



City of Tukwila
**Finance and Governance
 Committee**

- ◆ **Kate Kruller, Chair**
- ◆ **Kathy Hougardy**
- ◆ **De'Sean Quinn**

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AGENDA

MONDAY, FEBRUARY 13, 2023 – 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 LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 965223169#**

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

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

Item	Recommended Action	
1. BUSINESS AGENDA		
a. Public Safety Plan financing update. <i>Vicky Carlsen, Finance Director; and Brandon Miles, Business Relations Manager</i>	a. Discussion only.	
b. Monthly General Fund update (November 2022). <i>Tony Cullerton, Deputy Finance Director</i>	b. Discussion only.	Pg.1
c. 2022 ARPA (American Rescue Plan Act) report. <i>Julie Hatley, ARPA Analyst</i>	c. Discussion only.	Pg.7
2. MISCELLANEOUS		

Next Scheduled Meeting: *February 27, 2023*



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INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Tony Cullerton, Deputy Finance Director**

CC: **Mayor Ekberg**

DATE: **February 13, 2023**

SUBJECT: **November 2022 General Fund Departmental Budget-to-Actuals Report**

Summary

The purpose of the November 2022 General Fund Financial Report is to summarize for the City Council the general state of departmental expenditures and to highlight significant items. The following provides a high-level summary of the departmental financial performance.

The November 2022 report is based on financial data available as of February 1, 2023, for the period ending November 30, 2022. Additional details can be found within the included financial report.

Expenditures

General Fund departmental expenditures totaled \$55.8 million through November, which is \$832,265 less than the allocated budget of \$56.6 million. Department 20, which is transfers to other funds, totaled \$8.5 million, which is \$987,981 greater than the allocated budget. While Non-Departmental is reporting current expenditures greater than the same period last year, the department has only expended 78% of their annual budget at 92% of the year. Additional 4th quarter transactions are pending that will bring the Non-Departmental expenditures more in line with the annual budget. Examples of pending transactions include an ARPA transfer to Fund 103 – Residential Streets, for Traffic Calming, a transfer to Fund 305 – Public Safety Plan, for fire equipment, and an outstanding debt service payment. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year. Transfers to capital project funds are transferred to capital project funds as needed for cash flow purposes. Debt service transfers are done quarterly.

In total, the General Fund reported expenditures of \$64.3 million, which is equivalent to 84% of the annual budget at the completion of 91.7% of the year. At the completion of November, all General Fund departments are currently reporting expenditures below their YTD annual budget.

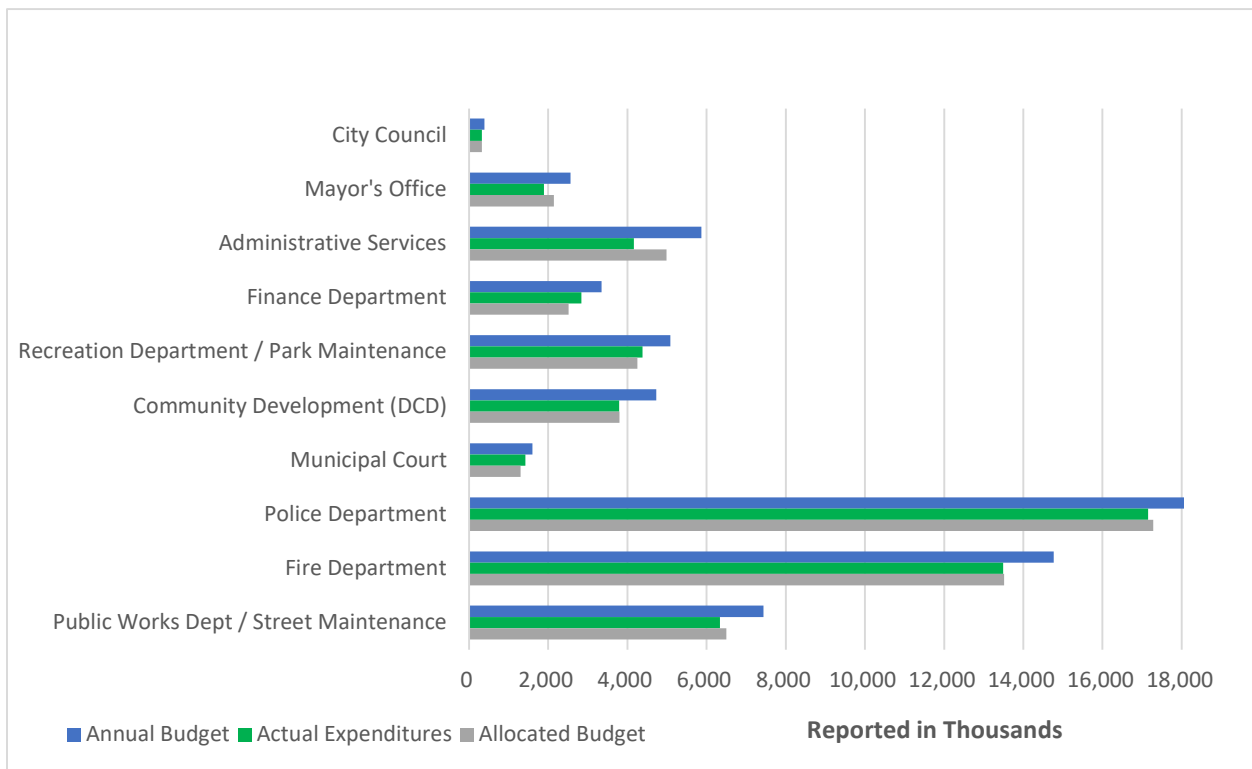
This report reflects an approved \$480,000 budget increase for the Fire Department. **Fire** is within budget through November but will exceed budget by the end of December due to overtime expenditures that exceed the revised budget. Fire is projected to end the year at around **\$217,860** over budget, amounting to 101% of budget.

