



City of Tukwila
**Finance and Governance
 Committee**

- ◆ Zak Idan, Chair
- ◆ Kathy Hougardy
- ◆ Cynthia Delostrinos Johnson

<u>Distribution:</u>	
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C. Delostrinos Johnson	R. Bianchi
K. Kruller	C. O'Flaherty
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D. Quinn	L. Humphrey
T. McLeod	

AGENDA

MONDAY, AUGUST 23, 2021 – 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 973303373#**

Click here to: [Join Microsoft Teams Meeting](#)
For Technical Support during the meeting call: 1-206-433-7155.

Item	Recommended Action	
1. BUSINESS AGENDA		
a. 2021 2nd Quarter financial report. <i>Tony Cullerton, Deputy Finance Director</i>	a. Forward to 9/13 C.O.W. Meeting.	Pg.1
b. Continued discussion of prioritizing restoration of service levels. <i>Vicky Carlsen, Finance Director</i>	b. Discussion only.	Pg.53
2. MISCELLANEOUS		

Next Scheduled Meeting: *September 13, 2021*



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INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor Ekberg
FROM: Vicky Carlsen, Finance Director
BY: Aaron Williams, Fiscal Manager
DATE: August 17, 2021
SUBJECT: 2021 2nd Quarter Financial Summary

ISSUE

The quarterly financial report summarizes for the City Council the Citywide financial results and highlights significant items or trends. The second quarter financial report is based on data available as of August 6, 2021, for the reporting period ending June 30, 2021.

Allocated budgets are calculated based on the patterns of revenue received and expenditures made in the previous year with the current year budget allocated using the same patterns. Additional details can be found in the attached financial reports.

DISCUSSION

2020 was an unprecedented year due to the COVID-19 health emergency which negatively impacted local, state, and national economies. The pandemic resulted in stay-at-home orders with businesses closing to in-person activity for several weeks. Unemployment soared and many small businesses closed.

While the effects of the pandemic continue to be felt throughout the region into the current fiscal year, there are positive signs throughout the local economy. Unemployment in King County continues to decline as businesses reopen and increase staffing; however, employment remains below pre-pandemic levels. Home prices as well as rents are on the rise; home prices have increased 14.9% compared with the first quarter of 2020. Overall, taxable retail sales tax revenue has increased showing a 21% year-over-year increase. Not all retail sales tax sectors are showing signs of recovery, but the retail trade category shows a 50% year-over-year increase through May, the last month the City has details. Inflation is also on the rise, which will increase the cost of goods and services.

The 2021-2022 biennial budget was drafted with the expectation that revenues, in total, would remain below pre-pandemic levels and expenditures were budgeted accordingly. As noted in the financial summaries that follow, some revenue sources are beginning to return to more normal levels, while other revenue sources are still well below pre-pandemic levels. Ongoing revenues for the general fund are at 53% of total budget while ongoing expenditures are at 49% of budget.

Highlights for 2021 are as follows:

- General Fund revenues total \$34.05 million and expenditures total \$31.12 million.
 - Retail sales tax appears to be rebounding with sales tax in April, May, and June all exceeding 2020 levels, and through June, is at 51% of budget.
 - Sales tax mitigation payments from the State were reinstated in 2021. The first payment for 2021 is expected to be received in 3rd quarter.

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- The City received the 2020 allocation of sales tax mitigation in June.
 - Business license fee revenue is below the allocated budget. This is the first full year that license expiration dates line up with the State expiration date, which is different from prior year patterns.
 - All General Fund departments are below the allocated budget with the exception of the fire department.
 - The fire department will require a budget amendment at the end of the year due to significant increase in overtime costs.
 - Total salaries and benefits are below allocated budget by \$717 thousand. Much of the savings comes from vacant full-time positions and extra labor positions in the police, recreation, and public works departments.
 - Total supplies and services are below allocated budget by \$770 thousand.
 - As a reminder, the general fund ended 2020 with \$12.6 million unreserved fund balance, which exceeds reserve policy by approximately \$1.1 million. The fund balance policy states that fund balance in the general fund shall equal or exceed 18% of the previous year general fund revenue, exclusive of significant non-operating, non-recurring revenue.
 - As part of the Public Safety Plan:
 - Fire Station 52 opened in February
 - Pickup truck delivered and is being outfitted for the Battalion Chief
 - Progress on several capital projects, details of which are located later in this report.
 - Issued \$2.85 new debt for Public Works Shops Phase I.
 - Refunded outstanding 2011 LTGO and 2014 LTGO bonds resulting in total net savings of over \$97 thousand in future debt service costs.
 - As a reminder, unreserved fund balance in the General Fund ended 2020 at \$12.6, exceeding reserve policy requirements by \$1.1 million, sustaining a healthy financial position.

ATTACHMENTS

2nd Quarter 2021 Financial Report

- Highlights of 2021-2nd Quarter
- General Fund financial reports
- Other Fund financial reports

CITY OF TUKWILA

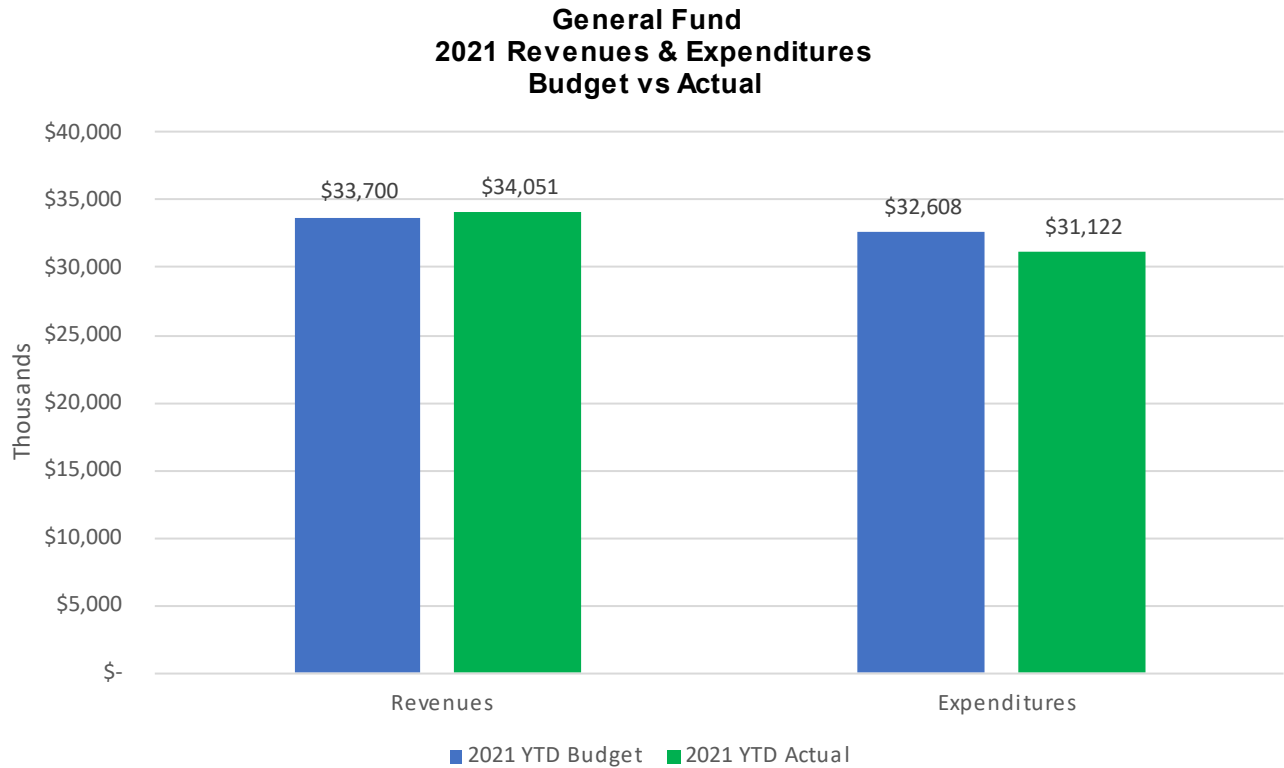
2021 2nd QUARTER FINANCIAL REPORT

Highlights

General Fund and Contingency (Reserve) Fund

Revenue and Expenditures, Ending Fund Balance

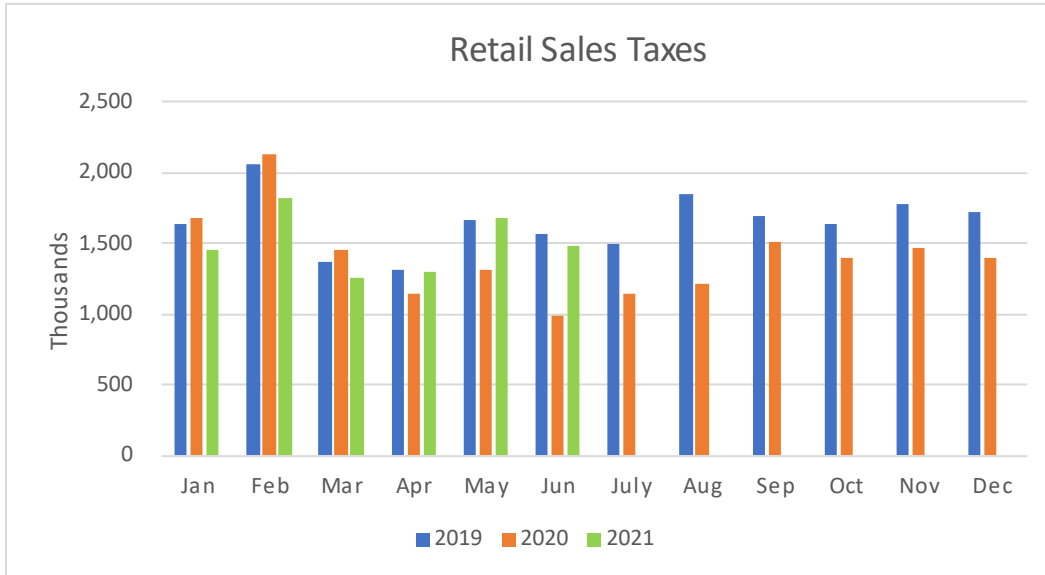
Through the end of the second quarter, general fund revenue was \$34.05 million while general fund expenditures were \$31.12 million. The general fund ended 2020 with a fund balance of \$12.68 million, which exceeds the reserve policy by approximately \$1.10 million.



General Revenues – Taxes

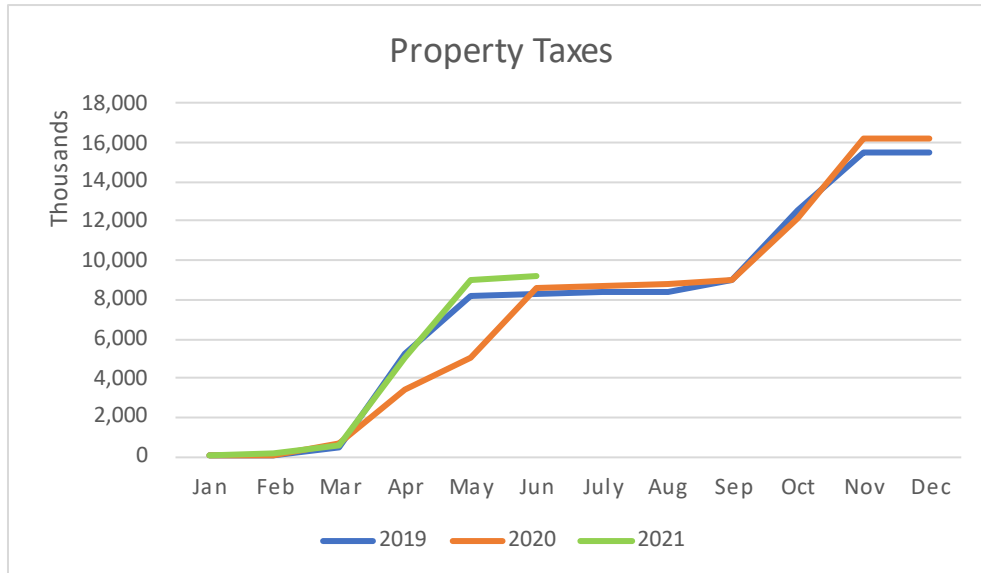
Sales and Use Tax

Combined sales and use taxes through the second quarter total \$9.4 million, which is \$300 thousand under the allocated budget of \$9.7 million. Sales taxes were significantly impacted in 2020 by the pandemic and subsequent economic shutdowns in response. Over the past three months sales taxes have been improving with monthly totals near levels received in 2019.



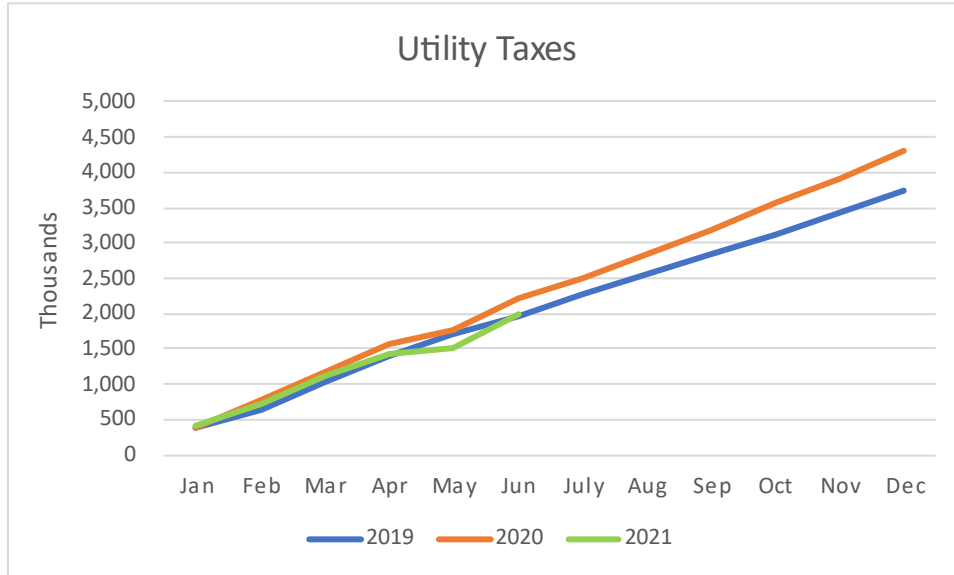
Property Tax

Property tax revenue through the second quarter is \$9.3 million, \$344 thousand more than the allocated budget of \$8.9 million. Aside from a slight delay in receipts during 2020, the pandemic had minimal impact on the property tax revenues.

