



City of Tukwila  
**Finance Committee**

- ◆ Verna Seal, Chair
- ◆ Kathy Hougardy
- ◆ Zak Idan

<u>Distribution:</u>	
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# AGENDA

**MONDAY, AUGUST 24, 2020 – 5:30 PM**

HAZELNUT CONFERENCE ROOM  
 (At east entrance of City Hall)

**THIS MEETING WILL NOT BE CONDUCTED AT CITY FACILITIES  
 BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS  
 MEETING IS: 1-253-292-9750, Access Code 942958222#**

Item	Recommended Action	Page
<b>1. BUSINESS AGENDA</b>		
a. A resolution adjusting fingerprint fees. <i>Vicky Carlsen, Finance Director</i>	a. Forward to 9/14 C.O.W. and Special Meeting Consent Agenda.	<b>Pg.1</b>
b. An ordinance and resolution adjusting false alarm fees. <i>Vicky Carlsen, Finance Director</i>	b. Forward to 9/14 C.O.W. and Special Meeting Consent Agenda.	<b>Pg.5</b>
c. A resolution adding a Change Fund for the Police Department. <i>Vicky Carlsen, Finance Director</i>	c. Forward to 9/14 C.O.W. and Special Meeting Consent Agenda.	<b>Pg.13</b>
d. A resolution adopting a new fee for redacting video from body cameras. <i>Rebecca Hixson, Senior Manager, Police Support Operations</i>	d. Forward to 9/14 C.O.W. and Special Meeting Consent Agenda.	<b>Pg.17</b>
e. Budget public engagement. <i>Laurel Humphrey, Council Analyst</i>	e. Committee consideration/ decision	<b>Pg.29</b>
f. COVID-19 financial impact report. <i>Vicky Carlsen, Finance Director</i>	f. Discussion only.	<b>Pg.35</b>
<b>2. MISCELLANEOUS</b>		

**Next Scheduled Meeting:** Monday, September 14, 2020



The City of Tukwila strives to accommodate individuals with disabilities.

Please contact the City Clerk's Office at **206-433-1800** ([TukwilaCityClerk@TukwilaWA.gov](mailto:TukwilaCityClerk@TukwilaWA.gov)) for assistance.





## INFORMATIONAL MEMORANDUM

TO: **Finance Committee**

FROM: **Vicky Carlsen, Finance Director**

CC: **Mayor Ekberg**

DATE: **August 4, 2020**

SUBJECT: **Update fingerprinting fee**

### **ISSUE**

Update fee schedule for fingerprinting

### **BACKGROUND**

The Police department provides fingerprinting services for residential and non-residential customers and currently charges \$5 for residents and \$10 for non-residents. In 2019, the Department processed over 600 fingerprints, excluding fingerprints for concealed pistol licenses (CPLs). The fee has not been updated since 2010 but the cost to provide the service continues to increase.

Not every city in south King County offers this service. For those that do, the fees range from \$5 to \$17.

Auburn	No longer offers this service
Burien	\$17
Des Moines	Only offers fingerprinting for concealed permit licenses
Federal Way	\$10
Kent	Not offered right now
Renton	\$5
SeaTac	\$17
Tukwila: Current	\$5 resident, \$10 non-resident
Tukwila: Proposed	\$5 resident, \$15 non-resident

### **DISCUSSION**

Staff is recommending increasing the fee for non-residents to \$15. The increase in fee will help offset some of the costs of providing this service and stay within market of surrounding cities that still provide this service. City of Tukwila residents would continue to pay the \$5 fee.

The increase in fee for non-residents would not affect the fee to apply for a CPL as that fee is not set by the City.

Staff is recommending that the fee increase be effective January 1, 2021, which will allow time to post notices of the fee increase. Communicating this change will be done utilizing a number of methods, including posting on social media, posting notices at the counter where fingerprints are currently taken, and posting on the City's website.

**RECOMMENDATION**

The Council is being asked to approve the resolution and consider this item at the September 14, 2020 Committee of the Whole meeting and subsequent September 14, 2020 Regular Meeting Consent Agenda.

**ATTACHMENTS**

Draft Resolution

# DRAFT

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING A FEE FOR FINGERPRINT SERVICES (EXCLUSIVE OF FINGERPRINT FEES FOR CONCEALED PISTOL LICENSES).**

**WHEREAS**, the City has reviewed the existing fee for fingerprint services; and

**WHEREAS**, the City desires to recover a portion of the City's cost to provide these services; and

**WHEREAS**, the City has not adjusted the fee for fingerprint services since 2010; and

**WHEREAS**, there is no existing legislation that sets the current fingerprint fee; and

**WHEREAS**, the City does not have authority to set the amount of the fingerprint fee for concealed pistol licenses;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:**

**Section 1.** Fingerprint fees will be charged according to the following schedule:

DESCRIPTION	FEE (effective 1/1/21)
Fingerprints* – Tukwila Resident	\$ 5.00
Fingerprints* – Non-Tukwila Resident	\$15.00
<i>*This fee does not apply to fingerprints for concealed pistol licenses</i>	

**Section 2. Effective Date.** This resolution and the fee schedule contained herein shall be effective as of January 1, 2021.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_  
Passed by the City Council: \_\_\_\_\_  
Resolution Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney





## **INFORMATIONAL MEMORANDUM**

TO: **Finance Committee**

FROM: **Vicky Carlsen, Finance Director**

CC: **Mayor Ekberg**

DATE: **August 17, 2020**

SUBJECT: **Update Police and Fire false alarm fees**

### **ISSUE**

Update fee schedule for false alarms

### **BACKGROUND**

Fees for false alarms were last adjusted in 2014. As City resources are expended to respond to, and bill for false alarms, a restructure and an increase in false alarm fees is being proposed to deter the occurrence of false alarms and to help recoup City costs.

#### **Responding to an Alarm**

When an alarm monitoring company receives an alert that an alarm has been triggered, they call 911 to report the alarm. Valley Com procedures stipulates that the alarm company calls two phone numbers before calling 911 to dispatch. This is their verification process and is an attempt to reduce the number of false alarm. If there is no response from either phone call, or if someone does answer and requests help, then officers are dispatched.

The standard response for police is a minimum of two officers. When they arrive at the scene, they will walk the perimeter and check doors and windows for any signs of a break-in. If nothing suspicious is located and there are no signs of a break-in, they mark the incident report as a false alarm. The average length of a response to a police false alarm is 10-20 minutes, depending on the size of the business or residence.

Fire personnel are dispatched to an alarm in a similar manner. The average length of a response to a fire false alarm is 30-45 minutes, depending on the type of the business or residence. Most often more time is needed to re-set the alarm panel for a fire alarm as compared to the police response.

Costs to the City for responding to a false alarm include apparatus usage and personnel time spent responding to the alarm, as well as administrative time to bill and collect payment for the false alarm.

#### **Current False Alarm Fees**

The current structure for false alarm fees is as follows:

First two alarms: Free

Third alarm: \$150

Fourth and subsequent: \$200

The schedule resets each year which means every alarm owner is not charged for the first two false alarm responses each year. The current fee structure requires significant staff time each month to review all false alarms to determine if it is the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, etc. alarm of the year.

**DISCUSSION**

False Alarm Statistics for the City

The table below represents the number of false alarms for both police and fire for the last three complete calendar years. A large percentage of false alarms are not billable because they are either the first or second false alarm in a calendar year. False alarm data from 2010-2012 has been included to demonstrate that the substantial fee increase in 2014 did not reduce the number of false alarms.

Year	Police # of False Alarms	Fire # of False Alarms
2019	1,030	611
2018	1,089	606
2017	1,037	713
2012	872	552
2011	810	632
2010	837	666

As a side note for fire false alarms, the total number of false alarms listed above includes false alarms outside of the City of Tukwila and are not billable. The average number of false alarms per year that would qualify as billable averages between 425 and 475.

Comparison of Surrounding Jurisdiction False Alarm Fees

The table below lists several surrounding jurisdictions and the fees they charge for false alarms. The table does not include information on alarm registration fees, alarm renewal fees, or other action that may be taken by the jurisdiction responding to a false alarm. Additionally, many of the cities that charge for false alarms have outsourced the billing function. Outsourcing the billing function would result in either additional fees to the alarm owner or reduced cost recovery to the City.

City	1st	2nd	3rd	4th	5th	6th+
Auburn	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Federal Way	\$ -	\$ -	\$ 50	\$ 100	\$ 150	\$ 200
Seattle	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115	\$ 115
Burien	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Des Moines	\$ -	\$ -	\$ 100	\$ 200	\$ 200	\$ 200
Kent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Renton	\$ -	\$ 100	\$ 250	\$ 250	\$ 250	\$ 250
SeaTac	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
<b>Tukwila (current fee)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>
Auburn	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Federal Way	\$ -	\$ -	\$ 75	\$ 150	\$ 225	\$ 300
Seattle	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230

Source: City Codes, websites



Staff is recommending the following fee structure. The intent of the new fee structure is twofold. The new fee structure will streamline the review and billing process. A reduction in time spent reviewing and billing false alarms could be redirected to other responsibilities. An updated fee schedule could encourage alarm owners to take steps to reduce the number of false alarms. Decreasing the number of false alarm responses for both Police and Fire personnel will redirect time to responding to actual alarms.

The proposed and current fee schedule for false alarms follows:

<b>False Alarm</b>	<b>Proposed Fee</b>	<b>Current Fee</b>
First (lifetime for alarm owner)	\$0	\$0
Second	\$250	\$0
Third	\$250	\$150
Fourth and Subsequent	\$250	\$200

The recommended fee structure will keep the rates comparable with surrounding jurisdictions. Fees incurred in the new schedule will help to offset costs of responding to recurring false alarms.

**RECOMMENDATION**

The Council is being asked to approve the resolution and consider this item at the September 14, 2020 Committee of the Whole meeting and subsequent September 14, 2020 Regular Meeting Consent Agenda.

**ATTACHMENTS**

- Draft Resolution
- Draft Ordinance



# DRAFT

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, REPEALING RESOLUTION NO. 1818, AND ADOPTING A FALSE ALARM FEE SCHEDULE.

