



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, SEPTEMBER 12, 2022 – 5:30 PM**

**THIS MEETING WILL BE CONDUCTED BOTH ON-SITE AT TUKWILA CITY HALL AND ALSO VIRTUALLY.**

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

**THE PHONE NUMBER FOR THE PUBLIC TO PARTICIPATE IN 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	
<b>1. BUSINESS AGENDA</b>		
a. A resolution authorizing the cancellation of outstanding General Fund claims and payroll checks. <i>Cindy Wilkins, Fiscal Specialist</i>	a. Forward to 9/19 Regular Meeting Consent Agenda.	<b>Pg.1</b>
b. A resolution ordering the cancellation of past due accounts receivables. <i>Cindy Wilkins, Fiscal Specialist</i>	b. Forward to 9/19 Regular Meeting Consent Agenda.	<b>Pg.9</b>
c. Firemen's Pension Fund budget. <i>Vicky Carlsen, Finance Director</i>	c. Forward to 9/12 Committee of the Whole Meeting.	<b>Pg.15</b>
d. A resolution adopting a policy for naming of City-owned property. <i>Laurel Humphrey, Legislative Analyst</i>	d. Forward to 9/26 C.O.W. and 10/3 Regular Mtg.	<b>Pg.19</b>
<b>2. MISCELLANEOUS</b>		

**Next Scheduled Meeting:** *September 26, 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 Committee**

**FROM: Vicky Carlsen, Finance Director**

**BY: Cindy Wilkins, Fiscal Specialist**

**CC: Mayor Ekberg**

**DATE: 9/12/2022**

**SUBJECT: Cancellation of Accounts Receivable**

### **ISSUE**

Each year a resolution comes before the Council for the cancellation of uncollectable accounts receivable. For 2022, these items include: False Alarms equaling \$27,866.60, Miscellaneous Billings equals \$6,457.85 for a grand total of \$34,324.45.

### **BACKGROUND**

The process for tracking accounts receivable is quite thorough. The steps below are followed prior to preparation of the attached write-off resolution.

- Invoice is sent to the recipient by the Finance Department payable in 30 days.
- If payment is not received within 30 days, the receivable is forwarded to our collection agency, Armada Corp., and placed into pre-collect status.
- At this time, Armada sends a Delinquency Notice to debtor notifying them of the past-due status of the receivable and asks them to contact the City to make payment. Payments can still be made directly to the City while in pre-collect status.
- Once 30 days has passed in pre-collect status, the receivable then rolls over to active collections. At the onset of active collections, a letter is sent to the debtor notifying them of status change and advising that all payments must now be made through the collection agency.
- When in active collections status, debtor is contacted both by phone and letter. A search is made for assets with which the debt could be satisfied. Once the debt has been in active collections for 45 days, it is then reported to the national credit bureaus.
- The last process in the collections cycle is the pursuit of legal action. This includes attaching checking accounts, garnishments and lawsuits.
- It should be noted that while a debt may be written off our books: it is still active in Armada's collection process.

### **DISCUSSION**

The proposed amount of the 2022 Cancellation of Accounts Receivable is \$34,324.45. This is an annual housekeeping item.

**FINANCIAL IMPACT**

The financial impact of cancelling \$34,324.45 will be to reduce our accounts receivable balance by this amount. Please note that while we are writing off the accounts receivable for accounting purposes., the accounts are still being actively worked for collection purposes except for those accounts where a responsible party cannot be identified. Accounts covered by bankruptcy law cannot be pursued.

**RECOMMENDATION**

The Council is being asked to approve the annual resolution authorizing the cancellation of Accounts Receivable and to forward this item to the Regular Meeting Consent Agenda of 09/19/22.

**ATTACHMENTS**

Proposed Draft Resolution  
Attachment A – 2022 AR Write-Offs  
Attachment B – Historical Write-Offs

**DRAFT**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
TUKWILA, WASHINGTON, ORDERING THE  
CANCELLATION OF PAST DUE ACCOUNTS  
RECEIVABLES**

**WHEREAS**, certain receivables and checks have been deemed uncollectable after efforts by both the City and a collection agency have been unsuccessful; and

**WHEREAS**, the City will continue to pursue these receivables when practical;

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

**Miscellaneous Accounts Receivable.** The total of \$34,324.45 (per Attachment A) is deemed uncollectable.

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

\_\_\_\_\_  
Thomas McLeod, Council President

APPROVED AS TO FORM BY:

