



City of Tukwila  
**Finance and Governance  
 Committee**

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

<u>Distribution:</u>	
D. Quinn	Mayor Ekberg
K. Kruller	D. Cline
C. Delostrinos Johnson	R. Bianchi
T. McLeod	C. O'Flaherty
K. Hougardy	A. Youn
M. Abdi	L. Humphrey
T. Sharp	

# AGENDA

**MONDAY, MAY 23, 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 49933731#**

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

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

Item	Recommended Action	
<b>1. BUSINESS AGENDA</b>		
a. An ordinance regarding Foster Golf Links admissions tax. <i>David Rosen, Fiscal Analyst</i>	a. Forward to 6/13 C.O.W. and 6/27 Special Meeting.	<b>Pg.1</b>
b. 2021 Year End Financial Report. <i>Vicky Carlsen, Finance Director</i>	b. Forward to 5/23 C.O.W. Meeting.	<b>Pg.7</b>
c. An update on the American Rescue Plan Act (ARPA). <i>Vicky Carlsen, Finance Director; and Julie Hatley, ARPA Funds Analyst</i>	c. Discussion only.	<b>Pg.49</b>
<b>2. MISCELLANEOUS</b>		

**Next Scheduled Meeting:** *June 13, 2022*



The City of Tukwila strives to accommodate individuals with disabilities.

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





## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**

**FROM: Tracy Gallaway, Parks & Recreation Director**

**BY: David Rosen, Parks & Recreation Fiscal Analyst**

**CC: Mayor Ekberg**

**DATE: May 23, 2022**

**SUBJECT: Codifying Foregoing Admissions Tax Collection From Foster Golf Course**

### **ISSUE**

At the October 1, 2018 Regular Meeting of the City Council it was decided Admissions Tax revenues would remain in the Foster Golf Links budget as opposed to being remitted to the General Fund, a decision that would require a change to the TMC. Said change was to occur in alignment with adoption of the 2019-2020 biennium budget that December, but it did not.

### **BACKGROUND**

Admissions Tax is a 5% tax levied on admissions charges to entertainment venues and any other activity where an admission charge is made to enter a facility, the tax is collected by the venue and then remitted to the city on a monthly basis. RCW 35.21.280 authorizes cities to establish Admissions Tax and TMC Chapter 3.20 establishes the City's authority to levy the tax. TMC Chapter 3.20 was created through approval of Ordinance 1733 in 1995.

During the October 1<sup>st</sup>, 2018 City Council Regular Meeting where the decision to forego collection of Admissions Tax from the Foster Golf Links (411) Fund was made, the revenues were identified as being used for:

1. Payment of a new easement lease expense being paid to Seattle City Light
2. Reinstating the Golf Cart Replacement Fund

### **DISCUSSION**

This ordinance has no financial impact on the General Fund and is intended only to align the TMC with current practice.

### **RECOMMENDATION**

The committee is being asked to approve the ordinance and consider this item at the June 13<sup>th</sup> Committee of the Whole meeting and subsequent June 27<sup>th</sup> Special Meeting scheduled due to holiday cancellation of the June 20<sup>th</sup> Regular Meeting.

### **ATTACHMENTS**

10-1-18 City Council Regular Meeting Minutes  
Draft Ordinance



- Long range concerns include aging infrastructure and replacing sewer lift stations
- Public Works Shops debt service is estimated at \$240k per year

#### Surface Water Fund

- Rate increases of 5% in 2019 and 3% in 2020, alternate years
- Remains at 12.5 employees
- CIP includes Riverton Creek Flap Gate Removal, Chinook Wind, Tukwila 205 Levee, and the East Marginal Way S Stormwater Outfalls.
- Long range concerns include NPDES (National Pollutant Discharge Elimination System) requirements, aging infrastructure, and levee
- Public Works Shops debt service is estimated at \$560k per year

Based on a question by Councilmember Quinn regarding investments in infrastructure, Ms. Labanara explained that the City's insurance carrier, WCIA (Washington Cities Insurance Authority) is often surprised at the minimal claims they receive for Tukwila. That can be attributed to the investment in infrastructure that has been occurring regularly for the last 6-7 years.

Based on a question by Councilmember Kruller regarding increasing utility rates, Ms. Labanara emphasized that the Sewer Fund is similar to a business in that its only revenue is from the rate payer receiving the sewer services. As new requirements occur, the City must go to the rate payers to recoup costs.

Based on a question from Councilmember Quinn regarding the approach to community members as it relates to utility increases, Ms. Labanara relayed that the Council has given direction to have low and steady increases that occur over time to avoid drastic escalations. At this time, there is a slight increase in water rates, no increase in sewer rates, and surface water rates will increase at 5% and 3%.

Based on a question from Councilmember Kruller regarding how well Tukwila has done based on the projections from 6 years ago, Ms. Labanara explained the City is doing very well. The Water Fund is the most unpredictable as it is consumption based. The Sewer Fund had some significant increases in the past, which is the basis for no increases occurring at this time. The surface water rates remain one of the lowest in the region.

#### • Foster Golf Course (FGL) – Reviewed at the September 25, 2018 Community Development and Neighborhoods Committee meeting

Robert Eaton, Parks and Recreation Manager, provided an overview of the Golf Course budget.

#### HISTORY

Staff began a deep dive project to make adjustments in the procedures, management practices, maintenance operations, and revenue programs. This process started with the first step of making budget reductions. All golf staff from maintenance to management have met regularly and worked diligently to achieve 8% budget reductions (\$159,000) for the 2018 budget and for the 2019-20 biennium budget.

The ongoing implementation of GASB 68, which requires all government agencies to report possible liabilities for future pension requirements, has changed the available fund balance significantly from previous years. Over \$500,000 is allocated due to this reporting requirement even though the City will not incur these costs.

Additionally, staff have been making changes to improve operational efficiencies in course maintenance operations, pro shop operations, and revisions to the fleet replacement plan to better align with golf course equipment needs, as well as implementing new revenue generating programs.

#### DISCUSSION

Intentional efforts are helping set FGL on a more sustainable long-term trajectory.

The administration recommends that Admissions Tax revenues remain within the FGL budget. As seen on Attachment G, the \$60,000 Admission Tax expense has been zeroed out so that those funds collected



by FGL stay within the FGL budget to make it balance. If approved, the Tukwila Municipal Code will need to be amended to reflect this. This reduction will cover the annual SCL (Seattle City Light) easement lease expense of \$30,000 while the remaining \$30,000 will be allocated to reinstate the golf cart replacement plan and Comprehensive Improvement Plan funding again. This change helps create a sustainable financial plan, especially when the GASB 68 proposed liabilities are not included.

### **Reclaimed Water**

In the 2017-2018 council budget discussions it was suggested that reclaimed water be investigated as an alternate source for irrigating the golf course. Staff began a pilot test area on the course where reclaimed water is being used. This began in May of 2018 and to date has used 6,343 gallons of reclaimed water at a cost of \$4,275. Staff will continue with the pilot area testing and monitoring of the soils for two more years to allow more adequate time for determining the long-term impacts of using reclaimed water.

Based on a question by Councilmember Kruller regarding use of reclaimed water, Mr. Eaton explained that during the 2017-2018 budget process, staff was asked to look into use of reclaimed water. Over the past year, they have been using reclaimed water on a test plot on the 18<sup>th</sup> tee and are also conducting soil sampling and testing at a second location on the course to compare soils. They are consistently monitoring the sites and want to continue the testing phase over the next 2 years to ensure there is no damage to the greens.

Councilmember Robertson said he has done some research on the cost of reclaimed water and distributed a 2008 contract between Tukwila and King County regarding distribution of reclaimed water. He also talked with Kristina Westbrook from King County staff. The current way of charging based on this 10-year old contract could amount to \$240,000. The infrastructure to use the reclaimed water is provided by the County. In talking with Ms. Westbrook, King County would be happy to amend the current contract which could reduce the costs from \$240,000 to \$40,000-\$70,000.

Additionally, and of great significance is that the Governor has established a special task force to save the orca whales in the region, which rely on 80% of their diet coming from king salmon. A goal is to increase the number of chinook salmon and double the amount of hatchery fish in the Green/Duwamish River to help that cause. One of the problematic issues for the river involves volume, and while Tukwila has pumped water from the river in the past for use at the golf course, that could compromise the efforts to protect the orca whales. Councilmember Robertson would like to see Public Works staff bring the King County reclaimed water contract to a Transportation and Infrastructure Committee in February or March to start moving forward to reduce the costs for reclaimed water.

The Councilmembers discussed the topic of reclaimed water with the following comments:

- Appreciation for Councilmember Robertson providing this information to the Council;
- There has been a great deal of new data shared that will need to be worked into a timeline that may require further discussion;
- Concern was expressed regarding the need to provide the time necessary for testing to continue on the greens to ensure reclaimed water is the best option;
- There may be an opportunity through the Priority Based Budgeting process to determine if the City is best at managing the reclaimed water project or if another outside vendor would be a better option.

Council President Seal referenced that it is the recommendation of Administration that the Admission Tax revenues remain in the Foster Golf Links budget, which requires a Code change. She inquired as to whether the Code change would occur as part of implementation of the budget.

David Cline, City Administrator, said the Code change would occur in alignment with adoption of the budget in December.

8:12 p.m. Councilmember McLeod exited the Council Chambers.

8:14 p.m. Councilmember McLeod returned to the Council Chambers.



# DRAFT

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON; AMENDING ORDINANCE NOS. 2080 §2 AND 1733 §2, AS CODIFIED AT TUKWILA MUNICIPAL CODE SECTION 3.20.020, “ADMISSIONS TAX LEVIED”, TO UPDATE THE ADMISSIONS TAX COLLECTION PROCESS FOR FOSTER GOLF COURSE REVENUES; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the Foster Golf Course is a City-owned enterprise; and

**WHEREAS**, the City Council adopted the 2019-2020 Biennial Budget with the intent of keeping admissions tax revenues within the Foster Golf Links budget barring further legislative action; and

**WHEREAS**, the reduction in admissions tax expense against the Foster Golf Links Fund provided for greater financial stability and for payment of easement lease expenses newly established in the 2019-2020 biennium;

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

**Section 1. TMC Section 3.20.020.B Amended.** Ordinance Nos. 2080 §2 and 1733 §2, as codified at Tukwila Municipal Code Section 3.20.020, “Admissions Tax Levied,” subparagraph B, are hereby amended to read as follows:

### **3.20.020 Admissions Tax Levied**

B. ~~Admission tax waived: The transfer of admissions tax from the Foster Golf Links Fund to the General Fund shall be waived: The City of Tukwila will forego collection of admissions tax from Foster Golf Course for a period of three years, beginning January 1, 2005.~~ Beginning in the 2019-2020 budget biennium, the City of Tukwila’s General Fund will forego collection of admissions tax from Foster Golf Course until legislative action is taken to reinstate said collection and, further, admissions tax revenues collected by the

Foster Golf Course shall be allocated to the Foster Golf Link Fund until legislative action is taken to reallocate such revenues to the General Fund.

**Section 2. Ratification.** Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

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

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

**Section 5. Effective Date.** This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

ATTEST/AUTHENTICATED:

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

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

APPROVED AS TO FORM BY:

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

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

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

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

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

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





## **INFORMATIONAL MEMORANDUM**

**TO: City Council**  
**CC: Mayor Ekberg**  
**FROM: Vicky Carlsen, Finance Director**  
**BY: Aaron Williams, Fiscal Manager**  
**DATE: May 23, 2022**  
**SUBJECT: 2021 Year-End Financial Summary**

### **ISSUE**

The year-end financial report summarizes for the City Council the Citywide financial results and highlights significant items or trends through 2021.

### **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 2021 saw improvement over 2020, the effects of COVID-19 on City revenues and service levels continued to be impacted, although not to the extent that they were in 2020. Businesses were open but mask and proof of vaccination mandates were in effect for several months. While some revenue sources are returning to near pre-pandemic levels, others are not rebounding as quickly.

The City's main revenue sources: sales, gambling, utility, and admission taxes all increased over 2020 levels, However, sales tax, the City's largest revenue source, was below 2019 levels. Business license revenue has returned to expected levels. 2020 saw a one-time spike due to timing of license expiration dates when the licensing function was transferred to the State. Culture and Rec fees are higher than 2020 but much lower than pre-pandemic levels. ARPA funds were utilized to bring back programs including day camps and before & after school activities.

Expenditures in the general fund were below budget primarily due to vacancies throughout the organization. Expenditures were also below budget due to lower than expected fleet costs and costs associated with the finance ERP system shifting to 2022 rather than 2021.