**WHEREAS**, the City has reviewed the existing fee schedule for false alarms; and

**WHEREAS**, fees for false alarms have not been adjusted since 2014; and

**WHEREAS**, it has been determined that false alarm fees should be increased to encourage the reduction in number of false alarms and to recover some costs associated with responding to false alarms; and

**WHEREAS**, false alarm fees should be reviewed and updated on a regular basis;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:**

**Section 1.** False alarm fees will be charged according to the following schedule, which shall supersede any previously adopted false alarm fees:

DESCRIPTION	FEE (effective 1/1/21)
First false alarm dispatch (one per alarm owner/user)*	\$0
Second and subsequent false alarm dispatch per alarm owner/user*	\$250
<i>*The first false alarm per alarm owner/user is a warning only. The false alarm fee will be imposed on the second and subsequent false alarms.</i>	

**Section 2. Repealer.** Resolution No. 1818 is hereby repealed.

**Section 3. Effective Date.** This resolution and the false alarm fee schedule contained herein shall be effective as of January 1, 2021.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_  
Passed by the City Council: \_\_\_\_\_  
Resolution Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney

# DRAFT

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 1363 (PART), AS CODIFIED AT TUKWILA MUNICIPAL CODE SECTION 8.08.040, "FALSE ALARM – FINES," TO REVISE LANGUAGE REGULATING FALSE ALARM FEES; REPEALING ORDINANCE NO. 2434; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, Ordinance No. 2434 amended Tukwila Municipal Code Section 8.08.040, which regulates fines for false alarms; and

**WHEREAS**, the fines for police and fire false alarms have not been adjusted since 2014; and

**WHEREAS**, it has been determined that false alarm fines should be increased to encourage the reduction in number of false alarms and to recover some costs associated with responding to false alarms; and

**WHEREAS**, false alarm fines should be reviewed and updated on a regular basis;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:**

**Section 1. TMC Section 8.08.040 Amended.** Ordinance No. 1363 (part), as codified at Tukwila Municipal Code Section 8.08.040, "False Alarm – Fines," is hereby amended to read as follows:

**8.08.040 False Alarm – Fines**

In the event that any department of the City receives or responds to a total of more than one false alarm of fire, intrusion, crime or other safety-related emergency at any single place of business, home, vehicle or other premises or place, the owner of said premises or place shall, within 10 days of receipt of written bill therefor, pay to the City the fee charged in accordance with the fee schedule to be adopted by resolution of the Tukwila City Council.

**Section 2. Repealer.** Ordinance No. 2434 is hereby repealed.

**Section 3. Corrections by City Clerk or Code Reviser Authorized.** Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**Section 4. Severability.** If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

**Section 5. Effective Date.** This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force January 1, 2021.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_

Passed by the City Council: \_\_\_\_\_

Published: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Ordinance Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney



## **INFORMATIONAL MEMORANDUM**

**TO:** Finance Committee  
**FROM:** Vicky Carlsen, Finance Director  
**CC:** Mayor Ekberg  
**DATE:** August 18, 2020  
**SUBJECT:** Add change fund for Police department

### **ISSUE**

Add a change fund to the Police department.

### **BACKGROUND**

Currently, fees for fingerprints, concealed weapon licenses (CPLs) and records requests are received by the Finance department at City Hall while processing each of these services takes place in the Police department currently located in the lower level of City Hall.

The Police department will be moving out of City Hall and into the Justice Center shortly and will be transferring the processing of these fees to the new location.

### **DISCUSSION**

In order to allow customers to pay for the fees when the services are being provided, the Police department is setting up a cashiering station at the Justice Center. This will allow customers to receive the service as well as pay for the service in one location.

In order for the Police department to process cash transactions, a change fund will need to be established. Staff is requesting authorization for a change fund up to \$500. This will provide adequate cash on site to process transactions that require change be given.

### **RECOMMENDATION**

The Council is being asked to approve the resolution and consider this item at the September 14, 2020 Committee of the Whole meeting and subsequent September 14, 2020 Regular Meeting Consent Agenda.

### **ATTACHMENTS**

Draft Resolution





# DRAFT

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADDING A CHANGE FUND FOR THE POLICE DEPARTMENT, AND REPEALING RESOLUTION NO. 1930.

**WHEREAS**, the Tukwila City Council previously established Change Fund and Petty Cash Fund levels for various City departments by Resolution No. 1930, passed on April 16, 2018; and

**WHEREAS**, there is a need to establish a Change Fund for the Police Department;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:**

**Section 1.** The Change Fund levels are hereby set as follows:

Finance Department	General Fund	000	\$ 300.00
Finance Department	Water Fund	401	400.00
City Clerk's Office	General Fund	000	100.00
Municipal Court	General Fund	000	300.00
Parks and Recreation	General Fund	000	350.00
Golf Course	Foster Golf Course Fund	411	2,500.00 (or less as needed)
Police Department	General Fund	000	500.00 (or less as needed)

**Section 2.** The Petty Cash Fund levels are hereby set as follows:

Finance Department	General Fund	000	\$ 300.00
Finance Dept. Witness/Juror Fees	General Fund	000	1,000.00
Police Investigation/Tukwila	General Fund	000	10,000.00
Fire Department	General Fund	000	350.00
Parks and Recreation	General Fund	000	300.00
Public Works Division I	General Fund	000	350.00

**Section 3.** Resolution No. 1930 is hereby repealed.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_  
Passed by the City Council: \_\_\_\_\_  
Resolution Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney



## **INFORMATIONAL MEMORANDUM**

**TO: Finance Committee**

**FROM: Bruce Linton, Chief of Police**

**BY: Rebecca Hixson, Senior Manager, Support Operations Division**

**CC: Mayor Ekberg**

**DATE: August 24, 2020**

**SUBJECT: Fees of Body Cam Redaction**

### **ISSUE**

Tukwila Police Department (TPD) implemented a Body Worn Video (BWV) program in 2017. Officers wear body cameras and capture recording that are public records subject to the Washington Public Records Act (PRA), RCW 42.56. Redaction of body cam footage is a time-consuming and tedious process. Between November 2017-April 2020, the TPD processed 828 BWV public records requests. Although the PRA allows a law enforcement agency to charge certain requestors the reasonable costs of redacting videos prior to disclosure, TPD is not currently charging for this work.

### **BACKGROUND**

The PRA allows agencies to charge the actual cost of redacting BWV recordings including the cost of redaction technology provided it is the least costly commercially available method. We do not intend to charge requestors technology costs. In addition, per RCW 42.56.240 (14), we will not charge requestors who are people directly involved in the incident or their attorney.

The question of “what is a reasonable cost” was answered in a February 2017 Body Worn Video Redaction Cost Study completed by City of Seattle. Seattle PD completed stopwatch style time studies to determine the amount of time it takes to redact BWV recordings (see attached). Then they created a cost per minute of redaction time based on the weighted staff salary costs. Based on the SPD study and our team’s salaries, TPD is asking to charge requestors not exempted under RCW 42.56.240 (14) the actual time it takes to redact a video calculated at the rate of \$0.63 per minute.

The fee would be effective January 1, 2021.

### **DISCUSSION**

We are committed to providing records to requestors. Our goal is to do so in a manner that allows access to the records at a reasonable cost while not causing undue burden on staff. Seattle (\$0.60) and Monroe (\$0.79) Police Departments have already implemented this system successfully. Bellingham is in the planning process to implement charges.

### **FINANCIAL IMPACT**

The City will be compensated for the actual staff time spend redacting BWV.

### **RECOMMENDATION**

The Council is being asked to approve the resolution and consider this item at the September 14, 2020 Committee of the Whole meeting and subsequent September 14, 2020 Regular Meeting Consent Agenda.

**ATTACHMENTS**

Attachment 1: City of Seattle Body Worn Video Redaction Cost Study Narrative, February 2017

Attachment 2: Estimating Cost Redaction Worksheet

Attachment 3: Draft Resolution

# City of Seattle

## Body Worn Video Redaction Cost Study

### Narrative

February 2017

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#### Background

SPD has implemented a Body Worn Video (BWV) program. Officers will wear body cameras and will capture recordings that are public records subject to the Washington Public Records Act, Chapt. 42.56 RCW (PRA). The PRA allows a law enforcement agency responding to requests for BWV recordings to charge certain requestors the reasonable costs of redacting videos prior to disclosure. The purpose of this cost study is to determine those reasonable costs. Allowable redaction costs are in addition to copying costs that agencies are legally allowed to charge requestors.

#### Introduction

With the exception of the following requestors, the PRA allows an agency to charge a requestor the reasonable costs of redacting, altering, distorting, pixelating, suppressing, or otherwise obscuring any portion of the body worn camera recording prior to disclosure:

- A person directly involved in an incident recorded by the requested body worn camera recording;
- An attorney representing a person directly involved in an incident recorded by the requested body worn camera recording;
- A person or his or her attorney who requests a body worn camera recording relevant to a criminal case involving that person;
- The executive director from either the Washington state commission on African-American affairs, Asian Pacific American affairs, or Hispanic affairs; or
- If relevant to a cause of action, an attorney who represents a person regarding a potential or existing civil cause of action involving the denial of civil rights under the federal or state Constitution, or a violation of a United States department of justice settlement.

An agency that charges redaction costs must use redaction technology that provides the least costly commercially available method of redacting body worn camera recordings, to the extent possible and reasonable.

The purpose of this cost study is to determine the reasonable cost of redacting BWV recordings in order to provide a requestor the estimated cost of redacting particular BWV recordings and, to provide requestors a choice of redaction types in order to reduce costs to those requestors.

## Principles

- We charge for redactions based on the parameters provided in the PRA
- We charge staff time directly applicable to redacting videos
- We charge staff time (salary + benefits) for no more than the lowest-paid employee assigned responsibility for redacting video
- We have highly-skilled Video Specialists who apply their expertise to redact video in an efficient and skillful manner
- We use redaction technology that most effectively and efficiently meets the administrative and operational needs of the Department
- We do not charge requestors any costs related to the redaction technology
- The City incurs substantial costs for video management, processing, storage, and redaction technology
- In addition to allowed redaction costs, we charge requestors the actual cost of copies of BWV recordings as provided in the PRA

## Types of Redactions

- Targeted Video Redaction of Person or Object with or without Targeted Audio Redaction: This blurs or blacks out the face or identifying features of an individual or object and removes exempt audio content
- Targeted Audio Redaction Alone: This removes exempt portions of the audio
- Targeted Blackout of Screen or Targeted Screen Blur with or without Audio Removal: This completely blacks out targeted segment(s) of video. It may also remove all audio from the segment(s) as called for
- Complete Screen Blur and Audio Removal: This blurs the entire screen for the entire duration of the video and removes all audio for the entire duration of the video
- The types of video redactions are illustrated in the next section

## Video Redaction Type Illustrations

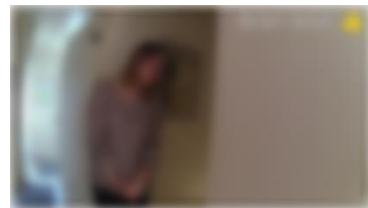
**Targeted Video Redaction<sup>1</sup>**



**Targeted Blackout of Screen**



**Screen Blur<sup>2</sup>**



<sup>1</sup> The size of the dot or shape obscuring an individual or object may vary to ensure that exempt identifying details are sufficiently obscured.