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

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

Resolution Number: \_\_\_\_\_

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



Attachment A - 2022 AR Write-Offs

Eden Acct#	Customer Name	Inv Date	EDEN	Billing Description	GL Account	Inv Amount
000139	ALLIANCE ONE RECEIVABLES MGMT	06/01/20	RN-00179	ALLIANCE ONE JUN/2020 RENT	MR003100-362500/640-237104	1,049.41
000138	ALLIANCE ONE RECEIVABLES MGMT	05/01/20	RN-00178	ALLIANCE ONE MAY/2020 RENT	MC009100-362500/640-237104	1,049.41
						<b>2,098.82</b>
000420	INTEGON NATIONAL INSURANCE	11/04/20	PW-00161	CLAIM PAC2019-21	GF000100-398000	779.76
000419	SIMON SEK	11/02/20	PW-00160	PAC2019-33 (21901615)	GF000100-398000	1,615.07
						<b>2,394.83</b>
RYDTRU	RYDER TRUCK RENTAL INC	05/22/20	PF-04077	POLICE FALSE ALARM #10 & 11	PD010100-342800	400.00
000428	VIRTUAL SPORTS TUKWILA WA LLC	12/01/20	PD-00364	POLICE FALSE ALARM #13	PD010100-342800	200.00
RYDTRU	RYDER TRUCK RENTAL INC	07/23/20	PF-04101	POLICE FALSE ALARM #15-17	PD010100-342800	600.00
RYDTRU	RYDER TRUCK RENTAL INC	11/10/20	PD-00311	POLICE FALSE ALARM #19	PD010100-342800	200.00
RYDTRU	RYDER TRUCK RENTAL INC	11/19/20	PD-00334	POLICE FALSE ALARM #20-21	PD010100-342800	400.00
RYDTRU	RYDER TRUCK RENTAL INC	12/01/20	PD-00365	POLICE FALSE ALARM #22	PD010100-342800	200.00
RYDTRU	RYDER TRUCK RENTAL INC	12/03/20	PD-00400	POLICE FALSE ALARM #23-26	PD010100-342800	800.00
RYDTRU	RYDER TRUCK RENTAL INC	12/31/20	PD-00430	POLICE FALSE ALARM #27	PD010100-342800	200.00
000207	CHURCH BY THE SIDE OF THE ROAD	03/13/20	PF-04057	POLICE FALSE ALARM #3	PD010100-342800	150.00
000214	US HEALTHWORKS MED GRP OF WA P	03/13/20	PF-04055	POLICE FALSE ALARM #3	PD010100-342800	150.00
000237	O & E LIQUOR LLC	03/13/20	PF-04046	POLICE FALSE ALARM #3	PD010100-342800	150.00
000352	SEATTLE'S BEST FLOORS LP	11/19/20	PD-00328	POLICE FALSE ALARM #3	PD010100-342800	150.00
000388	AZ TRADING INC	03/13/20	PF-04056	POLICE FALSE ALARM #3	PD010100-342800	150.00
000399	TRIPLE D PARTNERSHIP	06/11/20	PF-04080	POLICE FALSE ALARM #3	PD010100-342800	150.00
000412	KIDDER MATTHEWS	11/30/20	PD-00344	POLICE FALSE ALARM #3	PD010100-342800	150.00
000416	MOHAMMED ABAS	10/19/20	PF-04113	POLICE FALSE ALARM #3	PD010100-342800	150.00
000421	EMERALD CITY MOVING & STORAGE	11/09/20	PD-00297	POLICE FALSE ALARM #3	PD010100-342800	150.00
000427	WINNING CHRISTIAN CENTER	11/10/20	PD-00320	POLICE FALSE ALARM #3	PD010100-342800	150.00
000435	COMCAST CABLE COMM MGMTT LLC	12/02/20	PD-00374	POLICE FALSE ALARM #3	PD010100-342800	150.00
000444	SHERWIN WILLIAMS COMPANY	12/22/20	PD-00395	POLICE FALSE ALARM #3	PD010100-342800	150.00
000446	HOLMES ELECTRIC	12/23/20	PD-00402	POLICE FALSE ALARM #3	PD010100-342800	150.00
000450	VERTIV CORPORATION	12/23/20	PD-00407	POLICE FALSE ALARM #3	PD010100-342800	150.00
000451	KING CO TRANSIT	12/31/20	PD-00423	POLICE FALSE ALARM #3	PD010100-342800	150.00
MENSW	MEN'S WEARHOUSE	12/01/20	PD-00358	POLICE FALSE ALARM #3	PD010100-342800	150.00
REGALC	REGAL CINEMAS INC	11/30/20	PD-00347	POLICE FALSE ALARM #3	PD010100-342800	150.00
RYDTRU	RYDER TRUCK RENTAL INC	02/11/20	PF-04043	POLICE FALSE ALARM #3	PD010100-342800	150.00
UPSSUP	UPS SUPPLY CHAIN SOLUTIONS	12/01/20	PD-00353	POLICE FALSE ALARM #3	PD010100-342800	150.00
000211	PETSMART INC #377	11/19/20	PD-00333	POLICE FALSE ALARM #3-4	PD010100-342800	350.00
000389	SOUND PAIN ALLIANCE PLLC	03/13/20	PF-04058	POLICE FALSE ALARM #3-4	PD010100-342800	350.00
000424	RAINIER CANCER CENTER PLLC	11/10/20	PD-00310	POLICE FALSE ALARM #3-4	PD010100-342800	350.00
000426	VIRTUAL SPORTS TUKWILA WA LLC	11/10/20	PD-00319	POLICE FALSE ALARM #3-6	PD010100-342800	750.00
000205	GRAINGER	11/30/20	PD-00350	POLICE FALSE ALARM #4	PD010100-342800	200.00
000208	CHURCH BY THE SIDE OF THE ROAD	12/02/20	PD-00372	POLICE FALSE ALARM #4	PD010100-342800	200.00
000407	RICHARD L NELSON	11/30/20	PD-00345	POLICE FALSE ALARM #4	PD010100-342800	200.00
000425	RAINIER CANCER CENTER PLLC	12/31/20	PD-00434	POLICE FALSE ALARM #4	PD010100-342800	200.00
000436	COMCAST CABLE COMM MGMTT LLC	12/23/20	PD-00408	POLICE FALSE ALARM #4	PD010100-342800	200.00
000447	HOLMES ELECTRIC	12/31/20	PD-00432	POLICE FALSE ALARM #4	PD010100-342800	200.00
LEAV	LEAVITT MACHINERY USA INC	07/23/20	PF-04100	POLICE FALSE ALARM #4	PD010100-342800	200.00
OLDN	OLD NAVY LLC	12/31/20	PD-00428	POLICE FALSE ALARM #4	PD010100-342800	200.00
UPSSUP	UPS SUPPLY CHAIN SOLUTIONS	12/31/20	PD-00420	POLICE FALSE ALARM #4	PD010100-342800	200.00
RYDTRU	RYDER TRUCK RENTAL INC	03/13/20	PF-04052	POLICE FALSE ALARM #4 - 7	PD010100-342800	200.00
000417	MOHAMMED ABAS	12/22/20	PD-00390	POLICE FALSE ALARM #4 - 8	PD010100-342800	800.00
000400	TRIPLE D PARTNERSHIP	11/19/20	PD-00326	POLICE FALSE ALARM #4-5	PD010100-342800	1,000.00
JACKSO	JACKSON DEAN CONSTRUCTION	12/31/20	PD-00438	POLICE FALSE ALARM #4-5	PD010100-342800	400.00
000212	PETSMART INC #378	12/22/20	PD-00399	POLICE FALSE ALARM #5	PD010100-342800	200.00
000370	SINGH, TARAN DG FOODS	05/22/20	PF-04075	POLICE FALSE ALARM #5	PD010100-342800	200.00
000390	SOUND PAIN ALLIANCE PLLC	07/23/20	PF-04110	POLICE FALSE ALARM #5	PD010100-342800	200.00
000411	MADRONA SPECIALTY FOODS LLC	11/10/20	PD-00304	POLICE FALSE ALARM #5	PD010100-342800	200.00

