



City of Tukwila
**Community Services
 and Safety Committee**

- ◆ **Kathy Hougardy, Chair**
- ◆ **Mohamed Abdi**
- ◆ **Tosh Sharp**

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

AGENDA

MONDAY, SEPTEMBER 26, 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 HAZELNUT CONFERENCE ROOM
 (6200 SOUTHCENTER BOULEVARD)**

**THE PHONE NUMBER FOR THE PUBLIC TO PARTICIPATE IN THIS
 MEETING IS: 1-253-292-9750, Access Code 188813633#**

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

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

Item	Recommended Action	Page
1. BUSINESS AGENDA		
a. 2023–2024 Human Services funding recommendations. <i>Stacy Hansen, Human Services Program Coordinator</i>	a. Committee consideration/ decision.	Pg.1
b. Proposed 2023-2024 Biennial Budget: Public Safety Plan Fund budget. <i>Rachel Bianchi, Deputy City Administrator, and Vicky Carlsen, Finance Director</i>	b. Forward to 9/26 C.O.W. Meeting.	Pg.11
c. Proposed 2023-2024 Biennial Budget: LEOFF 1 Retiree Health Care budget. <i>Vicky Carlsen, Finance Director</i>	c. Forward to 9/26 C.O.W. Meeting.	Pg.17
2. MISCELLANEOUS		

Next Scheduled Meeting: *October 10, 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) for assistance.



INFORMATIONAL MEMORANDUM

TO: City Council
CC: Mayor Ekberg
FROM: Stacy Hansen, Human Services Program Coordinator
DATE: September 12, 2022
SUBJECT: Human Services non-profit funding recommendations 2023/24

ISSUE

The Committee is being asked to approve the 2023/2024 funding recommendations of the Human Services Advisory Board.

BACKGROUND

The Tukwila Human Service Advisory Board (HSAB) has completed their funding recommendations for the 2023/24 budget year. Advisory Board members represent a range of expertise in social services, knowledge of community needs and the desire to fund programs that contribute to our mission to provide superior services that support a safe, inclusive, and healthy community.

In early spring, Human Services staff engaged board members in a variety of training opportunities including Implicit Bias with Benita Horn, training on the Equity Tool kit provided by EPIC, and a presentation on the 2023/2024 City-wide draft budget with an opportunity to ask specific questions about community impact. As a result of these additional trainings, the HSAB was able to make time relevant, thoughtful funding recommendations.

Knowing that COVID continues to impact our community with wage loss, board members reviewed proposals while focusing on long lasting economic impacts, resident stabilization, gap-filling programs, and equitable access for residents.

During the RFP review process, HS staff and the Advisory Board embarked on a pilot project that included a unique customization of the draft Equity Tool kit so it could be used to review each individual RFP application. There were 55 completed applications totaling \$923,970 in funding requests. The RFP application is a collaborative effort by the Human Services Funding Consortium between 17 south, north, and east King County cities. The RFP application includes a very specific question on how organizations are working to address internal disparities in equity and how their efforts are impacting programming and the communities' that they are serving. The modified tool kit asked relevant questions that were answered directly from each application. As each RFP application was discussed, highlights were noted on equity, diversity of staff, board members and residents and the impacts of their efforts on outcomes and removing barriers to improve accessibility. With our on-going focus on equity and accessibility, HS advisory board members were able to contribute to the RFP review process in a way that was inclusive, participatory, and utilized their individual strengths.

HSAB members were divided into two reading groups. Each meeting staff introduced the program, discussed the Equity Tool Kit worksheet focusing on new programs, and group discussion that led to the attached funding recommendations (attachment A). Board members spent anywhere from 10-15 hours reading, rating, and reviewing their assigned applications. Due to the on-going challenges of COVID and a wide range of schedules, we continued to meet virtually. Staff and board members met six times (17 hours total) throughout the summer utilizing Microsoft

Teams meetings. The team thoroughly discussed the merits of each application and how programs met the needs of our most vulnerable residents. They closely reviewed content, accessibility, inclusion, fiscal soundness, duplication, cost efficiencies and each program's history/ability to engage with the Tukwila community.

Of the 55 applications received, one previously funded non-profit program (International Rescue Committee) did not re-apply to Tukwila for funding in the 2023/24 budget. A previously funded program asked for a decrease (Crisis Connections Teen Link), 22 applications were new agencies that were not funded in current biennium.