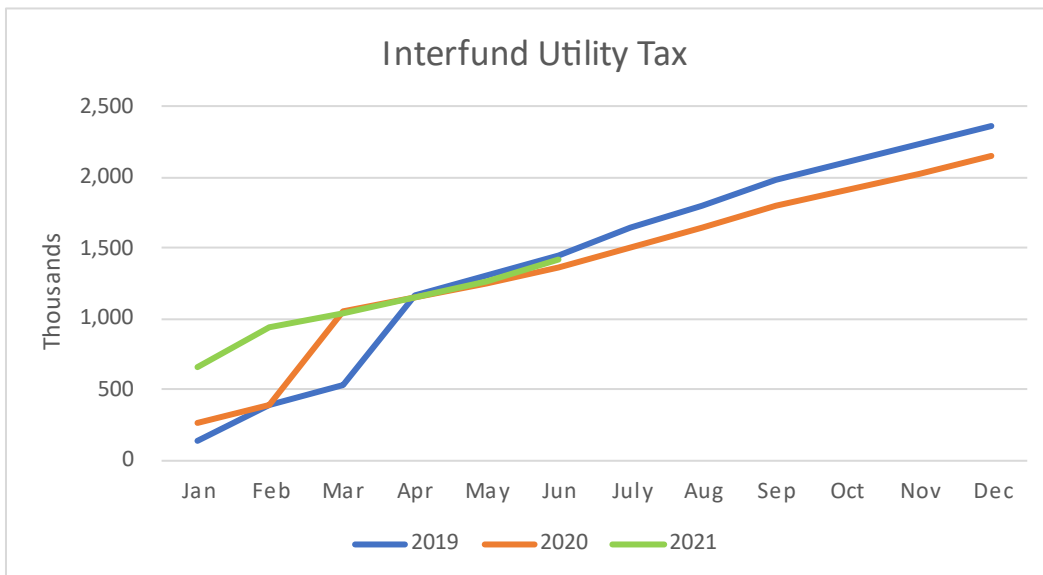


Utility Tax

Utility Taxes through the first half of the year totaled \$1.98 million, which is \$26 thousand below the allocated budget but tracking close to 2019 levels.



Interfund Utility Tax was \$1.4 million through the first half of the year, \$49 thousand below the allocated budget. When compared to the same period in the prior year, revenues are \$60 thousand higher than 2020.



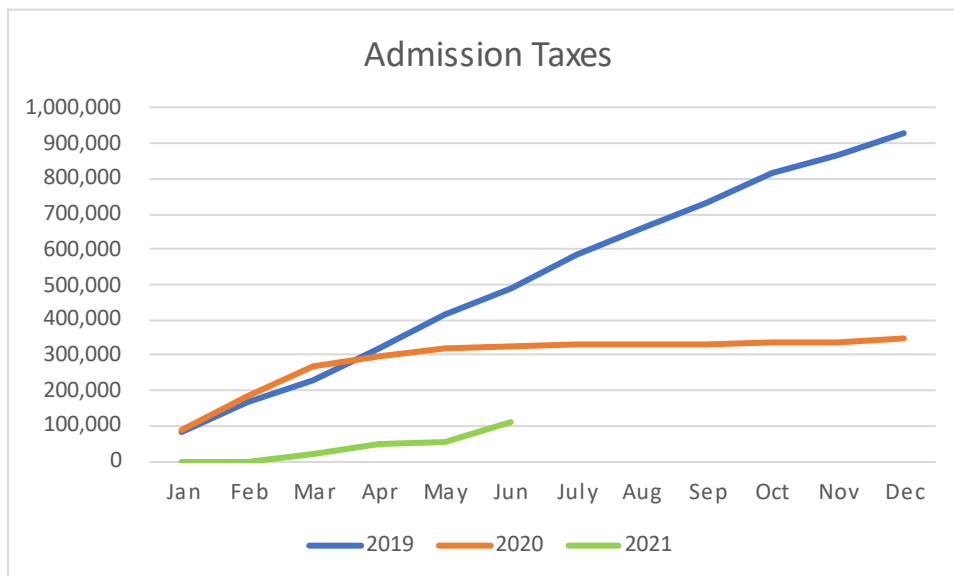
Gambling Tax

Gambling and excise taxes totaled \$1.7 million through the first half of the year, which is \$416 thousand below the allocated budget. Looking ahead to 3rd quarter, gambling and excise taxes appear to be returning to 2019 levels.



Admissions Tax

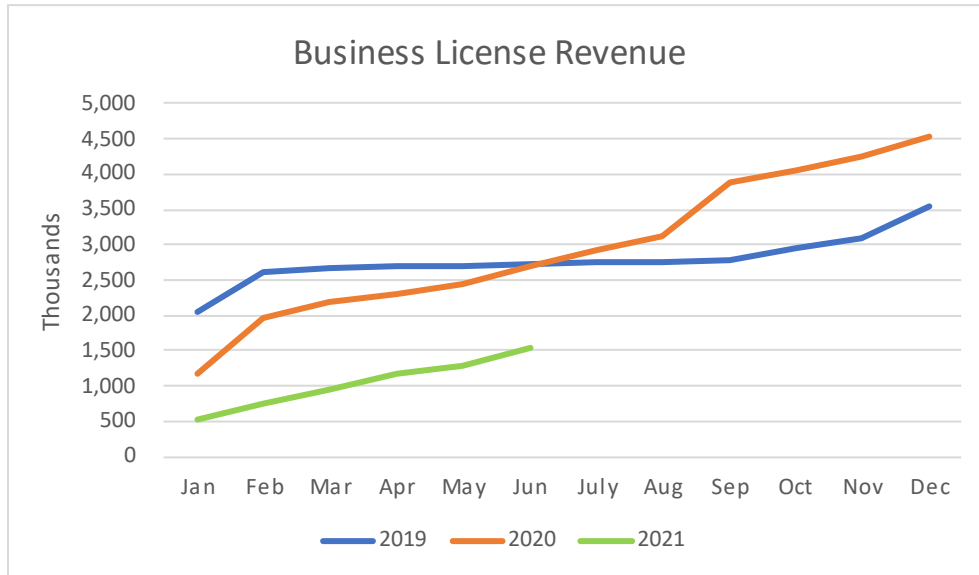
Admission taxes through the first half of the year total \$109 thousand, representing a 67% decline from the same time period of the prior year. Admissions taxes were significantly impacted by COVID-19 with movie theatres remaining closed for much longer than most other businesses. When movie theaters began reopening, admissions tax began to increase.



General Revenues – Licenses and Permits

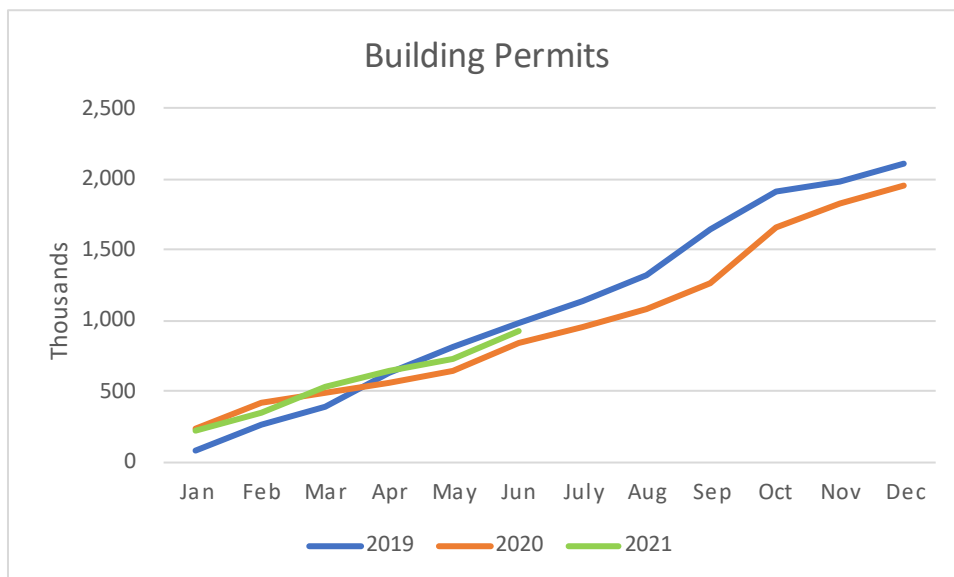
Business Licenses

Business License revenue through the second quarter totaled \$1.5 million, which is \$528 thousand below the allocated budget. With the State taking over the issuing of business licenses in 2019, revenues are more evenly spread throughout the year as opposed to primarily at the start of the year. This occurred as a result of the State setting the expirations of city licenses to align with their state license. Looking at monthly trends, the City averages over \$200 thousand in business license revenue. Additionally, a couple of large employers renew in September. If the current trend for collection continues, coupled with receipt from the largest employers, the City should expect to be close to budget by year-end.



Building Permits

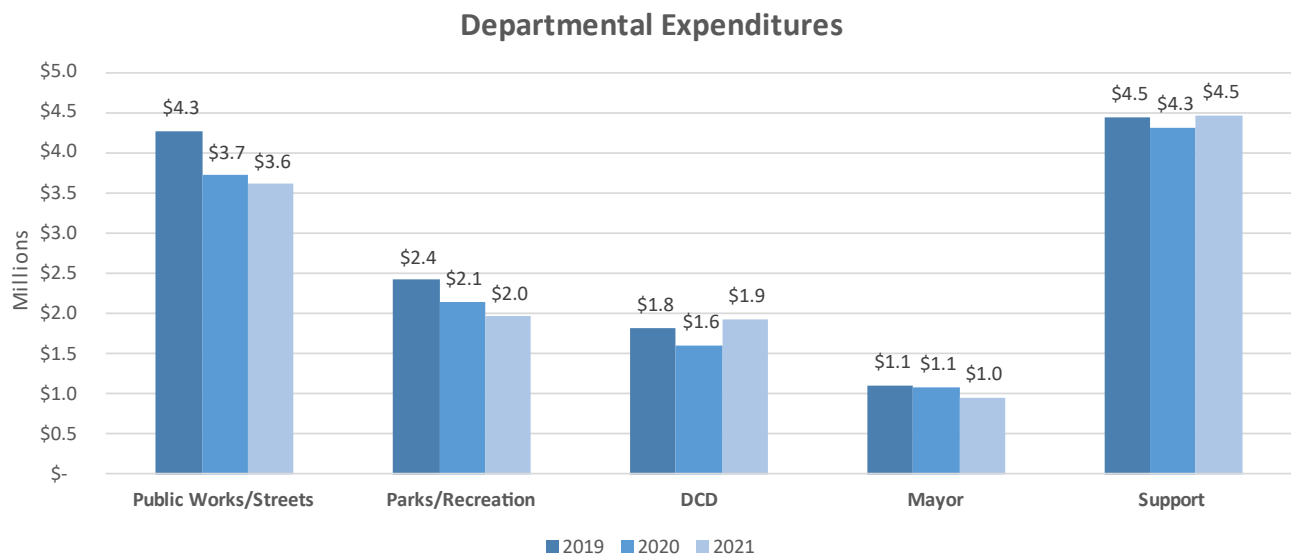
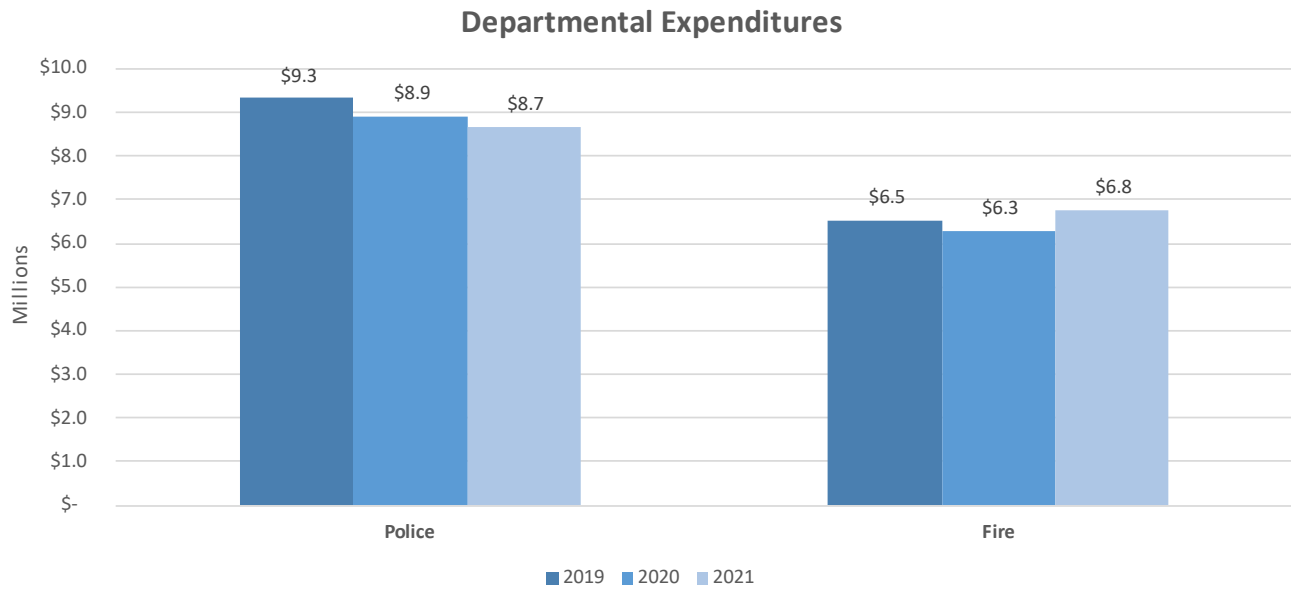
Revenue from Building Permits and Fees was \$919 thousand through the first half of the year which is \$30 thousand greater than the allocated budget.



Ongoing Expenditures

Departmental

Total Department expenditures through the second quarter were \$28.3 million, which is \$367 thousand more compared to the first half of the prior year.

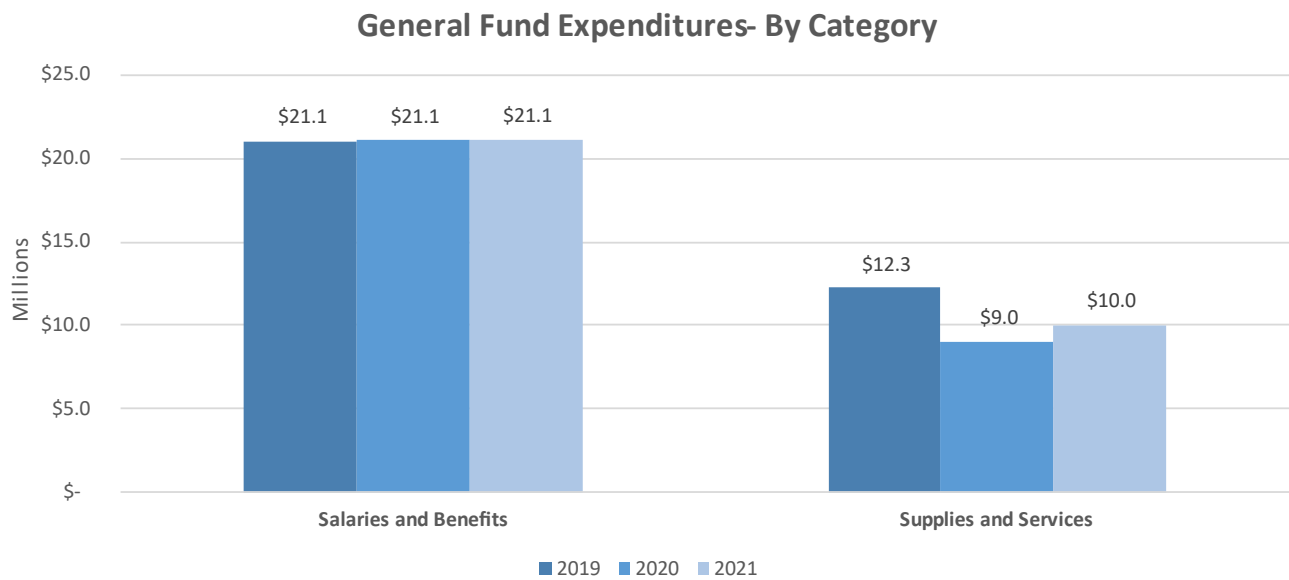


By Category

Salaries and benefits through the first six months are \$21.11 million, which is \$717 thousand less than the allocated budget of \$21.83 million. All other general fund expenditures were \$10.01 million, which is \$770 thousand less than the allocated budget of \$10.78 million.