Attachment A - 2022 AR Write-Offs

Eden Acct#	Customer Name	Inv Date	EDEN	Billing Description	GL Account	Inv Amount
TUKSVC	TUKWILA SERVICE CENTER	11/19/20	PD-00339	POLICE FALSE ALARM #5	PD010100-342800	200.00
GIVING	GIVING TREE LEARNING CENTER IN	11/10/20	PD-00316	POLICE FALSE ALARM #5-7	PD010100-342800	600.00
000371	SINGH, TARAN DG FOODS	06/11/20	PF-04088	POLICE FALSE ALARM #6	PD010100-342800	200.00
000410	HABITAT FOR HUMANITY SEA/KC	11/09/20	PD-00298	POLICE FALSE ALARM #6	PD010100-342800	200.00
000194	SEATTLE CHAR LLC	06/11/20	PF-04084	POLICE FALSE ALARM #7	PD010100-342800	200.00
000411	HABITAT FOR HUMANITY SEA/KC	11/19/20	PD-00324	POLICE FALSE ALARM #7	PD010100-342800	200.00
000427	VIRTUAL SPORTS TUKWILA WA LLC	11/19/20	PD-00340	POLICE FALSE ALARM #7-12	PD010100-342800	1,200.00
000151	BURLINGTON COAT FACTORY OF WA	12/22/20	PD-00397	POLICE FALSE ALARM #8	PD010100-342800	200.00
000390	KING LASIK INC PS	12/31/20	PD-00442	POLICE FALSE ALARM #8	PD010100-342800	200.00
000412	HABITAT FOR HUMANITY SEA/KC	12/22/20	PD-00388	POLICE FALSE ALARM #8	PD010100-342800	200.00
000442	MARINERPOLIS USA INC	12/31/20	PD-00418	POLICE FALSE ALARM #8	PD010100-342800	200.00
GIVING	GIVING TREE LEARNING CENTER IN	12/23/20	PD-00411	POLICE FALSE ALARM #8	PD010100-342800	200.00
000195	SEATTLE CHAR LLC	07/23/20	PF-04099	POLICE FALSE ALARM #8 - 10	PD010100-342800	600.00
000413	HABITAT FOR HUMANITY SEA/KC	12/31/20	PD-00422	POLICE FALSE ALARM #9	PD010100-342800	200.00
KEYBA2	KEY BANK NATIONAL ASSN	11/09/20	PD-00300	POLICE FALSE ALARM 3 - 5	PD010100-342800	550.00
000441	MARINERPOLIS USA INC	12/22/20	PD-00383	POLICE FALSE ALARM 3-7	PD010100-342800	950.00
000369	SINGH, TARAN DG FOODS	04/06/20	PF-04062	POLICE FALSE ALARMS #3-4	PD010100-342800	350.00
000193	SEATTLE CHAR LLC	04/06/20	PF-04059	POLICE FALSE ALARMS #3-5	PD010100-342800	550.00
000423	LIFE OF DECOR LLC	11/10/20	PD-00302	POLICE FALSE ALARMS #4	PD010100-342800	200.00
RYDTRU	RYDER TRUCK RENTAL INC	04/06/20	PF-04061	POLICE FALSE ALARMS #8-9	PD010100-342800	400.00
000150	BURLINGTON COAT FACTORY OF WA	04/06/20	PF-04060	POLICE FALSE ALARMS 3-6	PD010100-342800	750.00
000461	JUDGE SMITH	12/31/20	PW-00183	PW CLAIM PAC2020-23	GF000100-398000	6,666.60
						<b>27,866.60</b>
000391	KING LASIK INC PS	12/31/20	PM-00139	WO 21840133 6700 FORT DENT WAY	PW401801-379002	96.33
						<b>96.33</b>
SEFNCO	SEFNCO	10/21/20	PW-00155	WO 22040113	PW401800-343403	1,867.87
						<b>1,867.87</b>