Departmental Variances

Year to Date Department Expenditures Compared to Allocated Budget Through November 2022:

	BUDGET		ACTUAL			Allocated Budget vs Actual OVER/(UNDER)	% Expended
	2022 Annual	2022 Allocated	2020	2021	2022		
EXPENDITURES BY DEPARTMENT							
City Council	385,826	321,832	313,457	303,307	324,608	2,777	84.1%
Mayor's Office	2,565,927	2,145,791	1,934,073	1,821,487	1,893,307	(252,484)	73.8%
Administrative Services	5,869,141	4,989,508	4,097,026	4,385,492	4,159,294	(830,214)	70.9%
Finance Department	3,347,587	2,512,414	2,200,551	2,245,252	2,835,159	322,744	84.7%
Recreation Department / Parks Maintenance	5,083,108	4,252,399	3,735,479	3,821,491	4,381,896	129,496	86.2%
Community Development (DCD)	4,732,212	3,800,303	2,817,471	3,514,149	3,792,153	(8,150)	80.1%
Municipal Court	1,597,482	1,298,702	1,138,266	1,096,252	1,421,621	122,919	89.0%
Police Department	19,844,123	17,283,570	15,908,826	16,123,850	17,154,930	(128,640)	86.4%
Fire Department	14,772,033	13,519,401	11,572,798	12,572,008	13,494,371	(25,029)	91.4%
Public Works Dept / Street Maintenance	7,434,770	6,499,221	5,696,985	5,961,468	6,333,537	(165,684)	85.2%
Subtotal	65,632,209	56,623,141	49,414,932	51,844,756	55,790,876	(832,265)	85.0%
Non Departmental	10,885,754	7,533,368	2,929,357	3,985,975	8,521,349	987,981	78.3%
Total Expenditures	76,517,963	64,156,509	52,344,289	55,830,731	64,312,225	155,716	84.0%
						% of Year	91.7%

The graph below shows the Annual Budget, Actual Expenditures, and Allocated Budget amounts for the General Fund departments.



Per ordinance, the City adopts a biennial budget by fund. This is the required level of reporting for external authoritative sources of oversight such as of the Washington State Auditor's office. This level of reporting is also utilized for purposes of debt issuance and by other stake holders. For managerial reporting and internal use, the city reports activity at the department level. This provides more details and additional information used by decision makers within the city and those charged with governance. In an effort to provide an enhanced level of reporting, additional information is being provided for activity at the category level that reflect an increase of more than 5% AND \$50,000.

The table below continues to display 2021/2022 change in spending by \$ and % for informational purposes. It is important to point out that 2020 & 2021 were pandemic years. 2022 was a year that entities and organizations began to transition out of the pandemic. Historically, local governmental entity revenues and expenditures are consistent, with variances hovering around 5%. The past three years have been an exception. Therefore, reporting on the last two months of 2022, will have less emphasis on the change in spending habits between 2021 and 2022, and focus more on the **% Expended YTD** column.

While some individual line items are reported higher than the same period last year, every category total is under the % Expended YTD column is less than the YTD budget allocation of 91% of the year.

The information below provides details of categories reporting percent spent greater than 91% (% of the year completed) and \$50,000 over the allocated budget.