While all but one department is currently below the allocated budget, there is growing concern that department budgets, in general, are too low and may be unable to absorb necessary costs without a budget amendment. In reviewing expenditures by type, insurance exceeds the annual budget by \$84 thousand and utilities category has already expended 68% of the annual budget. Given that the City has 3 new facilities and the vacated fire stations are still owned by the City, it is very likely that the annual utilities budget will be exceeded in the 3rd quarter of 2021.

Staff will be closely monitoring departmental budgets and will continue to keep the City Council fully informed of additional budgetary concerns.



Budget Amendments

The list below outlines budget amendments the City Council has already given consensus for and will be included in the final budget amendment at year-end.

Council Meeting Date	Summary of Budget Amendment
4/5 regular meeting	Contract for BHC Consultants for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
4/5 regular meeting	Contract for Reid Middleton for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
5/10 COW	Consensus to use new funding (SST) to restore service levels and cover certain contractual obligations. Budget amendment will include increasing both revenue and expenditures by the same amount.
5/17 regular meeting	Acceptance of Sound Transit System Access grant. Both revenue and expenditures will be increased by the same amount, net effect of zero
5/24 COW	Grant contract with King County Dept. of Community and Human Services. Award amount of \$115,384 so both revenue and expenditures will be adjusted, net effect of zero
5/24 COW	Use of SST funds to complete the transfer of records from the offsite storage location to City Hall. Use of SST is estimated to be \$40k. Again revenue backed so net effect of zero to the general fund
6/14 COW	BNSF Alternative Access Study for up to \$1.25 million
6/14 COW	Fire advisory Task Force Consulting for up to \$80 thousand
6/21 regular meeting	TDM regional mobility grant award, no effect on general fund
8/2 regular meeting	Summer Experience & Enrichment for Kids Fund (SEEK) grant, no effect on the general fund as there is no match required
8/2 regular meeting	Restore before and after school programming, funded by ARPA so both revenue and expenditure budgets will be adjusted

Other Funds

Capital Projects Funds

During the first half of 2021, design was completed for the West Valley Highway/Longacres Way Project. The project will be on ad for construction in the 4th quarter for construction next year.

There was also significant construction progress on different projects. The Annual Overlay Program is nearly complete, which will widen and provide two-way traffic to the section of 53rd Avenue S between S 137th Street and 52nd Avenue. The contractor for the Boeing Access over Airport Way Seismic Retrofit Project has demobilized from the project site. This project consisted of: the construction of two approach slabs; strengthening members for the bridge piers; catcher blocks for the bridge girders; and installation of steel columns jackets.

The 42nd Avenue S Bridge replacement design has started with the designer collecting information for the Type, Size, and Location Report. The City has conducted outreach for the project with local businesses and the Allentown neighborhood. The City has received grant funding from a couple of sources, including \$1.5 million in funding from the Puget Sound Regional Council to complete the design, specifications, and estimate by December 2023, and \$12 million from the Local Bridge Program through WSDOT.

In 2021, the City received \$2.064 million from Sound Transit's System Access Fund for West Valley Highway.

Paving of the Green River and Interurban Trail was completed along with demo work on the 116th parcel and site clearing on the former Star Nursery site. Bollards were installed at the TCC parking lot. An art consultant has been retained to support the development of the Utility Box program to include policies and procedures, testing materials, and vendors prior to the launch of the pilot program.

Enterprise Funds

During the first half of 2021, design was completed for a couple of projects. The Annual Small Drainage Program will have six projects for construction in the second half of 2021. The Macadam Water Upgrade Project will be on ad for construction in the 4th quarter for construction next year.

There was also significant construction progress on different projects. The East Marginal Way Outfalls Project is nearing substantial completion, which included a pump station, pervious pavement, and water quality improvements. Construction of Lift Sewer Stations #2, #4, and #12 are in progress. Construction for the Riverton Creek Flap Gate Removal is in progress and estimated to be complete in quarter four.

In 2021, the City received \$60,000 in a grant for flood reduction from the King County Flood Control District as part of the S 131st Place Drainage Improvements project.

CITY OF TUKWILA

2021 2nd QUARTER FINANCIAL REPORT

General Fund Financial Reports

GENERAL FUND REVENUE

CITY OF TUKWILA

Year to Date as of June 30, 2021

Row	SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			% CHANGE			
		2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	2021 BDGT VARIANCE - ALLOCATED BDGT	% REC'D	2019/2020 2020/2021	
									2019/2020	2020/2021
1	PROPERTY TAX	\$ 16,900,000	\$ 8,907,171	\$ 8,336,935	\$ 8,565,413	\$ 9,251,751	\$ 344,580	55%	3%	8%
2	SALES TAX -RETAIL	17,650,000	9,434,834	9,615,917	8,787,686	9,084,018	(350,816)	51%	(9)%	3%
3	SALES TAX -CRIMINAL JUSTICE	575,000	276,400	294,697	288,670	326,068	49,668	57%	(2)%	13%
4	ADMISSIONS TAX	600,000	300,000	490,130	327,340	108,709	(191,291)	18%	(33)%	(67)%
5	UTILITY TAX	3,610,000	2,007,033	1,969,749	2,212,644	1,980,296	(26,737)	55%	12%	(11)%
6	INTERFUND UTILITY TAX	2,367,200	1,473,703	1,452,011	1,364,085	1,424,471	(49,232)	60%	(6)%	4%
7	GAMBLING & EXCISE TAX	3,336,000	2,126,637	2,024,270	1,707,565	1,710,265	(416,372)	51%	(16)%	0%
8	TOTAL GENERAL REVENUE	45,038,200	24,525,778	24,183,709	23,253,402	23,885,578	(640,201)	53%	(4)%	3%
9	BUSINESS LICENSES	3,320,000	2,071,054	2,731,089	2,712,868	1,542,351	(528,703)	46%	(1)%	(43)%
10	RENTAL HOUSING	51,000	41,193	35,685	40,775	45,816	4,623	90%	14%	12%
11	BUILDING PERMITS	2,375,100	889,160	986,560	836,390	918,654	29,495	39%	(15)%	10%
12	TOTAL LICENSES AND PERMITS	5,746,100	3,001,406	3,753,334	3,590,033	2,506,821	(494,585)	44%	(4)%	(30)%
13	SALES TAX MITIGATION	-	-	433,822	-	882,597	882,597	0%	(100)%	0%
14	FRANCHISE FEE	2,625,000	1,375,422	1,387,956	1,398,525	1,341,701	(33,721)	51%	1%	(4)%
15	GRANT REVENUE	400,555	83,549	215,424	116,979	227,203	143,654	57%	(46)%	94%
16	STATE ENTITLEMENTS	456,500	276,333	241,478	338,675	273,340	(2,992)	60%	40%	(19)%
17	INTERGOVERNMENTAL	567,229	498,905	500,588	505,836	502,645	3,740	89%	1%	(1)%
18	TOTAL INTERGOVERNMENTAL REVENUE	4,049,284	2,234,209	2,779,267	2,360,015	3,227,487	993,278	80%	(15)%	37%
19	GENERAL GOVERNMENT	26,400	14,948	27,441	16,351	17,307	2,359	66%	(40)%	6%
20	SECURITY	457,600	163,250	391,273	277,607	475,689	312,438	104%	(29)%	71%
21	TRANSPORTATION	44,000	25,060	41,723	980	-	(25,060)	0%	(98)%	(100)%
22	PLAN CHECK AND REVIEW FEES	990,300	596,478	845,172	456,562	448,888	(147,590)	45%	(46)%	(2)%
23	CULTURE AND REC FEES	397,500	199,130	200,778	59,229	44,263	(154,867)	11%	(71)%	(25)%
24	TOTAL CHARGES FOR SERVICES	1,915,800	998,866	1,506,387	810,730	986,146	(12,720)	51%	(46)%	22%
25	FINES & PENALTIES	160,175	63,998	99,939	72,715	65,276	1,279	41%	(27)%	(10)%
26	MISC	909,959	681,712	689,416	597,121	280,934	(400,778)	31%	(13)%	(53)%
27	INDIRECT COST ALLOCATION	2,661,382	1,330,691	1,272,822	1,318,645	1,330,690	(1)	50%	4%	1%
28	TOTAL OTHER INCOME	3,731,516	2,076,401	2,062,176	1,988,480	1,676,901	(399,500)	45%	(4)%	(16)%
29	TOTAL OPERATING REVENUE	60,480,900	32,836,661	34,284,874	32,002,660	32,282,933	(553,728)	53%	(7)%	1%
30	TRANSFERS IN	2,268,817	1,768,817	-	-	1,768,817	-	78%	0%	0%
31	TOTAL REVENUE	\$ 62,749,717	\$ 34,605,478	\$ 34,284,874	\$ 32,002,660	\$ 34,051,750	\$ (553,728)	54%	(0)	0

Percent of year 50%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
01 City Council	\$ 363,618	\$ 179,439	\$ 183,176	\$ 171,186	\$ 165,351	\$ (14,088)	45%	-7%	-3%
03 Mayor's Office	2,104,126	1,005,647	1,098,305	1,078,512	950,553	(55,093)	45%	-2%	-12%
04 Administrative Services	4,984,464	2,394,067	2,267,767	2,106,663	2,259,630	(134,437)	45%	-7%	7%
05 Finance	3,049,858	1,723,176	1,376,133	1,386,084	1,435,602	(287,574)	47%	1%	4%
07 Recreation	4,260,543	2,358,852	2,418,949	2,143,753	1,959,762	(399,090)	46%	-11%	-9%
08 Community Development	4,069,943	1,994,831	1,820,992	1,595,958	1,934,972	(59,860)	48%	-12%	21%
09 Municipal Court	1,272,888	652,129	624,178	647,626	610,072	(42,057)	48%	4%	-6%
10 Police	18,286,665	9,154,847	9,330,571	8,900,343	8,682,661	(472,186)	47%	-5%	-2%
11 Fire	12,706,860	6,232,773	6,526,535	6,276,341	6,777,720	544,947	53%	-4%	8%
13 Public Works	6,584,325	3,939,159	4,272,814	3,717,430	3,614,155	(325,004)	55%	-13%	-3%
Subtotal	57,683,290	29,634,920	29,919,421	28,023,897	28,390,478	(1,244,441)	49%	-6%	1%
20 Dept 20	5,462,760	2,973,535	3,400,593	2,068,215	2,731,380	(242,155)	50%	-39%	32%
Total Expenditures	\$ 63,146,050	\$ 32,608,455	\$ 33,320,014	\$ 30,092,112	\$ 31,121,858	\$ (1,486,596)	49%	-10%	3%

Percent of year completed 50%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 28,723,860	\$ 14,733,266	\$ 14,177,655	\$ 14,376,560	\$ 13,870,995	\$ (862,271)	48%	1%	-4%
12 Extra Labor	347,528	275,109	339,944	118,475	27,684	(247,425)	8%	-65%	-77%
13 Overtime	1,218,115	551,367	923,383	520,728	1,064,168	512,801	87%	-44%	104%
15 Holiday Pay	515,500	82,610	75,442	63,624	72,268	(10,343)	14%	-16%	14%
21 FICA	1,872,655	972,527	924,878	899,048	872,949	(99,578)	47%	-3%	-3%
22 Pension-LEOFF	899,828	499,140	442,896	587,334	435,536	(63,604)	48%	33%	-26%
23 Pension-PERS/PSERS	1,631,377	854,388	878,175	863,764	824,671	(29,717)	51%	-2%	-5%
24 Industrial Insurance	875,820	473,634	412,785	469,408	467,781	(5,853)	53%	14%	0%
25 Medical & Dental	6,904,119	3,383,384	2,869,798	3,156,066	3,452,060	68,675	50%	10%	9%
26 Unemployment	-	-	10,400	27,319	20,710	20,710	-	163%	-24%
28 Uniform/Clothing	8,525	1,787	1,313	1,094	1,391	(396)	16%	-17%	27%
Total Salaries & Benefits	\$ 42,997,327	\$ 21,827,212	\$ 21,056,668	\$ 21,083,421	\$ 21,110,213	\$ (716,999)	49%	0%	0%

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
0 Transfers	\$ 5,462,760	\$ 2,973,535	\$ 3,400,593	\$ 2,068,215	\$ 2,731,380	\$ (242,155)	50%	-39%	32%
31 Supplies	1,055,711	457,833	784,127	350,239	347,842	(109,991)	33%	-55%	-1%
34 Items Purchased for resale	13,000	11,278	18,029	1,253	983	(10,295)	8%	-93%	-22%
35 Small Tools	66,450	25,464	59,677	44,048	24,180	(1,284)	36%	-26%	-45%
41 Professional Services	5,439,071	2,389,041	2,833,659	2,319,573	2,341,038	(48,003)	43%	-18%	1%
42 Communication	481,810	238,905	184,439	201,813	206,375	(32,529)	43%	9%	2%
43 Travel	83,196	63,626	106,861	29,925	8,460	(55,166)	10%	-72%	-72%
44 Advertising	34,750	11,492	10,377	5,545	2,227	(9,265)	6%	-47%	-60%
45 Rentals and Leases	2,166,137	892,080	1,548,697	652,288	1,019,260	127,179	47%	-58%	56%
46 Insurance	1,030,329	1,030,329	889,957	987,671	1,113,881	83,552	108%	11%	13%
47 Public Utilities	1,991,445	1,506,108	1,444,442	1,398,911	1,564,085	57,977	79%	-3%	12%
48 Repairs and Maintenance	651,669	310,250	356,616	407,564	192,553	(117,697)	30%	14%	-53%
49 Miscellaneous	1,153,730	611,969	580,644	536,153	383,198	(228,772)	33%	-8%	-29%
64 Machinery & Equipment	518,665	259,333	45,228	5,495	76,184	(183,149)	15%	-88%	1287%
Total Operating Expenses	20,148,723	10,781,242	12,263,345	9,008,692	10,011,645	(769,597)	50%	-27%	11%
Total Expenses	\$ 63,146,050	\$ 32,608,455	\$ 33,320,014	\$ 30,092,112	\$ 31,121,858	\$ (1,486,596)	49%	-10%	3%