**Total Write-offs: 34,324.45**



**Attachment B - Historical Write-Offs**

Resolution 1777	2012	\$ 8,777.89
Resolution 1805	2013	\$ 30,702.97
Resolution 1843	2014	\$ 36,240.62
Resolution 1865	2015	\$ 27,887.91
Resolution 1893	2016	\$ 47,680.46
Resolution 1916	2017	\$ 9,005.25
Resolution 1948	2018	\$ 12,832.35
Resolution 1969	2019	\$ 53,109.56
Resolution 2001	2020	\$ 17,285.74
Resolution 2031	2021	\$ 5,492.03





## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**

**FROM: Vicky Carlsen, Finance Director**

**BY: Cindy Wilkins, Fiscal Specialist**

**CC: Mayor Ekberg**

**DATE: September 12, 2022**

**SUBJECT: 2022 Reporting of Abandoned Property to the Washington State Department of Revenue Unclaimed Property Section**

### **ISSUE**

Annual write-off of outstanding and unredeemed accounts payable and payroll claims.

### **BACKGROUND**

Each year by November 1<sup>st</sup>, the City of Tukwila reports abandoned or unclaimed property that is owed either to individuals or business vendors to the Washington State Department of Revenue Unclaimed Property Section and removes these items from the accounting records. All local governments are required to report unclaimed property except unclaimed restitution. Normal restitution is then reported each year by the County Treasurer to the State Treasurer.

Current Finance Department policy dictates that all abandoned or unclaimed property be reported annually to the Washington State Department of Revenue Unclaimed Property Section through the Council approved resolution process.

### **DISCUSSION**

For the 2022 unclaimed property report year, reporting of abandoned or unclaimed property totals \$8,723.15 comprised of General Fund Accounts Payable Claims checks, Payroll checks, and Court checks.

To the extent possible, those individuals and businesses with unclaimed accounts payable claims and payroll checks have been notified by the City through “good faith” effort of being mailed due diligence letters. These individuals and businesses have either not responded to the due diligence notifications and/or cannot be located to claim their property.

### **RECOMMENDATION**

The Council is being asked to approve the Resolution declaring the cancellation of unclaimed General Fund accounts payable claims and payroll checks, and municipal court checks and consider these items on the Consent Agenda at the September 19, 2022 Regular Council Meeting.

### **ATTACHMENTS**

Proposed Draft Resolution  
2022 Unclaimed Property Summary Report



**DRAFT**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AUTHORIZING THE CANCELLATION OF OUTSTANDING GENERAL FUND CLAIMS AND PAYROLL CHECKS AND MUNICIPAL COURT CHECKS.**

**WHEREAS**, the State of Washington, Department of Revenue Unclaimed Property Section, for the reporting on year 2021, requires a one-year dormancy period for outstanding claims and payroll checks issued from the General Government Fund and a two-year dormancy period for Municipal Court checks; and

**WHEREAS**, the City of Tukwila Finance Department has made all reasonable attempts to resolve the outstanding, unredeemed General Fund claims; and

**WHEREAS**, the City Council of the City of Tukwila wishes to cancel all outstanding, unclaimed General Fund claims and payroll checks and Municipal Court Checks issued prior to July 1, 2021;

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

The Tukwila City Council authorizes the cancellation of General Fund checks as detailed on Attachment A, the 2022 Unclaimed Property Summary Detail Report.

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

\_\_\_\_\_  
Thomas McLeod, Council President

APPROVED AS TO FORM BY:

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

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

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

Resolution Number: \_\_\_\_\_

Attachment A: 2022 Unclaimed Property Summary Report (7/1/2020 – 6/30/2021)