Highlights for 2021 are as follows:

- General Fund revenues totaled \$67.2 million and expenditures totaled \$62.9 million. Unreserved fund balance in the General Fund ended the year at \$17.2 million, exceeding reserve policy requirements by \$5.6 million. It should be noted that of the \$5.6 million, \$1.45 million was allocated in 2022 through the mid-biennium budget amendment for one-time projects. \$1.3 million was allocated to the arterial street fund for the EIS alternative access study and \$150 thousand was allocated to the economic development plan

- 
- All General Fund departments finished the year under budget, primarily due to inability to fill vacant positions
  - Enterprise funds exceed reserve balance requirements
  - As part of the Public Safety Plan:
    - Fire Station 52 opened in January
  - Completed construction of 53<sup>rd</sup> Ave S, from S 137<sup>th</sup> St to S 144<sup>th</sup> St. Project included new street improvements, drainage, curbs, gutters, driveway adjustments, new sidewalks, and undergrounding of utilities
  - Substantial completion of the Boeing Access Road over Airport Way bridge seismic retrofit. Project utilized federal Bridge Replacement Advisory Committee (BRAC) funding at 86.5% for design and 100% for construction
  - Began a 3-year investment in the Southcenter Business District for extensive sewer rehabilitation
  - Refunded outstanding 2011 and 2014 LTGO bonds resulting in savings of over \$97 thousand in future debt service costs
  - Reserve policy met or exceeded in general fund, contingency fund, enterprise funds, and employee healthcare fund, sustaining healthy financial position

**ATTACHMENTS**

Year-End 2021 Financial Report

- Highlights of 2021
- General Fund financial reports
- Other Fund financial reports

CITY OF TUKWILA

2021 YEAR-END FINANCIAL REPORT

# Highlights



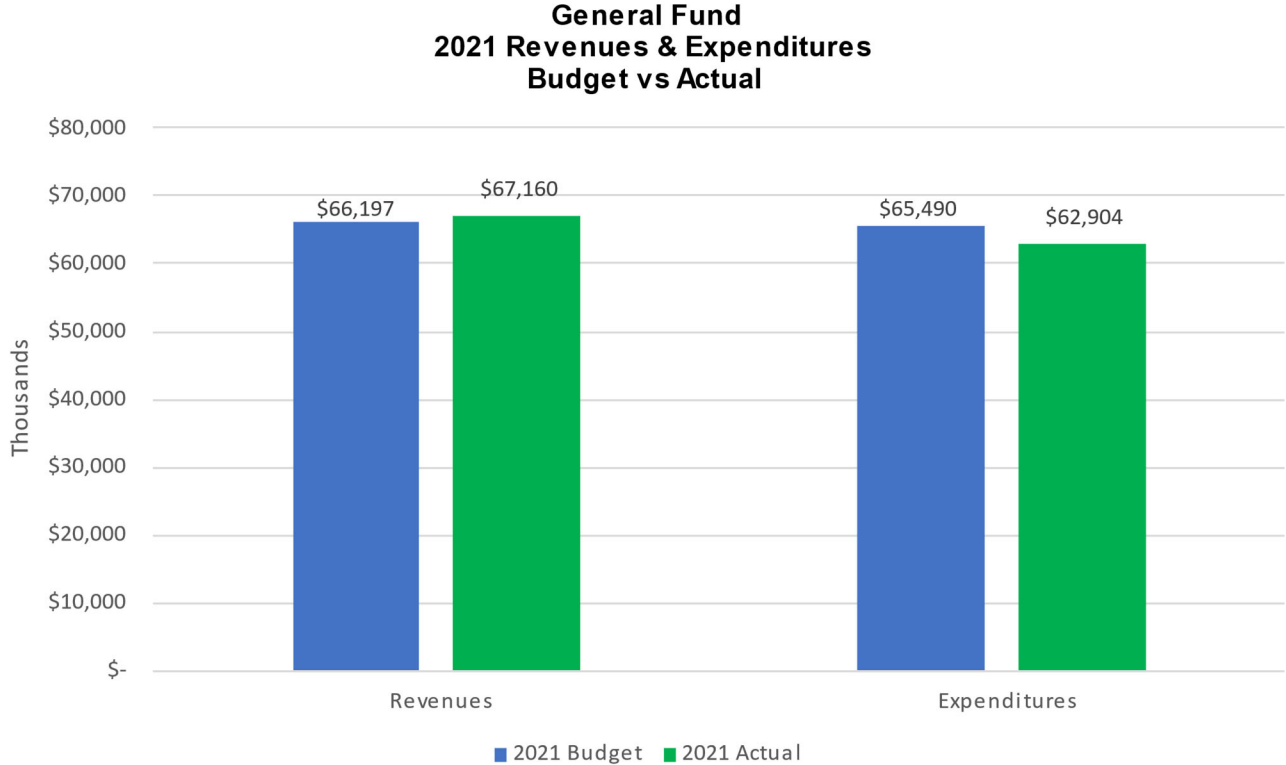
## General Fund and Contingency (Reserve) Fund

### Revenue and Expenditures, Ending Fund Balance

General fund revenue was \$67.2 million while general fund expenditures were \$62.9 million. While revenue was \$963 thousand above budget, expenditures were below budget by \$2.6 million. Gambling and excise tax was the greatest single contributor to the increase in revenues, exceeding expectations by over \$1 million, continuing the pattern of volatility and unpredictability. The under budget in expenditures is primarily due to unfilled, budgeted positions; mostly in the police department.

The general fund ended the year with a fund balance of 17.2 million, which exceeds the reserve policy by approximately \$5.6 million. During the mid-biennium budget process, \$1.45 million of the \$5.6 million was allocated in 2022 to one-time projects. \$1.3 million was allocated to the arterial street fund for the EIS alternative access study and \$150 thousand was allocated to the economic development plan.

Any use of excess reserve funds should be utilized for one-time expenditures and not for ongoing expenditures.

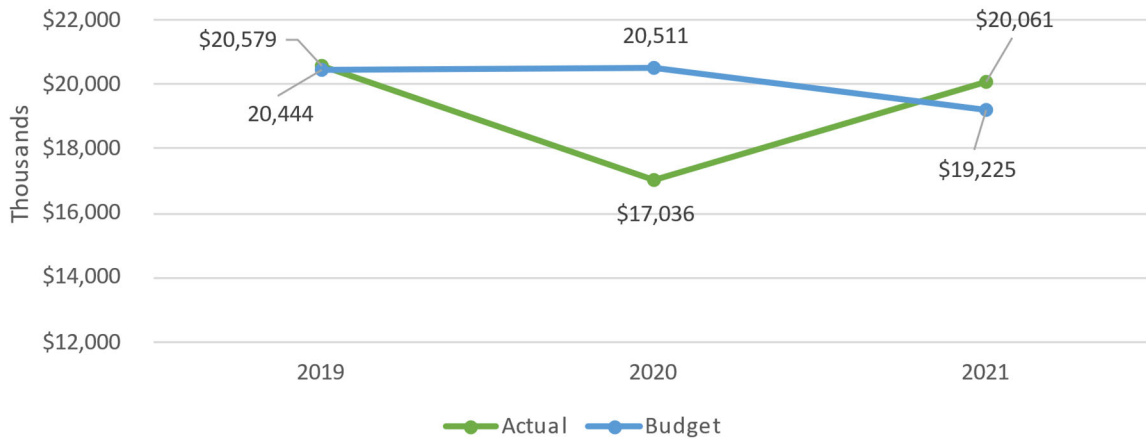


## General Revenues – Taxes

### Sales and Use Tax

Combined sales and use taxes brought in \$20.0 million in 2021 which is \$836 thousand greater than the annual budget. Sales tax is almost back to 2019 levels but is still lagging behind inflationary increases.

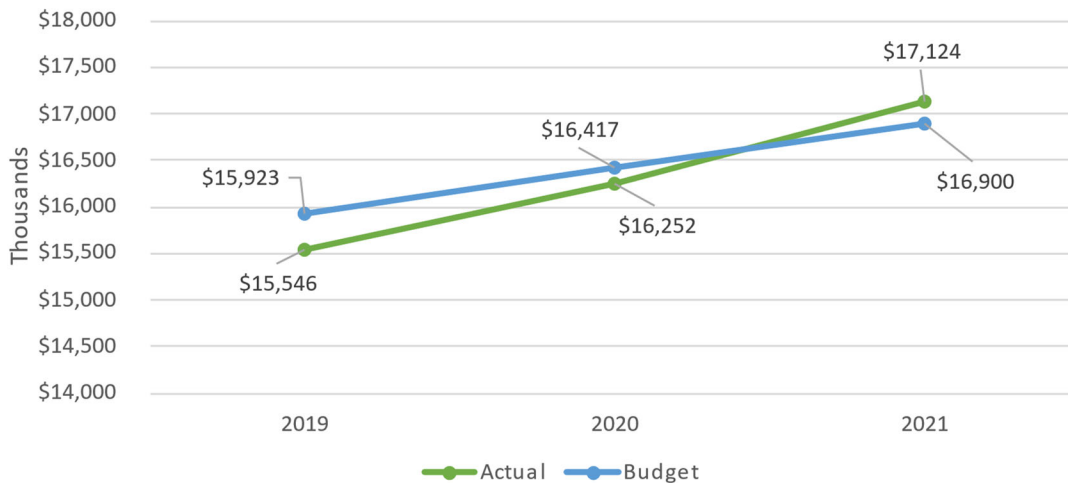
### Sales Tax



### Property Tax

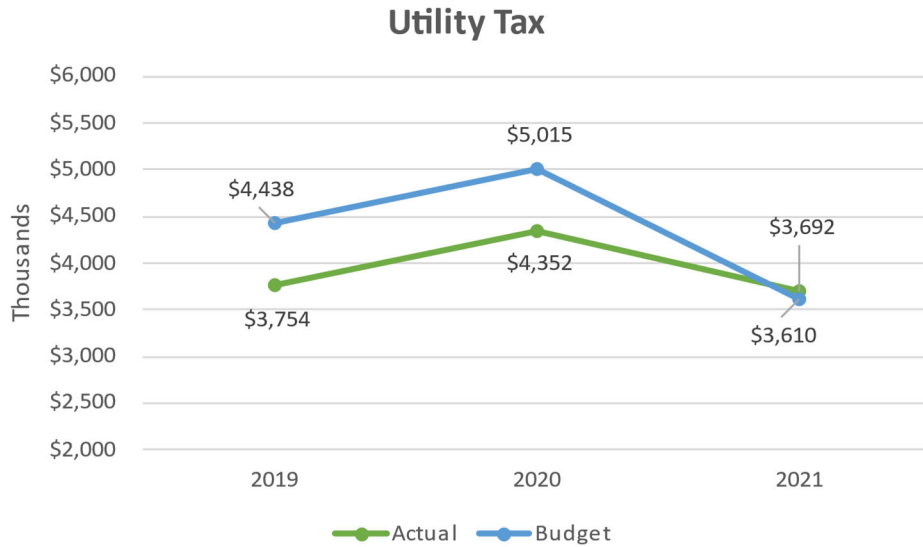
For 2021, property tax revenue totaled \$17.1 million; an increase of \$873 thousand when compared to the prior year. When compared to the annual budget, property taxes were \$224 thousand above budget.

### Property Tax

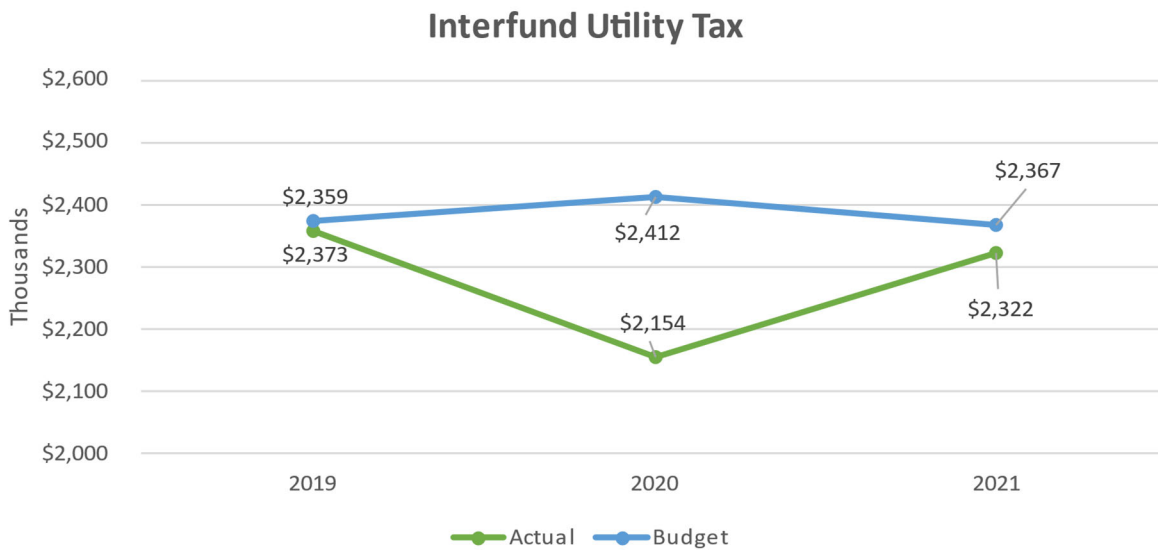


### Utility Tax

For 2021, utility taxes were \$82 thousand above budget with total revenue of \$3.7 million. When compared to the prior year, utility taxes decreased by almost \$660 thousand. The decrease is attributed to \$742 thousand solid waste tax that was collected in 2020 that was dedicated to street projects. This revenue is now being recorded in the Arterial Street fund.



Interfund Utility Tax was \$2.3 million; \$45 thousand under budget but an increase of \$169 thousand compared to the prior year.



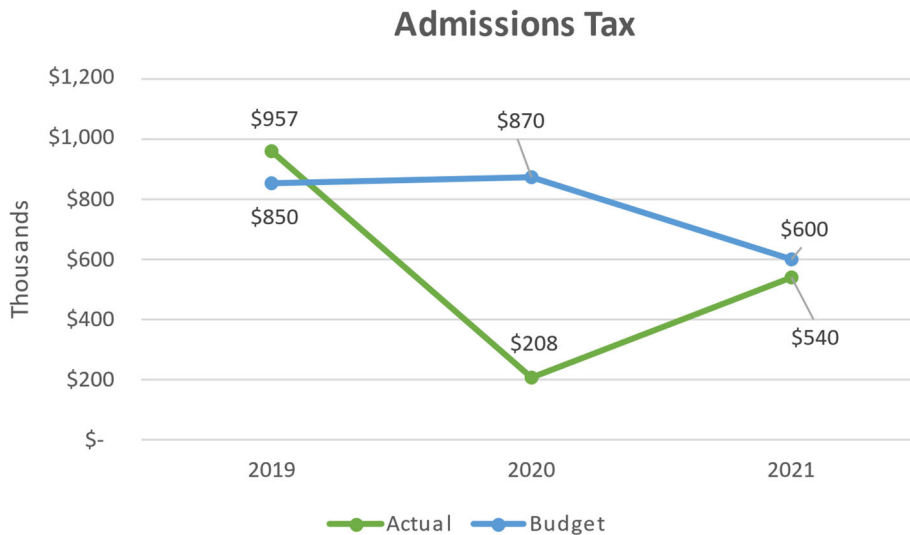
### Gambling Tax

Gambling and excise taxes totaled \$4.4 million for the year, which is more than \$1.0 million above the annual budget.



### Admissions Tax

Admissions tax totaled \$540 thousand for the year, which is \$60 thousand below the annual budget. Revenues were up \$331 thousand compared to the prior year, which represents a 160% increase. Admissions taxes were significantly impacted by COVID-19 and are still well-below pre-pandemic levels.

