

BERG  
ONDS



*City of Tukwila, Washington*

# 2023-2024 BIENNIAL BUDGET

*Adopted November 28, 2022 by Ordinance No. 2688*





# City of Tukwila, Washington

## VISION

*The city of opportunity,  
the community of choice*

## MISSION

*To provide superior services  
that support a safe, inviting and  
healthy environment for our  
residents, businesses and guests.*

## VALUES

*Caring  
Professional  
Responsive*

## STRATEGIC GOALS AND OBJECTIVES

### 1 A community of inviting neighborhoods and vibrant business districts

- ◆ *Cultivate community ownership of shared spaces.*
- ◆ *Build a broad and collaborative approach to preventing crime and increasing the sense of safety.*
- ◆ *Focus City planning and investments on creating a connected, dynamic urban environment.*
- ◆ *Use City efforts and investments to realize established visions for specific sub-areas.*
- ◆ *Build and maintain public infrastructure that supports a healthy and attractive built and natural environment.*

### 2 A solid foundation for all Tukwila residents

- ◆ *Partner with organizations that help meet the basic needs of all residents.*
- ◆ *Strive for excellent education, vocational supports, and personal growth opportunities through effective partnerships and City services.*
- ◆ *Encourage maintenance, improvements and diversity in the City's housing stock.*
- ◆ *Work to eliminate systemic barriers and provide equitable access to opportunities and services as outlined in the City's Equity Policy.*

### 3 A diverse and regionally competitive economy

- ◆ *Embrace the City's economic potential and strengthen the City's role as a regional business and employment center.*
- ◆ *Strengthen the City's engagement and partnership with the business community.*
- ◆ *Encourage development, maintenance, improvements, and diversity in the City's stock of business space.*

### 4 A high-performing and effective organization

- ◆ *Use Tukwila's Vision, Mission, and Strategic Plan to focus and prioritize City efforts.*
- ◆ *Advance Tukwila's interests through participation in regional partnerships.*
- ◆ *Continue to develop as an organization and support individual growth.*
- ◆ *Ensure City facilities are safe, efficient and inviting to the public.*
- ◆ *Ensure the long-term fiscal sustainability of the City.*

### 5 A positive community identity and image

- ◆ *Improve the City's ability to build trust and work with all members of the Tukwila community.*
- ◆ *Facilitate connections among Tukwila's communities.*
- ◆ *Promote a positive identity and image of Tukwila.*



# **CITY OF TUKWILA WASHINGTON**

## **ADOPTED BUDGET**

**2023 – 2024**

### Elected Officials

MAYOR: Allan Ekberg

COUNCIL: Kathy Hougardy  
De'Sean Quinn  
Kate Kruller  
Thomas McLeod  
Cynthia Delostrinos  
Johnson  
Mohamed Abdi  
Tosh Sharp

POPULATION: 21,798  
ASSESSED VALUE: \$8.98 Billion



This page intentionally left blank

---

---

**2023 – 2024 BIENNIAL BUDGET  
TABLE OF CONTENTS**

	<b>Page</b>
<b>I. MAYOR’S LETTER</b>	
Mayor's Letter.....	1
<b>II. INTRODUCTION</b>	
GFOA Budget Award.....	5
Budget Adoption Ordinance.....	7
Reconciliation of 2023-2024 Budget Summary to Ordinance.....	10
Organization Chart .....	11
City Officials .....	12
City Boards and Commissions.....	13
Reader’s Guide .....	16
Biennial Budget Process.....	18
Budget Calendar.....	20
Fund Definitions.....	24
Financial Structure of the City Budget.....	25
Financial Plan.....	27
Strategic Goals.....	28
<b>III. BUDGET SUMMARY</b>	
General Fiscal Environment .....	29
Priority-Based Budgeting .....	30
Performance Measures .....	34
Governmental Funds - Overview .....	46
6-Year Financial Plan .....	46
General Fund Maintenance and Operations Detail .....	50
Debt Service Summary.....	51
General Fund Revenue, Expenditures and Fund Balance .....	52
General Fund Major Revenue Sources .....	53
General Fund Major Expenditures .....	60
General Fund Expenditures by Department Summary.....	62
General Fund Expenditures by Type Summary .....	64
General Fund Programs by Tier .....	65
<b>IV. GENERAL FUND DEPARTMENTS – Legislative, Executive, Judicial</b>	
City Council .....	71
Mayor’s Office.....	76
Municipal Court .....	92

---

**V. GENERAL FUND DEPARTMENTS – Programs and Services**

Parks and Recreation .....104  
Community Development .....144  
Police Department .....170  
Fire Department.....204  
Public Works Department .....216

**VI. GENERAL FUND DEPARTMENTS – Support Services**

Administrative Services Resources.....240  
Finance.....266  
Non-Department Expenses (Dept. 20).....276  
Contingency Fund.....278

**VII. SPECIAL REVENUE AND CONTINGENCY FUNDS**

Lodging Tax.....280  
Drug Seizure.....284

**VIII. DEBT SERVICE**

Various Debt Service.....288  
General Obligation Bond Debt Service Chart.....294  
Schedule of Prior, Existing, and Future Anticipated Long-Term Debt Service.....295

**IX. CAPITAL PROJECTS**

Residential Street .....298  
Arterial Street .....302  
Land Acquisition Rec & Park Development.....308  
Urban Renewal.....314  
General Government Improvement.....316  
Fire Improvement .....318  
Public Safety Plan .....320  
City Facilities .....324

**X. ENTERPRISE FUNDS**

Water.....330  
Sewer.....342  
Golf Course .....354  
Surface Water.....366

**XI. INTERNAL SERVICE FUNDS**

Equipment Rental & Replacement.....384  
Self-Insured Healthcare Plan .....394  
LEOFF I Retiree Self-Insured Healthcare Plan .....398  
Firemen’s Pension.....400

---

## **XII. CAPITAL IMPROVEMENT PROGRAM**

Mayor's Transmittal Letter.....	404
Financial Planning Model and Capital Improvement Program Overview.....	406
Capital Improvement Project Summaries.....	409
6-Year Financial Plan.....	416
General Fund Departmental Expenditures – Attachment B.....	419
Operating Transfers – Debt Service.....	424
Capital Improvement Program Summary – Attachment C.....	426
Water Fund Summary – Attachment D.....	430
Sewer Fund Summary – Attachment E.....	433
Surface Water Fund Summary – Attachment F.....	436
Golf Fund Summary – Attachment G.....	438

## **XIII. APPENDICES**

Financial Policies.....	440
Debt Policy.....	447
Classification of Expenditures by Object.....	457
Staffing Levels.....	459
Position Changes for 2023-2024.....	461
2023 Position Salary Schedule.....	463
Fund Types.....	466
Relationship Between Functional Units and Funds.....	468
City Statistics.....	469
Major Employers in Tukwila.....	470
Principal Property Taxpayers.....	471
Programs by Tier.....	472
Glossary of Terms.....	476
List of Acronyms and Abbreviations.....	481



# City of Tukwila

Allan Ekberg, Mayor

6200 Southcenter Boulevard • Tukwila, Washington • 98188  
Tel 206-433-1800 • [www.tukwilawa.gov](http://www.tukwilawa.gov)

Dear City Council and Tukwila Community,

Every two years the Mayor formally transmits a budget to the City Council for their deliberation. Cities must pass a balanced budget by the end of the year, and here in Tukwila we have a long history of collaboration between the Mayor and Council to produce a budget that reflects our City's values. I am proud of the collaborative process we undertook to balance the 2023/2024 budget. This letter offers highlights of the adopted budget, and I would like to thank the Council and the Community for all of the hard work that resulted in the final adopted budget.

## ***Pandemic Challenges: In Tukwila and Around the Globe***

Two years ago, the City had to reduce its budget in response to impacts of the pandemic and associated lost revenues, resulting in lower service levels to our community. During the 2021/2022mbiennium we operated with less revenue, less services, and fewer staff than the previous biennium. Fortunately, the Federal American Rescue Plan Act (ARPA) funds allowed us to reinstate key positions in Parks and Recreation, Community Development, and our Streets Division to continue to provide services in these areas. However, this did not return the City to previous service levels as we remain with several positions that are being held purposely vacant due to revenue shortfall. Other non-personnel service reductions also remain. While parts of the world seemed to stand still during the most difficult time of the pandemic, we saw an unprecedented use of our Parks system as families needed safe, outdoor opportunities to gather. Our move to an online permitting system allowed individuals and contractors to apply and receive permits electronically, and a steady stream of permit applications continued to come through. Similarly, our Streets Division has seen a significant uptick in issues such as litter, dumping and vegetation management over these past two years.

The pandemic hit many in our community very hard, and I am proud of the commitment this City has made to support low-income families who experienced COVID-related wage loss over these past three years. Initially the City allocated a large portion of recaptured state sales tax funds that are dedicated to affordable housing-related programs, including rental assistance. Recaptured means state funds are returned to cities, resulting in no impact to the City's general fund budget. As a part of the City's budget process, the Council added an additional \$250,000 for rental assistance in 2021, and – thanks to ARPA funding – the Council allocated an additional \$500,000 in 2022.

As of this writing, the City has served 361 unduplicated, low-income households impacted by COVID wage loss in Tukwila with a combined total of \$557,901 in one-time rent and/or utility assistance. These payments were made directly to property managers and utility providers to stabilize households and prevent homelessness. Additional assistance was provided to the Tukwila community through King County's Eviction Prevention Rental Assistance Program (EPRAP), which helped many additional families impacted by COVID wage loss. While the need for this increased assistance is waning as the pandemic levels out, the City continues



to help households who are impacted, such as a parent unable to work because of a COVID outbreak at their child's daycare.

I would also be remiss if I didn't highlight the great work of our Police and Fire during the pandemic. Working in challenging – and constantly shifting – conditions over these past few years, these individuals continue to keep our community safe. Our Fire Department was instrumental in ensuring that COVID testing and vaccinations were available in our community, while continuing to respond effectively and quickly to fire and emergency medical calls. The women and men of our Police Department – greatly affected by lower staffing levels due to a combination of budget limitations and national staffing trends – consistently show their commitment to protecting the people and property of our community. I am proud that my proposed budget for the next two years will restore staffing levels in the Police Department.

### ***Looking Ahead: A Pandemic Becomes an Endemic but Budget Challenges Remain***

As it appears we are coming out of the pandemic and COVID-19 transforms into an endemic – something akin to the flu that will remain with us – the City's ongoing budget challenges remain. Over the years, the City has lost certain revenues as state laws have changed. For example, streamlined sales tax fundamentally decimated the City's sales tax revenues when it was instituted in 2008. Over the years, the mitigation payments associated with that change have shrunk considerably, and in the next few years they will go away all together. Other revenues – such as the telephone tax – have waned as consumer behavior changes. With so many households giving up their landlines, the City has lost revenues that will not return. Simply put, the City of Tukwila – like other cities – has a structural imbalance where our revenues do not match our expenses, particularly when our revenue growth is constrained by state law and consumer behavior. We are also experiencing the highest inflation seen in a very long time, which adds considerably to this structural imbalance.

Earlier this year, a group of residents and business representatives served on the City's *Future of Fire and EMS Services* committee to provide recommendations to myself and the Council as to the best way to sustainably provide these critical services to the Tukwila community. The group reviewed a variety of different options and ultimately recommended annexation to the Puget Sound Fire Authority (PSRFA) after a short-term contract for services. The committee recognized that annexation will provide a key dedicated revenue source for Fire and EMS services, and the PSRFA has the ability to provide a higher level of service to the Tukwila Community due to the economies of scale associated with a regional approach. Our hope is that a positive annexation vote no later than the Spring of 2024 will ensure the long-term viability of Fire and EMS services in the Tukwila community.

### ***Engaging and Listening: Community Feedback on Budget Priorities***

Before proposing the budget to the City Council, City staff sought community input on Tukwila's 2023/2024 biennial budget. This was done this in multiple ways. We presented an online tool called Balancing Act, which allowed users to take a crack at balancing the City's budget. We also offered an online survey to get feedback on service priorities, as well as opinions on whether we should implement additional service reductions or increase revenues. We also went out into the community – the Farmer's Market, boards and commissions meetings, and See You in the Park events – to gather in-person feedback.

Through these conversations it is clear that the community places a high value on the service provided by the City. While some respondents shared concerns with costs, most individuals we heard from were focused on maintaining and enhancing City services, with many providing ideas on how to increase revenue to preserve or

increase services. Below are the top priorities, in order, for which we heard support, and how I have addressed them in my proposed budget:

- *Teen, Youth and Senior Programs* – The City will maintain these programs and this budget includes an investment in our parks system of \$1.2 million to enhance the user experience in critical park assets around the City.
- *Police and Public Safety* – This budget fully funds staff in the Tukwila Police Department and will allow us to hire more officers, which will result in a higher level of service than we had in the previous biennium.
- *Fire and Emergency Medical Services* – These services will be enhanced with the contract to the PSRFA that began on January 1, 2023 and will include a higher level of service. The cost of the contract about the same as the 2022 budget for the Tukwila Fire Department and includes new services such as a broad public education effort and a new CARES unit that deploys a social worker and nurse to low-acuity calls for emergency medical services. A public vote to annex to the PSRFA is planned no later than April 2024 to cement this partnership.
- *Communications & Community Engagement* – This work is maintained in this budget with no reductions to the way we communicate and engage with the Tukwila community.
- *Infrastructure Maintenance* – Over the next two years, this budget fully funds our existing identified Neighborhood Traffic Calming Program, constructs a new bridge at 42<sup>nd</sup> into Allentown and continues to maintain and improve our utility infrastructure.
- *Human Services & Rental Assistance* – The City has had a robust response to supporting low-income community members impacted by COVID-related wage loss. This budget includes more funding specifically for this purpose and the general rental and utility assistance program we provide, as well as ongoing support to organizations working in our community around housing, wellness, food security and support for independence.

I am proud that each of these priorities are addressed in the final adopted 2023-2024 budget and thankful to the community for the significant feedback and engagement on the budget and ongoing service priorities.

### ***The Coming Biennium: A Bridge***

Because of significant financial adjustments that would come with annexation to the PSRFA in 2025, we have labeled this biennial budget as a “bridge” budget. Had we simply lined up projected revenues against expenses for the new biennium though wouldn’t have matched up. Without doing anything, there would have been shortfalls of \$4M in 2023 and a little over \$5.4M in 2024. Again, this is on top of the budget (and associated service) reductions already made for 2021 and 2022. The final proposed budget is balanced and preserves as many existing services as possible, including our Police Department which will allow us to bring staffing levels back up. To accomplish this proposal, the budget platform rests on a “three-legged stool.” Here are the legs to that stool:

**USE OF ONE-TIME FUNDS:** Normally I would not be supportive of using one-time funds for ongoing expenses, but it makes sense for this bridge budget. We have some ending fund balances from the previous biennium budget that can help us cover approximately half of the overall shortfall.

**NEW REVENUE:** The adopted budget includes a modest Business & Occupation (B&O) tax, keeping the rates competitive with our neighboring cities, the majority of which also have a B&O. It will start in January of 2024 giving businesses over a year to budget for the new expense. The B&O will allow us to fully fund and staff our Police Department, which will directly and positively impact the business community and the overall

health of the city. During the budget process we incorporated suggestions from the business community to refine the B&O and include stakeholder participation and input.

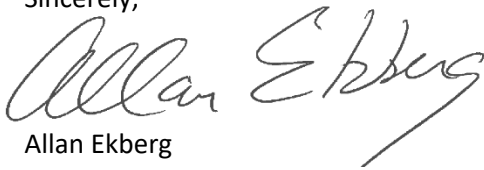
**BUDGET REDUCTIONS:** Through attrition and vacancies, this budget holds positions open to reduce the budget by more than \$1 million in both 2023 and 2024.

I am confident that our adopted budget reflects the priorities that we heard from residents, many of whom suggested a B&O as a way to stabilize our revenues and continue to provide needed services in our community.

In closing, I want to thank the Community and City Council for the thoughtful and collaborative process. The feedback we received from the broader Tukwila community was invaluable as we developed this budget and I am proud that those voices are reflected here in this document. Thank you to everyone who participated in this effort and to the Council for the intentional work they accomplished to adopt a final budget.

I appreciate the opportunity to serve as Mayor of this great city.

Sincerely,

A handwritten signature in black ink that reads "Allan Ekberg". The signature is written in a cursive, flowing style with a long, sweeping underline.

Allan Ekberg  
Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tukwila  
Washington**

For the Biennium Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Tukwila, Washington for its biennial budget for the biennium beginning January 1, 2021. In order to receive this award, a government entity must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years. We believe our current budget document continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# City of Tukwila

Washington

Ordinance No. 2688

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON; ADOPTING THE BIENNIAL BUDGET OF THE CITY OF TUKWILA FOR THE 2023-2024 BIENNIUM; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the preliminary budget of the City of Tukwila for the 2023-2024 biennium was submitted to the City Council in a timely manner for their review; and

**WHEREAS**, a Public Hearing on the proposed budget was advertised and held on November 14, 2022; and

**WHEREAS**, as budget oversight is one of its key legislative responsibilities, the City Council conducted a thorough process to deliberate the proposed 2023-2024 Biennial Budget;

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

**Section 1.** The City Council hereby amends the Mayor’s proposal and adopts the document entitled “City of Tukwila 2023-2024 Biennial Budget,” incorporated by this reference as if fully set forth herein, in accordance with RCW 35A.34.120.

**Section 2.** Cost of living adjustments (COLAs) for non-represented employees shall be implemented per the City Council’s Compensation Policy.

**Section 3.** A market and compression study for non-represented employees, as included in the 2023-2024 Biennial Budget, is expected to be completed by the end of 2023 and upon completion of the study, compensation will be adjusted per the market study with an effective date of January 1, 2020. Adjustments will be for non-represented employees on staff when the market study is completed.

**Section 4.** A full take-home vehicle program for commissioned Police Officers will be implemented with funding achieved through budget savings in the Police Department.

**Section 5.** The totals of the estimated revenues and appropriations for each separate fund and the aggregate totals are as follows:

Fund	Total Expenditures	Total Revenues
000 General	\$ 166,485,032	\$ 166,485,032
105 Contingency	7,082,148	7,082,148
101 Hotel/Motel	3,530,201	3,530,201
103 City Street	9,326,503	9,326,503
104 Arterial Street	30,749,479	30,749,479
109 Drug Seizure Fund	666,515	666,515
2XX LTGO Debt Service Funds	11,815,404	11,815,404
213 Unlimited Tax G.O. Bonds	9,615,168	9,615,168
206 LID Guaranty	764,958	764,958
233 2013 LID	1,615,678	1,615,678
301 Land Acquisition, Recreation & Park Dev.	4,692,436	4,692,436
302 Facility Replacement	2,533,800	2,533,800
303 General Government Improvements	2,345,128	2,345,128
304 Fire Improvements	600,000	600,000
305 Public Safety Plan	2,738,557	2,738,557
306 City Facilities	6,256,324	6,256,324
401 Water	22,155,562	22,155,562
402 Sewer	34,034,242	34,034,242
411 Foster Golf Course	6,094,043	6,094,043
412 Surface Water	28,393,244	28,393,244
501 Equipment Rental	7,945,539	7,945,539
502 Insurance Fund	13,172,855	13,172,855
503 Insurance - LEOFF 1 Fund	959,737	959,737
611 Firemen's Pension	1,694,370	1,694,370
Total All Funds Combined	\$ 375,266,924	\$ 375,266,924

**Section 6.** A complete copy of the final budget for 2023-2024, as adopted, together with a copy of this adopting ordinance, shall be kept on file electronically by the City Clerk and accessible from the City's website in accordance with Washington State records retention schedule requirements and City policy, and shall be made available to the public upon request. A complete copy of the final budget for 2023-2024, as adopted, together with a copy of this adopting ordinance, shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities.


**Section 7. Corrections by City Clerk or Code Reviser.** Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**Section 8. Severability.** If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

**Section 9. Effective Date.** This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this 28<sup>th</sup> day of November, 2022.

ATTEST/AUTHENTICATED:

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

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

APPROVED AS TO FORM BY:

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

Filed with the City Clerk: 11-22-22  
Passed by the City Council: 11-28-22  
Published: 12-1-22  
Effective Date: 12-6-22  
Ordinance Number: 2688

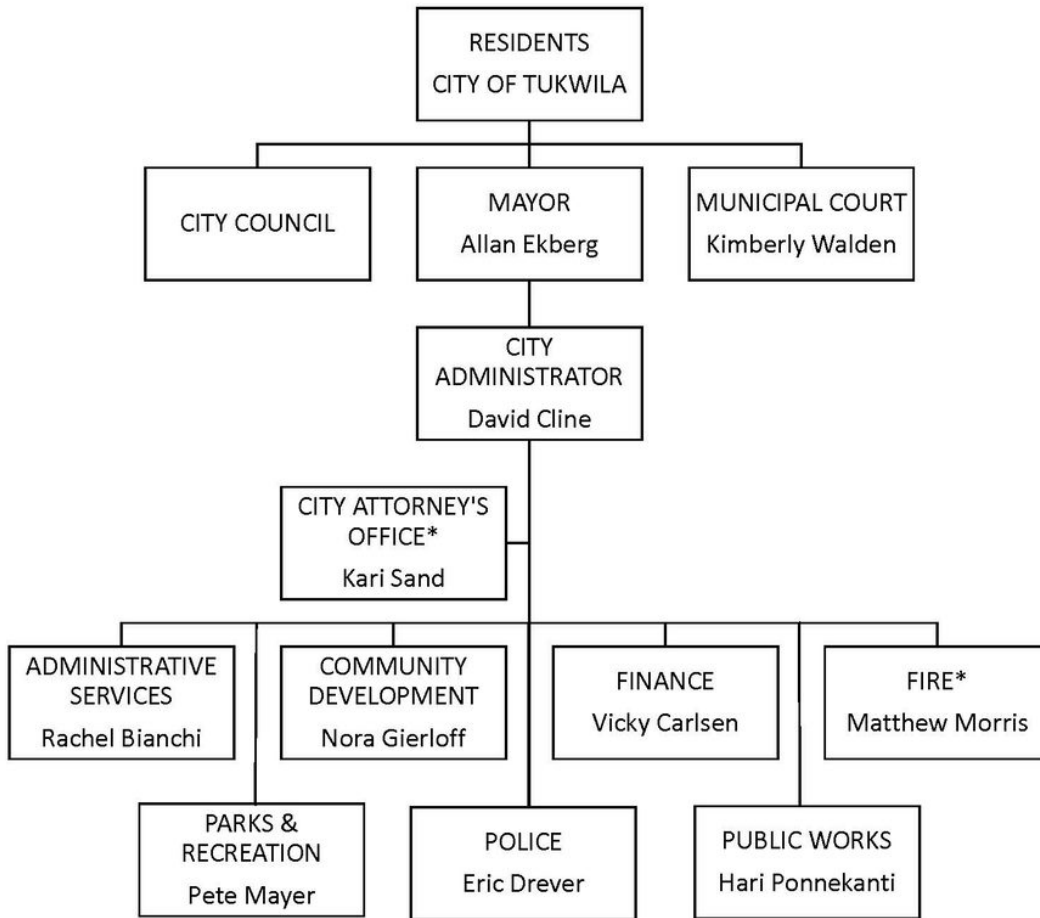


**RECONCILIATION OF 2023 - 2024 BUDGET SUMMARY TO ORDINANCE**

<b>REVENUES</b>	<b>2023 Beginning Fund Balance</b>	<b>2023 Revenues</b>	<b>2024 Revenues</b>	<b>Total Revenues</b>
000 General	\$ 19,085,142	\$ 71,839,634	\$ 75,560,256	\$ 166,485,032
101 Hotel/Motel	2,048,201	726,000	756,000	3,530,201
103 City Street	847,903	5,352,800	3,125,800	9,326,503
104 Arterial Street	6,570,879	4,873,800	19,304,800	30,749,479
105 Contingency	7,042,148	20,000	20,000	7,082,148
109 Drug Seizure Fund	435,515	115,500	115,500	666,515
2XX LTGO Debt Service Funds	-	6,179,070	5,636,334	11,815,404
213 UTGO Bonds	314,818	4,487,175	4,813,175	9,615,168
206 LID Guaranty	758,958	3,000	3,000	764,958
233 2013 LID	586,678	525,000	504,000	1,615,678
301 Land Acquisition, Recreation & Park Dev.	3,751,186	487,250	454,000	4,692,436
302 Facility Replacement	1,183,800	1,350,000	-	2,533,800
303 General Government Improvements	444,128	1,901,000	-	2,345,128
304 Fire Improvements	-	300,000	300,000	600,000
305 Public Safety Plan	538,557	1,100,000	1,100,000	2,738,557
306 City Facilities	2,274,324	2,141,000	1,841,000	6,256,324
401 Water	4,690,562	7,728,000	9,737,000	22,155,562
402 Sewer	11,742,027	10,882,300	11,409,915	34,034,242
411 Foster Golf Course	1,505,043	2,294,500	2,294,500	6,094,043
412 Surface Water	5,944,369	11,367,500	11,081,375	28,393,244
501 Equipment Rental	4,322,760	2,237,991	1,384,788	7,945,539
502 Insurance Fund	764,171	6,204,342	6,204,342	13,172,855
503 Insurance - LEOFF 1 Fund	258,737	350,500	350,500	959,737
611 Firemen's Pension	1,543,370	75,500	75,500	1,694,370
<b>Total</b>	<b>\$ 76,653,277</b>	<b>\$ 142,541,862</b>	<b>\$ 156,071,785</b>	<b>\$ 375,266,924</b>

<b>EXPENDITURES</b>	<b>2023 Expenditures</b>	<b>2024 Expenditures</b>	<b>2024 Ending Fund Balance</b>	<b>Total Expenditures</b>
000 General	\$ 75,756,268	\$ 77,992,440	\$ 12,736,324	\$ 166,485,032
101 Hotel/Motel	938,890	944,668	1,646,643	3,530,201
103 City Street	5,912,000	3,145,000	269,503	9,326,503
104 Arterial Street	6,149,662	19,209,451	5,390,366	30,749,479
105 Contingency	-	-	7,082,148	7,082,148
109 Drug Seizure Fund	266,008	279,297	121,211	666,515
2XX LTGO Debt Service Funds	6,179,070	5,636,334	-	11,815,404
213 UTGO Bonds	4,485,975	4,811,975	317,218	9,615,168
206 LID Guaranty	-	-	764,958	764,958
233 2013 LID	525,000	504,000	586,678	1,615,678
301 Land Acquisition, Recreation & Park Dev.	931,250	1,179,000	2,582,186	4,692,436
302 Facility Replacement	300,000	200,000	2,033,800	2,533,800
303 General Government Improvements	2,345,128	-	-	2,345,128
304 Fire Improvements	300,000	300,000	-	600,000
305 Public Safety Plan	1,319,019	1,317,849	101,689	2,738,557
306 City Facilities	2,700,000	3,000,000	556,324	6,256,324
401 Water	9,191,362	9,852,599	3,111,601	22,155,562
402 Sewer	12,549,000	13,570,855	7,914,388	34,034,242
411 Foster Golf Course	2,312,871	2,441,024	1,340,148	6,094,043
412 Surface Water	12,409,424	11,792,110	4,191,711	28,393,244
501 Equipment Rental	3,210,844	3,076,219	1,658,476	7,945,539
502 Insurance Fund	6,060,861	6,506,054	605,940	13,172,855
503 Insurance - LEOFF 1 Fund	444,438	460,558	54,741	959,737
611 Firemen's Pension	62,000	62,000	1,570,370	1,694,370
<b>Total</b>	<b>\$ 154,349,069</b>	<b>\$ 166,281,432</b>	<b>\$ 54,636,423</b>	<b>\$ 375,266,924</b>

### City of Tukwila, Washington 2023-2024 Organization Chart



\* Contract for Services

**CITY OFFICIALS**

**2022 CITY COUNCIL**

Council President  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

Thomas McLeod  
Tosh Sharp  
Kathy Hougardy  
Mohamed Abdi  
Kate Kruller  
De'Sean Quinn  
Cynthia Delostrinos Johnson

**MUNICIPAL COURT**

Judge  
Court Administrator

Kimberly Walden  
Trish Kinlow

**CITY ADMINISTRATION**

Mayor  
City Administrator  
Deputy City Administrator  
City Attorney  
Finance Director  
Community Development Director  
Parks & Recreation Director  
Public Works Director  
Fire Chief  
Police Chief  
Deputy Administrative Service Director/CPO  
Deputy Administrative Service Director/CIO  
City Clerk

Allan Ekberg  
David Cline  
Rachel Bianchi  
Kari Sand  
Vicky Carlsen  
Nora Gierloff  
Pete Mayer  
Hari Ponnekanti  
Matthew Morris  
Eric Drever  
TC Croone  
Joel Bush  
Christy O'Flaherty

**2023-2024 ADOPTED BUDGET PREPARED BY:**

**FINANCE DEPARTMENT PERSONNEL**

Finance Director  
Deputy Director  
Fiscal Manager  
Senior Fiscal Coordinator  
Fiscal Coordinator  
Fiscal Coordinator  
Fiscal Coordinator  
Payroll Specialist  
Fiscal Specialist  
Fiscal Specialist  
Fiscal Specialist  
Fiscal Technician  
ARPA Analyst

Vicky Carlsen  
Tony Cullerton  
Aaron Williams  
Sherry Wright  
Richard Takechi  
Terrina Marchant  
Mindy Roberts  
Karen Fricke  
Diane Jaber  
Cindy Wilkins  
Joanna Fortenberry  
Dalene Qualls  
Julie Hatley

**CITY BOARDS AND COMMISSIONS**

**ARTS COMMISSION**

Sheila Coppola  
Pinky Estell

Cynthia Chesak  
Kai Curry

Shawn Belyea  
Thanipa Suwanchote

City Staff:  
Interim Director, Parks & Recreation

**CIVIL SERVICE COMMISSION**

Tom Morris

Kathleen Wilson

Ron Johnston

City Staff:  
Administrative Services Deputy Director/Chief People Officer

**COMMUNITY ORIENTED POLICING CITIZEN'S ADVISORY BOARD**

Jay Stark  
John Lindsay

Katrina Dohn  
Jan Bolerjack

Roger Arnold  
Charlee Sebring

City Staff:  
Police Chief

**EQUITY AND SOCIAL JUSTICE COMMISSION**

Kathy Hougardy  
Perri Doll  
Eileen English

Kraig Boyd  
Jonathan Joseph  
Joe Duffie

Will Ragin  
Aaron Draganov  
Gabriela Quintana

City Staff:  
Deputy City Administrator

**HUMAN SERVICES ADVISORY BOARD**

Terra Straight  
Jan Bolerjack

Eileen English  
Sharon Myklebust

Jonathan Joseph

City Staff:  
Deputy City Administrator

**LIBRARY ADVISORY BOARD**

Scott Kruize  
Steve Miller

Geraldine Ventura  
Marie Parrish

Cynthia Chesak  
Verna Seal

City Staff:  
Interim Parks & Recreation Director

**LODGING TAX ADVISORY COMMITTEE**

Miesa Berry  
Jim Davis

Ben Oliver  
Jean Thompson

Tom McLeod

City Staff:  
Mayor's Office Representative

**PARK COMMISSION**

Sean Albert  
Natalie Suum

Earnest Young  
Teo Hunter

Scott Kruize  
Kathleen Gantz

City Staff:  
Interim Parks & Recreation Director

**PLANNING COMMISSION**

Louise Strander  
Karen Simmons  
Alexandria Teague

Dennis Martinez  
Apneet Sidhu

Sharon Mann

City Staff:  
Director, Community Development

## CITY OF TUKWILA AT A GLANCE

**Tukwila** means *place where the hazelnuts grow* in the Lushootseed dialect of the *People of the Inside* (the Duwamish people), who have inhabited the area for centuries.



### School Districts

Tukwila School District, Highline School District, and Renton School District.

### Incorporated

June 23, 1908

### Government

Tukwila is a non-charter, optional code city operating under a Mayor-Council form of government, which includes a full-time Mayor, seven-member City Council elected at large, and a City Administrator. All elected-official terms are for a period of four years

### County

King County

<https://kingcounty.gov>

Tukwila is located in the heart of the Puget Sound region, approximately 12 miles south of downtown Seattle, 17 miles north of Tacoma, and just east of Seattle-Tacoma International airport.

### Area

9.6 square miles

### Population

21,798

### Languages

39.2% of Tukwila residents are foreign born and 46.2% speak languages other than English at home.

### Households

Tukwila has 7,755 households, a median household income of \$71,688 (2021 dollars), and 12.4% of persons live in poverty.

### Business

Tukwila has more than 2,000 businesses, which comprise over 40,000 jobs. Businesses cover multiple sectors with concentrations in retail, manufacturing, services, and distribution and specialties in entertainment and aerospace.

## READER'S GUIDE

For many, the City's budget document can look formidable. Since budget document users come with a wide variety of backgrounds, and include Councilmembers, City staff, residents, and financial market experts, the information in the biennial budget is designed to provide a lot of different information about the City to a wide variety of different users. The information in the budget can be grouped into one of four main areas to facilitate an understanding of what the City plans to do with its resources for the next two years.

**1. A Policy Document:** The City's biennial budget addresses two primary kinds of policies: policies that are under development (usually stated as goals to be accomplished) that may change how the City operates in the future, and policies that are already in place. The Mayor's Budget Message, found at the beginning of the document, provides the background, sets the stage for the specific work plan that will be accomplished during the coming budget period, and reviews the policy issues important to the community as identified by the City Council. New policy issues that have a fiscal impact are highlighted in this message. All of these policy issues have the potential to impact fees, taxes, and/or the allocation of existing staff or financial resources.

**2. A Communications Device:** The City's biennial budget provides information about the priorities the City Council has identified for the next two years, as well as information about the day-to-day activities the City performs. The Mayor's Budget Message is a concise discussion of the major priorities of the City. The financial and department information included in the detailed budget section of this document provides additional information about the major priorities, as well as a considerable amount of detail as to the City's day-to-day activities and the resources required to meet service demands. Performance measures are included in the detailed budget section for certain departments and funds to provide information on how efficient and effective the City is in pursuit of meeting City goals and management objectives.

**3. A Financial Plan:** The budget document is foremost a financial plan, providing a numerical road map that matches resources with spending priorities defined by City Council. Each operational area of the budget involves specific departments and is summarized by the budget organization charts.

a. **The Budget by Department:** The department designation is used to group a set of like activities to enhance the opportunities for operational efficiencies, or to take advantage of professional qualifications of staff to work on multiple types of projects. A department can operate in just one fund, such as the Finance Department which operates only in the General Fund. In this case, the department has a fairly singular focus of work, with specialized training that does not cross into other work areas. A department can also operate in more than one fund, such as the Public Works Department, which operates in multiple funds, including the General Fund, Water, Sewer, Surface Water Utility Funds, and various Capital Project Funds. In this case, the department has a more complex set of work tasks, but the same set of staff skills can be used in a number of areas. Some departments also have divisions and within each division there can be one or more programs. The program level is used to either manage specific work, allow the ability to cost specific services for which customers are charged a fee for service, or report to the City Council, residents, or outside agencies.

b. **The Budget by Fund:** Summaries of the City's adopted budget by fund can be found at the beginning of this document. The City uses a fund structure as the primary method of accounting for financial operations. A fund can be thought of as a "business," with all revenues in the fund specifically associated with the kinds of expenditures in the fund. In many cases, there is a legal restriction on the use of the revenue in a fund. This means that Water Fund revenues cannot be used to pay for street repair as the Water Fund revenue is legally restricted to services necessary to provide water to all properties in Tukwila not served by other providers. Funds are usually named for their primary activity (i.e., the Arterial Street Fund accounts for revenue and expenditures associated with improvements in the City's major arterial street infrastructure). The General Fund is used as a catch-all fund and is specifically defined as the fund to use when there is no reason to use another fund.

c. **The Budget by Category:** The City's budget also includes different categories of revenues and expenditures which overlay the budget by fund and department. Comparing the budget by categories can help a reader understand how major sources of revenue or costs are treated across the organization. Operating revenues include categories such as: sales taxes, property taxes, licenses and permits, charges for services, intergovernmental revenues, fines and forfeitures, and miscellaneous revenues. Non-operating revenue categories include transfers, issuance of long-term debt or sale of capital assets. Operating expenditure categories include personnel services (includes salaries and wages, plus all associated benefits), professional services, materials and supplies, transfers, debt service and capital outlay.

d. **The budget by program:** The budget has also been summarized by programs. Priority based budgeting is the City's priority-driven budgeting process that aligns the budget to the adopted Strategic Plan and community priorities. Programs are identified and scored against the strategic goals and then categorized in tiers, with programs in tier one showing the most alignment with the strategic goals. Program budget are summarized in the budget summary section of the budget document. Program budgets can also be found in each department budget section as well as in the enterprise fund sections and Fleet fund section.

**4. An Operations Guide:** The City's operations are defined through the budget document in the discussion of each department. At the beginning of every department section is a page showing its organizational structure. The following pages provide a brief summary of how funds are used. The budget document is also used by staff as both a guide for the work plan and as a reference tool. It serves as a comprehensive resource of historical information and projections based on current assumptions. During the course of the biennium, each department manages and monitors its budget, reporting as needed to the City Administrator and/or Finance Director on any unusual occurrences. The Finance Department has the overall responsibility to develop and monitor the budget. The Finance Department's staff prepares monthly budget to actual reports in addition to the quarterly financial status reports which are designed as interim snapshots of the City's financial projections and are included in Council meeting packets. The Finance Department also prepares the Annual Comprehensive Financial Report (ACFR) each year.



## BIENNIAL BUDGET PROCESS

The City of Tukwila's budget procedures are mandated by RCW 35A.33. The steps in the budget process are as follows:

1. Prior to November 1 on even numbered years, the Mayor submits a proposed budget to the City Council. This budget is based on priorities established by the Council and estimates provided by the City departments during the preceding months and balanced with revenue estimates made by the Mayor.
2. The City Council conducts public hearings on the proposed budget in November.
3. The Council makes its adjustments to the proposed budget and adopts by ordinance a final balanced budget no later than December 31.
4. The final operating budget as adopted is published and distributed within the first month of the following year. Copies of the budget are made available to the public.

Every even numbered year the budget process begins with the review of the City's strategic goals as identified in the City's adopted Strategic Plan. This review includes a collaborative process between the Community, Administration and Council to identify the priorities for the next biennium, which inform spending and direct the budget. The six-year capital improvement program document is developed in conjunction with the biennial budget so that annual appropriations can be viewed in the context of the City's long-term direction and resource capability. The biennial budget document implements the projects and priorities identified in the six-year financial plan and capital improvement program. It outlines the manner in which financial resources will be utilized during the budget period. The course the City is taking can be changed through the allocation of resources. The City Council, Mayor, City Administrator, Department Directors, City staff and residents all participate in the budget process.

Once adopted, the budget is a formal expression of public policy on the City's objectives and priorities, and on how resources will be allocated to meet those objectives.

City staff reviews the adopted financial policies and presents any changes to the Council during the budget cycle. The Council considers the proposed changes and may adopt policy changes, if necessary. City staff then prepares the six-year financial plan and presents it to the City Council as part of the budget review process. The six-year financial plan is reviewed and updated as necessary during off budget years.

City staff then prepares the final estimates of revenues, expenditures, and capital improvement changes. The preliminary budget is presented to the Council in October or earlier. Public hearings and Council discussions are held, and the final budget is adopted by early December.

The adopted budget takes effect on January 1<sup>st</sup> of odd numbered years. Throughout the year, expenditures are monitored to ensure that funds are used in an approved manner. A few times during the budget period, the budget may be changed (amended) by Council action in an open public meeting to respond to additional City activities throughout the course of the budget period.

## **BUDGET PROCEDURES AND AMENDMENT PROCESS**

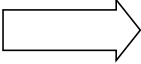

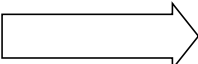

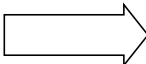
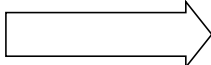
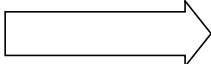



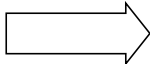




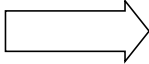



The City prepares a biennial budget, which has been permitted for Washington cities since 1985 and allows cities to adopt a two-year appropriation. An appropriation represents the city's legal authority to expend funds. By design, the City's biennial budget is considered in non-election years, as the biennium must begin in odd-numbered years.

The most common reason for using a two-year appropriation is the time savings in both the budget development and approval process. This is true of staff time invested in preparing the budget as well as the time Council spends during the approval and adoption phases. While it does take more time to prepare a two-year budget than an annual one, the additional time spent is not as significant as preparing two annual budgets. As a result, over the two-year period, there is a substantial time savings. This time savings allows staff and Council to focus on long-range strategic planning.

The concept of a two-year appropriation is straightforward. The two-year budget provides an opportunity to widen the planning horizon and allow more long-term thinking to be part of the financial plan that the budget represents. Biennial budgeting also includes opportunities for adjustments, and a "mid-biennium review" is required. The purpose of this review is to make adjustments to the budget or essentially, a tune up. This review is not intended to become another complete budget process in itself. The mid-biennium review begins September 1<sup>st</sup> and is to be completed by the end of the first year of the budget.

The City Council authorizes transfers within funds and must approve by ordinance any amendments that increase the total for the fund. Budget amounts presented in the basic financial statements include both the original amounts and the final amended budget as approved by the City Council.

The calendar for the City of Tukwila's current budget is as follows:

2023-2024 Budget Calendar	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
<b>2022</b>													
Council discussion of budget process and calendar review.													
Council Budget Workshop - Structure of City funds, financial polices & bond rating.													
Budget module in new ERP system configured & tested.													
Council Budget Workshop - Review of City revenues and revenue sources.													
Program list refined and programs rescored as needed.													
Public outreach to gather budget feedback at community events.													
Department heads prepare budget estimates.													
Council Budget Workshop - Overview of capital projects.													
City Council direction on contracting with Puget Sound Regional Fire Authority.													
City Council Town Hall.													
Finance Department & Administration review departmental budgets; community feedback evaluated.													
Contract negotiations with Puget Sound Regional Fire Authority completed.													
Labor Town Hall.													
Mayor presents draft budget to Council.													
Council Committee review of preliminary budget components.													
City Council work sessions to review proposed budget.													
Public hearing held.													
Property tax levy set by ordinance.													
Budget and CIP adopted by ordinance and resolution.													

---

**2023**

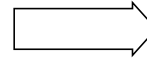
---

Final budget published and distributed.



---

Instruction packet for mid-biennial review and modification distributed to Departments.



---

Departments review budgets and prepare budget modifications.



---

Department Directors return budget modification requests to Finance.



---

Departments review budget modifications with the Mayor and City Administrator.



---

Budget modifications adjusted based on Mayor's recommendations.



---

Department budget modification requests are reviewed by Council Committees.



---

Notice of public budget hearing #1 on proposed budget modification is published.



---

Proposed budget modification is filed with the City Clerk, distributed to City Council and made available to the public.



---

Public budget hearing #1.



---

Notice of public budget hearing #2 is published.



---

Public budget hearing #2 is held and property tax levy is set by ordinance.



---

City Council considers amendments.



---

CIP Amendment and Mid-biennial budget modification are adopted by ordinance.

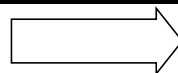


---

**2024**

---

City Council and Administration work on City priorities for next biennium.



---

Mid-year Budget Amendment is adopted by ordinance if necessary.



---

Year-end Budget Amendment is adopted by ordinance, if necessary.



## **BUDGET DEFINITIONS**

Expenditure categories are identified in the following:

*Salaries and Wages* – Wages for full-time and part-time employees, overtime, and extra labor costs to meet short-term needs of the City.

*Personnel Benefits* – includes all mandatory and negotiated benefits for City staff.

*Supplies* – includes items used for day-to-day operations and small tools & equipment that do not meet the capitalization threshold of the City.

*Services* – includes professional and contracted services, utilities, insurance, and other needs of the City that is accomplished by outside vendors.

*Intergovernmental* – charges for services paid to other government agencies including jail costs, dispatch for fire and police, and interfund taxes due from enterprise funds to the general fund.

*Capital* – includes all items purchased that meet the capitalization threshold and major road, sidewalk, and utility project costs within the City.

### **Budget and Accounting System**

The official budget is maintained, both before and after adoption, on the City's financial management and accounting system at a very detailed line-item level. Computerized reports may be generated at any time and at various levels of detail. Departments can also access these budgets at any time on a read-only inquiry basis to compare actual revenue and expenditures to their budgets. This computerized budget becomes the accounting system that controls expenditures after adoption of the final budget.

### **Preliminary Budget**

The preliminary budget is prepared, pursuant to state law, as the Mayor's budget recommendations to the City Council. This public document contains a summary of information at the fund level, and for the General Fund at the department level. It focuses on key policy issues, while providing a comprehensive overview of the complete budget.

### **Budget Ordinance**

The actual appropriations implementing the budget are contained in the budget ordinance adopted by the City Council.

### **Final Budget**

The final budget is issued as a formal published document as approved by ordinance by the City Council. It is this document which is formally filed as the final budget.