Percent of year completed 50%

CITY COUNCIL

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 213,562	\$ 108,148	\$ 105,441	\$ 105,360	\$ 106,728	\$ (1,420)	50%	0%	1%
21 FICA	16,337	8,270	8,299	8,320	8,454	184	52%	0%	2%
23 Pension-PERS/PSERS	12,604	6,447	6,792	6,798	7,033	587	56%	0%	3%
24 Industrial Insurance	3,022	1,593	1,449	1,540	3,030	1,437	100%	6%	97%
25 Medical & Dental	73,093	34,212	31,149	35,627	36,547	2,335	50%	14%	3%
Total Salaries & Benefits	318,618	158,669	153,131	157,645	161,792	3,122	51%	3%	3%
31 Supplies	2,000	1,717	510	1,212	391	(1,327)	20%	138%	-68%
41 Professional Services	16,500	2,110	12,893	1,800	-	(2,110)	0%	-86%	-100%
42 Communication	6,000	1,335	2,054	2,406	1,827	492	30%	17%	-24%
43 Travel	15,000	14,981	12,078	7,974	461	(14,520)	3%	-34%	-94%
49 Miscellaneous	5,500	626	2,510	149	880	254	16%	-94%	491%
Total Operating Expenses	45,000	20,770	30,045	13,541	3,559	(17,211)	8%	-55%	-74%
Total Expenses	\$ 363,618	\$ 179,439	\$ 183,176	\$ 171,186	\$ 165,351	\$ (14,088)	45%	-7%	-3%

Percent of year completed 50%

Mayor's Office

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 618,731	\$ 315,280	\$ 296,348	\$ 300,132	\$ 308,597	\$ (6,683)	50%	1%	3%
12 Extra Labor	5,000	2,500	16,930	3,930	-	(2,500)	0%	-77%	-100%
21 FICA	47,716	26,167	24,144	22,910	23,124	(3,043)	48%	-5%	1%
23 Pension-PERS/PSERS	72,416	36,757	37,875	38,279	39,703	2,946	55%	1%	4%
24 Industrial Insurance	2,499	1,443	1,906	1,477	2,036	593	81%	-22%	38%
25 Medical & Dental	101,868	47,953	43,616	48,095	50,934	2,981	50%	10%	6%
Total Salaries & Benefits	848,230	430,100	420,819	414,822	424,394	(5,706)	50%	-1%	2%
31 Supplies	6,000	2,924	9,571	4,269	2,204	(719)	37%	-55%	-48%
41 Professional Services	1,118,200	488,073	505,110	520,136	432,249	(55,825)	39%	3%	-17%
42 Communication	-	-	109	264	189	189	-	142%	-29%
43 Travel	3,500	3,400	6,797	6,464	(331)	(3,731)	-9%	-5%	-105%
44 Advertising	-	-	836	277	-	-	-	-67%	-100%
45 Rentals and Leases	25,896	11,334	16,184	7,790	12,855	1,521	50%	-52%	65%
49 Miscellaneous	102,300	69,816	138,879	124,490	78,993	9,177	77%	-10%	-37%
Total Operating Expenses	1,255,896	575,547	677,487	663,689	526,159	(49,388)	42%	-2%	-21%
Total Expenses	\$ 2,104,126	\$ 1,005,647	\$ 1,098,305	\$ 1,078,512	\$ 950,553	\$ (55,093)	45%	-2%	-12%

Percent of year completed 50%

Mayor's Office

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 1,159,743	\$ 564,532	\$ 655,150	\$ 643,284	\$ 561,743	\$ (2,790)	48%	-2%	-13%
Economic Development	304,783	151,675	178,867	170,531	154,916	3,241	51%	-5%	-9%
Attorney	639,600	289,439	264,288	264,696	233,894	(55,545)	37%	0%	-12%
Total Expenses	\$ 2,104,126	\$ 1,005,647	\$ 1,098,305	\$ 1,078,512	\$ 950,553	\$ (55,093)	45%	-2%	-12%

Percent of year completed 50%

Administrative Services

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 2,230,322	\$ 1,127,711	\$ 1,092,715	\$ 1,126,224	\$ 1,141,605	\$ 13,894	51%	3%	1%
12 Extra Labor	47,500	23,750	17,030	6,832	9,875	(13,875)	21%	-60%	45%
13 Overtime	-	-	528	2,392	-	-	-	353%	-100%
21 FICA	170,810	86,780	82,932	84,702	85,546	(1,234)	50%	2%	1%
23 Pension-PERS/PSERS	259,231	130,336	141,624	144,121	142,749	12,413	55%	2%	-1%
24 Industrial Insurance	10,789	5,581	5,203	5,642	9,523	3,942	88%	8%	69%
25 Medical & Dental	473,695	232,763	209,767	227,681	236,848	4,084	50%	9%	4%
Total Salaries & Benefits	3,192,347	1,606,921	1,549,800	1,597,594	1,626,145	19,224	51%	3%	2%
31 Supplies	44,729	21,188	25,280	14,340	10,686	(10,502)	24%	-43%	-25%
35 Small Tools	10,000	5,000	11,693	5,488	8,098	3,098	81%	-53%	48%
41 Professional Services	924,364	373,058	328,503	291,006	434,914	61,856	47%	-11%	49%
42 Communication	256,600	128,300	98,175	89,991	99,978	(28,322)	39%	-8%	11%
43 Travel	4,500	2,250	3,674	1,165	-	(2,250)	0%	-68%	-100%
44 Advertising	19,450	10,742	2,312	5,098	2,167	(8,575)	11%	121%	-58%
45 Rentals and Leases	177,186	88,530	156,604	20,225	26,383	(62,146)	15%	-87%	30%
48 Repairs and Maintenance	33,940	20,585	14,883	18,570	3,297	(17,288)	10%	25%	-82%
49 Miscellaneous	321,348	137,493	76,844	63,186	47,962	(89,532)	15%	-18%	-24%
Total Operating Expenses	1,792,117	787,146	717,967	509,069	633,485	(153,661)	35%	-29%	24%
Total Expenses	\$ 4,984,464	\$ 2,394,067	\$ 2,267,767	\$ 2,106,663	\$ 2,259,630	\$ (134,437)	45%	-7%	7%

Percent of year completed 50%

Administrative Services

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 231,649	\$ 117,029	\$ 103,777	\$ 109,406	\$ 116,972	\$ (57)	50%	5%	7%
Human Resources	676,782	335,845	378,595	339,613	356,924	21,078	53%	-10%	5%
Community Services & Engagement	1,434,856	620,604	424,694	485,196	624,271	3,667	44%	14%	29%
City Clerk	803,996	401,998	338,773	337,280	395,231	(6,767)	49%	0%	17%
Technology & Innovation Services	1,832,381	916,191	1,021,928	835,168	766,233	(149,958)	42%	-18%	-8%
Equity and Social Justice Commission	4,800	2,400	-	-	-	(2,400)	0%	-	-
Total Expenses	\$ 4,984,464	\$ 2,394,067	\$ 2,267,767	\$ 2,106,663	\$ 2,259,630	\$ (134,437)	45%	-7%	7%

Percent of year completed 50%

Finance

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 1,139,225	\$ 563,238	\$ 546,726	\$ 563,249	\$ 560,230	\$ (3,008)	49%	3%	-1%
12 Extra Labor	-	-	9,151	6,391	2,395	2,395	-	-30%	-63%
13 Overtime	15,000	15,000	20,800	2,508	9,536	(5,464)	64%	-88%	280%
21 FICA	88,298	44,012	42,357	43,352	43,254	(758)	49%	2%	0%
23 Pension-PERS/PSERS	134,006	66,450	71,505	73,227	73,613	7,163	55%	2%	1%
24 Industrial Insurance	5,811	3,194	2,639	2,986	4,883	1,689	84%	13%	64%
25 Medical & Dental	252,518	120,137	103,850	117,067	126,259	6,122	50%	13%	8%
Total Salaries & Benefits	1,634,858	812,031	797,027	808,780	820,170	8,139	50%	1%	1%
31 Supplies	15,000	7,471	5,851	3,473	2,885	(4,585)	19%	-41%	-17%
35 Small Tools	2,000	2,000	1,634	671	308	(1,692)	15%	-59%	-54%
41 Professional Services	140,000	15,719	12,132	12,262	11,141	(4,579)	8%	1%	-9%
42 Communication	2,500	857	240	841	1,562	706	62%	250%	86%
43 Travel	1,000	629	4,496	636	621	(9)	62%	-86%	-2%
45 Rentals and Leases	5,000	2,436	2,555	2,266	2,334	(101)	47%	-11%	3%
46 Insurance	372,500	372,500	346,615	367,903	383,357	10,857	103%	6%	4%
48 Repairs and Maintenance	80,000	71,511	70,569	66,888	64,547	(6,964)	81%	-5%	-3%
49 Miscellaneous	297,000	188,022	89,784	122,365	72,492	(115,529)	24%	36%	-41%
64 Miscellaneous	500,000	250,000	45,228	-	76,184	(173,816)	15%	-100%	-
Total Operating Expenses	1,415,000	911,144	579,106	577,305	615,432	(295,713)	43%	0%	7%
Total Expenses	\$ 3,049,858	\$ 1,723,176	\$ 1,376,133	\$ 1,386,084	\$ 1,435,602	\$ (287,574)	47%	1%	4%

Percent of year completed 50%

Recreation

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 2,106,693	\$ 1,119,990	\$ 1,036,144	\$ 1,088,312	\$ 1,008,096	\$ (111,894)	48%	5%	-7%
12 Extra Labor	213,700	207,900	242,873	91,401	10,868	(197,033)	5%	-62%	-88%
13 Overtime	468	234	258	1,421	1,394	1,160	298%	452%	-2%
21 FICA	177,546	99,937	96,806	89,299	76,568	(23,369)	43%	-8%	-14%
23 Pension-PERS/PSERS	256,215	140,000	147,971	145,091	130,827	(9,173)	51%	-2%	-10%
24 Industrial Insurance	73,138	47,734	42,133	35,611	25,258	(22,476)	35%	-15%	-29%
25 Medical & Dental	568,467	285,528	240,775	272,630	284,234	(1,295)	50%	13%	4%
26 Unemployment	-	-	646	8,797	8,828	8,828	-	1263%	0%
28 Uniform/Clothing	1,950	-	-	-	245	245	13%	-	-
Total Salaries & Benefits	3,398,177	1,901,323	1,807,606	1,732,561	1,546,317	(355,007)	46%	-4%	-11%
31 Supplies	173,850	63,087	101,818	67,732	56,643	(6,444)	33%	-33%	-16%
34 Items Purchased for resale	13,000	11,278	18,029	1,253	983	(10,295)	8%	-93%	-22%
35 Small Tools	9,000	4,203	4,152	2,734	5,201	998	58%	-34%	90%
41 Professional Services	152,020	77,262	143,837	70,054	46,922	(30,340)	31%	-51%	-33%
42 Communication	13,500	7,755	7,861	6,925	6,100	(1,655)	45%	-12%	-12%
43 Travel	500	500	11,619	2,040	-	(500)	0%	-82%	-100%
44 Advertising	12,500	750	7,230	169	60	(690)	0%	-98%	-65%
45 Rentals and Leases	123,743	44,134	86,648	36,641	63,061	18,927	51%	-58%	72%
47 Public Utilities	239,800	169,039	165,588	169,859	179,929	10,890	75%	3%	6%
48 Repairs and Maintenance	36,400	18,866	23,505	13,262	17,031	(1,835)	47%	-44%	28%
49 Miscellaneous	69,388	51,321	41,057	40,523	37,515	(13,806)	54%	-1%	-7%
64 Miscellaneous	18,665	9,333	-	-	-	(9,333)	0%	-	-
Total Operating Expenses	862,366	457,528	611,343	411,192	413,445	(44,083)	48%	-33%	1%
Total Expenses	\$ 4,260,543	\$ 2,358,852	\$ 2,418,949	\$ 2,143,753	\$ 1,959,762	\$ (399,090)	46%	-11%	-9%

Percent of year completed 50%

Recreation

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 644,380	\$ 275,514	\$ 272,969	\$ 351,737	\$ 373,524	\$ 98,010	58%	29%	6%
Recreation Administration	485,176	300,458	505,365	396,243	277,546	(22,913)	57%	-22%	-30%
Preschool Program	50,199	27,092	34,793	25,505	21,291	(5,801)	42%	-27%	-17%
Youth Programs	363,271	276,663	158,648	104,129	84,135	(192,528)	23%	-34%	-19%
Teen Programs	192,092	139,649	89,112	58,985	44,808	(94,841)	23%	-34%	-24%
Youth Free Services	124,630	29,950	12,390	28,124	75,399	45,449	60%	127%	168%
Wellness & Enrichment	192,471	105,963	148,914	106,827	112,725	6,763	59%	-28%	6%
Senior Adult Programs	288,175	154,533	170,692	144,465	135,829	(18,704)	47%	-15%	-6%
Community Events & Volunteers	134,328	49,558	58,279	31,113	15,597	(33,962)	12%	-47%	-50%
Rental Operations	266,788	173,024	105,363	82,869	39,239	(133,786)	15%	-21%	-53%
Park Maintenance	1,493,575	813,718	857,181	812,058	777,784	(35,934)	52%	-5%	-4%
Library Advisory Board	4,128	2,064	251	834	328	(1,736)	8%	232%	-61%
Arts Commission	18,700	9,350	4,129	407	1,558	(7,792)	8%	-90%	283%
Park Commission	2,630	1,315	863	458	-	(1,315)	0%	-47%	-100%
Total Expenses	\$ 4,260,543	\$ 2,358,852	\$ 2,418,949	\$ 2,143,753	\$ 1,959,762	\$ (399,090)	46%	-11%	-9%

Percent of year completed 50%

Community Development

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 2,512,767	\$ 1,264,339	\$ 1,100,121	\$ 1,031,658	\$ 1,192,338	\$ (72,001)	47%	-6%	16%
12 Extra Labor	63,728	37,864	18,872	4,352	-	(37,864)	0%	-77%	-100%
13 Overtime	14,920	6,931	8,095	12,728	3,928	(3,002)	26%	57%	-69%
21 FICA	198,243	101,301	85,055	79,735	88,757	(12,545)	45%	-6%	11%
23 Pension-PERS/PSERS	300,864	152,947	138,763	134,259	145,860	(7,087)	48%	-3%	9%
24 Industrial Insurance	30,334	16,886	10,895	11,540	15,549	(1,337)	51%	6%	35%
25 Medical & Dental	540,631	244,278	195,673	201,759	270,316	26,038	50%	3%	34%
28 Uniform/Clothing	975	500	-	181	270	(230)	28%	-	49%
Total Salaries & Benefits	3,662,462	1,825,046	1,557,474	1,476,211	1,717,018	(108,029)	47%	-5%	16%
31 Supplies	15,930	7,170	14,835	6,892	9,042	1,872	57%	-54%	31%
35 Small Tools	100	-	6	-	-	-	0%	-100%	-
41 Professional Services	189,778	59,741	171,507	41,846	164,551	104,809	87%	-76%	293%
42 Communication	7,280	3,522	6,661	4,711	4,642	1,120	64%	-29%	-1%
43 Travel	2,016	2,016	1,505	578	220	(1,796)	11%	-62%	-62%
44 Advertising	300	-	-	-	-	-	0%	-	-
45 Rentals and Leases	19,058	7,308	8,236	3,747	7,275	(33)	38%	-55%	94%
47 Public Utilities	2,500	2,380	-	4,445	-	(2,380)	0%	-	-100%
48 Repairs and Maintenance	54,271	13,359	120	8,496	5,330	(8,029)	10%	6980%	-37%
49 Miscellaneous	116,248	74,289	60,647	49,031	26,894	(47,395)	23%	-19%	-45%
Total Operating Expenses	407,481	169,785	263,518	119,747	217,954	48,169	53%	-55%	82%
Total Expenses	\$ 4,069,943	\$ 1,994,831	\$ 1,820,992	\$ 1,595,958	\$ 1,934,972	\$ (59,860)	48%	-12%	21%