INFORMATIONAL MEMO

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General Fund
City of Tukwila
General Fund Expenditures

Year-to Date as of Nov 30, 2022

	BUDGET		ACTUAL			COMPARISON OF RESULTS				
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% Expended YTD	Change		
								\$	%	
511 Salaries	32,902,451	29,172,349	25,584,064	25,579,957	27,390,838	(5,511,613)	83.2%	1,810,881	7.1%	
512 Extra Labor	584,220	208,122	131,789	184,610	384,188	(200,032)	65.8%	199,578	108.1%	
513 Overtime	2,200,115	2,098,039	1,220,927	2,077,536	2,382,719	182,604	108.3%	305,183	14.7%	
515 Holiday Pay	515,500	314,804	317,034	314,804	360,941	(154,559)	70.0%	46,137	14.7%	
521 FICA	2,276,955	1,920,541	1,578,012	1,621,898	1,748,429	(528,526)	76.8%	126,531	7.8%	
522 Pension-LEOFF	920,517	898,032	945,882	877,849	938,685	18,168	102.0%	60,836	6.9%	
523 Pension-PERS/PSERS	1,494,905	1,284,357	1,499,745	1,401,608	1,342,989	(151,916)	89.8%	(58,618)	(4.2%)	
524 Industrial Insurance	876,892	823,977	793,541	822,969	688,994	(187,898)	78.6%	(133,975)	(16.3%)	
525 Medical & Dental	7,551,216	6,798,189	5,650,288	6,215,622	6,704,327	(846,889)	88.8%	488,705	7.9%	
526 Unemployment	0	0	63,114	45,019	37,205	37,205	-	(7,813)	(17.4%)	
528 Uniform/Clothing	8,525	3,985	2,409	3,985	8,592	67	100.8%	4,606	115.6%	
Total Salaries & Benefits	49,331,296	43,522,394	37,786,805	39,145,857	41,987,908	(7,343,388)	85.1%	2,842,051	7.3%	
531 Supplies	950,636	589,873	465,708	543,398	456,422	(494,214)	48.0%	(\$86,976)	(16.0%)	
532 Repairs & Maint Supplies	299,025	225,424	272,858	197,154	339,112	40,087	113.4%	\$141,957	72.0%	
534 Resale Supplies	10,000	0	235	0	859	(9,141)	8.6%	\$859	Null	
535 Small Tools	41,250	41,250	98,593	98,662	72,255	31,005	175.2%	(\$26,407)	(26.8%)	
536 Technology Supplies	13,000	13,000	42,309	67,028	91,356	78,356	702.7%	24,328	36.3%	
537 Fleet Supplies	3,000	3,000	12,009	3,125	6,531	3,531	217.7%	3,406	109.0%	
Total Supplies	1,316,911	872,548	891,712	909,367	966,534	(350,377)	73.4%	57,167	6.3%	
541 Professional Services	7,575,918	6,059,783	5,554,679	5,724,948	6,052,065	(1,523,853)	79.9%	327,117	5.7%	
542 Communications	458,739	404,708	445,145	404,708	432,177	(26,562)	94.2%	27,469	6.8%	
543 Professional Development	252,921	252,921	373,714	323,390	337,990	85,069	133.6%	14,600	4.5%	
544 Advertising	40,250	10,764	14,161	11,432	21,567	(18,683)	53.6%	10,135	88.7%	
545 Rentals	478,484	364,293	401,536	396,449	307,377	(171,107)	64.2%	(89,071)	(22.5%)	
546 Technology Services	348,291	348,291	707,736	653,633	540,813	192,522	155.3%	(112,820)	(17.3%)	
547 Utilities	2,034,285	2,034,285	1,714,505	2,138,812	2,196,368	162,083	108.0%	57,556	2.7%	
548 Repairs & Maint Services	2,185,367	1,944,012	1,154,277	1,858,187	2,096,752	(88,615)	95.9%	238,566	12.8%	
549 Miscellaneous	879,747	199,169	365,165	162,040	549,887	(329,860)	62.5%	387,846	239.4%	
Total Services	14,254,002	11,618,226	10,730,920	11,673,599	12,534,996	(1,719,006)	87.9%	861,398	7.4%	
561 Capital Outlay-Land	0	0	0	0	893	893	-	0	-	
564 Machinery & Equipment	730,000	157,698	5,495	115,933	300,544	(429,456)	41.2%	184,612	159.2%	
Total Capital Outlay	730,000	157,698	5,495	115,933	301,437	(428,563)	41.3%	185,505	160.0%	
750 Transfers Out	10,885,754	7,985,643	2,929,357	3,985,975	8,521,349	(2,364,405)	78.3%	4,535,373	113.8%	
Total Non Operating Expense	10,885,754	7,985,643	2,929,357	3,985,975	8,521,349	(2,364,405)	78.3%	4,535,373	113.8%	
TOTAL EXPENDITURES	76,517,963	64,156,509	52,344,289	55,830,731	64,312,225	(12,205,739)	84.0%	8,481,494	15.2%	

% of Year Completed 91.7%

Category: Overtime

Variance: 108.3% and \$182,604

Explanation: Increase in Fire Overtime. Spending in 2022 Fire OT has increased by \$305,183 over the same period in 2021. As stated earlier in this report, Fire received a \$480,000 budget increase in the form of a budget amendment. However, December spending is showing that Fire will exceed their 2022 amended budget amount.