<sup>2</sup> Screen Blur may be targeted for a specific length of time within a video or for the entire duration of the video at the option of the requestor. Screen blur here is illustrated at 60% blur. The level of blurring may vary to ensure that exempt identifying details are sufficiently obscured

## Redaction Process

The cost of redacting video using current technology reflects actual staff time derived from the workflow necessary to apply redactions as detailed in the SPD Redaction Process Workflow, attached to this Cost Study.

## Time Studies

Stopwatch style time studies were conducted to determine the amount of time it takes to redact BWV recordings including how long it takes to fully blur and remove audio from an entire video, eliminate one minute of video, redact one minute of simple audio, redact one minute of complex audio, redact one minute of simple video, and redact one minute of complex video.

Time Study Results:

Redaction Type	Actual Time	Redaction Time
Targeted Video Redaction with or without Targeted Audio Redaction	1 Minute per individual or object redacted	10 Minutes per individual or object redacted
Targeted Audio Redaction Alone	1 Minute	5 Minutes
Targeted Blackout of Screen, Targeted Screen Blur with or without Audio Removal	1 Minute	4.5 Minutes
Complete Screen Blur and Audio Removal	Per Video	1 Minute

## Video Specialist Weighted Salaries

The weighted salaries for Video Specialists within SPD range from \$.61 per minute to \$.89 per minute. The PRA allows agencies to charge the actual cost of redacting BWV recordings including the cost of redaction technology provided it is the least costly commercially available method. The Video Specialists weighted salary amounts do not include the cost of redaction technology and the City does not intend to charge requestors technology costs at this time. The City intends to charge requestors at the rate of \$.60 per minute of Video Specialist time to redact body worn videos. This rate is below the actual cost incurred by the City for redacting video.

## Estimating Redaction Costs

Based on the results of the cost study, SPD Public Disclosure Unit staff will calculate estimated redaction costs at the following rates:

Redaction Method	Estimated Cost Per Minute to Redact	Minutes to Redact Per Minute of Raw Footage	Estimated Cost of Redaction Per Minute of Raw Footage
Targeted Video Redaction with or without Targeted Audio Redaction	\$0.60 per individual or object redacted	10 per individual or object redacted	\$6.00 per individual or object redacted
Targeted Audio Redaction Alone	\$0.60	5	\$3.00

Targeted Blackout of Screen, Targeted Screen Blur with or without Audio Removal	\$0.60	4.5	\$2.70
Complete Screen Blur and Audio Removal	\$0.60	N/A	\$0.60/video

### SPD Will Charge Redaction Costs Based on Actual Redaction Time

The City will charge requestors redaction costs reflecting the actual time it takes to redact a particular video calculated at the rate of \$0.60 per minute.



## ATTACHMENT

### SPD Redaction Process Workflow for Body Worn Video Redaction

1. Receive Initial Video Request
  - a. Locate video in Evidence.com using one or more of the following fields: case number, officer ID, and date/time
  - b. Conduct additional research in RMS/CAD to locate additional video not tagged by officer, if needed.
  - c. If one video is identified, then a direct download from Evidence.com can be conducted.
  - d. If multiple videos are identified, then a bulk download is requested (Evidence.com is a cloud-based system)
  - e. If targeted video and/or audio redaction is required proceed to either Step 2 **or** Step 3 depending on whether redaction will be done jointly by PDO and Video Specialist or by Video Specialist working independently
  - f. If complete screen blur and audio removal is required, proceed to step 4
2. Coordinated PDO/Video Specialist Redaction Process
  - a. Unzip video files and place videos temporarily on local machine
  - b. Receive Evidence.com download link via email and download videos.
  - c. Upload videos to GOVQA for PDO to identify redactable content.
  - d. Video Specialist deletes video files from local machine.
  - e. PDO watches and listens to video identifying content that requires redaction, detailing relevant time codes.
  - f. PDO sends redaction request to Video Unit
  - g. Video Unit receives request in GOVQA or Video Unit Electronic Ordering Form (one redaction request will usually contain multiple video files that need redacting).
  - h. Review redaction instruction spreadsheet with video timecodes, description of identifying information, and type of redaction (blur, audio only, etc.)
  - i. Print hard copy of request.
  - j. Locate videos in GOVQA.
  - k. Download to local workstation.
  - l. Import files to Adobe Premiere.
  - m. Conduct audio/video redactions as indicated in spreadsheet provided by the PDO.
3. Video Specialist Only Redaction Process
  - a. Unzip video files and place videos temporarily on local machine.

- b. Receive Evidence.com download link via email and download videos.
  - c. Download to local workstation.
  - d. Import files to Adobe Premiere Video Specialist watches and listens to video identifying content that requires redaction.
4. Video Specialist applies redactions
- a. If Complete Screen Blur and Audio Removal is required, Video Specialist applies blur to entire video and removes all audio as appropriate.
  - b. If Targeted Blackout of screen or audio redaction is required, Video Specialist will apply blackout and remove audio at appropriate points in video.
  - c. If Targeted Screen Blur or audio redaction is required, Video Specialist will apply screen blur and remove audio at appropriate points in video.
  - d. If the Targeted Video Redaction is required, Video Specialist must selectively blur/obscure video FRAME BY FRAME to ensure the exempt content is removed
    - i. Camera movement, lighting conditions, environment, proximity of individuals/objects to camera, number of individuals/objects to be redacted, and other qualitative factors will contribute to the complexity of the redaction.
  - e. Multiple passes of the video will be required to track individuals and/or ensure that all exempt video and audio content has been redacted throughout video.
  - f. Video Specialist conducts quality assurance by replaying video in real time 1:1 or slower 2:1 and event 3:1 to refine redaction and ensure redaction accuracy.
  - g. Export videos from Adobe Premiere.
5. Redaction Distribution
- a. Upload /Transfer redacted files to GOVQA.
  - b. Notification is generated after video redaction is complete and is sent to PDO that redaction is complete.
  - c. PDO receives the video files and reviews videos for accuracy.
  - d. If additional redactions are identified, then request is re-submitted to Video Specialist.
  - e. If no additional redactions are required, then Video Specialist logs request as completed.





# DRAFT

## **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING FEES FOR THE STAFF TIME ASSOCIATED WITH REDACTING TUKWILA POLICE DEPARTMENT BODY WORN VIDEO FOOTAGE REQUESTED PURSUANT TO A PUBLIC RECORDS REQUESTS.**

**WHEREAS**, the Tukwila Police Department implemented a Body Worn Video Program in 2017; and

**WHEREAS**, body camera recordings are public records subject to Chapter 42.56 RCW, the Washington State Public Records Act; and

**WHEREAS**, pursuant to RCW 42.56.240(14)(f), law enforcement agencies are permitted to charge requestors not exempted under RCW 42.56.240(14)(e) the reasonable costs of redacting videos prior to disclosure; and

**WHEREAS**, the Tukwila Police Department analyzed a 2017 Body Worn Video Redaction Cost Study completed by the Seattle Police Department, which determined the amount of time it takes to redact such footage, and multiplied that amount of time by the Tukwila Police Department Records staff salaries to determine the “reasonable cost” for such redactions; and

**WHEREAS**, the City Council wishes to adopt a Tukwila Police Department fee that will allow the City to recover the cost of actual staff time incurred by the City for redacting body worn video;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:**

**Section 1. Police Department Fee Schedule.** The Tukwila Police Department will charge requestors not exempted under RCW 42.56.240(14) for the actual staff time cost incurred for redacting body worn video at the rate of \$0.63 per minute.

**Section 2. Effective Date.** This resolution and the fee schedule contained herein shall be effective as of January 1, 2021.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Christy O'Flaherty, MMC, City Clerk

\_\_\_\_\_  
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: \_\_\_\_\_  
Passed by the City Council: \_\_\_\_\_  
Resolution Number: \_\_\_\_\_

\_\_\_\_\_  
Office of the City Attorney



## INFORMATIONAL MEMORANDUM

TO: **Finance Committee**  
FROM: **Laurel Humphrey, Legislative Analyst**  
DATE: **August 4, 2020 ([Updated after August 10, 2020 Committee Meeting](#))**  
SUBJECT: **Budget Public Engagement**

### **ISSUE**

Defining an appropriate and feasible level of public engagement on the 2021-2022 budget, considering COVID-19 and financial challenges.

### **BACKGROUND**

A cross-departmental team collaborated on this draft outreach strategy, including draft questions for an online survey:

#### **2021/2022 Budget Outreach**

Due to the coronavirus pandemic, in-person outreach on the upcoming biennial budget is not feasible or safe. Because of this, all outreach will be done online and via mail, with opportunities for residents and other stakeholders to provide feedback via the web, social media, mail, and phone.

### **Key messages**

The City is facing a budget shortfall due to a reduction of revenues associated with the coronavirus pandemic. These reduced revenues primarily affect the City's general fund, which pays for most of the City services. It also affects the residential street and arterial street funds, but to a lesser degree. Other funds, such as sewer or water, are restricted by state law and can only pay for activities related to the fund.

In 2020, the City used a variety of tools to immediately reduce expenditures, including a hiring freeze, capital reductions, a pause on travel and conference attendances, reduced overtime, and elimination of part-time staff. The City worked with its labor partners to reduce staffing expenses, which after the vote of bargaining units, resulted in furloughs for many staff and layoffs in one unit. The City will also be using some of its reserves to address the shortfall.

Additional budget reductions will be required in the 2021/2022 budget to address the revenue shortfall, and there will not be sufficient reserves to cover these costs. Service reductions will be necessary for the City to produce a balanced budget as required by state law.

The City is committed to continuing the safety net services (basic essential services) provided to our residents, continuing our work on equity and inclusion, leveraging economic development to ensure a financially stable city for the foreseeable future, and maintaining long-term strategic capital investments.