The HSAB made recommendations based on the same budget as 2021/22, \$433,000, which includes \$14,514 held in the contingency fund. The HSAB recommended funding four+ new programs (shown in green), 23 previously funded programs were **recommended for increases (shown in bold black)**, two previously funded programs were decreased (shown in purple). Funds from programs that were reduced or not funded again were reallocated to new programs that met unmet needs/gaps in services or increased funding to high performing organizations (see attachment A & B).

In 2020, City Council allocated an additional \$250,000 for 2021 for the Human Services program to lessen the deep financial burden that COVID had on many Tukwila residents. Funds were utilized with a well-rounded approach that included increased funding to agencies who were seeing significant demands for services, and HS staff expanded their internal rent and utility assistance program that included adding a temporary, part-time staff member. During this time, Council also re-figured the split of Substitute HB 1406 recaptured sales tax into a 90% (internal rent assistance program) and 10% SKHHP (South King Homeless and Housing Partners) focus on creating affordable housing. Further, the Council allocated \$500,000 of ARPA funds for rental and utility assistance in 2022. Staff anticipates spending approximately \$3000,000 of those funds in 2022 and rolling any remaining balance to 2023 in the event that COVID impacts remain in the Tukwila community next year.

While COVID related wage loss is still a factor for some residents, a significant amount of funding has been allocated through the King County Eviction Prevention Rental Assistance Program and dispersed within the Tukwila community. Thanks to the City Council allocations of additional rent and utility assistance funds over the last three years, the Human Services staff has been able to serve almost 500 unduplicated households that met strict program requirements (graph below).

2019-2022 City Council funding allocations to Human Services				
	Purpose	amount	budget	HH assisted unduplicated
1	CBO increased need	50,000	GF	
	p/t HS staff	45,000		
	rent/utility assistance	<u>155,000</u>		
	Total 2021 spent/allocation	250,000		93
2	Rent assistance (COVID wage loss)		HB 1406	
	2020	110,777		104
	2021	85,000		72
	<u>2022</u>	<u>22,121</u>		<u>21</u>
	Total program spent	217,898		197
3	Rent & Utility Assistance ytd	200,105	ARPA	
	P/T staff	<u>25,000</u>		
	Total program spent	225,105		92
	Total spent	\$598,003		
	Total unduplicated households	499		

Attachment A:

Programs that were recommended for funding for the 2023/24 budget cycle are listed below.

WELLNESS (PHYSICAL, DENTAL, BEHAVIORAL, WELL-BEING)

1. **After School All Stars Academy – Tutoring and Mentoring** - \$5,500 **increased to: \$7000**
ASAS provides Tutoring and Mentoring at Showalter, focusing on Academic Readiness, Career Exploration, STEM, Wellness, and the Arts.
2. **Childhaven – School Based Behavioral Health/Substance Use** - \$86,412 **decreased to: \$35,000**
Funding supports the presence of Childhaven therapists in Tukwila Schools. Therapists work with students and their families to address a wide range of emotional/behavioral issues.
3. **Children’s Therapy Center** - \$7,256 **increased to: \$7500**
Funding helps cover the cost of doctor prescribed, developmentally necessary pediatric, ot/pt, speech and feeding therapy services; parent/caregiver training, special education, and playgroups.
4. **Communities in Schools – Liaisons –** **new \$5,500**
Guided by core values of equity, opportunity, collaboration, CIS staff deliver a unique model of Integrated Student Support that creates equity in educational opportunities & student empowerment.
5. **Consejo – Counseling & Referral** **new: \$5000**
Programs include community advocacy-based counseling, sexual assault, mental health, and wellness services, transitional housing services offered in a holistic & culturally sensitive approach.
6. **Crisis Connections – 24-hour Crisis Line** - \$3,000 **increased to: \$3408**
The Crisis Line’s trained and supervised volunteers provide emergency telephone intervention for residents in crisis or emotional distress. As needed, callers can obtain direct linkage to emergency mental health services.
7. **Crisis Connections – Teen Link** - \$2000 **decreased to: \$1000**
An anonymous help line answered by supervised, teen volunteers, evenings from 6-10 pm, providing confidential, safe place for youth to seek support. Provides Youth Suicide Prevention education in schools.
8. **DAWN Community Advocacy & Crisis Line program** - \$4,000 **\$4000**
One-on-one advocacy, peer support groups and youth prevention programs are offered to residents impacted by domestic violence.
9. **Health Point Dental Care** - \$6,288 **increased to: \$7500**
This program provides affordable dental services to populations needing access to dental care.
10. **Health Point Medical Care** - \$5,000 **increased to: \$7500**
Program offered include family practice, obstetric, pediatric medical services with supportive behavioral health, case management programs. Services are tailored to low-income, uninsured residents.
11. **Institute for Family Development – PACT program** - \$18,000 **increased to: \$20,000**
Parents & Children Together provides in-home counseling, supporting high-risk, low-income families not engaged in CPS. Therapists teach families a range of effective skills improving family functioning & well-being.
12. **King County Sexual Assault Center – Comprehensive Sexual Assault Services** - **\$8,632**
The agency provides integrated services for sexual assault victims & their families, combined with community and prevention education.