Category: Technology Supplies

Variance: 702.7% and \$78,356

Explanation: Expenditures that are budgeted in Supplies are coded to Technology Supplies. The line item, Supplies, reports the column labeled, % Expended YTD, as of November, is 48% at 91% of the year. 2022 is the first year in the new ERP system and budgets, that were prepared using the former ERP system's GL coding structure had to be reallocated to the new GL coding structure. As it was difficult to determine what percentage of the supplies budget was actually related to technology, the budget was left in the Supplies category, but transactions were coded

to the correct category. Technology Supplies reports a higher number in % Expended YTD simply because of how the budget was reallocated in the new ERP system.

Category: Professional Development

Variance: 113.6% and \$85,069

Explanation: Similar to the explanation above, changes in the GL coding structure resulted in Miscellaneous retaining a portion of budget allocation that should be reported in Professional Development. While Professional Development exceeded the % Expended YTD by 133%, the 2022 spending has increased over 2021 by only \$14,600, demonstrating a similar and consistent spending pattern between 2021 and 2022.

Category: Technology Services

Variance: 155.3% and \$192,522

Explanation: The Total Services Category reports total combined expenditures of 87.9% at 91.7% of the year. As explained above, a change in the GL coding structure has allocated budgets reflected between accounts. For example, Technology Services shows % Expended YTD of 155.3%. However, spending in 2022 is \$112,820 less than 2021. As a result of a change in coding, a portion of the Technology Services budget is reflected in Professional Services category. While category budgets are adjusting to an enhanced coding structure, transaction activity is being coded to accurately reflect spending in the proper accounts.

Category: Utilities

Variance: 108% and \$162,083

Explanation: This is due to rate increases above what was budgeted in 2020 when the 2021-2022 budget was drafted. With the addition of the Justice Center and new fire stations, additional utilities were added, resulting in increased utility costs. As the table above displays, the rise amounts to a 2.7% increase in 2022 over 2021.



INFORMATIONAL MEMORANDUM

TO: Finance and Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Julie Hatley, ARPA Funds Analyst

CC: Mayor Ekberg

DATE: February 13, 2023

SUBJECT: Total 2022 American Rescue Plan Act (ARPA) Fund Expenditures and Benefits to our Community

ISSUE

Staff is reporting the total 2022 ARPA-funded expenditures, and 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 provided 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 and the second half received in July of 2022. Funds must be spent or contractually committed by December 31, 2024.

DISCUSSION

These tables outline total 2022 ARPA-funded expenditures from January 1, 2022 to December 31, 2022. Each expenditure meets Treasury compliance requirements and directly or indirectly benefit the visitors, residents, and business owners in our community. A summary follows for the balance of ARPA funds available, after 2021 and 2022 expenditures, to spend on 2023-2024 council-approved budget allocations.

Administrative Services:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Rent & Utility Assistance	\$500,000	\$232,782	\$267,218	*ARPA assisted 92 individual households. (Q1 47; Q2 25; Q3 17; Q4 3). *Income to rent ratios of 100% remained high in 2022 at 52% of those we assisted (double the amount in 2019). *Among those assisted, the number of financially fragile residents increased and 'middle ground' residents decreased. *The United Way Eviction Prevention Rental Assistance Program fund was used more in Second Half 2022 due to higher levels of assistance available including paying forward a few months.

Administrative Services:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Leadership Initiative	\$25,000	\$1,869	\$23,131	*Renamed Tukwila City Leadership Initiative (TCL). Formerly Community Connectors. *Invited residents to participate in activities to elevate, develop and support Tukwila community leaders. *Published goals, application, and scheduled meeting dates on Web page. *Program suspended in late 2022 to assess low participation and restart in Summer 2023.

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Council Chamber Build Out	\$200,000	\$14,493	\$185,507	*Modernized public access TV infrastructure for community & hybrid access. *Additional improvements planned as part of a future, major City Hall upgrade.

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Over Allocation	Community Benefits Summary
DarkTrace Cyber Security	\$25,000	\$25,670	\$670	*Specific details not released to ensure security risk is not created.