The City wants to hear from the community on its priorities and ideas for services that could be reduced. This information will help to inform the budget, which is being developed over the summer and fall. State law requires that a balanced budget be adopted by the Council by the end of the year.

Due to the coronavirus pandemic, the City cannot host in-person workshops and open houses as have been done in the past. The Community can provide feedback online, via social media, postal mail, and the telephone. The City Council intends to host a virtual community meeting focused on the 2021/2022 budget ~~in late summer~~ [on August 25, 2020 at 6:00 p.m.](#)

### **Language for City Website/Community Survey**

The City of Tukwila is facing a budget shortfall due to a reduction of revenues associated with the coronavirus pandemic. These reduced revenues affect the City's general fund, which pays for most of the City services. We would like to hear from our community on what priorities to continue to fund and what services should be reduced. If you have questions or are experiencing problems with this survey, please reach out to XXX at [XXX@TukwilaWA.gov](mailto:XXX@TukwilaWA.gov) or at (206) XXX-XXXX.

#### *Identify Your Priorities*

What are your priorities for the 2021/2022 biennial budget? Please rank the priorities below. Feel free to use the "other" box to identify a priority that is not included on this list.

- Capital Investments in Infrastructure
  - For example, construction and/or maintenance of roads, bridges, parks, facilities
- Community Engagement
  - Services that facilitate communication and civic engagement, such as city newsletter, surveys, translation services, partnerships with community organizations
- Economic Development
  - Activities that will ensure a sustainable city well into the future, such as business assistance and retention, tourism promotion, employer and developer recruitment
- Equity and Inclusion
  - Anti-bias and other trainings for staff, implementing an equity toolkit, continuing to make equitable changes to City policies and practices
- Public Safety - Fire Service
  - Staff four fire stations with sufficient personnel to respond with appropriate apparatus when feasible
- Public Safety - Police Service
  - Maintain the current level of police services and explore adding mental health professionals



- Community Safety Net – Human Services
  - Rent and utility assistance, funding for programs that support health, independence, and housing security in the Tukwila School District and community

### *Identify Service Reductions*

Due to the reduction in revenues associated with the coronavirus pandemic, the City will have to implement service reductions. Please rank potential service reduction below. Feel free to use the “other” box to identify a service reduction that is not included on this list.

- Capital Investments
  - Reduce the general fund contributions to capital projects such as street repair, bridge inspections and facility upkeep.
- Code Enforcement
  - Reduction in code enforcement staff, thereby lengthening the timeline of cases and responses.
- Fire Department
  - Reduction in staffing or service levels, which would reduce response times, currently some of the best in the region.
- Fire Department
  - Eliminate responding to public service calls such as being locked out of a car, turning off water due to a burst pipe, or other non-emergency calls.
- Police Department
  - Reduce the number of police officers, which would result in longer times for officers to respond and reduce the number of community-based activities.
- Parks and Recreation
  - Reduce or eliminate access to Community Center, and limit programming to focus only on after-school care, seniors and teens.
- General Staff Reductions (other than reduction options listed above)
  - A general 10% staff reduction would result in a number of service impacts, some examples would include lengthening the time for permits and public records requests to be processed, reducing the frequency and types of communications with the community, decreasing internal services such as finance and human resources and reductions in long-term planning. General staff reductions would not include reductions to capital investments, code enforcement, fire and police services, or parks and recreation, as those potential service reductions have been listed separately.
- Other – please identify other areas for service reductions.

This item is presented for discussion and staff is seeking Committee feedback on draft outreach plan and survey questions.

Updated Survey following August 10, 2020 Committee Input

Identify Your Priorities

What are your priorities for the 2021/2022 biennial budget? Please rank the priorities below. Feel free to use the “other” box to identify a priority that is not included on this list.

- Capital Investments in Infrastructure
  - Construction and maintenance of roads, bridges, parks, facilities
- Community Engagement
  - Services that facilitate communication and civic engagement, such as city newsletter, surveys, translation services, partnerships with community organizations
- Economic Development
  - Activities that will ensure a sustainable city well into the future, such as business assistance and retention, tourism promotion, employer and developer recruitment
- Equity and Inclusion
  - Anti-bias and other trainings for staff, implementing an equity toolkit, continuing to make equitable changes to City policies and practices
- Public Safety - Fire Service
  - Staff four fire stations with sufficient personnel to respond with appropriate apparatus when feasible
- Public Safety - Police Service
  - Maintain the current level of police services and explore adding mental health professionals
- Community Safety Net – Human Services
  - Rent and utility assistance, funding for programs that support health, independence, and housing security

Identify Service Reductions

Due to the reduction in revenues associated with the coronavirus pandemic, the City will have to implement service reductions. Please rank potential service reduction below. Feel free to use the “other” box to identify a service reduction that is not included on this list.

- Capital Investments
  - Reduction in services and repairs
- Code Enforcement
  - Reduction in staffing or service levels
- Fire Department
  - Reduction in staffing or service levels
- Police Department
  - Reduction in staffing or service levels

- Parks and Recreation
  - Reduction in programming and/or access to Community Center
- General Service Reductions
  - Reduction in services not listed above such as permits, public records, external communications, long-term planning
- Other – please identify other areas for service reductions.





## INFORMATIONAL MEMORANDUM

TO: **Finance Committee**

FROM: **Vicky Carlsen, Finance Director**

BY: **Jeff Friend, Fiscal Manager**

CC: **Mayor Ekberg**

DATE: **August 18, 2020**

SUBJECT: **General Fund Budget-to-Actuals and COVID-19 Impact Report and Update to Budget Impacts due to COVID-19**

### **Summary**

Resolution 1987 directed financial reporting on COVID-19 impacts twice a month. This report reflects the following:

- General fund:
  - o Revenues as of May 31, 2020
  - o Expenditures as of June 30, 2020
- Capital projects funds:
  - o Revenues as of July 31, 2020
  - o Expenditures as of July 31, 2020

The revised budget (COVID-19) noted throughout the report is for financial analysis purposes only. Any actual adjustments to the budget will require formal action from Council in the 4<sup>th</sup> quarter of 2020.

The purpose of the general fund budgets to actuals report is to summarize for the City Council the general state of revenues and expenditures and to highlight significant items. The following provides a high-level summary of the general fund financial performance and includes select capital project funds.

The General Fund Report is based on financial data available as of July 29, 2020, for the period ending May 31, 2020 for revenues and June 30, 2020 for expenditures. The allocated budget is calculated to reflect monthly revenue patterns based on prior year activity with adjustments specific to COVID-19. Additional details can be found within the attached financial report.

### **Updated Financial Impacts due to COVID-19**

*Brief Recap of prior financial analysis:* At the May 11, 2020 Committee of the Whole, staff provided detailed analysis of the financial impact due to COVID-19. Based on information at that time, the reduction in revenue for 2020 was projected to be \$12 million.

A number of factors were taken into consideration including the following:

- Non-essential businesses would be shut down into May
- When businesses reopened, it would take time to return to normal

- When businesses reopened, social-distancing measures would be in place and those restrictions would ease over time
- All categories for sales tax were projected to show a significant decline from prior year activity
- Uncertainty regarding utility customer usage would be impacted, negatively impacting interfund utility tax revenue
- Due to expected social-distancing requirements, casinos were expected to remain closed the remainder of 2020
- Unprecedented times as no one has ever experienced an event like this in our lifetime

The City now has three months of sales tax data (March through May) during which businesses were closed, and it is appropriate to update the financial forecast based on updated financial information.

What has changed:

- Sales tax from construction was significantly higher than projected, which offset some of the expected loss from the retail and service sectors
- Other sales tax sectors, including manufacturing, were only minimally affected by the pandemic. The original projections expected all sectors to decline while businesses were closed
- Casinos reopened and, to date, have been able to respond to social-distancing requirements
- Departments have held the line on spending where possible resulting in additional expenditure reductions
- Overtime costs have increased the last 2 months due to looting that took place in the City and injuries with fire personnel that has resulted in overtime to maintain 12 minimum staffing

Because there is still much uncertainty with how the remainder of 2020 will play out, the updates to the financial projections are still conservative. Unfortunately, infection rates have not decreased which has resulted in additional social-distancing measures in effect for an unknown time. The federal unemployment of \$600 per week expired at the end of July and it is uncertain if a new federal unemployment benefit will be enacted. As the pandemic continues to play out, the long-term impacts to businesses and our residents are unknown.

*Updated financial forecast:* Sales tax and gambling tax revenue estimates have been increased a total of \$1.8 million. The total projected increase is based on actual earnings in March, April, and May. Projected expenditures have been adjusted \$300 thousand to account for increased overtime usage in June and July. Overtime was significantly over projections in May, June, and July due to looting to took place in May and June as well as injuries with fire personnel. Overtime is expected to remain higher than expected through August.

The chart on the next page summarizes the initial plan to close the expected revenue gap along with the significant changes as of August 14, 2020.

The net result of the adjustments will mean a decrease of \$1.5 million in use of contingency funds. Another update to the forecast will be provided in October as part of the biennial budget process.

INFORMATIONAL MEMO

Page 3

	5/6/20	8/14/20	Net Change
Estimated FY 2020 Gap to Fill	12,000,000	10,200,000	(1,800,000)
Phase I			
Hiring freeze for current vacant positions	(1,600,000)	(1,600,000)	-
All travel, non-essential training cancelled	(140,000)	(140,000)	-
Furlough part-time staff	(150,000)	(150,000)	-
No overtime unless authorized by Mayor	(910,000)	(610,000)	(300,000)
Transfers to capital project funds eliminated	(1,200,000)	(1,200,000)	-
Total Phase I Reductions	(4,000,000)	(3,700,000)	300,000
Phase II			
Department Budget Scrub	(2,100,000)	(2,100,000)	-
Phase III			
Furlough days/pay reduction (non-rep)	(382,000)	(382,000)	-
Potential Furlough Days (labor group)	(700,000)	(700,000)	-
Contingency Match for Labor	(3,246,000)	(3,246,000)	-
Total Phase III Reductions	(4,328,000)	(4,328,000)	-
Total Reductions: Phases I, II, and III	(10,428,000)	(10,128,000)	(300,000)
Additional Contingency Funds to Balance	(1,572,000)	(72,000)	(1,500,000)
Remaining Gap to Fill	-	-	-
Total Contingency Funds Available	7,099,000	7,099,000	-
Used in 2020	(4,818,000)	(3,318,000)	(1,500,000)
Balance Available for 2021	2,281,000	3,781,000	1,500,000

**Preliminary General Fund Revenue Projection for 2021**

Current estimates for 2021 general fund are conservative and take into consideration continued impacts of COVID-19. The graph on page 5 illustrates general fund revenue from 2015 through a very preliminary budget for 2021. Columns in blue represent actuals and the orange bar represents projected revenue for 2020 and takes into consideration the updated impacts of COVID-19. The green bars represent budget; the light green is the 2020 budget (pre COVID-19) and the darker green represents preliminary estimates for 2021.

