



City of Tukwila  
**Finance and Governance  
 Committee**

- ◆ De'Sean Quinn, Chair
- ◆ Kate Kruller
- ◆ Cynthia Delostrinos Johnson

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# AGENDA

**MONDAY, MARCH 14, 2022 – 5:30 PM**

**THIS MEETING WILL BE CONDUCTED BOTH ON-SITE AT TUKWILA CITY HALL AND ALSO VIRTUALLY, BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**ON-SITE PRESENCE WILL BE IN THE DUWAMISH CONFERENCE ROOM (2ND FLOOR, 6300 SOUTHCENTER BOULEVARD)**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS MEETING IS: 1-253-292-9750, Access Code 118148336#**

**Click here to: [Join Microsoft Teams Meeting](#)**

**For Technical Support during the meeting call: 1-206-433-7155.**

Item	Recommended Action	
<p><b>1. BUSINESS AGENDA</b></p> <p>a. An introduction of ARPA (American Rescue Plan Act) Analyst Julie Hatley. <i>Vicky Carlsen, Finance Director</i></p> <p>b. An update on use of ARPA (American Rescue Plan Act) funding for 2022 Before &amp; After-School Programming &amp; Enrichment. <i>Tracy Gallaway, Parks &amp; Recreation Director</i></p> <p>c. An update on use of ARPA (American Rescue Plan Act) funding for 2022 Summer Teen Programming. <i>Tracy Gallaway, Parks &amp; Recreation Director</i></p> <p>d. An update on property taxes. <i>Vicky Carlsen, Finance Director</i></p> <p><b>2. MISCELLANEOUS</b></p>	<p>a. Discussion only.</p> <p>b. Discussion only.</p> <p>c. Discussion only.</p> <p>d. Forward to 3/14 C.O.W. Meeting.</p>	<p><b>Pg.1</b></p> <p><b>Pg.3</b></p> <p><b>Pg.5</b></p>

**Next Scheduled Meeting:** *March 28, 2022*



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## **INFORMATIONAL MEMORANDUM**

**TO:** Finance & Governance Committee

**FROM:** Tracy Gallaway, Parks & Recreation Director  
Vicky Carlsen, Finance Director

**CC:** Mayor Ekberg

**DATE:** March 14, 2022

**SUBJECT:** Before & After School Programming and Enrichment Funding Allocation

### **ISSUE**

Staff would like to update Council on how we plan to use a portion of the American Rescue Plan Act (ARPA) funds dedicated to Before and After School programming and Enrichment at the Tukwila Community Center. Staff is planning to restore and expand preschool offerings and add back youth Winter Break Camp, along with the After School programs and Enrichment that the committee already approved in July 2021.

### **BACKGROUND**

As a part of the pandemic-related budget reductions Before and After School programming and Enrichment at TCC was eliminated. Staff recognized that there is a need for these services in our community and brought back 50 slots for the 2021/2022 school year. In addition, they are providing alternative After School Enrichment activities such as music, arts & crafts, and sports for kids not in the traditional After School program. These were funded and approved by the council with American Rescue Plan Act (ARPA) funds.

### **DISCUSSION**

Tukwila Parks & Recreation's provision of Before and After School programming has long been a popular necessity for Tukwila families that included Winter Break Camp. One of the issues that have been identified with families in the After School program is a need for care during the winter break. As such, staff are proposing to bring back the Winter Break Camp. Staff are going to use a portion of our After School Program ARPA allocation to restore the traditionally offered Winter Break Camp that is primarily used by our After School Program families. Staff will track these costs within the Youth Programs budget in the financial system.

Tukwila Parks & Recreation currently offers a Preschool program that serves 10 kids, 4 days a week over the school year and a Play & Learn session that serves another 10 kids, once a week also during the school year. As these are the only preschool activities being offered and less than the pre-pandemic level of programming, staff are proposing to expand current programming. Staff are going to use a portion of the After School ARPA allocation to expand our current preschool after school programming to year-round. Staff intend to use ARPA funds for the additional 10 hours per week needed to increase the capacity of our After School Preschool employee to achieve year-round programming. Expanding this program to year-round, which includes a five-week summer camp and special events throughout the year, is appropriate and within ARPA compliance as it helps restore cut Preschool programming and addresses the negative impacts of covid, related to education, socialization, and disparity, on this group. Staff will track the cost of this within the Preschool Program budget in the financial system.