Percent of year completed 50%

Community Development

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 408,891	\$ 199,752	\$ 185,478	\$ 184,222	\$ 239,885	\$ 40,133	59%	-1%	30%
Planning	1,143,560	600,309	665,719	553,044	628,123	27,815	55%	-17%	14%
Code Enforcement	558,127	259,696	214,679	236,895	164,045	(95,651)	29%	10%	-31%
Permit Coordination	925,694	446,448	176,568	205,626	337,969	(108,479)	37%	16%	64%
Building Division	756,843	358,127	445,611	332,058	448,303	90,176	59%	-25%	35%
Recycling Program	41,900	4,972	20,876	2,535	18,480	13,508	44%	-88%	629%
TDM Program	233,178	124,653	111,768	79,748	94,807	(29,846)	41%	-29%	19%
Planning Commission	1,750	875	294	1,830	3,360	2,485	192%	523%	84%
Total Expenses	\$ 4,069,943	\$ 1,994,831	\$ 1,820,992	\$ 1,595,958	\$ 1,934,972	\$ (59,860)	48%	-12%	21%

Percent of year completed 50%

Municipal Court

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 753,078	\$ 379,330	\$ 393,795	\$ 408,138	\$ 367,459	\$ (11,871)	49%	4%	-10%
13 Overtime	400	400	-	137	-	(400)	0%	-	-100%
21 FICA	58,251	29,851	29,374	30,279	27,737	(2,114)	48%	3%	-8%
23 Pension-PERS/PSERS	88,395	44,693	50,295	52,019	46,459	1,765	53%	3%	-11%
24 Industrial Insurance	3,862	2,146	2,045	2,178	3,261	1,114	84%	6%	50%
25 Medical & Dental	172,866	86,285	87,036	93,256	86,433	148	50%	7%	-7%
26 Unemployment	-	-	-	4,298	3,684	3,684	-	-	-14%
Total Salaries & Benefits	1,076,852	542,705	562,544	590,304	535,032	(7,673)	50%	5%	-9%
31 Supplies	20,200	6,452	7,237	4,019	5,520	(932)	27%	-44%	37%
35 Small Tools	500	237	4,729	2,722	5,593	5,357	1119%	-42%	106%
41 Professional Services	105,180	74,744	35,012	24,833	27,136	(47,609)	26%	-29%	9%
42 Communication	14,260	2,451	1,694	2,153	6,220	3,769	44%	27%	189%
43 Travel	3,500	3,500	3,493	2,690	723	(2,777)	21%	-23%	-73%
45 Rentals and Leases	14,700	7,053	3,364	1,287	1,969	(5,084)	13%	-62%	53%
48 Repairs and Maintenance	22,300	1,958	-	1,071	906	(1,053)	4%	-	-15%
49 Miscellaneous	15,396	13,028	6,105	18,546	26,973	13,945	175%	204%	45%
Total Operating Expenses	196,036	109,424	61,634	57,322	75,040	(34,384)	38%	-7%	31%
Total Expenses	\$ 1,272,888	\$ 652,129	\$ 624,178	\$ 647,626	\$ 610,072	\$ (42,057)	48%	4%	-6%

Percent of year completed 50%

Municipal Court

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Court	\$ 748,398	\$ 357,561	\$ 395,699	\$ 416,308	\$ 440,892	\$ 83,331	59%	5%	6%
Probation	524,490	294,569	228,479	231,318	169,180	(125,388)	32%	1%	-27%
Total Expenses	\$ 1,272,888	\$ 652,129	\$ 624,178	\$ 647,626	\$ 610,072	\$ (42,057)	48%	4%	-6%

Percent of year completed 50%

Police

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 9,107,811	\$ 4,702,669	\$ 4,401,724	\$ 4,483,613	\$ 4,257,426	\$ (445,243)	47%	2%	-5%
12 Extra Labor	15,600	2,095	21,199	4,039	4,547	2,452	29%	-81%	13%
13 Overtime	773,942	332,480	417,905	355,223	453,833	121,353	59%	-15%	28%
15 Holiday Pay	250,000	79,831	69,674	60,983	67,281	(12,550)	27%	-12%	10%
21 FICA	775,078	400,077	372,512	370,669	362,609	(37,468)	47%	0%	-2%
22 Pension-LEOFF	434,359	239,025	227,478	312,133	215,550	(23,475)	50%	37%	-31%
23 Pension-PERS/PSERS	198,463	100,911	78,728	84,771	91,751	(9,160)	46%	8%	8%
24 Industrial Insurance	322,660	176,794	132,803	161,969	158,892	(17,902)	49%	22%	-2%
25 Medical & Dental	2,235,938	1,088,019	892,651	988,790	1,117,969	29,950	50%	11%	13%
26 Unemployment	-	-	8,550	11,973	4,705	4,705	-	40%	-61%
Total Salaries & Benefits	14,113,851	7,121,900	6,623,224	6,834,162	6,734,562	(387,337)	48%	3%	-1%
31 Supplies	280,750	120,433	184,120	97,637	93,216	(27,217)	33%	-47%	-5%
35 Small Tools	15,600	8,100	4,539	87	-	(8,100)	0%	-98%	-100%
41 Professional Services	2,468,259	1,150,834	1,433,871	1,154,143	1,089,590	(61,245)	44%	-20%	-6%
42 Communication	121,000	63,183	42,571	52,026	53,144	(10,038)	44%	22%	2%
43 Travel	41,880	27,571	44,590	6,844	4,766	(22,805)	11%	-85%	-30%
44 Advertising	2,500	-	-	-	-	-	0%	-	-
45 Rentals and Leases	748,111	296,939	588,526	267,652	383,340	86,401	51%	-55%	43%
46 Insurance	262,001	262,001	241,180	253,357	270,530	8,529	103%	5%	7%
47 Public Utilities	3,585	2,648	4,122	2,372	1,471	(1,178)	41%	-42%	-38%
48 Repairs and Maintenance	163,987	70,846	95,590	160,846	17,960	(52,886)	11%	68%	-89%
49 Miscellaneous	65,141	30,392	68,239	71,217	34,081	3,689	52%	4%	-52%
Total Operating Expenses	4,172,814	2,032,947	2,707,347	2,066,181	1,948,099	(84,849)	47%	-24%	-6%
Total Expenses	\$ 18,286,665	\$ 9,154,847	\$ 9,330,571	\$ 8,900,343	\$ 8,682,661	\$ (472,186)	47%	-5%	-2%

Percent of year completed 50%

Police

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 2,622,256	\$ 1,516,857	\$ 1,284,974	\$ 1,388,593	\$ 1,333,752	\$ (183,105)	51%	8%	-4%
Patrol	7,725,121	3,648,881	4,523,506	3,595,154	3,719,226	70,345	48%	-21%	3%
Special Operations	985,868	494,215	340,839	513,284	413,622	(80,592)	42%	51%	-19%
Support Operations	1,453,842	703,008	611,025	655,095	752,166	49,158	52%	7%	15%
Investigations	1,922,464	1,050,697	847,145	983,039	853,171	(197,526)	44%	16%	-13%
Tukwila Anti-Crime	793,541	368,239	436,086	376,874	299,656	(68,583)	38%	-14%	-20%
Professional Standards	253,124	111,172	177,016	184,475	121,474	10,303	48%	4%	-34%
Training	261,714	139,164	187,350	127,593	163,566	24,402	62%	-32%	28%
Traffic	2,268,735	1,122,616	922,630	1,076,237	1,026,028	(96,588)	45%	17%	-5%
Total Expenses	\$ 18,286,665	\$ 9,154,847	\$ 9,330,571	\$ 8,900,343	\$ 8,682,661	\$ (472,186)	47%	-5%	-2%

Percent of year completed 50%

Fire

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 7,639,776	\$ 3,832,475	\$ 3,864,898	\$ 3,970,602	\$ 3,910,076	\$ 77,601	51%	3%	-2%
13 Overtime	400,268	183,205	431,549	136,582	587,279	404,074	147%	-68%	330%
15 Holiday Pay	265,500	2,780	5,769	2,641	4,987	2,207	2%	-54%	89%
21 FICA	155,474	73,876	76,615	69,450	79,331	5,454	51%	-9%	14%
22 Pension-LEOFF	465,469	260,116	215,418	275,201	219,986	(40,129)	47%	28%	-20%
23 Pension-PERS/PSERS	28,568	15,666	25,625	16,414	16,299	633	57%	-36%	-1%
24 Industrial Insurance	362,825	181,309	184,509	214,310	219,144	37,835	60%	16%	2%
25 Medical & Dental	1,792,318	880,512	757,330	842,771	896,159	15,647	50%	11%	6%
Total Salaries & Benefits	11,110,198	5,429,939	5,561,712	5,527,971	5,933,261	503,323	53%	-1%	7%
31 Supplies	234,877	112,428	102,197	57,796	61,164	(51,264)	26%	-43%	6%
35 Small Tools	13,000	500	25,241	29,232	243	(257)	2%	16%	-99%
41 Professional Services	291,870	146,015	162,314	164,198	124,669	(21,346)	43%	1%	-24%
42 Communication	32,170	17,154	12,907	19,833	16,015	(1,139)	50%	54%	-19%
43 Travel	7,000	5,625	11,204	468	316	(5,309)	5%	-96%	-32%
45 Rentals and Leases	584,900	244,296	339,407	167,004	295,806	51,509	51%	-51%	77%
46 Insurance	180,690	180,690	164,888	173,213	186,572	5,882	103%	5%	8%
47 Public Utilities	73,360	38,223	46,376	51,419	78,984	40,760	108%	11%	54%
48 Repairs and Maintenance	36,921	20,360	20,718	39,235	25,239	4,879	68%	89%	-36%
49 Miscellaneous	141,874	37,543	79,571	40,479	55,452	17,909	39%	-49%	37%
64 Miscellaneous	-	-	-	5,495	-	-	-	-	-100%
Total Operating Expenses	1,596,662	802,834	964,823	748,370	844,459	41,625	53%	-22%	13%
Total Expenses	\$ 12,706,860	\$ 6,232,773	\$ 6,526,535	\$ 6,276,341	\$ 6,777,720	\$ 544,947	53%	-4%	8%

Percent of year completed 50%

Fire

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 1,235,129	\$ 758,672	\$ 527,660	\$ 638,683	\$ 647,498	\$ (111,174)	52%	21%	1%
Suppression	9,777,570	4,720,370	4,834,758	4,675,577	5,188,480	468,110	53%	-3%	11%
Prevention & Investigation	812,110	350,485	509,401	392,070	522,190	171,706	64%	-23%	33%
Training	481,838	204,802	220,576	195,231	235,020	30,218	49%	-11%	20%
Facilities	110,860	59,540	66,052	62,258	83,773	24,233	76%	-6%	35%
Special Operations	40,769	12,502	19,182	10,013	5,997	(6,505)	15%	-48%	-40%
Rescue & Emergency Aid	248,584	126,402	134,689	133,376	94,482	(31,919)	38%	-1%	-29%
Emergency Management	-	-	214,218	169,133	279	279	-	-21%	-100%
Total Expenses	\$ 12,706,860	\$ 6,232,773	\$ 6,526,535	\$ 6,276,341	\$ 6,777,720	\$ 544,947	53%	-4%	8%

Percent of year completed 50%

Public Works

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2021

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 2,401,895	\$ 1,320,085	\$ 1,339,742	\$ 1,299,272	\$ 1,018,438	\$ (301,647)	42%	-3%	-22%
12 Extra Labor	2,000	1,000	13,889	1,530	-	(1,000)	0%	-89%	-100%
13 Overtime	13,117	13,117	44,249	9,738	8,197	(4,920)	62%	-78%	-16%
21 FICA	184,902	102,256	106,783	100,333	77,570	(24,686)	42%	-6%	-23%
23 Pension-PERS/PSERS	280,615	160,181	178,997	168,787	130,377	(29,804)	46%	-6%	-23%
24 Industrial Insurance	60,880	36,953	29,202	32,156	26,206	(10,747)	43%	10%	-19%
25 Medical & Dental	692,725	363,698	307,951	328,391	346,363	(17,335)	50%	7%	5%
26 Unemployment	-	-	1,205	2,250	3,494	3,494	-	87%	55%
28 Uniform/Clothing	5,600	1,287	1,313	912	876	(411)	16%	-31%	-4%
Total Salaries & Benefits	3,641,734	1,998,577	2,023,332	1,943,370	1,611,521	(387,055)	44%	-4%	-17%
31 Supplies	262,375	114,963	332,708	92,870	106,090	(8,873)	40%	-72%	14%
35 Small Tools	16,250	5,424	7,684	3,113	4,737	(688)	29%	-59%	52%
41 Professional Services	32,900	1,483	28,479	39,296	9,867	8,384	30%	38%	-75%
42 Communication	28,500	14,348	12,165	22,663	16,697	2,350	59%	86%	-26%
43 Travel	4,300	3,153	7,405	1,065	1,683	(1,470)	39%	-86%	58%
45 Rentals and Leases	467,543	190,051	347,172	145,677	226,236	36,184	48%	-58%	55%
46 Insurance	215,138	215,138	137,274	193,198	273,422	58,284	127%	41%	42%
47 Public Utilities	1,672,200	1,293,818	1,228,357	1,170,817	1,303,702	9,884	78%	-5%	11%
48 Repairs and Maintenance	223,850	92,766	131,230	99,196	58,245	(34,521)	26%	-24%	-41%
49 Miscellaneous	19,535	9,438	17,008	6,167	1,955	(7,483)	10%	-64%	-68%
Total Operating Expenses	2,942,591	1,940,582	2,249,482	1,774,060	2,002,633	62,052	68%	-21%	13%
Total Expenses	\$ 6,584,325	\$ 3,939,159	\$ 4,272,814	\$ 3,717,430	\$ 3,614,155	\$ (325,004)	55%	-13%	-3%

Percent of year completed 50%

Public Works

DIVISION SUMMARY

Year-to-Date as of June 30, 2021

SUMMARY BY DIVISION	BUDGET		ACTUAL			VARIANCES			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
Administration	\$ 624,536	\$ 366,820	\$ 283,150	\$ 299,453	\$ 284,501	\$ (82,320)	46%	6%	-5%
Maintenance Administration	402,877	205,801	178,108	186,954	195,549	(10,252)	49%	5%	5%
Engineering	557,785	257,100	295,721	279,059	138,884	(118,216)	25%	-6%	-50%
Development Services	11,139	10,084	262,301	161,995	21,882	11,798	196%	-38%	-86%
Facilities Maintenance	2,024,808	1,147,728	879,078	938,240	1,031,959	(115,770)	51%	7%	10%
Street Maintenance	2,963,180	1,951,626	2,374,455	1,851,730	1,941,381	(10,245)	66%	-22%	5%
Total Expenses	\$ 6,584,325	\$ 3,939,159	\$ 4,272,814	\$ 3,717,430	\$ 3,614,155	\$ (325,004)	55%	-13%	-3%