### **Programs**

While the budget proposals of the administration are developed in concert with the fiscal proposals in the budget, the budget documents themselves only summarize the individual objectives and performance measures. Generally, these programs are not finalized until the budget is in final form as the budget determines the actual activities undertaken by each department.

### **Components of the Budget**

The budget consists of two parts: operating budget and capital budget.

### **Operating Budget**

The operating budget consists of on-going day-to-day operations and departmental budget proposals, which would be sufficient to maintain the objectives set by the departments to meet Council goals.

**Capital Budget**

The capital budget authorizes and provides the basis of control of expenditures for the acquisition of significant city assets, construction of capital facilities, and improvements to City-owned infrastructure.

**Capital Planning**

The Capital Improvement Program (CIP) was originally adopted as an element of the City Comprehensive Plan that provides the City's plans to finance capital facilities that will be needed over the next 20 years. The CIP includes both long-range strategy and a specific six-year plan of projects. The CIP is maintained and reports are published separately from the operating budget and includes a summary of the projects and appropriations for the upcoming biennium. For more detailed information see the Financial Planning Model and Capital Improvement Program.

**Implementation, Monitoring and Amending the Budget**

The financial aspects of the budget are monitored in periodic reports issued by the Finance Department comparing actual expenditures and revenues with the budget. In these reports, financial data can be presented at a higher level of detail than the final budget. These reports include an analysis of the City's financial condition.

From time to time, it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the "bottom line," or total, total for a department or a fund. These changes, mainly transfers from one line-item to another within a department's operating budget or changes between divisions within a department are presented by administration to City Council for their consideration and approval.

The second type of budget amendment brings about a change in the total appropriation for a department or fund. Examples of these changes include but are not limited to the following: the acceptance of additional grant money, an adjustment to reflect increased revenues such as tax receipts, the appropriation of additional funding if expenditures are projected to exceed budgeted amounts, and re-appropriation of monies from one fund to another. These changes require Council approval in the form of an ordinance. The status of the budget is comprehensively analyzed during the mid-biennial review and periodically through each year to identify any needed adjustments.

**Basis of Budgeting**

All governmental fund type budgets are prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles (GAAP). The budget for proprietary funds is prepared on an accrual basis, also in accordance with GAAP. The legal level of budgetary control where expenditures cannot exceed appropriations is at the individual fund level. Revisions that alter the total expenditures of any fund must be approved by the City Council and adopted by ordinance.

Chapter 35.33 of the Revised Code of Washington (RCW) mandates the City's budget procedures. The budget, as adopted biennially by the City Council, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail.

---

## FUND DEFINITIONS

The City of Tukwila's accounting and budget structure is based upon governmental fund accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing funds created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as either a 'transfer to' or 'transfer from'.

The City of Tukwila budget is organized in a hierarchy of levels, each of which is defined below:

- Fund** A fund is an accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying out specific activities or attaining certain objectives. For example, Fund 104, the Arterial Street Fund, is designated for the purpose of maintaining the arterial streets within the City.
- Department** A department designates a major function of City operations, e.g., Public Works or Parks and Recreation.
- Program** A specific distinguishable line of work performed by the department, or departments, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Street Funds.
- Object** The appropriation unit (object of expenditure or expense) is the level of detail used in the budget to sort and summarize objects of expenditure, or expense, according to the type of goods or services being purchased, e.g., salaries, supplies.

## FINANCIAL STRUCTURE OF THE CITY BUDGET

The following are the fund types budgeted by the City:

### Governmental Fund Types

#### General Fund

The General Fund supports the general operations of the City government. These include administration, the legislative function, legal services, public safety, planning and community development, enforcement of local codes, parks, recreation, and cultural activities. Taxes are the principal source of revenue for the General Fund: property, sales, utility, and gambling taxes. Other important resources are shared revenue from other governments, licenses and permits, charges for services, and fines and forfeitures. The General Fund accounts for all City resources except those for which a specific fund has been created.

The Contingency, or Reserve Fund, is an accumulation of fund balance that is greater than 10% of previous year General Fund revenue, exclusive of significant non-operating revenue. Amounts held in this fund can be used for more restrictive, emergency type purposes. This fund is a sub-fund of the general fund.

#### Special Revenue Funds

Special Revenue funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenue from a variety of sources, including Federal and State grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. There are two Special Revenue funds: *Lodging Tax and Drug Seizure*.

#### Debt Service Funds

These funds account for resources necessary to pay principal and interest on general long-term debt. Debt limits are based on percentages of assessed valuation, with voted debt requiring a 60% majority of the city electorate.

Tukwila has a Limited General Obligation bond rating of AA- with Fitch and A1 with Moody.

#### Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition of capital facilities including those financed by special assessment, major improvements, and construction. Revenues for capital funds consist of federal and state grants, contributions from operating funds and bond proceeds. These revenues are usually dedicated to capital purposes and are not available to support operating costs. Capital projects are adopted on a multi-year basis. Currently the City has eight active capital project funds: Residential Streets, Bridges & Arterial Streets, Land Acquisition, Urban Renewal, General Government Improvements, Fire Improvements, Public Safety Plan Fund and City Facilities Fund.

#### Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The City maintains four Enterprise Funds to account for the operations of Water, Sewer, Surface Water, and Foster Golf Course.

Internal Service Funds – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The City maintains three Internal Service funds to account for fleet management and self-insurance activities for active and.



Fiduciary Funds – Fiduciary, or Trust Funds, are used to account for assets held by the City in a trustee capacity and cannot be used to support the City’s own programs. These include pension trust, investment trust, private-purpose trust, and agency funds. The City’s pension trust fund is the Firemen’s Pension Fund and is budgeted on the accrual basis of accounting where revenues are recognized when earned and expenses are recorded when incurred.

## FINANCIAL PLAN

### Introduction

The National Advisory Council on State and Local Budgeting (NACSLB) endorses the forecasting of revenue and expenditures in their Recommended Budget Practices and the City's financial plan follows this model. This section of the budget, financial planning model, and capital improvement program provides a combined view of both past and anticipated future revenues and expenditures for all funds. The plan focuses analysis on revenue sources in order to inform readers as to how the City funds services provided to residents, businesses, and guests. A table, graph and explanation of major changes is provided for the General Fund, Special Revenue funds, Capital Projects funds, Enterprise funds, Internal Service funds, and Fiduciary funds. This is followed by a six-year forecast of revenue and expenditures along with a discussion of the factors that affect the forecast. Long term debt and debt capacity is discussed as well as the General Fund fiscal capacity. This section ends with a discussion of fund balance and working capital balances.

A budget is a plan that develops and allocates the City's financial resources to meet community needs in both the present and future. The development and allocation of these resources is accomplished on the basis of the policies, goals, and objectives addressing the requirements and needs of the City of Tukwila. While the other sections of this document will present the budget in detail, this section provides an overview of the budget as a Financial Plan. As such, this section focuses on City strategies to maintain its financial strength and the basis for the expectation for future revenues.

An important part of a financial plan is the City's Capital Improvement Program. Projects affecting the budget years in this document are summarized under the Capital Budget section; the entire Capital Improvement Program (CIP) is outlined, in detail, in a separate document.

A six-year forecast of the City's governmental fund revenues and expenditures follows this summary. The purpose of the forecast is to highlight issues associated with financial policies and budgetary decisions. It is not intended to be a multi-year budget.

Revenues and expenditures are projected on the basis of assumed economic relationships. Revenues are forecast on the basis of future economic and demographic factors. Expenditures are forecast based on past trends modified by present and future conditions. Future conditions are based upon a series of assumptions. This model has been used to test a large range of assumptions and policy options in the course of developing budget recommendations.

Continued caution will be required to anticipate and manage the effects of current and future legislative actions to avoid service reductions for budgetary reasons. Should growth occur slower than anticipated the adverse effect on fund balance may be greater than predicted.

The City, like all other taxing authorities, is prohibited to raise property taxes more than 1% plus new construction without a vote of the people. Therefore, forecasting must remain conservative. The issue that develops when property tax increases for existing improvements to property are held to 1% is that costs cannot be held to the same 1% increase. Costs such as employee benefits, negotiated labor contracts, services and supplies continue to increase at a greater rate. Fuel, professional services, and healthcare costs are good examples. The shortfall then has to be made up by increases in sales tax collection and population growth, or other revenues.

Given the limitations of growth with current revenue sources coupled with costs that are increasing much faster than revenues, the City is no longer able to maintain the existing level of services. In order to

maintain the current level of services and restore frozen police positions, this budget proposes initiating a business and occupation (B&O) tax in 2024 to allow the City to continue to provide the high-level of services requested by the Tukwila community.

## STRATEGIC GOALS AND STRATEGIES

The Strategic Plan for the City, most recently updated in 2018, guides the City of Tukwila actions and investments for the next several years. It is grounded in an ambitious view of the future and identifies the City's role in making Tukwila ***the city of opportunity, the community of choice***. The Strategic Goals and Strategies do not themselves map out the path forward for the community. Rather, it provides direction and structure for ongoing conversations about what the City and its partners should do to better the community. Guided by this vision, in each year's budgeting and planning cycle, City leaders, City staff, and the community as a whole focuses on developing the priorities for the upcoming budget that aligns with these goals and strategies.

With the implementation of Priority-Based Budgeting (PBB) ongoing dialogue with the community has become part of the budget planning process. Community outreach takes on several forms including open houses, online surveys, social media, printed materials, and workshops. Input received from community outreach efforts is incorporated into the planning process. Early in the budget cycle, a workshop is typically held to identify goals and priorities for the upcoming biennium.

Given the COVID-19 health emergency that began in early 2020, the planning process for the 2021-2022 and 2023-2024 biennial budget processes were different. The effects of the pandemic reduced revenue projections between 10% and 15%. It was also estimated that the effects of the pandemic would linger well into the upcoming biennium.

Because revenue is significantly lower than the previous biennium, the development of goals and priorities had to be different. All departments participated in the process to reduce budgets. Programs were reviewed and lower tier programs were either reduced or eliminated. Essential services were identified and funded first. Parks, street maintenance, and human services were given additional funding as these programs have been impacted the most due to the pandemic.

As part of the planning process, service level reductions that occurred in the 2021 – 2022 budget were prioritized early in 2022. As revenues begin to exceed the adopted budget, services will be restored as determined by the priority level identified through this exercise.

Looking to the future and the end of the pandemic, the budget planning process will be adjusted to reflect whatever the new normal may be.

## **BUDGET SUMMARY**

This section summarizes the 2023 - 2024 biennial budget and provides comparisons to previous years' revenues and expenditures. It begins with an overview of the City's overall fiscal environment followed by a discussion of the budget development process, then a summary of the City's Priority Based Budgeting. The reader is encouraged to refer to other sections of the budget for more details.

## **GENERAL FISCAL ENVIRONMENT**

Effective budget and financial policies are developed gradually over a period in response to long-term fiscal and social-economic conditions. Accordingly, this document responds to both the City's current conditions and those anticipated in the future.

Tukwila's economy generally follows the economic cycles of the surrounding region. However, the economic down periods in the cycles have historically been less severe for Tukwila than for other municipalities in the region due to the relatively stable nature of Tukwila's economy. The previous biennium saw revenues begin to rebound 2021 after shutdowns in 2020 due to the pandemic. However, revenues have not returned to pre pandemic levels and that results in City services remaining below pre pandemic levels. While the City's largest revenue source sales tax dropped considerably in 2020, it rebounded with a 17.8% increase in 2021 and a projected 4.9% in 2022. Sales tax continues to rebound with modest increases budgeted of 4.2% and 1.2% respectively in the 2023-2024 biennium. This has allowed the City to slowly add back some services that were eliminated during the pandemic.

We enter this new biennium in unprecedented times. During the last biennium, cities throughout the region and country were facing budget shortfalls due to the public health need for people to stay home. This reality led to both temporary and short-term business closures, furloughs, and layoffs in a variety of industries, delays and delinquencies in tax payments and reduced utility consumption, resulting in reduced fees. While Tukwila experienced an unprecedented loss of revenues in 2020, tax revenues rebounded with a 20.4% increase in 2021, and an estimated 4.5% increase in 2022. Moving forward, the City has budgeted tax increases of 7.5% and 7.2% in 2023 and 2024 respectively.

## **BUDGET DEVELOPMENT**

Even though COVID is no longer impacting the City like it was two years ago, budget challenges remain. Without making any adjustments, the budget shortfall was estimated at \$4.0M in 2023 and \$5.4M in 2024. This shortfall would be in addition to the service reductions made in 2021 and 2022. To gauge the needs and wants of the community, the City spent the past six months seeking community feedback for the 2023-2024 biennial budget. City staff engaged with the community in the following ways:

- Development of an online budgeting tool called Balancing Act which allowed residents and other interested parties the opportunity to balance the City's budget.
- Online survey created to get feedback on services that residents valued most.
- City staff attended community events, such as Farmer's Market, boards and commissions meetings, and See You in the Park events, to gather feedback in person.

These outreach efforts, in addition to the ongoing priority-based budgeting process, helped shape the creation of the 2023-2024 biennial budget. The Mayor's budget proposal is considered a "bridge" budget,

or one that is intended to help Tukwila reach 2025 when the City's fire department has the potential to annex into the Puget Sound Regional Fire Authority. With this comes significant financial adjustments that will impact the City in ways that are unknown at this time. The "bridge" budget is balanced on the following three legs of the "three-legged stool" approach:

1. Use of one-time funds, or fund balances above reserve requirements, from the prior biennium
2. New revenue including a proposal for a new Business and Occupation (B&O) tax, estimated to return Police staffing to pre-pandemic levels
3. Budget reductions through attrition and vacancies, saving almost \$1 million annually

### PRIORITY BASED BUDGETING

Priority Based Budgeting (PBB) is the City's priority-driven budgeting process that will show how resources are allocated to the programs and services that provide the greatest value to our residents.

The first phase of the City's implementation of PBB was to apply the process to the General Fund for the 2019-2020 biennium. The second phase of the implementation was to apply PBB to the Enterprise Funds for the 2021-2022 biennium. In preparation of the 2023-2024 biennium, the City reevaluated programs and made revisions as needed. The final list of programs represents a catalog of programs that can be utilized across all departments and funds.

PBB helps the City and the community evaluate how well the City's resources are aligned with the adopted Strategic Plan and community priorities, and engage in strategic decision-making regarding funding, adding, and/or eliminating programs and services.

The foundation of the process is to:

- **Prioritize services:** Evaluate the relative importance of individual programs and services rather than entire departments.
- **Do the important things well:** In a time of revenue decline, a traditional budget process often attempts to continue funding all the same programs it funded last year, although at a reduced level. The priority-driven budgeting process focuses on identifying the services that offer the highest value.
- **Question past patterns of spending:** An incremental budget process does not seriously question the spending decisions made in years past. The priority-driven budget process puts all the money on the table to encourage more creative conversations about services.
- **Know the true cost of doing business:** Focusing on the full costs of programs ensures that funding decisions are based on the true cost of providing a service.
- **Provide transparency of community priorities:** When budget decisions are based on a well-defined set of community priorities, the government's aims are not left open to interpretation.
- **Provide transparency of service impact:** In traditional budgets, it is often not entirely clear how funded services make a real difference in the lives of citizens. Under priority-driven budgeting, the focus is on the results the service produces for achieving community priorities.
- **Demand accountability for results:** Traditional budgets focus on accountability for staying within spending limits. Beyond this, priority-based budgeting demands accountability for results that were the basis for a service's budget allocation.
- **Evaluating programs based on their influence in achieving the Strategic Goals:** Tukwila's programs were scored against the City's adopted Strategic Plan, as well as criteria that incorporates mandates, reliance on the City to provide the program, cost recovery, portion of

the community served, and change in demand. Programs were also scored based on ability to achieve community and/or good governance results. All department scores were reviewed by peer review teams as part of a quality control process.

## **PRIORITY BASED BUDGETING PROCESS**

**Program Inventory:** The first step of the PBB process was to establish a program inventory that encompassed all the activities the City performs. Each department developed a comprehensive list of programs and services offered. Each program was then classified as either a community-based or governance-based program. Governance-based programs contribute to the City's structure as a municipal organization. Although this was achieved during the first phase of Tukwila's PBB implementation, the City revised the program inventory during several weeks in mid-2022.

Once the most recent program inventory was developed, the next step was to input department personnel costs. Each department allocated the percentage of each employee's time that is spent on specific programs. These percentages were then used to allocate personnel costs to programs as well as calculate the allocation of full-time equivalence (FTE). Employee time is classified by FTE, on a scale of 0-1 (with 1 being the equivalent of a full-time employee).

Non-personnel cost types were also allocated in the model. Non-personnel costs include supplies, services, intergovernmental, and capital.

**Program Scoring:** The next step to PBB was to score each program on several dimensions. Staff scored each program on five basic program attributes (BPAs), using a scale of 0-4: The BPAs include:

- Level of program mandate
- Reliance on the City to provide the program
- Cost recovery of the program
- Portion of the community served by the program
- Change in the demand for the program

**Strategic Plan Goals:** Next, each program was scored against either the City's four adopted Strategic Plan goals (in the case of community programs), or five governance goals (in the case of governance programs). Each program's performance for each result was graded on a 0-4 scale.

### **Community Program Strategic Plan goals:**

1. A community of inviting neighborhoods and vibrant business districts.
2. A solid foundation for all Tukwila residents.
3. A diverse and regionally competitive economy.
4. A positive community identity and image.

### **Governance Program Strategic Plan goals:**

1. Ensure City facilities are safe, efficient, and inviting to the public.
2. Continue to innovate and develop as an organization and support individual growth.
3. Advance Tukwila's interests through participation in regional partnerships.
4. Use Tukwila's Vision, Mission, and Strategic Plan to focus and prioritize City efforts.
5. Ensure the long-term fiscal sustainability of the City.

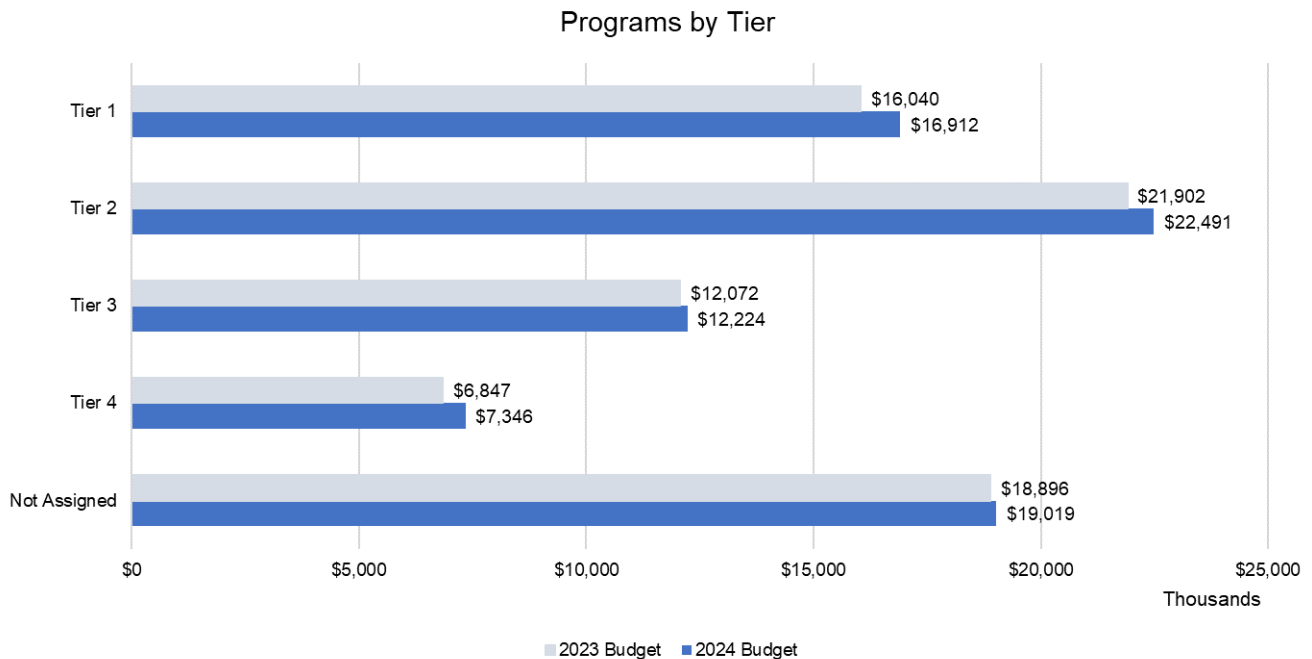
**Program Rankings:** Tiers 1, 2, 3, 4, and 5

The analysis described above resulted in a final score for each program. The score was developed

using a formula that provides additional weight/emphasis for a program’s alignment with the strategic goals, and for the level of mandate identified within the BPA analysis.

The final product splits programs into four tiers and provides a visual representation of how much money is being spent on the programs that fall into each tier. In this representation, the first tier (T1) identifies programs with the most direct connection and support of the City’s strategic goals and other contributing attributes. The fourth tier (T4) identifies the programs with the lowest relative connection to the results and other attributes. It should be noted that while a program may fall into the fourth tier, it may be mandated at either the state or federal level to provide the program. The full list of programs can be found in the appendix. All programs that are mandated at either the state or federal level are noted.

The following graph represents the City’s general fund adopted budgeted planned spending on the programs that fall into each tier. The length of the bar indicates the total dollar’s budget, with the longer bars representing a higher budgeted amount in that tier.

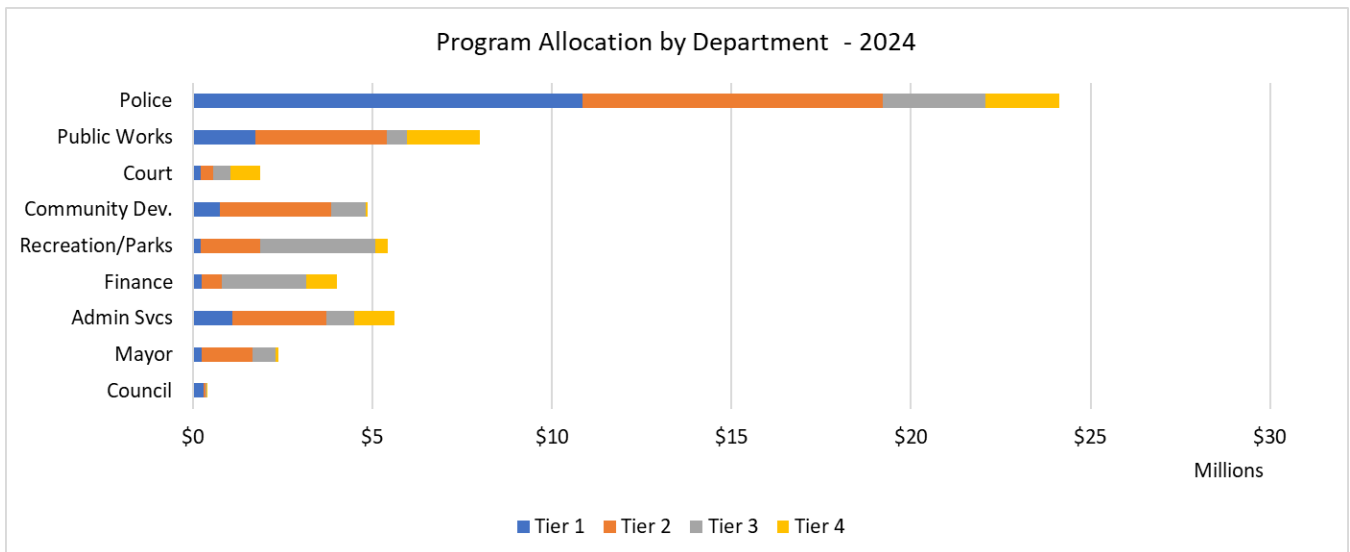
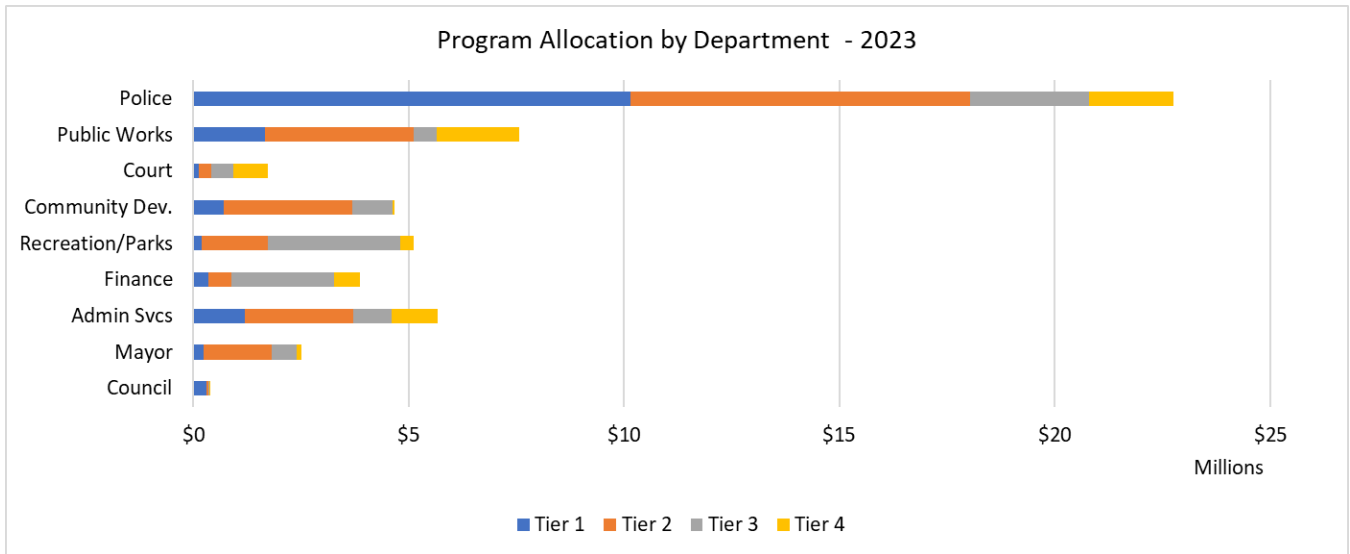


Tier 1 programs are determined by the PBB model to be those most closely aligned with the City’s strategic goals, followed by the other tiers. Tier 4 programs are also important, and may reflect strongly held community values, but receive a lower relative rank using the PBB scoring framework. An example of a tier 1 program is Police patrol services. An example of a tier 4 program is court hearings, a program identified by the Municipal Court. While this particular program may indirectly impact the strategic goals, there is no direct linkage between court hearings and the strategic goals. However, this program is a necessary function of City government. Anyone cited within the City limits has a right to a court hearing which is mandated at both the federal and state level.

Beginning with the 2023-2024 biennium, a Tier 5 was added. Tier 5 represents budgeted items that are not tied to programs. These include debt service requirements as well as costs associated with the Fire Department. With the Fire Department transitioning to a contract for services, it was not possible to accurately determine a program budget.

Budgeting by program helps to illustrate the City’s ongoing effort to ensure that resources are aligned with the programs and services that have been identified as most critical. Across all program types, the City is currently providing the greatest level of resources to tier 1 and tier 2 programs, with \$37.9 million and \$39.4 million allocated to tier 1 and tier 2 programs in 2023 and 2024 respectively.

Analyzing the data from a different perspective, the charts below show how programs are allocated by tier at a department level.





## **PERFORMANCE MEASURES**

Performance measures are tools put in place by program staff and managers and reviewed by City leadership to assure alignment between programs and City goals. These measures are select points of data that represent the work performed within departments in a way that can track the effectiveness of programs over time.

S.M.A.R.T. goals track Specific, Measurable, Achievable, Realistic, and Timely objectives set forth by department heads. The objective of a SMART goal is to tell exactly what is expected, why it is important, who is involved, when it is going to happen, and which attributes are important. Such goals have a much greater chance of being accomplished as compared to general goals.

Development of the performance measures was the most recent step in the City's transition to Priority Based Budgeting (PBB). Because the City is still in this transition phase, the performance measures below represent some but not all of the City's programs. The goal is to round out all of the performance measures over time in subsequent budgets. Additionally, since 2023 is the first year these performance measures are reported, many of them will be blank. However, departments have determined target results and the City will begin tracking actual activity for most measures beginning January 2023.

## **WHY MEASURE PERFORMANCE?**

Measuring performance provides a quantifiable way in which to recognize successes and areas needing improvement. The City's progress is measured against data from previous years, targets set in master plans and benchmarks with other communities. The performance measures are tied to the City's adopted strategic plan goals and provide visibility into how the goals are being accomplished. By measuring our programs using a variety of data, we can see how Tukwila's present state relates to its past indicators and future plans. Performance measures offer transparency and allow the public to hold the City accountable. The report provides insight into costs, accomplishments, and areas of improvement over time.

## **FORMAT OF REPORT**

Performance measures provide a logical connection between City resources and desirable community outcomes. If the City devotes resources to a service area, then it should be able to achieve desired outcomes in line with the Council goal of that service area. Each department section includes a performance measures chart of City inputs, outputs, and outcomes. These measures are tied to the Council's Strategic Goals, which are reported on the inside front cover of the budget.

## **FINANCIAL SUMMARY**

The 2023-2024 budget is balanced and meets the Council adopted goals for Contingency and Ending Fund Balance. The budget reflects a City-wide net revenue decrease of \$5.0 million in 2023 over 2022 projected and \$13.5 million increase in 2024, for a net increase of \$8.5 million over the biennium. No drawdown of the General Fund or the Contingency Fund is expected in the biennium, the result of an emphasis on maintaining structural balance for continued financial stability and sustainability.

Each fund has been grouped according to their function within the City. The Contingency Fund is displayed with the General Fund as its sole source of funding is the General Fund (except for investment earnings), and it contains no external restrictions. As a side note, for purposes of financial reporting the General Fund and Contingency Fund are combined in the Annual Comprehensive Financial Report

(ACFR) as well.

The Local Improvement District (LID) fund and associated guaranty fund are shown separately from the general obligation debt; the LID debt is secured by the property assessed in the district and is not considered a direct obligation of the City.

The estimated beginning fund balances, revenues, expenditures and ending fund balances for each of the funds and fund groups is shown below for both 2023 and 2024. The governmental funds included in the Financial Planning Model Attachment A are identified with an asterisk. They exclude the Special Revenue funds which are self-supporting, and the allowable activities are very specific and restricted.

There were no changes made from the proposed budget to the final budget.

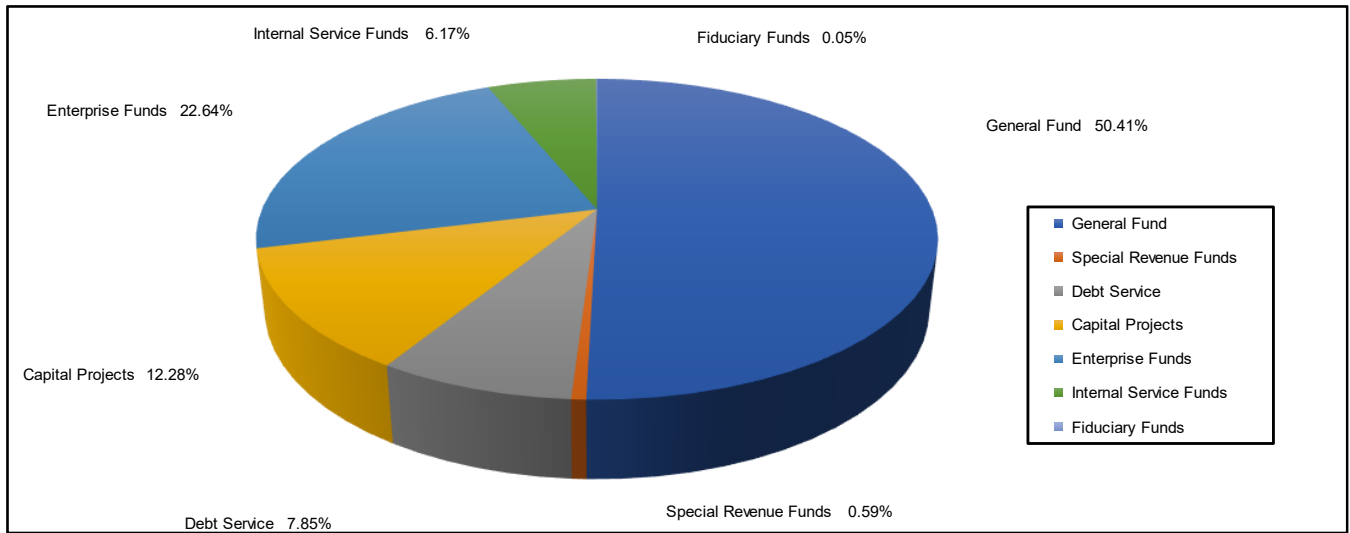
**2023 BUDGET SUMMARY - ALL FUNDS**

Fund		2023 Beginning Fund Balance	2023 Resources	2023 Expenditures	2023 Change in Fund Balance	2023 Ending Fund Balance
GENERAL & CONTIN- GENY	Fund 000 - General	\$ 19,085,142	\$ 71,839,634	\$ 75,756,268	\$ (3,916,634)	\$ 15,168,508
	Fund 105 - Contingency	7,042,148	20,000	-	20,000	7,062,148
	<b>Total General &amp; Contingency</b>	<b>26,127,290</b>	<b>71,859,634</b>	<b>75,756,268</b>	<b>(3,896,634)</b>	<b>22,230,656</b>
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	2,048,201	726,000	938,890	(212,890)	1,835,311
	Fund 109 - Drug Seizure	435,515	115,500	266,008	(150,508)	285,008
	<b>Total Special Revenue Funds</b>	<b>2,483,716</b>	<b>841,500</b>	<b>1,204,897</b>	<b>(363,397)</b>	<b>2,120,319</b>
DEBT SVC	Funds 2**-LTGO Debt Service Funds	-	6,179,070	6,179,070	-	-
	Fund 213 - UTGO Bonds	314,818	4,487,175	4,485,975	1,200	316,018
	Local Imp. Dist. #33, Guaranty Funds	1,345,636	528,000	525,000	3,000	1,348,636
	<b>Total Debt Service Funds</b>	<b>1,660,454</b>	<b>11,194,245</b>	<b>11,190,045</b>	<b>4,200</b>	<b>1,664,654</b>
CAPITAL PROJECTS	Fund 103 - Residential Streets	847,903	5,352,800	5,912,000	(559,200)	288,703
	Fund 104 - Bridges & Arterial Streets	6,570,879	4,873,800	6,149,662	(1,275,862)	5,295,017
	Fund 301 - Land Acq, Rec, Park Develop	3,751,186	487,250	931,250	(444,000)	3,307,186
	Fund 302 - Facility Replacement	1,183,800	1,350,000	300,000	1,050,000	2,233,800
	Fund 303 - General Government Imp	444,128	1,901,000	2,345,128	(444,128)	-
	Fund 304 - Fire Improvements	-	300,000	300,000	-	-
	Fund 305 - Public Safety Plan	538,557	1,100,000	1,319,019	(219,019)	319,538
	Fund 306 - City Facilities	2,274,324	2,141,000	2,700,000	(559,000)	1,715,324
<b>Total Capital Projects Funds</b>	<b>15,610,776</b>	<b>17,505,850</b>	<b>19,957,059</b>	<b>(2,451,209)</b>	<b>13,159,568</b>	
ENTERPRISE	Fund 401 - Water	4,690,562	7,728,000	9,191,362	(1,463,362)	3,227,200
	Fund 402 - Sewer	11,742,027	10,882,300	12,549,000	(1,666,700)	10,075,327
	Fund 411 - Foster Golf Course	1,505,043	2,294,500	2,312,871	(18,371)	1,486,672
	Fund 412 - Surface Water	5,944,369	11,367,500	12,409,424	(1,041,924)	4,902,446
	<b>Total Enterprise Funds</b>	<b>23,882,001</b>	<b>32,272,300</b>	<b>36,462,657</b>	<b>(4,190,357)</b>	<b>19,691,645</b>
INTERNAL SERVICE	Fund 501 - Equip Rental & Replacement	4,322,760	2,237,991	3,210,844	(972,853)	3,349,907
	Fund 502 - Self-Insured Healthcare Plan	764,171	6,204,342	6,060,861	143,481	907,652
	Fund 503 - LEOFF I Self-Ins Health Plan	258,737	350,500	444,438	(93,938)	164,799
	<b>Total Internal Service Funds</b>	<b>5,345,668</b>	<b>8,792,833</b>	<b>9,716,143</b>	<b>(923,310)</b>	<b>4,422,358</b>
FIDUCIARY	Fund 611 - Firemen's Pension	1,543,370	75,500	62,000	13,500	1,556,870
<b>TOTAL BUDGET</b>		<b>\$ 76,653,277</b>	<b>\$142,541,862</b>	<b>\$154,349,069</b>	<b>\$ (11,807,207)</b>	<b>\$ 64,846,070</b>

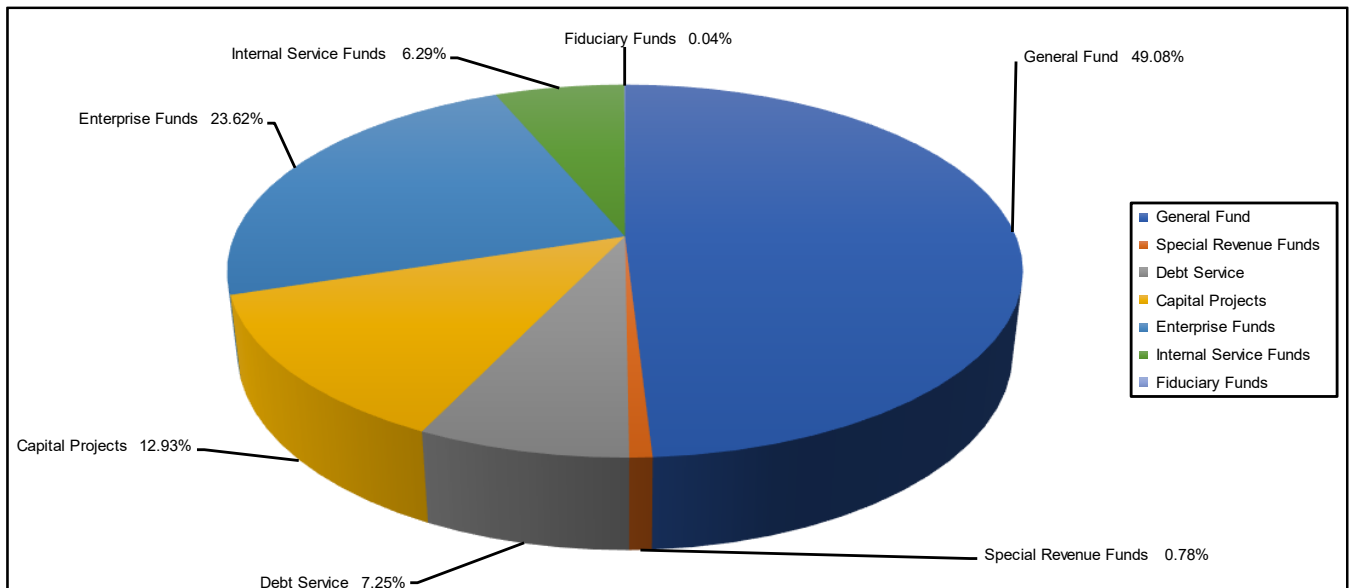
\*\* Included in Financial Planning Model, Attachment A

\$ 33,674,900

### Budgeted Revenues by Fund – 2023



### Budgeted Expenditures by Fund – 2023



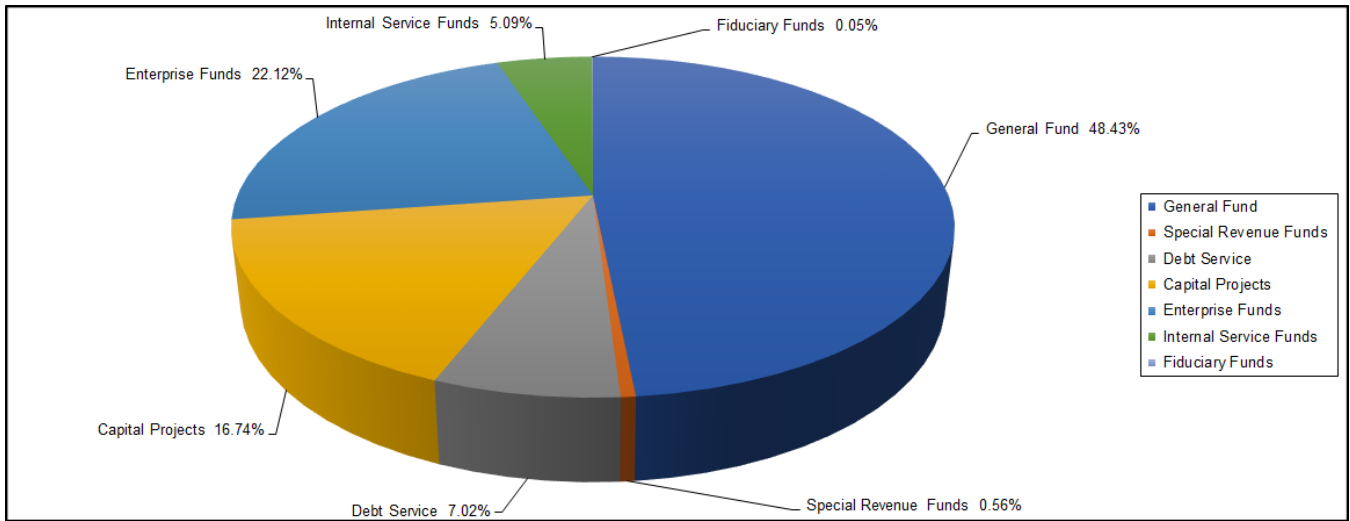
**2024 BUDGET SUMMARY - ALL FUNDS**

Fund		2024 Beginning Fund Balance	2024 Resources	2024 Expenditures	2024 Change in Fund Balance	2024 Ending Fund Balance
GENERAL & CONTINGENCY	Fund 000 - General	\$ 15,168,508	\$ 75,560,256	\$ 77,992,440	\$ (2,432,184)	\$12,736,324
	Fund 105 - Contingency	7,062,148	20,000	-	20,000	7,082,148
	<b>Total General &amp; Contingency</b>	<b>22,230,656</b>	<b>75,580,256</b>	<b>77,992,440</b>	<b>(2,412,184)</b>	<b>19,818,472</b>
SPECIAL REVENUE	Fund 101 - Hotel/Motel Tax	1,835,311	756,000	944,668	(188,668)	1,646,643
	Fund 109 - Drug Seizure	285,008	115,500	279,297	(163,797)	121,211
	<b>Total Special Revenue Funds</b>	<b>2,120,319</b>	<b>871,500</b>	<b>1,223,965</b>	<b>(352,465)</b>	<b>1,767,854</b>
DEBT SVC	Funds 2**-LTGO Debt Service Funds	-	5,636,334	5,636,334	-	-
	Fund 213 - UTGO Bonds	316,018	4,813,175	4,811,975	1,200	317,218
	Local Imp. Dist. #33, Guaranty Funds	1,348,636	507,000	504,000	3,000	1,351,636
	<b>Total Debt Service Funds</b>	<b>1,664,654</b>	<b>10,956,509</b>	<b>10,952,309</b>	<b>4,200</b>	<b>1,668,854</b>
CAPITAL PROJECTS	Fund 103 - Residential Streets	288,703	3,125,800	3,145,000	(19,200)	269,503
	Fund 104 - Bridges & Arterial Streets	5,295,017	19,304,800	19,209,451	95,349	5,390,366
	Fund 301 - Land Acq, Rec, Park Develop	3,307,186	454,000	1,179,000	(725,000)	2,582,186
	Fund 302 - Facility Replacement	2,233,800	-	200,000	(200,000)	2,033,800
	Fund 303 - General Government Imp	-	-	-	-	-
	Fund 304 - Fire Improvements	-	300,000	300,000	-	-
	Fund 305 - Public Safety Plan	319,538	1,100,000	1,317,849	(217,849)	101,689
	Fund 306 - City Facilities	1,715,324	1,841,000	3,000,000	(1,159,000)	556,324
	<b>Total Capital Projects Funds</b>	<b>13,159,568</b>	<b>26,125,600</b>	<b>28,351,300</b>	<b>(2,225,700)</b>	<b>10,933,868</b>
ENTERPRISE	Fund 401 - Water	3,227,200	9,737,000	9,852,599	(115,599)	3,111,601
	Fund 402 - Sewer	10,075,327	11,409,915	13,570,855	(2,160,940)	7,914,388
	Fund 411 - Foster Golf Course	1,486,672	2,294,500	2,441,024	(146,524)	1,340,148
	Fund 412 - Surface Water	4,902,446	11,081,375	11,792,110	(710,735)	4,191,711
	<b>Total Enterprise Funds</b>	<b>19,691,645</b>	<b>34,522,790</b>	<b>37,656,588</b>	<b>(3,133,798)</b>	<b>16,557,847</b>
INTERNAL SERVICE	Fund 501 - Equip Rental & Replacement	3,349,907	1,384,788	3,076,219	(1,691,431)	1,658,476
	Fund 502 - Self-Insured Healthcare Plan	907,652	6,204,342	6,506,054	(301,712)	605,940
	Fund 503 - LEOFF I Self-Ins Health Plan	164,799	350,500	460,558	(110,058)	54,741
	<b>Total Internal Service Funds</b>	<b>4,422,358</b>	<b>7,939,630</b>	<b>10,042,831</b>	<b>(2,103,201)</b>	<b>2,319,157</b>
FIDUCIARY	Fund 611 - Firemen's Pension	1,556,870	75,500	62,000	13,500	1,570,370
<b>TOTAL BUDGET</b>		<b>\$ 64,846,070</b>	<b>\$ 156,071,785</b>	<b>\$ 166,281,432</b>	<b>\$(10,209,647)</b>	<b>\$54,636,423</b>

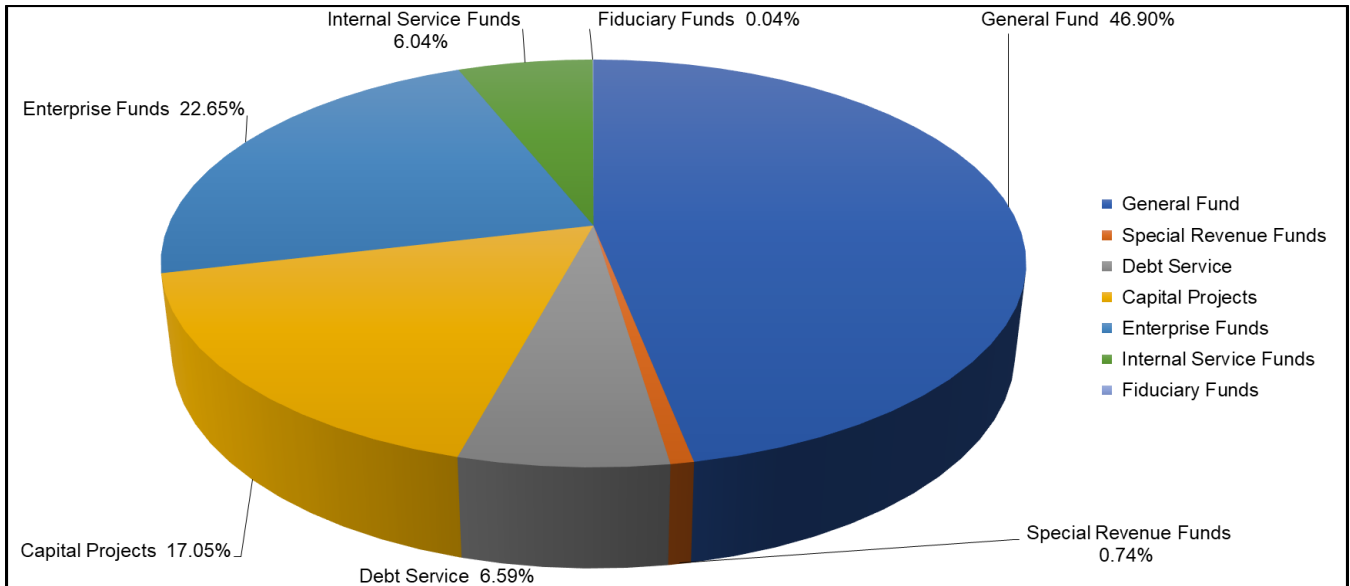
\*\* Included in Financial Planning Model, Attachment A

\$30,196,016

### Budgeted Revenues by Fund – 2024



### Budgeted Expenses by Fund – 2024



---

## REVENUE – ALL FUNDS

The total revenue and transfers budgeted is \$142.5 million for 2023 and \$156.1 million for 2024. This is an \$8.8 million (5.8%) decrease in 2023 over the 2022 budgeted revenue. The decrease is a result of \$5.7 million reduction in transfers into the General Fund, combined with a \$5.4 million reduction in the sale of capital assets related to the public safety plan. Total revenues are anticipated to increase in 2024 by 9.5% from the 2023 budget.