**FINANCIAL IMPACT**

There will be no new financial impact to the budget. This will require Finance to make budget adjustments to allocate the funding and track expenditures in the proper budget groups within the Parks & Recreation Budget.

**RECOMMENDATION**

Information only.



## **INFORMATIONAL MEMORANDUM**

**TO:** Finance & Governance Committee

**FROM:** Tracy Gallaway, Parks & Recreation Director  
Vicky Carlsen, Finance Director

**CC:** Mayor Ekberg

**DATE:** March 14, 2022

**SUBJECT:** Summer Camp Programming and Enrichment Funding Allocation

### **ISSUE**

Staff is planning to use the Summer Camp allocation of American Rescue Plan Act (ARPA) funds to restore the Teen Summer Camp & Enrichment Programs to include our traditionally offered TeenVenture Camp and teen enrichment offerings (summer kick off, night activities, drop-in open-gym, soccer club).

### **BACKGROUND**

As a part of the pandemic-related budget reductions all teen programming at Tukwila Community Center was eliminated. Staff have been able to bring back a couple of activities for the school year with the limited budget that was left for teens. However, with the use of the ARPA funds, staff will be able to bring back the summer offerings for Tukwila Teens.

### **DISCUSSION**

Staff will use all the Summer Camp ARPA allocation to fully fund Teen Summer Camp & Enrichment Programs in summer 2022. Staff will track these costs within the Teen Programs Budget in the financial system.

### **FINANCIAL IMPACT**

There will be no new financial impact to the budget. This will require Finance to make budget adjustments to allocate the funding and track expenditures in the proper budget groups within the Parks & Recreation Budget.

### **RECOMMENDATION**

Information only.





## **INFORMATIONAL MEMORANDUM**

**TO:** Finance and Governance Committee

**FROM:** Vicky Carlsen, Finance Director

**CC:** Mayor Ekberg

**DATE:** March 8, 2022

**SUBJECT:** Property Taxes within the City of Tukwila - 2022

### **ISSUE**

Review property taxes within the City of Tukwila

### **BACKGROUND and DISCUSSION**

Per state law, all real and personal property in the State of Washington is subject to property tax based on 100% of the fair market value unless the law provides for a specific exemption. The Washington State Constitution requires all taxes on real estate to be uniform within a taxing district.

The State Constitution exempts all property owned by the United States, counties, school districts, and other municipal corporations. The Legislature has also exempted business inventories, household goods and personal effects, churches and their grounds, hospitals, private schools and colleges, and tribal lands used for essential government services.

Current state law authorizes property tax relief on the principal residences of senior citizens and persons retired by reason of disability if they meet certain income requirements. What this means is that property owners that qualify under this program, are exempt from most voter approved levies.