WELLNESS (PHYSICAL, DENTAL, BEHAVIORAL, WELL-BEING) CONT.

13. **YWCA Children’s DV Services – Children’s DV Program** - \$5,000 **increased to: \$6000**
A 10- week education, skill-based curriculum for children ages 3-18 and their non-abusive caregivers. Services are provided in-home after abuser has left and caregiver and children have housing safety.

14. **YWCA Gender Based Violence Services** - \$5,000 **increased to: \$6000**
Comprehensive advocacy-based counseling; safety planning & education for domestic violence survivors.

HOUSING

15. **African Community Housing and Development – Social Services** - \$8000 **increased to: \$13,000**
African Community Housing and Development (ACHD) is a culturally specific agency committed to providing supportive services to end homelessness with financial and support resources, including case management.

16. **Catholic Community Services –Emergency Assistance (EAP)** - \$25,000 **\$25,000**
The program provides financial assistance to low-income families, seniors and adults that are experiencing a financial crisis that impacts their housing stability. City funds are used for utility and rental assistance.

17. **Domestic Violence Confidential Shelter (agency pending)** **\$9,000**
The agency will provide confidential, transitional housing for victims of domestic violence and their children.

18. **Hospitality House - Single Women’s Shelter** - \$7,500 **increased to: \$10,000**
Hospitality House provides shelter, food, case management & program services to homeless, single women.

19. **KCBF – Housing Justice/Neighborhood Legal Clinics** - \$5,500 **increased to: \$10,000**
Free legal assistance is provided to low-income tenants facing eviction. Neighborhood legal clinics offer legal information and referrals to low-income residents. Attorneys are pro-bono.

20. **Mary’s Place – Flexible Financial assistance** - \$7,000 **increased to: \$10,000**
Mary’s Place provides housing for women, children and families experiencing homelessness, respite, nutrition, and safety. This program assists with diversion services, shelter services and financial assistance.

21. **Multi-Service Center – Emergency Assistance** - \$47,000 **\$47,000**
One of three agencies recommended for those experiencing financial crisis. Given the demand for this support and agency capacity, multiple agency funding is deemed helpful for client accessibility.

22. **Multi-Service Center Emergency/Transitional Housing** - \$4,000 **increased to: \$4,750**
The Family Shelter Program provides temporary shelter and case management for homeless families.

23. **Renton Ecumenical Assoc. of Churches – Center of Hope Shelter** - \$6311 **increased to: \$10,000**
The Center of Hope Shelter is a day shelter/hygiene center is located in a Skyway church. The day shelter provides daily meals, resources and case management to homeless parents and their children.

24. **Way Back Inn - Transitional Housing** - \$10,000 **increased to: \$12,500**
Homeless families with children are provided with transitional housing. Two Tukwila houses, consisting of three units, are leased to the Way Back Inn to support an unsheltered family’s return to self- sufficiency.

FOOD SECURITY

25. **Sound Generations – Meals on Wheels** - \$ 10,601 **increased to: \$11,237**

Meals on Wheels delivers frozen meals and liquid nutrition to residents. The program's bi-weekly contact also decreases social isolation. Clients are primarily over 60 years old, homebound due to illness or disability.

26. **Tukwila Pantry - Pantry Food** - \$37,000 **increased to: \$40,000**

The Pantry provides basic food services as well as other essentials for low-income individuals and families.

SUPPORT FOR INDEPENDENCE

27. **Bridge Ministries** **new: \$3000**

Bridge Ministries disperses refurbished, durable medical equipment to all clients on a donate-what-you-can basis.