Percent of year completed 50%

CITY OF TUKWILA

2021 2nd QUARTER FINANCIAL REPORT

Other Funds Financial Reports

City of Tukwila
Contingency Fund 105 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 20,000	\$ 2,321	\$ (17,679)	11.6%
<i>Total Miscellaneous Revenue</i>	20,000	2,321	(17,679)	11.6%
Transfers in	-	-	-	-
Total Revenues	20,000	2,321	(17,679)	11.6%
EXPENDITURES:				
Transfers Out	-	-	-	-
Total Expenditures	-	-	-	-
Change in fund balances	20,000	2,321	(17,679)	11.6%
Beginning Fund Balance	7,101,978	6,954,250		
Ending Fund Balance	\$ 7,121,978	\$ 6,956,572	\$ (17,679)	97.7%

City of Tukwila
Drug Seizure Fund 109 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 500	\$ -	\$ (500)	0.0%
Seizure Revenue	60,000	300,000	240,000	500.0%
Other	-	68,741	68,741	-
<i>Total Miscellaneous Revenue</i>	60,500	368,741	308,241	609.5%
Total Revenues	60,500	368,741	308,241	609.5%
EXPENDITURES:				
31 Office & Operating Supplies	40,000	9,188	(30,812)	23.0%
35 Small Tools & Minor Equipment	-	1,907	1,907	-
41 Professional Services	100,000	-	(100,000)	0.0%
43 Travel	-	1,781	1,781	-
49 Miscellaneous	-	13,069	13,069	-
6* Capital Outlay	60,000	58,881	(1,119)	98.1%
Total Expenditures	200,000	84,826	(115,174)	42.4%
Change in fund balances	(139,500)	283,914	423,414	-203.5%
Beginning Fund Balance	333,243	331,534		
Ending Fund Balance	\$ 193,743	\$ 615,448	\$ 423,414	317.7%

City of Tukwila

Hotel/Motel Tax Fund 101 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>General Revenue</i>				
Hotel/Motel Taxes	\$ 400,000	\$ 143,708	\$ (256,292)	35.9%
Total General Revenue	400,000	143,708	(256,292)	35.9%
<i>Miscellaneous Revenue</i>				
Investment earnings	6,000	906	(5,094)	15.1%
Total Miscellaneous Revenue	6,000	906	(5,094)	15.1%
Total Revenues	406,000	144,614	(261,386)	35.6%
EXPENDITURES:				
11 Salaries	59,674	30,641	(29,033)	51.3%
2* Personnel Benefits	19,126	10,045	(9,081)	52.5%
31 Office and operating supplies	5,000	285	(4,715)	5.7%
41 Professional Services	675,000	105,519	(569,481)	15.6%
43 Travel	10,000	46	(9,954)	0.5%
44 Advertising	250,000	79,353	(170,647)	31.7%
49 Miscellaneous	58,000	3,875	(54,125)	6.7%
Indirect Cost Allocation	24,981	12,489	(12,492)	50.0%
Total Expenditures	1,101,781	242,253	(859,528)	22.0%
Change in fund balances	(695,781)	(97,639)	598,142	14.0%
Beginning Fund Balance	1,742,844	1,712,389		
Ending Fund Balance	\$ 1,047,063	\$ 1,614,750	\$ 598,142	154.2%

City of Tukwila

Debt Service Funds 2XX - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 2,000	\$ 147	\$ (1,853)	7.3%
<i>Total Miscellaneous Revenue</i>	2,000	147	(1,853)	7.3%
Transfers In	4,003,443	2,001,721	(2,001,721)	50.0%
Contributions SCORE	376,895	-	(376,895)	0.0%
Proceeds from refunded debt	-	3,870,500	3,870,500	-
Total Revenues	4,382,338	5,872,368	1,490,030	134.0%
EXPENDITURES:				
71 Debt Service Principal	2,321,936	4,043,258	1,721,321	174.1%
83 Debt Service Interest	2,418,401	1,127,654	(1,290,748)	46.6%
84 Debt Issue Costs	-	40,500	40,500	-
Total Expenditures	4,740,338	5,211,411	471,073	109.9%
Change in fund balances	(358,000)	660,957	1,018,957	-184.6%
Beginning Fund Balance	381,630	421,095		
Ending Fund Balance	\$ 23,630	\$ 1,082,052	\$ 1,018,957	4579.2%

City of Tukwila

Debt Service UTGO - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>General Revenue</i>				
Property Taxes	\$ 3,605,000	\$ 2,101,454	\$ (1,503,546)	58.3%
<i>Total General Revenue</i>	3,605,000	2,101,454	(1,503,546)	58.3%
Total Revenues	3,605,000	2,101,454	(1,503,546)	58.3%
EXPENDITURES:				
71 Debt Service Principal	960,000	-	(960,000)	0.0%
83 Debt Service Interest/Misc Fees	2,642,975	1,321,488	(1,321,488)	50.0%
Total Expenditures	3,602,975	1,321,488	(2,281,488)	36.7%
Change in fund balances	2,025	779,966	777,941	38516.9%
Beginning Fund Balance	76,339	9,959		
Ending Fund Balance	\$ 78,364	\$ 789,925	\$ 777,941	1008.0%

City of Tukwila

Debt Service LID, Guaranty Funds - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
LID Assesment Interest	\$ 159,000	\$ 12,896	\$ (146,104)	8.1%
LID Assesment Principal	445,000	-	(445,000)	0.0%
<i>Total Miscellaneous Revenue</i>	604,000	12,896	(591,104)	2.1%
Total Revenues	604,000	12,896	(591,104)	2.1%
EXPENDITURES:				
71 Debt Service Principal	445,000	370,000	(75,000)	83.1%
83 Debt Service Interest/Misc Fees	203,588	177,713	(25,876)	87.3%
Total Expenditures	648,588	547,713	(100,876)	84.4%
Change in fund balances	(44,588)	(534,817)	(490,229)	1199.5%
Beginning Fund Balance	1,411,510	1,343,385		
Ending Fund Balance	\$ 1,366,922	\$ 808,568	\$ (490,229)	59.2%

City of Tukwila
Street Fund 103 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Intergovernmental Revenue</i>				
State Entitlements - MVFT Cities	\$ 200,000	\$ 132,193	\$ (67,807)	66.1%
<i>Total Intergovernmental Revenue</i>	200,000	132,193	(67,807)	66.1%
<i>Miscellaneous Revenue</i>				
Charges for services	369,000	-	(369,000)	0.0%
Investment earnings	20,000	261	(19,739)	1.3%
<i>Total Miscellaneous Revenue</i>	389,000	261	(388,739)	0.1%
Total Revenues	589,000	132,454	(456,546)	22.5%
EXPENDITURES:				
11 Salaries	-	9,365	9,365	-
2* Benefits	-	4,420	4,420	-
31 Office and Operating Supplies	-	17,735	17,735	-
41 Professional Services	-	1,440	1,440	-
6* Capital outlay	369,000	21,964	(347,036)	6.0%
Total Expenditures	369,000	54,923	(314,077)	14.9%
Change in fund balances	220,000	77,531	(142,469)	35.2%
Beginning Fund Balance	114,810	504,912		
Ending Fund Balance	\$ 334,810	\$ 582,443	\$ (142,469)	174.0%

City of Tukwila

Arterial Street Fund 104 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual	Actual	Variance	% of Annual
	Budget	YTD Results	Over/(Under) Budget	Budget
REVENUE:				
<i>General Revenue</i>				
Parking Tax	\$ 250,000	\$ 148,642	\$ (101,358)	59.5%
Solid Waste Utility Tax	650,000	423,338	(226,662)	65.1%
MVFT Cities	110,000	68,005	(41,995)	61.8%
Real Estate Excise Taxes	500,000	394,994	(105,006)	79.0%
<i>Total General Revenue</i>	1,510,000	1,034,979	(475,021)	68.5%
<i>Charges for Services</i>				
Traffic Impact Fees	303,000	156,466	(146,534)	51.6%
<i>Total Charges for Services</i>	303,000	156,466	(146,534)	51.6%
<i>Intergovernmental Revenue</i>				
Federal Grants	882,000	600,611	(281,389)	68.1%
State Grants	2,326,000	-	(2,326,000)	0.0%
<i>Total Charges for Services</i>	3,208,000	600,611	(2,607,389)	18.7%
<i>Miscellaneous Revenue</i>				
Investment earnings	30,000	155	(29,845)	0.5%
Contributions/Donations	30,000	22,400	(7,600)	74.7%
<i>Total Miscellaneous Revenue</i>	60,000	22,555	(37,445)	37.6%
Transfers In	1,400,000	700,000	(700,000)	50.0%
Total Revenues	6,481,000	2,514,612	(3,966,388)	38.8%
EXPENDITURES:				
11 Salaries	242,843	166,466	(76,377)	68.5%
2* Benefits	83,458	54,491	(28,967)	65.3%
31 Office and Operating Supplies	-	421	421	-
35 Small Tools and Minor Equipment	-	22,020	22,020	-
41 Professional Services	821,000	286,486	(534,514)	34.9%
44 Advertising	-	1,225	1,225	-
48 Repairs and Maintenance	1,610,000	793,665	(816,335)	49.3%
Total Operating Expenses	2,757,301	1,324,775	(1,432,526)	48.0%
Capital Expenses				
6* Capital Outlay	4,108,000	347,611	(3,760,389)	8.5%
	4,108,000	347,611	(3,760,389)	8.5%
Total Expenditures	6,865,301	1,672,386	(5,192,915)	24.4%
Change in fund balances	(384,301)	842,227	1,226,528	-219.2%
Beginning Fund Balance	1,327,257	1,419,190		
Ending Fund Balance	\$ 942,956	\$ 2,261,417	\$ 1,226,528	239.8%

City of Tukwila

Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>General Revenue</i>				
Excess Prop Tax Levy - DwmsH Hill	\$ 304,000	\$ 114,894	\$ (189,106)	37.8%
Real Estate Excise Taxes	-	79,419	79,419	-
Total General Revenue	304,000	194,312	(109,688)	63.9%
<i>Fees and Penalties</i>				
Park Impact Fees	101,000	31,756	(69,244)	31.4%
Total Fees and Penalties	101,000	31,756	(69,244)	31.4%
<i>Intergovernmental Revenue</i>				
State Grants- Duwamish Hill Preserve	1,500,000	-	(1,500,000)	0.0%
Total Charges for Services	1,500,000	-	(1,500,000)	0.0%
<i>Miscellaneous Revenue</i>				
Investment earnings	5,000	1,015	(3,985)	20.3%
Total Miscellaneous Revenue	5,000	1,015	(3,985)	20.3%
Transfers In	32,800	-	(32,800)	0.0%
Total Revenues	1,942,800	227,084	(1,715,716)	11.7%
EXPENDITURES:				
11 Salaries	-	2,526	2,526	-
2* Benefits	-	512	512	-
31 Office and Operating Supplies	-	1,178	1,178	-
41 Professional Services	239,000	59,054	(179,946)	24.7%
49 Miscellaneous	-	2,101	2,101	-
Total Operating Expenses	239,000	65,371	(173,629)	27.4%
Capital Expenses				
6* Capital Outlay	2,266,000	-	(2,266,000)	0.0%
	2,266,000	-	(2,266,000)	0.0%
Total Expenditures	2,505,000	65,371	(2,439,629)	2.6%
Change in fund balances	(562,200)	161,713	723,913	-28.8%
Beginning Fund Balance	2,171,922	1,767,280		
Ending Fund Balance	\$ 1,609,722	\$ 1,928,992	\$ 723,913	119.8%

City of Tukwila

Facility Replacement Fund 302 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 10,000	\$ 1,332	\$ (8,668)	13.3%
<i>Total Miscellaneous Revenue</i>	10,000	1,332	(8,668)	13.3%
Sale of Capital Assets	400,000	-	(400,000)	0.0%
Total Revenues	410,000	1,332	(408,668)	0.3%
EXPENDITURES:				
41 Professional Services	35,000	7,367	(27,633)	21.0%
47 Public Utility Services	-	11,181	11,181	-
Total Operating Expenses	35,000	18,548	(16,452)	53.0%
Transfers Out	1,200,000	700,000	(500,000)	58.3%
Total Expenditures	1,235,000	718,548	(516,452)	58.2%
Change in fund balances	(825,000)	(717,216)	107,784	86.9%
Beginning Fund Balance	1,835,169	4,407,054		
Ending Fund Balance	\$ 1,010,169	\$ 3,689,838	\$ 107,784	365.3%

City of Tukwila

General Government Improvements Fund 303 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 500	\$ 319	\$ (181)	63.8%
<i>Total Miscellaneous Revenue</i>	500	319	(181)	63.8%
Transfers In	300,000	150,000	(150,000)	50.0%
Total Revenues	300,500	150,319	(150,181)	50.0%
EXPENDITURES:				
2* Benefits	-	(31)	(31)	-
41 Professional Services	90,000	-	(90,000)	0.0%
48 Repairs and Maintenance	-	6,177	6,177	-
Total Operating Expenses	90,000	6,146	(83,854)	6.8%
Capital Expenses				
65 Capital Outlay	150,000	-	(150,000)	0.0%
Total Capital Expenses	150,000	-	(150,000)	0.0%
Total Expenditures	240,000	6,146	(233,854)	2.6%
Change in fund balances	60,500	144,173	83,673	238.3%
Beginning Fund Balance	500,021	512,648		
Ending Fund Balance	\$ 560,521	\$ 656,821	\$ 83,673	117.2%

City of Tukwila
Fire Impact Fees Fund 304- Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Sevices</i>				
Fire Impact Fees	\$ 300,000	\$ 18,194	\$ (281,806)	6.1%
<i>Total Charges for Services</i>	300,000	18,194	(281,806)	6.1%
<i>Miscellaneous Revenue</i>				
Investment earnings	500	-	(500)	0.0%
<i>Total Miscellaneous Revenue</i>	500	-	(500)	0.0%
<i>Total Revenues</i>	300,500	18,194	(282,306)	6.1%
EXPENDITURES:				
Transfers Out	300,000	-	(300,000)	0.0%
<i>Total Expenditures</i>	300,000	-	(300,000)	0.0%
Change in fund balances	500	18,194	17,694	3638.7%
Beginning Fund Balance	9,259	-		
<i>Ending Fund Balance</i>	\$ 9,759	\$ 18,194	\$ 17,694	186.4%

City of Tukwila
Public Safety Plan Fund 305- Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>General Revenue</i>				
Mitigation Fees (Tukwila South)	\$ 300,000	\$ -	\$ (300,000)	0.0%
Excise Tax	500,000	315,575	(184,425)	63.1%
<i>Total Intergovernmental Revenue</i>	800,000	315,575	(484,425)	39.4%
<i>Miscellaneous Revenue</i>				
Investment earnings	40,000	1,302	(38,698)	3.3%
Proceeds from sales of Capital Assets	5,565,000	-	(5,565,000)	0.0%
<i>Total Miscellaneous Revenue</i>	5,605,000	1,302	(5,603,698)	0.0%
Transfers In	300,000	-	(300,000)	0.0%
Total Revenues	6,705,000	316,877	(6,388,123)	4.7%
EXPENDITURES:				
35 Small Tools and Minor Equipment	174,000	6,916	(167,084)	4.0%
41 Professional Services	-	2,200	2,200	-
42 Communication	-	8,933	8,933	-
47 Public Utility Services	-	8,521	8,521	-
6* Capital Outlay	725,000	1,265,983	540,983	174.6%
	899,000	1,292,552	393,552	143.8%
Transfer Out	2,068,817	1,068,817	(1,000,000)	51.7%
Total Expenditures	2,967,817	2,361,369	(606,448)	79.6%
Change in fund balances	3,737,183	(2,044,492)	(5,781,675)	-54.7%
Beginning Fund Balance	147,873	3,164,263		
Ending Fund Balance	\$ 3,885,056	\$ 1,119,771	\$ (5,781,675)	28.8%