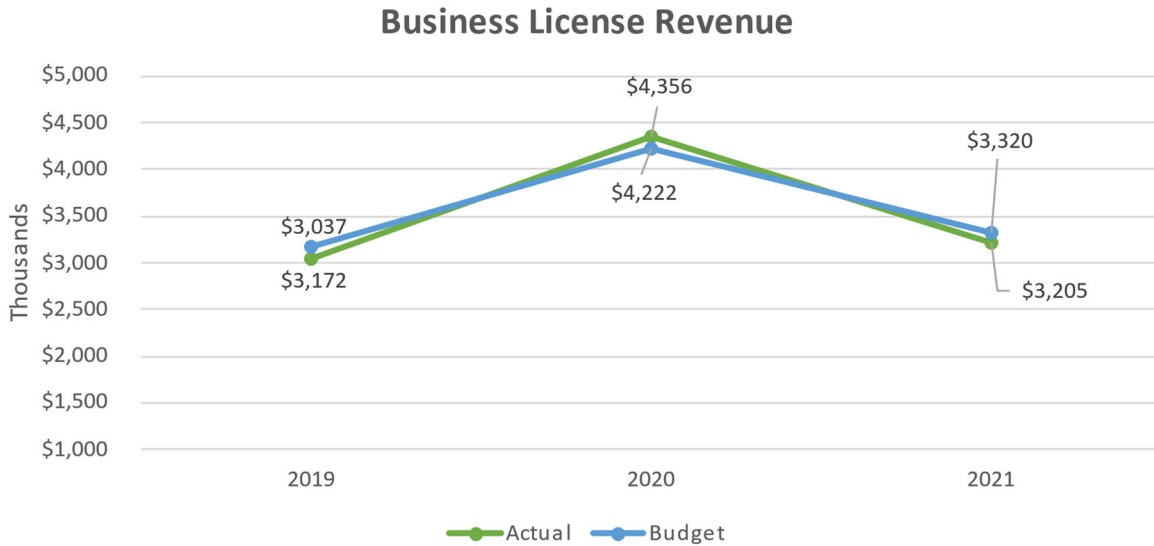




## General Revenues – Licenses and Permits

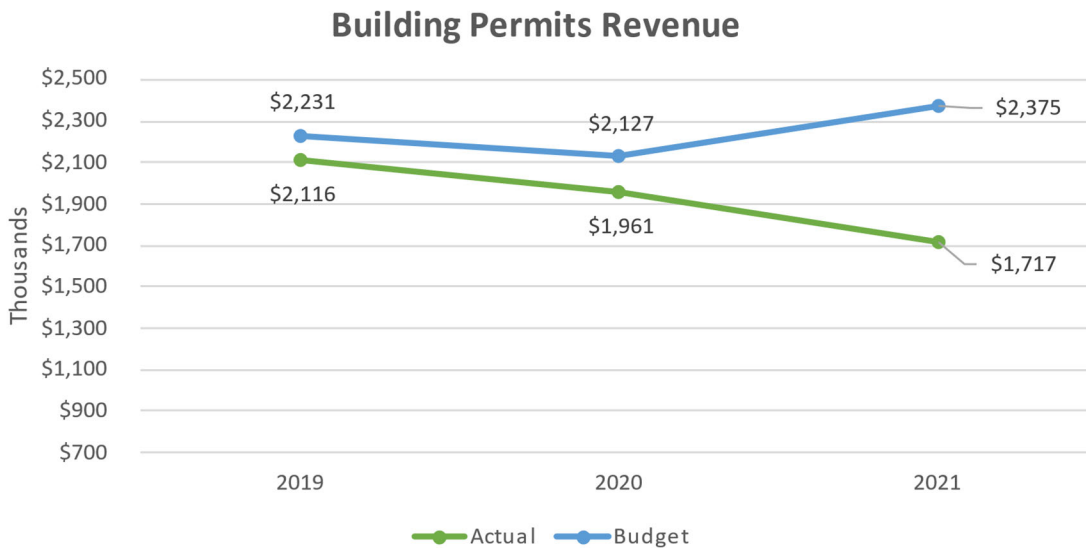
### Business Licenses

Business license revenue totaled \$3.2 million for the year, finishing \$115 thousand below the annual budget. Due to the transition to the State handling City licenses, revenue timing in 2019-2021 was impacted as renewals were adjusted to the State license renewal cycles.



### Building Permits

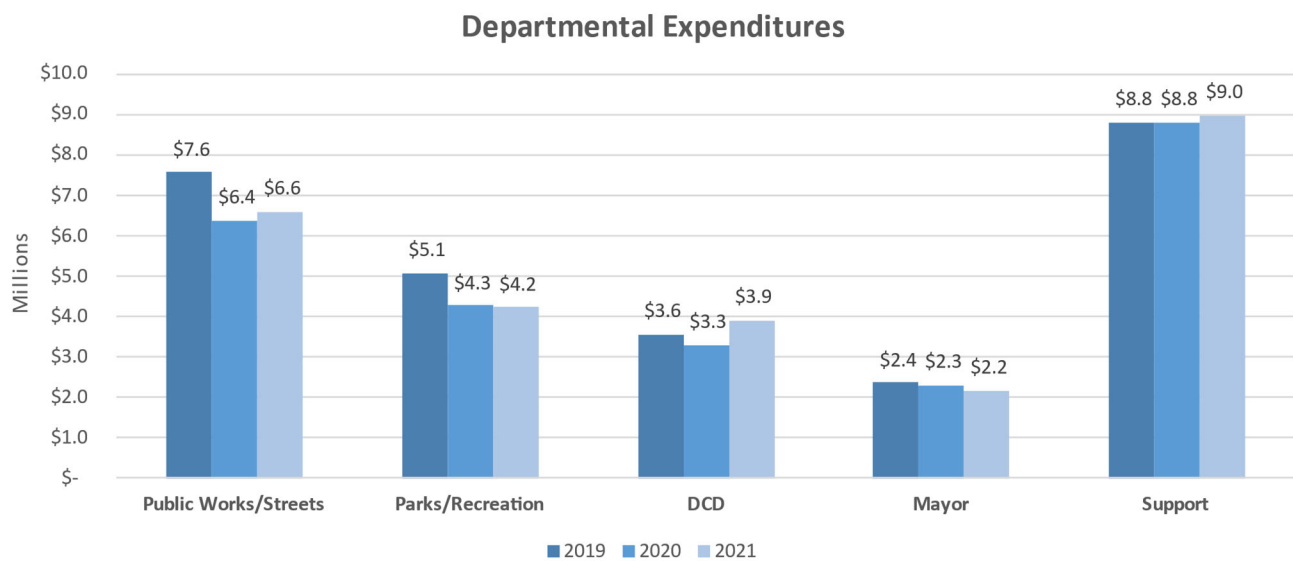
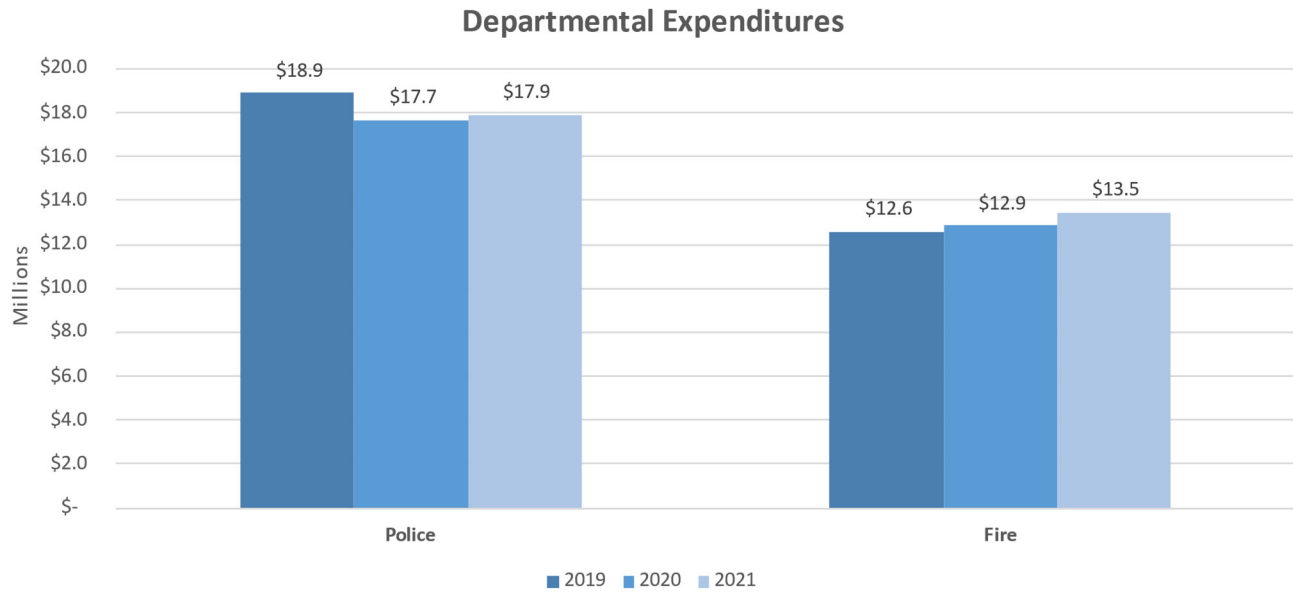
Revenue from Building Permits and Fees was \$1.7 million which is \$658 thousand below the annual budget. Number of building permits in 2021 was higher than 2020; 1,498 compared to 1,429, but the total value was significantly lower; \$82,103,963 in 2021 compared to \$135,909,213 in 2020.



## Ongoing Expenditures

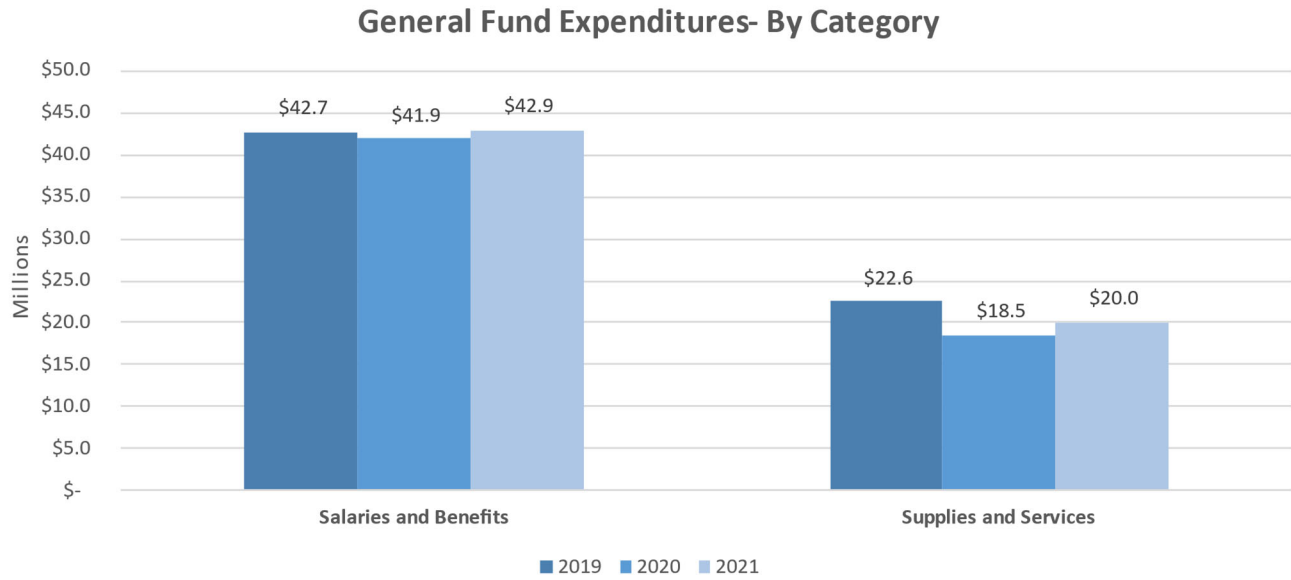
### Departmental

Total Department expenditures for 2021 were \$57.3 million, which is an increase of approximately \$1.7 million compared to the prior year.



*By Category*

Salaries and benefits were below budget by \$1.9 million but an increase of \$962 thousand compared to the prior year. All other General Fund expenditures totaled \$20.0 million which was \$696 thousand below the annual budget but an increase of \$1.5 million compared the prior year. Much of the salary and benefit savings was due to vacant (not frozen) positions; many of which were in the police department.



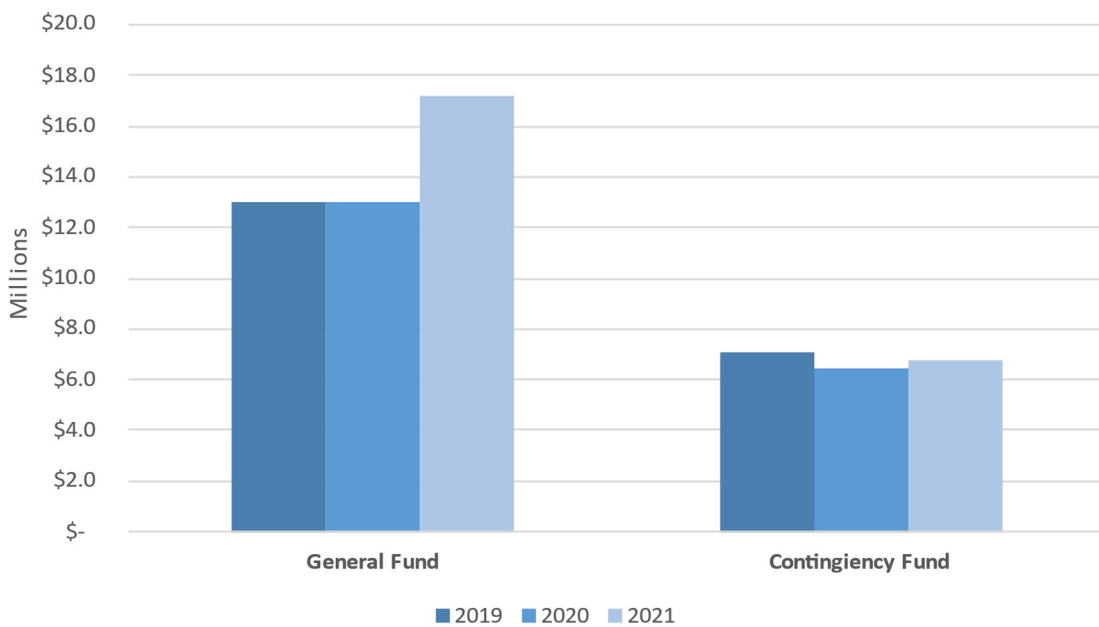
**Fund Balance**

*General Fund*

The General Fund ended 2021 with \$17.2 million unreserved fund balance and exceeds reserve policy by approximately \$5.6 million. The fund balance policy states that fund balance in the general shall equal or exceed 18% of the previous year general fund revenue, exclusive of significant non-operating, non-recurring revenue.