Attachment A - 2022 Unclaimed Property Summary Report - Reporting Period 7/20/2020 - 6/30/2021												
Accounts Payable												
Check #	Date	Vendor	DESC	Dept	INV DATE	INVOICE	AMT	GL Code	PA			
384311	08/03/2020	003233 WAY BACK INN FOUNDATION	TRANSITNL HOUSING 4/1/20- 6/30/20	ADM	07/15/2020	8032017	2,951.06	000.04.557.201.41.00				
384720	10/19/2020	020602 HALEY J NORRIS	WITNESS FEE 9/30/20	CRT	09/30/2020	10192053	10.00	000.09.512.500.49.04				
384742	10/19/2020	020598 LI TINTING	WITNESS FEE 9/30/20	CRT	09/30/2020	10192052	10.00	000.09.512.500.49.04				
384939	1/23/2020	020652 MONESSERRAT ALTAMIRANO	WITNESS FEE 10/28/20	CRT	10/28/2020	6051740	10.00	000.09.512.500.49.04				
384962	1/23/2020	020650 ANA G MEDINA CRUZ	WITNESS FEE 10/28/20	CRT	10/28/2020	6051741	10.00	000.09.512.500.49.04				
384963	1/23/2020	020653 PETER J MENDIOLA	WITNESS FEE 10/28/20	CRT	10/28/2020	6051742	10.00	000.09.512.500.49.04				
385342	01/18/2021	018974 FELICIA EDMONSON KEMP	WITNESS FEE	CRT	11/25/2020	123120202	10.00	000.09.512.500.49.04				
385373	01/18/2021	014364 DARRYL KEMP	WITNESS FEE	CRT	11/25/2020	123120207	10.00	000.09.512.500.49.04				
385409	01/18/2021	020776 SYLVIA SALMERSON	WITNESS FEE	CRT	12/16/2020	123120208	10.00	000.09.512.500.49.04				
385625	03/01/2021	020799 HOPE D CASTANEDA	WITNESS FEE	CRT	01/27/2021	123120202	10.00	000.09.512.500.49.04				
385651	03/01/2021	020803 TEMWANI KATUNDU	WITNESS FEE	CRT	01/27/2021	123120203	10.00	000.09.512.500.49.04				
385668	03/01/2021	020800 ELIZABETH NAVARRO	WITNESS FEE	CRT	01/27/2021	123120204	10.00	000.09.512.500.49.04				
385793	03/22/2021	020840 AGAPITA BORJA	WITNESS FEE	CRT	02/24/2021	3222151	10.00	000.09.512.500.49.04				
385794	03/22/2021	020839 JOSE M BORJA	WITNESS FEE	CRT	02/24/2021	3222152	10.00	000.09.512.500.49.04				
385804	03/22/2021	020837 JALYNNE M FORSLUN	WITNESS FEE	CRT	02/24/2021	3222154	10.00	000.09.512.500.49.04				
385808	03/22/2021	020838 ANDREA B HERNANDEZ	WITNESS FEE	CRT	02/24/2021	3222155	10.00	000.09.512.500.49.04				
385829	03/22/2021	020841 RAYMOND J SABLAN	WITNESS FEE	CRT	02/24/2021	3222157	10.00	000.09.512.500.49.04				
385980	04/19/2021	020810 ELIZABETH RANIA RAMPERSAD	JUDGE PRO TEM 4/5/21	CRT	04/05/2021	4192110	480.00	000.09.512.500.41.01				
386058	05/03/2021	020803 TEMWANI KATUNDU	WITNESS FEE 4/1/21	CRT	04/01/2021	5032161	10.00	000.09.512.500.49.04				
386128	05/17/2021	020919 HASSAN YUSUF AHMED	WITNESS FEE 4/29/21	CRT	04/29/2021	5172140	10.00	000.09.512.500.49.04				
386175	05/17/2021	020918 CHOMROEUN MELL	WITNESS FEE 4/29/21	CRT	04/29/2021	5172141	10.00	000.09.512.500.49.04				
386176	05/17/2021	020921 ELIZABETH MICHEL	WITNESS FEE 4/29/21	CRT	04/29/2021	5172142	10.00	000.09.512.500.49.04				
386180	05/17/2021	020917 EDWIN HERNANDEZ MORENO	WITNESS FEE 4/29/21	CRT	04/29/2021	5172143	10.00	000.09.512.500.49.04				
386186	05/17/2021	020920 ULISES CENTENO PALOMINO	WITNESS FEE 4/29/21	CRT	04/29/2021	5172144	10.00	000.09.512.500.49.04				
386276	06/07/2021	009456 ANGELO ABELLA	INTERPRETER FEE 5/24	CRT	05/24/2021	61126	118.00	000.09.512.500.41.03				11000901.0000.001.
386373	06/21/2021	020948 TALILAGI IRENEO	WITNESS FEE 5/27/21	CRT	05/27/2021	6212162	10.00	000.09.512.500.49.04				
386382	06/21/2021	020947 ELIZABETH LAFAELE LAEPOI	WITNESS FEE 5/27/21	CRT	05/27/2021	6212163	10.00	000.09.512.500.49.04				
386390	06/21/2021	020952 SUDI M MOHAMEDNUR	WITNESS FEE 5/27/21	CRT	05/27/2021	6212164	10.00	000.09.512.500.49.04				
386394	06/21/2021	020951 SANH C NGUYEN	WITNESS FEE 5/27/21	CRT	05/27/2021	6212165	10.00	000.09.512.500.49.04				
386400	06/21/2021	020945 RAELA PATTERSON	WITNESS FEE 5/27/21	CRT	05/27/2021	6212166	10.00	000.09.512.500.49.04				
385830	03/22/2021	020714 SEATTLE METRO CHAMBER OF COM	GOLD MUNICIPAL MEMBERSHIP 20	MAY	04/01/2021	1019471	3,600.00	000.03.558.700.49.00				
384390	08/17/2020	003207 WA ST PATROL	BACKGROUND CHECKS - JUL 20	POL	08/05/2020	121000468	66.25	640.237.701				
385296	01/04/2021	003207 WA ST PATROL	BACKGROUND CHECKS	POL	08/05/2020	21000468	66.25	640.237.701				
385609	03/01/2021	002668 ROBERT ABBOTT	CDL RENEWAL	POL	02/10/2021	3012118	102.00	412.01.538.380.49.00				
386069	05/03/2021	020877 VADIM MAMCHICH	5314 S 140TH ST, WATER O/P	PWM	04/15/2021	UB 02-0697	111.97	640.237.000				
386375	06/21/2021	020962 RODNEY JEFFERS	11809 40TH AVE S, WATER O/P	PWM	06/15/2021	UB 17-0460	20.00	640.237.000				
						<b>AP Total:</b>	<b>\$ 7,785.53</b>					
<b>Payroll</b>												
<b>Check #</b>	<b>Date</b>	<b>Payee Name</b>	<b>Pay Period Date</b>				<b>Amount</b>					
536421	07/24/2020	AFLAC	7/1/2020-7/15/2020				234.85					
						<b>Payroll Total</b>	<b>\$ 234.85</b>					