**Charges for Services:** Includes user fees at the Tukwila Community Center, reimbursement for providing billable fire and police services, inspections, plan reviews, and court charges. Estimated budget for 2021 considers continuing impacts of COVID-19, particularly for programs offered at the Community Center. It is currently estimated that reduced programming will be in effect will into 2021.

**Grants:** Grant revenue is one of the smallest revenue sources for the general fund. Several grants in the Police department have now expired, including the COPS grant, which provided funding for police officers.

*Miscellaneous:* Includes franchise fees, investment earnings, and many other minor revenue sources. No significant changes are projected for 2021.

*Permits:* Permit revenue has seen growth over the last several years and has not yet been negatively impacted due to the pandemic. Current estimates for 2021 are based on known and estimated potential future development.

*Property tax:* Property tax revenue is restricted to 1% growth plus new construction. Estimates are conservative and will be adjusted in late September once preliminary levy information is available from King County.

*Sales tax:* Sales tax represents the largest revenue source for the general fund and is highly volatile, expanding and contracting with changes to the local economy. Sales tax has been impacted by COVID-19, significantly reducing revenue in the retail and services sectors. Due to the volatility of this revenue source and ongoing concerns with the pandemic, the current forecast is higher than COVID-19 2020 estimates but is still conservative. As new information becomes available, the budget for 2021 will be adjusted as needed.

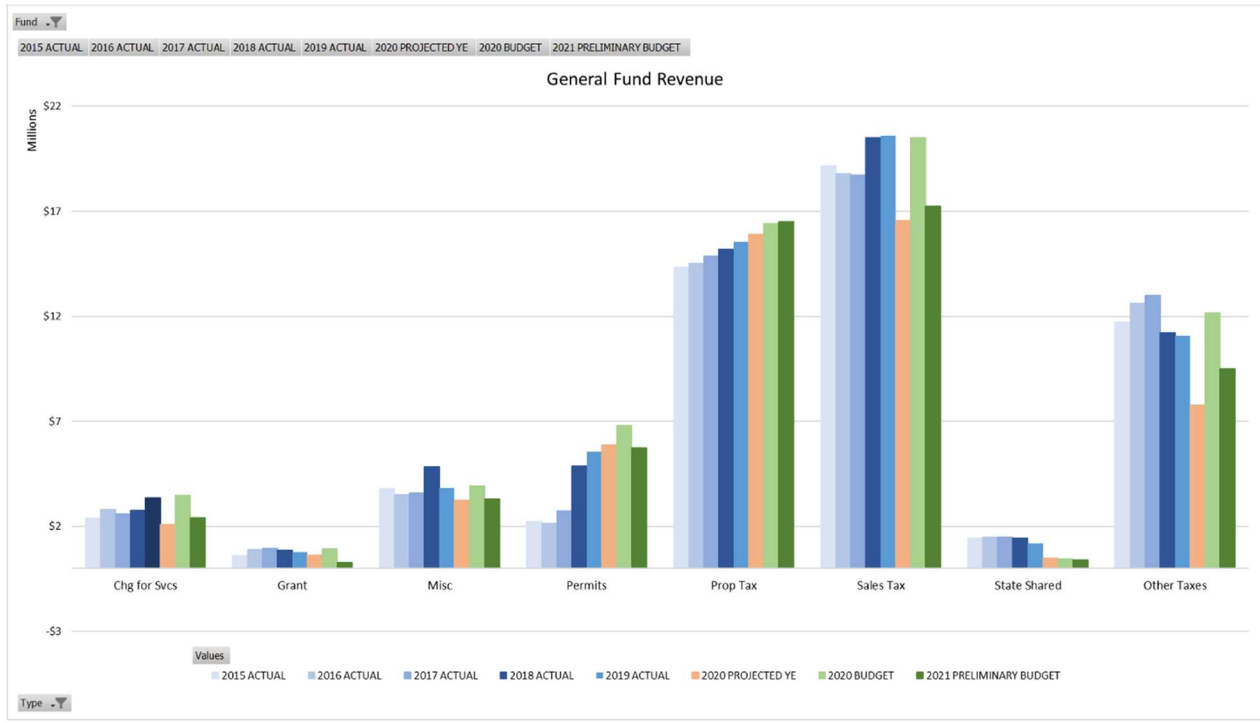
*State shared:* Small revenue source and includes revenues shared by the State including criminal justice sales tax, marijuana and liquor excise taxes, firemen's pension, and sales tax mitigation. A significant decline in this revenue source occurred in 2019 with the loss of sales tax mitigation payments. Through State legislative action in 2019, this revenue source was restored for four years. Because it was limited to four years, these funds were placed in the Public Safety Plan fund rather than the general fund.

*Other taxes:* Other taxes includes utility, gambling, admissions, and business licenses. Because these taxes are tied to business revenue and staff levels, these revenue sources are highly volatile. Other tax revenue also changes as consumer behavior changes. For example, we have seen a decline in telephone tax as consumers drop land lines and opt for digital services, many of which are unlimited plans. The City is now also starting to see a possible downward trend in electricity utility tax due to energy efficient appliances and lights becoming more common. As consumer behavior changes, these revenue streams must also be adjusted to reflect reality. The budget for 2021 takes these changes into consideration and also considers lingering impacts of the pandemic.

As stated above, the numbers represented in the graph on the next page for the 2021 revenue budget are conservative and will change as new information becomes available. The revenue projections will continue to be fine-tuned until formal presentation to the City Council during workshops in September and October.

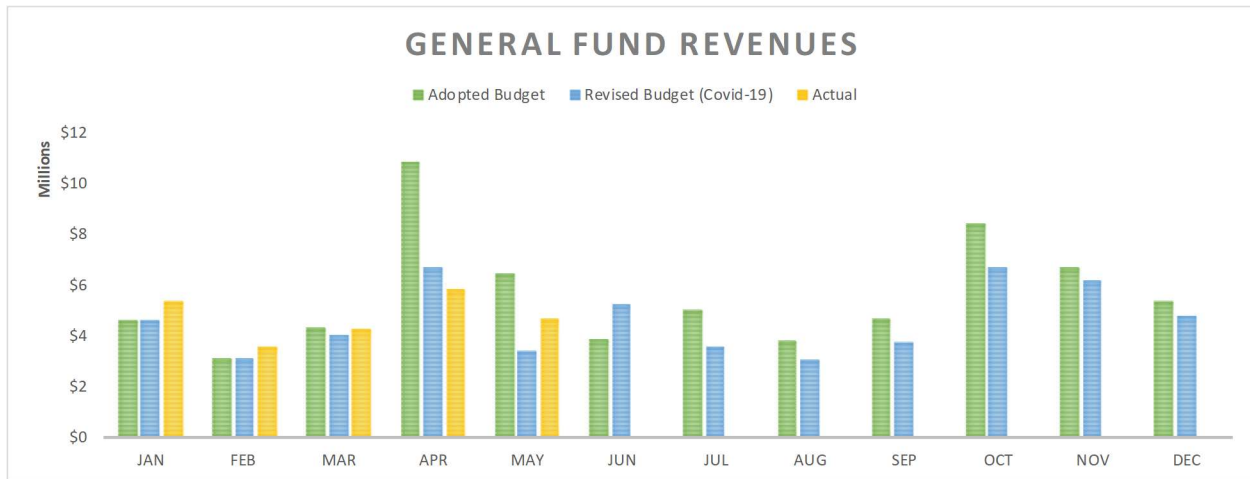
These are unprecedented times and there are still many uncertainties as to how COVID-19 will continue to impact the City.





**Revenues**

The chart on page 2, reflects general fund revenue on a monthly basis. The green bar reflects the adopted budget as amended on December 2, 2019, the blue bar indicates the revised budget reflecting projected reductions due to COVID-19, and the orange bar indicates actuals each month. In this report, revenues are reflected through May 31<sup>st</sup> and expenditures through June 30<sup>th</sup>. The chart has not yet been revised to reflect updated sales tax and property tax projections. Staff is working on an updated financial forecast that will be presented on August 24<sup>th</sup>. June revenue will be updated after June sales tax revenue is received at the end of August and will be included in first financial report in September.