Revenue projections for ongoing sources are conservative estimates based on local economic factors as well as historical data. Sales and use tax is the City's second largest revenue source, down from the top spot in 2019 due to the pandemic. Sales and use tax revenue is projected to increase to \$20.4 million in 2023 which represents an increase over 2022 budget of 4.2%. Projections for sales and use tax revenue are based on historical trends as well as selected economic indicators including changes in unemployment, disposable income, and anticipated construction of major projects.

Property tax, which is currently the largest revenue source, is used for general governmental operations and is limited to the lesser of 1% or inflation, plus new construction. Property tax growth resulting from new construction, changes in value of state-assessed utility property, and newly annexed property are exempted from the limit factor and may be added to the tax value. The City anticipates property tax revenue will be at \$22.3 million in 2023, an increase of 1.6% over 2022 budget. The budget shows property tax revenue of \$23.1 million in 2024, an increase of 3.4% due to anticipated new construction.

Cities and towns in Washington State are authorized to levy a tax on public utility businesses based on revenues they generate within the city or town, known as a utility tax. The city currently levies a 6% tax on electricity, natural gas, cable, telephone, and solid waste/recycling. Utility tax revenue is projected to be \$5.6 million in 2023, up 21.4% from 2022. Hotel/Motel tax was budgeted conservatively in 2022 due to uncertainty surrounding the pandemic, however a 60% increase is anticipated in 2023 due to a strong tourism year in Tukwila in 2022.

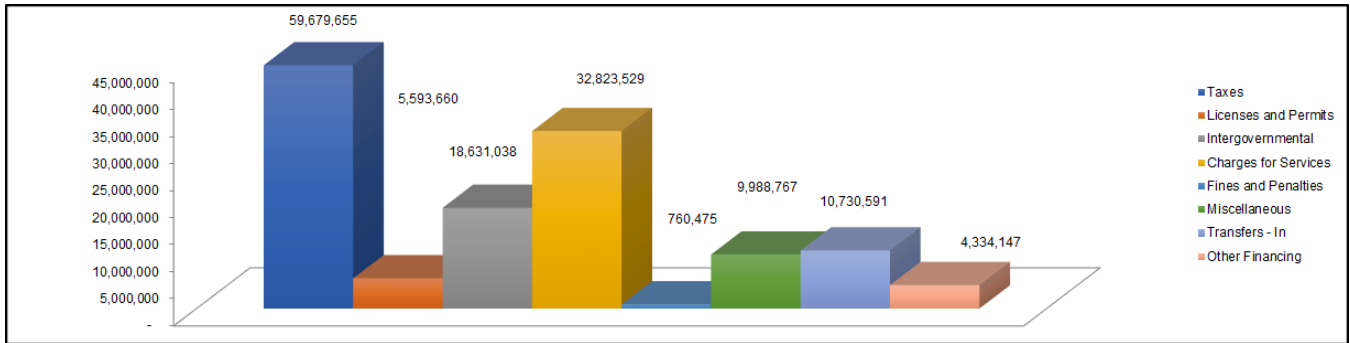
In order to continue to provide the same high-level of services in the next biennium and in the out years, it will be necessary for the City to implement a new revenue stream. Beginning in January 2024, the City is proposing to implement a modest business & occupation tax. In addition to maintaining the current level of service, this new revenue source will allow the City to unfreeze frozen commissioned officer police positions within the Police Department.

The City also receives revenue from other sources to pay for providing general government services. These revenue sources include other taxes (admissions, excise), fees and charges, interest earnings, and grants.

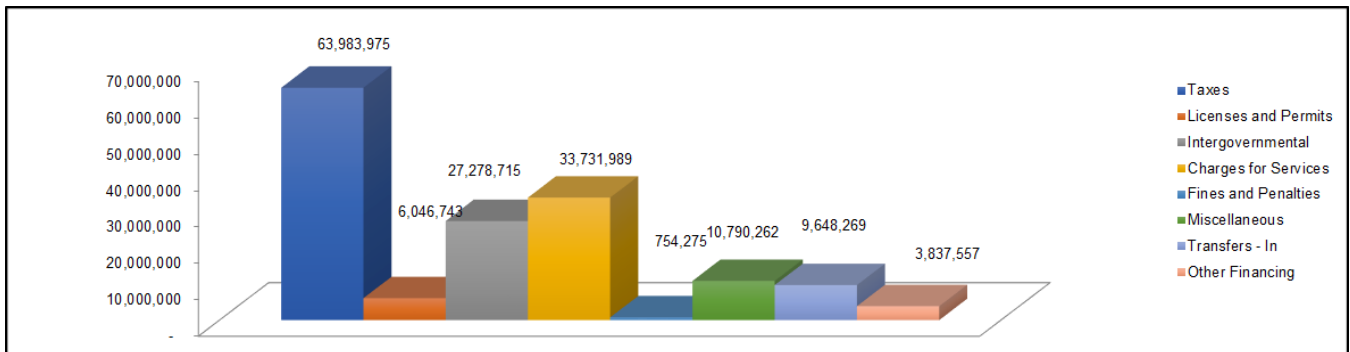
Revenue - All Funds								
Revenues	Actual			Budget			Percent Changes	
	2020	2021	Projected 2022	2022	2023	2024	2022-23	2023-24
Property Taxes	\$ 19,994,393	\$ 21,189,748	\$ 21,646,247	\$ 21,979,000	\$ 22,332,975	\$ 23,100,975	1.6%	3.4%
Retail Sales Tax	16,435,510	19,345,233	20,293,000	19,550,000	20,378,000	20,625,000	4.2%	1.2%
Criminal Justice Sales Tax	600,524	715,729	754,582	650,000	775,000	800,000	19.2%	3.2%
Parking/Admissions Tax	407,877	1,027,834	1,486,441	1,150,000	1,450,000	1,475,000	26.1%	1.7%
Business & Occupation Taxes	-	-	-	-	-	3,000,000	-	-
Utility Taxes	4,352,386	4,739,479	5,442,618	4,520,000	5,570,000	5,630,000	23.2%	1.1%
Interfund Utility Tax	2,153,573	2,322,420	2,327,128	2,447,700	2,634,980	2,784,300	7.7%	5.7%
Gambling, Excise Taxes	3,325,739	7,403,618	7,201,806	4,794,000	5,818,700	5,818,700	21.4%	0.0%
Hotel/Motel Tax	292,358	540,329	700,000	450,000	720,000	750,000	60.0%	4.2%
<b>Total Taxes</b>	<b>47,562,359</b>	<b>57,284,389</b>	<b>59,851,822</b>	<b>55,540,700</b>	<b>59,679,655</b>	<b>63,983,975</b>	<b>7.5%</b>	<b>7.2%</b>
Business Licenses	4,356,217	3,204,915	3,121,106	3,320,000	3,230,000	3,230,000	-2.7%	0.0%
Rental Housing permits	50,483	55,495	47,962	52,000	41,000	45,000	-21.2%	9.8%
Building Permits	1,960,999	1,717,081	1,942,452	2,388,100	1,739,660	1,813,743	-27.2%	4.3%
Franchise fees	370,513	364,171	422,000	350,000	583,000	958,000	66.6%	64.3%
<b>Total Licenses &amp; Permits</b>	<b>6,738,212</b>	<b>5,341,662</b>	<b>5,533,520</b>	<b>6,110,100</b>	<b>5,593,660</b>	<b>6,046,743</b>	<b>-8.5%</b>	<b>8.1%</b>
Sales Tax Mitigation	439,636	1,323,895	792,000	792,000	635,470	508,376	-19.8%	-20.0%
Seattle City Light franchise fee	2,299,940	2,280,277	2,496,571	2,350,000	2,300,000	2,300,000	-2.1%	0.0%
Other State shared revenues	982,939	1,088,849	1,014,664	938,500	993,100	998,100	5.8%	0.5%
Federal and State Grants	3,176,702	3,251,102	10,318,011	13,130,497	13,661,788	22,406,325	4.0%	64.0%
Other intergovernmental	592,814	608,099	610,274	962,637	1,040,680	1,065,914	8.1%	2.4%
<b>Total Intergovernmental</b>	<b>7,492,032</b>	<b>8,552,222</b>	<b>15,231,521</b>	<b>18,173,634</b>	<b>18,631,038</b>	<b>27,278,715</b>	<b>2.5%</b>	<b>46.4%</b>
General Government	171,723	216,624	168,897	158,900	161,620	161,620	1.7%	0.0%
Security	1,048,242	1,017,060	872,436	598,425	1,138,900	1,339,150	90.3%	17.6%
Transportation	2,027,909	2,036,071	2,269,464	2,312,831	2,076,241	1,260,748	-10.2%	-39.3%
Plan Check and Review Fees	1,889,324	1,220,932	1,737,148	1,853,100	1,694,268	1,732,481	-8.6%	2.3%
Culture and Rec Fees	1,433,024	1,765,570	1,578,870	1,451,500	1,585,700	1,585,700	9.2%	0.0%
Utilities & Environment	21,543,933	23,215,006	24,336,112	24,421,000	26,166,800	27,652,290	7.1%	5.7%
<b>Total Charges for Services</b>	<b>28,114,155</b>	<b>29,471,262</b>	<b>30,962,927</b>	<b>30,795,756</b>	<b>32,823,529</b>	<b>33,731,989</b>	<b>6.6%</b>	<b>2.8%</b>
<b>Total Fines and Penalties</b>	<b>177,627</b>	<b>290,708</b>	<b>510,661</b>	<b>576,925</b>	<b>760,475</b>	<b>754,275</b>	<b>31.8%</b>	<b>-0.8%</b>
Interest Earnings	746,967	(369,294)	340,437	394,500	316,700	315,700	-19.7%	-0.3%
Rents and Concessions	481,082	564,089	628,835	715,500	755,570	1,455,570	5.6%	92.6%
Employer Trust Contributions	7,043,351	7,633,785	8,021,721	9,129,122	6,548,342	6,548,342	-28.3%	0.0%
Special assessments	377,132	375,889	380,093	445,000	400,000	400,000	-10.1%	0.0%
Other Income	2,129,420	2,482,160	914,485	3,461,466	1,968,155	2,070,650	-43.1%	5.2%
<b>Total Miscellaneous</b>	<b>10,777,953</b>	<b>10,686,630</b>	<b>10,285,571</b>	<b>14,145,588</b>	<b>9,988,767</b>	<b>10,790,262</b>	<b>-29.4%</b>	<b>8.0%</b>
Transfers In	10,252,493	10,821,558	16,730,553	16,442,602	10,730,591	9,648,269	-34.7%	-10.1%
Debt proceeds	1,995,000	6,720,500	-	-	-	750,000	-	-
Sale of Capital Assets	163,847	1,946,569	5,708,296	6,875,000	1,511,750	124,040	-78.0%	-91.8%
Indirect Cost Allocation	2,637,289	2,661,382	2,687,997	2,687,997	2,822,397	2,963,517	5.0%	5.0%
<b>Other Financing</b>	<b>15,048,629</b>	<b>22,150,009</b>	<b>25,126,846</b>	<b>26,005,599</b>	<b>15,064,738</b>	<b>13,485,826</b>	<b>-42.1%</b>	<b>-10.5%</b>
<b>Total Revenues</b>	<b>\$115,910,967</b>	<b>\$133,776,882</b>	<b>\$147,502,868</b>	<b>\$151,348,302</b>	<b>\$142,541,862</b>	<b>\$156,071,785</b>	<b>-5.8%</b>	<b>9.5%</b>



### Revenue Budget by Type – 2023



### Revenue Budget by Type – 2024



---

## EXPENDITURES – ALL FUNDS

The expenditure totals for all funds may include a duplication of amounts for transfers between funds (transfers-out and transfers-in) as the internal transactions are shown both in the originating fund and the recipient fund.

The total expenditures and transfers out budgeted are \$154.3 million for 2023 and \$166.3 million for 2024. This represents a modest 2.0% reduction in 2023 over the 2022 budgeted expenditures. The 2024 expenditure projection is 7.7% more than the 2023 projected amount, due mainly to an increase in capital projects in 2024.

The budget will support key initiatives such as:

- Teen, Youth and Senior Programs – The City will maintain these programs and invest \$600,000 into the parks system to enhance the user experience in City parks
- Police and Public Safety – The budget will unfreeze several positions in the Police Department which will return staffing to pre-pandemic levels and provide a higher level of service than the previous biennium.
- Fire and Emergency Medical Services –The contract with the PSRFA is slated to begin January 1, 2023 and will include a higher level of service than current levels. The cost of the contract is less than the 2022 budget for the Tukwila Fire Department and includes new services such as a broad public education effort and a new CARES unit that deploys a social worker and nurse to low-acuity calls for emergency medical services.
- Communications & Community Engagement – The City will continue to communicate and engage with the Tukwila community in the same manner over the next two years.
- Infrastructure Maintenance – This budget fully funds the existing identified Neighborhood Traffic Calming Program, constructs a new bridge at 42<sup>nd</sup> into Allentown and continues to maintain and improve utility infrastructure.
- Human Services & Rental Assistance – This budget includes more funding specifically for low-income community members impacted by COVID-related wage loss and the general rental and utility assistance program. In addition, the City will provide ongoing support to organizations working in our community around housing, wellness, food security and support for independence.

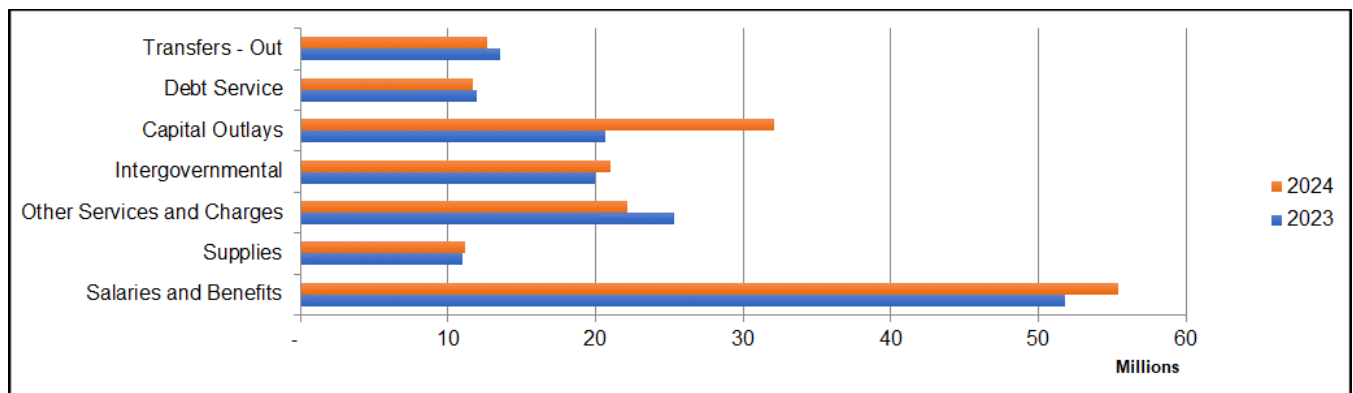
**Expenditure Summary – All Funds (table continued on following page)**

<b>Expenditures - All Funds</b>								
<b>Expenditures by Type</b>	<b>Actual</b>			<b>Budget</b>			<b>Percent changes</b>	
	<b>2020</b>	<b>2021</b>	<b>Projected</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2022-23</b>	<b>2023-24</b>
			<b>2022</b>					
Salaries	\$ 31,531,749	\$ 31,700,720	\$ 34,759,402	\$ 36,883,791	\$ 30,831,608	\$ 33,392,931	-16.4%	8.3%
Extra Labor	184,169	258,512	521,422	713,220	864,106	868,627	21.2%	0.5%
Overtime	1,397,512	2,323,219	2,397,728	2,033,000	791,384	833,380	-61.1%	5.3%
Holiday Pay	443,224	429,309	441,157	515,500	250,000	250,000	-51.5%	0.0%
<b>Total Wages</b>	<b>33,556,654</b>	<b>34,711,759</b>	<b>38,119,709</b>	<b>40,145,511</b>	<b>32,737,098</b>	<b>35,344,938</b>	<b>-18.5%</b>	<b>8.0%</b>
FICA	2,004,666	2,068,690	2,276,864	2,476,342	2,506,033	2,705,534	1.2%	8.0%
Pension-LEOFF	1,020,215	953,421	840,996	920,517	640,766	696,523	-30.4%	8.7%
Pension-PERS/PSERS	2,107,895	1,952,857	1,918,432	1,911,375	2,277,190	2,466,744	19.1%	8.3%
Industrial Insurance	952,612	997,163	823,226	981,355	710,367	747,996	-27.6%	5.3%
Medical & Dental	14,220,888	14,828,452	16,011,407	17,507,415	12,966,647	13,461,524	-25.9%	3.8%
Unemployment	96,232	45,276	37,517	5,600	-	-	-100.0%	-
Uniform/Clothing	9,022	13,187	9,723	14,550	43,560	43,794	199.4%	0.5%
Excess Retirement Benefits	69,186	58,330	65,000	65,000	60,000	60,000	-7.7%	0.0%
<b>Total Benefits</b>	<b>20,480,716</b>	<b>20,917,377</b>	<b>21,983,166</b>	<b>23,882,154</b>	<b>19,204,563</b>	<b>20,182,115</b>	<b>-19.6%</b>	<b>5.1%</b>
Office & Operating Supplies	818,856	964,126	978,830	1,256,936	753,434	645,063	-40.1%	-14.4%
Repairs & Maintenance Supplies	477,985	457,359	566,942	480,025	684,110	658,980	42.5%	-3.7%
Resale Supplies	105,726	126,704	122,141	83,000	99,000	103,905	19.3%	5.0%
Small Tools & Minor Equipment	205,084	309,293	426,197	497,750	272,953	288,278	-45.2%	5.6%
Technology Supplies	54,328	74,155	25,084	25,500	120,998	122,564	374.5%	1.3%
Fleet Supplies	443,424	580,431	589,720	690,000	753,000	755,060	9.1%	0.3%
Water/Sewer Supplies	7,418,532	6,861,260	7,496,402	8,777,000	8,299,203	8,608,293	-5.4%	3.7%
<b>Total Supplies</b>	<b>9,523,935</b>	<b>9,373,328</b>	<b>10,205,316</b>	<b>11,810,211</b>	<b>10,982,698</b>	<b>11,182,143</b>	<b>-7.0%</b>	<b>1.8%</b>
Professional Services	5,820,684	6,632,725	6,475,164	9,205,330	11,542,948	9,064,382	25.4%	-21.5%
Communication	518,617	481,813	564,276	491,139	472,528	478,637	-3.8%	1.3%
Professional Development	434,639	465,774	312,786	272,421	640,635	603,243	135.2%	-5.8%
Advertising	133,371	260,712	173,690	295,250	421,300	421,966	42.7%	0.2%
Operating Rents & Leases	530,479	390,823	312,016	472,328	363,357	369,053	-23.1%	1.6%
Equipment Replacement	593,580	401,401	289,999	289,999	1,005,719	-	246.8%	-100.0%
Equip Operations & Maint	1,523,440	1,633,350	1,978,831	1,978,831	1,050,522	1,240,748	-46.9%	18.1%
Technology Services	838,168	929,948	748,152	357,791	1,103,264	1,154,690	208.4%	4.7%
Insurance	1,166,948	1,292,924	1,356,091	1,133,566	1,776,535	2,078,497	56.7%	17.0%
Utilities	2,066,767	2,464,949	2,517,041	2,273,705	2,518,769	2,630,259	10.8%	4.4%
Repairs and Maintenance	1,741,661	1,538,333	2,453,606	2,198,385	3,105,710	3,169,409	41.3%	2.1%
Miscellaneous	181,527	86,023	494,190	885,036	801,215	482,403	-9.5%	-39.8%
Claims & Judgements	197,167	115,363	171,748	250,000	250,000	250,000	0.0%	0.0%
Credit Card Fees	240,707	283,576	223,642	203,881	222,117	233,288	8.9%	5.0%
<b>Total Services</b>	<b>15,987,756</b>	<b>16,977,715</b>	<b>18,071,233</b>	<b>20,307,662</b>	<b>25,274,619</b>	<b>22,176,575</b>	<b>24.5%</b>	<b>-12.3%</b>
SCORE Jail	1,069,946	1,276,212	959,124	1,087,076	1,005,192	1,055,452	-7.5%	5.0%
Valley Communications	1,203,513	1,160,308	1,294,305	1,169,251	1,428,971	1,487,411	22.2%	4.1%
Animal Control	113,507	99,017	144,700	144,700	119,182	125,142	-17.6%	5.0%
Excise tax	533,171	566,690	434,983	592,005	597,261	597,421	0.9%	0.0%
Interfund utility taxes	2,153,573	2,322,420	2,418,777	2,447,700	2,601,980	2,784,300	6.3%	7.0%
Contracted Fire services	-	-	-	-	14,215,700	14,926,520	-	5.0%
<b>Total Intergovernmental</b>	<b>5,073,710</b>	<b>5,424,647</b>	<b>5,251,889</b>	<b>5,440,732</b>	<b>19,968,286</b>	<b>20,976,246</b>	<b>267.0%</b>	<b>5.0%</b>

**Expenditure Summary – All Funds (continued from previous page)**

<i>Expenditures - All Funds (Continued)</i>								
Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-23	2023-24
Machinery & Equipment	2,073,933	1,264,852	2,452,075	1,034,000	3,698,556	1,432,972	257.7%	-61.3%
Buildings & Structures	46,458,763	8,267,447	3,754,107	1,425,000	2,500,000	3,000,000	75.4%	20.0%
Other Improvements	-	12,331	138,027	50,000	1,380,000	2,490,000	2660.0%	80.4%
Construction Projects	2,986,155	5,219,830	13,378,138	19,793,000	13,101,000	24,425,000	-33.8%	86.4%
Land	102	-	-	10,000	-	750,000	-100.0%	-
<b>Total Capital</b>	<b>51,518,953</b>	<b>14,764,461</b>	<b>19,722,348</b>	<b>22,312,000</b>	<b>20,679,556</b>	<b>32,097,972</b>	<b>-7.3%</b>	<b>55.2%</b>
Principal	5,572,543	7,722,155	8,971,758	9,226,364	7,121,813	7,142,328	-22.8%	0.3%
Interest	5,489,897	5,137,302	5,916,492	5,186,545	4,827,448	4,567,329	-6.9%	-5.4%
<b>Total Debt Service</b>	<b>11,062,441</b>	<b>12,859,457</b>	<b>14,888,250</b>	<b>14,412,909</b>	<b>11,949,261</b>	<b>11,709,658</b>	<b>-17.1%</b>	<b>-2.0%</b>
Transfers from GF:								
Contingency fund	-	-	-	-	-	-	-	-
Debt service funds	3,490,499	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345	-34.1%	-11.4%
Capital Projects, other	1,371,950	2,531,788	2,226,350	2,406,350	956,250	1,559,000	-60.3%	63.0%
Transfers to GF:								
Indirect cost allocation to general fund	2,637,289	2,661,382	2,687,997	2,687,997	2,822,397	2,963,517	5.0%	5.0%
Contingency fund	700,000	-	-	-	-	-	-	-
Transfers from PSP fund for debt service	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	-39.3%	-0.1%
Transfers from Fund 302 to general fund	400,000	786,184	2,553,951	3,186,000	300,000	200,000	-90.6%	-33.3%
Transfers among other funds	4,290,045	3,322,034	1,620,973	1,470,973	3,405,493	2,365,076	131.5%	-30.6%
<b>Total Other Expenditures</b>	<b>12,889,782</b>	<b>13,482,940</b>	<b>18,468,550</b>	<b>19,135,728</b>	<b>13,552,988</b>	<b>12,611,786</b>	<b>-29.2%</b>	<b>-6.9%</b>
<b>Total Expenditures</b>	<b>\$ 160,093,947</b>	<b>\$ 128,511,684</b>	<b>\$ 146,710,461</b>	<b>\$ 157,446,907</b>	<b>\$ 154,349,069</b>	<b>\$ 166,281,432</b>	<b>-2.0%</b>	<b>7.7%</b>

**2023-2024 Expenditure Budget by Type**



## GOVERNMENTAL FUNDS

Governmental programs and services, funded largely by taxes but also through fees for service and intergovernmental revenues such as grants and state shared services, include the following activities:

- *Public Safety* – law enforcement, fire and emergency medical services activities, and other emergency services.
- *Physical Environment* – public works activities not chargeable to the enterprise funds.
- *Transportation* – bridges, residential and arterial street maintenance, and construction.
- *Economic Environment* – business development, planning and building inspection activities.
- *Culture and Recreation* – parks and recreation activities.
- *General Government* – administration, finance, attorney, human services, and city clerk activities.
- *Judicial* – municipal court activities.

The general fund is the repository for most taxes and unrestricted revenues and has the most spending flexibility. Each year the general fund transfers money to the debt service funds to pay debt service and to the capital projects funds to help pay for park, street, and other infrastructure projects.

The City maintains the following governmental funds:

### **General**

General fund  
Contingency fund

### **Special Revenue Funds**

Lodging Tax  
Drug Seizure

### **Debt Service**

Limited Tax General Obligation bonds  
Unlimited Tax General Obligation bonds  
LID #33 bonds and guaranty funds

### **Capital Projects**

Residential Streets  
Arterial Streets  
Land Acquisition, Recreation & Park Development  
Urban Renewal  
General Government Improvement  
Fire Improvement  
Public Safety Plan  
City Facilities

## **6-Year Financial Plan**

The 6-year financial plan models the 6-year forecast on the general fund by incorporating general fund requirements to fund projects outlined in the Capital Improvement Program as well as approved and planned debt service. The model fine tunes forecasts for each type of revenue and expenditure, taking into consideration historical trends and economic outlook but does not include immaterial, one-time revenues or expenditures. The model also takes into consideration the lingering effects of COVID-19 as

well as the anticipated annexation of the fire department into the Puget Sound Regional Fire Authority effective January 1, 2025.

The City’s **Reserve Policy** is met in 2023-24 as well as in the out years of the City’s six-year plan. All ongoing expenditures and debt service requirements are met without drawing down fund balance. The 6-year financial plan is used for planning purposes only and is updated with each budget cycle. The plan will be adjusted as necessary to ensure the Reserve Policy continues to be met in each year. The Reserve policy, as revised in 2015, requires a general fund minimum fund balance of 18%, as calculated on the prior year ongoing general fund revenue.

Also, a new discretionary reserve was added to the policy. Under this section, 10% of one-time revenue realized in the previous year will be set aside as a one-time revenue reserve, to the extent doing so does not negatively impact compliance with the general fund minimum fund balance requirement. Indication of compliance with the new minimum balance reserve requirement and the former requirement is demonstrated in the chart below.

Reserve policy compliance:	Proposed Budget		Projections			
	2023	2024	2025	2056	2027	2028
Minimum fund balance - 18%	Yes	Yes	Yes	Yes	Yes	Yes
Contingency reserve fund balance - 10%	Yes	Yes	Yes	Yes	Yes	Yes

Revenues are estimated to grow at the rates below. Property tax, the General Fund’s largest revenue source, is anticipated to grow 3% per year through 2028.

REVENUE ASSUMPTIONS	ACTUALS COMPARE		BUDGET COMPARE		CURRENT SIX YEAR PLAN ANNUAL CHANGE			
	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28
Sales Tax	17.8%	4.9%	0.5%	1.3%	2.5%	2.5%	2.5%	2.5%
Use Tax	32.0%	30.0%	14.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Property Tax	5.4%	-0.1%	3.4%	2.5%	3.0%	3.0%	3.0%	3.0%
Gambling & excise tax	62.8%	14.6%	-6.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Business & Occupation Taxes	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Utility tax	-15.9%	16.4%	2.4%	0.0%	3.0%	3.0%	3.0%	3.0%
Interfund utility tax	7.8%	0.2%	13.2%	5.7%	3.0%	3.0%	3.0%	3.0%
Admissions tax	159.0%	51.1%	4.2%	2.9%	2.5%	2.0%	2.0%	2.0%
Charges for Services	-7.0%	-3.0%	25.9%	11.1%	2.0%	2.0%	2.0%	2.0%
Other Income	-31.4%	8.4%	-12.5%	105.3%	0.0%	0.0%	0.0%	0.0%
Licenses & Permits	-21.8%	2.4%	-1.7%	1.6%	2.0%	2.5%	2.5%	2.5%
Indirect Cost Allocation	0.9%	1.0%	5.0%	5.0%	2.0%	2.0%	2.0%	2.0%
Transfers In-Other	0.9%	1.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%
Intergovernmental Revenue	3.1%	11.3%	2.4%	-1.9%	2.5%	2.5%	2.5%	2.5%
Fines & Penalties	64.2%	75.7%	48.9%	-0.8%	1.0%	1.0%	1.0%	1.0%

In 2024, Tukwila residents will be asked to vote for annexation into the Puget Sound Regional Fire Authority (PSRFA). If the vote is successful, the City will experience significant revenue and expenditure changes in 2025. These changes include:

- \$14.2 million reduction in contract expenditures with PSRFA
- \$859K reduction in fire department revenues including EMS levy, AMR contract, and CARES unit as these revenues will transfer to PSRFA
- Ability to utilize property tax levy capacity to unfreeze 9.75 FTEs

Assuming the vote for annexation is successful, the positive net impact to Tukwila taxpayers could be approximately \$7.0 million reduction in property taxes. By adding the B&O tax, in addition to the positive

annexation vote, the City increases and diversifies its revenue sources, and allows policy makers an additional opportunity to decide how to continue providing excellent services moving forward.

Based on the successful annexation vote of the Fire Department into the Puget Sound Regional Fire Authority, the City’s decline in revenue in 2025 will allow policy makers a choice on how to implement the reserve policy. Since revenues will decrease, the policy allows reserves to decrease as well. The other option, however, is to hold reserves at the current level until such time as revenues rebound. This conservative approach is how the reserve policy was implemented during COVID, and the recommendation is to continue this approach in the future. This approach is what is reflected in the 6-year plan.

Expenditures in 2023 through 2028 have been projected to increase based on the chart below. Expenditures will be closely monitored to ensure that ongoing revenues continue to support ongoing expenditures.

EXPENDITURE ASSUMPTIONS		ACTUALS COMPARE		BUDGET COMPARE		CURRENT SIX YEAR PLAN ANNUAL CHANGE			
		20-21	21-22(P)	22(P)-23	23-24	24-25	25-26	26-27	27-28
<b>Salaries &amp; Benefits</b>									
511	Salaries	-0.8%	17.6%	-15.3%	8.4%	2.0%	2.0%	2.0%	2.0%
513	Overtime	66.3%	-12.0%	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%
512	Extra Labor	56.6%	183.0%	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%
515	Holiday Pay	-3.1%	20.1%	-43.3%	0.0%	2.0%	2.0%	2.0%	2.0%
525	Medical & Dental	6.4%	9.4%	-23.4%	0.4%	5.0%	5.0%	5.0%	5.0%
521	FICA	2.0%	21.3%	8.5%	8.1%	2.0%	2.0%	2.0%	2.0%
523	Pension-PERS/PSERS	-8.6%	-1.6%	18.2%	8.4%	2.0%	2.0%	2.0%	2.0%
524	Industrial Insurance	3.8%	-1.8%	-20.0%	5.3%	0.0%	0.0%	0.0%	0.0%
522	Pension-LEOFF 2	-6.5%	-3.5%	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%
528	Uniform/Clothing	42.2%	26.6%	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%
526	Unemployment	-51.6%	-100.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Operations Supplies</b>									
541	Professional Services	7.5%	10.4%	188.3%	3.3%	2.0%	2.0%	2.0%	2.0%
542	Communication	-6.8%	2.2%	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%
543	Professional Development/Travel	-2.6%	-35.9%	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%
544	Advertising	12.7%	86.1%	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%
545	Rentals and Leases	-22.3%	12.1%	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%
546	Technology Services	13.4%	-60.8%	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%
547	Public Utilities	23.7%	-9.6%	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%
548	Repairs and Maintenance	-1.7%	23.5%	-44.5%	15.4%	0.0%	0.0%	0.0%	0.0%
549	Miscellaneous	-47.3%	279.9%	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%
531	Office & Operating Supplies	17.8%	33.3%	4.0%	-16.0%	0.0%	0.0%	0.0%	0.0%
532	Repair & Maintenance Supplies	-18.6%	17.3%	20.7%	-6.5%	0.0%	0.0%	0.0%	0.0%
535	Small Tools & Minor Equipment	-19.6%	-61.5%	210.4%	7.0%	0.0%	0.0%	0.0%	0.0%
536	Technology Supplies	34.6%	-81.5%	369.5%	1.4%	0.0%	0.0%	0.0%	0.0%
537	Fleet Supplies	-70.3%	-20.8%	30.8%	3.7%	0.0%	0.0%	0.0%	0.0%
534	Items Purchased for resale	-100.0%	0.0%	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%

# 6-Year Financial Plan 2023 – 2028 Analysis

General Fund	2020 Actual	2021 Actual	2022 Budget	2022 Projected Actuals	2023 Proposed Budget	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	Percent Change (Budgetary Comparison)										
											2022	2023	2024	2025	2026	2027	2028				
											Budget	Actuals	Proposed	Proposed	Projected	Projected	Projected				
<b>Revenues</b>																					
Sales Tax	17,036,034	20,060,962	20,200,000	21,047,592	21,153,000	21,425,000	21,960,625	22,509,641	23,073,362	23,648,191	0.5%	1.3%	2.5%	2.5%	2.5%	2.5%	2.5%	0.5%	1.3%	2.5%	2.5%
Use Tax	86,027	87,141	100,000	113,266	130,000	130,000	132,600	135,252	137,967	140,716	14.8%	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%	14.8%	0.0%	2.0%	2.0%
<b>Total Sales Tax</b>	17,122,061	20,148,103	20,300,000	21,160,858	21,283,000	21,555,000	22,093,225	22,644,893	23,211,329	23,788,907	0.6%	1.3%	2.5%	2.5%	2.5%	2.5%	2.5%	0.6%	1.3%	2.5%	2.5%
Property Tax	16,251,567	17,124,167	17,300,000	17,100,000	17,682,000	18,124,000	18,457,720	18,801,462	19,145,493	19,489,250	3.4%	2.5%	-36.8%	3.0%	3.0%	3.0%	3.0%	3.4%	2.5%	-36.8%	3.0%
Business Tax	9,330,964	10,834,614	10,608,700	12,346,153	12,450,680	12,625,000	12,952,718	13,284,741	13,625,517	13,975,517	0.9%	1.4%	2.6%	2.6%	2.6%	2.6%	2.6%	0.9%	1.4%	2.6%	2.6%
<b>Business &amp; Occupation Taxes</b>	0	0	0	0	3,000,000	3,000,000	3,000,000	3,182,700	3,275,181	3,376,528	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	0.0%	0.0%	3.0%	3.0%
<b>Total Taxes</b>	42,684,593	48,106,884	48,208,700	50,600,000	51,415,680	53,300,000	54,993,963	56,913,765	58,269,608	59,662,111	1.6%	7.6%	-10.3%	7.7%	7.7%	7.7%	7.7%	1.6%	7.6%	-10.3%	7.7%
Charges for Services	1,894,061	1,752,856	2,000,125	1,700,036	2,141,038	2,379,501	2,416,891	2,465,225	2,514,533	2,564,824	25.9%	11.1%	1.6%	2.0%	2.0%	2.0%	2.0%	25.9%	11.1%	1.6%	2.0%
Other Income	945,160	648,067	702,348	599,016	614,220	614,220	614,220	614,220	614,220	614,220	-12.5%	105.3%	0.0%	0.0%	0.0%	0.0%	0.0%	-12.5%	105.3%	0.0%	0.0%
Licenses & Permits	6,367,899	4,971,491	5,760,100	5,099,016	5,010,660	5,088,743	5,190,518	5,320,281	5,453,288	5,589,620	-1.7%	1.6%	2.0%	2.0%	2.0%	2.0%	2.0%	-1.7%	1.6%	2.0%	2.0%
Indirect Cost Allocation	2,637,289	2,897,982	2,897,982	2,897,982	2,897,982	2,897,982	2,897,982	2,897,982	2,897,982	2,897,982	0.0%	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	0.0%	5.0%	2.0%	2.0%
<b>Intergovernmental Revenue</b>	4,255,526	4,388,113	4,066,997	4,883,106	5,001,909	4,907,932	4,160,405	4,264,415	4,371,026	4,480,301	2.4%	-1.9%	-15.2%	2.5%	2.5%	2.5%	2.5%	2.4%	-1.9%	-15.2%	2.5%
One-Time Intergovernmental Revenue	0	1,323,895	792,000	792,000	635,470	508,376	406,700	180,756	0	0	-19.8%	-20.0%	-20.0%	-56.6%	-100.0%	0.0%	0.0%	-19.8%	-20.0%	-20.0%	-56.6%
Total Sales Tax Mitigation	504,050	186,492	0	21,216	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	0.0%	0.0%	0.0%
Total CARPA Act Revenue	817,524	2,327,712	2,850,000	2,307,851	1,813,679	874,893	406,700	180,756	0	0	-21.4%	-51.8%	-100.0%	0.0%	0.0%	0.0%	0.0%	-21.4%	-51.8%	-100.0%	0.0%
One-Time Intergovernmental Revenue	504,050	2,327,712	2,850,000	2,307,851	1,813,679	874,893	406,700	180,756	0	0	-21.5%	-43.5%	-70.6%	-56.6%	-100.0%	0.0%	0.0%	-21.5%	-43.5%	-70.6%	-56.6%
Fines & Penalties	177,019	290,634	576,725	510,541	760,425	754,225	761,767	769,385	777,079	784,650	48.9%	-0.8%	1.0%	1.0%	1.0%	1.0%	1.0%	48.9%	-0.8%	1.0%	1.0%
<b>Total Revenues</b>	59,455,398	65,153,140	67,847,217	69,310,143	70,215,487	74,042,407	66,813,952	68,288,314	69,791,661	71,550,732	1.3%	5.5%	-9.8%	2.2%	2.2%	2.2%	2.2%	1.3%	5.5%	-9.8%	2.2%
<b>Expenditures</b>																					
Salaries & Benefits	41,928,197	42,890,258	48,906,296	46,276,262	38,419,625	41,069,075	43,497,487	44,528,479	45,569,584	46,681,878	-17.0%	6.9%	5.9%	5.9%	5.9%	5.9%	5.9%	-17.0%	6.9%	5.9%	5.9%
Operations	13,607,483	14,236,951	15,326,913	15,772,962	31,210,565	30,838,021	16,872,171	17,114,484	17,362,370	17,615,963	97.9%	-1.2%	-45.3%	1.4%	1.4%	1.4%	1.4%	97.9%	-1.2%	-45.3%	1.4%
Transfers Out	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Debt Service	558,250	553,600	553,600	553,600	558,400	557,750	556,800	555,550	554,000	557,150	0.9%	-0.1%	-0.2%	-0.2%	-0.3%	0.0%	0.0%	0.9%	-0.1%	-0.2%	-0.3%
Transfer Out - Fund 209 (2017 GO)	402,100	402,100	402,100	402,100	402,100	402,100	402,100	402,100	402,100	402,100	-0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.1%	0.0%	0.0%
Transfer Out - Fund 208 (2018 GO)	545,300	530,011	530,011	530,011	530,011	530,011	530,011	530,011	530,011	530,011	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 217 (2011 GO)	368,378	368,378	368,378	368,378	368,378	368,378	368,378	368,378	368,378	368,378	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 214 (2010 GO)	793,750	698,760	1,404,967	1,404,967	1,405,035	1,403,700	1,404,812	1,503,700	1,504,812	1,503,477	0.0%	-0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.1%	0.0%
Transfer Out - Fund 219 (2019 GO)	0	515,736	514,415	514,415	513,029	516,579	572,553	571,547	571,344	571,015	-0.3%	0.7%	-100.0%	0.0%	0.0%	0.0%	0.0%	-0.3%	0.7%	-100.0%	0.0%
Transfer Out - Fund 220 (2020 GO)	0	65,316	1,120,660	1,120,660	1,114,540	571,716	1,951,543	1,951,543	1,951,543	1,951,543	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 221 (2021 GO)	113,130	113,130	113,115	113,115	113,115	113,115	113,125	387,275	391,050	382,050	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	0.0%	0.0%	0.0%
Transfer Out - New Debt-PW Phase 2	709,591	294,181	2,739,884	2,739,884	382,475	389,375	391,125	387,275	391,050	382,050	85.6%	-0.8%	0.4%	-0.3%	0.3%	0.3%	0.3%	85.6%	-0.8%	0.4%	-0.3%
Transfer Out - Fund 216 (MP)	3,480,489	3,112,736	7,212,941	7,207,912	4,749,628	4,206,346	5,643,933	5,735,890	5,739,089	5,740,935	-34.1%	-11.4%	-34.2%	1.6%	1.6%	1.6%	1.6%	-34.1%	-11.4%	-34.2%	1.6%
<b>Total Debt Service</b>	3,480,489	3,112,736	7,212,941	7,207,912	4,749,628	4,206,346	5,643,933	5,735,890	5,739,089	5,740,935	-34.1%	-11.4%	-34.2%	1.6%	1.6%	1.6%	1.6%	-34.1%	-11.4%	-34.2%	1.6%
Other	0	238,936	0	220,000	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	0.0%	0.0%	0.0%
Transfer to Contingency Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Golf Course	300,000	538,936	300,000	520,000	300,000	300,000	300,000	300,000	300,000	300,000	-42.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-42.3%	0.0%	0.0%	0.0%
<b>Total Other</b>	3,780,489	3,651,936	7,512,941	7,727,912	5,049,628	4,506,346	5,943,933	6,035,890	6,040,935	6,045,935	-34.7%	-10.8%	-31.9%	1.5%	1.5%	1.5%	1.5%	-34.7%	-10.8%	-31.9%	1.5%
<b>Total Expenditures</b>	59,326,189	60,777,890	71,746,150	69,777,035	74,680,018	76,413,440	66,313,592	67,678,854	68,991,063	70,338,675	7.0%	2.3%	-13.2%	2.1%	1.9%	2.0%	2.0%	7.0%	2.3%	-13.2%	2.1%
<b>Net Operating Result</b>	129,209	4,375,259	(3,898,933)	(466,893)	(4,464,531)	(2,371,033)	500,360	579,460	800,608	1,212,057	9.3%	-23.8%	-37.5%	0.0%	0.0%	0.0%	0.0%	9.3%	-23.8%	-37.5%	0.0%
<b>Capital Expenditures</b>	5,485	136,506	730,000	384,352	420,000	320,000	200,000	200,000	200,000	200,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer In	0	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transfer from Contingency	700,000	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transfer from PSP-GF Debt Service contribution	0	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	1,318,824	1,317,849	1,316,824	1,317,654	-39.3%	-0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	-39.3%	-0.1%	0.1%	0.0%
Transfer from 303-closure Fund	0	0	0	0	5,128	0	0	0	0	0	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	0.0%	0.0%
Transfer from Urban Renewal	400,000	786,184	3,186,000	2,553,951	300,000	200,000	0	0	0	0	-88.3%	-33.3%	-100.0%	0.0%	0.0%	0.0%	0.0%	-88.3%	-33.3%	-100.0%	0.0%
<b>Total Transfer In</b>	1,100,000	1,855,001	5,357,467	4,725,418	1,624,147	1,517,849	1,318,824	1,317,849	1,316,824	1,317,654	-65.6%	-6.5%	-13.1%	-0.1%	-0.1%	-0.1%	-0.1%	-65.6%	-6.5%	-13.1%	-0.1%
<b>Transfer Out</b>	21,950	750	6,350	6,350	16,250	19,000	10,000	10,000	10,000	10,000	155.9%	16.9%	-47.4%	0.0%	0.0%	0.0%	0.0%	155.9%	16.9%	-47.4%	0.0%
Transfer to 1% Arts</																					