28. **Childcare Resources - Information & Referral** \$4,000 **increased to: \$5869**

The agency provides information and referral to help families find appropriate childcare. They also provide training and technical assistance for childcare providers and community education regarding childcare issues.

29. **Crisis Connections – 2-1-1** - \$2,000 **\$2000**

2-1-1 Community Information line specialists provide information/referral services to all King County residents.

30. **El Centro de la Raza – System Navigation** - \$2,500 **\$2500**

Assists predominately Latinx families in accessing social service programs in a culturally/linguistically relevant manner.

31. **Lutheran Community Services - Angle Resource Center** - \$8,000 **increased to: \$9000**

The Resource Center provides classes, information, referral, access to behavioral health services for refugees and immigrants.

32. **Partner in Employment (PIE) - \$13,500** **increased to: 20,000**

P.I.E. helps Tukwila refugees and immigrants with services that include career navigation, job placement and employment retention.

33. **Puget Sound Training Center – Employment and Training Services** –\$5,000 **increased to \$6,500**

Comprehensive employment services to low-income residents, including refugees and immigrants. Services include customized skills training, case management, coaching, job placement, life skills and job readiness workshops.

34. **Refugee Women's Alliance –Family Support** - \$27,500 **increased to: \$31,500**

ReWA provides case management to immigrant/refugee residents focusing on systems navigation, housing assistance, referrals to health, employment, emergency rent/utility funds for eligible Tukwila residents.

35. **St. Vincent de Paul – Centro Rendu** **new: \$3,00**

A community resource/education center for Latinx and other families. Centro Rendu now offers adult basic education, culturally responsive case management services, early education, & services for at-risk youth.

36. **Sound Generations – Volunteer Transportation** - \$2,860 **increased to: \$3000**

Frail, medically & financially vulnerable seniors are served with volunteer transportation to medical appointments.

2023-2024 HSAB RECOMMENDATIONS				
ESJ	AGENCY/PROGRAM: FUNDING PRIORITY		2023-2024 Requests	UPDATE RECOMD
	<u>WELLNESS (physical, behavioral, dental, well-being)</u>			
x	1	After-School All-Star Academies Tutoring & Mentoring	\$10,000	\$7,000
x	2	Childhaven (formerly RAYS) - student support (set aside) \$33,661	\$92,000	\$35,000
x	3	Children's Therapy Center	\$7,500	\$7,500
x	4	Communities in Schools-Liaisons	\$10,000	\$5,000
x	5	Consejo - Counseling & Referral	\$10,000	\$5,000
x	6	Crisis Clinic Crisis Line	\$3,408	\$3,408
x	7	Crisis Clinic Teen Link	\$1,000	\$1,000
x	8	DAWN-Community Advocacy	\$8,000	\$4,000
x	9	Health Point-Dental	\$15,000	\$7,500
x	10	Health Point-Medical	\$15,000	\$7,500
x	11	Institute for Family Devel-Pact in-home counseling \$3870	\$22,560	\$20,000
x	12	King County Sexual Assault Resource Center	\$9,240	\$8,632
x	13	YWCA-Children's DV Program	\$10,000	\$6,000
x	14	YWCA-Gender Based Violence Services	\$10,000	\$6,000
		Total	\$223,708	\$123,540
	<u>HOUSING</u>			
x	15	African Community Housing & Development -holistic support	\$40,000	\$13,000
x	16	Catholic Comm Service-Emer Assistance	\$25,000	\$25,000
x	17	YWCA Anita Vista (confidential DV shelter)	\$9,000	\$9,000
x	18	Hospitality House-Shelter	\$10,000	\$10,000
x	19	KC Bar Foundation-Pro Bono	\$10,000	\$10,000
x	20	Mary's Place	\$20,000	\$10,000
x	21	Multi Service Center-EARNS fin assist. \$14,090	\$58,000	\$47,000
x	22	Multi Service Center-Shelter	\$4,750	\$4,750
x	23	Renton Ecumenical-Center of HOPE	\$31,200	\$10,000
x	24	Way Back Inn	\$12,500	\$12,500
		Total	\$220,450	\$151,250
	<u>FOOD SECURITY</u>			
x	25	Sound Generations-Meals on Wheels	\$11,237	\$11,237
x	26	Tukwila Pantry	\$40,000	\$40,000
		Total	\$51,237	\$51,237
	<u>SUPPORT FOR INDEPENDENCE</u>			
x	27	Bridge Ministries - medical equipment	\$3,000	\$3,000
x	28	Childcare Resources - Info & Referral	\$5,869	\$5,869
x	29	Crisis Connections 211	\$24,000	\$2,000
x	30	El Centro de la Raza - Systems Navigation	\$2,500	\$2,500
x	31	LCS-Angle Lake Family Resource Center	\$10,000	\$9,000
x	32	OneAmerica (undecided)	\$20,000	\$5,000
x	33	Partner in Employment	\$25,000	\$20,000
x	34	PSTC-Employment & Training	\$7,500	\$7,500
x	35	ReWA-Case Management	\$31,500	\$31,500
x	36	SVDP - Centro Rendu	\$10,000	\$3,000
x	37	Sound Generations-Volunteer Transp.	\$3,090	\$3,090
		Total	\$142,459	\$92,459
		Non- profit allocation		\$418,486
		Contingency fund		\$14,514
		Total allocation		\$433,000
	black = recommended board funding			
	green = new program			
	updated: 9-12-22			