City of Tukwila
City Facilities Fund 306- Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Bond proceeds	\$ 2,850,000	\$ 2,850,000	\$ -	100.0%
Investment earnings	-	2,268	2,268	-
<i>Total Miscellaneous Revenue</i>	2,850,000	2,852,268	2,268	100.1%
Transfers In	600,000	0	(600,000)	0.0%
Total Revenues	3,450,000	2,852,268	(597,732)	82.7%
EXPENDITURES:				
41 Professional Services	600,000	-	(600,000)	0.0%
44 Advertising	-	-	-	-
6* Capital Outlay	7,062,408	927,222	(6,135,186)	13.1%
84 Debt Issue Costs	-	-	-	-
	7,662,408	927,222	(6,735,186)	12.1%
Transfer Out	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Total Expenditures	7,662,408	927,222	(6,735,186)	12.1%
Change in fund balances	(4,212,408)	1,925,046	6,137,454	-45.7%
Beginning Fund Balance	4,249,144	5,000,862		
Ending Fund Balance	\$ 36,736	\$ 6,925,908	\$ 6,137,454	18853.2%

City of Tukwila
Water Fund 401 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Services</i>				
Water Sales	\$ 6,664,000	\$ 2,842,459	\$ (3,821,541)	42.7%
Security	-	90	90	-
Total Charges for Services	6,664,000	2,842,549	(3,821,451)	42.7%
<i>Miscellaneous Revenue</i>				
Investment earnings	38,000	18,105	(19,895)	47.6%
Connection Fees	20,000	32,086	12,086	160.4%
Sale of Capital Assets	-	9,174	9,174	-
Other	-	285	285	-
Total Miscellaneous Revenue	58,000	59,650	1,650	102.8%
Total Revenues	6,722,000	2,902,199	(3,819,801)	43.2%
EXPENDITURES:				
11 Salaries	671,284	267,775	(403,509)	39.9%
12 Extra Labor	4,000	-	(4,000)	0.0%
13 Overtime	10,000	5,206	(4,794)	52.1%
2* Benefits	338,031	157,208	(180,823)	46.5%
31 Office and Operating Supplies	144,700	51,689	(93,011)	35.7%
33 Water Purchased for Resale	3,352,000	1,296,285	(2,055,715)	38.7%
35 Small Tools and Minor Equipment	15,000	1,981	(13,019)	13.2%
41 Professional Services	934,250	98,623	(835,627)	10.6%
42 Communication	7,000	3,916	(3,084)	55.9%
43 Travel	1,500	-	(1,500)	0.0%
44 Advertising	-	45	45	-
45 Operating Rentals and Leases	139,269	68,885	(70,384)	49.5%
46 Insurance	18,069	18,657	588	103.3%
47 Public Utility Services	32,000	13,756	(18,244)	43.0%
48 Repairs and Maintenance	19,000	127,110	108,110	669.0%
49 Miscellaneous	1,033,500	448,445	(585,055)	43.4%
Total Operating Expenses	6,719,603	2,559,580	(4,160,023)	38.1%
Capital Expenses				
6* Capital Outlay	810,000	3,094	(806,906)	0.4%
7* Debt Service Principal	135,945	80,625	(55,320)	59.3%
8* Debt Service Interest	7,753	4,647	(3,106)	59.9%
	953,698	88,366	(865,332)	9.3%
Transfer Out	183,832	91,916	(91,916)	50.0%
Indirect Cost Allocation	698,111	349,055	(349,056)	50.0%
Total Expenditures	8,555,244	3,088,917	(5,466,327)	36.1%
Change in fund balances	(1,833,244)	(186,718)	1,646,526	10.2%
Beginning Fund Balance	6,170,864	6,441,207		
Ending Fund Balance	\$ 4,337,620	\$ 6,254,490	\$ 1,646,526	144.2%

City of Tukwila
Sewer Fund 402 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Services</i>				
Sewer Sales	\$ 9,952,000	\$ 4,336,801	\$ (5,615,199)	43.6%
<i>Total Charges for Services</i>	9,952,000	4,336,801	(5,615,199)	43.6%
<i>Miscellaneous Revenue</i>				
Investment earnings	55,000	6,830	(48,170)	12.4%
Connection Fees	25,000	81,600	56,600	326.4%
<i>Total Miscellaneous Revenue</i>	80,000	88,430	8,430	110.5%
Total Revenues	10,032,000	4,425,231	(5,606,769)	44.1%
EXPENDITURES:				
11 Salaries	673,038	286,983	(386,055)	42.6%
13 Overtime	7,000	2,835	(4,165)	40.5%
2* Benefits	309,020	150,315	(158,705)	48.6%
31 Office and Operating Supplies	22,600	8,146	(14,454)	36.0%
33 Metro Sewage Treatment	4,977,000	2,154,608	(2,822,392)	43.3%
35 Small Tools and Minor Equipment	5,000	-	(5,000)	0.0%
41 Professional Services	582,100	77,922	(504,178)	13.4%
42 Communication	6,000	4,007	(1,993)	66.8%
43 Travel	2,000	-	(2,000)	0.0%
44 Advertising	-	2,578	2,578	-
45 Operating Rentals and Leases	89,752	43,979	(45,773)	49.0%
46 Insurance	9,035	9,329	294	103.3%
47 Public Utility Services	46,000	18,148	(27,852)	39.5%
48 Repairs and Maintenance	45,000	33,181	(11,819)	73.7%
49 Miscellaneous	1,285,700	524,054	(761,646)	40.8%
Total Operating Expenses	8,059,245	3,316,085	(4,743,160)	41.1%
Capital Expenses				
6* Capital Outlay	2,625,000	42,144	(2,582,856)	1.6%
7* Debt Service Principal	330,886	233,436	(97,450)	70.5%
8* Debt Service Interest	20,786	13,551	(7,235)	65.2%
	2,976,672	289,131	(2,687,541)	9.7%
Transfer Out	127,230	51,365	(75,865)	40.4%
Indirect Cost Allocation	588,149	294,077	(294,072)	50.0%
Total Expenditures	11,751,296	3,950,658	(7,800,638)	33.6%
Change in fund balances	(1,719,296)	474,573	2,193,869	-27.6%
Beginning Fund Balance	12,762,798	13,364,976		
Ending Fund Balance	\$ 11,043,502	\$ 13,839,549	\$ 2,193,869	125.3%

City of Tukwila
Golf Course Fund 411 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>General Revenue</i>				
Excise Taxes	\$ 3,000	\$ -	\$ (3,000)	0.0%
<i>Total General Revenue</i>	3,000	-	(3,000)	0.0%
<i>Charges for Services</i>				
Sale of Merchandise	130,000	100,022	(29,978)	76.9%
Green Fees, Instruction	1,034,000	787,601	(246,399)	76.2%
<i>Total Charges for Services</i>	1,164,000	887,623	(276,377)	76.3%
<i>Miscellaneous Revenue</i>				
Investment earnings	1,000	337	(663)	33.7%
Rents and Concessions	330,000	178,096	(151,904)	54.0%
Other	20,000	385	(19,615)	1.9%
<i>Total Miscellaneous Revenue</i>	351,000	178,818	(172,182)	50.9%
Transfers In	300,000	150,000	(150,000)	50.0%
Total Revenues	1,818,000	1,216,442	(601,558)	66.9%
EXPENDITURES:				
11 Salaries	634,268	331,143	(303,125)	52.2%
12 Extra Labor	85,000	19,040	(65,960)	22.4%
13 Overtime	1,010	4,880	3,870	483.1%
2* Benefits	340,434	169,419	(171,015)	49.8%
31 Office and Operating Supplies	84,000	80,612	(3,388)	96.0%
34 Items purchased for resale	89,000	83,399	(5,601)	93.7%
35 Small Tools and Minor Equipment	92,000	34,519	(57,481)	37.5%
41 Professional Services	4,000	33,563	29,563	839.1%
42 Communication	5,600	3,820	(1,780)	68.2%
43 Travel	500	-	(500)	0.0%
44 Advertising	5,000	2,757	(2,243)	55.1%
45 Operating Rentals and Leases	37,500	14,491	(23,009)	38.6%
46 Insurance	18,069	18,657	588	103.3%
47 Public Utility Services	71,700	57,261	(14,439)	79.9%
48 Repairs and Maintenance	80,000	9,440	(70,560)	11.8%
49 Miscellaneous	38,500	28,888	(9,612)	75.0%
Total Operating Expenses	1,586,581	891,889	(694,692)	56.2%
Capital Expenses				
6* Capital Outlay	50,000	165,958	115,958	331.9%
	50,000	165,958	115,958	331.9%
Transfer Out	500	-	(500)	0.0%
Indirect Cost Allocation	206,798	103,400	(103,398)	50.0%
Total Expenditures	1,843,879	1,161,247	(682,632)	63.0%
Change in fund balances	(25,879)	55,194	81,073	-213.3%
Beginning Fund Balance	873,520	542,239		
Ending Fund Balance	\$ 847,641	\$ 597,433	\$ 81,073	70.5%

City of Tukwila
Surface Water Fund 412 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Services</i>				
Surface Water Sales	\$ 7,000,000	\$ 7,065,456	\$ 65,456	100.9%
<i>Total Charges for Services</i>	7,000,000	7,065,456	65,456	100.9%
<i>Intergovernmental Revenue</i>	1,833,000	(18,218)	(1,851,218)	-1.0%
<i>Miscellaneous Revenue</i>				
Investment earnings	50,000	2,553	(47,447)	5.1%
<i>Total Miscellaneous Revenue</i>	50,000	2,553	(47,447)	5.1%
Total Revenues	8,883,000	7,049,791	(1,833,209)	78.5%
EXPENDITURES:				
11 Salaries	1,131,410	552,589	(578,821)	48.8%
12 Extra Labor	8,000	-	(8,000)	0.0%
13 Overtime	13,000	6,191	(6,809)	47.6%
2* Benefits	549,898	280,571	(269,327)	51.0%
31 Office and Operating Supplies	137,500	18,289	(119,211)	13.3%
35 Small Tools and Minor Equipment	6,500	462	(6,038)	7.1%
41 Professional Services	2,714,900	327,103	(2,387,797)	12.0%
42 Communication	7,000	3,318	(3,682)	47.4%
43 Travel	2,000	-	(2,000)	0.0%
45 Operating Rentals and Leases	288,324	142,918	(145,406)	49.6%
46 Insurance	27,104	27,996	892	103.3%
47 Public Utility Services	107,020	33,886	(73,134)	31.7%
48 Repairs and Maintenance	39,000	17,482	(21,518)	44.8%
49 Miscellaneous	798,000	765,487	(32,513)	95.9%
Total Operating Expenses	5,829,656	2,176,293	(3,653,363)	37.3%
Capital Expenses				
6* Capital Outlay	1,815,000	975,856	(839,144)	53.8%
7* Debt Service Principal	289,792	259,356	(30,436)	89.5%
8* Debt Service Interest	8,046	6,587	(1,459)	81.9%
	2,112,838	1,241,799	(871,039)	58.8%
Transfer Out	261,921	127,061	(134,861)	48.5%
Indirect Cost Allocation	622,199	311,099	(311,100)	50.0%
Total Expenditures	8,826,614	3,856,251	(4,970,363)	43.7%
Change in fund balances	56,386	3,193,540	3,137,154	5663.7%
Beginning Fund Balance	5,385,674	4,883,236		
Ending Fund Balance	\$ 5,442,060	\$ 8,076,776	\$ 3,137,154	148.4%

City of Tukwila

Equipment Rental/Replacement Fund 501 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Services</i>				
ERR O&M Dept Charges	\$ 1,938,418	\$ 969,207	\$ (969,211)	50.0%
Equipment Replacement Charges	401,400	200,700	(200,700)	50.0%
Total Charges for Services	2,339,818	1,169,907	(1,169,911)	50.0%
<i>Miscellaneous Revenue</i>				
Investment earnings	20,000	2,734	(17,266)	13.7%
Insurance Proceeds	20,000	110,637	90,637	553.2%
Total Miscellaneous Revenue	40,000	113,371	73,371	283.4%
Sale of Capital Assets	5,000	65,617	60,617	1312.3%
Transfers In	400,000	-	(400,000)	0.0%
Total Revenues	2,784,818	1,348,895	(1,435,923)	48.4%
EXPENDITURES:				
11 Salaries	371,554	135,910	(235,644)	36.6%
12 Extra Labor	32,000	-	(32,000)	0.0%
13 Overtime	1,875	2,748	873	146.6%
2* Benefits	224,472	97,684	(126,788)	43.5%
31 Office and Operating Supplies	3,000	2,416	(584)	80.5%
34 Items Purchased for Resale	655,000	200,585	(454,415)	30.6%
35 Small Tools and Minor Equipment	7,500	3,446	(4,054)	45.9%
41 Professional Services	5,500	1,407	(4,093)	25.6%
42 Communication	5,500	2,420	(3,080)	44.0%
43 Travel	1,500	671	(829)	44.7%
45 Operating Rentals and Leases	73,164	36,091	(37,073)	49.3%
46 Insurance	99,000	96,446	(2,554)	97.4%
48 Repairs and Maintenance	120,000	15,710	(104,290)	13.1%
49 Miscellaneous	20,000	12,614	(7,386)	63.1%
64 Capital Outlay	904,400	410,461	(493,939)	45.4%
Indirect Cost Allocation	330,403	165,199	(165,204)	50.0%
Total Expenditures	2,854,868	1,183,809	(1,671,059)	41.5%
Change in fund balances	(70,050)	165,086	235,136	-235.7%
Beginning Fund Balance	2,969,227	4,349,783		
Ending Fund Balance	\$ 2,899,177	\$ 4,514,869	\$ 235,136	155.7%

City of Tukwila
Insurance Fund 502 - Revenue and Expenditures
As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Charges for Services</i>				
Employee Benefit Programs	\$ 1,000	\$ 94	\$ (906)	9.4%
<i>Total Charges for Services</i>	1,000	94	(906)	9.4%
<i>Miscellaneous Revenue</i>				
Investment earnings	30,000	402	(29,599)	1.3%
Employee Trust Contributions	7,927,924	3,586,688	(4,341,236)	45.2%
Employer Trust Contributions	160,000	94,786	(65,214)	59.2%
<i>Total Miscellaneous Revenue</i>	8,117,924	3,681,875	(4,436,049)	45.4%
Total Revenues	8,118,924	3,681,970	(4,436,954)	45.4%
EXPENDITURES:				
25 Medical, Dental, Life, Optical	7,836,633	3,500,989	(4,335,644)	44.7%
41 Professional Services	100,000	45,000	(55,000)	45.0%
49 Miscellaneous	21,000	1,747	(19,253)	8.3%
Indirect Cost Allocation	178,821	89,409	(89,412)	50.0%
Total Expenditures	8,136,454	3,637,145	(4,499,309)	44.7%
Change in fund balances	(17,530)	44,825	62,355	-255.7%
Beginning Fund Balance	642,799	87,542		
Ending Fund Balance	\$ 625,269	\$ 132,367	\$ 62,355	21.2%

City of Tukwila

LEOFF Insurance Fund 503 - Revenue and Expenditures

As of June 30, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
REVENUE:				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 1,000	\$ 199	\$ (801)	19.9%
Employer Trust Contributions	315,000	136,912	(178,088)	43.5%
<i>Total Miscellaneous Revenue</i>	316,000	137,111	(178,889)	43.4%
Total Revenues	316,000	137,111	(178,889)	43.4%
EXPENDITURES:				
25 Medical, Dental, Life, Optical	469,500	200,128	(269,372)	42.6%
41 Professional Services	5,000	-	(5,000)	0.0%
49 Miscellaneous	500	-	(500)	0.0%
Indirect Cost Allocation	11,920	5,962	(5,958)	50.0%
Total Expenditures	486,920	206,090	(280,830)	42.3%
Change in fund balances	(170,920)	(68,978)	101,942	40.4%
Beginning Fund Balance	243,203	336,595		
Ending Fund Balance	\$ 72,283	\$ 435,054	\$ 107,271	601.9%



INFORMATIONAL MEMORANDUM

TO: Finance and Governance Committee

FROM: Vicky Carlsen, Finance Director

CC: Mayor Ekberg

DATE: June 14, 2021

SUBJECT: Phase 2 Funding Prioritization - Identify and prioritize projects utilizing American Rescue Plan Act (ARPA) funds

Updated for August 23, 2021, Committee Meeting

ISSUE

Staff is seeking Committee input to identify and prioritize projects that could be paid for using ARPA funds.