The Contingency Fund ended the year with a fund balance of \$6.75 million, which meets the fund balance policy requirement. The fund balance policy states that fund balance in the general shall equal or exceed 10% of the previous year general fund revenue, exclusive of significant non-operating, non-recurring revenue.

**General Fund, Contingency Fund Balances**



	FUND	
	General	Contingency
<b>Ending Fund Balance</b>	<b>\$ 17,229,816</b>	<b>\$ 6,754,065</b>

## Other Funds

### **Capital Projects Funds**

The City completed construction of 53<sup>rd</sup> Avenue South, from South 137<sup>th</sup> Street to South 144<sup>th</sup> Street, which included new street improvements, drainage, curbs, gutters, and driveway adjustments. It also included new sidewalks to this residential corridor, as well as undergrounding utility wires. The City issued bonds in a prior year to cover the General Fund portion of the project, the bulk of the financing. Water, Sewer, and Surface Water fees collected by the City paid for the corresponding utility improvements. A state Transportation Improvement Board grant was also instrumental in the funding of this project.

The City also substantially completed construction of the Boeing Access Road over Airport Way Bridge Seismic Retrofit Project with funding from the federal Bridge Replacement Advisory Committee (BRAC). BRAC funded 86.5% of design and 100% of construction.

The City made substantial progress of Phase One of the consolidated Public Works Shops project, constructing a new Fleet & Facilities building that meets current and future needs. The City issued bonds in a prior year to cover the General Fund portion of the project, or 50 percent of the financing. Water, Sewer, and Surface Water fees collected by the City paid for the other 50 percent.

All facilities included in the Public Safety Plan have been completed and are in use. Both the Justice Center and Fire Station 51 opened in September of 2020 and Fire Station 52 opened in early 2021. The Fire Department also purchased an aid car and battalion chief vehicle, bunker gear, helmets, and some mobile data computers; all paid for by Public Safety Plan funds.

### **Enterprise Funds**

The City repaired damaged concrete at Sewer Lift Station No. 12, and the entire wet well was recoated. In addition, the control panel at Sewer Lift Station No. 4 was in poor condition and was located deep below grade. The control panel was replaced and moved into an enclosure above grade. Electrical and accessibility upgrades to the two sewer lift stations created a safer environment for the maintenance crew. Both projects were funded entirely by the Sewer fund.

The City restored fish access to Riverton Creek and reestablished previously inaccessible rearing habitat at the confluence with the Duwamish River. Construction included the removal of two culverts with flap gates and associated fill, wall demolition, the installation of a new trail bridge, a new soldier pile wall, structural tie-backs along the adjacent road, channel realignment, boulder, gravel and wood placement, native plant restoration and art work. A grant from the Recreation and Conservation office was instrumental in completing this project, along with grant funding from King County and utility revenue from the City's Surface Water fund.

The City's reserve policy states that, at the close of each fiscal year, unrestricted balances in Enterprise funds shall equal or exceed 20% of the prior year's revenue exclusive of the effects of GASB Statement 68 as well as significant non-operating, non-recurring revenues. At the close of the 2021 fiscal year, the unrestricted fund balances of the Enterprise funds comply with the City's reserve policy.

### **Healthcare fund**

The Active Employees Insurance fund has an IBNR (incurred but not reported) reserve of 2.5 times the actuarially determined IBNR exceeding the reserve policy requirement of 1.5 times the actuarially determined IBNR.



CITY OF TUKWILA

2021 YEAR-END FINANCIAL REPORT

# General Fund Financial Reports





# GENERAL FUND REVENUE

CITY OF TUKWILA

Year to Date as of December 31, 2021

R o w	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
1	PROPERTY TAX	\$ 16,900,000	\$ 16,900,000	\$ 15,545,878	\$ 16,251,567	\$ 17,124,167	\$ 224,167	101%	5%	5%
2	SALES TAX -RETAIL	18,650,000	18,650,000	19,949,591	16,435,510	19,345,233	695,233	104%	(18)%	18%
3	SALES TAX -CRIMINAL JUSTICE	575,000	575,000	629,031	600,524	715,729	140,729	124%	(5)%	19%
4	ADMISSIONS TAX	600,000	600,000	956,833	208,353	539,690	(60,310)	90%	(78)%	159%
5	UTILITY TAX	3,610,000	3,610,000	3,753,595	4,352,386	3,692,456	82,456	102%	16%	(15)%
6	INTERFUND UTILITY TAX	2,367,200	2,367,200	2,358,608	2,153,573	2,322,420	(44,780)	98%	(9)%	8%
7	GAMBLING & EXCISE TAX	3,336,000	3,336,000	3,998,515	2,682,681	4,367,189	1,031,189	131%	(33)%	63%
8	<b>TOTAL GENERAL REVENUE</b>	<b>46,038,200</b>	<b>46,038,200</b>	<b>47,192,051</b>	<b>42,684,593</b>	<b>48,106,884</b>	<b>2,068,684</b>	<b>104%</b>	<b>(10)%</b>	<b>13%</b>
9	BUSINESS LICENSES	3,320,000	3,320,000	3,036,775	4,356,217	3,204,915	(115,085)	97%	43%	(26)%
10	RENTAL HOUSING	51,000	51,000	39,523	50,483	55,495	4,495	109%	28%	10%
11	BUILDING PERMITS	2,375,100	2,375,100	2,115,648	1,960,999	1,717,081	(658,019)	72%	(7)%	(12)%
12	<b>TOTAL LICENSES AND PERMITS</b>	<b>5,746,100</b>	<b>5,746,100</b>	<b>5,191,945</b>	<b>6,367,699</b>	<b>4,977,491</b>	<b>(768,609)</b>	<b>87%</b>	<b>23%</b>	<b>(22)%</b>
13	SALES TAX MITIGATION	1,323,000	1,323,000	655,127	-	1,323,895	895	100%	(100)%	0%
14	FRANCHISE FEE	2,625,000	2,625,000	2,674,030	2,670,454	2,644,448	19,448	101%	(0)%	(1)%
15	GRANT REVENUE	504,247	504,247	770,078	978,160	841,231	336,984	167%	27%	(14)%
16	ARPA REVENUE	904,500	904,500	-	-	817,324	(87,176)	90%	0%	0%
17	STATE ENTITLEMENTS	456,500	456,500	539,001	505,925	573,014	116,514	126%	(6)%	13%
18	INTERGOVERNMENTAL	567,229	567,229	561,318	559,209	536,719	(30,510)	95%	(0)%	(4)%
19	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>6,380,476</b>	<b>6,380,476</b>	<b>5,199,554</b>	<b>4,713,747</b>	<b>6,736,631</b>	<b>356,155</b>	<b>106%</b>	<b>(9)%</b>	<b>43%</b>
20	GENERAL GOVERNMENT	26,400	26,400	58,494	28,580	31,948	5,548	121%	(51)%	12%
21	SECURITY	767,600	767,600	665,306	1,029,927	1,005,479	237,879	131%	55%	(2)%
22	TRANSPORTATION	44,000	44,000	(7,884)	3,441	1,320	(42,680)	3%	(144)%	(62)%
23	PLAN CHECK AND REVIEW FEES	1,140,300	1,140,300	1,511,497	760,500	732,564	(407,736)	64%	(50)%	(4)%
24	CULTURE AND REC FEES	397,500	397,500	525,919	41,731	112,934	(284,566)	28%	(92)%	171%
25	<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,375,800</b>	<b>2,375,800</b>	<b>2,753,332</b>	<b>1,864,178</b>	<b>1,884,245</b>	<b>(491,555)</b>	<b>79%</b>	<b>(32)%</b>	<b>1%</b>
26	FINES & PENALTIES	274,175	274,175	244,709	177,019	290,634	16,459	106%	(28)%	64%
27	MISC	865,959	865,959	1,309,046	908,503	647,756	(218,203)	75%	(31)%	(29)%
28	INDIRECT COST ALLOCATION	2,661,382	2,661,382	2,545,644	2,637,289	2,661,382	-	100%	4%	1%
29	<b>TOTAL OTHER INCOME</b>	<b>3,801,516</b>	<b>3,801,516</b>	<b>4,099,399</b>	<b>3,722,811</b>	<b>3,599,772</b>	<b>(201,744)</b>	<b>95%</b>	<b>(9)%</b>	<b>(3)%</b>
30	<b>TOTAL OPERATING REVENUE</b>	<b>64,342,092</b>	<b>64,342,092</b>	<b>64,436,282</b>	<b>59,353,028</b>	<b>65,305,024</b>	<b>962,932</b>	<b>101%</b>	<b>(8)%</b>	<b>10%</b>
31	TRANSFERS IN	1,858,817	1,855,001	-	1,100,000	1,855,001	-	100%	0%	69%
32	<b>TOTAL REVENUE</b>	<b>\$ 66,200,909</b>	<b>\$ 66,197,092</b>	<b>\$ 64,436,282</b>	<b>\$ 60,453,028</b>	<b>\$ 67,160,024</b>	<b>\$ 962,932</b>	<b>101%</b>	<b>(0)</b>	<b>0</b>

Percent of year 100%

# GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of December 31, 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	\$ 363,618	\$ 381,903	\$ 351,396	\$ 338,693	\$ (24,926)	93%	-8%	-4%
03 Mayor's Office	2,178,126	2,178,126	2,355,805	2,280,110	2,152,513	(25,613)	99%	-3%	-6%
04 Administrative Services	5,158,639	5,158,639	4,726,846	4,751,297	5,005,893	(152,746)	97%	1%	5%
05 Finance	2,991,615	2,991,615	2,392,462	2,402,140	2,434,453	(557,162)	81%	0%	1%
07 Recreation	4,573,403	4,573,403	5,061,090	4,273,655	4,225,108	(348,295)	92%	-16%	-1%
08 Community Development	4,375,887	4,375,887	3,557,282	3,278,151	3,910,667	(465,220)	89%	-8%	19%
09 Municipal Court	1,348,456	1,348,456	1,297,382	1,292,626	1,209,940	(138,516)	90%	0%	-6%
10 Police	18,512,591	18,512,591	18,907,947	17,682,031	17,927,963	(584,628)	97%	-6%	1%
11 Fire	13,736,860	13,736,860	12,562,278	12,850,658	13,471,379	(265,541)	98%	2%	5%
13 Public Works	6,817,377	6,817,377	7,571,784	6,379,120	6,583,077	(234,300)	97%	-16%	3%
<b>Subtotal</b>	<b>60,056,572</b>	<b>60,056,572</b>	<b>58,814,778</b>	<b>55,541,184</b>	<b>57,259,686</b>	<b>(2,796,886)</b>	<b>95%</b>	<b>-6%</b>	<b>3%</b>
20 Dept 20	5,433,545	5,433,545	6,434,427	4,862,449	5,644,523	210,979	104%	-24%	16%
<b>Total Expenditures</b>	<b>\$ 65,490,117</b>	<b>\$ 65,490,117</b>	<b>\$ 65,249,205</b>	<b>\$ 60,403,633</b>	<b>\$ 62,904,209</b>	<b>\$ (2,585,907)</b>	<b>96%</b>	<b>-7%</b>	<b>4%</b>

Percent of year completed 100%

# GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of December 31, 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	\$ 29,325,215	\$ 29,325,215	\$ 28,550,123	\$ 28,119,885	\$ 27,887,462	\$ (1,437,753)	95%	-2%	-1%
12 Extra Labor	515,220	515,220	819,391	131,789	206,427	(308,793)	40%	-84%	57%
13 Overtime	2,181,615	2,181,615	1,724,479	1,367,623	2,274,124	92,509	104%	-21%	66%
15 Holiday Pay	515,500	515,500	460,543	443,224	429,309	(86,191)	83%	-4%	-3%
21 FICA	1,922,890	1,922,890	1,858,800	1,739,528	1,774,345	(148,546)	92%	-6%	2%
22 Pension-LEOFF	899,828	899,828	970,203	1,020,215	953,421	53,593	106%	5%	-7%
23 Pension-PERS/PSERS	1,631,377	1,631,377	1,770,053	1,662,169	1,518,973	(112,404)	93%	-6%	-9%
24 Industrial Insurance	875,820	875,820	774,596	859,956	892,567	16,747	102%	11%	4%
25 Medical & Dental	6,904,119	6,904,119	5,745,036	6,486,004	6,901,878	(2,241)	100%	13%	6%
26 Unemployment	-	-	18,273	93,070	45,019	45,019	-	409%	-52%
28 Uniform/Clothing	8,525	8,525	6,353	4,734	6,489	(2,036)	76%	-25%	37%
<b>Total Salaries &amp; Benefits</b>	<b>\$ 44,780,109</b>	<b>\$ 44,780,109</b>	<b>\$ 42,697,850</b>	<b>\$ 41,928,197</b>	<b>\$ 42,890,015</b>	<b>\$ (1,890,094)</b>	<b>96%</b>	<b>-2%</b>	<b>2%</b>