<b>Court</b>	<b>Case #</b>	<b>Date</b>	<b>Payee Name</b>	<b>Description</b>	<b>Amount</b>
	9Z0623465	07/17/2019	HAMBERT, PACHARADA KLINPIBUL	OVERPAYMENT	16.00
					16.00
	CR0065365	09/11/2019	BAGADIONG, JOEL	RESTITUTION	3.02
	CR0066085	05/05/2020	CHIU, PEI WAI ROY	RESTITUTION	300.00
	CR0067078	08/21/2019	INC. H&M	RESTITUTION	40.75
	7Z0958407	09/24/2018	INC. H&M	RESTITUTION	343
					686.77
				<b>Court Total:</b>	<b>\$ 702.77</b>
				<b>Total Unclaimed Property:</b>	<b>\$ 8,723.15</b>





## **INFORMATIONAL MEMORANDUM**

**TO: City Council**

**FROM: Vicky Carlsen, Finance Director**

**CC: Mayor Ekberg**

**DATE: September 6, 2022**

**SUBJECT: Firemen's Pension Fund 2023-2024 Proposed Budget**

### **ISSUE**

Review the Firemen's Pension Fund draft 2023-2024 budget.

### **BACKGROUND**

The Firemen's Pension fund exists to support seven firefighters who qualified for a City pension system prior to 1971. Members of the Tukwila Firemen's Pension system receive benefits from the LEOFF 1 system provided by Washington State Department of Retirement Systems. State law requires the City to compute the benefits under the prior pension system (City's pension system) as if transfer of membership had not occurred. The retirees are paid the difference (if any) between the pension benefit they would have received from the City's plan and the benefit received from the LEOFF I retirement system.

### **DISCUSSION**

Revenue is received from the State in the general fund then transferred to the Firemen's Pension fund per current accounting standards. Expenditures in the upcoming biennium are expected to be less than 2022 because there are two less members receiving benefits. The fund retains a healthy fund balance through the biennium.

This revenue source is restricted per state law and can only be used to pay pension benefits for firefighters who qualified for a City pension prior to 1971.

### **RECOMMENDATION**

For information and discussion.

### **ATTACHMENTS**

Draft Firemen's Pension Fund 2023-2024 Budget



**DEPARTMENT:** N/A  
**FUND:** Firemen's Pension  
**RESPONSIBLE MANAGER:** Vicky Carlsen

**DIVISION:** N/A  
**FUND NUMBER:** 611  
**POSITION:** Finance Director

**Description**

This fund exists to support seven (7) firefighters who qualify for a City pension system prior to 1971.

<i>Firemen's Pension Fund 611</i>									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024	
Operating Revenue									
Fire Insurance Premium Tax	\$ 72,088	\$ 71,112	\$ 74,397	\$ 65,000	\$ 74,000	\$ 74,000	13.8%	0.0%	
Investment Earnings	10,134	1,486	1,805	5,000	1,500	1,500	-70.0%	0.0%	
<b>Total Revenue</b>	<b>82,222</b>	<b>72,598</b>	<b>76,203</b>	<b>70,000</b>	<b>75,500</b>	<b>75,500</b>	<b>7.9%</b>	<b>0.0%</b>	
Operating Expenses									
Supplemental Pension	69,186	58,330	65,000	65,000	60,000	60,000	-7.7%	0.0%	
Professional Services	-	-	1,750	-	2,000	2,000	0.0%	0.0%	
Other Services	-	500	500	-	-	-	0.0%	0.0%	
<b>Total Expenses</b>	<b>69,186</b>	<b>58,830</b>	<b>67,250</b>	<b>65,000</b>	<b>62,000</b>	<b>62,000</b>	<b>-4.6%</b>	<b>0.0%</b>	
Beginning Fund Balance	1,504,419	1,517,456	1,531,223	1,531,223	1,540,176	1,553,676	0.6%	0.9%	
Change in Fund Balance	13,037	13,768	8,953	5,000	13,500	13,500	170.0%	0.0%	
<b>Ending Fund Balance</b>	<b>\$ 1,517,456</b>	<b>\$ 1,531,223</b>	<b>\$ 1,540,176</b>	<b>\$ 1,536,223</b>	<b>\$ 1,553,676</b>	<b>\$ 1,567,176</b>	<b>1.1%</b>	<b>0.9%</b>	