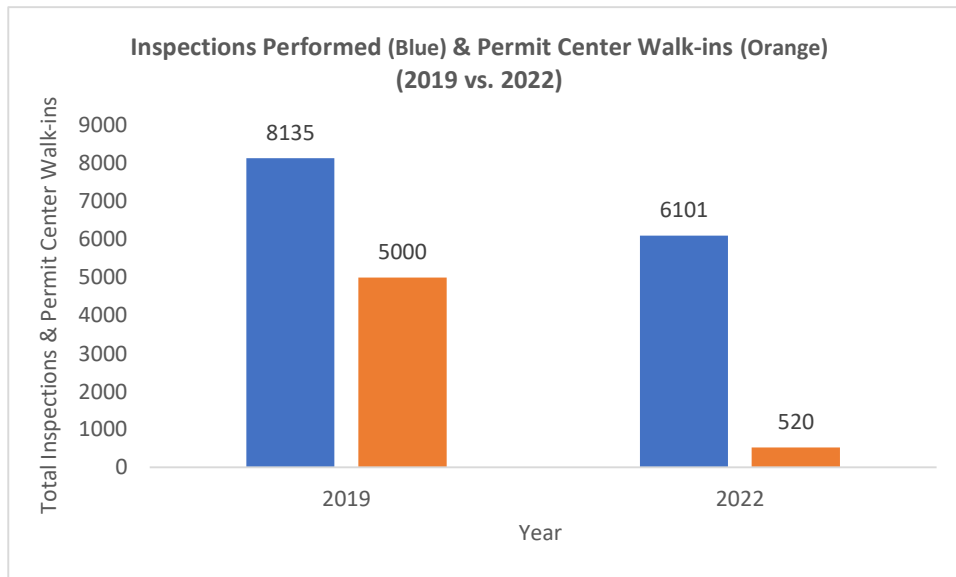
Finance Department:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
ARPA Funds Analyst	\$160,000	\$127,637	\$32,363	*Researched, documented & reconciled each individual 2021 and 2022 expenditure for all department allocations (monthly, quarterly, half-yearly, and annually). *Prepared & successfully submitted first ARPA annual report to US Treasury (no errors). *Recorded & reported ARPA expenditures for 2021 State Audit (no errors). *Established ARPA best practices & coordinated City-wide communication. *Provided ongoing support across departments for ARPA questions/concerns and relayed updates per revised US Treasury publications. *Researched options to maximize ARPA-funded benefits and analyzed pre-Covid to post-COVID impacts on our community.

Community Development:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Permit Processing (2 positions)	\$300,000	\$227,049	\$72,951	<p>*Despite impacts of the pandemic, Permit Center improved services to customers seeking permits or having other development-related questions.</p> <p>*Staff refined operations, and website capabilities, resulting in applicants appreciating streamlined, time-saving virtual service over walk-in visits.</p> <p>*An estimated 5,000 walk-in customers in 2019 reduced to 520 walk-in customers in 2022 (an estimated 4,800 fewer walk-ins were required thus saving our residents & businesses valuable time).</p> <p>*City inspectors completed 6,101 Building, Mechanical, Plumbing, Electrical, Fire, and Public Works inspections in 2022 vs. 8,135 in 2019. Permit volumes were higher in 2019.</p>

Number of Inspections Remained High as Permit Center Walk-ins Significantly Reduced



Public Works:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Traffic Calming	\$400,000	\$317,546	\$82,454	<p>Community Requests Addressed using ARPA Funds:</p> <p><u>Allentown Neighborhood Improved Safety and Livability</u> *Balance inherent conflict of high-volume freight movement related to BNSF Intermodal Yard and residential life. *Work Completed: Allentown Speed and Safety Study Completed (including data collection, public outreach, and document production).</p> <p><u>Tukwila Community Center Pedestrians</u> *Improve walking condition safety with pedestrian warning signs. *Work Completed: Rectangular Rapid Flashing Beacon (RRFB) design at two locations in Allentown, S 124th Street at 44th Avenue S and 46th Avenue S.</p> <p><u>Tukwila Elementary School & Cascade View Elementary School Pedestrians</u> *Improve student and neighbor safe walking conditions, reduce vehicle speeds, and improve visibility of students. *Work Completed: Preliminary data collection and analysis for future improvements. *Work Pending: Published recommendation study is pending Tukwila School District availability to meet for a preliminary findings review and City recommendations.</p> <p><u>Benefits:</u> *Residents, businesses and visitors benefit from all traffic calming treatments with safer driving, walking and biking conditions. *Pedestrians will have higher visibility to access Tukwila Community Center, schools, and residential areas, improving their safety and reducing vehicle speeds of cars and heavy trucks.</p>