General Fund Maintenance and Operations Detail

General Fund Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Projected Actuals	2023 Proposed Budget	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	Percent Change (Budgetary Comparison)										
											2022-23	2023-24	2024-25	2025-26	2026-27	2027-28					
<b>Expenditures</b>																					
<b>Salaries</b>																					
Salaries	28,119,885	27,897,462	32,802,451	30,460,450	25,787,017	27,964,721	29,518,516	30,108,886	30,711,064	31,325,285	-15.3%	8.4%	5.6%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Overtime	1,387,623	2,274,124	2,000,115	2,373,370	755,184	797,180	813,124	829,386	845,974	862,893	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Extra Labor	131,789	206,427	584,220	464,622	769,106	773,627	773,627	773,627	773,627	773,627	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Holiday Pay	443,224	429,309	515,500	441,157	250,000	250,000	255,000	260,100	265,302	270,608	-43.3%	0.0%	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
<b>Total Salaries</b>	<b>30,062,521</b>	<b>30,797,323</b>	<b>35,902,286</b>	<b>33,739,600</b>	<b>27,561,307</b>	<b>29,785,528</b>	<b>31,360,266</b>	<b>31,971,999</b>	<b>32,595,966</b>	<b>33,232,413</b>	<b>-18.3%</b>	<b>8.1%</b>	<b>5.3%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>	
<b>Benefits</b>																					
Medical & Dental	6,486,004	6,901,878	7,551,216	7,500,577	5,748,434	5,771,171	6,328,529	6,644,966	6,977,203	7,326,063	-23.4%	0.4%	9.7%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
FICA	1,789,528	1,774,345	2,151,955	1,944,784	2,110,085	2,280,920	2,402,344	2,450,391	2,499,398	2,549,386	8.5%	8.1%	5.4%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Pension-PERS/PERS	1,662,169	1,518,973	1,494,905	1,475,859	1,744,920	1,891,079	2,034,980	2,075,680	2,117,194	2,159,537	18.2%	8.4%	7.6%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Industrial Insurance	859,956	892,567	876,892	733,117	586,182	617,060	633,560	633,560	633,560	633,560	-20.0%	5.3%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Pension-LEOFF 2	1,020,215	953,421	920,517	840,986	635,408	690,494	704,304	718,390	732,758	747,413	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Uniform/Clothing	4,734	6,732	8,525	6,283	33,230	33,504	33,504	33,504	33,504	33,504	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Unemployment	83,070	45,019	0	35,036	0	33,504	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Total Benefits</b>	<b>11,865,676</b>	<b>12,092,935</b>	<b>13,004,010</b>	<b>12,536,662</b>	<b>10,858,318</b>	<b>11,283,547</b>	<b>12,137,221</b>	<b>12,556,480</b>	<b>12,993,617</b>	<b>13,449,464</b>	<b>-13.5%</b>	<b>3.9%</b>	<b>7.6%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	
<b>Total Salaries &amp; Benefits</b>	<b>41,928,197</b>	<b>42,890,258</b>	<b>48,906,296</b>	<b>46,276,262</b>	<b>38,419,625</b>	<b>41,069,075</b>	<b>43,497,487</b>	<b>44,528,479</b>	<b>45,589,584</b>	<b>46,681,878</b>	<b>-17.0%</b>	<b>6.9%</b>	<b>5.9%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>2.4%</b>	
<b>Services</b>																					
Professional Services	6,228,735	6,697,806	7,391,918	7,665,898	21,798,538	22,518,662	8,482,261	8,651,906	8,824,945	9,001,443	184.4%	3.3%	-62.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
Communication	481,591	448,927	458,739	523,555	440,528	446,392	446,392	446,392	446,392	446,392	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Professional Development/Travel	404,980	394,404	252,921	276,376	570,360	532,851	532,851	532,851	532,851	532,851	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Advertising	19,183	21,629	40,250	25,749	66,300	66,716	66,716	66,716	66,716	66,716	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Rentals and Leases	549,703	426,952	478,484	341,742	1,298,060	319,003	319,003	319,003	319,003	319,003	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Technology Services	783,678	888,918	346,291	655,542	1,031,264	1,082,490	1,082,490	1,082,490	1,082,490	1,082,490	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Public Utilities	1,820,212	2,251,250	2,034,285	2,246,892	2,244,354	2,351,709	2,482,260	2,494,928	2,569,776	2,646,869	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Repairs and Maintenance	1,801,240	1,769,890	2,185,367	2,213,306	1,286,418	1,484,569	1,484,569	1,484,569	1,484,569	1,484,569	-41.9%	15.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Miscellaneous	439,364	231,554	879,747	700,928	1,012,899	694,890	694,890	694,890	694,890	694,890	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Total Services</b>	<b>12,528,686</b>	<b>13,131,330</b>	<b>14,070,022</b>	<b>14,649,989</b>	<b>29,748,720</b>	<b>29,497,284</b>	<b>15,551,434</b>	<b>15,773,747</b>	<b>16,021,633</b>	<b>16,275,225</b>	<b>103.1%</b>	<b>-0.8%</b>	<b>-47.3%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	
<b>Supplies</b>																					
Supplies	1,078,572	1,104,621	1,246,911	1,122,833	1,459,345	1,338,157	1,338,157	1,338,157	1,338,157	1,338,157	30.0%	-8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Items Purchased for resale	235	0	10,000	141	2,500	2,580	2,580	2,580	2,580	2,580	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Total Supplies</b>	<b>1,078,807</b>	<b>1,104,621</b>	<b>1,256,911</b>	<b>1,122,973</b>	<b>1,461,845</b>	<b>1,340,737</b>	<b>1,340,737</b>	<b>1,340,737</b>	<b>1,340,737</b>	<b>1,340,737</b>	<b>30.2%</b>	<b>-8.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Total Supplies &amp; Services</b>	<b>13,607,493</b>	<b>14,235,951</b>	<b>15,326,913</b>	<b>15,772,962</b>	<b>31,210,565</b>	<b>30,838,021</b>	<b>16,872,171</b>	<b>17,114,484</b>	<b>17,362,370</b>	<b>17,615,963</b>	<b>97.9%</b>	<b>-1.2%</b>	<b>-45.3%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.5%</b>	
<b>Total Departmental Expenditures</b>	<b>55,535,690</b>	<b>57,126,209</b>	<b>64,233,209</b>	<b>62,049,223</b>	<b>69,630,190</b>	<b>71,907,096</b>	<b>60,369,659</b>	<b>61,642,964</b>	<b>62,951,954</b>	<b>64,297,840</b>	<b>12.2%</b>	<b>3.3%</b>	<b>-16.0%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.1%</b>	

**Debt Service 2023-2028.** This chart displays the general fund contribution to debt service for existing debt, planned debt and proposed debt over the 6-year projection period. The totals in the chart represent debt service payments; the totals do not take into consideration other revenue sources that offset the general fund obligation.

Use of Debt Proceeds	BUDGET		PROJECTIONS				TOTAL	
	2023	2024	2025	2026	2027	2028	2023-2028	
<b>EXISTING DEBT:</b>								
LTGO 2015	Interurban/Boeing Access Rd Brdg	392,475	389,375	391,125	387,575	391,050	392,050	2,343,650
	<i>Interurban</i>	227,636	225,838	226,853	224,794	226,809	227,389	
	<i>Boeing Access Road Bridge</i>	164,840	163,538	164,273	162,782	164,241	164,661	
LTGO 2017	42nd and 53rd Sidewalks	558,400	557,750	556,800	555,550	554,000	557,150	3,339,650
LTGO 2018	PW Shops	1,532,700	1,534,450	1,534,200	1,531,950	1,532,700	1,531,200	9,197,200
	50% paid by utility funds	(766,350)	(767,225)	(767,100)	(765,975)	(766,350)	(765,600)	(4,598,600)
LTGO 2019	PSP (Justice Center, Fire) & PW Shops	1,691,050	1,689,550	1,690,800	1,689,550	1,690,800	1,689,300	10,141,050
	22% paid by utility funds	(372,031)	(371,701)	(371,976)	(371,701)	(371,976)	(371,646)	(2,231,031)
SCORE 2019	South County Correctional Entity, SCORE Jail facility	376,876	376,914	377,126	376,861	377,054	376,693	2,261,524
Refunding	Estimated contribution by SCORE	(376,876)	(376,914)	(377,126)	(376,861)	(377,054)	(376,693)	(2,261,524)
LTGO 2020R	Southcenter Parkway Extension, emergency management	513,029	516,579	-	-	-	-	1,029,608
Refunding	<i>Southcenter Pkwy Extension</i>	376,307	378,911	-	-	-	-	
	<i>Emergency Management</i>	136,722	137,668	-	-	-	-	
LTGO 2021A	PW Shops	314,231	314,241	314,172	314,226	314,198	314,188	1,885,256
	50% paid by utility funds	(157,116)	(157,121)	(157,086)	(157,113)	(157,099)	(157,094)	(942,628)
LTGO 2021B	Urban Renewal	257,741	257,475	258,381	257,321	257,146	256,826	1,544,890
LTGO 2021C	Arterial Streets	542,569	-	-	-	-	-	542,569
Existing debt		\$ 5,019,728	\$ 4,479,953	\$ 3,449,316	\$ 3,441,383	\$ 3,444,469	\$ 3,446,374	\$ 22,251,614
<b>PROPOSED DEBT:</b>								
LTGO 2020	PW Shops-General Fund Portion	30,000,000	-	1,951,543	1,951,543	1,951,543	1,951,543	7,806,172
		\$ -	\$ -	\$ 1,951,543	\$ 1,951,543	\$ 1,951,543	\$ 1,951,543	\$ 7,806,172
<b>TOTAL Estimate / Projections</b>		<b>\$ 5,019,728</b>	<b>\$ 4,479,953</b>	<b>\$ 5,400,859</b>	<b>\$ 5,392,926</b>	<b>\$ 5,396,012</b>	<b>\$ 5,397,917</b>	<b>\$ 30,057,786</b>

**General Fund - Revenue, Expenditures, and Fund Balance**

	Actual			Budget			Percent Change			
	Projected			Adopted	Proposed	Proposed	Actual		Budget	
	2020	2021	2022	2022	2023	2024	2020-2021	2021-2022	2022-2023	2023-2024
<b>Revenue</b>										
<i>General Revenue</i>										
Property Taxes	\$ 16,251,567	\$ 17,124,167	\$ 17,100,000	\$ 17,300,000	\$ 17,682,000	\$ 18,124,000	5.4%	-0.1%	2.2%	2.5%
Retail Sales Tax	16,435,510	19,345,233	20,293,000	19,550,000	20,378,000	20,625,000	17.7%	4.9%	4.2%	1.2%
Business & Occupation Taxes	-	-	-	-	-	3,000,000	0.0%	0.0%	0.0%	0.0%
Use Tax	666,551	802,870	867,847	750,000	905,000	930,000	20.5%	8.1%	20.7%	2.8%
Admissions Tax	208,353	539,690	815,571	750,000	850,000	875,000	159.0%	51.1%	13.3%	2.9%
Utility Taxes	4,286,358	3,605,314	4,198,250	3,620,000	4,300,000	4,300,000	-15.9%	16.4%	18.8%	0.0%
Interfund Utility Tax	2,153,573	2,322,420	2,327,128	2,447,700	2,634,980	2,784,300	7.8%	0.2%	7.7%	5.7%
Gambling/Excise Taxes	2,682,681	4,367,189	5,004,204	3,791,000	4,665,700	4,665,700	62.8%	14.6%	23.1%	0.0%
<b>Total General Revenue</b>	<b>42,684,593</b>	<b>48,106,884</b>	<b>50,606,001</b>	<b>48,208,700</b>	<b>51,415,680</b>	<b>55,304,000</b>	<b>12.7%</b>	<b>5.2%</b>	<b>6.7%</b>	<b>7.6%</b>
<i>Licenses and Permits</i>										
Business Licenses & Permits	4,356,217	3,204,915	3,121,106	3,320,000	3,230,000	3,230,000	-26.4%	-2.6%	-2.7%	0.0%
Rental Housing License	50,483	55,495	47,962	52,000	41,000	45,000	9.9%	-13.6%	-21.2%	9.8%
Building Permits and Fees	1,960,999	1,717,081	1,929,949	2,388,100	1,739,660	1,813,743	-12.4%	12.4%	-27.2%	4.3%
Franchise Fees	370,513	364,171	422,000	398,500	508,000	508,000	-1.7%	15.9%	45.1%	0.0%
<b>Total Licenses and Permits</b>	<b>6,738,212</b>	<b>5,341,662</b>	<b>5,521,016</b>	<b>6,110,100</b>	<b>5,518,660</b>	<b>5,596,743</b>	<b>-20.7%</b>	<b>3.4%</b>	<b>-9.7%</b>	<b>1.4%</b>
<i>Intergovernmental Revenue</i>										
Sales Tax Mitigation	-	1,323,895	792,000	792,000	635,470	508,376	0.0%	-40.2%	-19.8%	-20.0%
Seattle City Light Agreement	2,299,940	2,280,277	2,496,571	2,350,000	2,300,000	2,300,000	-0.9%	9.5%	-2.1%	0.0%
Grants	1,048,030	1,638,555	3,178,825	3,163,497	2,873,788	1,810,325	56.3%	94.0%	-9.2%	-37.0%
State Entitlements	505,925	573,014	509,507	483,500	505,500	510,500	13.3%	-11.1%	4.6%	1.0%
Intergovernmental Revenue	559,209	536,719	596,906	585,607	628,804	654,000	-4.0%	11.2%	7.4%	4.0%
<b>Total Intergov't Revenue</b>	<b>4,413,103</b>	<b>6,352,460</b>	<b>7,573,809</b>	<b>7,374,604</b>	<b>6,943,562</b>	<b>5,783,201</b>	<b>43.9%</b>	<b>19.2%</b>	<b>-5.8%</b>	<b>-16.7%</b>
<i>Charges for Services</i>										
General Government	28,505	31,874	20,672	27,900	16,620	16,620	11.8%	-35.1%	-40.4%	0.0%
Security	1,047,912	1,016,850	837,436	598,425	1,138,900	1,339,150	-3.0%	-17.6%	90.3%	17.6%
Transportation	3,441	1,320	633	44,000	20,000	20,000	-61.6%	-52.0%	-54.5%	0.0%
Plan Check and Review Fees	766,000	600,680	688,806	991,100	794,268	832,481	-21.6%	14.7%	-19.9%	4.8%
Culture and Rec Fees	41,731	112,934	166,370	398,500	171,200	171,200	170.6%	47.3%	-57.0%	0.0%
<b>Total Charges for Services</b>	<b>1,887,588</b>	<b>1,763,658</b>	<b>1,713,916</b>	<b>2,059,925</b>	<b>2,140,988</b>	<b>2,379,451</b>	<b>-6.6%</b>	<b>-2.8%</b>	<b>3.9%</b>	<b>11.1%</b>
<i>Fines and Penalties</i>										
Miscellaneous Revenue	177,094	290,708	510,661	576,925	760,475	754,275	64.2%	75.7%	31.8%	-0.8%
Indirect cost allocation	2,637,289	2,661,382	2,687,997	2,687,997	2,822,397	2,963,517	0.9%	1.0%	5.0%	5.0%
<b>Ongoing Revenue</b>	<b>59,455,398</b>	<b>65,153,140</b>	<b>69,310,143</b>	<b>67,847,217</b>	<b>70,215,487</b>	<b>74,042,407</b>	<b>9.6%</b>	<b>6.4%</b>	<b>3.5%</b>	<b>5.5%</b>
Transfer from Public Safety Plan	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	0.0%	103.2%	-39.3%	-0.1%
Transfer from Contingency	700,000	-	-	-	-	-	-100.0%	0.0%	0.0%	0.0%
Transfer from Urban Renewal	400,000	786,184	2,553,951	3,186,000	300,000	200,000	96.5%	224.9%	-90.6%	-33.3%
Transfer from City Facilities Fund	-	-	-	-	5,128	-	0.0%	0.0%	0.0%	-100.0%
<b>Total Revenue</b>	<b>60,555,398</b>	<b>67,008,140</b>	<b>74,035,561</b>	<b>73,204,684</b>	<b>71,839,634</b>	<b>75,560,256</b>	<b>10.7%</b>	<b>10.5%</b>	<b>-1.9%</b>	<b>5.2%</b>
<b>Expenditures</b>										
City Council	351,396	338,693	362,120	385,826	384,889	393,067	-3.6%	6.9%	-0.2%	2.1%
Mayor's Office	2,279,815	2,152,162	2,290,094	2,565,674	2,502,667	2,387,513	-5.6%	6.4%	-2.5%	-4.6%
Administrative Services	4,750,627	5,007,114	5,822,178	5,868,567	5,676,494	5,601,624	5.4%	16.3%	-3.3%	-1.3%
Finance Department	2,402,140	2,434,453	3,149,482	3,347,587	3,868,642	4,016,792	1.3%	29.4%	15.6%	3.8%
Recreation Department	4,265,068	4,214,920	4,554,459	4,951,747	5,109,489	5,416,469	-1.2%	8.1%	3.2%	6.0%
Community Development (DCD)	3,278,006	3,910,495	4,157,656	4,662,089	4,672,315	4,873,781	19.3%	6.3%	0.2%	4.3%
Municipal Court	1,292,626	1,209,940	1,596,100	1,597,482	1,741,340	1,859,399	-6.4%	31.9%	9.0%	6.8%
Police Department	17,645,772	17,884,963	19,254,489	19,813,041	22,746,443	24,141,961	1.4%	7.7%	14.8%	6.1%
Fire Department	12,850,658	13,471,379	14,527,343	14,297,033	14,790,120	15,541,684	4.8%	7.8%	3.4%	5.1%
Public Works Dept	6,342,068	6,540,104	6,648,497	7,403,007	7,574,986	7,994,806	3.1%	1.7%	2.3%	5.5%
Fleet Replacement Funding	83,007	98,491	71,156	171,156	982,803	-	18.7%	-27.8%	1281.2%	-100.0%
<b>Total Department Expenditures</b>	<b>55,541,184</b>	<b>57,262,715</b>	<b>62,433,575</b>	<b>64,963,209</b>	<b>70,050,190</b>	<b>72,227,096</b>	<b>3.1%</b>	<b>9.0%</b>	<b>7.8%</b>	<b>3.1%</b>
Transfers - Debt Service	3,490,499	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345	-10.8%	131.6%	-34.1%	-11.4%
Transfers - Capital, Other	1,371,950	2,292,852	2,006,350	2,406,350	956,250	1,559,000	67.1%	-12.5%	-60.3%	63.0%
Transfers - Contingency	-	238,936	220,000	-	-	-	0.0%	-7.9%	0.0%	0.0%
<b>Total Transfers</b>	<b>4,862,449</b>	<b>5,644,523</b>	<b>9,434,162</b>	<b>9,619,291</b>	<b>5,706,078</b>	<b>5,765,345</b>	<b>16.1%</b>	<b>67.1%</b>	<b>-40.7%</b>	<b>1.0%</b>
<b>Total Expenditures</b>	<b>60,403,633</b>	<b>62,907,238</b>	<b>71,867,737</b>	<b>74,582,500</b>	<b>75,756,268</b>	<b>77,992,440</b>	<b>4.1%</b>	<b>14.2%</b>	<b>1.6%</b>	<b>3.0%</b>
<b>Change in Fund Balance</b>	151,764	4,100,902	2,167,824	(1,377,816)	(3,916,634)	(2,432,184)	2602.1%	-47.1%	184.3%	-37.9%
Beginning Fund Balance	12,664,651	12,816,416	16,917,318	13,392,295	19,085,142	15,168,508	1.2%	32.0%	42.5%	-20.5%
<b>*Ending Fund Balance</b>	<b>\$ 12,816,416</b>	<b>\$ 16,917,318</b>	<b>\$ 19,085,142</b>	<b>\$ 12,014,478</b>	<b>\$ 15,168,508</b>	<b>\$ 12,736,324</b>	<b>32.0%</b>	<b>12.8%</b>	<b>26.3%</b>	<b>-16.0%</b>
* Reserve Policy: 18% of previous year ongoing revenues.		\$ 11,598,531	\$ 11,727,565		\$ 12,475,826	\$ 12,638,788				
<b>Fund Balance Contingency Fund (105)</b>		6,448,169	7,042,148		7,062,148	7,082,148				
* Contingency reserve policy: 10% of previous year ongoing revenues.		\$ 6,443,628	\$ 6,515,314		\$ 6,931,014	\$ 7,021,549				

**GENERAL FUND MAJOR REVENUE SOURCES**

**Sales and Use Tax (RCW 82.14)**

The City receives sales tax revenue from three sources. The main source of sales tax is the City-imposed 0.85% on retail sales. The City receives less than 9% of the sales tax generated within Tukwila. The remaining 91% is distributed to other government entities and supports transit and other public agencies. The City also receives a portion of the sales tax collected by King County for criminal justice. This is a 0.1% voter approved sales tax in King County and is collected countywide and distributed to all cities on a per capita basis. The third source of sales tax is collected from the sale of brokered natural gas. These three components of sales and use tax revenue account for just approximately 30% of the City’s General Fund ongoing revenue, making sales tax the largest revenue source for the General Fund.

**Detail of Sales and Use Tax Budget**

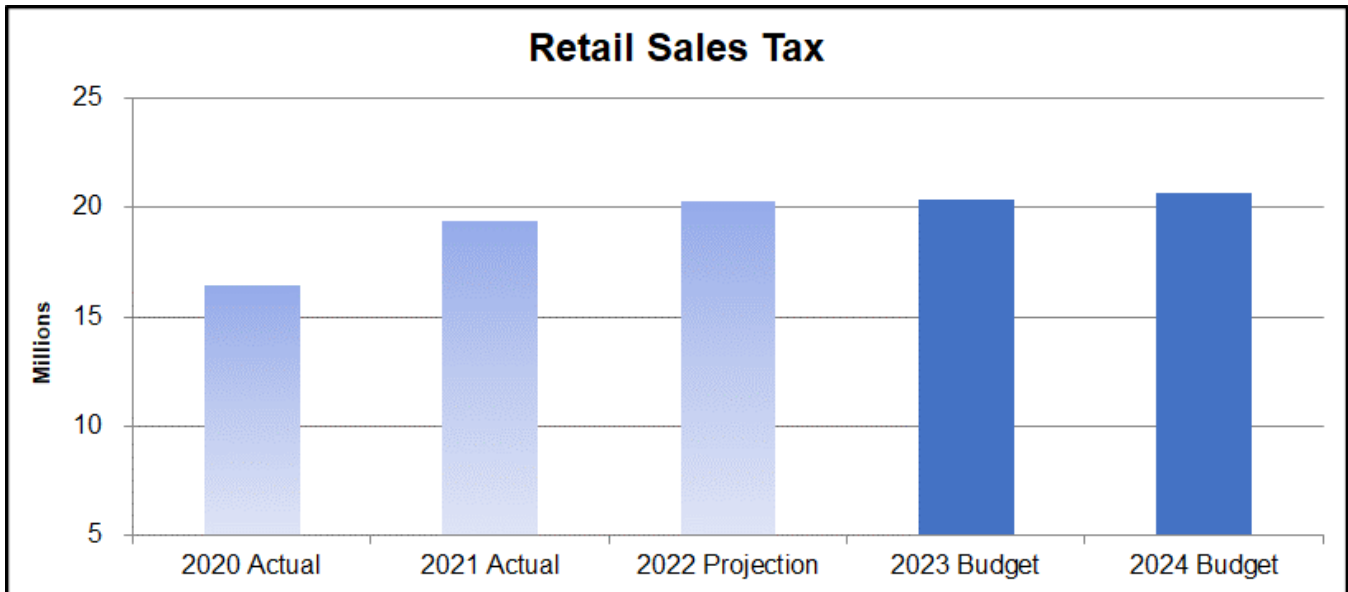
	<b>2023</b>	<b>2024</b>
Local Retail Sales & Use Tax	\$20,250,000	\$20,497,000
Affordable Housing Tax	\$128,000	\$128,000
Criminal Justice	775,000	800,000
Natural Gas Use Tax	130,000	130,000
<b>Total Sales and Use Tax</b>	<b>\$21,283,000</b>	<b>\$21,555,000</b>

The sales tax rate in the City of Tukwila is 10.1% on retail goods, with an additional 0.3% on car sales to help pay for statewide transportation improvements. The chart below summarizes how the 10.1% tax collected is divided between various governmental entities.

**Sales Tax Distribution by Government Entity**

	<b>Percent</b>	<b>Percent of Total</b>
Washington State	6.50%	64.36%
<b>City of Tukwila</b>	<b>0.85%</b>	<b>8.42%</b>
King County	0.25%	2.48%
King County Criminal Justice	0.10%	0.99%
Regional Transit Authority	1.50%	14.85%
King County Transp. Benefit Area	0.90%	8.91%
<b>Total Sales Tax on \$100 of Goods</b>	<b>10.10%</b>	<b>100.00%</b>

For the 2023-2024 biennium, the City’s sales tax collection is projected to grow an average of 3% a year. 2020 was the first year of the pandemic and retail sales tax dropped 17% from the prior year due to state mandated business closures. For 2021-2022, the City experienced a rapid turnaround in sales tax collections once the governor lifted the stay-at-home mandate and sales tax revenue has returned to pre-pandemic levels. However, total sales tax growth has not increased at the same rate as inflation, which restricts the City’s ability to continue to provide the same high-level of services our residential and business communities desire.



**Property Tax (RCW 84.52)**

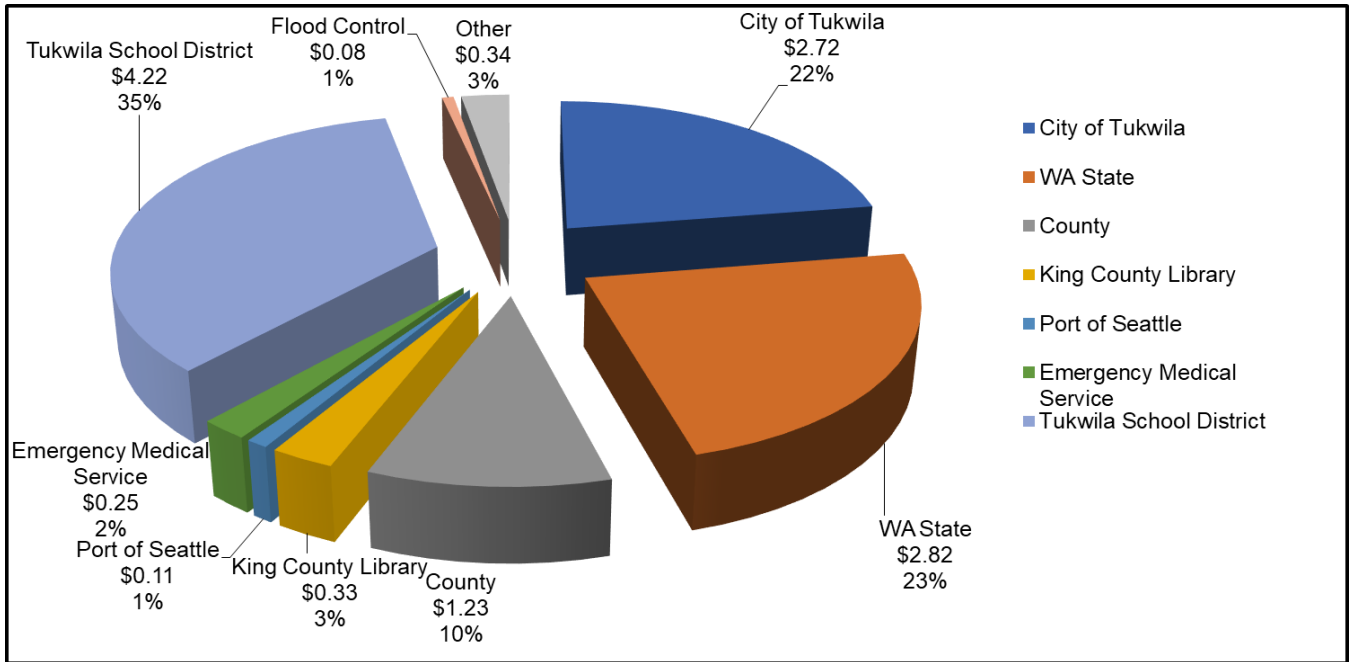
Property tax revenue is the City’s second largest revenue source comprising approximately one-quarter of the total general fund ongoing revenue. It is used for general governmental operations including Police, Fire, Public Works, Parks, and administrative support. The City receives approximately one-fifth of the property taxes paid by Tukwila property owners.

<b>2022 Property Tax Levy Rate per \$1,000 Assessed Valuation</b>		
Government Agency	Rate	Percent of Total
City of Tukwila	\$2.72	22.5%
WA State	\$2.82	23.3%
County	\$1.23	10.2%
King County Library	\$0.33	2.7%
Port of Seattle	\$0.11	0.9%
Emergency Medical Service	\$0.25	2.1%
Tukwila School District	\$4.22	34.9%
Flood Control	\$0.08	0.7%
Other	\$0.34	2.8%
<b>*Total</b>	<b>\$12.09</b>	<b>100%</b>

\*Senior rate is \$5.82 per \$1,000 assessed value. Those qualifying for this rate are exempt from most voter approved levies.

The City of Tukwila levied a tax rate of \$2.72 per \$1,000 assessed value for collection in 2022. The City receives less than a quarter of the property taxes paid in Tukwila. Most of the parcels in the City are also in the Tukwila School District. Almost 70% goes to the Tukwila School District, King County, and the State of Washington, with the remainder going to smaller taxing districts such as the Port of Seattle, Emergency Medical Services, etc. Property taxes are distributed to the following jurisdictions:

### Property Tax by Jurisdiction



**Utility Tax (RCW 82.16)**

The City implemented a 6% solid waste tax and 10% interfund utility tax in 2009 (originally 15%, reduced to 10% in 2010) which has since become the City’s fourth largest tax revenue source. In 2019, the solid waste utility tax was increased to 11% effective November 1, 2019, and an additional increase, to 16%, effective July 1, 2020. The additional revenue has been dedicated to road maintenance and road related projects. This represents over 6% of the City’s total ongoing revenue supporting the general fund in both years. The City of Tukwila has a 6% utility tax on cable, electricity, telephones, cellular phones, natural gas, and garbage. The interfund utility tax was set to expire at the end of 2021 but was extended through 2027 at the same rate.

**Detail of Utility Tax Budget**

	<b>2023</b>	<b>2024</b>
Electric	\$ 1,700,000	\$ 1,750,000
Gas	850,000	850,000
Solid Waste/Recycling	710,000	710,000
Cable	240,000	240,000
Telephone	800,000	750,000
Utility Taxes	4,300,000	4,300,000
Interfund Utilities	2,634,980	2,784,300
<b>Total Utility Taxes</b>	<b>\$ 6,934,980</b>	<b>\$ 7,084,300</b>

**Other Revenues**

In addition to the major revenue sources and other ongoing general fund revenue, the 2023-2024 biennial budget also includes one-time and brand-new revenue in the General Fund as follows:

- Approximately \$3.0 million in Business & Occupation taxes beginning in 2024.
- Transfers in from Funds 302 and 305 for implementation of the ERP system and public safety debt repayment, respectively.
- Rental income from leasing the UPS site beginning in November of 2023. The City purchased this site as a future location of Public Works shops, and the City is leasing out the property through April of 2025 when construction is complete.
- Security related revenues are increasing based on anticipated reimbursable overtime in the Police Department.
- New franchise fee with water district providing water services within the City of Tukwila.

**Use of Fund Balance for 2023-2024 Biennium**

Because of expected financial adjustment that will come with the annexation to the Puget Sound Regional Fire Authority in 2025, the approach to the 2023-2024 biennium is that it is a “bridge” budget. While the City would not normally recommend the use of one-time funds for ongoing expenditures, for this biennium only, the use of prior year ending fund balance that is above the reserve policy requirements will be utilized to fund ongoing services in 2023 and 2024 as follows:

<b>Fund Balance Exceeding Reserve Policy</b>		<b>Budget Gap to be Filled With Prior Year Fund Balance</b>	
2021	\$ 4,100,902	2023	\$ (3,916,634)
2022	<u>2,167,824</u>	2024	<u>(2,432,184)</u>
Total	\$ 6,268,726		\$ (6,348,818)

These one-time ending fund balances will be utilized to close the budget gap in both 2023 and 2024. Ending fund balances for both 2023 and 2024 will meet the fund balance reserve policy requirement of 18% of prior year ongoing revenue.

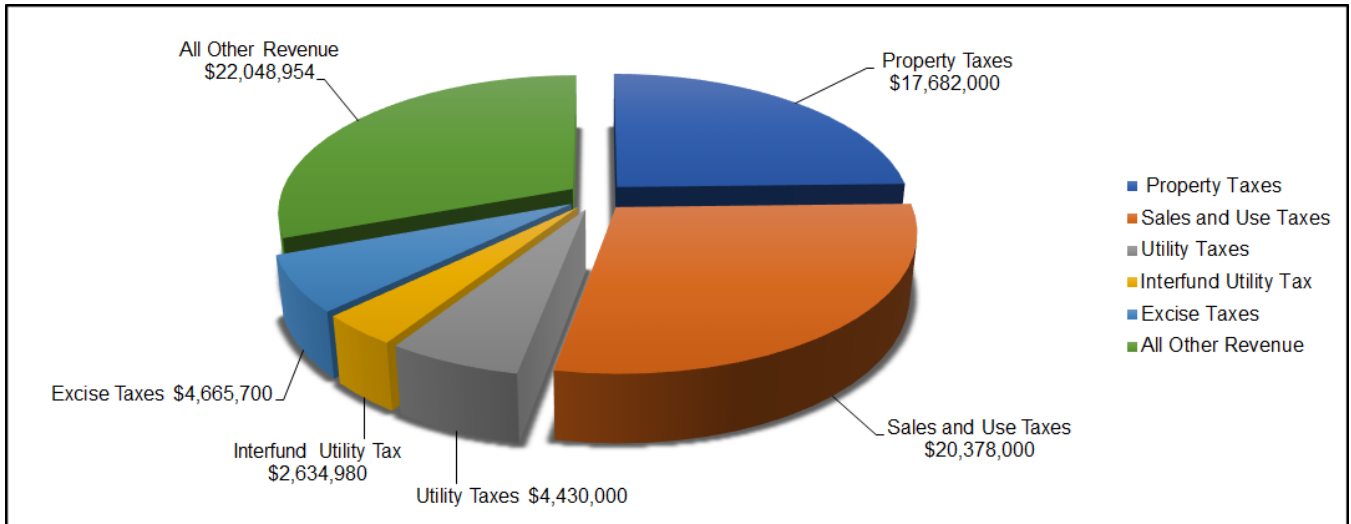


### 2023-2024 GENERAL FUND REVENUE

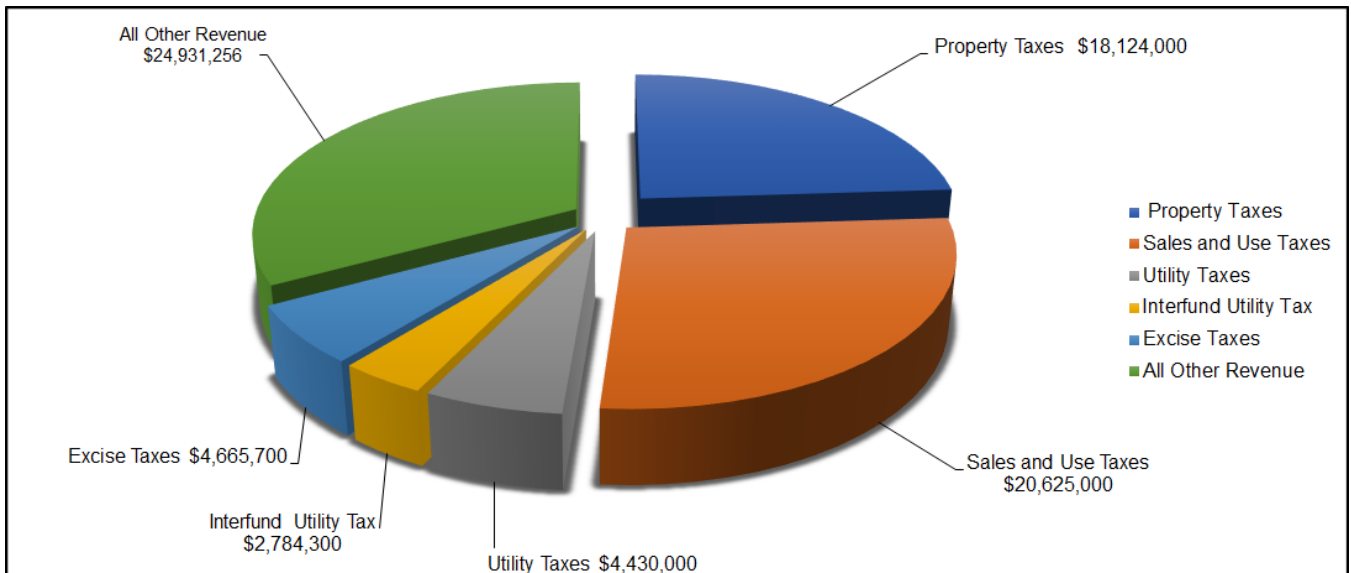
General fund ongoing and one-time revenues are shown below:

General Fund Revenues										
General Fund Revenues	Actual			Budget			Percent change			
	2020	2021	Projected	2022	2023	2024	Actual		Budget	
			2022				2020-21	2021-22	2022-23	2023-24
Property Taxes	\$ 16,251,567	\$ 17,124,167	\$ 17,100,000	\$ 17,300,000	\$ 17,682,000	\$ 18,124,000	5.4%	-0.1%	2.2%	2.5%
Retail Sales Tax	16,435,510	19,345,233	20,293,000	19,550,000	20,378,000	20,625,000	17.7%	4.9%	4.2%	1.2%
Use Taxes	666,551	802,870	867,847	750,000	905,000	930,000	20.5%	8.1%	20.7%	2.8%
Business & Occupation Taxes	-	-	-	-	-	3,000,000	-	-	-	-
Admissions Tax	208,353	539,690	815,571	750,000	850,000	875,000	159.0%	51.1%	13.3%	2.9%
Utility Taxes	4,286,358	3,605,314	4,198,250	3,620,000	4,300,000	4,300,000	-15.9%	16.4%	18.8%	0.0%
Interfund Utility Tax	2,153,573	2,322,420	2,327,128	2,447,700	2,634,980	2,784,300	7.8%	0.2%	7.7%	5.7%
Gambling/Excise Taxes	2,682,681	4,367,189	5,004,204	3,791,000	4,665,700	4,665,700	62.8%	14.6%	23.1%	0.0%
<b>Total Taxes</b>	<b>42,684,593</b>	<b>48,106,884</b>	<b>50,606,001</b>	<b>48,208,700</b>	<b>51,415,680</b>	<b>55,304,000</b>	<b>12.7%</b>	<b>5.2%</b>	<b>6.7%</b>	<b>7.6%</b>
Business Licenses & Permits	4,356,217	3,204,915	3,121,106	3,320,000	3,230,000	3,230,000	-26.4%	-2.6%	-2.7%	0.0%
Rental Housing License	50,483	55,495	47,962	52,000	41,000	45,000	9.9%	-13.6%	-21.2%	9.8%
Building Permits and Fees	1,960,999	1,717,081	1,929,949	2,388,100	1,739,660	1,813,743	-12.4%	12.4%	-27.2%	4.3%
Franchise Fees	370,513	364,171	422,000	350,000	508,000	508,000	-1.7%	15.9%	45.1%	0.0%
<b>Total Licenses &amp; Permits</b>	<b>6,738,212</b>	<b>5,341,662</b>	<b>5,521,016</b>	<b>6,110,100</b>	<b>5,518,660</b>	<b>5,596,743</b>	<b>-20.7%</b>	<b>3.4%</b>	<b>-9.7%</b>	<b>1.4%</b>
Sales Tax Mitigation	-	1,323,895	792,000	792,000	635,470	508,376	-	-40.2%	-19.8%	-20.0%
Seattle City Light Agreement	2,299,940	2,280,277	2,496,571	2,350,000	2,300,000	2,300,000	-0.9%	9.5%	-2.1%	0.0%
Grants	1,048,030	1,638,555	3,178,825	3,163,497	2,873,788	1,810,325	56.3%	94.0%	-9.2%	-37.0%
State Entitlements	505,925	573,014	509,507	483,500	505,500	510,500	13.3%	-11.1%	4.6%	1.0%
Intergovernmental Revenue	559,209	536,719	596,906	585,607	628,804	654,000	-4.0%	11.2%	7.4%	4.0%
<b>Total Intergovernmental</b>	<b>4,413,103</b>	<b>6,352,460</b>	<b>7,573,809</b>	<b>7,374,604</b>	<b>6,943,562</b>	<b>5,783,201</b>	<b>43.9%</b>	<b>19.2%</b>	<b>-5.8%</b>	<b>-16.7%</b>
General Government	28,505	31,874	20,672	27,900	16,620	16,620	11.8%	-35.1%	-40.4%	0.0%
Security	1,047,912	1,016,850	837,436	598,425	1,138,900	1,339,150	-3.0%	-17.6%	90.3%	17.6%
Transportation	3,441	1,320	633	44,000	20,000	20,000	-61.6%	-52.0%	-54.5%	0.0%
Plan Check and Review Fees	766,000	600,680	688,806	991,100	794,268	832,481	-21.6%	14.7%	-19.9%	4.8%
Culture and Rec Fees	41,731	112,934	166,370	398,500	171,200	171,200	170.6%	47.3%	-57.0%	0.0%
<b>Total Charges for Services</b>	<b>1,887,588</b>	<b>1,763,658</b>	<b>1,713,916</b>	<b>2,059,925</b>	<b>2,140,988</b>	<b>2,379,451</b>	<b>-6.6%</b>	<b>-2.8%</b>	<b>3.9%</b>	<b>11.1%</b>
<b>Total Fines and Penalties</b>	<b>177,094</b>	<b>290,708</b>	<b>510,661</b>	<b>576,925</b>	<b>760,475</b>	<b>754,275</b>	<b>64.2%</b>	<b>75.7%</b>	<b>31.8%</b>	<b>-0.8%</b>
Interest Earnings	76,482	24,705	84,738	100,000	100,000	100,000	-67.7%	243.0%	0.0%	0.0%
Rents and Concessions	138,525	136,488	213,835	372,500	335,570	1,035,570	-1.5%	56.7%	-9.9%	208.6%
Other Misc Revenue	702,511	475,192	398,169	356,466	178,155	125,650	-32.4%	-16.2%	-50.0%	-29.5%
<b>Total Miscellaneous</b>	<b>917,518</b>	<b>636,385</b>	<b>696,742</b>	<b>828,966</b>	<b>613,725</b>	<b>1,261,220</b>	<b>-30.6%</b>	<b>9.5%</b>	<b>-26.0%</b>	<b>105.5%</b>
Indirect Cost Allocation	2,637,289	2,661,382	2,687,997	2,687,997	2,822,397	2,963,517	0.9%	1.0%	5.0%	5.0%
<b>Total Ongoing Revenue</b>	<b>59,455,398</b>	<b>65,153,140</b>	<b>69,310,143</b>	<b>67,847,217</b>	<b>70,215,487</b>	<b>74,042,407</b>	<b>9.6%</b>	<b>6.4%</b>	<b>3.5%</b>	<b>5.5%</b>
Transfer in from Fund 302	400,000	786,184	2,553,951	3,186,000	300,000	200,000	96.5%	224.9%	-90.6%	-33.3%
Transfer from Contingency	700,000	-	-	-	-	-	-100.0%	-	-	-
Transfer in from Fund 303	-	-	-	-	5,128	-	-	-	-	-100.0%
Transfer in from Fund 305	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	-	103.2%	-39.3%	-0.1%
<b>Total One-Time Revenue</b>	<b>1,100,000</b>	<b>1,855,001</b>	<b>4,725,418</b>	<b>5,357,467</b>	<b>1,624,147</b>	<b>1,517,849</b>	<b>68.6%</b>	<b>154.7%</b>	<b>-69.7%</b>	<b>-6.5%</b>
<b>Total Revenue</b>	<b>\$ 60,555,398</b>	<b>\$ 67,008,140</b>	<b>\$ 74,035,561</b>	<b>\$ 73,204,684</b>	<b>\$ 71,839,634</b>	<b>\$ 75,560,256</b>	<b>10.7%</b>	<b>10.5%</b>	<b>-1.9%</b>	<b>5.2%</b>

### 2023 General Fund Revenues



### 2024 General Fund Revenues



## GENERAL FUND MAJOR EXPENDITURES

The budget for each department within the general fund has been developed in support of the City's strategic goals and objectives. Department budgets experienced reductions from the prior biennium because of the pandemic, and this biennium the City worked toward engaging community feedback on maintaining and enhancing City services. Through these conversations, the following key initiatives for the 2023-2024 biennium were identified:

1. Teen, Youth & Senior Programs
2. Police and Public Safety
3. Fire and Emergency Medical Services
4. Communications and Community Engagement
5. Infrastructure Maintenance
6. Human Services and Rental Assistance

### General Fund Budget Change Discussion

The priorities identified above will be achieved through the following department budget highlights:

- A \$600,000 investment in the City's parks system to enhance the user experience in parks around the City.
- Fully funding the Police Department including filling positions that were previously frozen during the pandemic.
- Enhanced fire services, including public education and social worker and nurse deployed on calls, when the City contracts with the Puget Sound Regional Fire Authority (PSRFA) beginning January 1, 2023.
- Continued efforts to communicate and engage with the Tukwila community.
- Improvements to infrastructure including neighborhood traffic calming program, new bridge into Allentown, and continued maintenance to utility infrastructure.
- The City has had a robust response to supporting low-income community members impacted by COVID-related wage loss. This budget includes more funding specifically for this purpose and the general rental and utility assistance program, as well as ongoing support to organizations working in our community around housing, wellness, food security and support for independence.