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	\$ 5,433,545	\$ 5,433,545	\$ 6,434,427	\$ 4,862,449	\$ 5,644,523	\$ 210,979	104%	-24%	16%
31 Supplies	1,092,211	1,092,211	1,506,788	893,023	972,766	(119,445)	89%	-41%	9%
34 Items Purchased for resale	13,000	13,000	17,794	2,624	3,274	(9,726)	25%	-85%	25%
35 Small Tools	66,450	66,450	111,793	140,071	128,721	62,271	194%	25%	-8%
41 Professional Services	5,995,071	5,995,071	6,262,192	5,593,708	5,822,337	(172,734)	97%	-11%	4%
42 Communication	481,810	481,810	396,598	482,845	442,383	(39,427)	92%	22%	-8%
43 Travel	84,696	84,696	197,517	33,735	27,378	(57,318)	32%	-83%	-19%
44 Advertising	34,750	34,750	22,981	15,666	15,095	(19,655)	43%	-32%	-4%
45 Rentals and Leases	2,193,137	2,193,137	2,685,516	1,780,511	1,771,840	(421,297)	81%	-34%	0%
46 Insurance	1,030,329	1,030,329	889,957	987,671	1,120,068	89,739	109%	11%	13%
47 Public Utilities	1,991,445	1,991,445	1,983,981	1,817,328	2,250,189	258,744	113%	-8%	24%
48 Repairs and Maintenance	651,669	651,669	708,384	910,635	715,551	63,882	110%	29%	-21%
49 Miscellaneous	1,123,230	1,123,230	1,224,377	949,675	963,565	(159,665)	86%	-22%	1%
6* Capital Expenditures	518,665	518,665	109,051	5,495	136,506	(382,160)	26%	-95%	2384%
<b>Total Operating Expenses</b>	<b>20,710,008</b>	<b>20,710,008</b>	<b>22,551,356</b>	<b>18,475,436</b>	<b>20,014,195</b>	<b>(695,813)</b>	<b>97%</b>	<b>-18%</b>	<b>8%</b>
<b>Total Expenses</b>	<b>\$ 65,490,117</b>	<b>\$ 65,490,117</b>	<b>\$ 65,249,205</b>	<b>\$ 60,403,633</b>	<b>\$ 62,904,209</b>	<b>\$ (2,585,907)</b>	<b>96%</b>	<b>-7%</b>	<b>4%</b>

Percent of year completed 100%

CITY OF TUKWILA

2021 YEAR-END FINANCIAL REPORT

# Other Funds Financial Reports



**City of Tukwila**  
**Contingency Fund 105 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 20,000	\$ 66,960	\$ 46,960	334.8%
<i>Total Miscellaneous Revenue</i>	20,000	66,960	46,960	334.8%
Transfers in	-	238,936	238,936	-
<b>Total Revenues</b>	20,000	305,896	285,896	1529.5%
<b>EXPENDITURES:</b>				
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
Change in fund balances	20,000	305,896	285,896	1529.5%
Beginning Fund Balance	6,448,169	6,448,169		
<b>Ending Fund Balance</b>	\$ 6,468,169	\$ 6,754,065	\$ 285,896	104.4%

**City of Tukwila**  
**Drug Seizure Fund 109 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 500	\$ -	\$ (500)	0.0%
Seizure Revenue	60,000	300,000	240,000	500.0%
Other	-	71,381	71,381	-
<i>Total Miscellaneous Revenue</i>	60,500	371,381	310,881	613.9%
<b>Total Revenues</b>	60,500	371,381	310,881	613.9%
<b>EXPENDITURES:</b>				
31 Office & Operating Supplies	40,000	22,669	(17,331)	56.7%
35 Small Tools & Minor Equipment	-	1,907	1,907	-
41 Professional Services	100,000	-	(100,000)	0.0%
43 Travel	-	6,595	6,595	-
49 Miscellaneous	-	19,589	19,589	-
6* Capital Outlay	60,000	58,881	(1,119)	98.1%
Transfers Out	26,000	26,000	-	100.0%
<b>Total Expenditures</b>	226,000	135,641	(90,359)	60.0%
Change in fund balances	(165,500)	235,740	401,240	-142.4%
Beginning Fund Balance	331,534	331,534		
<b>Ending Fund Balance</b>	\$ 166,034	\$ 567,273	\$ 401,240	341.7%

**City of Tukwila**  
**Hotel/Motel Tax Fund 101 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Hotel/Motel Taxes	\$ 400,000	\$ 540,329	\$ 140,329	135.1%
<b>Total General Revenue</b>	<b>400,000</b>	<b>540,329</b>	<b>140,329</b>	<b>135.1%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	6,000	1,942	(4,059)	32.4%
Other	-	10,680	10,680	-
<b>Total Miscellaneous Revenue</b>	<b>6,000</b>	<b>12,622</b>	<b>6,622</b>	<b>210.4%</b>
<b>Total Revenues</b>	<b>406,000</b>	<b>552,950</b>	<b>146,950</b>	<b>136.2%</b>
<b>EXPENDITURES:</b>				
11 Salaries	59,674	60,695	1,021	101.7%
2* Personnel Benefits	19,126	19,182	56	100.3%
31 Office and operating supplies	5,000	5,714	714	114.3%
41 Professional Services	675,000	290,512	(384,488)	43.0%
42 Communication	-	331	331	-
43 Travel	10,000	2,366	(7,634)	23.7%
44 Advertising	250,000	114,424	(135,576)	45.8%
49 Miscellaneous	58,000	4,767	(53,233)	8.2%
<b>Indirect Cost Allocation</b>	<b>24,981</b>	<b>24,981</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>1,101,781</b>	<b>522,973</b>	<b>(578,808)</b>	<b>47.5%</b>
Change in fund balances	(695,781)	29,977	725,758	-4.3%
Beginning Fund Balance	1,712,389	1,712,389		
<b>Ending Fund Balance</b>	<b>\$ 1,016,608</b>	<b>\$ 1,742,366</b>	<b>\$ 725,758</b>	<b>171.4%</b>

# City of Tukwila

## Debt Service Funds 2XX - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 2,000	\$ 154	\$ (1,846)	7.7%
<i>Total Miscellaneous Revenue</i>	2,000	154	(1,846)	7.7%
Transfers In	3,681,376	3,646,679	(34,697)	99.1%
Contributions SCORE	376,895	-	(376,895)	0.0%
Proceeds from refunded debt	3,870,501	3,870,500	(1)	100.0%
<b>Total Revenues</b>	<b>7,930,772</b>	<b>7,517,333</b>	<b>(413,439)</b>	<b>94.8%</b>
<b>EXPENDITURES:</b>				
71 Debt Service Principal	5,838,936	5,661,560	(177,376)	97.0%
83 Debt Service Interest	2,435,889	2,236,367	(199,522)	91.8%
84 Debt Issue Costs	40,500	40,500	-	100.0%
<b>Total Expenditures</b>	<b>8,315,326</b>	<b>7,938,428</b>	<b>(376,898)</b>	<b>95.5%</b>
Change in fund balances	(384,554)	(421,095)	(36,541)	109.5%
Beginning Fund Balance	421,095	421,095		
<b>Ending Fund Balance</b>	<b>\$ 36,541</b>	<b>\$ -</b>	<b>\$ (36,541)</b>	<b>0.0%</b>



**City of Tukwila**  
**Debt Service UTGO - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Property Taxes	\$ 3,605,000	\$ 3,906,139	\$ 301,139	108.4%
<i>Total General Revenue</i>	3,605,000	3,906,139	301,139	108.4%
<i>Miscellaneous Revenue</i>				
Investment earnings	-	171	171	-
<i>Total Miscellaneous Revenue</i>	-	171	171	-
<b>Total Revenues</b>	<b>3,605,000</b>	<b>3,906,309</b>	<b>301,309</b>	<b>108.4%</b>
<b>EXPENDITURES:</b>				
71 Debt Service Principal	960,000	960,000	-	100.0%
83 Debt Service Interest/Misc Fees	2,642,975	2,642,975	-	100.0%
<b>Total Expenditures</b>	<b>3,602,975</b>	<b>3,602,975</b>	<b>-</b>	<b>100.0%</b>
Change in fund balances	2,025	303,334	301,309	14979.5%
Beginning Fund Balance	9,959	9,959		
<b>Ending Fund Balance</b>	<b>\$ 11,984</b>	<b>\$ 313,293</b>	<b>\$ 301,309</b>	<b>2614.3%</b>

# City of Tukwila

## Debt Service LID, Guaranty Funds - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
LID Assesment Interest	\$ 159,000	\$ 168,710	\$ 9,710	106.1%
LID Assesment Principal	445,000	375,889	(69,111)	84.5%
<i>Total Miscellaneous Revenue</i>	604,000	544,599	(59,401)	90.2%
<b>Total Revenues</b>	604,000	544,599	(59,401)	90.2%
<b>EXPENDITURES:</b>				
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%
<b>Total Expenditures</b>	648,588	547,713	(100,876)	84.4%
Change in fund balances	(44,588)	(3,114)	41,474	7.0%
Beginning Fund Balance	1,343,385	1,343,385		
<b>Ending Fund Balance</b>	\$ 1,298,797	\$ 1,340,271	\$ 41,474	103.2%

**City of Tukwila**  
**Street Fund 103 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Intergovernmental Revenue</i>				
State Entitlements - MVFT Cities	\$ 200,000	\$ 294,508	\$ 94,508	147.3%
<b>Total Intergovernmental Revenue</b>	<b>200,000</b>	<b>294,508</b>	<b>94,508</b>	<b>147.3%</b>
<i>Miscellaneous Revenue</i>				
Charges for services	369,000	-	(369,000)	0.0%
Investment earnings	20,000	667	(19,333)	3.3%
<b>Total Miscellaneous Revenue</b>	<b>389,000</b>	<b>667</b>	<b>(388,333)</b>	<b>0.2%</b>
Transfers In	100,000	100,000	-	100.0%
<b>Total Revenues</b>	<b>689,000</b>	<b>395,174</b>	<b>(293,826)</b>	<b>57.4%</b>
<b>EXPENDITURES:</b>				
11 Salaries	-	13,466	13,466	-
12 Extra Labor	-	418	418	-
2* Benefits	-	5,488	5,488	-
31 Office and Operating Supplies	-	100,046	100,046	-
35 Small Tools and Minor Equipment	100,000	-	(100,000)	0.0%
41 Professional Services	-	49,550	49,550	-
44 Advertising	-	1,347	1,347	-
48 Repairs and Maintenance	-	21,964	21,964	-
6* Capital outlay	369,000	-	(369,000)	0.0%
<b>Total Expenditures</b>	<b>469,000</b>	<b>192,280</b>	<b>(276,720)</b>	<b>41.0%</b>
Change in fund balances	220,000	202,895	(17,105)	92.2%
Beginning Fund Balance	504,912	504,912		
<b>Ending Fund Balance</b>	<b>\$ 724,912</b>	<b>\$ 707,806</b>	<b>\$ (17,105)</b>	<b>97.6%</b>
<b>EXPENDITURES BY PROJECT:</b>				
Traffic Calming	100,000	151,994	51,994	152.0%
Safe Routes-S 152nd St	369,000	2,499	(366,501)	0.7%
53rd Ave S	-	34,983	34,983	-
42nd Ave S Phase III	-	87	87	-
Wetland monitoring	-	2,717	2,717	-
<b>Total Expenditures by Project</b>	<b>469,000</b>	<b>192,280</b>	<b>(276,720)</b>	<b>41.0%</b>

**City of Tukwila**  
**Arterial Street Fund 104 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual	Actual	Variance	
	Budget	YTD Results	Over/(Under)	% of Annual
	Budget	YTD Results	Budget	Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Parking Tax	\$ 450,000	\$ 488,144	\$ 38,144	108.5%
Solid Waste Utility Tax	950,000	1,047,023	97,023	110.2%
MVFT Cities	110,000	150,215	40,215	136.6%
Real Estate Excise Taxes	500,000	1,516,767	1,016,767	303.4%
<b>Total General Revenue</b>	<b>2,010,000</b>	<b>3,202,148</b>	<b>1,192,148</b>	<b>159.3%</b>
<i>Charges for Services</i>				
Traffic Impact Fees	303,000	251,088	(51,912)	82.9%
<b>Total Charges for Services</b>	<b>303,000</b>	<b>251,088</b>	<b>(51,912)</b>	<b>82.9%</b>
<i>Intergovernmental Revenue</i>				
Federal Grants	982,000	1,261,113	279,113	128.4%
State Grants	326,000	-	(326,000)	0.0%
<b>Total Intergovernmental Revenue</b>	<b>1,308,000</b>	<b>1,261,113</b>	<b>(46,887)</b>	<b>96.4%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	30,000	933	(29,067)	3.1%
Contributions/Donations	30,000	104,100	74,100	347.0%
<b>Total Miscellaneous Revenue</b>	<b>60,000</b>	<b>105,033</b>	<b>45,033</b>	<b>175.1%</b>
Transfers In	1,666,852	1,666,850	(2)	100.0%
<b>Total Revenues</b>	<b>5,347,852</b>	<b>6,486,232</b>	<b>1,138,380</b>	<b>121.3%</b>
<b>EXPENDITURES:</b>				
11 Salaries	242,843	317,535	74,692	130.8%
2* Benefits	83,458	117,790	34,332	141.1%
31 Office and Operating Supplies	-	421	421	-
35 Small Tools and Minor Equipment	-	22,020	22,020	-
41 Professional Services	821,000	582,396	(238,604)	70.9%
44 Advertising	-	2,576	2,576	-
48 Repairs and Maintenance	1,610,000	1,161,071	(448,929)	72.1%
<b>Total Operating Expenses</b>	<b>2,757,301</b>	<b>2,203,810</b>	<b>(553,491)</b>	<b>79.9%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	1,008,000	1,534,425	526,425	152.2%
	1,008,000	1,534,425	526,425	152.2%
Transfers Out	485,000	485,000	-	100.0%
<b>Total Expenditures</b>	<b>4,250,301</b>	<b>4,223,235</b>	<b>(27,066)</b>	<b>99.4%</b>
Change in fund balances	1,097,551	2,262,997	1,165,446	206.2%
Beginning Fund Balance	1,419,190	1,419,190		
<b>Ending Fund Balance</b>	<b>\$ 2,516,741</b>	<b>\$ 3,682,187</b>	<b>\$ 1,165,446</b>	<b>146.3%</b>
<b>EXPENDITURES BY PROJECT:</b>				
Overlay	1,200,000	1,280,300	80,300	106.7%
BAR Bridge over Airport Way	882,000	1,114,766	232,766	126.4%
42nd Ave S Bridge Replacement	678,000	450,591	(227,409)	66.5%
42nd Ave Bridge Emergency Repair	-	192,984	192,984	-
West Valley Hwy (I-405 - Strander Blvd)	(5,000)	327,983	332,983	-6559.7%
Allentown Truck Reroute Project	-	27,200	27,200	-
Wetland Monitoring	50,000	21,413	(28,587)	42.8%
Transportation Element of Comp Plan	400,000		(400,000)	0.0%
Overhead	326,301	203,838	(122,463)	62.5%
ADA Improvements	35,000	16,103	(18,897)	46.0%
Green River trail improvements	74,000		(74,000)	0.0%
Annual Bridge Inspections	75,000	31,812	(43,188)	42.4%
Annual Traffic Signals & Counts	50,000	32,652	(17,348)	65.3%
Tukwila Pedestrian Bridge Repairs		38,593	38,593	-
Transfer Out - Park Imp fees to 301	485,000	485,000	-	100.0%
<b>Total Expenditures by Project</b>	<b>4,250,301</b>	<b>4,223,235</b>	<b>(27,066)</b>	<b>99.4%</b>