**GENERAL FUND REVENUE**  
CITY OF TUKWILA

YTD AS OF MAY 31, 2020

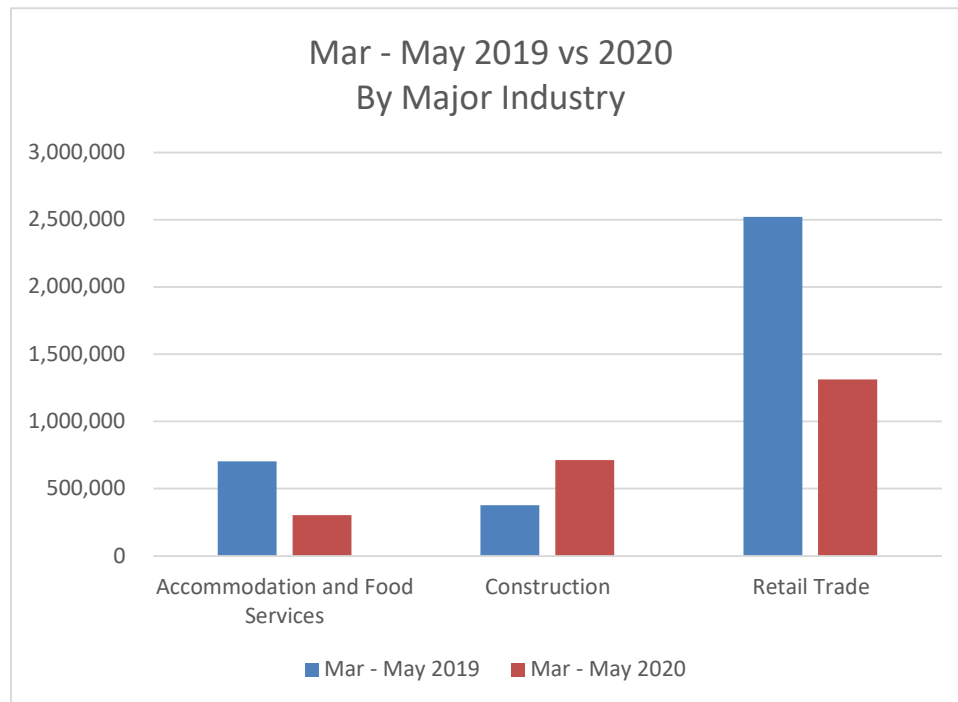
SUMMARY BY REVENUE TYPE	ADOPTED BUDGET		REVISED BUDGET (COVID-19)		ACTUAL			2020 BDGT VARIANCE - REVISED BDGT (COVID)		% REC'D
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020			
PROPERTY TAX	16,416,911	8,679,615	16,416,911	4,179,615	8,094,130	8,219,100	5,067,350	887,735	31%	
SALES TAX	20,510,676	7,651,154	12,898,546	5,210,937	7,620,164	7,653,899	6,333,111	1,122,175	31%	
ADMISSIONS TAX	870,000	377,149	470,246	234,748	421,938	414,792	318,714	83,966	37%	
UTILITY TAX	4,464,610	2,039,367	3,816,260	1,718,604	1,840,458	1,703,529	1,580,502	(138,102)	35%	
INTERFUND UTILITY TAX	2,412,000	1,326,448	2,412,000	1,326,448	946,854	1,300,992	1,425,766	99,318	59%	
GAMBLING & EXCISE TAX	4,426,000	2,181,636	2,064,567	1,977,876	1,969,600	1,964,337	1,654,144	(323,732)	37%	
<b>TOTAL GENERAL REVENUE</b>	<b>49,100,197</b>	<b>22,255,368</b>	<b>38,078,530</b>	<b>14,648,227</b>	<b>20,893,145</b>	<b>21,256,648</b>	<b>16,379,587</b>	<b>1,731,360</b>	<b>33%</b>	
LICENSES AND PERMITS	6,784,894	2,793,221	6,784,894	2,793,221	3,467,022	3,728,917	3,320,459	527,238	49%	
INTERGOVERNMENTAL REVENUE	4,403,506	2,073,926	4,403,506	2,073,926	1,490,828	2,118,913	1,932,528	(141,399)	44%	
CHARGES FOR SERVICES	2,588,707	741,595	2,107,235	936,953	787,854	1,319,996	382,368	(554,585)	15%	
OTHER INCOME	4,398,189	1,625,096	3,806,470	1,486,212	1,414,740	1,486,606	1,739,993	253,780	40%	
<b>TOTAL OPERATING REVENUE</b>	<b>67,275,493</b>	<b>29,489,206</b>	<b>55,180,635</b>	<b>21,938,540</b>	<b>28,053,588</b>	<b>29,911,080</b>	<b>23,754,934</b>	<b>1,816,395</b>	<b>35%</b>	
TRANSFERS IN	200,000	-	200,000	-	-	-	-	-	0%	
<b>TOTAL REVENUE</b>	<b>67,475,493</b>	<b>29,489,206</b>	<b>55,380,635</b>	<b>21,938,540</b>	<b>28,053,588</b>	<b>29,911,080</b>	<b>23,754,934</b>	<b>1,816,395</b>	<b>35%</b>	

Percent of year 42%

Total General Fund revenue through May 31<sup>st</sup> was \$23.8 million and is above the revised allocated budget by \$1.8 million. The higher than expected actuals in January is mainly due to business license renewal activity. Business license revenue was higher than projected in January and February due to a timing difference resulting in transitioning to the State. Business license revenue that was anticipated in December 2019 was received in the first two months of this year. March is the first month that the City experienced revenue loss due to the pandemic.

Revenue through May is also higher than projected due to property tax and sales tax revenue. King County allowed certain property owners to pay the 1<sup>st</sup> installment 30 days later than normal. Less property owners than expected took advantage of this opportunity, which resulted in a timing difference that will be offset in June. By year-end, the City does anticipate property tax revenue to be close to budget. The timing adjustment for property tax was a \$2 million reduction in May with an offsetting increase of \$2 million in June.

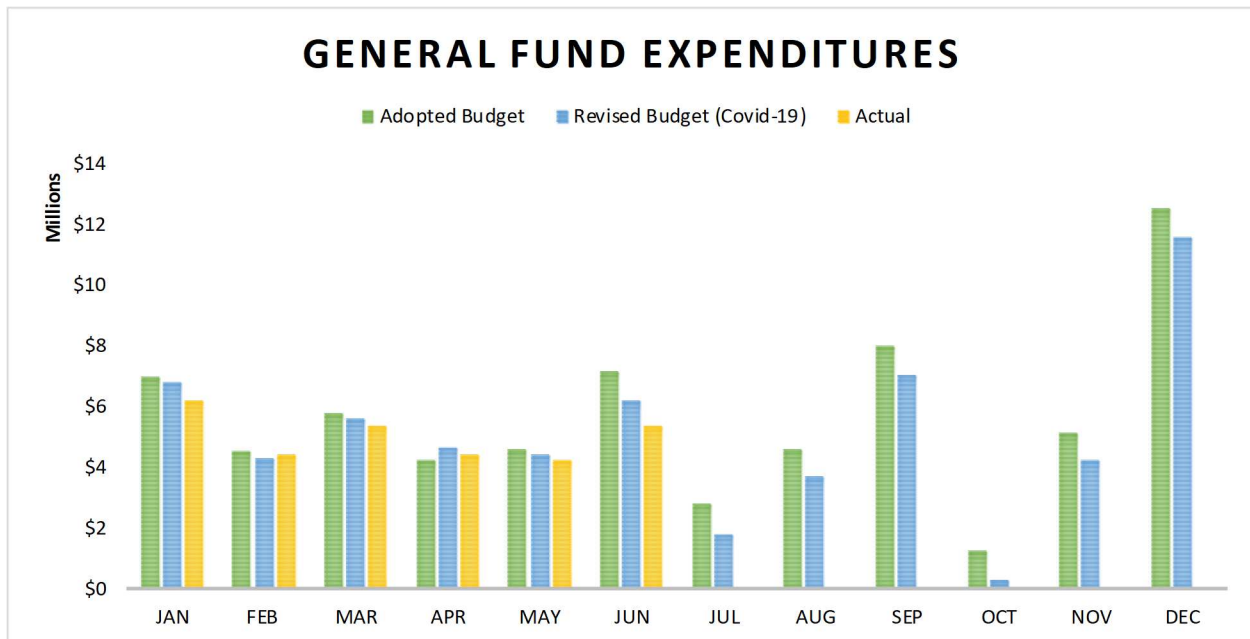
The sales tax table on the next page presents the dollar change over the last three reported months, comparing 2020 industry year to the same period last year. Construction was stronger in Mar – May 2020 compared to the same period last year. This added to the increase over projected revenues. However, the Retail Trade is down more than 55% over the same period last year. Accommodation and Food Service is also down significantly, over 47%, compared to the same period of Mar – May 2019. The reduction in the retail and accommodation/food service sectors was expected.



Industry	Mar - May 2019	Mar - May 2020	\$ Variance	% Variance
Accommodation and Food Services	702,923	304,084	(398,839)	-56.7%
Construction	376,141	712,019	335,878	89.3%
Retail Trade	2,521,519	1,313,109	(1,208,410)	-47.9%

### Expenditures

General Fund expenditures totaled \$30 million through June, which is \$125 thousand less than the revised allocated budget of \$30.1 million adjusted for the impacts of the COVID-19 pandemic.



### **Expenditure Type Variances**

The chart above reflects both adopted budget, as amended on December 2, 2019 along with the allocated budget as well as a revised budget that captures the reductions from phase I (reduce overtime, travel and training, capital transfers, and extra labor), phase II (departmental budget scrubs), and phase III (labor reductions). It does not currently reflect any use of contingency funds as that will require Council action at a later date.

### Lootings

Twenty-six businesses were broken into at the end of May and beginning of June. The mass lootings required a strong police presence that resulted in overtime costs. Fire staff were also on standby while Public Works incurred some costs related to closing streets. This chart is now updated with related supplies expenditures for June.

Department	MAY		JUNE		
	UNBUDGETED	BUDGETED	UNBUDGETED		
	Overtime	Salaries and Benefits	Overtime	Supplies	Total
Police	\$ 24,357	\$ -	\$ 33,617	\$ 4,408	\$ 62,382
Fire	435	-	1,003	-	1,438
Street Maintenance	-	2,064	-	-	2,064
<b>Total</b>	<b>\$ 24,792</b>	<b>\$ 2,064</b>	<b>\$ 34,620</b>	<b>\$ 4,408</b>	<b>\$ 65,884</b>

**GENERAL FUND**

CITY OF TUKWILA

Year-to-Date as of June 30, 2020

SALARIES AND BENEFITS	BUDGET		REVISED BUDGET (COVID-19)		ACTUAL			COMPARISON OF RESULTS	
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020	REVISED BUDGET	
								ACTUAL OVER/(UNDER) ALLOCATED	
11 Salaries	30,064,147	15,032,074	28,423,730	14,624,354	13,466,391	14,177,655	14,376,560	(247,795)	51%
12 Extra Labor	764,697	383,278	91,386	157,410	291,306	339,944	118,475	(38,935)	130%
13 Overtime	1,354,099	677,616	354,099	277,616	689,733	923,383	520,728	243,112	147%
15 Holiday Pay	555,369	65,000	555,369	65,000	94,903	75,442	63,624	(1,376)	11%
21 FICA	2,100,726	1,050,363	1,928,893	1,000,636	885,839	924,878	899,048	(101,588)	47%
22 Pension-LEOFF 2	913,369	456,685	870,169	439,405	415,357	442,896	587,334	147,930	67%
23 Pension-PERS/PSERS	1,805,556	902,778	1,525,232	821,655	824,456	878,175	863,764	42,109	57%
24 Industrial Insurance	934,878	467,439	934,878	467,439	299,866	412,785	468,241	802	50%
25 Medical & Dental	6,457,336	3,228,668	6,202,336	3,126,668	2,754,779	2,869,798	3,156,066	29,398	51%
26 Unemployment	-	-	200,000	15,000	18,354	10,400	27,319	12,319	14%
28 Uniform/Clothing	8,525	1,923	8,525	1,923	1,738	1,313	1,094	(829)	13%
<b>Total Salaries and Benefits</b>	<b>44,958,702</b>	<b>22,265,822</b>	<b>41,094,618</b>	<b>20,997,105</b>	<b>19,742,723</b>	<b>21,056,668</b>	<b>21,082,254</b>	<b>85,148</b>	<b>51%</b>