INFORMATIONAL MEMORANDUM

TO: Finance and Governance Committee

FROM: Vicky Carlsen, Finance Director
Rachel Bianchi, Deputy

CC: Mayor Ekberg

DATE: September 19, 2022

SUBJECT: Public Safety Plan Proposed 2023-2024 Budget

ISSUE

The City's Fund 305 supports the Public Safety plan, which constructed a new Justice Center to house Police, Emergency Operations Center and Municipal Court and build two new fire stations. All three of these new facilities are operational.

BACKGROUND

The Public Safety Plan was funded from a variety of sources, including a voter-approved bond, non-voted dept (LTGO) and other dedicated revenue sources including real estate excise taxes impact fees and proceeds from land sales.

DISCUSSION

In the coming biennium, the revenues from real estate excise tax, fire impact fees, and land sales are projected to be sufficient to cover the debt service on the LTGO bonds.

The City's Public Safety Plan detailed purchases of apparatus and equipment for 15 years. For apparatus, a new engine was planned in 2024 and was to be funded via financing through the State of Washington's LOCAL program. Either a 10- or 20-year repayment schedule with interest being paid to the State. Per the agreement with Puget Sound Regional Fire Authority (PSRFA), the engine will be ordered by PSRFA and reimbursed by the City in 2022. Council authorization for this purchase will run concurrent with the PSRFA contract.

Staff recommends utilizing an interfund loan from the Sewer Fund, which is a tool available to the City that requires repayment with interest. By utilizing an interfund loan rather than the State's LOCAL program, the City will have control over the repayment terms of the financing. The interfund loan, currently shown in the budget document at \$950 thousand will be incorporated into the budget amendment process later this year.

RECOMMENDATION

For information and discussion

ATTACHMENTS

Draft Public Safety Plan Fund proposed 2023-2024 budget

DEPARTMENT: N/A

FUND: Public Safety Plan Fund

RESPONSIBLE MANAGER: Rachel Bianchi

FUND NUMBER: 305

POSITION: Deputy City Administrator

Description

The Public Safety Plan fund is used to construct a new Justice Center, which will house the Police Department, Emergency Operations Center, and Municipal Court, and reconstruct existing fire stations. Projects in this fund are paid for with voter-approved debt, non-voted debt (LTGO), and other dedicated revenue sources including real estate excise taxes, impact fees, and proceeds from land sales.

2021-2022 Accomplishments

- ◆ Fire Station completed and opened.
- ◆ Fire equipment and apparatus purchased per D-20 model.

2023-2024 Outcome Goals

- ◆ Sell land identified as funding for the Public Safety Plan.