# City of Tukwila

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

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Excess Prop Tax Levy - DwmsH Hill	\$ 304,000	\$ 159,442	\$ (144,558)	52.4%
Real Estate Excise Taxes	-	949,149	949,149	-
<b>Total General Revenue</b>	<b>304,000</b>	<b>1,108,591</b>	<b>804,591</b>	<b>364.7%</b>
<i>Fees and Penalties</i>				
Park Impact Fees	101,000	43,780	(57,220)	43.3%
<b>Total Fees and Penalties</b>	<b>101,000</b>	<b>43,780</b>	<b>(57,220)</b>	<b>43.3%</b>
<i>Intergovernmental Revenue</i>				
State Grants- Duwamish Hill Preserve	1,500,000	-	(1,500,000)	0.0%
<b>Total Intergovernmental Revenue</b>	<b>1,500,000</b>	<b>-</b>	<b>(1,500,000)</b>	<b>0.0%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	5,000	2,128	(2,872)	42.6%
<b>Total Miscellaneous Revenue</b>	<b>5,000</b>	<b>2,128</b>	<b>(2,872)</b>	<b>42.6%</b>
Transfers In	518,550	518,550	-	100.0%
<b>Total Revenues</b>	<b>2,428,550</b>	<b>1,673,050</b>	<b>(755,500)</b>	<b>68.9%</b>
<b>EXPENDITURES:</b>				
11 Salaries	-	7,789	7,789	-
2* Benefits	-	1,496	1,496	-
31 Office and Operating Supplies	-	33,476	33,476	-
41 Professional Services	239,000	349,952	110,952	146.4%
49 Miscellaneous	-	2,101	2,101	-
<b>Total Operating Expenses</b>	<b>239,000</b>	<b>394,989</b>	<b>155,989</b>	<b>165.3%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	2,266,000	-	(2,266,000)	0.0%
	2,266,000	-	(2,266,000)	0.0%
Transfers Out	149,500	149,495	(5)	100.0%
<b>Total Expenditures</b>	<b>2,654,500</b>	<b>544,485</b>	<b>(2,110,015)</b>	<b>20.5%</b>
Change in fund balances	(225,950)	1,128,565	1,354,515	-499.5%
Beginning Fund Balance	1,767,280	1,767,280		
<b>Ending Fund Balance</b>	<b>\$ 1,541,330</b>	<b>\$ 2,895,845</b>	<b>\$ 1,354,515</b>	<b>187.9%</b>
<b>EXPENDITURES BY PROJECT:</b>				
Park Acquisitions	1,400,000	25,733	(1,374,267)	1.8%
Open Space Improvements	500,000		(500,000)	0.0%
Park Improvements	405,000	153,967	(251,033)	38.0%
Parks Maintenance	-	76,298	76,298	-
Arts Projects	50,000	98,351	48,351	196.7%
Multipurpose trails	50,000		(50,000)	0.0%
Tukwila Pond	100,000	40,489	(59,511)	40.5%
Other	-	151	151	-
<b>Total Expenditures by Project</b>	<b>2,505,000</b>	<b>394,989</b>	<b>(2,110,011)</b>	<b>15.8%</b>

# City of Tukwila

## Facility Replacement Fund 302 - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 10,000	\$ 2,629	\$ (7,371)	26.3%
<i>Total Miscellaneous Revenue</i>	10,000	2,629	(7,371)	26.3%
Sale of Capital Assets	400,000	867,500	467,500	216.9%
<b>Total Revenues</b>	<b>410,000</b>	<b>870,129</b>	<b>460,129</b>	<b>212.2%</b>
<b>EXPENDITURES:</b>				
41 Professional Services	35,000	9,767	(25,233)	27.9%
47 Public Utility Services	-	11,562	11,562	-
<b>Total Operating Expenses</b>	<b>35,000</b>	<b>21,329</b>	<b>(13,671)</b>	<b>60.9%</b>
Transfers Out	790,000	786,184	(3,816)	99.5%
<b>Total Expenditures</b>	<b>825,000</b>	<b>807,512</b>	<b>(17,488)</b>	<b>97.9%</b>
Change in fund balances	(415,000)	62,617	477,617	-15.1%
Beginning Fund Balance	1,867,144	1,867,144		
<b>Ending Fund Balance</b>	<b>\$ 1,452,144</b>	<b>\$ 1,929,761</b>	<b>\$ 477,617</b>	<b>132.9%</b>

# City of Tukwila

## General Government Improvements Fund 303 - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 500	\$ 700	\$ 200	140.0%
<i>Total Miscellaneous Revenue</i>	500	700	200	140.0%
Transfers In	300,000	300,000	-	100.0%
<b>Total Revenues</b>	<b>300,500</b>	<b>300,700</b>	<b>200</b>	<b>100.1%</b>
<b>EXPENDITURES:</b>				
2* Benefits	-	(31)	(31)	-
41 Professional Services	90,000	-	(90,000)	0.0%
48 Repairs and Maintenance	-	135,346	135,346	-
<b>Total Operating Expenses</b>	<b>90,000</b>	<b>135,315</b>	<b>45,315</b>	<b>150.4%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	150,000	-	(150,000)	0.0%
<b>Total Capital Expenses</b>	<b>150,000</b>	<b>-</b>	<b>(150,000)</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>240,000</b>	<b>135,315</b>	<b>(104,685)</b>	<b>56.4%</b>
Change in fund balances	60,500	165,385	104,885	273.4%
Beginning Fund Balance	512,648	512,648		
<b>Ending Fund Balance</b>	<b>\$ 573,148</b>	<b>\$ 678,033</b>	<b>\$ 104,885</b>	<b>118.3%</b>
<b>EXPENDITURES BY PROJECT:</b>				
TCC-Retrofit HVAC Chiller	10,000	17,013	7,013	170.1%
TCC-Exterior Paint/Stain Building	140,000	118,333	(21,667)	84.5%
City Hall Campus Seismic Study	40,000	-	(40,000)	0.0%
Other	50,000	(31)	(50,031)	-0.1%
<b>Total Expenditures by Project</b>	<b>240,000</b>	<b>135,315</b>	<b>(104,685)</b>	<b>56.4%</b>

# City of Tukwila

## Fire Impact Fees Fund 304- Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Charges for Sevices</i>				
Fire Impact Fees	\$ 300,000	\$ 25,383	\$ (274,617)	8.5%
<i>Total Charges for Services</i>	300,000	25,383	(274,617)	8.5%
<i>Miscellaneous Revenue</i>				
Investment earnings	500	-	(500)	0.0%
<i>Total Miscellaneous Revenue</i>	500	-	(500)	0.0%
<b><i>Total Revenues</i></b>	<b>300,500</b>	<b>25,383</b>	<b>(275,117)</b>	<b>8.4%</b>
<b>EXPENDITURES:</b>				
Transfers Out	300,000	25,383	(274,617)	8.5%
<b><i>Total Expenditures</i></b>	<b>300,000</b>	<b>25,383</b>	<b>(274,617)</b>	<b>8.5%</b>
Change in fund balances	500	-	(500)	0.0%
Beginning Fund Balance	-	-		
<b><i>Ending Fund Balance</i></b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ (500)</b>	<b>0.0%</b>



**City of Tukwila**  
**Public Safety Plan Fund 305- Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Mitigation Fees (Tukwila South)	\$ 300,000	\$ 300,000	\$ -	100.0%
Excise Tax	500,000	567,617	67,617	113.5%
<i>Total Intergovernmental Revenue</i>	800,000	867,617	67,617	108.5%
<i>Miscellaneous Revenue</i>				
Investment earnings	40,000	1,378	(38,622)	3.4%
Proceeds from sales of Capital Assets	5,565,000	261,845	(5,303,155)	4.7%
<i>Total Miscellaneous Revenue</i>	5,605,000	263,223	(5,341,777)	4.7%
Transfers In	374,750	100,130	(274,620)	26.7%
<b>Total Revenues</b>	<b>6,779,750</b>	<b>1,230,970</b>	<b>(5,548,780)</b>	<b>18.2%</b>
<b>EXPENDITURES:</b>				
35 Small Tools and Minor Equipment	174,000	108,691	(65,309)	62.5%
41 Professional Services	-	12,057	12,057	-
45 Operating Rentals & Leases	-	12,938	12,938	-
47 Public Utility Services	-	5,748	5,748	-
48 Repairs & Maintenance	-	5,845	5,845	-
6* Capital Outlay	725,000	2,184,052	1,459,052	301.2%
	899,000	2,329,331	1,430,331	259.1%
Transfer Out	2,068,817	1,988,230	(80,587)	96.1%
<b>Total Expenditures</b>	<b>2,967,817</b>	<b>4,317,561</b>	<b>1,349,744</b>	<b>145.5%</b>
Change in fund balances	3,811,933	(3,086,590)	(6,898,523)	-81.0%
Beginning Fund Balance	3,164,263	3,164,263		
<b>Ending Fund Balance</b>	<b>\$ 6,976,196</b>	<b>\$ 77,672</b>	<b>\$ (6,898,523)</b>	<b>1.1%</b>

**EXPENDITURES BY PROJECT:**

Fire Station 52	525,000	1,267,324	742,324	241.4%
Justice Center	200,000	863,824	663,824	431.9%
Fire Station 51	-	123,279	123,279	-
Fire Equipment & Apparatus	574,000	376,266	(197,734)	65.6%
Fire Station 54	-	18,051	18,051	-
Debt Service Transfer	1,068,817	1,068,817	-	100.0%
Transfer for Teen/Senior Intergen Center	600,000	600,000	-	100.0%
<b>Total Expenditures by Project</b>	<b>2,967,817</b>	<b>4,317,561</b>	<b>1,349,744</b>	<b>145.5%</b>

**City of Tukwila**  
**City Facilities Fund 306- Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Bond proceeds	\$ 2,850,000	\$ 2,850,000	\$ -	100.0%
Investment earnings	-	5,384	5,384	-
<i>Total Miscellaneous Revenue</i>	2,850,000	2,855,384	5,384	100.2%
Transfers In	1,750,000	1,750,000	-	100.0%
<b>Total Revenues</b>	<b>4,600,000</b>	<b>4,605,384</b>	<b>5,384</b>	<b>100.1%</b>
<b>EXPENDITURES:</b>				
41 Professional Services	600,000	-	(600,000)	0.0%
6* Capital Outlay	5,862,408	6,106,202	243,794	104.2%
	6,462,408	6,106,202	(356,206)	94.5%
Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>6,462,408</b>	<b>6,106,202</b>	<b>(356,206)</b>	<b>94.5%</b>
Change in fund balances	(1,862,408)	(1,500,818)	361,590	80.6%
Beginning Fund Balance	5,000,862	5,000,862		
<b>Ending Fund Balance</b>	<b>\$ 3,138,454</b>	<b>\$ 3,500,044</b>	<b>\$ 361,590</b>	<b>111.5%</b>
<b>EXPENDITURES BY PROJECT:</b>				
Public Works Shops	5,862,408	5,744,843	(117,565)	98.0%
Minkler Improvements	-	40,491	40,491	-
Intergenerational Teen/Senior Center	600,000	320,867	(279,133)	53.5%
			-	-
<b>Total Expenditures by Project</b>	<b>6,462,408</b>	<b>6,106,202</b>	<b>(356,206)</b>	<b>94.5%</b>

**City of Tukwila**  
**Water Fund 401 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Charges for Services</i>				
Water Sales	\$ 6,664,000	\$ 6,771,116	\$ 107,116	101.6%
Security	-	210	210	-
<b>Total Charges for Services</b>	<b>6,664,000</b>	<b>6,771,326</b>	<b>107,326</b>	<b>101.6%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	38,000	23,820	(14,180)	62.7%
Connection Fees	20,000	67,865	47,865	339.3%
Sale of Capital Assets	-	9,174	9,174	-
Other	-	405	405	-
<b>Total Miscellaneous Revenue</b>	<b>58,000</b>	<b>101,264</b>	<b>43,264</b>	<b>174.6%</b>
<b>Total Revenues</b>	<b>6,722,000</b>	<b>6,872,590</b>	<b>150,590</b>	<b>102.2%</b>
<b>EXPENDITURES:</b>				
11 Salaries	671,284	531,880	(139,404)	79.2%
12 Extra Labor	4,000	1,987	(2,013)	49.7%
13 Overtime	10,000	15,551	5,551	155.5%
2* Benefits	338,031	307,429	(30,602)	90.9%
31 Office and Operating Supplies	144,700	106,208	(38,492)	73.4%
33 Water Purchased for Resale	3,352,000	2,688,048	(663,952)	80.2%
35 Small Tools and Minor Equipment	15,000	4,010	(10,990)	26.7%
41 Professional Services	934,250	218,592	(715,658)	23.4%
42 Communication	7,000	7,982	982	114.0%
43 Travel	1,500	625	(875)	41.7%
44 Advertising	-	1,332	1,332	-
45 Operating Rentals and Leases	139,269	145,074	5,805	104.2%
46 Insurance	18,069	18,657	588	103.3%
47 Public Utility Services	32,000	26,499	(5,501)	82.8%
48 Repairs and Maintenance	19,000	129,034	110,034	679.1%
49 Miscellaneous	1,033,500	1,084,534	51,034	104.9%
<b>Total Operating Expenses</b>	<b>6,719,603</b>	<b>5,287,442</b>	<b>(1,432,161)</b>	<b>78.7%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	810,000	5,385	(804,615)	0.7%
7* Debt Service Principal	135,945	121,492	(14,453)	89.4%
8* Debt Service Interest	7,753	8,567	814	110.5%
	<b>953,698</b>	<b>135,444</b>	<b>(818,254)</b>	<b>14.2%</b>
Transfer Out	404,832	402,541	(2,291)	99.4%
Indirect Cost Allocation	698,111	698,111	-	100.0%
<b>Total Expenditures</b>	<b>8,776,244</b>	<b>6,523,538</b>	<b>(2,252,706)</b>	<b>74.3%</b>
Change in fund balances	(2,054,244)	349,052	2,403,296	-17.0%
Beginning Fund Balance	6,441,207	6,441,207		
<b>Ending Fund Balance</b>	<b>\$ 4,386,963</b>	<b>\$ 6,790,260</b>	<b>\$ 2,403,296</b>	<b>154.8%</b>