Benefits of Rectangular Rapid Flashing Beacons for Pedestrian Safety

Safety Benefits:
 RRFBs can reduce crashes up to:
47%
 for pedestrian crashes.⁴

RRFBs can increase motorist yielding rates up to:
98%

Source: Federal Highway Administration Report (2017)

Public Works:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Residential Street Maintenance (Fund 103)	\$335,000	\$215,951	\$119,049	<p><u>Completed and Ongoing Work Locations:</u></p> <ul style="list-style-type: none"> *Snow and ice response including plowing and deicing the roads. *Sweeping and blowing leaves from sidewalks. *Guardrail maintenance at 147th, Tukwila Parkway, and Southcenter Blvd. *Vegetation control for site distance at intersections and around traffic signs. *Litter control and illegal-dumping clean ups along Right of Ways (ROWS). *Mowing grass in ROWs on roads and vegetation on 4+ acres of streetscape. *Repaired our 20 individual irrigation systems. *MUTCD required annual maintenance: street striping, thermoplastic stop bars/turn arrows, and installation of the raised pavement markers (buttons). *Homeless encampment cleanups at 180th Bridge, Tukwila International Blvd, West Valley Hwy, Southcenter Blvd, East Marginal Way, and along Green River. <p><u>Benefits of Maintenance:</u></p> <ul style="list-style-type: none"> *Public safety. *Resident preference and inviting environment for visitors. *Maintain infrastructure. *MUTCD required maintenance. <p><u>Challenges:</u></p> <ul style="list-style-type: none"> *Loss of qualified people and budget for tasks. *Inability to maintain an adequate service level with repeated litter/dumpings. Increased homeless encampments. *Increased schedule of cleaning bus stops to maintain sanitary environment.

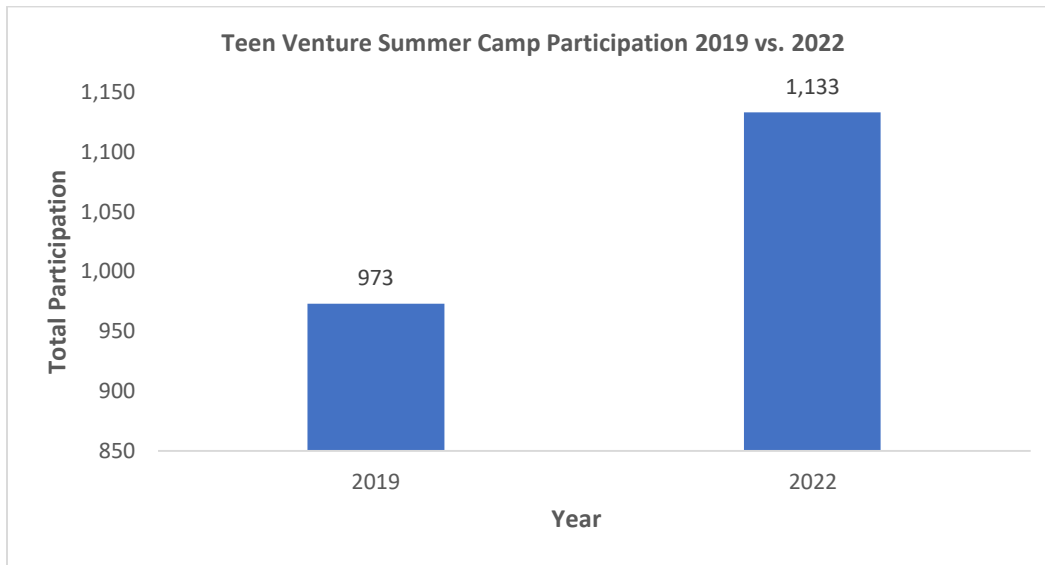
Fire Department:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Over Allocation	Community Benefits Summary
Fire-OT for Minimum Staffing Level	\$300,000	\$462,872	\$162,872	*Maintains full staff levels for each A, B, C Shift to best support the well-being of the people and property in our community.