Revenue and Expenditure Summary

Public Safety Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	\$ 200,354	\$ 1,378	\$ 1,500	\$ -	\$ -	\$ -	0.0%	0.0%
Sales Tax Mitigation Payments	439,636	-	-	-	-	-	0.0%	0.0%
Grant Revenues	497,247	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	1,137,237	1,378	1,500	-	-	-	0.0%	0.0%
Capital Project Revenue								
Real Estate Excise Tax (REET)	318,317	567,617	500,000	500,000	500,000	500,000	0.0%	0.0%
Fire Impact Fees	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
Interfund Loan	-	-	950,000	-	-	-	0.0%	0.0%
Sale of Capital Assets	-	261,845	2,000,000	5,000,000	-	-	-100.0%	0.0%
Total Capital Project Revenue	618,317	1,129,462	3,750,000	5,800,000	800,000	800,000	-86.2%	0.0%
Transfers In - Fire Impact Fees	428,775	25,383	150,000	300,000	300,000	300,000	0.0%	0.0%
Transfers In - Urban Renewal	2,753,000	-	-	-	-	-	0.0%	0.0%
Transfers In - REET	-	74,748	-	-	-	-	0.0%	0.0%
Total Revenue	4,937,329	1,230,971	3,901,500	6,100,000	1,100,000	1,100,000	-82.0%	0.0%
Capital Projects								
Fire Station 51	7,655,142	123,279	-	-	-	-	0.0%	0.0%
Fire Station 52	14,795,933	1,267,324	-	-	-	-	0.0%	0.0%
Fire Equipment	232,792	56,853	267,149	167,000	-	-	-100.0%	0.0%
Fire Apparatus	-	-	950,000	-	-	-	0.0%	0.0%
Fire Station 54	17,212	18,051	-	-	-	-	0.0%	0.0%
Justice Center	23,229,032	863,824	-	-	-	-	0.0%	0.0%
Total Capital Projects	45,930,111	2,329,331	1,217,149	167,000	-	-	-100.0%	0.0%
Transfers Out - City Facilities	-	600,000	-	-	-	-	0.0%	0.0%
Transfers Out - Fleet	147,692	319,413	52,000	52,000	-	-	-100.0%	0.0%
Transfers Out - General Fund	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	-39.3%	-0.1%
Total Expenses	46,077,803	4,317,561	3,440,616	2,390,467	1,319,019	1,317,849	-44.8%	-0.1%
Beginning Fund Balance	44,304,737	3,164,263	77,674	77,674	538,558	319,539	593.4%	-40.7%
Change in Fund Balance	(41,140,474)	(3,086,590)	460,884	3,709,533	(219,019)	(217,849)	-105.9%	-0.5%
Ending Fund Balance	\$ 3,164,263	\$ 77,674	\$ 538,558	\$ 3,787,207	\$ 319,539	\$ 101,690	-91.6%	-68.2%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS305180-333219	Dept Of Treasury-Cares Act	\$ 497,247	\$ -	\$ -	\$ -	\$ -	\$ -
AS305180-336099	Sales Tax Mitigation Pmts	\$ 439,636	\$ -	\$ -	\$ -	\$ -	\$ -
AS305180-361110	Investment Interest	200,354	1,378	1,500	-	-	-
Total Operating Revenues		1,137,237	1,378	1,500	-	-	-
Capital Project Revenues							
AS305180-318340	REET 1 - First Quarter Percent	318,317	567,618	500,000	500,000	500,000	500,000
AS305180-345852	Fire Impact Fees	300,000	300,000	300,000	300,000	300,000	300,000
AS305180-390000	Sale of Land	-	-	2,000,000	5,000,000	-	-
AS305180-395100	Proceeds From Sales Of Capital	-	261,845	-	-	-	-
Total Capital Project Revenues		618,317	1,129,463	2,800,000	5,800,000	800,000	800,000
Transfer In from Other Funds							
AS305180-730301	Transfer In from 301	-	74,748	-	-	-	-
AS305180-730302	Transfer In from 302	2,753,000	-	-	-	-	-
AS305180-730304	Transfer In from 304	428,775	25,383	1,100,000	300,000	300,000	300,000
Total Revenues		\$ 4,937,329	\$ 1,230,971	\$ 3,901,500	\$ 6,100,000	\$ 1,100,000	\$ 1,100,000