## General Ledger Code Details

### Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FN611200-336691	Fire Insurance Premium Tax	\$ 72,088	\$ 71,112	\$ 74,397	\$ 65,000	\$ 74,000	\$ 74,000
FN611200-361110	Investment Interest	15,098	1,486	1,805	5,000	1,500	1,500
FN611200-361112	Investment Interest Accrued	(1,063)	-	-	-	-	-
FN611200-361320	Unrlzd Gain(Loss)-Investments	(3,902)	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ 82,222</b>	<b>\$ 72,598</b>	<b>\$ 76,203</b>	<b>\$ 70,000</b>	<b>\$ 75,500</b>	<b>\$ 75,500</b>

### Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FN611200-529000	Excess Retirement Benefits	\$ 69,186	\$ 58,330	\$ 65,000	\$ 65,000	\$ 60,000	\$ 60,000
FN611200-541000	Professional Services	-	-	1,750	-	-	-
FN611200-541007	Contracted Services	-	-	-	-	2,000	2,000
FN611200-549000	Miscellaneous Expenses	-	500	500	-	-	-
<b>Total Expenses</b>		<b>\$ 69,186</b>	<b>\$ 58,830</b>	<b>\$ 67,250</b>	<b>\$ 65,000</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>



## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**  
**FROM: Laurel Humphrey, Legislative Analyst**  
**DATE: September 6, 2022**  
**SUBJECT: Policy for Naming or Renaming City-Owned Property**

### **ISSUE**

The Finance & Governance Committee requested to update the policy on naming city-property.

### **BACKGROUND**

The current naming policy resides in Resolution 1400, which was adopted in 1998. The policy is outdated and fairly limited in scope, and did not provide much guidance with regard to a naming request recently received by the City.

At its July 11, 2022 meeting, the Finance & Governance Committee meeting reviewed a proposal for an honorary street naming for former Mayor Haggerton. The Committee paused making a decision on that item and requested that staff return with an updated policy that includes expanded public participation in any naming decision.

The attached draft policy was prepared following research on other cities, locally and nationwide, and includes input from other departments. The City Attorney has signed off on the draft.

### **RECOMMENDATION**

Staff is seeking Committee direction on the proposed policy. It could either return to committee or be forwarded to the September 26, 2022 Committee of the Whole for further discussion.

### **ATTACHMENTS**

1. Resolution 1400
2. Draft resolution
3. Draft policy





# City of Tukwila

Washington

Resolution No. 1400

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING POLICIES FOR NAMING CITY PROPERTY; AND REPEALING RESOLUTION 981.**

**WHEREAS**, Resolution 981 was passed in 1985 to set policies for naming City property; and

**WHEREAS**, since 1985 the City has grown, development has increased, and Resolution 981 no longer applies as effectively as it once did; and

**WHEREAS**, Tukwila has a rich history, an important location, and a number of individuals who have contributed to the City's development and enrichment; and

**WHEREAS**, naming of remaining property in Tukwila should be done in a fashion that is responsible and reflects a thoughtful and meaningful process;

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

**Section 1. Authority to Name City Property.**

A. The Tukwila City Council shall be the final authority in approving the names of City-owned real property.

B. New streets in the central business district and business/industrial areas shall be given grid numbered names in order to enhance quick response by public safety officials in emergencies and in order to facilitate access by the general public.

C. The City's Fire Marshal will approve the names of numbered City streets. The Administration will inform the Council of these names when approved.

D. The names of parks in the City shall be recommended by the Park Commission. Their recommendation will be forwarded to the Community and Parks Committee for consideration.

E. In all cases other than parks and numbered streets in the central business district, the Community and Parks Committee will recommend a name or alternative names for City Council consideration and approval.

**Section 2. Criteria for Naming City Property.**

A. Named City property and facilities including streets, parks, bridges, and facilities shall use the following unranked criteria to guide their naming decision:

1. Geographical location;
2. Historical considerations;
3. Names of persons;
4. Geological features;
5. City identity and image

B. Where persons' names are used, they should be people who have made an outstanding contribution to the community, or whose names are of historical significance to the area, or who the City would like to recognize as an important influence in the area.

C. When the name of City-owned real property or of a City facility is being changed, the City Council will delay a final decision for thirty (30) days after a recommendation from a Committee of the Whole is made.

**Section 3. Repealer.** Resolution 981 is hereby repealed.

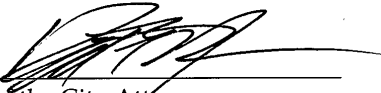
PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a regular meeting thereof this 15<sup>th</sup> day of June, 1998.

  
Pamela Linder, Council President

ATTEST/AUTHENTICATED:

  
Jane E. Cantu, City Clerk

APPROVED AS TO FORM:

By:   
Office of the City Attorney

Filed with the City Clerk: 6-11-98  
Passed by the City Council: 6-15-98  
Resolution Number 1400



**DRAFT**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING A POLICY FOR NAMING OR RENAMING CITY-OWNED PROPERTY; AND REPEALING RESOLUTION NO. 1400.**

**WHEREAS**, Resolution No. 1400 was passed in 1998 to amend policies for naming City property; and

**WHEREAS**, the City Council desires to continue and improve a predictable process for establishing or changing the name of City property; and

**WHEREAS**, the City Council desires to increase transparency and public participation in any effort to name or rename City property; and

**WHEREAS**, naming decisions on City property must be compatible with community interest;

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

**Section 1.** The City of Tukwila “Policy on the Naming or Renaming of City-owned Property,” attached hereto as Exhibit A, is hereby adopted.