BACKGROUND

On March 22, 2021, staff began a discussion with the Finance & Governance committee to seek input into a process for how to prioritize service level restoration if and when ongoing revenues exceed revenues adopted in the 2021-2022 biennial budget as well as restored revenues from sales tax mitigation payments. Included in the info memo was a section discussing federal funding through the American Rescue Plan Act.

There was agreement to approach these funding discussions in three phases.

Phase 1 – Council Consensus on May 10, 2021 – utilized sales tax mitigation payments expected to be received July 1, 2021, and was targeted to those items that would:

- 1. Provide the most direct impact to improving the quality of life for our community** – Streets and Parks Maintenance to keep parks clean and respond to concerns about garbage, litter, and graffiti.
- 2. Revenue backed services** – The Consolidated Permit Center is handling an increased demand for permits which are supported by fees.
- 3. Services which have been contractually required** Including agreements with the Teamsters and IAFF Local #2088 for Fire Overtime.
- 4. Critical services which should be restored** – This includes restoring some necessary services, such as cybersecurity contracts in Technology Information Services.

Phase 2 is targeted to utilize the American Rescue Plan Act funds. This discussion is planned to begin on June 14 with additional information in this memo and continue through July with the full Council which will provide time to receive more details from the Federal Government.

Phase 3 is targeted to use possible additional revenues as they return to pre-pandemic levels. This phase is expected to begin in August 2021 after we see begin to see the impacts of vaccinations on revenue sources.

Phase 2 Funding - Using American Rescue Plan Act (ARPA) Funds

The earlier memo included a partial list of possible projects that could be funded with ARPA money including:

- Upgrading equipment in the Council chambers to allow for both in-person as well as virtual participation in city Council meetings and workshops.
- Adding internet access to neighborhoods underserved by existing internet options.
- Funding additional human services and/or small business programs and outreach.
- Funding to design and possibly purchase property for a youth/senior center.
- Economic Development Plan
- Other one-time services such as studies, plans or designs.

Federal Funding - American Rescue Plan Act

On March 10, 2021, a \$1.9 trillion relief package, known as the American Rescue Plan Act, was approved and provides funding in several areas including state and local aid, education, rental assistance, and transit. Preliminary estimates show that the City of Tukwila could receive as much as \$4.43 million in one-time funds. **Staff will confirm the final amount once we receive official notification from the State, which is not expected until at least July.** Funds must be obligated by December 31, 2024.

Final notification has been received and the City of Tukwila will receive \$5.78 million, which is \$1.35 million more than originally expected.

From what we know today, the funds can be used in the following ways:

- To respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and non-profits, or to aid impacted industries such as tourism, travel, and hospitality.
- Provide premium pay to eligible workers that are performing essential work.
- Provision of government services to the extent of the reduction in revenue due to the pandemic relative to revenues collected in the most recent full fiscal year.
- Make necessary investments in water, sewer, or broadband infrastructure.

The funds cannot be used to directly or indirectly offset tax reductions or delay a tax/tax increase. Nor can funds be deposited into any pension fund. Final guidance on approved uses of the funds is expected to be received in July of 2021.

New information regarding uses and restrictions for ARPA funds

Additional information has been released that provides better guidance on appropriate use of ARPA funds. The biggest change is in the Provision of Government Services to the Extent of Reduction in Revenue category. Updated guidance indicates that funds used under this category may only be used to restore services or projects that were reduced or eliminated due to revenue reduction caused by COVID-19. ARPA funds may

not be used for new capital projects (except for broadband, water, and sewer improvements, projects within very specific parameters) or programs or expansion of existing programs beyond the COVID-19 related reductions. A nexus to the effects of COVID needs to exist in order to apply ARPA funds to the service or project. Projects previously suggested for inclusion for ARPA funds that do not qualify are noted below in the appropriate section of this info memo.

New information also shows that use of ARPA funds may be used to cover costs incurred beginning March 3, 2021.

Ongoing vs One-time Revenues

As a reminder, the Council's adopted financial policies state that one-time revenue will be used for one-time expenditures and ongoing revenue will be used for ongoing expenditures. The projects outlined below are one-time in nature as ARPA funds are a one-time funding source.

Because ARPA funds may not be used for new projects or services so are more restrictive in nature, Council may need to make an exception to this policy and allow the use of ARPA funds for adding back service levels ongoing service levels until regular revenue sources return to pre-pandemic levels.

DISCUSSION

Information has been provided on each of the projects identified in the March 16, 2021, info memo and includes additional projects for consideration. Based on the major federal funding categories, the following are possible prioritization areas:

Phase 2 Funding Priorities

- 1. Assistance to households, businesses and respond to impacts due to COVID-19**
 - a. Assistance to households
 - i. Increasing human service funding by increasing cap per household
 - ii. Assistance for utility payments in arrears
 - b. Assistance to businesses
 - i. Increasing grants and support for small businesses
 - ii. Create Economic Development Plan with a specific lens of mitigating impacts due to COVID-19
 - c. Impacts due to COVID-19
 - i. Improve community access to Council meetings by updating Chambers
- 2. Provision of Government Services impacted by reduction in revenues**
 - a. Capital Investments delayed or deferred
 - i. Traffic Calming Program
 - ii. Other Capital needs – unless a capital project was eliminated due to COVID-19 related revenue reductions, ARPA funds may not be used on new capital projects with the exception of broadband, water, and sewer projects.
 - b. Other Service and Staffing needs
- 3. Investments in infrastructure**
 - a. Broadband infrastructure investment – reduce the digital divide with a focus on students and low-income residents

4. **One-Time Investments for long-term financial health** – (City will need more information to clarify eligibility and some might fit under other priorities)
 - a. Teen and Senior Center Investment – planning, design, and/or land purchase – based on updated information, this project would not qualify for ARPA funding.
 - b. Digitizing Permit Records to better respond to public records requests – based on updated information, this project would not qualify for ARPA funding.
 - c. Facility planning to address significant unmet needs in City facilities

Detailed Discussion

1. Assistance to households, businesses and respond to impacts due to COVID-19

- a. Assistance to households
 - i. Increasing human service funding by increasing cap per household
 1. Additional funding for rental and utility assistance is a potential candidate for ARPA funding. Tukwila Human Services staff continue to see a high need for rental and utility assistance. While staff is working to leverage other funding sources where applicable, staff believes that if additional funding were to be made available for rental and utility assistance, such funding should go to raise the \$2,400 cap currently placed on families to assist them in wiping out extensive utility and rent arrearages. Human Services staff have worked with many families with rent arrearages in the thousands of dollars and is now experiencing many calls from families who have already hit the lifetime cap, which was raised from \$700 to \$2,400 to address the pandemic.
 - ii. Assistance for utility payments in arrears
 1. Staff has reached out to utility providers in Tukwila to better understand the utility arrearages in the community. Current estimates are between \$1 and \$2 million for all utility providers in Tukwila. Human Services and Communications staff are pushing out information on Seattle City Light and PSE's discount programs, as well as regularly referring qualified families to the LIHEAP program in order to reduce utility arrearages. The City of Seattle recently voted to continue its utility no late fees/no shut offs through the end of this calendar year, and all of the utilities staff talked with are committed to working with customers to develop payment plans moving forward. Payments would have to be made for utility customers that were impacted by COVID.
- b. Assistance to businesses
 - i. Increasing grants and support for small businesses (\$200,000)
 1. Staff recommends setting aside \$200 thousand for possible use for small business outreach, technical assistance, loans, and grants. Staff would return with a specific proposal later this year as opportunities to partner with other organizations arise.
- c. Create Economic Development Plan with a specific lens of mitigating impacts due to COVID-19 (\$50,000 to \$150,000)
 - i. Basic Plan: This work includes hiring a consultant to conduct research, analysis, writing, graphic design, and producing a document. It would also include standard community outreach such as an online survey, a limited phone survey, and some public meetings. Estimated cost \$50,000.
 - ii. Expanded Outreach: This work includes hiring multiple community-based organizations or firms to assist with outreach to various groups based on culture,

language, age, etc. It would include tailoring those contracts to work with those groups using relevant outreach methods, which could include surveys, conversations, interviews, focus groups, or others. As appropriate, methods would include interpretation, translation, childcare, and participation incentives toward a goal of meaningful, not transactional, engagement. Estimated cost \$50,000.

- iii. Improved Business Contacts Database: This purpose of this component is to improve our business contacts database which would help with outreach on the Plan as well as ongoing business outreach. This would include a combination of purchasing a software tool and contacting our businesses to update and/or collect their contact information. In the private sector the software tool would be called a customer relationship management system (CRM) and would track a company's interactions with their customers. In addition to purchasing software, staff would hire a firm to fill in the gaps and expand upon our current business license database by contacting businesses directly. Estimated start-up cost \$50,000. There would be an ongoing maintenance cost but that has not yet been estimated.
- d. Impacts due to COVID-19
 - i. Improve community access to Council meetings by updating Chambers
 - 1. Upgrading Council Chambers to Accommodate In-Person and Virtual Participation in Meetings – cost estimates ranging from \$10,000-\$208,000. Detailed information on this project is included in a separate info memo presented to the Finance and Governance Committee on June 14, 2021.

2. Provision of Government Services impacted by reduction in revenues

- a. Capital Investments delayed or deferred.
 - i. Traffic Calming Program (\$400,000 annually)
 - 1. Prior to the onset of the COVID-19 health emergency, funding of \$400 thousand had been included in the budget each year for traffic calming. At the April 26, 2021, Transportation and Infrastructure Committee meeting, several projects were identified as priority projects. Public Works sees more value in funding several smaller projects throughout the community rather than a few large (costly) projects. Projects identified include:
 - a. Purchase additional speed cushions and radar driver feedback signs for future deployments. (\$130 thousand)
 - b. Complete the widening of 53rd Ave S between S.137th and 52nd Ave S to restore two-way traffic. (\$250 thousand)
 - c. Provide funding for additional traffic counting services and to the NTCP on-call design contract. (\$100 thousand)
- b. Other service and staffing needs
 - i. Each City department has unmet staffing and resource needs due to the reductions taken in the 2021-2022 Adopted Budget. These could be funded through ARPA funds. As mentioned in previous memos, these include specific areas such permit review, street and parks, fire, and police services.

3. Investments in infrastructure

a. Broadband infrastructure investment – reduce the digital divide with a focus on students and low-income residents (\$1 million implementation, \$100,000 ongoing)

i. The digital divide in the City of Tukwila was made even more apparent by the COVID-19 pandemic, which required both students and employees to go online full time, but often without the broadband needed. Tukwila is one of the most diverse cities in the nation, with over 80 languages and dialects spoken, and 41% of the population are foreign born, and 17% living in poverty. This is much higher than the Washington State poverty average of 10%.

1. The Tukwila School District is able to provide 20% of its families with mobile hotspots and 23% of families receive internet access through Comcast’s Internet Essentials Program. Tukwila has been on the forefront by providing free internet access to students by developing a free City Wi-Fi program in multifamily neighborhoods, with the highest concentration of students that receive free and reduced lunch. But city leaders recognize these numbers do not add up to 100% of the families in their schools in need of access to high-speed internet, and they are committed to closing the gap.

By utilizing ARPA funds, Tukwila has the opportunity to construct and deploy high speed internet to income-qualified families throughout the city. This proposed program has the opportunity to provide all families in Tukwila with the needed modern-day building blocks for our students and families to thrive.

Suggested Plan for Utilizing ARPA Funds

In order to maximize the use of ARPA funds, staff is recommending using these funds to restore service levels in Streets, Parks, and DCD as well as for a few one-time projects that directly benefit our communities. Much of the service levels for Streets, Parks, and DCD is for staffing and was already approved via streamlined sales tax mitigation (SST) funding. Moving these costs to ARPA, which must have a nexus to COVID reductions, will free up SST funding for other projects.

In addition to staffing already authorized with SST funds, this plan would unfreeze one additional FTE in DCD, add a total of \$500 thousand in funding for utility and rental assistance, restore traffic calming funds for residential streets, and restore after school programming.

	2021	2022	2023	2024	Total
Parks & Rec Staff - See SST Memo	128,000	150,000	150,000	150,000	578,000
Street Staff - See SST Memo	162,000	171,000	174,000	178,000	685,000
SCORE	150,000				150,000
Business Assistance	200,000				200,000
Utility/Rental Assistance	500,000				500,000
After School Program	84,000	170,000	170,000	170,000	594,000
Traffic Calming	400,000	400,000	400,000	400,000	1,600,000
Upgrade Council Chambers	200,000				200,000
DCD Staff - See SST Memo	187,000	240,000	240,000	240,000	907,000
Economic Development Plan	150,000				150,000
Total	2,161,000	1,131,000	1,134,000	1,138,000	5,564,000

The proposed plan leaves a little over \$200 thousand unallocated to services and projects that can be allocated to other Council priorities.

It is important to note that while the use of these funds do restore some service levels, it does not restore all services to pre-pandemic levels. Frozen positions still remain in other departments, including Police and TIS. Departmental budgets, in general still remain extremely tight and do not have room to absorb unplanned, necessary expenditures.

Staff is looking for direction from the Committee on which projects additional information is needed, if items should be removed from the above list, or added to it.

At the August 9, 2021, Committee meeting, requests for additional information were made to staff. Some of the requests for more information included traffic calming projects, utility and rental assistance, assistance to businesses, community connectors, and the proposed economic development plan, among other items.

RECOMMENDATION

Information only at this time.