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Supplies							
AS305210-531001	Office Supplies	34,991	-	-	-	-	-
AS305210-532007	Cleaning & Janitorial Supplies	25	-	-	-	-	-
AS305210-535000	Small Tool & Minor Equipment	-	3,724	-	-	-	-
AS305220-531011	Fire Fgthr Equipmt, Bunker Gear	-	-	240,000	167,000	-	-
AS305220C-531003	Operating Supplies	-	-	6,496	-	-	-
FD305220-531011	Fire Fgthr Equipmt, Bunker Gear	120,462	103,812	-	-	-	-
FD305220-536001	Computer peripherals	-	1,156	-	-	-	-
Total Supplies		155,478	108,691	246,496	167,000	-	-
Services & Passthrough Pmts							
AS305210-545000	Operating Rentals & Leases	-	4,006	-	-	-	-
AS305210-547000	General Utilities	23,221	-	-	-	-	-
AS305210-548000	Repair & Maint Services	-	2,900	-	-	-	-
AS305210-548002	Maintenance Services	15,800	-	-	-	-	-
AS305210-548007	Cleaning/Janitorial Services	14,659	-	-	-	-	-
AS305210C-547000	General Utilities	12,844	-	-	-	-	-
FD305220-541000	Professional Services	-	12,057	-	-	-	-
FD305220-545004	Equipment Rental	10,969	8,933	-	-	-	-
FD305220-547000	General Utilities	19,206	5,748	-	-	-	-
FD305220-548000	Repair & Maint Services	-	2,944	-	-	-	-
Total Services & Passthrough Pmts		96,700	36,588	-	-	-	-
Capital Expenditures							
AS305210C-561000	Land	(5,617)	-	-	-	-	-
AS305210C-562000	Buildings & Structures	23,132,953	857,027	19,640	-	-	-
AS305220-564000	Machinery & Equipment	-	-	951,013	-	-	-
AS305220C-561000	Land	980	-	-	-	-	-
AS305220C-562000	Buildings & Structures	22,328,105	1,304,218	-	-	-	-
AS305220C-564000	Machinery & Equipment	221,512	22,807	-	-	-	-
Total Capital Expenditures		45,677,933	2,184,052	970,653	-	-	-
Transfer Out to Other Funds							
AS305180-750000	Transfer Out to General Fund	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849
AS305180-750306	Transfer Out to 306	-	600,000	-	-	-	-
AS305180-750501	Transfer Out to 501	147,693	319,413	52,000	52,000	-	-
Total Expenditures		\$ 46,077,803	\$ 4,317,561	\$ 3,440,616	\$ 2,390,467	\$ 1,319,019	\$ 1,317,849



INFORMATIONAL MEMORANDUM

TO: City Council

FROM: Vicky Carlsen, Finance Director

CC: Mayor Ekberg

DATE: September 20, 2022

SUBJECT: LEOFF 1 Retiree Self-Insured Healthcare Plan 2023-2024 Proposed Budget

ISSUE

Review the LEOFF 1 Retiree Self-Insured Healthcare Plan fund 2023-2024 proposed budget.

BACKGROUND

This fund accounts for the City's self-insured healthcare plan for Law Enforcement Officers and Firefighters (LEOFF) retirees. The fund receives contributions from both the police and fire departments on behalf of the retired LEOFF 1 employees. The City currently has 32 members receiving benefits under this plan. It is a closed plan, meaning no new members are able to join LEOFF 1.

DISCUSSION

This fund covers the City's LEOFF 1 retiree self-insured healthcare claims and administrative fees. The budget has been drafted to reflect estimated expenses and is funded at the level recommended by the City's broker and actuary.

RECOMMENDATION

For information and discussion

ATTACHMENTS

Draft LEOFF 1 Retiree Self-Insured Healthcare Plan Fund 2023-2024 Budget

DEPARTMENT: Finance
FUND: LEOFF I Retiree Self-Insured Healthcare Plan
RESPONSIBLE MANAGER: Vicky Carlsen

DIVISION: N/A
FUND NUMBER: 503
POSITION: Finance Director

Description

This fund accounts for the City's self-insured healthcare plan for Law Enforcement Officers and Fire Fighters (LEOFF I) retirees. This fund receives contributions on behalf of retired LEOFF I employees through their respective organization units. Healthcare claims and program administrative fees are expensed in this fund.