Recreation:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Summer Camp (Teens & Preschool)	\$100,000	\$56,371	\$43,629	<p><u>Teen Venture Camps:</u> *Restored Teen Venture Camp after 2 year absence (camp last provided 2019). *Program goals: Socialization and group management skills, safe environment with day & evening options, exercise and sports, engaging camp activities. *Overall program participation units higher in 2022 at 1,133 vs. 2019 at 973. *Participant unit example: 40 students x 5 days of camp = 200 units. Staff schedules & supplies are correlated to participation. *Open Gym participation higher in 2022 at 311 vs. 2019 at 64. *Teen participation levels vary in general, compete with summer employment, and previous year attendance rates impact rollover numbers. Lack of continuity & awareness of programming has been a challenge.</p> <p><u>Preschool Camps:</u> *Restored preschool summer camp programming after a multi-year absence to address the negative pandemic impact on school readiness.</p>

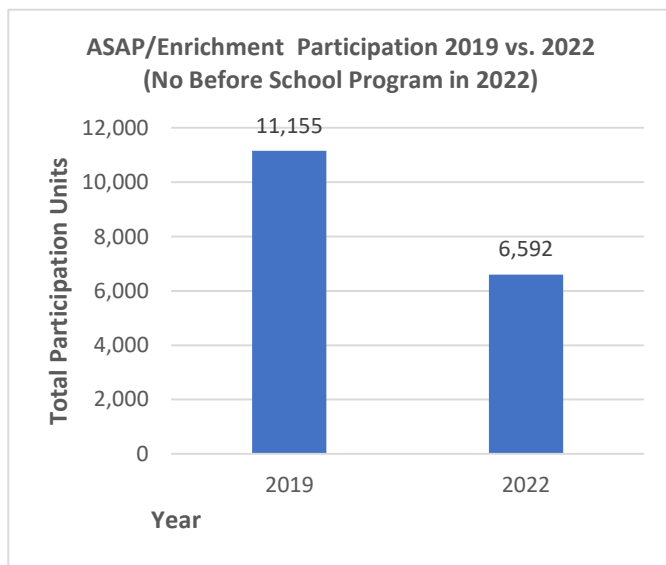
Summer Camp Participation Improved in 2022 vs. 2019



Recreation:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
After School Activities Program (ASAP) & Enrichment Classes	\$170,000	\$86,669	\$83,331	<p>Activities and Enrichment:</p> <ul style="list-style-type: none"> *Restores After School programs & frozen staff positions from pandemic. *Preschool expanded to address negative pandemic impact on school readiness for: social skills, classroom/group management, motor skills, & educational enrichment for kindergarten preparation. *Enrichment Instructors: African drumming, martial arts, crafts, & sports clinics. *ASAP: safe childcare, homework help, STEM & educational activities, high & low energy games, art & crafts, Social & Emotional Learning projects, free play. Museum of Flight, Aviation High School, Nature Vision, & Library. *Important socialization to address negative impact of schools closed. *Staff monitor resident requests & schedule accordingly. No fees charged. <p>Participation Levels:</p> <ul style="list-style-type: none"> *Preschool participation units consistent at 192 throughout 2022. *ASAP participant numbers consistent from 2021 restart to December 2022; focusing on program quality. *ASAP/Enrichment had 6,592 participant units in 2022 vs. 11,155 participant units in pre-pandemic 2019. 2019 offerings included Before School (0 in 2022). *Student & parent feedback shows they greatly value restored programming.

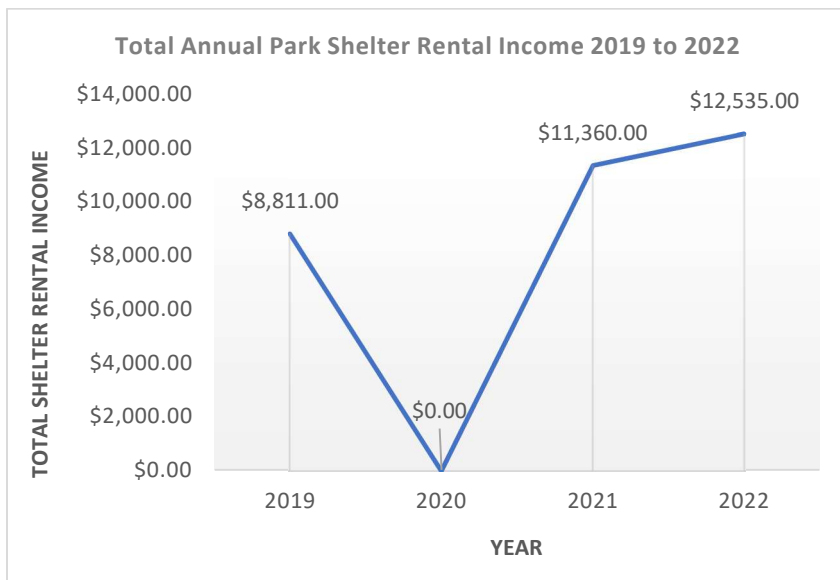
2019 Before & After School Higher than 2022 After School Only