### **Property Tax within the City of Tukwila**

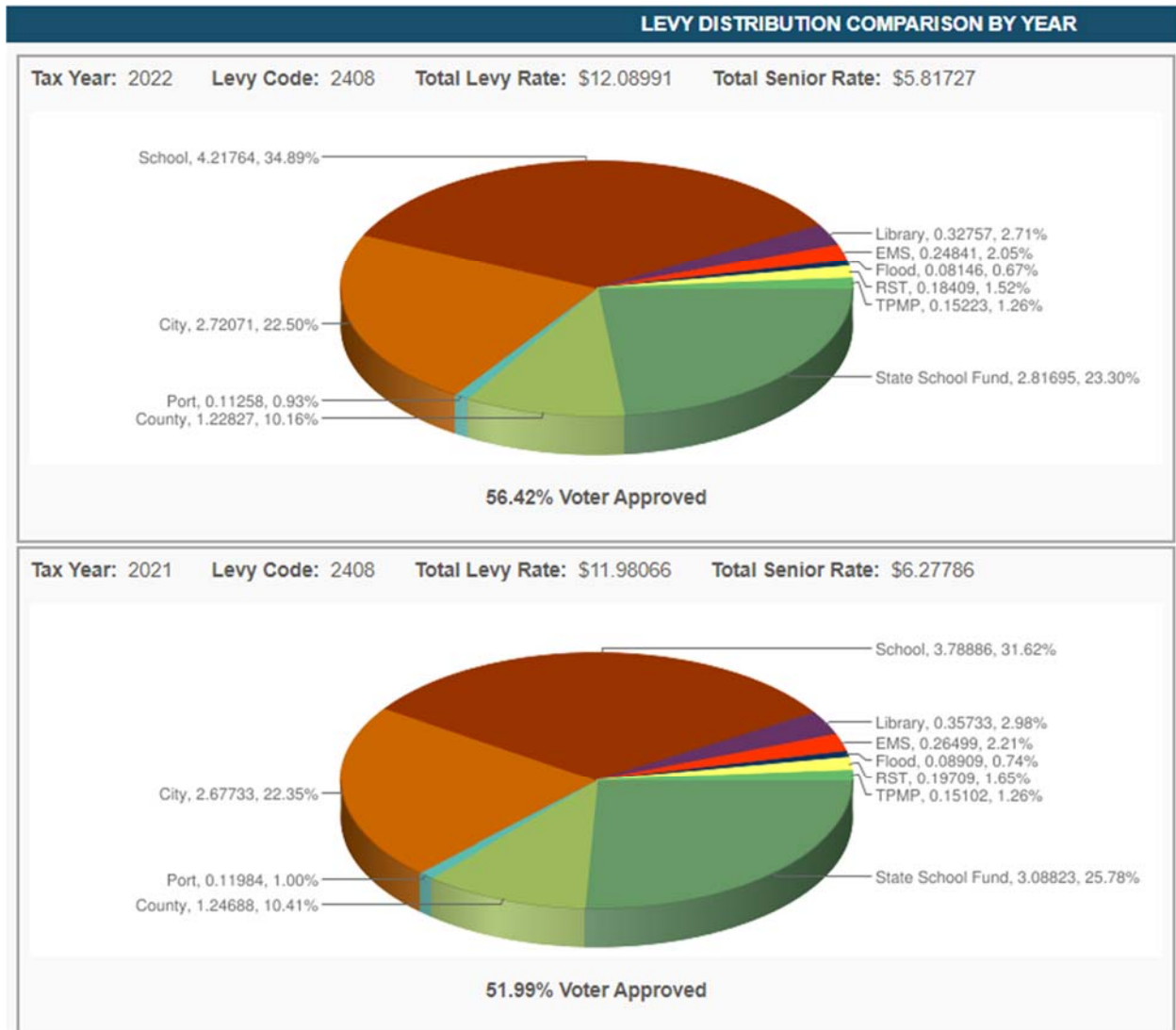
There are several taxing entities within the borders of the City of Tukwila. Those include the following:

- State school fund
- Local school district
- King County
- Port
- Library
- EMS
- Flood district
- Regional Sound Transit
- Tukwila Pool Metropolitan Park District

Boundaries for taxing jurisdictions do not align neatly and they often overlap other taxing jurisdictions. For example, there are several school districts within the City of Tukwila boundaries. If a property is located in the central part of the City, a property owner would

pay property taxes to the Tukwila School District, but a property located in the north end of the city could pay property taxes to the Seattle School District.

For a property located within the Tukwila School District, the tax levy rate is broken down as follows:



(screen shot from King County website)