**Section 2. Repealer.** Resolution No. 1400 is hereby repealed.

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

\_\_\_\_\_  
Thomas McLeod, Council President

APPROVED AS TO FORM BY:

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

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

Resolution Number: \_\_\_\_\_

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

Attachment: Exhibit A – City of Tukwila “Policy on the Naming or Renaming of City-owned Property”



# City of Tukwila

## Policy on the Naming or Renaming of City-owned Property

### Section 1. Purpose

To establish a uniform policy regarding the naming or renaming of City-owned property including parks, facilities, buildings, and streets that ensures compatibility with the community interest.

### Section 2. Scope

- A. This policy affects City-owned property only.
- B. The following types of City-owned property are included within the scope of this policy:
  - (1) Buildings and structures
  - (2) Streets
  - (3) Other real property, including open spaces and parks
- C. This policy does not apply to the following types of property:
  - Historically registered properties for which a name has been indicated on a nomination form and accepted for use on a historic register.
- D. This policy does not apply to names of City properties in return for financial or in-kind contributions or sponsorships.

### Section 3. Authority

- A. The City Council shall designate the names of parks, facilities, buildings, open spaces, non-numbered streets, and honorary street designations.
- B. The Public Works Director shall designate the names of numbered City streets in conformance with the King County grid system. Streets shall be assigned a name when the numbering grid is deemed unfeasible or when the City Council acts pursuant to Sections 6 and/or 7 of this Policy.

### Section 4. Criteria for Naming City Property

- A. The following unranked criteria should be used to guide decision making on naming City property:
  - (1) Geographical location
  - (2) Building or property's purpose
  - (3) Cultural attributes
  - (4) Significant historical events
  - (5) Natural or geological features
  - (6) City identity and image

- (7) Names of persons who have made an outstanding civic contribution to the community, or whose names are of historic significance to the area
- (8) Names of City officials who served for a minimum of 10 years and who made outstanding contributions over and above the normal duties required by their positions and had a positive impact on the past and future development of programs, projects or facilities

### **Section 5. General**

- A. Portions of a facility may have another name than that of the entire facility or features may be dedicated to or in honor of a person.
- B. City property shall not ordinarily be named for living individuals, although exceptions may be considered when significant contributions or unusually outstanding public service would so justify, and when the individual is no longer serving the City in an official capacity.
- C. Property named after individuals requires written consent of the named party's representative.
- D. There shall be a lapse of at least 12 months between the date of the death of a person(s) or of an event to be commemorated and a final decision by the City Council.
- E. Naming commemorations that meet the criteria and are significant to underrepresented populations are encouraged and shall be prioritized.

### **Section 6. Naming Procedures for New Property**

- A. Names for new parks, facilities, buildings, open spaces, and streets can be suggested by elected officials, staff, and members of the public.
- B. Name suggestions must be accompanied by written rationale for the name and significance of the proposed name to the criteria in Section 4.A.
- C. If the suggested name(s) complies with this Policy, the City shall provide an open public comment period of 30 days that is advertised broadly including notification to all members of the City's Boards and Commissions.
- D. The suggested name(s) may be placed on an agenda of the City Council Committee most closely affiliated with the property being named or on an agenda of a Committee of the Whole meeting.
- E. The City Council shall review all public comment received in its determination as to whether the public interest is served by the proposed name.
- F. Name changes shall be subject to the criteria and procedures set forth in this Policy.

## **Section 7 Street Renaming Procedures**

- A. Renaming of existing streets is generally discouraged due to impacts to abutting property owners, emergency response times, and regional wayfinding.
- B. Requests to rename existing streets must be accompanied by written rationale for the name and significance of the proposed name to the criteria in Section 4.A.
- C. Renaming of existing streets requires written support of at least 75% by linear frontage of affected property owners, which shall be gathered at the expense of the proponent.
- D. If the proposed name complies with this Policy and has sufficient support from abutting property owners, and will not adversely impact emergency vehicle responsiveness, the City shall provide an open public comment period of 90 days and send notification to all members of the City's Boards and Commissions.
- E. The City Council shall review all public comment received in its determination as to whether the public interest is served by the proposed street name change.
- F. If the City approves a renaming, the City Council shall designate an effective date that provides sufficient time for abutting property owners, residents, and businesses to mitigate the name change.

## **Section 8. Honorary Street Designations**

- A. Honorary street designations are intended to recognize and honor individuals or groups without changing the official name of the street or the official addresses of residents and businesses on the street.
- B. Requests for honorary street designations must be accompanied by written rationale for the name and significance of the proposed name to the criteria in Section 4.A.
- C. If the proposed name complies with this Policy, the City shall provide an open public comment period of 30 days that is advertised broadly including notification to all members of the City's Boards and Commissions.
- D. The City Council shall review all public comment received in its determination as to whether the public interest is served by the proposed honorary street designation.