**City of Tukwila**  
**Sewer Fund 402 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual	Actual	Variance	% of Annual
	Budget	YTD Results	Over/(Under) Budget	Budget
<b>REVENUE:</b>				
<i>Charges for Services</i>				
Sewer Sales	\$ 9,952,000	\$ 9,422,525	\$ (529,475)	94.7%
<b>Total Charges for Services</b>	<b>9,952,000</b>	<b>9,422,525</b>	<b>(529,475)</b>	<b>94.7%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	55,000	90	(54,910)	0.2%
Connection Fees	25,000	163,200	138,200	652.8%
<b>Total Miscellaneous Revenue</b>	<b>80,000</b>	<b>163,290</b>	<b>83,290</b>	<b>204.1%</b>
<b>Total Revenues</b>	<b>10,032,000</b>	<b>9,585,815</b>	<b>(446,185)</b>	<b>95.6%</b>
<b>EXPENDITURES:</b>				
11 Salaries	673,038	707,814	34,776	105.2%
12 Extra Labor	-	1,924	1,924	-
13 Overtime	7,000	5,305	(1,695)	75.8%
2* Benefits	309,020	304,691	(4,329)	98.6%
31 Office and Operating Supplies	22,600	14,031	(8,569)	62.1%
33 Metro Sewage Treatment	4,977,000	4,173,212	(803,788)	83.8%
35 Small Tools and Minor Equipment	5,000	958	(4,042)	19.2%
41 Professional Services	582,100	352,564	(229,536)	60.6%
42 Communication	6,000	7,607	1,607	126.8%
43 Travel	2,000	72	(1,928)	3.6%
44 Advertising	-	2,690	2,690	-
45 Operating Rentals and Leases	89,752	92,020	2,268	102.5%
46 Insurance	9,035	9,329	294	103.3%
47 Public Utility Services	46,000	39,274	(6,726)	85.4%
48 Repairs and Maintenance	45,000	420,368	375,368	934.2%
49 Miscellaneous	1,285,700	1,184,097	(101,603)	92.1%
<b>Total Operating Expenses</b>	<b>8,059,245</b>	<b>7,315,956</b>	<b>(743,289)</b>	<b>90.8%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	2,625,000	1,040,818	(1,584,182)	39.7%
7* Debt Service Principal	330,886	330,886	0	100.0%
8* Debt Service Interest	20,786	23,072	2,286	111.0%
	<b>2,976,672</b>	<b>1,394,776</b>	<b>(1,581,896)</b>	<b>46.9%</b>
Transfer Out	750,730	749,449	(1,281)	99.8%
<b>Indirect Cost Allocation</b>	<b>588,149</b>	<b>588,149</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>12,374,796</b>	<b>10,048,330</b>	<b>(2,326,466)</b>	<b>81.2%</b>
Change in fund balances	(2,342,796)	(462,515)	1,880,281	19.7%
Beginning Fund Balance	13,364,976	13,364,976		
<b>Ending Fund Balance</b>	<b>\$ 11,022,180</b>	<b>\$ 12,902,461</b>	<b>\$ 1,880,281</b>	<b>117.1%</b>

**City of Tukwila**  
**Golf Course Fund 411 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>General Revenue</i>				
Excise Taxes	\$ 3,000	\$ 2,895	\$ (105)	96.5%
<i>Total General Revenue</i>	3,000	2,895	(105)	96.5%
<i>Charges for Services</i>				
Sale of Merchandise	167,942	184,398	16,456	109.8%
Green Fees, Instruction	1,588,697	1,652,636	63,939	104.0%
<i>Total Charges for Services</i>	1,756,639	1,837,034	80,395	104.6%
<i>Miscellaneous Revenue</i>				
Investment earnings	1,000	943	(57)	94.3%
Rents and Concessions	437,361	427,601	(9,760)	97.8%
Other	20,000	435	(19,565)	2.2%
<i>Total Miscellaneous Revenue</i>	458,361	428,979	(29,382)	93.6%
Transfers In	300,000	300,000	-	100.0%
<b>Total Revenues</b>	<b>2,518,000</b>	<b>2,568,908</b>	<b>50,908</b>	<b>102.0%</b>
<b>EXPENDITURES:</b>				
11 Salaries	696,731	735,090	38,359	105.5%
12 Extra Labor	85,000	42,421	(42,579)	49.9%
13 Overtime	1,010	9,540	8,530	944.6%
2* Benefits	348,107	340,420	(7,687)	97.8%
31 Office and Operating Supplies	84,000	134,702	50,702	160.4%
34 Items purchased for resale	139,000	151,331	12,331	108.9%
35 Small Tools and Minor Equipment	92,000	86,597	(5,403)	94.1%
41 Professional Services	4,000	101,393	97,393	2534.8%
42 Communication	5,600	7,669	2,069	136.9%
43 Travel	500	-	(500)	0.0%
44 Advertising	5,000	11,073	6,073	221.5%
45 Operating Rentals and Leases	37,500	33,962	(3,538)	90.6%
46 Insurance	18,069	20,428	2,359	113.1%
47 Public Utility Services	71,700	77,679	5,979	108.3%
48 Repairs and Maintenance	80,000	39,495	(40,505)	49.4%
49 Miscellaneous	78,500	76,674	(1,826)	97.7%
<b>Total Operating Expenses</b>	<b>1,746,717</b>	<b>1,868,473</b>	<b>121,756</b>	<b>107.0%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	50,000	234,871	184,871	469.7%
	50,000	234,871	184,871	469.7%
Transfer Out	500	500	-	100.0%
<b>Indirect Cost Allocation</b>	<b>206,798</b>	<b>206,798</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>2,004,015</b>	<b>2,310,642</b>	<b>306,627</b>	<b>115.3%</b>
Change in fund balances	513,985	258,265	(255,720)	50.2%
Beginning Fund Balance	542,239	542,239		
<b>Ending Fund Balance</b>	<b>\$ 1,056,224</b>	<b>\$ 800,505</b>	<b>\$ (255,720)</b>	<b>75.8%</b>

**City of Tukwila**  
**Surface Water Fund 412 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Charges for Services</i>				
Surface Water Sales	\$ 7,000,000	\$ 7,021,365	\$ 21,365	100.3%
<i>Total Charges for Services</i>	7,000,000	7,021,365	21,365	100.3%
<i>Intergovernmental Revenue</i>	1,833,000	1,540,242	(292,758)	84.0%
<i>Miscellaneous Revenue</i>				
Investment earnings	50,000	8,137	(41,863)	16.3%
<i>Total Miscellaneous Revenue</i>	50,000	8,137	(41,863)	16.3%
<b>Total Revenues</b>	<b>8,883,000</b>	<b>8,569,744</b>	<b>(313,256)</b>	<b>78.5%</b>
<b>EXPENDITURES:</b>				
11 Salaries	1,131,410	1,115,957	(15,453)	98.6%
12 Extra Labor	8,000	5,334	(2,666)	66.7%
13 Overtime	13,000	11,384	(1,616)	87.6%
2* Benefits	549,898	547,128	(2,770)	99.5%
31 Office and Operating Supplies	137,500	28,562	(108,938)	20.8%
35 Small Tools and Minor Equipment	6,500	3,315	(3,185)	51.0%
41 Professional Services	2,714,900	760,156	(1,954,744)	28.0%
42 Communication	7,000	6,408	(592)	91.5%
43 Travel	2,000	1,181	(819)	59.1%
44 Advertising	-	1,265	1,265	-
45 Operating Rentals and Leases	288,324	293,404	5,080	101.8%
46 Insurance	27,104	27,996	892	103.3%
47 Public Utility Services	107,020	63,329	(43,691)	59.2%
48 Repairs and Maintenance	39,000	83,022	44,022	212.9%
49 Miscellaneous	798,000	809,017	11,017	101.4%
<b>Total Operating Expenses</b>	<b>5,829,656</b>	<b>3,757,458</b>	<b>(2,072,198)</b>	<b>64.5%</b>
<b>Capital Expenses</b>				
6* Capital Outlay	1,815,000	2,683,638	868,638	147.9%
7* Debt Service Principal	289,792	278,217	(11,575)	96.0%
8* Debt Service Interest	8,046	8,107	61	100.8%
	2,112,838	2,969,962	857,124	140.6%
Transfer Out	567,421	564,254	(3,168)	99.4%
<b>Indirect Cost Allocation</b>	<b>622,199</b>	<b>622,199</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>9,132,114</b>	<b>7,913,872</b>	<b>(1,218,242)</b>	<b>86.7%</b>
Change in fund balances	(249,114)	655,872	904,986	-263.3%
Beginning Fund Balance	4,883,236	4,883,236		
<b>Ending Fund Balance</b>	<b>\$ 4,634,122</b>	<b>\$ 5,539,108</b>	<b>\$ 904,986</b>	<b>119.5%</b>

# City of Tukwila

## Equipment Rental/Replacement Fund 501 - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Charges for Services</i>				
ERR O&M Dept Charges	\$ 1,938,418	\$ 1,633,350	\$ (305,068)	84.3%
Equipment Replacement Charges	401,400	401,401	1	100.0%
<b>Total Charges for Services</b>	<b>2,339,818</b>	<b>2,034,751</b>	<b>(305,067)</b>	<b>87.0%</b>
<i>Miscellaneous Revenue</i>				
Investment earnings	20,000	6,171	(13,829)	30.9%
Insurance Proceeds	20,000	184,443	164,443	922.2%
<b>Total Miscellaneous Revenue</b>	<b>40,000</b>	<b>190,614</b>	<b>150,614</b>	<b>476.5%</b>
Sale of Capital Assets	5,000	102,400	97,400	2048.0%
Transfers In	426,000	345,413	(80,587)	81.1%
<b>Total Revenues</b>	<b>2,810,818</b>	<b>2,673,177</b>	<b>(137,641)</b>	<b>95.1%</b>
<b>EXPENDITURES:</b>				
11 Salaries	371,554	323,032	(48,522)	86.9%
12 Extra Labor	32,000	-	(32,000)	0.0%
13 Overtime	1,875	7,314	5,439	390.1%
2* Benefits	224,472	203,671	(20,801)	90.7%
31 Office and Operating Supplies	3,000	5,698	2,698	189.9%
34 Items Purchased for Resale	655,000	514,145	(140,855)	78.5%
35 Small Tools and Minor Equipment	7,500	6,484	(1,016)	86.5%
41 Professional Services	5,500	3,234	(2,266)	58.8%
42 Communication	5,500	4,691	(809)	85.3%
43 Travel	1,500	2,357	857	157.1%
45 Operating Rentals and Leases	73,164	59,289	(13,875)	81.0%
46 Insurance	99,000	96,446	(2,554)	97.4%
48 Repairs and Maintenance	120,000	52,926	(67,074)	44.1%
49 Miscellaneous	20,000	35,226	15,226	176.1%
64 Capital Outlay	1,609,400	762,958	(846,442)	47.4%
<b>Indirect Cost Allocation</b>	<b>330,403</b>	<b>330,403</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>3,559,868</b>	<b>2,407,873</b>	<b>(1,151,995)</b>	<b>67.6%</b>
Change in fund balances	(749,050)	265,305	1,014,355	-35.4%
Beginning Fund Balance	4,349,783	4,349,783		
<b>Ending Fund Balance</b>	<b>\$ 3,600,733</b>	<b>\$ 4,615,087</b>	<b>\$ 1,014,355</b>	<b>128.2%</b>

**City of Tukwila**  
**Insurance Fund 502 - Revenue and Expenditures**  
**As of December 31, 2021**

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Charges for Services</i>				
Employee Benefit Programs	\$ 1,000	\$ 352	\$ (648)	35.2%
<i>Total Charges for Services</i>	1,000	352	(648)	35.2%
<i>Miscellaneous Revenue</i>				
Investment earnings	30,000	5,877	(24,123)	19.6%
Employer Trust Contributions	7,927,924	7,161,351	(766,573)	90.3%
Employee Trust Contributions	160,000	202,186	42,186	126.4%
<i>Total Miscellaneous Revenue</i>	8,117,924	7,369,413	(748,511)	90.8%
<b>Total Revenues</b>	<b>8,118,924</b>	<b>7,369,765</b>	<b>(749,159)</b>	<b>90.8%</b>
<b>EXPENDITURES:</b>				
25 Medical, Dental, Life, Optical	7,836,633	6,587,724	(1,248,909)	84.1%
41 Professional Services	100,000	82,500	(17,500)	82.5%
49 Miscellaneous	21,000	10,470	(10,530)	49.9%
<b>Indirect Cost Allocation</b>	<b>178,821</b>	<b>178,821</b>	<b>-</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>8,136,454</b>	<b>6,859,515</b>	<b>(1,276,939)</b>	<b>84.3%</b>
Change in fund balances	(17,530)	510,250	527,780	-2910.7%
Beginning Fund Balance	87,542	87,542		
<b>Ending Fund Balance</b>	<b>\$ 70,012</b>	<b>\$ 597,792</b>	<b>\$ 527,780</b>	<b>853.8%</b>



# City of Tukwila

## LEOFF Insurance Fund 503 - Revenue and Expenditures

As of December 31, 2021

	2021			
	Annual Budget	Actual YTD Results	Variance Over/(Under) Budget	% of Annual Budget
<b>REVENUE:</b>				
<i>Miscellaneous Revenue</i>				
Investment earnings	\$ 1,000	\$ 405	\$ (595)	40.5%
Employer Trust Contributions	315,000	270,249	(44,751)	85.8%
<i>Total Miscellaneous Revenue</i>	316,000	270,654	(45,346)	85.7%
<b>Total Revenues</b>	316,000	270,654	(45,346)	85.7%
<b>EXPENDITURES:</b>				
25 Medical, Dental, Life, Optical	469,500	331,071	(138,429)	70.5%
41 Professional Services	5,000	-	(5,000)	0.0%
49 Miscellaneous	500	-	(500)	0.0%
<b>Indirect Cost Allocation</b>	11,920	11,920	-	100.0%
<b>Total Expenditures</b>	486,920	342,991	(143,929)	70.4%
Change in fund balances	(170,920)	(72,336)	98,584	42.3%
Beginning Fund Balance	336,595	336,595		
<b>Ending Fund Balance</b>	\$ 165,675	\$ 264,258	\$ 98,584	159.5%





## **INFORMATIONAL MEMORANDUM**

**TO:** Finance and Governance Committee

**FROM:** Vicky Carlsen, Finance Director  
Julie Hatley, ARPA Funds Analyst

**CC:** Mayor Ekberg

**DATE:** May 23, 2022

**SUBJECT:** 2021 American Rescue Plan Act (ARPA) Fund expenditures and benefits to the community

### **ISSUE**

Staff is reporting 2021 ARPA-funded expenditures, and includes information detailing the benefits of the expenditures to the community, per 2021 allocations approved by City Council in November 2021.