Recreation:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Parks Maintenance (2 positions)	\$160,000	\$127,637	\$32,363	<p><u>Trash Pickup</u> *Nearly 1,900 trash cans were changed. *Daily trash rounds required 1,000 staff hours (not including drive time). *Nearly 67,000 lbs of garbage was removed from two sizes of trash cans. *An additional 15,000 lbs of loose trash was removed (by filling a 5 lb can almost 2,900 times). *An additional amount of garbage was removed during Homeless Encampment Cleanups. Encampment litter & dumping required cleaning up 15 times in 2022.</p> <p><u>Concrete</u> *3 cubic yards of concrete, mixed mostly by hand, one bag a time. *Installed garbage can replacements, concrete pad replacements, under-bench pads, & bollard installations (short posts to prevent or divert traffic).</p> <p><u>Park Improvements</u> *Tukwila gazebo replacement, shelter roof replacements at Foster, Riverton, & Duwamish parks, & several parking lot repavings. *Staff performed well over 54 graffiti removals off park property.</p> <p><u>Repairs & Equipment Replacements</u> *19 irrigation repairs, controller upgrades, overhauls, & additions. *18 new garbage cans.</p> <p>*Staff reports that very old equipment was replaced (using non-ARPA funds) that will save on labor going forward. *Park use increased as evidenced by 2022 shelter rental income vs. 2019.</p>

Example of Increased Park Usage: 2022 Shelter Rental Income Higher than Pre-Pandemic Level



Allocations Without 2022 Expenditures:

Allocation	Total 2022 Allocation	Total 2022 Expenditures	Funds Remaining	Community Benefits Summary
Business Assistance	\$185,000	\$0	\$185,000	*Department didn't use ARPA funds for programming.
SeeClickFix	\$15,000	\$0	\$0	*Software had 2021 renewal, so the 2022 Allocation was used to pay bill in 2021. Renews again in 2023.

Summary of Allocations and Expenditures 2021 to 2024

Actual spending data for 2021 and 2022 shows the total amount of underspent funds those years. Budget allocations for 2023-2024 were approved based on estimates of expected spending from departments before the end 2022 during the 2023-2024 budget planning season.

Allocations	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2024 Budget
Traffic Calming	\$ 100,000	\$ 100,000	\$ 400,000	\$ 317,546	\$ 400,000	\$ 400,000
Before & After School	84,000	41,276	170,000	86,669	170,000	170,000
Summer Camp	50,000	50,618	100,000	56,371	100,000	100,000
DarkTrace	25,000	21,910	25,000	25,670	25,000	25,000
Business Assistance (1)	15,000	10,000	185,000	-	190,000	-
Parks Maintenance	80,000	76,910	160,000	127,637	155,098	-
Street Maintenance	167,500	45,367	335,000	215,951	225,641	-
Permit Processing	125,000	112,186	300,000	227,049	246,429	-
Council Chamber Buildout	18,000	13,283	200,000	14,493	-	-
Fire OT - Minimum Staffing	225,000	330,066	300,000	462,872	-	-
Leadership Initiative	-	-	25,000	1,869	25,000	25,000
ARPA Analyst	-	-	160,000	125,448	141,511	154,893
Rent/Utility Assistance (2)	-	-	500,000	232,782	135,000	-
SeeClickFix (3)	15,000	15,689	-	-	-	-
Total Allocations Per Year	\$ 904,500	\$ 817,307	\$ 2,860,000	\$ 1,894,357	\$ 1,813,679	\$ 874,893
Total Underspent in 2021 & 2022		\$ 87,193		\$ 965,643		

(1) Budget not spent in 2021 so carried forward to 2022. Not spent in 2022 so carried forward to 2023.

(2) Budget not fully spent in 2022, so portion carried forward to 2023.

(3) Budgeted originally for 2022, however, invoiced and paid in 2021.

The chart below demonstrates the flow of ARPA funds from the City receiving them to the amount of unallocated funds remaining to allocate for 2024. Unallocated funds are the result of budget allocations made and approved by council before the end of 2022 when full knowledge of actual 2022 spending was not yet known.

Total ARPA Grant (Beginning Balance)	\$ 5,685,000
2021 Actual Spent	817,307
2021 Ending Balance	4,867,693
2022 Beginning Balance	4,867,693
2022 Actual Spent	1,894,357
2022 Ending Balance	2,973,336
2023 Beginning Balance	2,973,336
2023 Budget Allocation	1,813,679
2024 Budget Allocation	874,893
Unallocated Amount for 2024	\$ 284,764

NEXT STEPS

Analyst continues to manage and reconcile expenditures per council-approved allocations and will present a First Half of 2023 status report to the Finance & Governance committee. Staff will also prepare ARPA records in advance of the City’s 2022 State Audit and the April 2023 US Treasury ARPA required reporting.

RECOMMENDATION

Discussion only.