### Additional changes in the General Fund include:

- Revenues are identified by department for the first time. This enables the City to identify how much revenue each department generates. This will aid in determining changes in revenues when service levels are changed.
- PERS retirement rates
- Finance – a new 1.0 FTE Analyst position is budgeted in 2023 and an additional FTE in 2024 to manage the new Business & Occupation tax program. If this program is not approved by Council, the positions will be removed from the budget.

Administrative Services – Most reductions that occurred in the 2021-2022 biennium remain in place with the following exceptions. The former Community Connectors Program renamed the Tukwila Community Leadership Initiative, eliminated during the last biennium, has been restored through Federal American Rescue Plan Act (ARPA) funds. The City Clerk's extra labor position that provides assistance on public records requests, also eliminated during the previous biennium, is restored here due to the additional

workload anticipated in public records with Fire and EMS services being contracted to the Puget Sound Regional Fire Authority. Additionally, funds from recaptured sales tax associated with House Bill 1406 for rental assistance are reflected in the Department's budget for the first time, along with associated expenditures.

Parks & Recreation – The budget is based on the same program offerings as 2022 but does represent an increase in total budget due to rising inflation and minimum wage for extra labor. Additionally, the Recreation department will freeze 1 youth/teen specialist and a .75 FTE that supports the front desk.

Community Development – The Planning division will continue to freeze 2 FTEs and the Building division continues to freeze 1 FTE.

Technology Information Systems – One technician position will remain vacant in 2023-2024.

Public Works – Three FTEs, including one engineer and 2 facilities positions remain frozen.

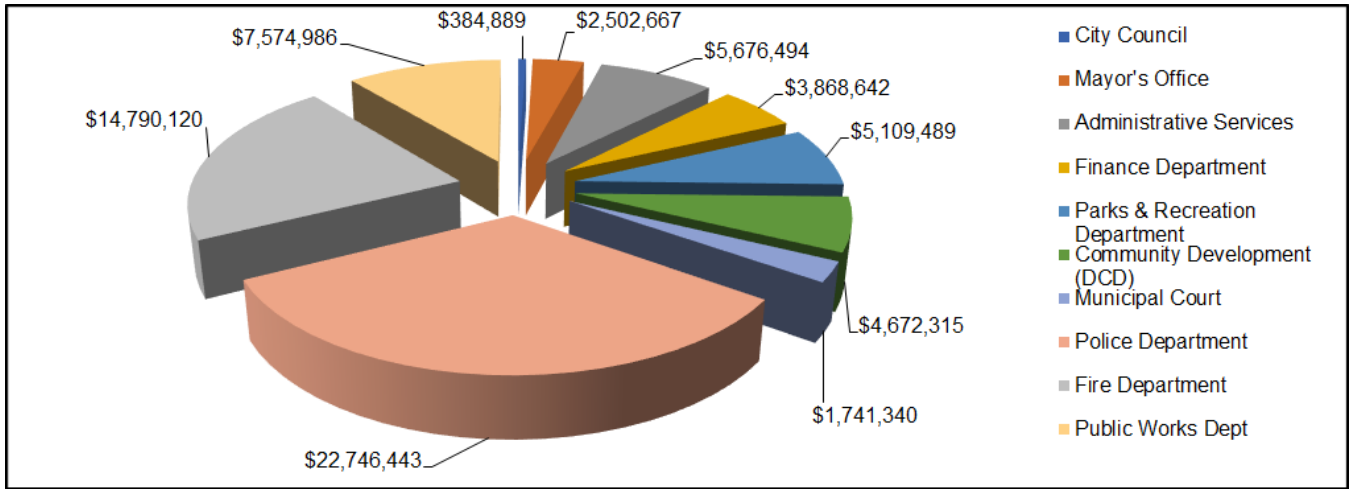
Fire – Fire and Emergency Medical Services will be contracted with the Puget Sound Regional Fire Authority (PSRFA) and the Tukwila Fire Department will be absorbed into the PSRFA. This short-term contract will increase Fire and Emergency Medical Services in the Tukwila community and is anticipated to result in an annexation by 2025. With this contract, the general fund has experienced a significant shift in contracts for services, which has gone up, and salaries and benefits, which have been reduced by the contract with PSRFA.

**General Fund Expenditures by Department**

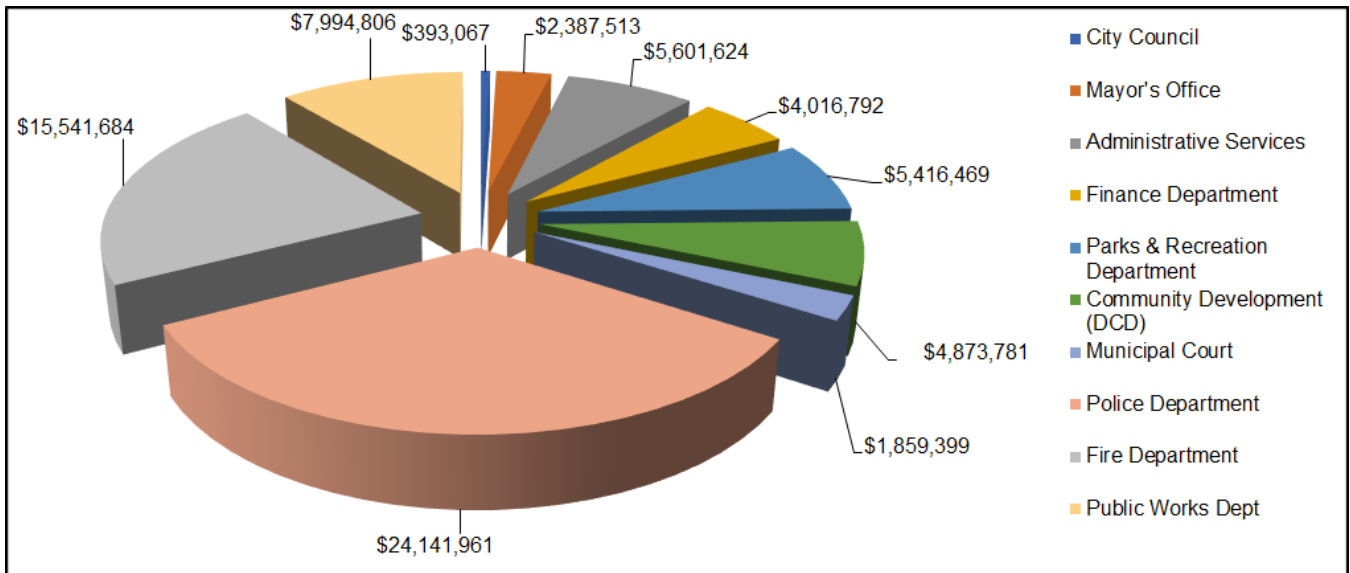
Department	Actual			Budget			Percent change	
	2020	2021	Projected 2022	2022	2023	2024	2022-23	2023-24
City Council	\$ 351,396	\$ 338,693	\$ 362,120	\$ 385,826	\$ 384,889	\$ 393,067	-0.2%	2.1%
Mayor's Office	2,279,815	2,152,162	2,290,094	2,565,674	2,502,667	2,387,513	-2.5%	-4.6%
Administrative Services	4,750,627	5,007,114	5,822,178	5,868,567	5,676,494	5,601,624	-3.3%	-1.3%
Finance	2,402,140	2,434,453	3,149,482	3,347,587	3,868,642	4,016,792	15.6%	3.8%
Parks & Recreation	4,265,068	4,214,920	4,554,459	4,951,747	5,109,489	5,416,469	3.2%	6.0%
Community Development	3,278,006	3,910,495	4,157,656	4,662,089	4,672,315	4,873,781	0.2%	4.3%
Court	1,292,626	1,209,940	1,596,100	1,597,482	1,741,340	1,859,399	9.0%	6.8%
Police	17,645,772	17,884,963	19,254,489	19,813,041	22,746,443	24,141,961	14.8%	6.1%
*Fire	12,850,658	13,471,379	14,527,343	14,297,033	14,790,120	15,541,684	3.4%	5.1%
Public Works	6,342,068	6,540,104	6,648,497	7,403,007	7,574,986	7,994,806	2.3%	5.5%
Non Departmental Expense	83,007	98,491	71,156	71,156	982,803	-	1281.2%	-100.0%
<b>Departmental Total</b>	<b>55,541,184</b>	<b>57,262,715</b>	<b>62,433,575</b>	<b>64,963,209</b>	<b>70,050,190</b>	<b>72,227,096</b>	<b>7.8%</b>	<b>3.1%</b>
Transfers to other funds	4,862,449	5,644,523	9,434,162	9,619,291	5,706,078	5,765,345	-40.7%	1.0%
<b>General Fund Total</b>	<b>\$ 60,403,633</b>	<b>\$ 62,907,238</b>	<b>\$ 71,867,737</b>	<b>\$ 74,582,500</b>	<b>\$ 75,756,268</b>	<b>\$ 77,992,440</b>	<b>1.6%</b>	<b>3.0%</b>

\*Effective January 1, 2023, the Fire Department will be contracted for services with Puget Sound Regional Fire Authority

**2023 General Fund Expenditures by Department**



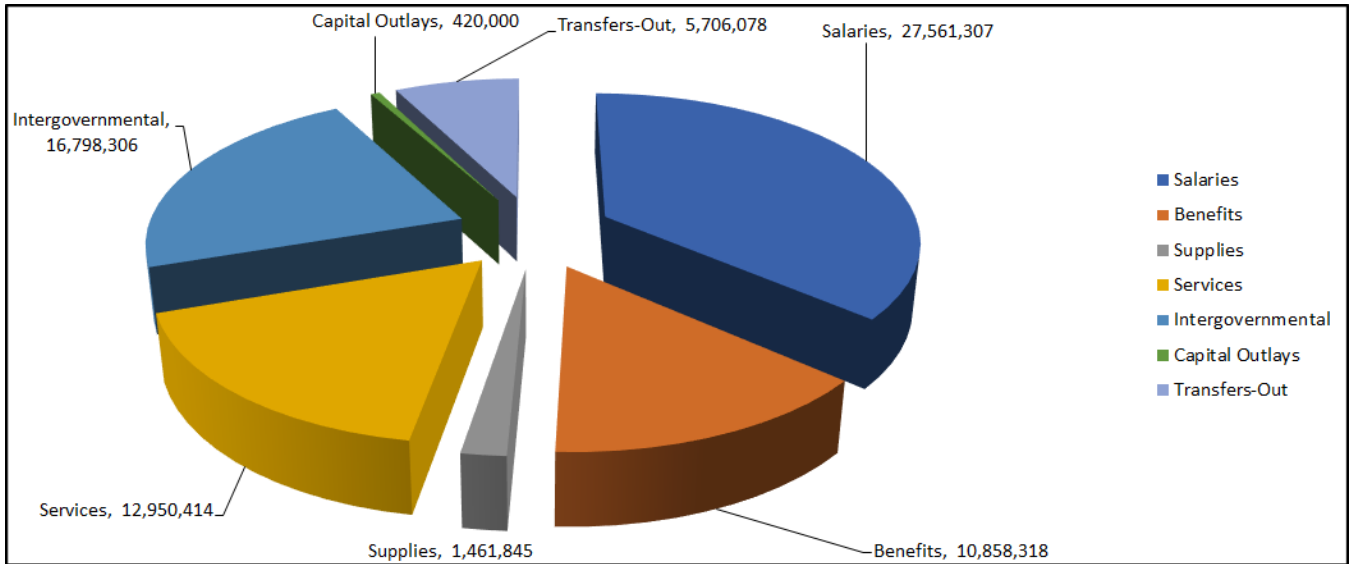
**2024 General Fund Expenditures by Department**



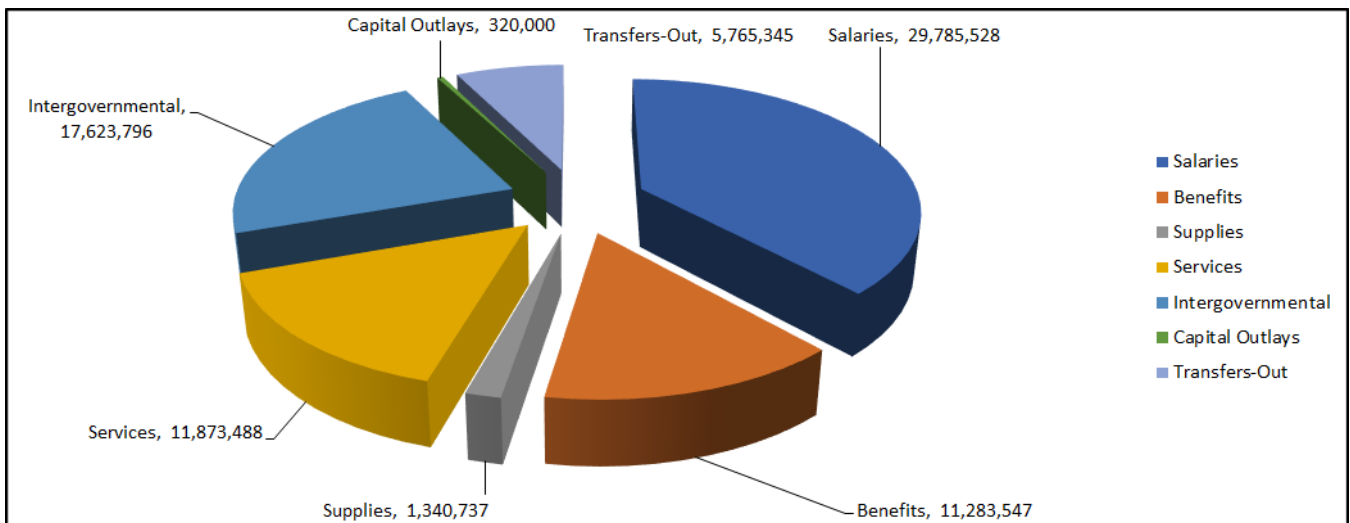
### General Fund Expenditure by Type

General Fund Expenditures by Type								
	Actual			Budget			Percent change	
	2020	2021	Projected	2022	2023	2024	2022-23	2023-24
			2022					
Salaries	\$ 28,119,885	\$ 27,887,462	\$ 30,460,450	\$ 32,802,451	\$ 25,787,017	\$ 27,964,721	-21.4%	8.4%
Extra Labor	131,789	206,427	464,622	584,220	769,106	773,627	31.6%	0.6%
Overtime	1,367,623	2,274,124	2,373,370	2,000,115	755,184	797,180	-62.2%	5.6%
Holiday Pay	443,224	429,309	441,157	515,500	250,000	250,000	-51.5%	0.0%
<b>Total Wages</b>	<b>30,062,521</b>	<b>30,797,323</b>	<b>33,739,600</b>	<b>35,902,286</b>	<b>27,561,307</b>	<b>29,785,528</b>	<b>-23.2%</b>	<b>8.1%</b>
FICA	1,739,528	1,774,345	1,944,784	2,151,955	2,110,085	2,280,239	-1.9%	8.1%
Pension-LEOFF	1,020,215	953,421	840,996	920,517	635,408	690,494	-31.0%	8.7%
Pension-PERS/PSERS	1,662,169	1,518,973	1,475,859	1,494,905	1,744,920	1,891,079	16.7%	8.4%
Industrial Insurance	859,956	892,567	733,117	876,892	586,182	617,060	-33.2%	5.3%
Medical & Dental	6,486,004	6,901,878	7,500,577	7,551,216	5,748,434	5,771,171	-23.9%	0.4%
Unemployment	93,070	45,019	35,036	-	-	-	-	-
Uniform/Clothing	4,734	6,732	6,293	8,525	33,290	33,504	290.5%	0.6%
<b>Total Benefits</b>	<b>11,865,676</b>	<b>12,092,935</b>	<b>12,536,662</b>	<b>13,004,010</b>	<b>10,858,318</b>	<b>11,283,547</b>	<b>-16.5%</b>	<b>3.9%</b>
Office & Operating Supplies	567,124	668,303	652,344	890,636	678,334	569,751	-23.8%	-16.0%
Repairs & Maintenance Supplies	313,144	254,967	372,856	299,025	450,010	420,705	50.5%	-6.5%
Resale Supplies	235	-	141	10,000	2,500	2,580	-75.0%	3.2%
Small Tools & Minor Equipment	133,261	107,173	68,685	41,250	213,203	228,078	416.9%	7.0%
Technology Supplies	52,295	70,391	23,597	13,000	110,798	112,364	752.3%	1.4%
Fleet Supplies	12,749	3,787	5,350	3,000	7,000	7,260	133.3%	3.7%
<b>Total Supplies</b>	<b>1,078,807</b>	<b>1,104,621</b>	<b>1,122,973</b>	<b>1,256,911</b>	<b>1,461,845</b>	<b>1,340,737</b>	<b>16.3%</b>	<b>-8.3%</b>
Professional Services	2,854,098	3,042,202	4,100,292	4,045,730	3,477,823	3,101,328	-14.0%	-10.8%
Communication	481,591	448,927	523,555	458,739	440,528	446,392	-4.0%	1.3%
Professional Development	404,980	394,404	276,376	252,921	570,360	532,851	125.5%	-6.6%
Advertising	19,183	21,629	25,749	40,250	66,300	66,716	64.7%	0.6%
Operating Rents & Leases	466,696	328,461	270,586	407,328	315,257	319,003	-22.6%	1.2%
Equipment Replacement	83,007	98,491	71,156	71,156	982,807	-	1281.2%	-100.0%
Equip Operations & Maint	1,248,150	1,360,486	1,736,782	1,736,782	926,008	1,112,185	-46.7%	20.1%
Technology Services	783,678	888,918	655,542	348,291	1,031,264	1,082,490	196.1%	5.0%
Insurance	987,671	1,120,068	1,167,477	945,161	1,551,670	1,822,809	64.2%	17.5%
Utilities	1,820,212	2,251,250	2,246,892	2,034,285	2,244,354	2,351,709	10.3%	4.8%
Repairs and Maintenance	553,090	409,404	476,524	448,585	360,410	372,384	-19.7%	3.3%
Miscellaneous	163,591	63,778	463,465	589,861	699,520	380,582	18.6%	-45.6%
Claims & Judgements	197,167	115,363	171,748	250,000	250,000	250,000	0.0%	0.0%
Credit Card Fees	51,502	27,810	33,810	15,881	34,117	35,038	114.8%	2.7%
<b>Total Services</b>	<b>10,114,616</b>	<b>10,571,190</b>	<b>12,219,956</b>	<b>11,644,970</b>	<b>12,950,414</b>	<b>11,873,488</b>	<b>11.2%</b>	<b>-8.3%</b>
SCORE Jail	1,069,946	1,276,212	959,124	1,087,076	1,005,192	1,055,452	-7.5%	5.0%
Valley Communications	1,203,513	1,160,308	1,294,305	1,169,251	1,428,971	1,487,411	22.2%	4.1%
Animal Control	113,507	99,017	144,700	144,700	119,182	125,142	-17.6%	5.0%
Excise tax	27,104	24,603	31,904	24,005	29,261	29,271	21.9%	0.0%
Contracted Fire services	-	-	-	-	14,215,700	14,926,520	-	5.0%
<b>Total Intergovernmental</b>	<b>2,414,070</b>	<b>2,560,140</b>	<b>2,430,033</b>	<b>2,425,032</b>	<b>16,798,306</b>	<b>17,623,796</b>	<b>592.7%</b>	<b>4.9%</b>
Machinery & Equipment	5,495	124,174	384,352	730,000	420,000	320,000	-42.5%	-23.8%
Other Improvements	-	12,331	-	-	-	-	-	-
<b>Total Capital</b>	<b>5,495</b>	<b>136,506</b>	<b>384,352</b>	<b>730,000</b>	<b>420,000</b>	<b>320,000</b>	<b>-42.5%</b>	<b>-23.8%</b>
<b>Total Dept. Expenditures</b>	<b>55,541,184</b>	<b>57,262,715</b>	<b>62,433,575</b>	<b>64,963,209</b>	<b>70,050,190</b>	<b>72,227,096</b>	<b>7.8%</b>	<b>3.1%</b>
Transfers - Debt Svc Funds	3,490,499	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345	-34.1%	-11.4%
Transfers - Capital, Other	1,371,950	2,292,852	2,006,350	2,406,350	956,250	1,559,000	-60.3%	63.0%
Transfer - Contingency	-	238,936	220,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,403,633</b>	<b>\$ 62,907,238</b>	<b>\$ 71,867,737</b>	<b>\$ 74,582,500</b>	<b>\$ 75,756,268</b>	<b>\$ 77,992,440</b>	<b>1.6%</b>	<b>3.0%</b>

### 2023 General Fund Expenditures by Type



### 2024 General Fund Expenditures by Type

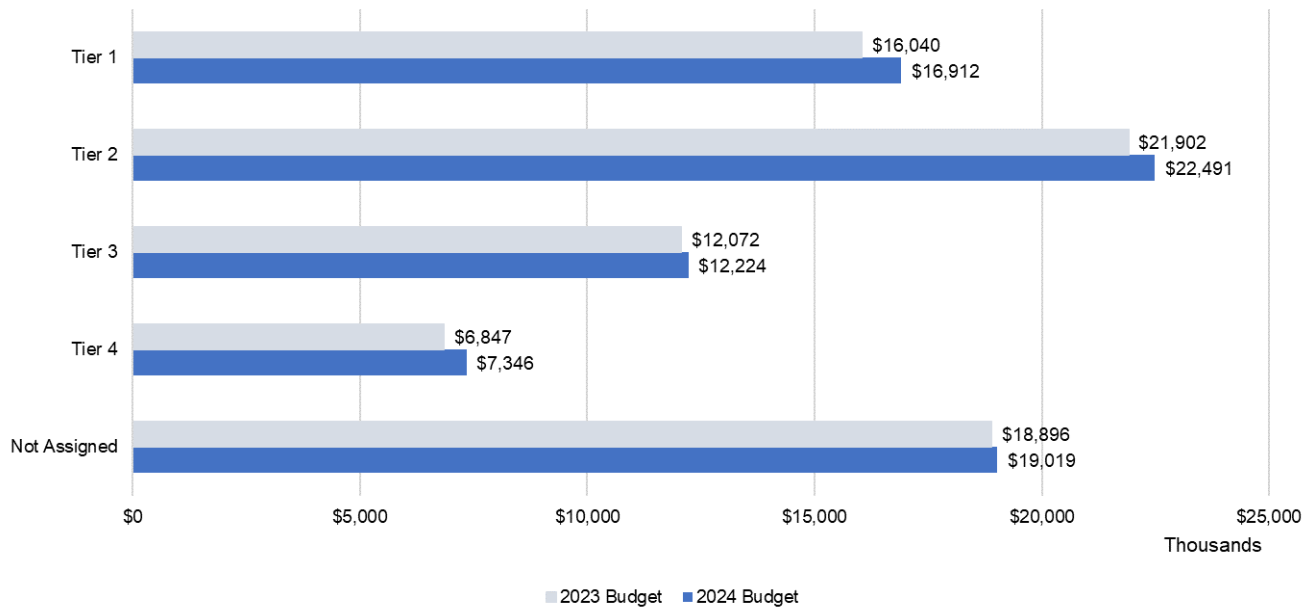


### General Fund Programs by Tier

Following is the list of programs included in the General Fund. The expenditures listed in Tier 5, not assigned to any program, include the contract for fire services and transfers out for debt service payments.



### Programs by Tier



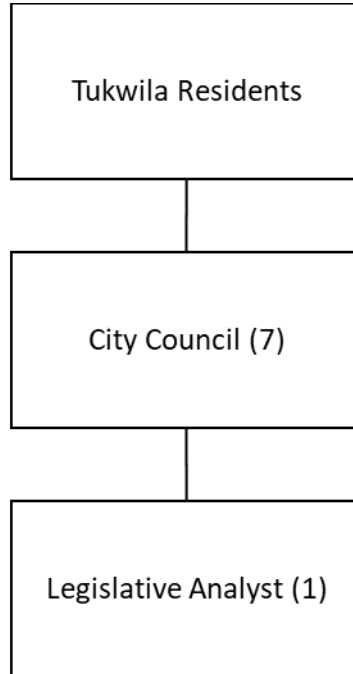
Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Community Investment	1	N - Best Practice	Community	7.563	1,953,885	7.838	1,966,626	0.65%
Current Planning	1	Y - Federal/State	Community	1.960	344,588	2.000	375,975	9.11%
Emergency Prep & Response	1	Y - Federal/State	Governance	1.069	580,346	1.060	629,477	8.47%
Equity	1	Y - Ordinance/Resolution	Community	0.606	119,176	0.606	125,110	4.98%
Governmental & Regionl Affairs	1	Y - Federal/State	Community	1.425	297,733	1.425	308,704	3.68%
Legislative & Budget Oversight	1	Y - Federal/State	Governance	5.950	257,550	5.950	263,281	2.22%
Long-Range & Comprehensive Pln	1	Y - Federal/State	Governance	1.560	359,819	1.560	382,649	6.34%
Police Patrol Services	1	Y - City Code	Community	36.060	8,858,673	36.060	9,027,888	1.91%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	2.765	1,565,850	2.815	2,099,284	34.07%
Public Safety Plan	1	Y - City Code	Governance	0.075	17,284	0.075	18,138	4.94%
Sidewalks	1	Y - City Code	Community	0.430	73,079	0.430	77,422	5.94%
Snow & Ice Control	1	Y - City Code	Community	0.880	134,622	0.880	143,321	6.46%
Traffic Control Devices	1	Y - Federal/State	Community	2.330	598,302	2.330	580,799	-2.93%
Traffic Enf & Crash Investgn Tm	1	Y - Federal/State	Community	4.500	878,649	4.500	913,639	3.98%
<b>1 - Total</b>				<b>67.173</b>	<b>16,039,557</b>	<b>67.529</b>	<b>16,912,312</b>	<b>5.44%</b>

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Administration	2	Y - Federal/State	Governance	19.609	5,072,836	19.879	5,558,958	9.58%
Budget/CIP Development	2	Y - Federal/State	Governance	1.292	249,847	1.266	241,771	-3.23%
Business & Developmt Attr/Rtnn	2	N - Best Practice	Community	0.395	304,124	0.395	118,506	-61.03%
Business Application Services	2	Y - Federal/State	Governance	0.280	107,157	0.280	109,548	2.23%
Business System Mngmnt & Spprt	2	Y - Federal/State	Governance	0.580	171,050	0.580	176,922	3.43%
City Policy Development	2	Y - Federal/State	Governance	0.700	171,001	0.700	178,826	4.58%
Civil Service Recruit & Hiring	2	Y - Federal/State	Governance	1.970	570,885	1.970	561,211	-1.69%
Code Enforcement	2	Y - City Code	Community	3.210	495,987	3.210	518,412	4.52%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	11.560	2,167,320	11.870	2,302,177	6.22%
Community Policing Team	2	N - Best Practice	Community	4.920	944,629	4.920	973,842	3.09%
Community Risk Reduction	2	Y - Ordinance/Resolution	Community	-	689,300	-	723,800	5.01%
Construction Permit Rvw & Insp	2	Y - Federal/State	Community	6.685	1,209,604	6.585	1,241,580	2.64%
Council Agenda/Meeting Functns	2	Y - Federal/State	Governance	0.790	116,656	0.790	122,517	5.02%
Council Legislative Support	2	Y - Federal/State	Governance	0.280	68,509	0.280	71,842	4.86%
Critical Incident Response	2	N - Best Practice	Community	1.650	395,535	1.650	394,697	-0.21%
Cyber Secrty/Busnss Continuity	2	N - Best Practice	Governance	0.890	183,150	0.890	190,923	4.24%
Data Analytics	2	N - Best Practice	Governance	0.152	31,101	0.152	32,539	4.62%
Destination Development	2	N - Best Practice	Community	0.030	5,865	0.030	6,160	5.04%
Emergency Management Program	2	Y - Federal/State	Community	2.000	391,841	2.000	412,537	5.28%
End-User Infrastructure Svcs	2	Y - Federal/State	Governance	0.640	518,451	0.640	524,987	1.26%
Environmental Stewardship	2	Y - Ordinance/Resolution	Community	3.895	630,617	3.895	622,582	-1.27%
Fin Rept & Anlys for Depts	2	Y - Federal/State	Governance	0.543	90,910	0.523	93,069	2.37%
GIS	2	Y - City Code	Governance	0.273	75,384	0.273	83,457	10.71%
Invstgtn of Felony and Juv Crm	2	Y - City Code	Community	11.400	2,210,176	11.400	2,264,505	2.46%
Minor Structural Repairs	2	N - Best Practice	Community	0.380	48,620	0.380	51,448	5.82%
Narcotics & Human Traf Invstgt	2	N - Best Practice	Community	6.300	1,260,917	6.300	1,273,478	1.00%
Ordinance, Resolution&TMC Dev	2	Y - Federal/State	Governance	1.225	199,466	1.225	209,395	4.98%
Policy Development/Compliance	2	Y - Federal/State	Governance	0.290	53,459	0.290	57,578	7.70%
Pothole and Litter Control	2	N - Best Practice	Community	0.350	1,100,637	0.350	1,155,174	4.96%
Prosecution Services	2	Y - Federal/State	Community	0.030	155,002	0.030	155,231	0.15%
Public Defense Program	2	Y - Federal/State	Community	0.100	447,422	0.100	448,184	0.17%
Recruiting and Hiring	2	Y - City Code	Governance	0.840	151,825	0.840	157,801	3.94%
Rental Housing	2	Y - City Code	Community	1.225	161,589	1.225	169,516	4.91%
Street Cleaning	2	Y - Ordinance/Resolution	Community	0.780	636,270	0.780	425,982	-33.05%
Street Lighting	2	Y - Ordinance/Resolution	Community	2.100	642,245	2.100	679,648	5.82%
Tourism Marketing	2	N - Best Practice	Community	0.150	29,323	0.150	30,799	5.04%
Video & Fiber	2	Y - City Code	Community	0.800	143,081	0.800	151,611	5.96%
<b>2 - Total</b>				<b>88.314</b>	<b>21,901,794</b>	<b>88.748</b>	<b>22,491,213</b>	<b>2.69%</b>

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Accounts Payable	3	Y - Federal/State	Governance	1.779	292,689	1.681	289,772	-1.00%
Acct Rec/Misc Billing/LID/etc.	3	Y - Federal/State	Governance	1.570	248,496	1.570	260,606	4.87%
Animal Control	3	Y - City Code	Community	-	119,182	-	125,142	5.00%
Benefit Plan Management	3	Y - Federal/State	Governance	0.400	85,738	0.400	91,047	6.19%
Boards/Commissions/Committees	3	Y - City Code	Governance	1.428	332,835	1.495	352,757	5.99%
Business License Admin	3	Y - City Code	Governance	0.150	22,978	0.150	24,255	5.56%
Capital Asset Accounting	3	Y - Federal/State	Governance	0.080	14,219	0.070	12,913	-9.18%
City Attorney Services	3	Y - Federal/State	Community	0.020	501,835	0.020	525,987	4.81%
Classification & Compensation	3	Y - Ordinance/Resolution	Governance	0.220	191,836	0.220	44,915	-76.59%
Digital Records Center	3	Y - Federal/State	Governance	0.970	176,300	0.970	182,968	3.78%
Emergency Application Services	3	N - Best Practice	Governance	0.192	30,420	0.192	31,921	4.94%
Facility Rentals	3	N - No Mandate	Community	0.525	141,559	0.525	147,477	4.18%
Fin Report/ACFR/Audit/GL Admin	3	Y - Federal/State	Governance	1.054	354,143	0.998	369,822	4.43%
Grants Admin & Accounting	3	Y - Federal/State	Governance	1.601	250,040	1.501	255,898	2.34%
Health & Safety	3	Y - Federal/State	Governance	0.270	93,158	0.270	96,912	4.03%
Homeless Encampment Response	3	N - Best Practice	Community	0.175	44,374	0.175	46,618	5.06%
Labor & Employee Relations	3	Y - Federal/State	Governance	0.440	90,505	0.440	96,626	6.76%
Long-Range Fin Planning Model	3	Y - City Code	Governance	0.060	213,058	0.060	13,699	-93.57%
Mandatory Training	3	Y - Federal/State	Governance	2.652	657,628	2.652	641,727	-2.42%
Network Infrastructure Svcs	3	N - Best Practice	Governance	0.490	192,340	0.490	196,988	2.42%
Older Adult Services and Prgms	3	N - No Mandate	Community	1.795	340,624	1.795	354,767	4.15%
Park Restrooms Contract	3	N - Best Practice	Community	0.010	81,510	0.010	83,976	3.03%
Parks Facility Maintenance	3	N - Best Practice	Community	1.568	195,095	1.568	211,652	8.49%
Parks Maintenance	3	N - Best Practice	Community	3.530	920,857	3.530	868,910	-5.64%
Permit Intake, Issuance, Coord	3	Y - Federal/State	Community	4.935	656,088	4.935	689,749	5.13%
Police Support Operations	3	N - Best Practice	Governance	7.750	1,131,462	7.750	1,201,183	6.16%
Preschool Services and Program	3	N - No Mandate	Community	0.595	78,465	0.595	82,715	5.42%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	3.532	835,107	3.387	840,277	0.62%
Professional Standards	3	Y - Federal/State	Governance	1.560	301,860	1.560	323,553	7.19%
Risk Management	3	Y - Federal/State	Governance	0.045	1,069,116	0.075	1,227,236	14.79%
School Zone Safety Cameras	3	N - Best Practice	Community	3.135	498,561	3.015	504,279	1.15%
Streetscapes/Median Landscape	3	N - Best Practice	Community	0.750	86,259	0.750	92,400	7.12%
TIB Bus Stop/Streetscape	3	N - Best Practice	Community	2.100	296,978	2.100	315,789	6.33%
Trail Maintenance	3	N - Best Practice	Community	0.613	68,209	0.613	74,310	8.94%
Utility Billing	3	Y - Federal/State	Governance	1.838	285,988	1.838	332,998	16.44%
Wellness & Adult Svcs & Prgms	3	N - No Mandate	Community	1.050	330,472	1.050	342,810	3.73%
Youth & Teen Svcs and Prgms	3	N - No Mandate	Community	2.040	841,928	2.040	869,555	3.28%
<b>3 - Total</b>				<b>50.921</b>	<b>12,071,911</b>	<b>50.489</b>	<b>12,224,210</b>	<b>1.26%</b>

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Case Management	4	Y - Federal/State	Community	2.353	405,951	2.273	414,622	2.14%
City Property Dev & Mngmnt	4	N - No Mandate	Community	0.325	68,925	0.325	72,540	5.24%
Court Interpreter Program	4	Y - Federal/State	Community	0.297	71,660	0.297	73,864	3.08%
Court Support Services	4	Y - Federal/State	Community	1.645	228,700	1.417	209,797	-8.27%
Debt Management	4	Y - Federal/State	Governance	0.063	13,398	0.083	19,236	43.58%
Detention & Incarceration Svcs	4	Y - Federal/State	Community	0.250	1,070,559	0.250	1,123,782	4.97%
Essential Public Services	4	N - Best Practice	Governance	0.440	216,692	0.440	220,251	1.64%
Evidence and Property Managmnt	4	Y - Federal/State	Community	2.200	309,781	2.200	332,542	7.35%
Facility Management & Improvmt	4	N - Best Practice	Governance	7.750	1,938,671	7.750	2,011,828	3.77%
Graffiti, vandalism & garbage	4	N - Best Practice	Community	1.498	197,218	1.498	223,223	13.19%
Grounds Maint-City Facilities	4	N - No Mandate	Governance	0.720	87,184	0.720	89,974	3.20%
Indirect Cost Allocation Admin	4	Y - City Code	Governance	0.030	6,254	0.030	6,560	4.89%
Invest/Cash Mngmnt/Reporting	4	Y - Ordinance/Resolution	Governance	0.226	38,363	0.226	40,114	4.57%
Lodging Tax Apl Oversight/Sprt	4	Y - City Code	Community	0.085	15,918	0.085	16,701	4.92%
Mobility Services	4	N - Best Practice	Governance	0.400	61,165	0.400	66,235	8.29%
Payroll & Benefit Admin	4	Y - Federal/State	Governance	1.609	286,965	1.639	325,231	13.33%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	8.978	1,151,218	8.838	1,192,875	3.62%
Sales and Other Taxes	4	Y - Federal/State	Governance	1.524	251,404	2.564	451,131	79.44%
Service Desk	4	N - Best Practice	Governance	2.123	335,243	2.123	356,826	6.44%
Valley Ind. Investigative Team	4	N - Best Practice	Community	0.520	91,808	0.520	98,805	7.62%
<b>4 - Total</b>				<b>33.034</b>	<b>6,847,078</b>	<b>33.676</b>	<b>7,346,139</b>	<b>7.29%</b>
Not Assigned to any program		na	na	-	18,895,928	-	19,018,565	0.65%
<b>5 - Total</b>				<b>-</b>	<b>18,895,928</b>	<b>-</b>	<b>19,018,565</b>	<b>0.65%</b>
<b>Grand Total</b>				<b>239.441</b>	<b>75,756,268</b>	<b>240.441</b>	<b>77,992,440</b>	<b>2.95%</b>

## City Council



**DEPARTMENT:** City Council (01)

**FUND:** General

**RESPONSIBLE MANAGER:** Laurel Humphrey

**FUND NUMBER:** 000

**POSITION:** Legislative Analyst

### **Description**

The City Council is the legislative branch of the City government and is responsible for establishing policy through the passage of legislation, adoption of the biennial budget, approval of comprehensive plans and capital improvement programs, and other responsibilities as set forth by state law. Councilmembers also represent the City in regional, state, and federal intergovernmental affairs. Tukwila has a seven-member City Council, each elected at-large and serving a four-year term.

### **2021-2022 Accomplishments**

- ◆ Participated on over 25 external and regional boards, committees, and commissions per year.
- ◆ Adopted a comprehensive update of City Council Rules of Procedure.
- ◆ Continued response to COVID-19 impacts through authorization of interim policies and American Rescue Plan Act funding allocations
- ◆ Successfully implemented virtual and hybrid Committee and Council meetings in accordance with State open meeting requirements.
- ◆ Recognized Juneteenth as an official holiday in the City of Tukwila.

### **2023-2024 Outcome Goals**

- ◆ Set policies and support programs that are in alignment with the City's mission, vision, and strategic goals. **Strategic Goal 4.**
- ◆ Optimize the legislative process to monitor and discuss the implementation of strategic goals, budget priorities, and work plan items. **Strategic Goal 4.**
- ◆ Foster a welcoming and inclusive environment for civic engagement. **Strategic Goal 5.**
- ◆ Maximize opportunities to engage diverse cultures within Tukwila. **Strategic Goal 5.**
- ◆ Continue to review, improve, and document Council processes and methods. **Strategic Goal 4.**

### **2023-2024 Indicators of Success**

- ◆ City legislation, policies, and budget are adopted as appropriate and reflective of strategic goals.
- ◆ All Councilmembers regularly participate in community and City sponsored events.
- ◆ Effective participation on external and regional boards, committees, and commissions.
- ◆ Council meetings are efficient, effective, and reflect responsiveness to the community.

### Program Change Discussion

The City Council’s supplies and services budget includes minor reductions to better reflect current and anticipated needs. A small amount is restored for refreshments at in-person public meetings; this is not an addition but instead is moved over from services. City Council Professional Development is maintained at current levels and Media Subscriptions and Professional Services are reduced.

### Department Detail

#### Program Descriptions

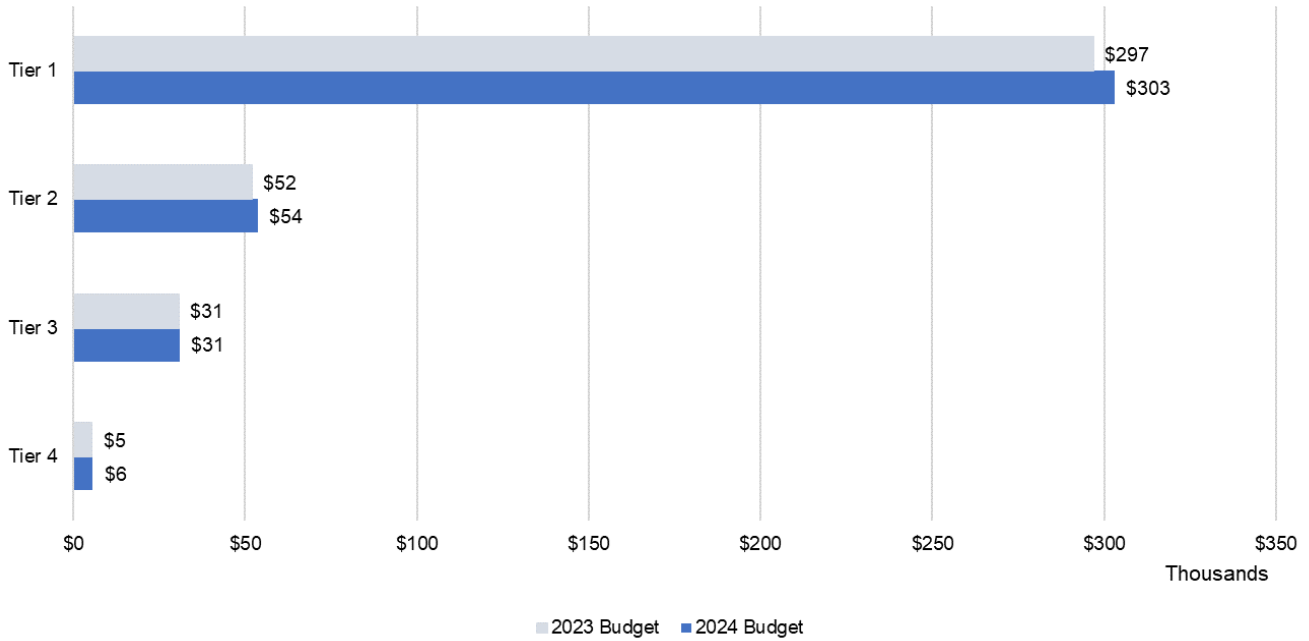
The following programs are budgeted in the City Council:

PROGRAM NAME	PROGRAM DESCRIPTION
Governmental Affairs & Regional Issues	Liase with other government and regional entities. Includes travel and registrations to regional, state, and national boards
Legislative & Budget Oversight	Study information and attend meetings to provide policy direction and budget authority for City services
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Ordinance, Resolution & TMC Dev	Legislation creation and review, amending and repealing documents, ongoing TMC development, and significant department-led code changes.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Public Record Req & Record Mgt	Adherence to public records laws.

#### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Governmental & Regionl Affairs	1	Y - Federal/State	Community	0.750	39,342	0.750	39,757	1.05%
Legislative & Budget Oversight	1	Y - Federal/State	Governance	5.950	257,550	5.950	263,281	2.23%
<b>1 - Total</b>				<b>6.700</b>	<b>296,893</b>	<b>6.700</b>	<b>303,038</b>	<b>2.07%</b>
Administration	2	Y - Federal/State	Governance	0.050	9,067	0.050	9,469	4.43%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.800	34,209	0.800	35,027	2.39%
Ordinance, Resolution&TMC Dev	2	Y - Federal/State	Governance	0.050	8,767	0.050	9,169	4.59%
<b>2 - Total</b>				<b>0.900</b>	<b>52,042</b>	<b>0.900</b>	<b>53,666</b>	<b>3.12%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.370	30,692	0.370	30,859	0.54%
<b>3 - Total</b>				<b>0.370</b>	<b>30,692</b>	<b>0.370</b>	<b>30,859</b>	<b>0.54%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.030	5,262	0.030	5,504	4.60%
<b>4 - Total</b>				<b>0.030</b>	<b>5,262</b>	<b>0.030</b>	<b>5,504</b>	<b>4.60%</b>
<b>Grand Total</b>				<b>8.000</b>	<b>384,889</b>	<b>8.000</b>	<b>393,067</b>	<b>2.12%</b>

Programs by Tier



Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Council fall into the top two tiers with 77% of the budget allocated to the top tier.

Budget by Revenue & Expenditure Summary

City Council								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	\$ 1,481	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>1,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>

Salaries & Wages	208,056	213,456	219,552	222,034	229,560	236,221	3.4%	2.9%
Benefits	107,845	107,048	110,833	110,292	103,529	105,046	-6.1%	1.5%
Supplies	1,001	925	450	2,000	2,200	2,200	10.0%	0.0%
Technology Supplies	385	-	20	-	-	-	0.0%	0.0%
Professional Services	14,075	10,200	5,000	16,500	15,000	15,000	-9.1%	0.0%
Communications	10,812	3,756	6,000	6,000	6,000	6,000	0.0%	0.0%
Professional Development	7,770	2,616	20,000	28,000	28,000	28,000	0.0%	0.0%
Technology Services	-	35	66	-	-	-	0.0%	0.0%
Other Expenses	1,452	657	200	1,000	600	600	-40.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 351,396</b>	<b>\$ 338,693</b>	<b>\$ 362,120</b>	<b>\$ 385,826</b>	<b>\$ 384,889</b>	<b>\$ 393,067</b>	<b>-0.2%</b>	<b>2.1%</b>

NET BUDGET (384,889) (393,067)

\* Net budget equals the department’s total revenues plus transfers in, less total expenditures and transfers out.



### Salary and Benefit Details

<b>City Council</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Councilmembers	7	7	\$ 105,000	\$ 53,477	7	\$ 105,000	\$ 53,598
Legislative Analyst	1	1	124,560	50,052	1	131,221	51,448
<b>Department Total</b>	<b>8</b>	<b>8</b>	<b>\$ 229,560</b>	<b>\$ 103,529</b>	<b>8</b>	<b>\$ 236,221</b>	<b>\$ 105,046</b>

### General Ledger Code Details

#### Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
CN001100-333219	Dept Of Treasury-Cares Act	\$ 1,481	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		1,481	-	-	-	-	-
Total Revenues		\$ 1,481	\$ -	\$ -	\$ -	\$ -	\$ -

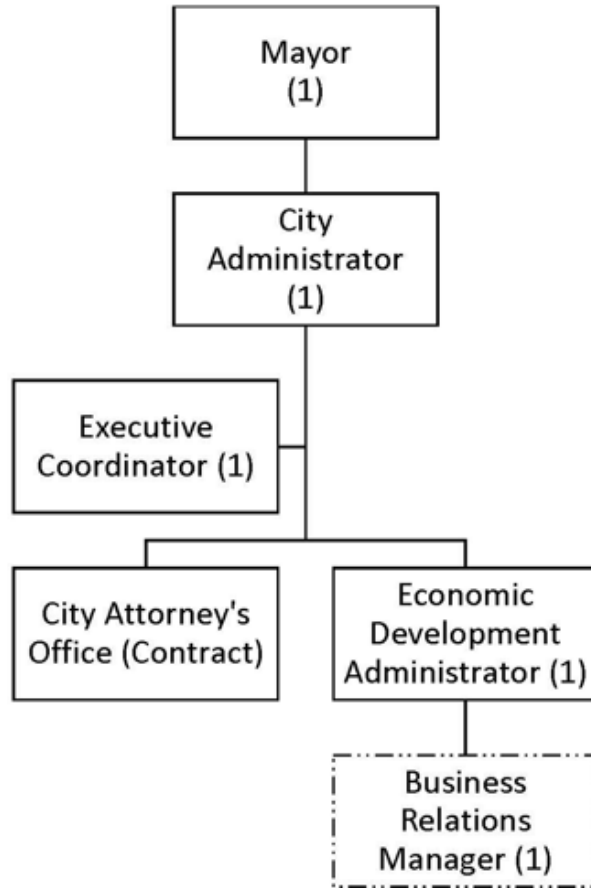
#### Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
CN001100-511000	Salaries	\$ 208,056	\$ 213,456	\$ 219,552	\$ 222,034	\$ 229,560	\$ 236,221
Total Salaries & Wages		208,056	213,456	219,552	222,034	229,560	236,221
CN001100-521000	FICA	16,435	16,907	17,548	16,978	17,561	18,071
CN001100-523000	PERS	13,290	12,592	11,742	11,348	13,071	13,908
CN001100-524000	Industrial Insurance	2,614	4,138	2,250	2,706	2,753	2,890
CN001100-524050	Paid Family & Med Leave Prem	309	318	352	319	369	380
CN001100-525000	Medical, Dental, Life, Optical	12,530	878	949	949	434	456
CN001100-525097	Self-Insured Medical & Dental	62,667	72,215	77,992	77,992	69,341	69,341
Total Personnel Benefits		107,845	107,048	110,833	110,292	103,529	105,046
CN001100-531000	Supplies-General	-	33	-	-	-	-
CN001100-531001	Office Supplies	848	826	300	2,000	2,000	2,000
CN001100-531005	Meeting Food	153	65	150	-	200	200
CN001100-536001	Computer peripherals	385	-	20	-	-	-
Total Supplies		1,387	925	470	2,000	2,200	2,200
CN001100-541006	Consulting Services	14,075	10,200	5,000	16,500	15,000	15,000
CN001100-542001	Telephone/Alarm/Cell Service	10,812	3,756	6,000	6,000	6,000	6,000
CN001100-543000	Professional Development	-	20	-	-	-	-
CN001100-543001	Memberships	-	(5)	-	-	-	-
CN001100-543002	Registrations	1,104	1,759	5,000	8,000	8,000	8,000
CN001100-543003	Meals-Prof Dev related	-	-	333	-	-	-
CN001100-543004	Airfare	2,154	610	2,248	-	-	-
CN001100-543005	Mileage	19	-	181	-	-	-
CN001100-543007	Hotel/Lodging	4,282	231	2,672	5,000	-	-
CN001100-543008	Ground Transp/Parking	211	-	239	-	-	-
CN001100-543999	Other Prof Dev/Travel Expenses	-	-	9,325	15,000	20,000	20,000
CN001100-546004	Online Services-Subscriptions	-	35	66	-	-	-
CN001100-549009	Media Subscriptions	49	452	200	500	200	200
CN001100-549010	Business Meals (non Prof Dev)	1,403	205	-	500	400	400
Total Services & Passthrough Pmts		34,109	17,264	31,266	51,500	49,600	49,600
Total Expenditures		\$ 351,396	\$ 338,693	\$ 362,120	\$ 385,826	\$ 384,889	\$ 393,067



This page intentionally left blank

### Mayor's Office



----- Position funded 50% General Fund 50% Lodging Tax Fund

**DEPARTMENT:** Mayor (03)**FUND:** General**RESPONSIBLE MANAGER:** Allan Ekberg**FUND NUMBER:** 000**POSITION:** Mayor**Description**

The Mayor is the Chief Executive and Administrative Officer of the City, in charge of all departments and employees as set forth by RCW 35A.12.100. The Mayor has general supervision of the administration of all City government and all City interests. It is the Mayor's responsibility to prepare and submit to the City Council a proposed budget and to serve as the official and ceremonial head of the City. The Mayor is assisted with his duties by the City Administrator. The Mayor's Office encompasses Administration, the City Attorney's Office, and Economic Development.

**2021-2022 Accomplishments of Outcome Goals**

- ◆ Advanced City Strategic Goals and priorities through implementation of the 2021-22 Adopted Budget and Capital Improvement Plan. **Strategic Goals 1, 2, 3, 4, & 5**
- ◆ Continued efforts to increase equity and social justice by funding trainings organized by the Equity Policy Implementation Committee and offered to City staff. **Strategic Goals 2, 4, & 5**
- ◆ Continued ensuring the City's economic recovery from the COVID-19 pandemic by supporting the community and small businesses with information on resources such as federal grants and loans. **Strategic Goals 3 & 5**
- ◆ Executed purchase and sale agreements to sell the former motels site on Tukwila International Boulevard to HealthPoint for a health and wellness facility, the former George Long shops property to King County for environmental restoration of the shoreline and flood protection, and the former Travelers Choice motel property. **Strategic Goals 1, 3, & 5**
- ◆ Increased branding and marketing to foster a Tukwila identity and increase tourism by partnering and promoting positive city stories and events through the Experience Tukwila website, Facebook, Instagram, Linked-In and Twitter. **Strategic Goals 3 & 5**

**2021-2022 Other Accomplishments**

- ◆ Explored financial sustainability options for Fire Services by working with the Fire/EMS Community Advisory Committee which resulted in contracting with the Puget Sound Regional Fire Authority for Fire Services effective January 2023. **Strategic Goals 1, 2, 4, & 5**
- ◆ Positioned the Tukwila Village Community Development Association for self-sufficiency by negotiating their lease and property management agreements for the Sullivan Center. **Strategic Goals 1 & 2**
- ◆ Negotiated lease of UPS site to commercial tenant to generate revenue for City. **Strategic Goal 4**  
Coordinated updates to the multi-family property tax exemption policy to encourage development of new, affordable, ownership housing in the Tukwila International Boulevard neighborhood. **Strategic Goals 1 & 2**
- ◆ Started creating an Economic Development Plan for the City. **Strategic Goals 1, 2, 3, & 5**

## 2023-2024 Outcome Goals

- ◆ Advance City Strategic Goals and priorities through implementation of the 2023-24 Adopted Budget and Capital Improvement Plan. **Strategic Goals 1, 2, 3, 4, & 5**
  - ◆ Continue efforts to increase equity and social justice through implementation of the City's Equity Policy and the goals outlined by the Equity Policy Implementation Committee. **Strategic Goals 2, 4, & 5**
  - ◆ Annexation into the Puget Sound Regional Fire Authority for Fire Services effective January 2025. **Strategic Goals 1, 2, 4, & 5**
  - ◆ Coordinate review of the multi-family property tax exemption policy to consider other neighborhoods. **Strategic Goals 1 & 2**
  - ◆ Sell or lease properties, such as the Longacres parcel, old Fire Station 51, and the former Newporter motel site to maximize city revenue and catalyze development. **Strategic Goals 1, 3, & 5**
- Increase branding, marketing, and destination development to build Tukwila's identity and experience to increase tourism, development, and community pride. **Strategic Goals 3 & 5**
- Implement strategies identified in the Economic Development Plan. **Strategic Goals 1, 2, 3, & 5**

## 2023-2024 Indicators of Success

- ◆ Puget Sound Regional Fire Authority annexation is approved by voters. **Strategic Goals 1, 2, 4, & 5**
- ◆ The City Council affirms or adopts updates to the multi-family property tax exemption policy. **Strategic Goals 1 & 2**
- ◆ City properties are sold or leased. **Strategic Goals 1, 3, & 5**
- ◆ Tukwila's branding, marketing, and destination experiences increase. **Strategic Goals 3 & 5**

## Program Change Discussion

The Mayor’s Office had minimal changes from the previous biennium. Several of the reductions that occurred in the last biennium remain in place. The SeeClickFix contract was restored with the use of Federal American Rescue Plan Act (ARPA) funds, as well as partial restoration of the Commute Trip Reduction and Employee Recognition programs. Memberships has a slight increase to account for the increase in annual dues for Association of Washington Cities, Sound Cities Association and the Puget Sound Regional Council as well as the mandated assessments for Puget Sound Clean Air and the Office of Minority and Women’s Business Enterprises. Funds from Registrations have been reallocated to Travel.

The Economic Development Division within the Mayor’s Office had minimal changes from the previous biennium. The 23% reduction in extra labor, supplies, and services from the previous biennium remain in place. The unspent ARPA funds from the 2022 budget, which are dedicated to small business support, have been rolled into the 2023 budget.

The City Attorney’s budget maintains the contract for City Attorney Services at the same rate for 2023 and provides a 6% increase in 2024. With no increase in 2023, the city will work to use the attorneys time more efficiently which may impact availability on lower priority issues. The City Attorney’s Office will continue to focus on ensuring compliance with applicable local, state, and federal laws and will collaborate with the City’s risk pool to follow best practices for internal and external policy development.

## Department Detail

### Program Descriptions

The following programs are budgeted in the Mayor’s Office:

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Community Investment	Providing Tukwila community members with resources to improve quality of life and access to opportunities.
Governmental Affairs & Regional Issues	Liaise with other government and regional entities. Includes travel and registrations to regional, state, and national boards
Prosecution Services	Contracted Prosecuting Attorney services
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
City Policy Development	Work on general City policies. Includes reviewing policy changes proposed by other departments, participating on policy development teams, and recommending policy changes.

Council Legislative Support	Oversees and coordinates with city staff in preparation for City Council meetings; Provides information to Council for their deliberation. Supports and implements Council policy decisions.
Environmental Stewardship	Activities focused on environmental sustainability, such as Recycling, Transportation Demand Management, and environmental stewardship. Activities to benefit City of Tukwila residents include, community outreach and programs, grant-writing, and other supportive activities.
Prosecution Services	Contracted Prosecuting Attorney services
Public Defense Program	Oversight of the Public Defense Program, processing invoices, reports, complaints. Prepares annual program report. Applies for grant funds to support the program. Oversight of Office of Public Defense Grant funds. Prepares reports as required
Business & Development Attraction/Retention	Attracting businesses and developments to Tukwila. Building and maintaining relationships with businesses, including networking, providing general assistance, and helping businesses resolve issues related to the City.
Destination Development	Developing the City as a destination for tourism by investing in facilities and infrastructure.
Tourism Marketing	Program to attract visitors.
City Attorney Services	Contracted City Attorney services
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Public Record Req & Record Mgt	Adherence to public records laws.
City Property Development & Management	Coordinating management, development, and/or sale of select city owned properties including the following: HealthPoint Health & Wellness Center, Newporter Site, Tukwila Village, George Long Shops, Minkler Shops, Old Fire Station 51, and Longacres.
Lodging Tax Application Oversight/Support	Administrative oversight of committee business including funding requests.

### Budget by Program

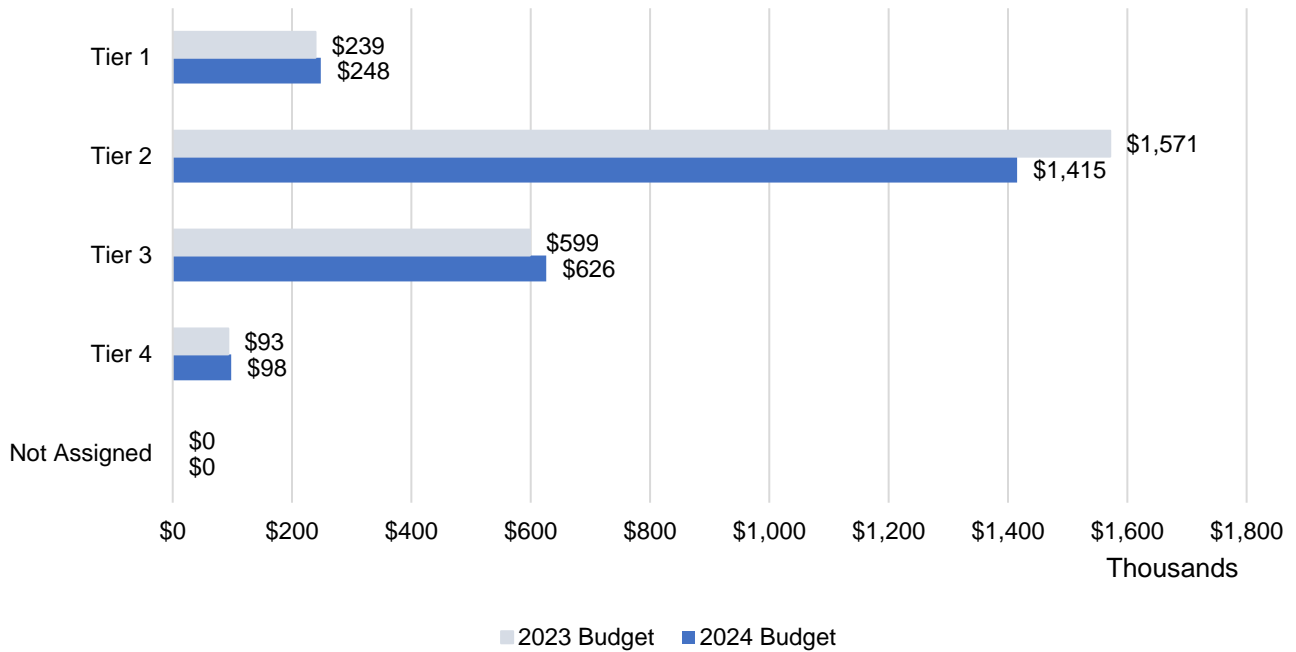
Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.045	9,378	0.045	9,839	4.92%
Community Investment	1	N - Best Practice	Community	0.025	20,213	0.025	20,409	0.97%
Governmental & Regional Affairs	1	Y - Federal/State	Community	0.425	209,866	0.425	218,045	3.90%
<b>1 - Total</b>				<b>0.495</b>	<b>239,457</b>	<b>0.495</b>	<b>248,293</b>	<b>3.69%</b>
Prosecution Services	2	Y - Federal/State	Community	0.030	155,002	0.030	155,231	0.15%
Administration	2	Y - Federal/State	Governance	0.950	242,799	0.950	252,761	4.10%
Communications & Community Engmnt	2	N - Best Practice	Community	0.565	137,291	0.565	142,920	4.10%
City Policy Development	2	Y - Federal/State	Governance	0.700	171,001	0.700	178,826	4.58%
Council Legislative Support	2	Y - Federal/State	Governance	0.280	68,509	0.280	71,842	4.87%
Environmental Stewardship	2	Y - Ordinance/Resolution	Community	-	10,000	-	10,000	-
Public Defense Program	2	Y - Federal/State	Community	0.100	447,422	0.100	448,184	0.17%
Business & Development Attr/Rtnn	2	N - Best Practice	Community	0.395	304,124	0.395	118,506	-61.03%
Destination Development	2	N - Best Practice	Community	0.030	5,865	0.030	6,160	5.03%
Tourism Marketing	2	N - Best Practice	Community	0.150	29,323	0.150	30,799	5.03%
<b>2 - Total</b>				<b>3.200</b>	<b>1,571,336</b>	<b>3.200</b>	<b>1,415,228</b>	<b>-9.93%</b>
City Attorney Services	3	Y - Federal/State	Community	0.020	501,835	0.020	525,987	4.81%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.250	84,309	0.250	86,920	3.10%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.075	12,550	0.075	13,126	4.59%
<b>3 - Total</b>				<b>0.345</b>	<b>598,694</b>	<b>0.345</b>	<b>626,033</b>	<b>4.57%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.050	8,337	0.050	8,718	4.57%
City Property Dev & Mngmnt	4	N - No Mandate	Community	0.325	68,925	0.325	72,540	5.24%
Lodging Tax Apl Oversight/Sprt	4	Y - City Code	Community	0.085	15,918	0.085	16,701	4.92%
<b>4 - Total</b>				<b>0.460</b>	<b>93,180</b>	<b>0.460</b>	<b>97,959</b>	<b>5.13%</b>
<b>Grand Total</b>				<b>4.500</b>	<b>2,502,667</b>	<b>4.500</b>	<b>2,387,513</b>	<b>-4.60%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by the Mayor’s Office fall into all four tiers with 72% of the budget allocated to Tiers 1 and 2.



### Programs by Tier



### Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Business & Dev Attraction/Retention	Businesses assisted by the Office of Economic Development	50	24	30	Strategic Goal 3
Lodging Tax Application Oversight/Support	Lodging tax applications approved for funding	6	8	10	Strategic Goal 3
Tourism Marketing	For respondents within the Puget Sound region, improve Tukwila’s 2017 Net Promotor Score as a place to live (2017 score, -27)	*	*	-15	Strategic Goal 5
Tourism Marketing	For respondents within the Puget Sound region, improve Tukwila’s 2017 Net Promotor Score as a place to work (2017 score, +5)	*	*	10	Strategic Goal 5
Tourism Marketing	For respondents within the Puget Sound region, improve Tukwila’s 2017 Net Promotor Score as a place to visit (2017 score +20)	*	*	25	Strategic Goal 5
Communications & Community Engagement	Increase number of followers across all Experience Tukwila social media platforms	2,533	3,040	20% increase	Strategic Goal 5

### Budget by Revenue & Expenditure Summary

Mayor								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	107,857	125,631	30,000	232,500	227,500	37,500	-2.2%	-83.5%
<b>Total Revenues &amp; Transfers In</b>	<b>107,857</b>	<b>125,631</b>	<b>30,000</b>	<b>232,500</b>	<b>227,500</b>	<b>37,500</b>	<b>-2.2%</b>	<b>-83.5%</b>
Salaries & Wages	592,928	616,670	653,549	667,577	711,108	749,289	6.5%	5.4%
Benefits	220,373	219,169	219,614	228,960	226,607	234,577	-1.0%	3.5%
Supplies	12,702	5,966	3,900	10,000	10,000	10,000	0.0%	0.0%
Repair & Maintenance Supplies	1,369	26	-	-	-	-	0.0%	0.0%
Small Tools	458	-	-	-	-	-	0.0%	0.0%
Technology Supplies	1,567	-	-	-	-	-	0.0%	0.0%
Fleet Supplies	-	-	100	-	-	-	0.0%	0.0%
Professional Services	1,202,719	1,133,673	1,215,645	1,277,200	1,181,748	1,205,748	-7.5%	2.0%
Communications	646	216	3,000	-	2,000	2,000	0.0%	0.0%
Professional Development	89,149	94,975	96,937	103,800	106,571	110,681	2.7%	3.9%
Advertising	718	4,500	1,000	-	12,750	12,750	0.0%	0.0%
Rentals	4,481	4,379	1,300	4,700	-	-	-100.0%	0.0%
Technology Services	18,116	16,239	210	-	772	772	0.0%	0.0%
Repairs & Maintenance Services	12,882	9,548	22,437	22,437	18,010	18,595	-19.7%	3.2%
Other Expenses	121,708	46,801	72,402	251,000	233,101	43,101	-7.1%	-81.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,279,815</b>	<b>\$ 2,152,162</b>	<b>\$ 2,290,094</b>	<b>\$ 2,565,674</b>	<b>\$ 2,502,667</b>	<b>\$ 2,387,513</b>	<b>-2.5%</b>	<b>-4.6%</b>

NET BUDGET (2,275,167) (2,350,013)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Mayor's Office Administration	1,283,332	1,187,305	1,226,978	1,259,603	1,321,407	1,356,021	4.9%	2.6%
Economic Development	355,697	316,187	476,643	654,471	532,760	358,992	-18.6%	-32.6%
Attorney Services	640,785	648,670	586,473	651,600	648,500	672,500	-0.5%	3.7%
<b>Department Total</b>	<b>\$ 2,279,815</b>	<b>\$ 2,152,162</b>	<b>\$ 2,290,094</b>	<b>\$ 2,565,674</b>	<b>\$ 2,502,667</b>	<b>\$ 2,387,513</b>	<b>-2.5%</b>	<b>-4.6%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Salaries & Wages	592,928	616,670	653,549	667,577	711,108	749,289	6.5%	5.4%
Personnel Benefits	220,373	219,169	219,614	228,960	226,607	234,577	-1.0%	3.5%
Supplies	16,096	5,992	4,000	10,000	10,000	10,000	0.0%	0.0%
Services	1,450,418	1,310,332	1,412,931	1,659,137	1,554,952	1,393,647	-6.3%	-10.4%
Capital Outlays	-	-	-	-	-	-	-	-
<b>Department Total</b>	<b>\$ 2,279,815</b>	<b>\$ 2,152,162</b>	<b>\$ 2,290,094</b>	<b>\$ 2,565,674</b>	<b>\$ 2,502,667</b>	<b>\$ 2,387,513</b>	<b>-2.5%</b>	<b>-4.6%</b>

**Salaries and Benefits Detail**

<i>Mayor</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Mayor	1	1	\$ 131,694	\$ 44,053	1	\$ 138,741	\$ 45,527
City Administrator	1	1	215,892	67,078	1	227,292	69,456
Executive Assistant	1	1	117,936	48,802	1	124,236	50,122
Economic Development Administrator	1	1	176,820	44,044	1	186,588	46,074
Business Relations Manager	0.5	0.5	68,766	22,630	0.5	72,432	23,398
<b>Department Total</b>	<b>4.5</b>	<b>4.5</b>	<b>\$ 711,108</b>	<b>\$ 226,607</b>	<b>4.5</b>	<b>\$ 749,289</b>	<b>\$ 234,577</b>

**DEPARTMENT:** Mayor’s Office (03)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Allan Ekberg

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Mayor

**Description**

The Mayor is the Chief Executive and Administrative Officer of the City, in charge of all departments and employees as set forth by RCW 35A.12.100. The Mayor has general supervision of the administration of all City government and all City interests. It is the Mayor’s responsibility to prepare and submit to the City Council a proposed budget and to serve as the official and ceremonial head of the City. The Mayor is assisted with his duties by the City Administrator. The Mayor’s Office encompasses Administration, the City Attorney’s Office, and Economic Development.

**Expenditure Summary**

Mayor - Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Grant Revenues	54,962	104,951	30,000	47,500	37,500	37,500	-21.1%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>54,962</b>	<b>104,951</b>	<b>30,000</b>	<b>47,500</b>	<b>37,500</b>	<b>37,500</b>	<b>-21.1%</b>	<b>0.0%</b>
Salaries & Wages	384,710	401,631	425,828	438,800	465,522	490,269	6.1%	5.3%
Benefits	159,699	159,704	161,531	168,766	159,932	165,105	-5.2%	3.2%
Supplies	11,466	2,741	3,750	9,000	9,000	9,000	0.0%	0.0%
Small Tools	458	-	-	-	-	-	0.0%	0.0%
Technology Supplies	1,567	-	-	-	-	-	0.0%	0.0%
Professional Services	564,077	489,780	479,645	478,200	521,748	521,748	9.1%	0.0%
Communications	646	216	2,000	-	2,000	2,000	0.0%	0.0%
Professional Development	75,507	78,834	92,550	102,800	104,571	108,681	1.7%	3.9%
Advertising	529	1,500	1,000	-	750	750	0.0%	0.0%
Rentals	2,362	2,311	800	2,600	-	-	-100.0%	0.0%
Technology Services	12,422	16,239	10	-	772	772	0.0%	0.0%
Repairs & Maintenance Services	12,882	9,548	22,437	22,437	18,010	18,595	-19.7%	3.2%
Other Expenses	57,009	24,801	37,427	37,000	39,101	39,101	5.7%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,283,332</b>	<b>\$ 1,187,305</b>	<b>\$ 1,226,978</b>	<b>\$ 1,259,603</b>	<b>\$ 1,321,407</b>	<b>\$ 1,356,021</b>	<b>4.9%</b>	<b>2.6%</b>

**NET BUDGET** (1,283,907) (1,318,521)

\* Net budget equals the division’s total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MR003100-333105	Child & Adult Care Food Prgrm	\$ 2,400	\$ -	\$ -	\$ 7,500	\$ -	\$ -
MR003100-333215	Dept of Treasury-ARPA	-	15,689	-	25,000	-	-
MR003100-333219	Dept Of Treasury-Cares Act	46,732	-	-	-	-	-
MR003500-334012	Office of Pub Def Imprvmts	5,830	89,262	30,000	15,000	37,500	37,500
<b>Total Operating Revenues</b>		<b>54,962</b>	<b>104,951</b>	<b>30,000</b>	<b>47,500</b>	<b>37,500</b>	<b>37,500</b>
<b>Total Revenues</b>		<b>\$ 54,962</b>	<b>\$ 104,951</b>	<b>\$ 30,000</b>	<b>\$ 47,500</b>	<b>\$ 37,500</b>	<b>\$ 37,500</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
MR003100-511000	Salaries	\$ 384,710	\$ 401,631	\$ 425,828	\$ 433,800	\$ 465,522	\$ 490,269
MR003100-512000	Extra Labor	-	-	-	5,000	-	-
Total Salaries & Wages		384,710	401,631	425,828	438,800	465,522	490,269
MR003100-521000	FICA	26,619	27,592	32,022	33,544	35,612	37,506
MR003100-523000	PERS	49,150	46,210	43,125	43,003	48,851	51,963
MR003100-524000	Industrial Insurance	982	1,557	807	1,069	1,032	1,084
MR003100-524050	Paid Family & Med Leave Prem	508	521	766	621	748	784
MR003100-525000	Medical, Dental, Life, Optical	26,469	3,208	19,811	3,465	1,598	1,678
MR003100-525095	Kaiser Medical & Dental	-	-	-	-	19,142	19,142
MR003100-525097	Self-Insured Medical & Dental	55,970	80,615	65,000	87,064	52,948	52,948
Total Personnel Benefits		159,699	159,704	161,531	168,766	159,932	165,105
MR003100-531000	Supplies-General	-	-	100	5,000	-	-
MR003100-531001	Office Supplies	1,258	1,756	100	-	3,000	3,000
MR003100-531002	Printing Supplies	1,865	999	-	-	1,000	1,000
MR003100-531003	Operating Supplies	161	-	-	-	-	-
MR003100-531005	Meeting Food	1,951	-	-	-	-	-
MR003100-531008	Employee Appreciation Supplies	6,230	7,502	3,500	4,000	4,000	4,000
MR003100-531013	Training Supplies	-	588	50	-	1,000	1,000
MR003100-535003	Office Equipment	121	-	-	-	-	-
MR003500-531000	Supplies-General	-	(8,104)	-	-	-	-
MR003500-535000	Small Tool & Minor Equipment	337	-	-	-	-	-
MR003500-536000	Technology Supplies	1,514	-	-	-	-	-
MR003500-536001	Computer peripherals	54	-	-	-	-	-
Total Supplies		13,491	2,741	3,750	9,000	9,000	9,000
MR003100-541002	Attorney Services	39,000	32,500	-	-	-	-
MR003100-541004	Tukwila Scholarships	13,500	10,000	10,000	10,000	10,000	10,000
MR003100-541006	Consulting Services	14,975	-	38,050	-	-	-
MR003100-541007	Contracted Services	-	-	-	30,000	30,000	30,000
MR003100-541011	Instructors	19,000	-	-	-	-	-
MR003100-541012	Translation & Interpretation	-	972	500	-	-	-
MR003100-541024	Government Affairs	40,079	12,000	28,250	51,000	51,000	51,000
MR003100-542001	Telephone/Alarm/Cell Service	451	186	2,000	-	2,000	2,000
MR003100-542003	City Wide Internet	195	30	-	-	-	-
MR003100-543001	Memberships	66,291	68,213	80,800	73,500	76,371	80,481
MR003100-543002	Registrations	3,875	9,366	5,000	14,800	8,200	8,200
MR003100-543003	Meals-Prof Dev related	-	-	200	-	-	-
MR003100-543004	Airfare	728	397	1,700	-	-	-
MR003100-543005	Mileage	-	-	200	-	-	-
MR003100-543007	Hotel/Lodging	3,812	859	4,600	-	-	-
MR003100-543008	Ground Transp/Parking	50	-	-	-	-	-
MR003100-543009	Tuition/Coaching/Trainer	750	-	-	-	-	-
MR003100-543999	Other Prof Dev/Travel Expenses	-	-	50	14,500	20,000	20,000
MR003100-544001	Legal & Public Notices	529	-	1,000	-	-	-
MR003100-544003	Sponsorships marketing	-	1,500	-	-	750	750
MR003100-545001	Copier Rental	2,362	2,311	800	2,600	-	-
MR003100-546001	Software Maintenance Contract	11,762	15,689	-	-	-	-
MR003100-546004	Online Services-Subscriptions	-	-	10	-	772	772
MR003100-548095	Fleet Oper and Maint costs	12,882	9,548	22,437	22,437	18,010	18,595
MR003100-549000	Miscellaneous Expenses	-	-	1,000	-	-	-
MR003100-549003	Commute Trip Reduction CTR	32,259	4,065	6,100	10,000	10,000	10,000
MR003100-549004	Employee Appreciation Svcs	(1,800)	90	3,000	3,000	3,000	3,000
MR003100-549007	Excise Taxes & Other Assessmnt	19,502	14,633	20,000	20,000	19,501	19,501
MR003100-549009	Media Subscriptions	287	-	-	-	-	-
MR003100-549010	Business Meals (non Prof Dev)	795	121	600	-	600	600
MR003500-541005	Public Defense	435,315	430,679	399,595	387,200	413,048	413,048

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
MR003500-541007	Contracted Services	-	-	1,500	-	13,200	13,200
MR003500-541012	Translation & Interpretation	2,208	3,629	1,750	-	4,500	4,500
MR003500-546001	Software Maintenance Contract	-	550	-	-	-	-
MR003500-546004	Online Services-Subscriptions	660	-	-	-	-	-
MR003500-549000	Miscellaneous Expenses	-	(375)	-	-	-	-
MR003900-549007	Excise Taxes & Other Assessmnt	5,966	6,268	6,727	4,000	6,000	6,000
Total Services & Passthrough Pmts		725,433	623,230	635,869	643,037	686,952	691,647
Total Expenditures		\$ 1,283,332	\$ 1,187,305	\$ 1,226,978	\$ 1,259,603	\$ 1,321,407	\$ 1,356,021

**DEPARTMENT:** Mayor (03)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Derek Speck

**DIVISION:** Economic Development  
**FUND NUMBER:** 000  
**POSITION:** Econ. Dev. Administrator

**Description**

The Economic Development division of the Mayor’s Office leads the City’s business retention attraction and marketing efforts, facilitates commercial real estate development, and serves as a general liaison to the business community. The Division manages real estate related projects, urban renewal, tourism, and marketing.

**Expenditure Summary**

<b>Mayor - Economic Development</b>									
	Actual			Budget			Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024	
Grant Revenues	\$ 52,895	\$ 20,680	\$ -	\$ 185,000	\$ 190,000	\$ -	2.7%	-100.0%	
<b>Total Revenues &amp; Transfers In</b>	<b>52,895</b>	<b>20,680</b>	<b>-</b>	<b>185,000</b>	<b>190,000</b>	<b>-</b>	<b>2.7%</b>	<b>-100.0%</b>	
Salaries & Wages	208,218	215,039	227,721	228,777	245,586	259,020	7.3%	5.5%	
Benefits	60,674	59,466	58,085	60,194	66,674	69,472	10.8%	4.2%	
Supplies	1,212	516	150	500	500	500	0.0%	0.0%	
Repair & Maintenance Supplies	1,369	26	-	-	-	-	0.0%	0.0%	
Fleet Supplies	-	-	100	-	-	-	0.0%	0.0%	
Professional Services	-	-	150,000	150,000	12,000	12,000	-92.0%	0.0%	
Communications	-	-	1,000	-	-	-	0.0%	0.0%	
Professional Development	13,642	16,140	4,387	1,000	2,000	2,000	100.0%	0.0%	
Advertising	189	3,000	-	-	12,000	12,000	0.0%	0.0%	
Technology Services	5,694	-	200	-	-	-	0.0%	0.0%	
Other Expenses	64,699	22,000	35,000	214,000	194,000	4,000	-9.3%	-97.9%	
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 355,697</b>	<b>\$ 316,187</b>	<b>\$ 476,643</b>	<b>\$ 654,471</b>	<b>\$ 532,760</b>	<b>\$ 358,992</b>	<b>-18.6%</b>	<b>-32.6%</b>	

**NET BUDGET** (342,760) (358,992)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MR003700-333215	Dept of Treasury-ARPA	\$ -	\$ 10,000	\$ -	\$ 185,000	\$ 190,000	\$ -
MR003700-333219	Dept Of Treasury-Cares Act	31,965	-	-	-	-	-
MR003700-337090	Port Of Seattle-Economic Dev P	20,930	10,680	-	-	-	-
Total Operating Revenues		52,895	20,680	-	185,000	190,000	-
Total Revenues		\$ 52,895	\$ 20,680	\$ -	\$ 185,000	\$ 190,000	\$ -

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
MR003700-511000	Salaries	\$ 204,288	\$ 215,039	\$ 227,721	\$ 228,777	\$ 245,586	\$ 259,020
MR003700-512000	Extra Labor	3,930	-	-	-	-	-
Total Salaries & Wages		208,218	215,039	227,721	228,777	245,586	259,020
MR003700-521000	FICA	15,185	15,537	17,023	17,488	18,787	19,815
MR003700-523000	PERS	26,259	24,886	23,194	22,387	25,772	27,453
MR003700-524000	Industrial Insurance	722	704	298	507	516	542
MR003700-524050	Paid Family & Med Leave Prem	296	295	366	323	395	414
MR003700-525000	Medical, Dental, Life, Optical	7,308	1,732	5,190	1,870	856	898
MR003700-525095	Kaiser Medical & Dental	-	-	-	-	9,632	9,632
MR003700-525097	Self-Insured Medical & Dental	9,905	16,313	12,015	17,619	10,717	10,717
MR003700-526000	Unemployment Compensation	1,000	-	-	-	-	-
Total Personnel Benefits		60,674	59,466	58,085	60,194	66,674	69,472
MR003700-531000	Supplies-General	-	-	-	500	-	-
MR003700-531001	Office Supplies	153	10	100	-	500	500
MR003700-531003	Operating Supplies	1,013	506	-	-	-	-
MR003700-531005	Meeting Food	45	-	50	-	-	-
MR003700-532003	Safety Supplies	1,369	-	-	-	-	-
MR003700-532007	Cleaning & Janitorial Supplies	-	26	-	-	-	-
MR003700-537001	Fuel	-	-	100	-	-	-
Total Supplies		2,581	541	250	500	500	500
MR003700-541006	Consulting Services	-	-	150,000	150,000	12,000	12,000
MR003700-542001	Telephone/Alarm/Cell Service	-	-	1,000	-	-	-
MR003700-543000	Professional Development	(26)	51	-	-	-	-
MR003700-543001	Memberships	12,471	15,580	3,825	-	1,000	1,000
MR003700-543002	Registrations	758	482	512	-	1,000	1,000
MR003700-543004	Airfare	395	-	-	-	-	-
MR003700-543007	Hotel/Lodging	8	-	-	-	-	-
MR003700-543008	Ground Transp/Parking	36	28	50	-	-	-
MR003700-543999	Other Prof Dev/Travel Expenses	-	-	-	1,000	-	-
MR003700-544000	Advertising	189	-	-	-	-	-
MR003700-544003	Sponsorships marketing	-	3,000	-	-	12,000	12,000
MR003700-546001	Software Maintenance Contract	5,694	-	-	-	-	-
MR003700-546004	Online Services-Subscriptions	-	-	200	-	-	-
MR003700-549000	Miscellaneous Expenses	-	-	10,000	10,000	-	-
MR003700-549014	Business Assistance & Support	64,699	22,000	25,000	204,000	194,000	4,000
Total Services & Passthrough Pmts		84,224	41,140	190,587	365,000	220,000	30,000
Total Expenditures		\$ 355,697	\$ 316,187	\$ 476,643	\$ 654,471	\$ 532,760	\$ 358,992



**DEPARTMENT:** Mayor (03)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Kari Sand

**DIVISION:** Attorney  
**FUND NUMBER:** 000  
**POSITION:** Contract City Attorney

**Description**

The mission and primary function of the City Attorney’s Office is to provide legal advice and counsel to the City Administration and City Council, to prosecute persons cited into Tukwila Municipal Court, to defend the City against claims and litigation, and to approve legislative documents and contracts as to legal form.

**Expenditure Summary**

<i>Mayor - City Attorney (contracted)</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Benefits	(0)	(1)	(2)	-	-	-	0.0%	0.0%
Supplies	24	2,710	-	500	500	500	0.0%	0.0%
Professional Services	638,642	643,893	586,000	649,000	648,000	672,000	-0.2%	3.7%
Rentals	2,120	2,069	500	2,100	-	-	-100.0%	0.0%
Other Expenses	-	-	(25)	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 640,785</b>	<b>\$ 648,670</b>	<b>\$ 586,473</b>	<b>\$ 651,600</b>	<b>\$ 648,500</b>	<b>\$ 672,500</b>	<b>-0.5%</b>	<b>3.7%</b>

**NET BUDGET** (648,500) (672,500)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

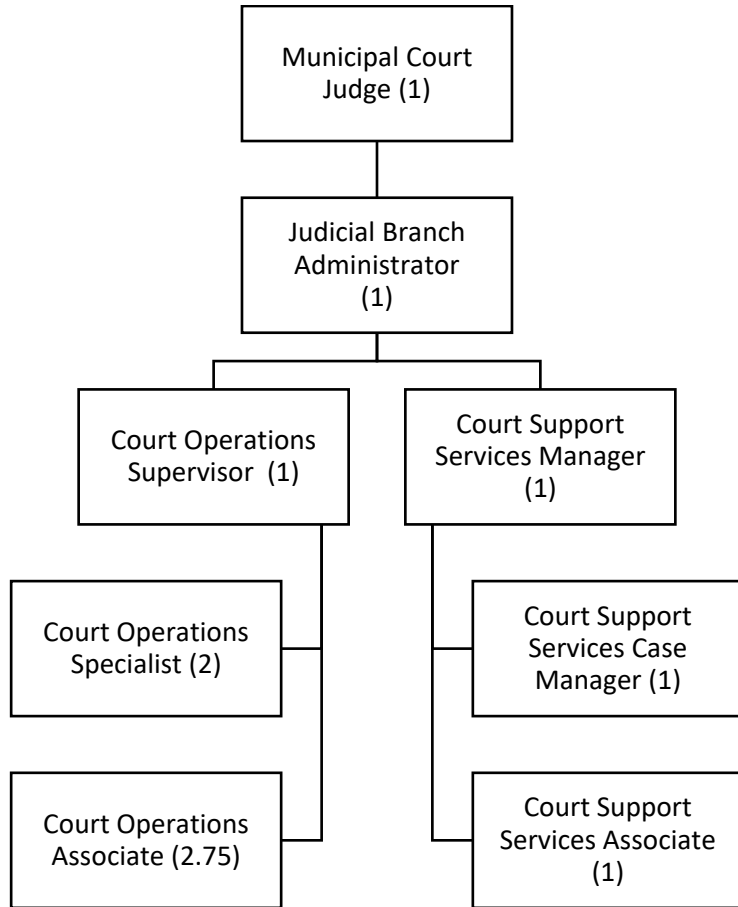
Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR003006-524000	Industrial Insurance	\$ (0)	\$ (1)	\$ (2)	\$ -	\$ -	\$ -
Total Personnel Benefits		(0)	(1)	(2)	-	-	-
MR003006-531000	Supplies-General	-	-	-	500	-	-
MR003006-531001	Office Supplies	-	-	-	-	500	500
MR003006-531002	Printing Supplies	24	2,710	-	-	-	-
Total Supplies		24	2,710	-	500	500	500
MR003006-541000	Professional Services	-	-	-	1,000	-	-
MR003006-541002	Attorney Services	304,650	396,000	396,000	396,000	396,000	420,000
MR003006-541014	Prosecution Services	132,000	150,000	150,000	150,000	150,000	150,000
MR003006-541027	Special Matters (legal)	201,993	97,893	40,000	102,000	102,000	102,000
MR003006-545001	Copier Rental	2,120	2,069	500	2,100	-	-
MR003006-549000	Miscellaneous Expenses	-	-	(25)	-	-	-
Total Services & Passthrough Pmts		640,762	645,962	586,475	651,100	648,000	672,000
Total Expenditures		\$ 640,785	\$ 648,670	\$ 586,473	\$ 651,600	\$ 648,500	\$ 672,500



This page intentionally left blank

### Court



**DEPARTMENT:** Court (09)**FUND:** General**RESPONSIBLE MANAGER:** Kimberly Walden**FUND NUMBER:** 000**POSITION:** Judge**Description**

The primary function of the Municipal Court—under the jurisdiction of the appointed Judge—is to provide a forum by which infractions and misdemeanor/gross misdemeanor criminal offenses may be resolved. The Court handles all ordinance/statutory violations, and traffic infractions occurring within the Tukwila City limits. The objective is to make our City a better place to live through responsible and impartial administration of the laws designed to protect the public, while safeguarding the rights of individuals.