### **BACKGROUND**

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. The City was allocated \$5.68 million with the first half received in June of 2021. The second half will be received in June of 2022. Funds must be spent or contractually committed by December 31, 2024.

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. Funds used under this category may only be used to restore services or projects that were reduced or eliminated due to revenue lost due to COVID. In other words, there must be a
- 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 was released in January 2022, with updates to the ARPA Final Rule provided by the US Treasury in April 2022. The 2022 updates include expanded categories under which ARPA funds can be used to benefit communities. And allows governments to qualify individuals and small business owners for direct assistance by assuming

the resident or owner is impacted or disproportionately impacted by the covid-19 pandemic if they reside or have a business located in a Qualified Census Tract (QCT). Contracts and subrecipients for ARPA-funded expenditures are required to be compliant to US Treasury ARPA requirements.

On March 14, 2022, staff introduced ARPA Funds Analyst to the Finance & Governance committee that included a presentation and question/answer session regarding the general documentation, processes, and tracking techniques required for accurate and federally compliant recordkeeping and reporting. ARPA Funds Analyst collects, monitors, and tracks each individual ARPA-funded expenditure by invoices, receipts and vouchers against GL reports, researches and collaborates across departments, and reconciles all individual expenditures and maintains an up-to-date record of expenditures per Council-approved allocation. Analyst successfully reported the City’s first year of ARPA expenditures and community projects to the US Treasury as required by federal guideline.

**DISCUSSION**

*Recap of 2021 Activity*

The table below outlines all 2021 ARPA-funded expenditures per Council-approved allocation that occurred during the allowable period of March 3, 2021 to December 31, 2021. Benefits of the expenditures to the community is included, plus further details as provided by the department. Each expenditure meets ARPA compliance requirements and directly or indirectly benefits the visitors, residents and business owners in our community as noted below. Planned and known expenditures for 2022 are also included, as provided by the department.

2021 Allocation Recipients	Total 2021 Expended	Total 2021 Allocation	Benefits to Community	Additional Details
SeeClickFix	\$15,689	\$15,000	See Click Fix provides a web and mobile application for residents and stakeholders to report issues to the City. It equitable as it serves as a work intake tool and outcomes can be measured e.g time to resolve by neighborhood.	<a href="https://www.tukwilawa.gov/residents/engage/tukwila-works/">https://www.tukwilawa.gov/residents/engage/tukwila-works/</a>

INFORMATIONAL MEMO

2021 Allocation Recipients	Total 2021 Expended	Total 2021 Allocation	Benefits to Community	Additional Details
<b>Business Assistance</b>	\$10,000	\$15,000	Supported equitable access to resources, addresses the negative economic impact of Covid-19, stimulates our local economy, keeps businesses open, sustains and creates jobs, strengthens economic & social relationships, and increases tax revenue.	<p>Pre-ARPA 2020 and 2021 Business Assistance:</p> <ul style="list-style-type: none"> <li>• 27 childcare businesses were approved and each given \$1,000 grant in 2020.</li> <li>• 50+ emails sent to all Tukwila businesses notifying them of resources and helpful marketing materials.</li> <li>• Initiated 110 telephone surveys, and 900+ emails with links for online survey to learn negative impacts of covid on businesses and identify barriers to stabilization.</li> </ul> <p>ARPA-Funded 2021 Business Assistance:</p> <ul style="list-style-type: none"> <li>• Contracted Southside Chamber of Commerce to provide education, translations, and assist small business owners to complete EIDL Grant Applications.</li> <li>• 7 businesses completed EIDL Grants with assistance (fashion boutique, bookkeeping service, shopping center, credit union, law office, daycare, and cleaning service).</li> <li>• 875 emails sent to small businesses for resources/grant education with translations provided in Vietnamese, and Spanish.</li> <li>• Social media impressions recorded for small business resources/grant education in 3 languages (English, Vietnamese, and Spanish). Instagram 246. Facebook 595. LinkedIn 63. Twitter 145. YouTube Video 20.</li> </ul>
<b>Rent/Utility Assistance</b>	\$0	\$0	Supported equitable access to resources, addresses the negative economic impacts of Covid-19 on impacted and disproportionately impacted residents, provides eviction prevention and promotes stabilization, prevents utility shut offs, and strengthens economic & social relationships in our community.	<p>ARPA funds will be used in 2022.</p> <p>In 2021 other funds were used to assist:</p> <p>Individual households = 231                      Total rent assistance = \$231,092                      Total utility assistance = \$46,255</p>
<b>Dark Trace Cyber Security</b>	\$21,909	\$25,000	Provides data protection and maintains citizen trust and confidence by protecting City finances and intellectual property.	Applies artificial intelligence to detect and stop anomalous activity (e.g. ransomware) on our network.
<b>Build out chamber/conf rooms</b>	\$13,283	\$18,000	Provided residents equitable access to council chambers and conference rooms for online security, social distancing, and improve video/audio access for residents and remote employees.	Installed HDMI/SDI conversion equipment and installed 360-Degree, 1080p HD Smart Video Conference cameras, microphones, and speakers.

INFORMATIONAL MEMO

2021 Allocation Recipients	Total 2021 Expended	Total 2021 Allocation	Benefits to Community	Additional Details
<b>Leadership Initiatives (formerly Community Connectors)</b>	\$0	\$0	The purpose is to elevate, develop and support Tukwila community leaders. The program will incorporate a shared holistic approach that will consist of discussions of real-world lived experiences among Tukwila's diverse community members. The program will provide necessary tools to understand City services, policies and programs emphasizing professional and personal advocacy.	Per Coordinator Neisha Fort-Brooks, programming to begin late Summer 2022. Web page planning is happening now.
<b>ARPA Funds Analyst</b>	\$0	\$0	Hired January 2022 to maximize APRA fund use, provide assistance and guidance on use of funds, provide ongoing status updates/reports, ensure accounting and appropriation of ARPA funds are in accordance with City mission, policies and ordinances, and adhere to Federal requirements for beneficiaries, expenditures, contracts, monitoring, and reporting.	ARAP Funds Analyst will also assist the budgeting process by analyzing revenues to determine how covid has and continues to affect the City's revenue streams.
<b>Summer Camp</b>	\$50,618	\$50,000	Restores portion of cut Summer Camp programs, and frozen staff positions, that support youth continuing education over summer. Camp helps children improve their confidence, independence, healthy living with active play, environmental awareness, social skills, and leadership.	69 children participated in Camp Tukwilly in 2021.  In 2022, ARPA funds will be used to restore Tenn Venture Camp and add Preschool summer programming to address decreased student readiness for school due to the pandemic.

INFORMATIONAL MEMO

2021 Allocation Recipients	Total 2021 Expended	Total 2021 Allocation	Benefits to Community	Additional Details
<b>Before &amp; After School</b>	\$41,275	\$84,000	Restored portion of cut After School programs, and frozen staff positions, that support emotional, social, cognitive & academic development, reduce risky behaviors, promote physical health, and provide a safe and supportive environment for youth.	40 Students participated in After School programming September to December 2021.  In 2022, ARPA funds will be used to increase capacity of the program to add back Before School programming and fully restore Preschool offerings. ARPA will also restore Winter Break for Students.
<b>Park Maintenance Staff</b>	\$76,910	\$80,000	Additional park staff hired using ARPA funding contributed to improve the overall maintenance and safety of parks, playgrounds, and trails for residents and visitors. Staff assisted with cleaning up garbage, vandalism and homeless encampments leading to improved safety and public health.	Additional staffing allowed for reactivation of park shelter rentals for user groups.
<b>Permit Processing Staff</b>	\$112,185	\$125,000	Restored frozen staff positions for equitable and efficient permit processing for residents & businesses making infrastructure investments by reducing potential hazards of unsafe construction, ensures public health, welfare, & safety, and reduces the likelihood of injury to property owner, visitors, & future owners.	ARPA funds in 2021 added back two Permit Processing employees with the benefit of: -Reducing backlog which decreased the time required to process a permit (Permit Techs are the front end and back end of each permit). -Easing the transition to electronic permitting that began in 2020. We were able to implement changes and identify any gaps in process much quicker. -Better planning for training/cross-training for job processes which included land use permits, fire permits, and public works permits. And allowed a smoother transition with one employee retiring.
<b>Fire - OT for Minimum Staffing</b>	\$330,066	\$225,000	Supported firefighter staffing levels for the protection of life and property including victim rescue, fire control, and property conservation.	

INFORMATIONAL MEMO

2021 Allocation Recipients	Total 2021 Expended	Total 2021 Allocation	Benefits to Community	Additional Details
Street Maintenance Staff	\$45,367	\$167,500	Restored frozen staff positions for routine maintenance to keep overall costs down, maintain City infrastructure & road safety, preserve road strength & quality, ensure proper drainage, prevent washboarding & potholes, and maintain equitable community access.	<p>In early 2021, Street Department reports just trying to keep up with community complaints.</p> <p>Using ARPA funds in 2021 to restore two Street Maintenance positions enabled the restart of work put off due to pandemic-related short staffing. This includes:</p> <ul style="list-style-type: none"> <li>-Maintenance of vegetation along street surfaces in islands, sidewalks, and sides of the roadway (Spraying &amp; pulling weeds, trimming plants, and adding mulch to plant beds). Department is still trying to catch up from work-time lost during pandemic.</li> <li>-Guardrail damage, that had to be coned off due to pandemic cuts, have been repaired: <ul style="list-style-type: none"> <li>• 9 sections and post on 66th Ave bridge over I-405</li> <li>• 14 sections and post at West Marginal Place</li> <li>• 3 sections and post at Ryan Way/47th</li> <li>• West Valley Highway</li> </ul> </li> <li>-Cleaning homeless camps, to remove debris and improve safety, was unable to be done without ARPA funding. This is now done monthly. <ul style="list-style-type: none"> <li>• Tukwila international BLVD open field next to Shag</li> <li>• Tukwila international BLVD and 146th</li> <li>• New pedestrian bridge off of West Valley Highway</li> <li>• Strander Bridge.</li> </ul> </li> <li>-Pressure washing bus stops on Tukwila International BLVD can now be done 2 x per month.</li> </ul>
Traffic Calming	\$100,000	\$100,000	Funded equipment and engineering to reduce traffic speed, reduce vehicle collisions, improve safety for pedestrians and cyclists, reduce environmental impacts, increase neighborhood interaction and revitalization, and increase property values.	<p>Traffic Calming used ARPA funds in 2021 to:</p> <ul style="list-style-type: none"> <li>• Purchase radar driver feedback signs and Rapid Flashing Beacon Crosswalk systems to install where needed.</li> <li>• Speed cushions and signs were purchased, with installation at 53rd.</li> <li>• Construction of RRFB at 150th and 46th Ave S by Thorndyke elementary school.</li> <li>• Started Allentown, Cascade View, Tukwila elementary, impact charter school conversations with engineers in November/December 2021.</li> </ul>
<b>Totals for 2021:</b>	<b>\$817,302</b>	<b>\$904,500</b>		

<b>2021 ARPA Allocations Total</b>	\$904,500
<b>2021 ARPA Expenditures Total</b>	\$817,302
<b>Under 2021 ARPA Allocation by:</b>	<b>\$87,198</b>

<b>Total 2021 ARPA Allocations Approved</b>	\$904,500
<b>Total 2022 ARPA Allocations Approved</b>	\$2,860,000
<b>2-Year ARPA Total Allocations Approved</b>	<b>\$3,764,500</b>

<b>Total ARPA Award</b>	<b>\$5,685,000</b>
-------------------------	--------------------



Next Steps

Expenditures will continue to be tracked and reconciled by ARPA Funds Analyst in preparation for the next required reporting period with the federal government. The next reporting period for the City will be April 30, 2023, and will include activity beginning April 1, 2022 through March 31, 2023.

Analyst will perform budget projection tasks to maximize use of ARPA funds as we work to address the negative economic impacts of COVID-19 on our community.

In addition to continued monitoring and tracking of ARPA-related expenditures, Analyst will also analyze various revenue sources that have been impacted by COVID-19 over the next few months. The analysis will help to fine-tune the revenue budget for the 2023-2024 biennium.

Finally, if the Balancing Act tool is well received by the community, a simulation can be developed to gather input on priorities for use of remaining ARPA funds.

**RECOMMENDATION**

Discussion only.