SUPPLIES, SERVICES, AND CAPITAL	BUDGET		REVISED BUDGET (COVID-19)		ACTUAL			COMPARISON OF RESULTS	
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020	REVISED BUDGET	
								ACTUAL OVER/(UNDER) ALLOCATED	
0 Transfers	7,319,140	2,160,815	6,119,140	1,560,815	3,907,572	3,400,593	1,968,595	407,780	32%
31 Supplies	1,066,112	576,434	936,890	524,745	479,787	784,127	350,217	(174,528)	37%
34 Items Purchased for resale	22,000	22,000	22,000	22,000	16,954	18,029	1,253	(20,747)	6%
35 Small Tools	133,569	62,549	86,569	43,749	38,837	59,677	44,048	299	51%
41 Professional Services	5,908,964	2,837,572	5,546,983	2,692,779	2,826,139	2,833,659	2,326,290	(366,489)	42%
42 Communication	434,600	217,300	429,600	215,300	179,975	184,439	204,989	(10,311)	48%
43 Travel	159,630	81,638	18,496	13,771	77,146	106,861	29,925	16,154	162%
44 Advertising	47,550	25,007	31,550	18,607	19,946	10,377	5,545	(13,063)	18%
45 Rentals and Leases	2,422,514	1,211,257	1,400,579	700,290	1,199,867	1,548,697	652,698	(47,592)	47%
46 Insurance	1,047,762	1,047,762	1,007,762	1,031,762	974,066	889,957	987,671	(44,091)	98%
47 Public Utilities	2,069,101	1,508,529	2,053,101	1,502,129	957,053	1,444,442	1,405,645	(96,484)	68%
48 Repairs and Maintenance	587,912	311,222	512,912	281,222	199,954	356,616	407,564	126,342	79%
49 Miscellaneous	1,273,723	623,962	1,040,875	530,822	718,363	580,644	537,874	7,051	52%
64 Machinery & Equipment	270,000	115,000	240,000	-	46,590	45,228	5,495	5,495	2%
<b>Total Supplies, Services, and Capital</b>	<b>22,762,577</b>	<b>10,801,047</b>	<b>19,446,457</b>	<b>9,137,991</b>	<b>11,642,248</b>	<b>12,263,345</b>	<b>8,927,807</b>	<b>(210,184)</b>	<b>46%</b>
<b>Total Expenditures</b>	<b>67,721,279</b>	<b>33,066,869</b>	<b>60,541,075</b>	<b>30,135,097</b>	<b>31,384,971</b>	<b>33,320,014</b>	<b>30,010,061</b>	<b>(125,036)</b>	<b>50%</b>

Percent of year completed 50%

**Transfers**

The transfers line includes budgeted transfers for debt service and certain capital projects. Transfers show above allocated budget due to timing differences of when funds were transferred in 2020 vs last year but total transfers to date are only 32% of the adopted budget. It should be noted, because of existing funds in the PW Shops fund, no transfers from the general fund for

this project have been required to date. However, the planned transfer from the general fund to the PW Shops fund is included in the updated financial projections.

**COVID Expenditures**

General Fund expenditures related to the COVID-19 pandemic began to be incurred in March. These expenditures totaled \$488,852 through June 30<sup>th</sup> and are reported by department in the schedule below. COVID related expenditures in salaries and benefits include time dedicated to the emergency operations center (EOC) as well as time spent analyzing the financial impacts of the pandemic. Overtime and supplies are for time outside of normal operations spent in the EOC as well as time responding directly to COVID-19 related activities. Supplies are for additional PPE and disinfectant supplies.

Unbudgeted costs can be applied against CARES Act funding or FEMA funding and will not affect ending fund balance. Budgeted salaries and benefits for time that has been redirected to responding to the pandemic could qualify for reimbursement from CARES Act funding. Any reimbursement for budgeted salaries and benefits would reduce the need for contingency funds because the City had not received confirmation that CARES Act funding would be available. Reimbursement of these costs were not included in the proposal to close the \$12 million revenue gap.

Department	BUDGETED	UNBUDGETED		Department Total
	Salaries and Benefits	Overtime and Benefits	Supplies	
Council	\$ 1,784	\$ -	\$ 287	\$ 2,071
Mayor	72,703	-	284	72,987
Admin Services	36,354	-	399	36,753
Finance	39,434	386	372	40,192
Recreation	204,560	-	16,306	220,865
DCD	3,712	-	1,322	5,033
Court	114	137	3,401	3,652
Police	18,600	4,379	11,543	34,522
Fire	16,269	8,015	12,784	37,069
TIS	390	-	45	435
Public Works	6,673	318	13,805	20,796
Park Maintenance	14,476	-	-	14,476
<b>Total</b>	<b>\$ 415,069</b>	<b>\$ 13,236</b>	<b>\$ 60,548</b>	<b>\$ 488,852</b>

**COVID-19 Related Grants Available to the City**

There are several grant opportunities now available to the City to offset some of the costs incurred related to the pandemic. Below is a chart listing grant opportunities as well as what the funds may be used for. It should be noted that all of the grants are reimbursement and cannot be used to offset loss of revenue.

The chart will be updated as new information becomes available. Staff will return in the near future with a plan to maximize the use of all known, available funding.

Grant	Amount	Eligible Uses	Status
CARES Act through Dept. of Commerce	\$627,900	<ul style="list-style-type: none"> <li>- Expenditures incurred directly related to responding to COVID-19 (supplies, overtime, regular time that has substantially shifted focus to the pandemic, unemployment, etc.)</li> <li>- Providing economic support to those suffering from unemployment</li> <li>- Providing economic support to business interruptions</li> </ul>	Contract has been signed and returned to Department of Commerce for full execution
FEMA	No cap, reimburses 75% of expenditures not covered with other resources	Unbudgeted expenditures incurred directly related to responding to COVID-19	Contract completed. Can submit for reimbursement at any time
FEMA - CARES	To be determined	Assistance to food pantry	In process
King County	\$31,965	Assistance to small businesses	On June 19 <sup>th</sup> , the City was notified that we are eligible to receive \$31,965. On August 3, 2020, the Planning & Economic Development Committee authorized staff to accept the grant and use the funds for direct grants to very small businesses with a focus on the Tukwila International Blvd. area
CESF – Dept. of Justice Assistance	\$49,000	Expenditures incurred directly related to responding to COVID-19	Grant has been awarded. Contract is being processed
EFSP Emergency Food & Shelter Prog	City of Tukwila does not qualify for this grant	Supplement existing emergency food & shelter program	Forwarded to TCS and Tukwila Pantry
HungerCorps VISTA AmeriCorps	Four VISTA AmeriCorps HungerCorps students. Value: 35,500	HungerCorps will assist Recreation staff to distribute food as part of the mobile recreation program	Contract awarded
Port of Seattle	\$20,930 total grant application	Application included residential component within digital media program to grow tourism,	Recommended revisions approved by Planning & Economic

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		development attraction, etc. Suggestion has been made to revise application to focus more on business recovery and direct \$7,000 of the total \$20,930 application to business recovery. Additional information can be found in item 1a on the July 6, 2020 Planning & Economic Development Committee meeting	Development Committee on July 7, 2020
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### **Selected Capital Projects Funds**

Financial analysis regarding the impacts of the COVID-19 pandemic include ongoing review of certain capital projects funds including residential streets (fund 103), arterial streets (fund 104), and general government improvements (fund 303). The narrative below highlights planned capital projects along with decisions that have already been made and decision points for future meetings. The narrative is followed by financial statements reflecting activity through April 30, 2020 as well as projected activity through the end of the year.

#### Residential Streets

The most impactful issue in this fund relates to the 42<sup>nd</sup> Ave S and 53<sup>rd</sup> Ave S roadway projects. Both projects are completed and are awaiting final closeout and payments to contractors. The project budgets reflected in the financial statements are estimates at this time. Staff is working to determine full final costs and will update budgets when revised information is received. Until the City has updated information on these two projects, the fund will continue to show a negative fund balance. *It should also be noted that the negative fund balance is only an estimate and will only end the year in a negative position if all identified expenditures are paid this year. The fund currently has a positive cash balance and a positive fund balance.*

#### Arterial Streets

*42nd Ave S Bridge:* The City Council authorized funding of up to \$1 million (\$320 thousand general fund, \$680 thousand solid waste utility tax) for 30% design. There is a possibility that a federal infrastructure bill could include funding for “shovel ready” projects. In order for this project to have the best chance of receiving funding, the project would need to be at least 30% designed. The City expects to select a design consultant later this summer to get to 30% design. Since funding for the highest priority areas for overlay have been identified, staff is recommending that a decision on whether to fund this project or redirect funds elsewhere, be delayed until the true cost of design is understood.

*S 119th St Ped Bridge painting:* Not funding this project will only delay the project, not cancel it. There is a limited window of opportunity to paint the bridge due to weather and fish cycles. Removing funding for this project will delay the project until at least 2021.

*Overlay:* At the June 8, 2020 Committee of the Whole meeting, there was Council consensus to move forward with the recommendation from the Transportation & Infrastructure Committee to fund the two highest priority overlay projects. The budget has been adjusted to reflect the increase in budget.

#### General Government Improvement

*Siding repair at TCC:* Siding repair for TCC has been listed as a project as early as 2018. When the 2019-2020 budget was drafted, the expectation was that \$200 thousand in siding and roofing repairs at TCC would occur. Last year, the city received bids for Phase III of the project; the lowest proposal being \$116,589. At the July 13<sup>th</sup> Council of the Whole meeting, consensus existed to forward this item to the consent agenda at the following Regular meeting. Budget for this project is \$120 thousand and funding currently exists in the general government improvement fund.

*Facilities Study:* This project is also funded out of the general government improvement. Staff is reworking the scope of this project per comments received from City Council at the June 8, 2020 Committee of the Whole meeting.