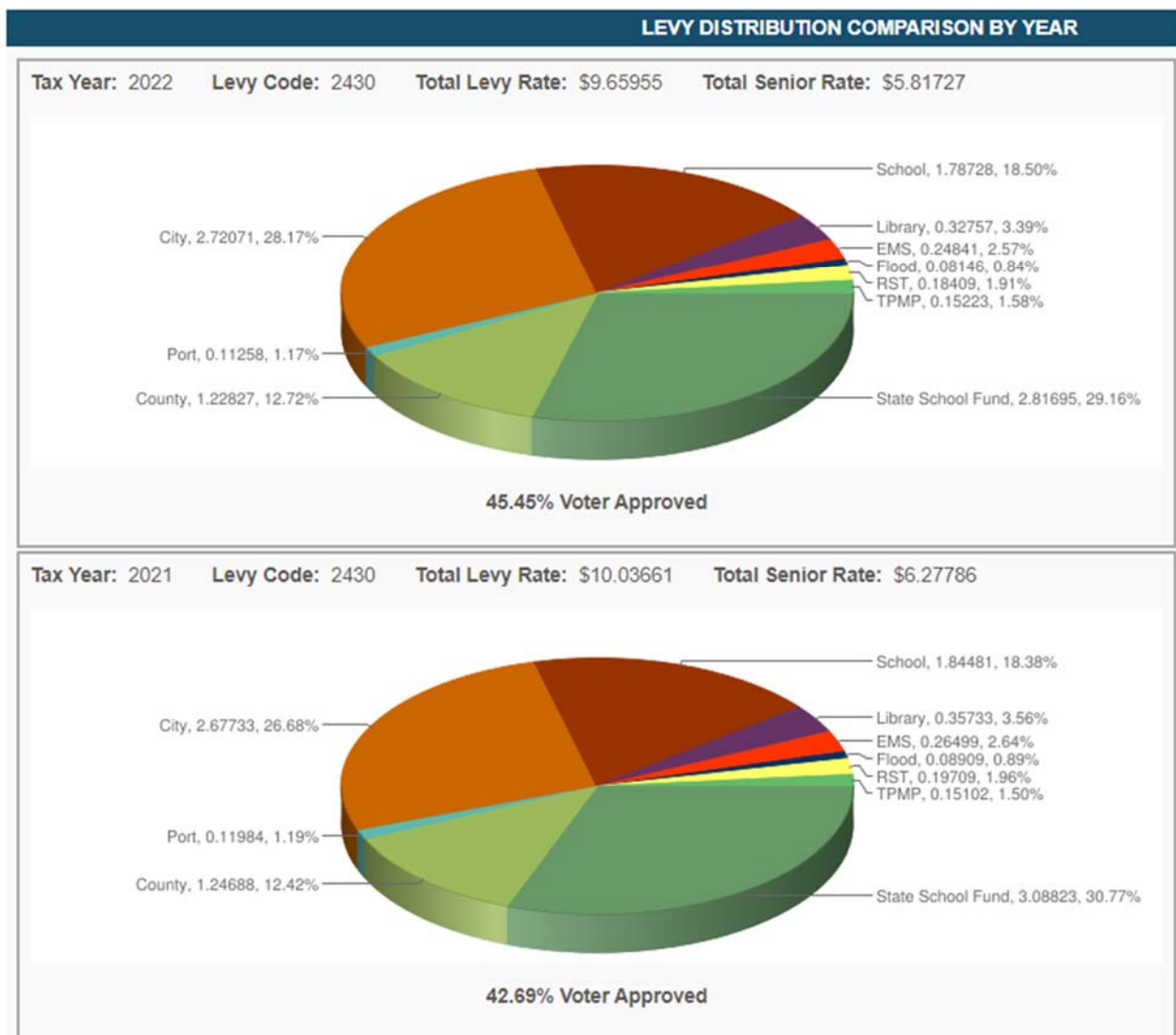
The top graph displays 2022 levy rate data, and the bottom graph illustrates 2021 data. The total levy rate for 2022 is \$12.08991, the senior/disabled rate is \$5.81727, and of the total levy rate of \$12.08991, 56.42% is voter approved. The City's portion of the total levy rate is \$2.72071, or 22.5% of the total tax levy. The levy rate for the City increased by \$0.04338, or 1.62%. State and local school levies total \$7.03459, which is 58.2% of the total tax levy. Additionally, the senior/disabled rate decreased from \$6.27786 in 2021 down to \$5.81727 in 2022.

The increase or decrease in a specific property owner's tax bill is not only determined by the total levy rate for the year, but also by the change in assessed value for the individual parcel. If all parcels within a jurisdiction's boundary all increase by the same percentage,



then all property owners realize the same increase in their property tax bill. However, not all parcels within the same taxing boundary increase by the same percentage. Those property owners that show a larger increase in assessed value than others would realize a larger increase in total property bill than those that experienced a smaller increase in assessed value.

For comparison purposes, the next set of graphs show the total tax levy rate, but for a parcel located in the north end of the City but in a different school district. The total levy rate for 2022 is lower at \$9.65955 than 2021, which was \$10.03661. Voter approved levy is 45.45% and total schools (state and local) is \$4.60423, which is \$2.43036 lower than parcels located in the Tukwila School District.



**RECOMMENDATION**

Discussion only