2021-2022 Accomplishments

- ◆ Optimized use of Medicare insurance coverage to manage plan costs. **Strategic Goal 4**

2023-2024 Outcome Goals

- ◆ Continue to analyze and revise funding structure to achieve a smooth and predictable premium trend. **Strategic Goal 4**

2023-2024 Indicators of Success

- ◆ A smooth funding trend is achieved. **Strategic Goal 4**
- ◆ Reserves levels are maintained. **Strategic Goal 4**
- ◆ Costs are managed and stabilized. **Strategic Goal 4**

Revenue and Expense Summary

<i>LEOFF 1 Self-Insured Healthcare Plan</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	21,631	405	439	1,000	500	500	-50.0%	0.0%
Employer Trust Contributions	254,868	270,249	295,755	435,000	350,000	350,000	-19.5%	0.0%
Total Operating Revenue	276,499	270,654	296,194	436,000	350,500	350,500	-19.6%	0.0%
Operating Expenses								
Insurance Program Costs	374,959	331,071	288,486	479,500	426,296	441,784	-11.1%	3.6%
Professional Services	-	-	1,750	5,000	5,000	5,000	0.0%	0.0%
Other Expenses	-	-	-	500	500	500	0.0%	0.0%
Total Operating Expenses	374,959	331,071	290,236	485,000	431,796	447,284	-11.0%	3.6%
Indirect Cost Allocation	-	11,920	12,040	12,040	12,642	13,274	5.0%	5.0%
Total Expenses	374,959	342,991	302,276	497,040	444,438	460,558	-10.6%	3.6%
Beginning Fund Balance	435,054	336,595	264,258	264,258	258,176	164,238	-2.3%	-36.4%
Change in Fund Balance	(98,459)	(72,336)	(6,082)	(61,040)	(93,938)	(110,058)	53.9%	17.2%
Ending Fund Balance	\$ 336,595	\$ 264,258	\$ 258,176	\$ 203,218	\$ 164,238	\$ 54,180	-19.2%	-67.0%
Unrestricted	336,595	264,258	258,176	203,218	164,238	54,180	-19.2%	-67.0%
IBNR Reserve	137,500	82,500	63,905	137,500	76,585	80,337	-44.3%	4.9%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN503200-361110	Investment Interest	\$ 8,751	\$ 405	\$ 439	\$ 1,000	\$ 500	\$ 500
FN503200-361320	Unrlzd Gain(Loss)-Investments	12,880	-	-	-	-	-
FN503200-369700	Trust Contributions-Employer	254,868	270,249	295,755	435,000	350,000	399,000
Total Operating Revenues		276,499	270,654	296,194	436,000	350,500	399,500
Total Revenues		\$ 276,499	\$ 270,654	\$ 296,194	\$ 436,000	\$ 350,500	\$ 399,500

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW103100-511000	Salaries						
PW103100-512000	Extra Labor						
PW103100C-511000	Salaries						
PW103100C-513000	Overtime						
PW103800C-511000	Salaries						
Total Salaries & Wages		-	-	-	-	-	-
FN503200-525500	Self Insured Medical Claims	92,323	76,374	42,727	150,000	129,948	135,731
FN503200-525501	Dental Claims	40,400	38,883	10,220	50,000	60,201	64,505
FN503200-525502	Prescription Claims	111,563	109,852	47,599	140,000	102,429	104,478
FN503200-525503	Vision Claims	4,349	4,727	2,553	8,000	6,159	6,394
FN503200-525504	Stop Loss Reimbursements	-	3,403	-	-	-	-
FN503200-525506	TPA Admin Fees	15,914	16,106	5,746	18,000	17,218	17,734
FN503200-525507	Excess Loss Premiums	12,369	14,285	5,062	20,000	17,341	19,942
FN503200-525508	Long Term Care	10,385	11,819	98,229	15,000	15,000	15,000
FN503200-525510	IBNR Adjustment	-	-	-	500	-	-
FN503200-525520	Out of Pocket Costs	31,297	5,939	8,214	30,000	78,000	78,000
FN503200-525521	Medicare Plan B	56,357	49,684	68,136	48,000	-	-
Total Personnel Benefits		374,959	331,071	288,486	479,500	426,296	441,784
FN503200-541000	Professional Services	-	-	1,750	5,000	-	-
FN503200-541007	Contracted Services	-	-	-	-	5,000	5,000
FN503200-549000	Miscellaneous Expenses	-	-	-	500	-	-
FN503200-549999	Other Miscellaneous Expenses	-	-	-	-	500	500
Total Services & Passthrough Pmts		-	-	1,750	5,500	5,500	5,500
FN503200-750190	Transfer Out ICA	-	11,920	12,040	12,040	12,642	13,274
Total Transfers Out		-	11,920	12,040	12,040	12,642	13,274
Total Expenses		\$ 374,959	\$ 342,991	\$ 302,276	\$ 497,040	\$ 444,438	\$ 460,558