**2021-2022 Accomplishments**

- ◆ Continued to lead and participate in the statewide review of legal financial obligations to change the long-term economic effects this has on the marginalized population. **Strategic Goal 4.**
- ◆ Increased succession planning efforts to ensure the court’s mission continues to grow. **Strategic Goal 4.**
- ◆ Fully participated in the implementation of the City’s new performance evaluation system. **Strategic Goal 4.**
- ◆ Successful in creating streamlined, uniformed processes and forms which assists in creating consistency with neighboring courts, resulting in increased compliance with court orders. **Strategic Goal 4.**
- ◆ Enhanced collaboration between court, public defender, prosecutor, and police for continued improved efficiencies between all parties. **Strategic Goal 4.**
- ◆ Court-4-Kids Mock Trial Program. **Strategic Goal 2.**
- ◆ One of the first courts in the region to create hybrid hearings which allows for greater access to justice, and allows the court customer to participate in their hearings without having to take significant time from work, arrange for childcare, etc. **Strategic Goal 4.**

**2023-2024 Outcome Goals**

- ◆ Explore the possibility of creating a Community Court with our judicial partners: SeaTac Municipal Court and Des Moines Municipal Court. A community court is an alternative problem-solving court. It differs from traditional court in that it seeks to identify and address the underlying challenges of court participants that may contribute to further criminal activity. The goal is to build stronger and safer neighborhoods and reduce recidivism. In addition, we will expand the Court Connection Center which is an integral component of Community Court. Currently the program provides emergency food, gently used clothing, and public transportation vouchers to court users. Collaboration with our justice partners will assist Tukwila Municipal Court with expanding the Court Connection Center program by partnering with additional local and regional service providers and connect court users and the community to these services. Tukwila’s location on the Tukwila International Boulevard and access to public transportation will make these services more accessible to our community and neighboring communities while supporting the promotion of the Justice Center as a true community resource. **Strategic Goal 2.**

- ◆ Continue to be one of the leading courts in customer service and innovation in Washington State. **Strategic Goal 4.**
- ◆ Expand court services by adding evening DV MRT Classes and Spanish DV MRT Classes. Moral Reconciliation Therapy (MRT) is an effective systematic, cognitive-behavioral approach that treats a wide range of issues including substance abuse, domestic violence, trauma, parenting, job skills, and other issues. In Tukwila our classes focus on domestic violence. Several years ago, we made the decision to provide this therapy in-house as a more affordable alternative to traditional DV treatment. We have seen much success with this program with the positive changes it makes in the participants' lives and the reduction in recidivism. Unfortunately, this program is not offered in Spanish in this region. We will change this by making DV MRT available to our Spanish speaking customers. In addition, we understand the need to offer evening sessions for those who work during the day. **Strategic Goal 4.**

### Program Change Discussion

There are a few required changes to the court's budget. Some of the changes made are due to compliance with state court rules, legislative impacts, supporting additions and changes to local initiatives, as well as the increase cost of services. A few of the changes include:

**Court Education** – Effective January 1, 2023, ARLJ 14 will go into effect requiring mandatory continuing court education for court administrators. While the court has always supported court education without the rule, this new rule now makes it a requirement. There is also ongoing mandatory judicial education for judges which the court continues to comply with, as well as necessary court education for all court personnel.

**Legislative Impacts** – In February 2021, the Washington Supreme Court found that the drug possession statute was unconstitutional. Courts are now required to review, dismiss, and vacate all drug possession charges. This will be a huge undertaking for the court including the prosecutor, public defender, and the Finance Department who will be responsible for refunding the individuals any payments made to the court in relation to these cases. Fortunately, the state legislature has designated state funding to reimburse local municipalities for incurred expenses for processing these vacations. At this time, we do not anticipate the need to increase FTEs, but we do anticipate an increase to our workload that may require overtime for which we have increased our overtime budget to cover this expense.

**Local Initiatives** - In 2021 the school zone safety photo enforcement program went into effect. The initial program began with four photo enforcement cameras covering two intersections. To support this initiative, the council approved the addition of 2.25 FTEs. On Monday, September 26<sup>th</sup>, the council approved two additional cameras at another intersection as part of the school zone safety program. The court worked with the vendor in the initial implementation to create many efficiencies thus allowing the court to maintain our current staffing level to support the additional intersection. At the same time the council preliminarily approved adding automated traffic safety cameras for the purpose of improving safety around our local public parks. While the court does not anticipate the need to increase staffing, we do anticipate a substantial increase in traffic filings. It is the court's intent to support the park speed zone citations by increasing our overtime budget in lieu of increasing FTEs at this time.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in Municipal Court:

<b>PROGRAM NAME</b>	<b>PROGRAM DESCRIPTION</b>
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Community Investment	Providing Tukwila community members with resources to improve quality of life and access to opportunities.
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Accounts Payable	Process invoices for payment, review department coding and data input, issue 1099s. Review and post purchase card transactions
School Zone Safety Cameras	Program created to reduce speeding in school zones. Includes technology equipment, processing, and staffing for Police & the Court
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Public Record Req & Record Mgt	Adherence to public records laws.
Case Management	The constellation of court rules, business practices, culture, and governance, and staffing and technology infrastructure assembled to achieve the objectives of timely, cost-effective, and procedural fairness.
Court Interpreter Program	In compliance with RCW 2.43 the court provides AOC Certified Court Interpreters to all court customers for criminal and non-criminal hearings, mitigation and contested hearings, front counter assistance and Court Support Services.
Court Support Services	Court Support Services (known in the industry as Probation) is a multi-faceted program that enhances public safety by providing supervision for people convicted of misdemeanor offenses while increasing the chance of successful re-entry into the community through less-restrictive alternatives to jail, support and guidance for clients working on meeting court conditions, educational programming, provision of food, clothing, and hygiene items, and connections to community resources.

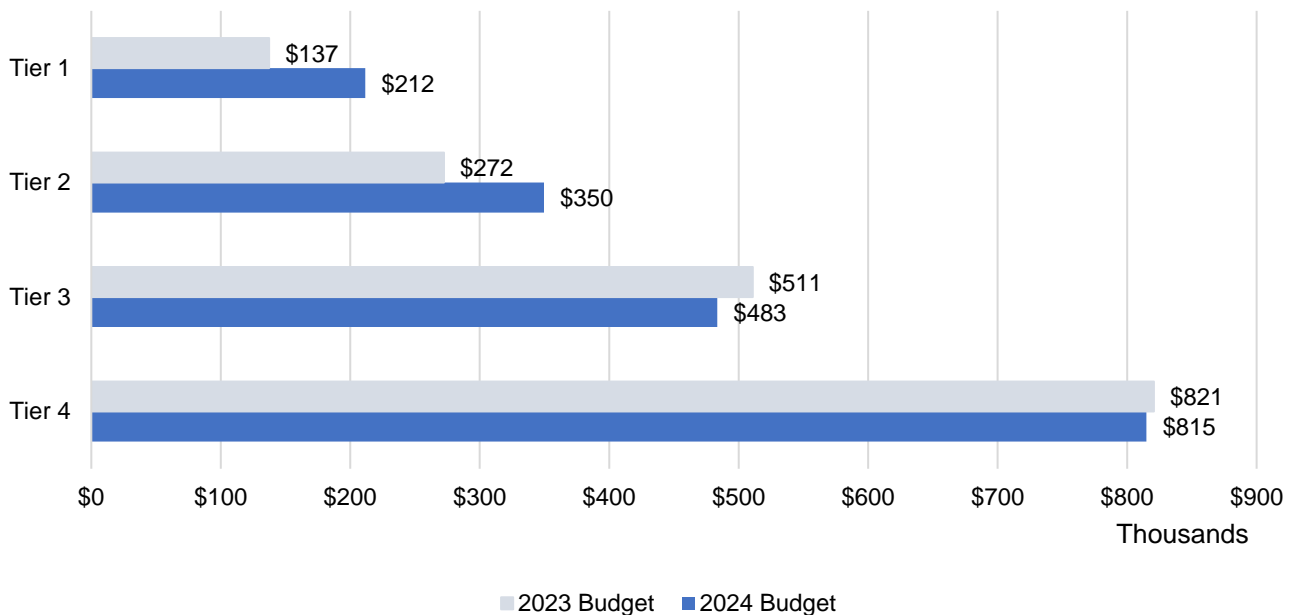
### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.185	30,554	0.185	30,665	0.36%
Community Investment	1	N - Best Practice	Community	0.698	106,815	0.698	180,877	69.34%
<b>1 - Total</b>				<b>0.882</b>	<b>137,369</b>	<b>0.882</b>	<b>211,542</b>	<b>54.00%</b>
Administration	2	Y - Federal/State	Governance	0.513	111,312	0.513	119,764	7.59%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	1.003	161,099	1.003	229,810	42.65%
<b>2 - Total</b>				<b>1.515</b>	<b>272,411</b>	<b>1.515</b>	<b>349,574</b>	<b>28.33%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.633	140,121	0.633	128,066	-8.60%
Mandatory Training	3	Y - Federal/State	Governance	0.140	41,306	0.140	42,795	3.60%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.273	65,458	0.273	53,134	-18.83%
Accounts Payable	3	Y - Federal/State	Governance	-	1,000	-	1,000	-
School Zone Safety Cameras	3	N - Best Practice	Community	1.785	202,949	1.785	198,413	-2.24%
Risk Management	3	Y - Federal/State	Governance	-	60,000	-	60,000	-
<b>3 - Total</b>				<b>2.831</b>	<b>510,834</b>	<b>2.831</b>	<b>483,408</b>	<b>-5.37%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	1.129	114,418	1.129	116,593	1.90%
Case Management	4	Y - Federal/State	Community	2.353	405,951	2.353	414,622	2.14%
Court Interpreter Program	4	Y - Federal/State	Community	0.297	71,660	0.297	73,864	3.08%
Court Support Services	4	Y - Federal/State	Community	1.645	228,700	1.645	209,797	-8.27%
<b>4 - Total</b>				<b>5.423</b>	<b>820,729</b>	<b>5.423</b>	<b>814,876</b>	<b>-0.71%</b>
<b>Grand Total</b>				<b>10.650</b>	<b>1,741,340</b>	<b>10.650</b>	<b>1,859,399</b>	<b>6.78%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Court fall into all four tiers with 47% of the budget allocated to Tier 4.

### Programs by Tier



**Performance Measures**

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
School Zone Safety Cameras	Process school zone safety camera infractions timely, taking into account individual's ability to pay fines	*	*	100%	Strategic Goal 1
Professional Development & Training	Court staff attend a minimum of two (2) training courses annually	*	*	100%	Strategic Goal 4
Mandatory Training	Applicable Court staff comply with mandatory state training (GR26, ARLJ14) annually	*	*	100%	Strategic Goal 4
Court Support Services	Conduct DVMRT training classes annually	*	*	300	Strategic Goal 2
Court Support Services	Implement new evening DVMRT class	*	*	End of 2023	Strategic Goal 2
Community Investment	Engage with neighboring courts to establish a community court	*	*	End of 2024	Strategic Goal 1

**Budget by Revenue & Expenditure Summary**

<i>Municipal Court</i>									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024	
Grant Revenues	\$ 24,292	\$ 13,815	\$ 9,659	\$ 1,750	\$ 2,000	\$ 2,000	14.3%	0.0%	
General Government Revenue	8,419	18,432	10,670	10,300	15,120	15,120	46.8%	0.0%	
Security revenue	24,023	17,252	12,609	95,425	12,700	12,700	-86.7%	0.0%	
Fines and Penalties	116,603	78,661	245,020	257,925	248,475	242,275	-3.7%	-2.5%	
Other Income	4,816	81	455	4,500	600	550	-86.7%	-8.3%	
Investment earnings	-	474	100	-	-	-	0.0%	0.0%	
<b>Total Revenues &amp; Transfers In</b>	<b>178,153</b>	<b>128,716</b>	<b>278,513</b>	<b>369,900</b>	<b>278,895</b>	<b>272,645</b>	<b>-24.6%</b>	<b>-2.2%</b>	
Salaries & Wages	811,174	750,397	1,006,446	1,062,924	1,095,956	1,187,904	3.1%	8.4%	
Benefits	357,620	326,694	431,335	336,722	385,497	404,063	14.5%	4.8%	
Supplies	7,456	13,338	10,279	20,200	20,600	21,645	2.0%	5.1%	
Repair & Maintenance Supplies	1,425	-	95	-	-	-	0.0%	0.0%	
Small Tools	5,734	6,162	-	500	1,500	1,500	200.0%	0.0%	
Technology Supplies	4,597	1,799	2,800	-	6,500	6,500	0.0%	0.0%	
Professional Services	58,217	71,602	97,140	107,680	127,000	127,020	17.9%	0.0%	
Communications	5,824	8,272	8,900	14,260	10,350	12,000	-27.4%	15.9%	
Professional Development	7,465	11,219	13,840	10,925	51,777	50,587	373.9%	-2.3%	
Rentals	2,683	5,525	2,500	14,700	6,000	6,600	-59.2%	10.0%	
Technology Services	26,271	12,874	18,619	-	29,500	34,900	0.0%	18.3%	
Repairs & Maintenance Services	365	319	1,349	17,800	2,950	2,970	-83.4%	0.7%	
Other Expenses	3,796	1,739	2,799	11,771	3,710	3,710	-68.5%	0.0%	
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,292,626</b>	<b>\$ 1,209,940</b>	<b>\$ 1,596,100</b>	<b>\$ 1,597,482</b>	<b>\$ 1,741,340</b>	<b>\$ 1,859,399</b>	<b>9.0%</b>	<b>6.8%</b>	
<b>NET BUDGET</b> (1,462,445) (1,586,754)									

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.



Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected	Adopted	Proposed	Proposed	2022-2023	2023-2024
			2022	2022	2023	2024		
Court Administration	\$ 850,746	\$ 867,866	\$ 1,088,791	\$ 1,046,957	\$ 1,214,374	\$ 1,289,034	16.0%	6.1%
Muni Court-Probation	441,881	342,074	507,309	550,525	526,966	570,365	-4.3%	8.2%
<b>Department Total</b>	<b>\$ 1,292,626</b>	<b>\$ 1,209,940</b>	<b>\$ 1,596,100</b>	<b>\$ 1,597,482</b>	<b>\$ 1,741,340</b>	<b>\$ 1,859,399</b>	<b>9.0%</b>	<b>6.8%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected	Adopted	Proposed	Proposed	2022-2023	2023-2024
			2022	2022	2023	2024		
Salaries & Wages	811,174	750,397	1,006,446	1,062,924	1,095,956	1,187,904	3.1%	8.4%
Personnel Benefits	357,620	326,694	431,335	336,722	385,497	404,063	14.5%	4.8%
Supplies	19,212	21,299	13,173	20,700	28,600	29,645	38.2%	3.7%
Services	104,621	111,550	145,146	177,136	231,287	237,787	30.6%	2.8%
<b>Department Total</b>	<b>\$ 1,292,626</b>	<b>\$ 1,209,940</b>	<b>\$ 1,596,100</b>	<b>\$ 1,597,482</b>	<b>\$ 1,741,340</b>	<b>\$ 1,859,399</b>	<b>9.0%</b>	<b>6.8%</b>

**Salary and Benefit Details**

<b>Municipal Court</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Municipal Court Judge	0.9	0.9	\$ 158,003	\$ 46,885	0.9	\$ 161,163	\$ 47,647
Court Administrator	1	1	179,595	55,122	1	197,376	58,630
Court Operations Supervisor/Bailiff	2	2	169,850	72,255	2	179,280	74,249
Court Operations Assoc/Bailiff	1	1	96,053	47,422	1	106,872	49,555
Court Support Services Mgr./Probation	1	1	135,377	52,415	1	149,256	55,199
Court Support Services Case Manager	1	1	98,604	29,651	1	114,552	32,772
Court Operations Assoc/Admin Tech	3	3	207,516	71,920	3	225,756	75,610
Court Operations Assistant	0.75	0.75	50,958	9,827	0.75	53,649	10,401
<b>Department Total</b>	<b>10.65</b>	<b>10.65</b>	<b>\$ 1,095,956</b>	<b>\$ 385,497</b>	<b>10.65</b>	<b>\$ 1,187,904</b>	<b>\$ 404,063</b>

**General Ledger Code details**

**Administration Division**

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MC009100-333219	Dept Of Treasury-Cares Act	\$ 17,809	\$ -	\$ -	\$ -	\$ -	\$ -
MC009100-334010	State Grnt-AOC Interpreter	5,890	13,815	9,164	1,750	2,000	2,000
MC009100-334011	State Grnt-LFO Interest	280	-	-	-	-	-
MC009100-334035	State Agencies	313	-	-	-	-	-
MC009100-337000	Grnts, Entitlmt & Oth pmts Gov	-	-	495	-	-	-
MC009100-341320	Municipal Court Records Svcs	104	189	150	200	100	100
MC009100-341330	Court -Admin Fees (Warrants)	8,295	18,216	10,500	10,000	15,000	15,000
MC009100-341620	Municipal/District Court	20	26	20	100	20	20
MC009100-342100	Law Enforcement Svcs-Contract	1,133	252	-	80,000	-	-
MC009100-342330	Adult Probation Svc Chrg	-	-	12,000	-	-	-
MC009100-342360	Housing/Monitoring Prisoners	1,080	859	600	200	500	500
MC009100-342370	Booking Fees	1,320	496	9	225	200	200
MC009100-352300	Proof Motor Vehicle Insurance	75	74	120	200	50	50
MC009100-353100	Traffic Infraction Penalties	78,634	39,437	25,000	50,000	25,000	20,000
MC009100-353700	Non-Traffic Infraction Penalty	5,822	2,392	1,000	2,700	1,200	1,000
MC009100-354000	Civil Parking Infraction Pnlty	8,218	10,195	8,000	7,000	8,000	8,000
MC009100-354003	School Zone Camera Penalties	-	-	200,000	180,000	200,000	200,000
MC009100-355200	Driving Under Influence Fines	1,837	802	1,500	2,500	1,500	1,500
MC009100-355800	Other Crim Traffic Msdmnr Fine	5,357	4,848	3,500	8,500	5,500	5,000
MC009100-356900	Other Criminal Non-Traffic Fine	9,151	17,928	5,000	4,500	6,000	5,500
MC009100-357330	Public Defense Cost	7,402	2,985	900	2,500	1,200	1,200
MC009100-357350	Court Interpreter Cost	98	-	-	-	-	-
MC009100-357390	Misc Court Cost Recoupments	10	-	-	25	25	25
MC009100-361110	Investment Interest	-	474	100	-	-	-
MC009100-361190	Municipal Court Bank Svc Fee	-	(645)	(21)	-	-	-
MC009100-361400	Interest on Receivables	4,462	705	476	4,500	600	550
MC009100-369900	Other Revenues	354	21	-	-	-	-
<b>Total Operating Revenues</b>		<b>157,663</b>	<b>113,071</b>	<b>278,513</b>	<b>354,900</b>	<b>266,895</b>	<b>260,645</b>
<b>Total Revenues</b>		<b>\$ 157,663</b>	<b>\$ 113,071</b>	<b>\$ 278,513</b>	<b>\$ 354,900</b>	<b>\$ 266,895</b>	<b>\$ 260,645</b>

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MC009100-511000	Salaries	\$ 533,381	\$ 552,250	\$ 717,366	\$ 743,963	\$ 773,187	\$ 829,985
MC009100-513000	Overtime	65	-	-	100	-	-
<b>Total Salaries &amp; Wages</b>		<b>533,446</b>	<b>552,250</b>	<b>717,366</b>	<b>744,063</b>	<b>773,187</b>	<b>829,985</b>
MC009100-521000	FICA	38,988	40,522	54,472	37,689	59,149	63,494
MC009100-523000	PERS	67,801	64,011	73,530	52,758	81,137	87,969
MC009100-524000	Industrial Insurance	1,877	2,806	2,265	1,702	2,804	2,945
MC009100-524050	Paid Family & Med Leave Prem	741	792	1,216	678	1,242	1,328
MC009100-525000	Medical, Dental, Life, Optical	3,564	3,328	3,771	3,594	3,391	3,560
MC009100-525097	Self-Insured Medical & Dental	96,910	80,557	147,150	87,002	128,904	128,904
MC009100-526000	Unemployment Compensation	5,526	8,050	-	-	-	-
<b>Total Personnel Benefits</b>		<b>215,407</b>	<b>200,066</b>	<b>282,405</b>	<b>183,423</b>	<b>276,628</b>	<b>288,199</b>

MC009100-531000	Supplies-General	-	(31)	-	15,000	-	-
MC009100-531001	Office Supplies	824	5,609	1,200	-	6,000	6,300
MC009100-531002	Printing Supplies	1,505	496	400	-	1,500	1,600
MC009100-531003	Operating Supplies	2,884	4,152	5,500	-	4,500	4,700
MC009100-531005	Meeting Food	644	246	250	-	500	500
MC009100-531008	Employee Appreciation Supplies	195	58	62	-	200	200
MC009100-531999	Other Supplies-general	-	-	-	-	200	210
MC009100-532002	Maintenance Supplies	81	-	-	-	-	-
MC009100-532003	Safety Supplies	1,298	-	95	-	-	-
MC009100-532007	Cleaning & Janitorial Supplies	46	-	-	-	-	-
MC009100-535000	Small Tool & Minor Equipment	-	2,955	-	500	-	-
MC009100-535003	Office Equipment	5,734	1,236	-	-	1,500	1,500
MC009100-536001	Computer peripherals	4,597	1,799	2,300	-	2,500	2,500
MC009100-536999	Other Technology Supplies	-	-	-	-	1,500	1,500
<b>Total Supplies</b>		<b>17,808</b>	<b>16,521</b>	<b>9,806</b>	<b>15,500</b>	<b>18,400</b>	<b>19,010</b>
MC009100-541000	Professional Services	-	(6)	-	-	-	-
MC009100-541007	Contracted Services	3,711	21,442	-	2,500	10,000	10,000
MC009100-541011	Instructors	-	-	20	-	-	-
MC009100-541012	Translation & Interpretation	25,875	29,493	25,000	30,000	34,500	34,500
MC009100-541017	Security/Safety Svcs	7,987	-	-	-	-	-
MC009100-541022	ProTem Judges	6,600	13,320	10,500	10,500	17,000	17,000
MC009100-542000	Communications	2,418	2,232	-	11,300	-	-
MC009100-542001	Telephone/Alarm/Cell Service	2,480	3,826	3,500	-	4,500	5,000
MC009100-542002	Postage/Shipping Costs	308	1,906	3,000	-	3,000	3,200
MC009100-542003	City Wide Internet	486	210	1,500	-	2,400	3,240
MC009100-542004	Printing & Binding Services	-	-	800	-	-	-
MC009100-543000	Professional Development	425	1,350	-	-	-	-
MC009100-543001	Memberships	1,423	1,502	1,560	-	2,500	2,600
MC009100-543002	Registrations	1,057	4,240	1,005	-	7,500	7,700
MC009100-543003	Meals-Prof Dev related	27	-	95	-	5,500	5,000
MC009100-543004	Airfare	-	307	3,077	-	5,500	5,500
MC009100-543005	Mileage	-	-	-	-	800	840
MC009100-543006	Certifications & Licenses	14	-	-	-	-	-
MC009100-543007	Hotel/Lodging	-	-	2,450	-	10,000	8,500
MC009100-543008	Ground Transp/Parking	-	-	79	-	3,100	3,100
MC009100-543009	Tuition/Coaching/Trainer	-	-	1,980	-	-	-
MC009100-543999	Other Prof Dev/Travel Expenses	-	-	-	6,000	-	-
MC009100-545000	Operating Rentals & Leases	55	362	500	14,700	-	-
MC009100-545001	Copier Rental	2,628	2,578	2,000	-	3,000	3,300
MC009100-545004	Equipment Rental	-	2,585	-	-	3,000	3,300
MC009100-546001	Software Maintenance Contract	23,956	9,423	15,000	-	25,000	30,000
MC009100-546004	Online Services-Subscriptions	900	2,201	3,000	-	2,500	2,700
MC009100-548000	Repair & Maint Services	-	-	-	17,500	-	-
MC009100-548001	Repair services	49	319	1,349	-	2,000	2,000
MC009100-548002	Maintenance Services	279	-	-	-	500	500
MC009100-548006	Uniform Cleaning/Repair	37	-	-	-	-	-
MC009100-548999	Repair & Maint Services	-	-	-	-	150	150
MC009100-549000	Miscellaneous Expenses	-	97	148	5,966	-	-
MC009100-549001	Armor Car Service	-	-	1,100	-	-	-
MC009100-549002	Credit Card Fees	1,118	1,002	-	3,000	1,500	1,500
MC009100-549007	Excise Taxes & Other Assessmnt	-	-	1	5	10	10
MC009100-549009	Media Subscriptions	2,199	-	-	-	-	-
MC009100-549011	Witness & Juror Fees	53	640	50	2,500	1,200	1,200
MC009100-549012	Bank Fees	-	-	1,500	-	1,000	1,000
<b>Total Services &amp; Passthrough Pmts</b>		<b>84,085</b>	<b>99,029</b>	<b>79,213</b>	<b>103,971</b>	<b>146,160</b>	<b>151,840</b>
<b>Total Expenditures</b>		<b>\$ 850,746</b>	<b>\$ 867,866</b>	<b>\$ 1,088,791</b>	<b>\$ 1,046,957</b>	<b>\$ 1,214,374</b>	<b>\$ 1,289,034</b>

Probation Division

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
MC009300-342330	Adult Probation Svc Chrg	\$ 20,490	\$ 15,645	\$ -	\$ 15,000	\$ 12,000	\$ 12,000
Total Operating Revenues		20,490	15,645	-	15,000	12,000	12,000
Total Revenues		\$ 20,490	\$ 15,645	\$ -	\$ 15,000	\$ 12,000	\$ 12,000

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
MC009300-511000	Salaries	\$ 277,656	\$ 198,147	\$ 289,080	\$ 316,561	\$ 322,770	\$ 357,920
MC009300-512000	Extra Labor	-	-	-	2,000	-	-
MC009300-513000	Overtime	72	-	-	300	-	-
Total Salaries & Wages		277,728	198,147	289,080	318,861	322,770	357,920
MC009300-521000	FICA	20,154	14,328	21,822	24,410	24,692	27,381
MC009300-523000	PERS	23,364	9,355	8,472	19,825	9,317	9,975
MC009300-523001	PSERS	11,758	12,631	21,448	11,474	25,121	28,606
MC009300-524000	Industrial Insurance	907	1,055	643	1,041	860	903
MC009300-524050	Paid Family & Med Leave Prem	401	278	464	449	519	573
MC009300-525000	Medical, Dental, Life, Optical	2,014	3,039	3,280	3,283	1,304	1,369
MC009300-525097	Self-Insured Medical & Dental	83,614	85,942	92,800	92,817	47,056	47,056
Total Personnel Benefits		142,213	126,628	148,930	153,299	108,869	115,864
MC009300-531000	Supplies-General	-	(12)	149	5,200	-	-
MC009300-531001	Office Supplies	670	1,207	2,000	-	4,500	4,700
MC009300-531003	Operating Supplies	616	1,517	650	-	1,700	1,800
MC009300-531004	Event Food	119	-	-	-	-	-
MC009300-531005	Meeting Food	-	95	68	-	1,300	1,425
MC009300-531999	Other Supplies-general	-	-	-	-	200	210
MC009300-535000	Small Tool & Minor Equipment	-	1,970	-	-	-	-
MC009300-536001	Computer peripherals	-	-	500	-	2,500	2,500
Total Supplies		1,404	4,778	3,367	5,200	10,200	10,635
MC009300-541000	Professional Services	-	-	-	5,000	-	-
MC009300-541012	Translation & Interpretation	-	-	120	500	500	520
MC009300-541017	Security/Safety Svcs	12,484	3,392	58,000	58,680	60,000	60,000
MC009300-541022	ProTem Judges	1,560	3,960	3,500	500	5,000	5,000
MC009300-542000	Communications	-	-	100	2,960	-	-
MC009300-542002	Postage/Shipping Costs	32	8	-	-	250	360
MC009300-542003	City Wide Internet	99	90	-	-	200	200
MC009300-543000	Professional Development	(148)	-	-	-	-	-
MC009300-543001	Memberships	130	90	80	425	1,000	1,000
MC009300-543002	Registrations	2,550	1,574	1,748	1,500	4,075	4,275
MC009300-543003	Meals-Prof Dev related	29	-	256	-	2,220	2,220
MC009300-543004	Airfare	805	197	198	-	3,600	3,600
MC009300-543005	Mileage	-	-	171	-	300	300
MC009300-543007	Hotel/Lodging	1,102	1,762	1,142	-	4,282	4,482
MC009300-543008	Ground Transp/Parking	51	198	-	-	1,400	1,470
MC009300-543999	Other Prof Dev/Travel Expenses	-	-	-	3,000	-	-
MC009300-546001	Software Maintenance Contract	205	-	-	-	-	-

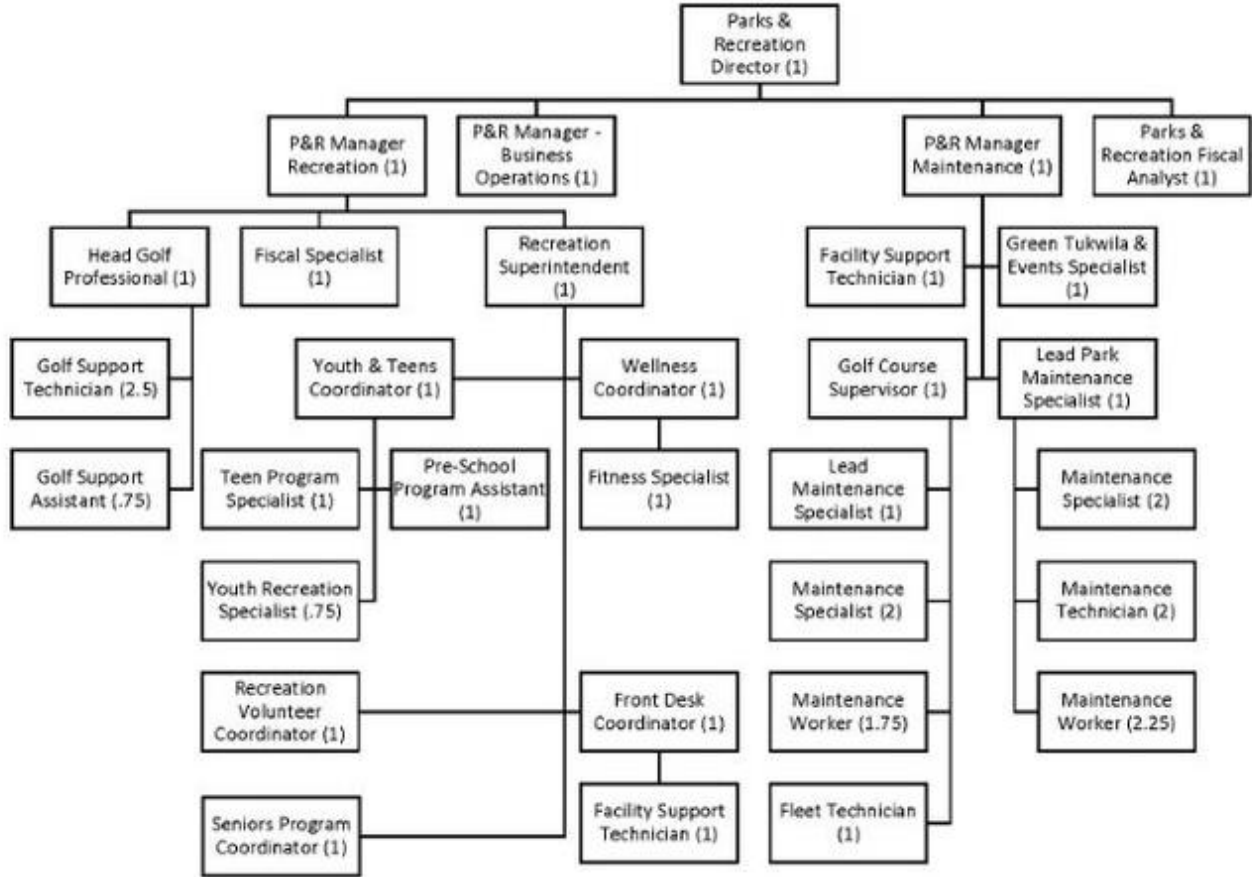
Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MC009300-546004	Online Services-Subscriptions	1,210	1,251	619	-	2,000	2,200
MC009300-548000	Repair & Maint Services	-	-	-	300	-	-
MC009300-548999	Repair & Maint Services	-	-	-	-	300	320
MC009300-549000	Miscellaneous Expenses	-	-	-	300	-	-
MC009300-549010	Business Meals (non Prof Dev)	426	-	-	-	-	-
Total Services & Passthrough Pmts		20,536	12,520	65,933	73,165	85,127	85,947
Total Expenditures		\$ 441,881	\$ 342,074	\$ 507,309	\$ 550,525	\$ 526,966	\$ 570,365



This page intentionally left blank

# Parks & Recreation



Includes Foster Golf Staff

**DEPARTMENT:** Recreation (07)

**FUND:** General

**RESPONSIBLE MANAGER:** Pete Mayer

**FUND NUMBER:** 000

**POSITION:** Parks & Recreation Director

### Description

The mission of the Parks and Recreation Department is to enhance the quality of life for residents, businesses, and visitors through a quality system of public spaces, programs and events that enhance and promote opportunities for health and fitness, personal growth, relaxation, community connection, civic engagement, and environmental stewardship.

### 2021-2022 Accomplishments

- ◆ Implemented the Utility Box Art Program, Baker Blvd Street & Sidewalk installations, Riverton Creek Art project, and Arts in the Park project in accordance with the Tukwila Municipal Arts Plan. **Strategic Plan Goals 1 & 5. PROS Goals 2.**
- ◆ Supported the Teen & Senior Center project, helping gather 187 community responses for the community engagement siting survey, assisted in completion of the Predesign Report Part 1, and facilitated multiple community meetings for siting and programming feedback. **Strategic Plan Goals 1, 2, 3, 4 & 5. PROS Plan Goals 1, 2, 3, 4 & 5.**
- ◆ 2022 Tukwila Pond Master Plan adopted by City Council. **Strategic Plan Goal 1. PROS Plan Goals 1, 2 & 5.**
- ◆ Applied and received grants to support existing and new programs including Veteran, Senior, Human Services Levy funding for Senior programs (\$115.4k); Kaleidoscope Play & Learn (\$30k); Wellness Hub creation for nutrition (\$90k), and funding to support youth sports, summer feeding and activities (\$281.4k). **Strategic Plan Goals 1 & 2. PROS Plan Goals 3, 4 & 5.**
- ◆ Provided a variety of free or low-cost recreational services and programs to Tukwila residents in response to negative impacts of COVID-19. Reducing economic barriers to program access, resulted in 100% resident participation in youth summer camps, and expanded participation in other community recreation programs. **Strategic Plan Goal 2. PROS Plan Goals 4 & 6.**
- ◆ Utilized the Senior and Older Adult Recreation, Leisure, and Services Needs Assessment to guide development and implementation of services, programs, and events. Over 600 unique users participated in senior programs in 2021-22. **Strategic Plan Goals 2, 4 & 5. PROS Plan Goals 3, 4 & 5.**
- ◆ 6.4% budget reductions as directed. **Strategic Plan Goal 4.**
- ◆ Modified existing service levels to parks and trail system to accommodate landscape maintenance at new Public Safety Plan facilities (TJC, FS51, FS52) within the current budget. **Strategic Plan Goal 4. PROS Plan Goals 4 & 5.**
- ◆ Added new amenities and updated park amenities at several park locations including resurfacing and striping tennis courts (Crystal Springs, Tukwila Park), adding sport court (Joseph Foster Memorial Park), resurfacing of trails (Interurban & Green River), replaced gazebo (Tukwila Park), demolition and clearing of new shoreline park property (S. 116<sup>th</sup>). **Strategic Plan Goal 1. PROS Plan Goals 1 & 5.**
- ◆ Increased partnerships in the local community. In collaboration with local businesses, STEAM activities were provided to youth participants. Other partnerships provided funding for youth activities. **Strategic Plan Goals 2, 3 & 5.**

### 2023-2024 Outcome Goals



- ◆ Integrated art throughout the city, guided by the Tukwila Municipal Arts Plan. **Strategic Plan Goals 1 & 5. PROS Goals 2.**
- ◆ Offer flexible recreational programming that responds to current trends and community desires. **Strategic Plan Goals 1 & 5. PROS Goals 2, 3, 4 & 5.**
- ◆ Expand program options through enhanced partnerships with businesses and organizations, through volunteerism, and seeking out grant opportunities. **Strategic Plan Goals 1 & 5. PROS Goals 2, 3, 4 & 5.**
- ◆ Involve the community, including expected users and neighborhood residents, in capital project planning and program planning and implementation. **Strategic Plan Goals 1 & 5. PROS Goals 2, 3, 4 & 5.**
- ◆ Maintain parks and public spaces so that they are safe, clean, and welcoming. **Strategic Plan Goals 1 & 5. PROS Goals 1, 2, 5 & 6.**

### 2023-2024 Indicators of Success

- ◆ Expanded cultural and art opportunities throughout Tukwila.
- ◆ Increased access to parks.
- ◆ Receive grants to supplement programs and events.
- ◆ Develop partnerships to assist with the provision of recreational programs and services.
- ◆ Utilize PROS Plan to develop 2023-2024 programs.
- ◆ Utilize Senior and Older Adult Recreation, Leisure, and Services Plan to develop 2023-2024 programs and services.
- ◆ Incorporate new parks and facilities into the appropriate level of service model.

### Program Change Discussion

The Recreation Budget represents a status quo bridge from the 2021-22 budget. The budget was reduced for 2021-22 due to the impacts from COVID-19. This resulted in numerous program and event reductions. Some of those reductions include elimination of Adult Volleyball, youth basketball league, and Touch-a-Truck. Other programs were reduced including the afterschool program, Camp Tukwily and community access to wellness opportunities. This budget is based on the same program offerings in 2021-22 but does represent an increase in budget need due to the rising inflation and minimum wage for extra labor. To help balance the budget, Recreation has 1.75 FTE that will be frozen for the biennium. This reduction will include a 1 FTE Youth/Teen Rec Specialist and a .75 FTE Front Desk/Facility Support Administrative Technician.

The Parks budget also represents continuation of the 2021-22 budget while allowing for increases due to inflationary pressure. Reductions in maintenance service levels and utility usage remain due to budget reductions from past bienniums. Reduced service level impacts in the parks include: grass will grow longer prior to being mowed, weed removal will be less frequent, tree and bush trimming frequencies will be reduced by half, response times for graffiti removal and emergency repairs will be longer and scheduled maintenance items, like painting benches will be delayed or eliminated. Utilities' reduction is one area that will make a noticeable impact too: the spray park will operate for fewer hours and only 1/3rd of the parks will be watered causing brown grass, potentially plant material loss and additional weed growth. To account for inflation in prices for fuel and supplies, seasonal staff reductions impact the overall ability to respond to trash, vandalism, preventative maintenance, and emergency repairs.

Green Tukwila’s budget allows the program to maintain services at current levels and enter Phase II of restoration at established sites throughout the city, allowing volunteers and partners to maintain their vital work in environmental stewardship and restoration. Inflationary pressure necessitated any increased budget requests, preventing expanded service offerings from being realized.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in Parks and Recreation:

<b>PROGRAM NAME</b>	<b>PROGRAM DESCRIPTION</b>
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Environmental Stewardship	Activities focused on environmental sustainability, such as Recycling, Transportation Demand Management, and environmental stewardship. Activities to benefit City of Tukwila residents include, community outreach and programs, grant-writing, and other supportive activities.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Facility Rentals	Schedule use of over 20 rental facilities throughout the Parks and Recreation system: including the Community Center, picnic shelters, ball fields, and rental services (equipment rental)
Homeless Encampment Response	Maintenance and cleanup of identified homeless encampment sites within the city
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Older Adult Services and Prgms	Services and programs for senior adults ages 50 and above
Park Restrooms Contract	Contracted services for restroom closures at city parks
Parks Facility Maintenance	Facility maintenance at Tukwila Community Center
Parks Maintenance	Landscape maintenance at city parks

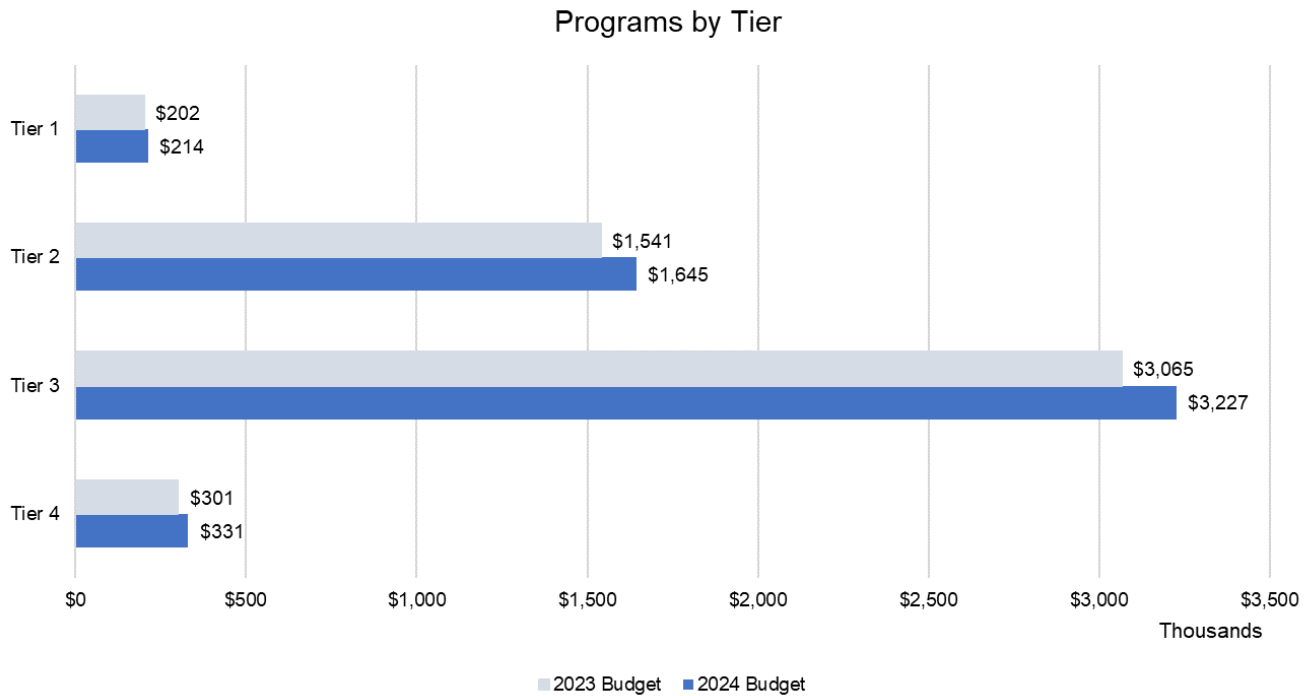
Preschool Services and Program	Implement play-based preschool programming for ages 3 to 5
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Trail Maintenance	Landscape maintenance at city numbered trails, Green River Trail, and Interurban Trail
Wellness & Adult Svcs & Prgms	Fitness memberships and classes offered for ages 13+ and adult sport activities
Youth & Teen Svcs and Prgms	Programming and activities for youth ages 5-18
Graffiti, Vandalism & garbage	Clean up trash and destruction of public parks and city facilities
Grounds Maint-City Facilities	Landscape maintenance of city hall campus, Tukwila Justice Center, and fire stations
Public Record Req & Record Mgt	Adherence to public records laws.