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**City of Tukwila**

**Residential Street Fund 103 - Revenue and Expenditures**

Year-to-Date as of July 31, 2020

	2020						
	Annual Budget	Revised (COVID) Budget	Actual Year-To-Date	Expected Through YE	Total Projected YE	Variance Over/(Under) COVID Budget	% of COVID Budget
<b>REVENUE:</b>							
<i>General Revenue</i>							
Solid Waste/Recycling Utility Tax	-	-	40,651	-	40,651	40,651	-
<b>Total Intergovernmental Revenue</b>	-	-	40,651	-	40,651	40,651	-
<i>Intergovernmental Revenue</i>							
Indirect Federal - SRTS	3,454,000	3,454,000	-	-	-	(3,454,000)	0.0%
State Grant - Macadam	1,847,000	1,847,000	-	-	-	(1,847,000)	0.0%
State Entitlements - MVFT Cities	290,000	200,000	149,141	50,859	200,000	-	100.0%
<b>Total Intergovernmental Revenue</b>	5,591,000	5,501,000	149,141	50,859	200,000	(5,301,000)	2.7%
<i>Miscellaneous Revenue</i>							
** Charges for services	-	134,682	134,682	-	134,682	-	100.0%
Investment earnings	20,000	-	-	-	-	-	-
<b>Total Miscellaneous Revenue</b>	20,000	134,682	134,682	-	134,682	-	673.4%
Transfers In	100,000	100,000	-	100,000	100,000	-	100.0%
<b>Total Revenues</b>	5,711,000	5,735,682	324,475	150,859	475,334	(5,260,349)	5.7%
<b>EXPENDITURES:</b>							
46thAve Safe Routes to School	1,832,000	1,832,000	-	-	-	(1,832,000)	0.0%
Macadam Rd S Complete Street	1,847,000	1,847,000	-	-	-	(1,847,000)	0.0%
S 152nd St Safe Routes to School	1,622,000	1,622,000	-	-	-	(1,622,000)	0.0%
Traffic Calming/Residential Safety	400,000	50,000	22,929	27,071	50,000	-	100.0%
53rd Ave S	-	399,000	222,028	176,972	399,000	-	100.0%
42nd Ave S Phase III	-	378,000	40,816	337,184	378,000	-	100.0%
Interfund Loan Repayment	-	336,932	252,500	84,433	336,932	-	100.0%
<b>Total Expenditures</b>	5,701,000	6,464,932	538,273	625,659	1,163,932	(5,301,000)	9.4%
Change in fund balances	10,000	(729,250)			(688,599)	40,651	94.4%
Beginning Fund Balance	141,586	141,586			141,586	0	100.0%
<b>Ending Fund Balance</b>	151,586	(587,665)			(547,013)	40,652	93.1%

**City of Tukwila**  
**Arterial Street Fund 104 - Revenue and Expenditures**  
**Year-to-Date as of July 31, 2020**

	2020						Variance	
	Annual Budget	Revised (COVID) Budget	Actual Year-To-Date	Expected Through YE	Total Projected YE	Over/(Under) Allocated Budget	% of Annual Budget	
<b>REVENUE:</b>								
<i>General Revenue</i>								
Parking Tax	470,000	300,000	148,423	151,577	300,000	0	64%	
MVFT Cities	137,000	100,000	75,954	24,046	100,000	0	73%	
Solid Waste Utility Tax	680,000	680,000	-	680,000	680,000	0	100%	
Real Estate Excise Taxes	500,000	500,000	139,859	360,141	500,000	0	100%	
<b>Total General Revenue</b>	<b>1,787,000</b>	<b>1,580,000</b>	<b>364,236</b>	<b>1,215,764</b>	<b>1,580,000</b>	<b>-</b>	<b>88.4%</b>	
<i>Charges for Services</i>								
Park Impact Fees	300,000	300,000	-	300,000	300,000	-	100.0%	
Traffic Impact Fees	213,000	213,000	242,202	157,798	400,000	187,000	187.8%	
<b>Total Charges for Services</b>	<b>513,000</b>	<b>513,000</b>	<b>242,202</b>	<b>457,798</b>	<b>700,000</b>	<b>187,000</b>	<b>136.5%</b>	
<i>Intergovernmental Revenue</i>								
Strander Grants	38,389,000	-	-	-	0	-	0.0%	
Federal - 42nd Ave	1,280,000	-	-	-	0	-	0.0%	
Boeing Access Bridge Over Airport Wa	2,614,000	2,614,000	78,208	2,535,792	2,614,000	-	100.0%	
State Grant - West Valley Highway	2,694,000	2,694,000	88,662	2,605,338	2,694,000	-	100.0%	
<b>Total Charges for Services</b>	<b>44,977,000</b>	<b>5,308,000</b>	<b>166,869</b>	<b>5,141,131</b>	<b>5,308,000</b>	<b>-</b>	<b>11.8%</b>	
<i>Miscellaneous Revenue</i>								
Investment earnings	20,000	15,000	11,127	2,000	13,127	(1,873)	65.6%	
Contributions/Donations	30,000	30,000	2,700	-	2,700	(27,300)	9.0%	
<b>Total Miscellaneous Revenue</b>	<b>50,000</b>	<b>45,000</b>	<b>13,827</b>	<b>-</b>	<b>15,827</b>	<b>(29,173)</b>	<b>31.7%</b>	
Transfers In	1,000,000	-	-	-	-	-	0.0%	
<b>Total Revenues</b>	<b>48,327,000</b>	<b>7,446,000</b>	<b>787,135</b>	<b>6,814,693</b>	<b>7,603,827</b>	<b>157,827</b>	<b>15.7%</b>	
<b>EXPENDITURES:</b>								
Overhead (Salaries & Benefits)	485,382	485,382	159,880	231,173	391,053	(94,329)	80.6%	
Strander Blvd. Extension	38,389,000	622,362	2,795	622,362	625,157	(37,763,843)	1.6%	
BAR over Airport Way Seismic Retrofit	2,614,000	2,614,000	76,712	2,537,288	2,614,000	-	100.0%	
West Valley Highway	3,195,000	2,694,000	201,085	2,492,915	2,694,000	(501,000)	84.3%	
42nd Ave S Bridge Replacement	1,600,000	1,000,000	1,637	998,363	1,000,000	(600,000)	62.5%	
S 144th St Bridge - Sidewalks	227,000	227,000	-	-	-	(227,000)	0.0%	
S 119th St Ped Bridge	200,000	200,000	-	200,000	200,000	-	100.0%	
ADA Improvements	50,000	-	-	-	-	(50,000)	0.0%	
Wetland & Environmental Mitigation	40,000	40,000	17,410	22,590	40,000	-	100.0%	
Transportation Comp Element Plan	400,000	200,000	-	200,000	200,000	(200,000)	50.0%	
Walk & Roll	75,000	-	-	-	-	(75,000)	0.0%	
Annual Overlay	1,400,000	510,000	167,041	342,959	510,000	(890,000)	36.4%	
Annual Bridge Inspections	135,000	269,000	5,053	263,947	269,000	134,000	199.3%	
Annual Traffic Signals	125,000	62,500	610	61,890	62,500	(62,500)	50.0%	
Transfer Park Impact Fees to Fund 301	-	1,009,000	-	1,009,000	1,009,000	1,009,000	-	
Other Misc. Capital Projects	-	-	23,531	6,151	29,682	-	-	
<i>TIB Channelization Study</i>	-	-	18,849	6,151	25,000	25,000	-	
<i>2019 Traffic Calming/Res Safety</i>	-	-	1,712	-	1,712	1,712	-	
<i>TUC Pedestrian/Bicycle Bridge</i>	-	-	1,505	-	1,505	1,505	-	
<i>S 196th/200th St Bridge</i>	-	-	1,304	-	1,304	1,304	-	
<i>S 144th St Phase II (42nd Ave S - TIB)</i>	-	-	161	-	161	161	-	
<b>Total Expenditures</b>	<b>48,935,382</b>	<b>9,933,244</b>	<b>655,755</b>	<b>8,988,638</b>	<b>9,644,393</b>	<b>(39,290,989)</b>	<b>19.7%</b>	
Change in fund balances	(608,382)	(2,487,244)	131,380	(2,173,945)	(2,040,565)	446,679	335.4%	
Beginning Fund Balance	1,187,826	1,187,826	-	-	2,083,854	896,028	175.4%	
<b>Ending Fund Balance</b>	<b>579,444</b>	<b>(1,299,418)</b>	<b>-</b>	<b>-</b>	<b>43,289</b>	<b>1,342,707</b>	<b>7.5%</b>	

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**City of Tukwila**

**General Government Improvements Fund 303 - Revenue and Expenditures**

**Year-to-Date as of July 31, 2020**

	2020						Variance Over/(Under) COVID Budget	% of COVID Budget
	Annual Budget	Revised (COVID) Budget	Actual Year-To-Date	Expected + Through YE	Total = Projected YE			
<b>REVENUE:</b>								
Miscellaneous Revenue								
Investment earnings	500	500	3,524	1,000	4,524	3,024	704.8%	
<i>Total Miscellaneous Revenue</i>	500	500	3,524			3,024	704.8%	
Transfers In	200,000	-	-	-	-	-	0.0%	
<b>Total Revenues</b>	<b>200,500</b>	<b>500</b>	<b>3,524</b>		<b>3,524</b>	<b>3,024</b>	<b>1.8%</b>	
<b>EXPENDITURES:</b>								
City Hall Siding/Roof Repair	50,000	50,000	-	-	-	(50,000)	0.0%	
TCC Siding/Roof Repair	100,000	120,000	-	120,000	120,000	-	100.0%	
2020 Facilities Study	300,000	190,000	-	190,000	190,000	-	100.0%	
Misc. Projects (including salaries & benefits)	208,015	-	31,684	-	31,684	31,684	-	
<i>Install No Parking Signs at 6200/6300 Bldg</i>			2,026		2,026			
<i>6300 Bldg. Dry Fire Sprinkler System</i>			29,658		29,658			
<b>Total Expenditures</b>	<b>658,015</b>	<b>360,000</b>	<b>31,684</b>	<b>310,000</b>	<b>341,684</b>	<b>(18,316)</b>	<b>4.8%</b>	
Change in fund balances	(457,515)	(359,500)			(338,160)	21,340	94.1%	
Beginning Fund Balance	525,166	525,166			656,306	131,140	125.0%	
<b>Ending Fund Balance</b>	<b>67,651</b>	<b>165,666</b>			<b>318,146</b>	<b>152,480</b>	<b>192.0%</b>	