**Budget by Program**

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.495	81,651	0.495	87,331	6.96%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	0.575	120,452	0.575	126,657	5.15%
<b>1 - Total</b>				<b>1.070</b>	<b>202,103</b>	<b>1.070</b>	<b>213,988</b>	<b>5.88%</b>
Administration	2	Y - Federal/State	Governance	4.790	880,672	4.790	945,127	7.32%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	3.008	531,817	3.008	564,900	6.22%
Environmental Stewardship	2	Y - Ordinance/Resolution	Community	0.800	128,609	0.800	134,991	4.96%
<b>2 - Total</b>				<b>8.598</b>	<b>1,541,098</b>	<b>8.598</b>	<b>1,645,018</b>	<b>6.74%</b>
Boards/Commissions/Committees	3	Y - City Code	Governance	0.110	33,122	0.110	34,538	4.28%
Facility Rentals	3	N - No Mandate	Community	0.525	141,559	0.525	147,477	4.18%
Homeless Encampment Response	3	N - Best Practice	Community	0.175	44,374	0.175	46,618	5.06%
Mandatory Training	3	Y - Federal/State	Governance	0.167	24,163	0.167	25,941	7.36%
Older Adult Services and Prgms	3	N - No Mandate	Community	1.795	340,624	1.795	354,767	4.15%
Park Restrooms Contract	3	N - Best Practice	Community	0.010	81,510	0.010	83,976	3.03%
Parks Facility Maintenance	3	N - Best Practice	Community	1.568	195,095	1.568	211,652	8.49%
Parks Maintenance	3	N - Best Practice	Community	3.530	807,275	3.530	868,910	7.63%
Preschool Services and Program	3	N - No Mandate	Community	0.595	78,465	0.595	82,715	5.42%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.318	78,174	0.318	83,349	6.62%
Trail Maintenance	3	N - Best Practice	Community	0.613	68,209	0.613	74,310	8.94%
Wellness & Adult Svcs & Prgms	3	N - No Mandate	Community	1.050	330,472	1.050	342,810	3.73%
Youth & Teen Svcs and Prgms	3	N - No Mandate	Community	2.040	841,928	2.040	869,555	3.28%
<b>3 - Total</b>				<b>12.495</b>	<b>3,064,970</b>	<b>12.495</b>	<b>3,226,618</b>	<b>5.27%</b>
Graffiti, vandalism & garbage	4	N - Best Practice	Community	1.498	197,218	1.498	223,223	13.19%
Grounds Maint-City Facilities	4	N - No Mandate	Governance	0.720	87,184	0.720	89,974	3.20%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.120	16,916	0.120	17,647	4.32%
<b>4 - Total</b>				<b>2.338</b>	<b>301,318</b>	<b>2.338</b>	<b>330,844</b>	<b>9.80%</b>
<b>Grand Total</b>				<b>24.500</b>	<b>5,109,489</b>	<b>24.500</b>	<b>5,416,469</b>	<b>6.01%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Parks & Recreation fall into all four tiers with 30% of the budget allocated to Tier 2 and 60% of the budget allocated to Tier 3.



### Budget by Revenue & Expenditure Summary

Parks & Recreation								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	241,348	269,926	737,132	487,692	425,098	270,000	-12.8%	-36.5%
General Government Revenue	268	72	500	500	-	-	-100.0%	0.0%
Culture and Recreation fees	41,731	112,934	166,370	398,500	171,200	171,200	-57.0%	0.0%
Other Income	41,456	5,391	57,330	-	5,500	5,600	0.0%	1.8%
Rent & Concessions	82,195	83,308	152,960	335,500	195,570	195,570	-41.7%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>406,997</b>	<b>471,630</b>	<b>1,114,292</b>	<b>1,222,192</b>	<b>797,368</b>	<b>642,370</b>	<b>-34.8%</b>	<b>-19.4%</b>

Salaries & Wages	2,178,798	2,241,642	2,417,824	2,890,279	2,901,747	3,117,193	0.4%	7.4%
Benefits	1,081,734	1,045,315	1,055,899	1,139,283	1,118,517	1,165,628	-1.8%	4.2%
Supplies	257,520	160,609	107,463	220,850	109,542	113,474	-50.4%	3.6%
Repair & Maintenance Supplies	68,889	74,197	63,806	9,000	83,710	89,185	830.1%	6.5%
Resale Supplies	235	-	141	10,000	2,500	2,580	-75.0%	3.2%
Small Tools	58,454	25,508	19,106	4,000	20,400	21,430	410.0%	5.0%
Technology Supplies	7,429	2,303	3,058	-	1,250	1,300	0.0%	4.0%
Fleet Supplies	2,887	3,300	5,220	3,000	6,000	6,210	100.0%	3.5%
Professional Services	68,583	127,982	323,411	137,520	255,160	263,324	85.5%	3.2%
Communications	13,671	9,341	12,412	13,500	11,820	12,235	-12.4%	3.5%
Professional Development	12,553	12,691	12,934	-	40,102	41,499	0.0%	3.5%
Advertising	6,519	9,321	11,447	18,000	13,300	13,877	-26.1%	4.3%
Rentals	10,133	20,634	38,221	14,228	25,011	25,896	75.8%	3.5%
Technology Services	25,696	27,292	27,059	9,000	30,622	31,698	240.2%	3.5%
Utilities	241,715	298,219	249,036	239,800	253,800	262,683	5.8%	3.5%
Repairs & Maintenance Services	217,684	126,726	138,124	153,499	135,669	145,440	-11.6%	7.2%
Other Expenses	12,569	17,509	54,298	59,788	70,339	72,815	17.6%	3.5%
Other Capital Improvements	-	12,331	-	-	-	-	0.0%	0.0%
Machinery & Equipment	-	-	15,000	30,000	30,000	30,000	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,265,068</b>	<b>\$ 4,214,920</b>	<b>\$ 4,554,459</b>	<b>\$ 4,951,747</b>	<b>\$ 5,109,489</b>	<b>\$ 5,416,469</b>	<b>3.2%</b>	<b>6.0%</b>

NET BUDGET (4,312,121) (4,774,099)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Recreation Dept Admin	817,956	847,220	797,021	711,816	795,928	848,056	11.8%	6.5%
TCC Program Admin	657,214	564,498	687,177	585,639	428,809	460,011	-26.8%	7.3%
Preschool Program	43,139	40,691	71,720	53,457	62,755	66,022	17.4%	5.2%
Youth Programs	139,870	258,479	321,452	543,704	421,908	441,131	-22.4%	4.6%
Teen Programs	87,710	105,902	221,248	198,968	358,208	360,728	80.0%	0.7%
Youth Free Services	141,953	109,804	16,717	130,919	19,432	19,666	-85.2%	1.2%
Wellness & Enrichment	212,506	257,325	361,949	200,453	442,991	463,015	121.0%	4.5%
Senior Adult Programs	287,583	267,894	264,656	361,169	339,183	354,079	-6.1%	4.4%
Senior Free Services	-	-	220	-	13,128	13,175	-	0.4%
Community Events & Volunteers	82,699	59,478	16,137	141,048	-	-	-100.0%	-
Rental Operations	133,401	92,561	155,006	282,328	204,673	221,033	-27.5%	8.0%
Park Maintenance	1,636,210	1,595,673	1,616,008	1,716,788	1,996,594	2,142,774	16.3%	7.3%
Library Advisory Board	2,924	2,348	4,111	4,128	4,050	4,190	-1.9%	3.5%
Art Commission	19,045	13,045	18,418	18,700	19,130	19,800	2.3%	3.5%
Park Commission	2,859	-	2,620	2,630	2,700	2,790	2.7%	3.3%
<b>Department Total</b>	<b>\$ 4,265,068</b>	<b>\$ 4,214,920</b>	<b>\$ 4,554,459</b>	<b>\$ 4,951,747</b>	<b>\$ 5,109,489</b>	<b>\$ 5,416,469</b>	<b>3.2%</b>	<b>6.0%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Salaries & Wages	2,178,798	2,241,642	2,417,824	2,890,279	2,901,747	3,117,193	0.4%
Personnel Benefits	1,081,734	1,045,315	1,055,899	1,139,283	1,118,517	1,165,628	-1.8%	4.2%
Supplies	395,414	265,917	198,793	246,850	223,402	234,179	-9.5%	4.8%
Services	609,123	649,715	866,942	645,335	835,823	869,469	29.5%	4.0%
Capital Outlays	-	12,331	15,000	30,000	30,000	30,000	0.0%	0.0%
<b>Department Total</b>	<b>\$ 4,265,068</b>	<b>\$ 4,214,920</b>	<b>\$ 4,554,459</b>	<b>\$ 4,951,747</b>	<b>\$ 5,109,489</b>	<b>\$ 5,416,469</b>	<b>3.2%</b>	<b>6.0%</b>

**Salary & Benefit Details**

<b>Parks &amp; Recreation</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Parks & Recreation Director	1	1	\$ 167,982	\$ 60,846	1	\$ 190,140	\$ 65,145
Parks & Recreation Manager	3	3	412,164	149,909	3	443,388	156,437
Parks & Recreation Analyst	0.75	0.75	86,070	23,628	0.75	94,221	25,251
Fiscal Specialist	1	1	86,292	42,897	1	90,840	43,864
Recreation Superintendent	1	1	123,600	49,798	1	130,188	51,182
Recreation Program Coordinator	4.75	5	507,875	237,391	5	542,580	245,047
Recreation Program Specialist	4	3	239,678	130,851	3	258,912	135,078
Recreation Program Assistant	0.5	0.5	33,672	14,783	0.5	35,916	15,255
Maint & Ops Superintendent	0	0	-	-	0	-	-
Parks Maintenance Supervisor	1	1	100,584	50,406	1	105,972	51,652
Lead Maintenance Specialist	1	1	94,944	30,878	1	99,972	32,051
Maintenance Specialist Parks	2	2	166,296	65,294	2	175,380	67,434
Parks Maintenance Technician	2	2	131,400	61,400	2	148,956	65,054
Parks Maintenance Worker	2.25	2.25	125,489	60,680	2.25	170,635	69,427
Facilities Maintenance Technician	1	1	82,848	36,553	1	87,240	37,596
Admin Support Technician	1	0	-	-	0	-	-
Extra Labor			538,853	99,691		538,853	101,637
Overtime			2,000	396		2,000	400
Acting Pay			2,000	366		2,000	368
Clothing Allowance			-	2,750		-	2,750
<b>Department Total</b>	<b>26.25</b>	<b>24.5</b>	<b>\$ 2,901,747</b>	<b>\$ 1,118,517</b>	<b>24.5</b>	<b>\$ 3,117,193</b>	<b>\$ 1,165,628</b>

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Administrative Division is to direct and support all other divisions with their endeavors to promote and provide safe, positive leisure-time activities, events, and facilities.

All major park, volunteer program, golf and recreation development, services and contracts are coordinated and supervised by the administrative division. This division also interacts with all other departments and serves as staff to the Arts Commission, Park Commission, and the Library Advisory Board.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Administration</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	\$ 87,289	\$ 16,667	\$ 5,000	\$ -	\$ -	\$ -	0.0%	0.0%
General Government Revenue	268	72	-	500	-	-	-100.0%	0.0%
Culture and Recreation fees	30,689	81,390	5,823	314,500	-	-	-100.0%	0.0%
Other Income	41,456	5,391	56,330	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>159,702</b>	<b>103,519</b>	<b>67,153</b>	<b>315,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
Salaries & Wages	557,966	596,930	464,750	474,625	530,692	573,097	11.8%	8.0%
Benefits	244,125	208,676	212,704	199,191	197,236	206,014	-1.0%	4.5%
Supplies	4,134	8,313	12,286	1,500	3,904	4,049	160.3%	3.7%
Repair & Maintenance Supplies	105	-	-	-	-	-	0.0%	0.0%
Small Tools	-	-	524	-	500	520	0.0%	4.0%
Technology Supplies	67	545	470	-	500	520	0.0%	4.0%
Professional Services	3,708	26,897	83,084	2,000	4,095	3,845	104.8%	-6.1%
Communications	1,230	670	725	500	1,320	1,365	164.0%	3.4%
Professional Development	3,736	2,028	3,022	-	16,620	17,200	0.0%	3.5%
Advertising	-	-	1,407	-	-	-	0.0%	0.0%
Rentals	2,553	2,221	2,000	2,000	7,511	7,771	275.5%	3.5%
Technology Services	198	330	250	-	3,550	3,675	0.0%	3.5%
Other Expenses	132	610	800	2,000	-	-	-100.0%	0.0%
Machinery & Equipment	-	-	15,000	30,000	30,000	30,000	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 817,956</b>	<b>\$ 847,220</b>	<b>\$ 797,021</b>	<b>\$ 711,816</b>	<b>\$ 795,928</b>	<b>\$ 848,056</b>	<b>11.8%</b>	<b>6.5%</b>

**NET BUDGET** (795,928) (848,056)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007100-333219	Dept Of Treasury-Cares Act	\$ 74,983	\$ -	\$ -	\$ -	\$ -	\$ -
PR007100-333933	IndFed-Partner Imp Cmty Health	3,806	16,667	5,000	-	-	-
PR007100-337072	Cultural Development Authority	8,500	-	-	-	-	-
PR007100-341704	Sales Of Snacks	268	72	-	500	-	-
PR007100-347300	Fitness Drop-Ins - TCC	3,428	5,661	-	10,000	-	-
PR007100-347303	Fitness Passes-TCC	18,775	31,834	2,823	60,000	-	-
PR007100-347601	Youth Camps	(31,295)	28,431	-	107,000	-	-
PR007100-347602	Before & After School Progrms	23,593	3,000	-	74,000	-	-
PR007100-347603	Program Fees	1,800	500	-	-	-	-
PR007100-347605	Youth Wellness & Enrichment	2,031	2,208	-	3,000	-	-
PR007100-347609	Adult Wellness & Enrichment	9,933	7,515	-	30,000	-	-
PR007100-347610	Adult Special Interest Progs	(263)	214	-	5,000	-	-
PR007100-347611	Adult Athletic Programs	1,315	-	-	3,000	-	-
PR007100-347613	Senior Programs	1,667	-	-	10,500	-	-
PR007100-347615	Senior Trips, Tours & Travel	(295)	506	-	9,000	-	-
PR007100-347617	Community Special Events	-	1,522	3,000	3,000	-	-
PR007100-367112	Parks & Rec Donations	456	5,391	2,000	-	-	-
PR007100-367113	Tukwila Children's Foundation	32,500	-	-	-	-	-
PR007100-367116	4 Culture grant	8,500	-	9,330	-	-	-
PR007100-367117	Nat'l Recreation & Parks Assoc	-	-	45,000	-	-	-
Total Operating Revenues		159,702	103,519	67,153	315,000	-	-
Total Revenues		\$ 159,702	\$ 103,519	\$ 67,153	\$ 315,000	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007100-511000	Salaries	\$ 552,754	\$ 596,072	\$ 462,576	\$ 473,157	\$ 480,192	\$ 522,597
PR007100-511001	Salaries-Acting Pay	-	-	-	-	1,000	1,000
PR007100-512000	Extra Labor	5,212	-	2,174	1,000	48,500	48,500
PR007100-513000	Overtime	-	858	-	468	1,000	1,000
Total Salaries & Wages		557,966	596,930	464,750	474,625	530,692	573,097
PR007100-521000	FICA	41,023	41,516	34,769	36,280	36,888	40,132
PR007100-521006	FICA-Extra Labor	-	-	-	-	3,710	3,710
PR007100-523000	PERS	70,645	56,490	47,414	46,268	50,601	55,601
PR007100-523006	PERS-Extra Labor	-	-	-	-	5,090	5,140
PR007100-524000	Industrial Insurance	2,295	3,902	4,651	1,272	3,428	3,599
PR007100-524006	Industrial Ins-Extra Labor	-	-	-	-	2,953	3,100
PR007100-524050	Paid Family & Med Leave Prem	481	561	653	667	853	917
PR007100-525000	Medical, Dental, Life, Optical	3,710	3,788	7,759	4,092	1,978	2,077
PR007100-525095	Kaiser Medical & Dental	-	-	-	-	7,224	7,224
PR007100-525097	Self-Insured Medical & Dental	125,972	102,419	100,092	110,612	84,512	84,512
PR007100-526000	Unemployment Compensation	-	-	17,364	-	-	-
Total Personnel Benefits		244,125	208,676	212,704	199,191	197,236	206,014

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007100-531000	Supplies-General	-	-	167	1,500	-	-
PR007100-531001	Office Supplies	13	295	500	-	-	-
PR007100-531002	Printing Supplies	638	609	620	-	2,704	2,804
PR007100-531003	Operating Supplies	1,092	6,173	9,656	-	1,200	1,245
PR007100-531004	Event Food	-	781	-	-	-	-
PR007100-531005	Meeting Food	105	435	500	-	-	-
PR007100-531007	Marketing Supplies	2,285	-	733	-	-	-
PR007100-531008	Employee Appreciation Supplies	-	20	110	-	-	-
PR007100-532003	Safety Supplies	105	-	-	-	-	-
PR007100-535001	Equipment	-	-	(176)	-	-	-
PR007100-535003	Office Equipment	-	-	700	-	500	520
PR007100-536001	Computer peripherals	67	545	470	-	500	520
<b>Total Supplies</b>		<b>4,307</b>	<b>8,858</b>	<b>13,280</b>	<b>1,500</b>	<b>4,904</b>	<b>5,089</b>
PR007100-541000	Professional Services	-	-	260	2,000	-	-
PR007100-541006	Consulting Services	-	24,600	80,525	-	-	-
PR007100-541007	Contracted Services	3,400	-	1,400	-	-	-
PR007100-541010	Inspection Services & Permits	-	-	337	-	1,220	875
PR007100-541012	Translation & Interpretation	308	-	-	-	-	-
PR007100-541016	Recruitment	-	297	562	-	2,000	2,070
PR007100-541025	Employee Assistance Prg EAP	-	2,000	-	-	-	-
PR007100-541026	Employee screening/testing	-	-	-	-	875	900
PR007100-542000	Communications	-	-	-	500	-	-
PR007100-542001	Telephone/Alarm/Cell Service	960	640	700	-	1,320	1,365
PR007100-542002	Postage/Shipping Costs	191	-	25	-	-	-
PR007100-542003	City Wide Internet	79	30	-	-	-	-
PR007100-543001	Memberships	1,562	1,896	867	-	4,620	4,780
PR007100-543002	Registrations	120	132	55	-	-	-
PR007100-543003	Meals-Prof Dev related	404	-	-	-	-	-
PR007100-543004	Airfare	497	-	-	-	-	-
PR007100-543005	Mileage	238	-	-	-	-	-
PR007100-543006	Certifications & Licenses	898	-	-	-	-	-
PR007100-543008	Ground Transp/Parking	17	-	-	-	-	-
PR007100-543009	Tuition/Coaching/Trainer	-	-	2,100	-	12,000	12,420
PR007100-544000	Advertising	-	-	1,407	-	-	-
PR007100-545001	Copier Rental	2,553	2,221	2,000	2,000	7,511	7,771
PR007100-546001	Software Maintenance Contract	198	330	-	-	-	-
PR007100-546004	Online Services-Subscriptions	-	-	250	-	3,550	3,675
PR007100-549000	Miscellaneous Expenses	-	-	-	2,000	-	-
PR007100-549009	Media Subscriptions	-	-	800	-	-	-
PR007100-549010	Business Meals (non Prof Dev)	132	610	-	-	-	-
<b>Total Services &amp; Passthrough Pmts</b>		<b>11,557</b>	<b>32,756</b>	<b>91,288</b>	<b>6,500</b>	<b>33,096</b>	<b>33,856</b>
PR007100C-564000	<b>Machinery &amp; Equipment</b>	-	-	15,000	30,000	30,000	30,000
<b>Total Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>15,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Total Expenditures</b>		<b>\$ 817,956</b>	<b>\$ 847,220</b>	<b>\$ 797,021</b>	<b>\$ 711,816</b>	<b>\$ 795,928</b>	<b>\$ 848,056</b>

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Recreation Administration  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Recreation Division is to promote and provide social, cultural, physical, and educational recreation activities for participants of all ages during their leisure time.

The Recreation facilities (Community Center, school facilities, and parks) and Recreation staff (both full and part-time) are the resources used to conduct these services and programs for the community. Services are planned, promoted, and conducted in various locations, during all seasons of the year by staff and instructors. Fees are collected to offset specific activity costs for most programs.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Recreation Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Grant Revenues	\$ -	\$ 50,618	\$ 98,000	\$ 100,000	\$ -	\$ -	-100.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>50,618</b>	<b>98,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
Salaries & Wages	320,698	341,314	398,015	347,936	256,168	278,584	-26.4%	8.8%
Benefits	182,451	142,667	169,631	109,401	84,446	88,931	-22.8%	5.3%
Supplies	21,938	31,390	18,062	28,000	8,120	8,390	-71.0%	3.3%
Repair & Maintenance Supplies	4,574	656	2,000	-	-	-	0.0%	0.0%
Small Tools	1,643	-	72	4,000	2,000	2,070	-50.0%	3.5%
Technology Supplies	4,816	193	637	-	500	520	0.0%	4.0%
Professional Services	7,215	565	24,114	20,000	100	105	-99.5%	5.0%
Communications	2,810	2,125	2,937	4,000	3,100	3,210	-22.5%	3.5%
Professional Development	3,369	4,243	3,500	-	17,152	17,752	0.0%	3.5%
Advertising	2,708	307	-	2,000	-	-	-100.0%	0.0%
Rentals	1,737	2,986	3,000	3,000	-	-	-100.0%	0.0%
Technology Services	22,045	26,036	26,750	9,000	25,822	26,723	186.9%	3.5%
Repairs & Maintenance Services	73,076	6,435	25,702	37,602	18,142	20,000	-51.8%	10.2%
Other Expenses	8,132	5,581	12,757	20,700	13,259	13,725	-35.9%	3.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 657,214</b>	<b>\$ 564,498</b>	<b>\$ 687,177</b>	<b>\$ 585,639</b>	<b>\$ 428,809</b>	<b>\$ 460,011</b>	<b>-26.8%</b>	<b>7.3%</b>

**NET BUDGET** (428,809) (460,011)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007200-333215	Dept of Treasury-ARPA	\$ -	\$ 50,618	\$ 98,000	\$ 100,000	\$ -	\$ -
Total Operating Revenues		-	50,618	98,000	100,000	-	-
Total Revenues		\$ -	\$ 50,618	\$ 98,000	\$ 100,000	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007200-511000	Salaries	\$ 305,989	\$ 336,822	\$ 355,914	\$ 247,936	\$ 255,168	\$ 277,584
PR007200-512000	Extra Labor	1,832	2,213	20,000	100,000	1,000	1,000
PR007200-512006	Extra Labor-Office/Receptionst	12,657	1,743	22,000	-	-	-
PR007200-513000	Overtime	220	536	101	-	-	-
Total Salaries & Wages		320,698	341,314	398,015	347,936	256,168	278,584
PR007200-521000	FICA	23,277	25,519	28,017	18,952	19,520	21,235
PR007200-521006	FICA-Extra Labor	968	133	1,629	-	77	77
PR007200-523000	PERS	39,978	38,777	36,248	24,137	26,777	29,421
PR007200-523006	PERS-Extra Labor	431	72	139	-	105	106
PR007200-524000	Industrial Insurance	6,023	5,439	5,016	2,998	688	723
PR007200-524006	Industrial Ins-Extra Labor	928	(13)	1,003	-	60	63
PR007200-524050	Paid Family & Med Leave Prem	446	471	705	349	412	446
PR007200-525000	Medical, Dental, Life, Optical	2,436	1,725	6,149	1,863	1,082	1,136
PR007200-525095	Kaiser Medical & Dental	-	-	-	-	9,434	9,434
PR007200-525097	Self-Insured Medical & Dental	85,963	56,576	90,559	61,102	26,292	26,292
PR007200-526000	Unemployment Compensation	22,000	13,968	166	-	-	-
Total Personnel Benefits		182,451	142,667	169,631	109,401	84,446	88,931
PR007200-531000	Supplies-General	-	-	66	15,000	-	-
PR007200-531001	Office Supplies	3,149	1,292	2,000	8,000	1,500	1,550
PR007200-531002	Printing Supplies	2,420	1,630	3,100	-	1,550	1,600
PR007200-531003	Operating Supplies	16,253	28,260	10,500	5,000	4,000	4,150
PR007200-531004	Event Food	-	-	20	-	-	-
PR007200-531005	Meeting Food	82	-	112	-	800	830
PR007200-531006	Program Food	34	88	-	-	-	-
PR007200-531008	Employee Appreciation Supplies	-	-	2,000	-	-	-
PR007200-531013	Training Supplies	-	121	264	-	270	260
PR007200-532001	Repair Supplies	301	77	2,000	-	-	-
PR007200-532002	Maintenance Supplies	365	579	-	-	-	-
PR007200-532003	Safety Supplies	3,895	-	-	-	-	-
PR007200-532007	Cleaning & Janitorial Supplies	14	-	-	-	-	-
PR007200-535000	Small Tool & Minor Equipment	-	-	72	-	-	-
PR007200-535003	Office Equipment	1,643	-	-	4,000	2,000	2,070
PR007200-536001	Computer peripherals	4,816	193	152	-	500	520
PR007200-536003	Network Equipment	-	-	485	-	-	-
Total Supplies		32,972	32,239	20,771	32,000	10,620	10,980
PR007200-541000	Professional Services	-	-	-	16,000	-	-
PR007200-541006	Consulting Services	-	-	22,500	-	-	-
PR007200-541007	Contracted Services	7,613	-	-	4,000	-	-
PR007200-541010	Inspection Services & Permits	-	337	1,614	-	100	105
PR007200-541011	Instructors	(398)	74	-	-	-	-
PR007200-541012	Translation & Interpretation	-	154	-	-	-	-
PR007200-542001	Telephone/Alarm/Cell Service	1,963	2,125	2,925	2,000	3,100	3,210
PR007200-542002	Postage/Shipping Costs	710	-	12	2,000	-	-
PR007200-542003	City Wide Internet	137	-	-	-	-	-
PR007200-543001	Memberships	412	504	1,950	-	-	-
PR007200-543002	Registrations	2,691	815	50	-	-	-
PR007200-543004	Airfare	260	-	-	-	-	-
PR007200-543006	Certifications & Licenses	-	2,924	1,500	-	1,152	1,192
PR007200-543008	Ground Transp/Parking	5	-	-	-	-	-
PR007200-543999	Other Prof Dev/Travel Expenses	-	-	-	-	16,000	16,560
PR007200-544000	Advertising	924	-	-	2,000	-	-
PR007200-544002	Marketing	1,750	307	-	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007200-544003	Sponsorships marketing	34	-	-	-	-	-
PR007200-545000	Operating Rentals & Leases	(940)	-	-	-	-	-
PR007200-545001	Copier Rental	2,677	2,923	3,000	-	-	-
PR007200-545004	Equipment Rental	-	63	-	3,000	-	-
PR007200-546000	Technology Services	-	-	1,650	-	-	-
PR007200-546001	Software Maintenance Contract	21,800	22,887	23,600	-	25,687	26,583
PR007200-546004	Online Services-Subscriptions	246	3,150	1,500	9,000	135	140
PR007200-548001	Repair services	48,370	-	1,000	-	-	-
PR007200-548002	Maintenance Services	11,428	-	2,100	15,000	-	-
PR007200-548095	Fleet Oper and Maint costs	13,278	6,435	22,602	22,602	18,142	20,000
PR007200-549000	Miscellaneous Expenses	-	-	532	15,700	-	-
PR007200-549001	Armor Car Service	2,595	(1,166)	-	-	-	-
PR007200-549002	Credit Card Fees	5,256	6,586	9,400	-	12,017	12,438
PR007200-549007	Excise Taxes & Other Assessmnt	174	161	175	-	250	260
PR007200-549009	Media Subscriptions	108	-	2,650	5,000	991	1,028
Total Services & Passthrough Pmts		121,093	48,278	98,760	96,302	77,575	81,516
Total Expenditures		\$ 657,214	\$ 564,498	\$ 687,177	\$ 585,639	\$ 428,809	\$ 460,011

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Preschool Program  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Preschool Program is to empower children to think, explore, and navigate the journey of learning.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Preschool Program</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	-	-	-	-	28,050	28,050	0.0%	0.0%
Culture and Recreation fees	10,183	30,950	28,430	54,000	37,450	37,450	-30.6%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>10,183</b>	<b>30,950</b>	<b>28,430</b>	<b>54,000</b>	<b>65,500</b>	<b>65,500</b>	<b>21.3%</b>	<b>0.0%</b>
Salaries & Wages	25,515	23,828	40,650	31,040	33,672	35,916	8.5%	6.7%
Benefits	10,539	9,574	14,820	10,917	14,783	15,256	35.4%	3.2%
Supplies	7,085	7,088	15,750	10,000	13,250	13,765	32.5%	3.9%
Repair & Maintenance Supplies	-	140	500	-	1,050	1,085	0.0%	3.3%
Professional Services	-	-	-	1,000	-	-	-100.0%	0.0%
Other Expenses	-	62	-	500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 43,139</b>	<b>\$ 40,691</b>	<b>\$ 71,720</b>	<b>\$ 53,457</b>	<b>\$ 62,755</b>	<b>\$ 66,022</b>	<b>17.4%</b>	<b>5.2%</b>

**NET BUDGET**

2,745	(522)
-------	-------

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007201-333215	Dept of Treasury-ARPA	\$ -	\$ -	\$ -	\$ -	\$ 28,050	\$ 28,050
PR007201-347604	Preschool Program	10,183	30,950	28,430	54,000	37,450	37,450
Total Operating Revenues		10,183	30,950	28,430	54,000	65,500	65,500
Total Revenues		\$ 10,183	\$ 30,950	\$ 28,430	\$ 54,000	\$ 65,500	\$ 65,500

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007201-511000	Salaries	\$ 21,524	\$ 23,828	\$ 40,650	\$ 31,040	\$ 33,672	\$ 35,916
PR007201-512000	Extra Labor	3,991	-	-	-	-	-
Total Salaries & Wages		25,515	23,828	40,650	31,040	33,672	35,916
PR007201-521000	FICA	1,702	1,555	2,804	2,372	2,576	2,748
PR007201-523000	PERS	3,248	2,811	4,167	3,022	3,534	3,807
PR007201-524000	Industrial Insurance	582	248	142	169	172	181
PR007201-524050	Paid Family & Med Leave Prem	38	42	69	44	54	57
PR007201-525000	Medical, Dental, Life, Optical	261	298	300	322	324	340
PR007201-525097	Self-Insured Medical & Dental	4,708	4,619	7,338	4,988	8,123	8,123
Total Personnel Benefits		10,539	9,574	14,820	10,917	14,783	15,256
PR007201-531000	Supplies-General	-	-	850	10,000	-	-
PR007201-531003	Operating Supplies	3,718	6,590	14,000	-	10,150	10,545
PR007201-531006	Program Food	3,366	498	900	-	3,100	3,220
PR007201-532003	Safety Supplies	-	140	500	-	1,050	1,085
Total Supplies		7,085	7,228	16,250	10,000	14,300	14,850
PR007201-541000	Professional Services	-	-	-	1,000	-	-
PR007201-549000	Miscellaneous Expenses	-	62	-	500	-	-
Total Services & Passthrough Pmts		-	62	-	1,500	-	-
Total Expenditures		\$ 43,139	\$ 40,691	\$ 71,720	\$ 53,457	\$ 62,755	\$ 66,022

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Youth Programs  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the youth programs is to provide youth a foundation for a well-rounded, balanced life by offering activities and programs to build healthy active lifestyles. These programs keep youth busy and safe during out of school hours and foster relationships to last a lifetime.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Youth Programs</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	-	41,276	170,000	170,000	141,950	141,950	-16.5%	0.0%
Culture and Recreation fees	-	-	10,064	-	12,000	12,000	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>41,276</b>	<b>180,064</b>	<b>170,000</b>	<b>153,950</b>	<b>153,950</b>	<b>-9.4%</b>	<b>0.0%</b>
Salaries & Wages	87,251	159,404	214,923	345,855	247,340	260,528	-28.5%	5.3%
Benefits	43,401	77,027	72,057	96,349	117,868	121,468	22.3%	3.1%
Supplies	9,119	19,208	11,500	71,000	28,000	28,985	-60.6%	3.5%
Repair & Maintenance Supplies	-	78	200	-	900	1,365	0.0%	51.7%
Small Tools	-	617	-	-	2,750	2,850	0.0%	3.6%
Professional Services	-	700	3,120	14,000	750	775	-94.6%	3.3%
Professional Development	-	-	16	-	-	-	0.0%	0.0%
Rentals	-	-	12,000	-	11,700	12,110	0.0%	3.5%
Technology Services	-	-	16	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	-	417	-	-	-	-	0.0%	0.0%
Other Expenses	98	1,029	7,620	16,500	12,600	13,050	-23.6%	3.6%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 139,870</b>	<b>\$ 258,479</b>	<b>\$ 321,452</b>	<b>\$ 543,704</b>	<b>\$ 421,908</b>	<b>\$ 441,131</b>	<b>-22.4%</b>	<b>4.6%</b>

**NET BUDGET** (267,958) (287,181)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007202-333215	Dept of Treasury-ARPA	\$ -	\$ 41,276	\$ 170,000	\$ 170,000	\$ 141,950	\$ 141,950
PR007202-347601	Youth Camps	-	-	11,289	-	12,000	12,000
PR007202-347602	Before & After School Progrms	-	-	(1,245)	-	-	-
PR007202-347603	Program Fees	-	-	20	-	-	-
Total Operating Revenues		-	41,276	180,064	170,000	153,950	153,950
Total Revenues		\$ -	\$ 41,276	\$ 180,064	\$ 170,000	\$ 153,950	\$ 153,950

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007202-511000	Salaries	\$ 60,482	\$ 77,136	\$ 97,923	\$ 147,355	\$ 174,204	\$ 187,392
PR007202-512000	Extra Labor	26,770	82,268	117,000	198,500	73,136	73,136
Total Salaries & Wages		87,251	159,404	214,923	345,855	247,340	260,528
PR007202-521000	FICA	6,508	12,016	14,047	17,345	13,327	14,336
PR007202-521006	FICA-Extra Labor	-	-	-	-	5,595	5,595
PR007202-523000	PERS	9,027	8,870	9,912	16,423	18,281	19,861
PR007202-523006	PERS-Extra Labor	-	-	-	-	307	310
PR007202-524000	Industrial Insurance	4,818	8,865	7,585	11,433	4,963	5,211
PR007202-524006	Industrial Ins-Extra Labor	-	-	-	-	13,803	14,493
PR007202-524050	Paid Family & Med Leave Prem	197	218	242	325	397	417
PR007202-525000	Medical, Dental, Life, Optical	625	1,242	643	1,342	991	1,040
PR007202-525097	Self-Insured Medical & Dental	22,227	45,816	39,627	49,481	60,205	60,205
Total Personnel Benefits		43,401	77,027	72,057	96,349	117,868	121,468
PR007202-531000	Supplies-General	-	-	-	71,000	-	-
PR007202-531001	Office Supplies	14	-	-	-	-	-
PR007202-531003	Operating Supplies	6,844	18,692	10,000	-	22,500	23,290
PR007202-531005	Meeting Food	211	-	-	-	-	-
PR007202-531006	Program Food	2,050	515	1,500	-	5,500	5,695
PR007202-532003	Safety Supplies	-	78	200	-	900	1,365
PR007202-535001	Equipment	-	-	-	-	2,750	2,850
PR007202-535003	Office Equipment	-	617	-	-	-	-
Total Supplies		9,119	19,902	11,700	71,000	31,650	33,200
PR007202-541000	Professional Services	-	-	-	14,000	-	-
PR007202-541015	Performers/Entertainment Svcs	-	700	3,120	-	750	775
PR007202-543001	Memberships	-	-	16	-	-	-
PR007202-545002	Vehicle Rental/Lease	-	-	12,000	-	11,700	12,110
PR007202-546004	Online Services-Subscriptions	-	-	16	-	-	-
PR007202-548001	Repair services	-	417	-	-	-	-
PR007202-549000	Miscellaneous Expenses	-	-	(30)	16,500	-	-
PR007202-549006	Entrance Fees/Admissions	-	-	7,400	-	12,600	13,050
PR007202-549009	Media Subscriptions	98	1,029	250	-	-	-
Total Services & Passthrough Pmts		98	2,146	22,772	30,500	25,050	25,935
Total Expenditures		\$ 139,870	\$ 258,479	\$ 321,452	\$ 543,704	\$ 421,908	\$ 441,131

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Teen Programs  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of Teen Programs is to provide social and recreational programs to teens in a safe and positive environment that will enhance personal and social skills, teach responsibility and leadership, and promote a healthy active lifestyle.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Teen Programs</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	0.0%	0.0%
Culture and Recreation fees	859	594	15,500	30,000	14,320	14,320	-52.3%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>859</b>	<b>594</b>	<b>16,000</b>	<b>30,000</b>	<b>114,320</b>	<b>114,320</b>	<b>281.1%</b>	<b>0.0%</b>
Salaries & Wages	53,890	60,137	145,167	122,286	264,806	264,806	116.5%	0.0%
Benefits	29,934	42,320	57,139	55,982	36,572	37,087	-34.7%	1.4%
Supplies	1,775	2,165	7,297	7,500	21,000	21,750	180.0%	3.6%
Repair & Maintenance Supplies	-	-	100	-	3,360	3,490	0.0%	3.9%
Resale Supplies	-	-	141	-	2,500	2,580	0.0%	3.2%
Small Tools	-	-	-	-	4,150	4,295	0.0%	3.5%
Professional Services	-	440	2,560	5,000	6,800	7,035	36.0%	3.5%
Professional Development	125	-	-	-	1,200	1,240	0.0%	3.3%
Rentals	(177)	840	22	-	1,800	1,860	0.0%	3.3%
Technology Services	-	-	22	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	567	-	-	-	-	-	0.0%	0.0%
Other Expenses	1,596	-	8,800	8,200	16,020	16,585	95.4%	3.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 87,710</b>	<b>\$ 105,902</b>	<b>\$ 221,248</b>	<b>\$ 198,968</b>	<b>\$ 358,208</b>	<b>\$ 360,728</b>	<b>80.0%</b>	<b>0.7%</b>

**NET BUDGET** (243,888) (246,408)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007203-333215	Dept of Treasury-ARPA	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
PR007203-341704	Sales Of Snacks	-	-	500	-	-	-
PR007203-347607	Teen Programs	859	594	3,500	30,000	8,320	8,320
PR007203-347608	Teen Camp	-	-	12,000	-	6,000	6,000
<b>Total Operating Revenues</b>		<b>859</b>	<b>594</b>	<b>16,000</b>	<b>30,000</b>	<b>114,320</b>	<b>114,320</b>
<b>Total Revenues</b>		<b>\$ 859</b>	<b>\$ 594</b>	<b>\$ 16,000</b>	<b>\$ 30,000</b>	<b>\$ 114,320</b>	<b>\$ 114,320</b>

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007203-511000	Salaries	\$ 44,987	\$ 51,989	\$ 77,867	\$ 77,286	\$ (0)	\$ -
PR007203-512000	Extra Labor	8,903	8,148	67,300	45,000	264,806	264,806
<b>Total Salaries &amp; Wages</b>		<b>53,890</b>	<b>60,137</b>	<b>145,167</b>	<b>122,286</b>	<b>264,806</b>	<b>264,806</b>
PR007203-521000	FICA	4,063	4,558	9,525	9,350	-	0
PR007203-521006	FICA-Extra Labor	-	-	-	-	20,258	20,258
PR007203-523000	PERS	6,179	6,200	8,399	8,676	0	-
PR007203-523006	PERS-Extra Labor	-	-	-	-	6,947	7,017
PR007203-524000	Industrial Insurance	2,695	2,476	5,147	6,497	-	-
PR007203-524006	Industrial Ins-Extra Labor	-	-	-	-	8,942	9,389
PR007203-524050	Paid Family & Med Leave Prem	102	120	127	175	425	424
PR007203-525000	Medical, Dental, Life, Optical	417	679	503	733	-	(0)
PR007203-525097	Self-Insured Medical & Dental	16,477	28,288	33,438	30,551	-	-
<b>Total Personnel Benefits</b>		<b>29,934</b>	<b>42,320</b>	<b>57,139</b>	<b>55,982</b>	<b>36,572</b>	<b>37,087</b>
PR007203-531000	Supplies-General	-	-	597	7,500	-	-
PR007203-531003	Operating Supplies	1,739	2,165	4,500	-	14,100	14,605
PR007203-531004	Event Food	-	-	500	-	-	-
PR007203-531005	Meeting Food	-	-	800	-	-	-
PR007203-531006	Program Food	36	-	900	-	6,900	7,145
PR007203-532001	Repair Supplies	-	-	-	-	30	35
PR007203-532002	Maintenance Supplies	-	-	-	-	1,000	1,040
PR007203-532003	Safety Supplies	-	-	100	-	2,330	2,415
PR007203-534000	Resale Supplies	-	-	141	-	2,500	2,580
PR007203-535001	Equipment	-	-	-	-	4,150	4,295
<b>Total Supplies</b>		<b>1,775</b>	<b>2,165</b>	<b>7,538</b>	<b>7,500</b>	<b>31,010</b>	<b>32,115</b>
PR007203-541000	Professional Services	-	-	-	5,000	-	-
PR007203-541007	Contracted Services	-	440	-	-	-	-
PR007203-541015	Performers/Entertainment Svcs	-	-	2,560	-	6,800	7,035
PR007203-543004	Airfare	125	-	-	-	-	-
PR007203-543007	Hotel/Lodging	-	-	-	-	1,200	1,240
PR007203-545000	Operating Rentals & Leases	(177)	840	22	-	-	-
PR007203-545003	Building Rent/Lease	-	-	-	-	1,800	1,860
PR007203-546004	Online Services-Subscriptions	-	-	22	-	-	-
PR007203-548001	Repair services	567	-	-	-	-	-
PR007203-549000	Miscellaneous Expenses	-	-	-	8,000	-	-
PR007203-549006	Entrance Fees/Admissions	1,570	-	8,700	-	16,000	16,560
PR007203-549009	Media Subscriptions	26	-	100	200	20	25
<b>Total Services &amp; Passthrough Pmts</b>		<b>2,111</b>	<b>1,280</b>	<b>11,404</b>	<b>13,200</b>	<b>25,820</b>	<b>26,720</b>
<b>Total Expenditures</b>		<b>\$ 87,710</b>	<b>\$ 105,902</b>	<b>\$ 221,248</b>	<b>\$ 198,968</b>	<b>\$ 358,208</b>	<b>\$ 360,728</b>

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Youth Free Services  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of Youth Free Services (formerly “Youth Wellness & Enrichment”) is to offer youth programs at no cost to participate in a wide variety of activities including Rec Time, Playground and Summer Sack Lunch.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Youth Free Services</i>									
	Actual			Budget			Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024	
Grant Revenues	\$ -	\$ 26,762	\$ 281,440	\$ -	\$ -	\$ -	0.0%	0.0%	
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>26,762</b>	<b>281,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>	
Salaries & Wages	79,709	62,391	13,322	86,786	12,060	12,060	-86.1%	0.0%	
Benefits	46,603	35,031	2,315	39,733	2,072	2,116	-94.8%	2.1%	
Supplies	15,378	7,601	1,080	4,400	2,500	2,590	-43.2%	3.6%	
Repair & Maintenance Supplies	263	119	-	-	500	520	0.0%	4.0%	
Small Tools	-	-	-	-	1,000	1,035	0.0%	3.5%	
Professional Services	-	4,663	-	-	1,000	1,035	0.0%	3.5%	
Advertising	-	-	-	-	300	310	0.0%	3.3%	
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 141,953</b>	<b>\$ 109,804</b>	<b>\$ 16,717</b>	<b>\$ 130,919</b>	<b>\$ 19,432</b>	<b>\$ 19,666</b>	<b>-85.2%</b>	<b>1.2%</b>	

**NET BUDGET** (19,432) (19,666)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007204-334051	WA State Superintendent OSPI	\$ -	\$ 26,762	\$ 281,440	\$ -	\$ -	\$ -
Total Operating Revenues		-	26,762	281,440	-	-	-
Total Revenues		\$ -	\$ 26,762	\$ 281,440	\$ -	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007204-511000	Salaries	\$ 79,709	\$ 57,711	\$ 4,122	\$ 77,286	\$ -	\$ -
PR007204-512000	Extra Labor	-	4,680	9,200	9,500	12,060	12,060
Total Salaries & Wages		79,709	62,391	13,322	86,786	12,060	12,060
PR007204-521000	FICA	5,979	4,950	328	6,634	-	-
PR007204-521006	FICA-Extra Labor	-	-	-	-	923	923
PR007204-523000	PERS	10,287	7,610	451	7,766	-	-
PR007204-523006	PERS-Extra Labor	-	-	-	-	316	320
PR007204-524000	Industrial Insurance	2,974	2,257	249	3,470	-	-
PR007204-524006	Industrial Ins-Extra Labor	-	-	-	-	814	854
PR007204-524050	Paid Family & Med Leave Prem	81	84	113	123	19	19
PR007204-525000	Medical, Dental, Life, Optical	721	679	69	733	-	-
PR007204-525097	Self-Insured Medical & Dental	26,561	19,451	1,105	21,007	-	-
Total Personnel Benefits		46,603	35,031	2,315	39,733	2,072	2,116
PR007204-531000	Supplies-General	-	-	-	4,400	-	-
PR007204-531001	Office Supplies	4	-	(120)	-	-	-
PR007204-531003	Operating Supplies	9,312	7,593	1,200	-	2,500	2,590
PR007204-531006	Program Food	6,062	9	-	-	-	-
PR007204-532003	Safety Supplies	263	119	-	-	500	520
PR007204-535001	Equipment	-	-	-	-	1,000	1,035
Total Supplies		15,641	7,720	1,080	4,400	4,000	4,145
PR007204-541007	Contracted Services	-	3,888	-	-	1,000	1,035
PR007204-541015	Performers/Entertainment Svcs	-	775	-	-	-	-
PR007204-544002	Marketing	-	-	-	-	300	310
Total Services & Passthrough Pmts		-	4,663	-	-	1,300	1,345
Total Expenditures		\$ 141,953	\$ 109,804	\$ 16,717	\$ 130,919	\$ 19,432	\$ 19,666

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Wellness & Enrichment  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of Wellness and Enrichment (formerly “Adult Wellness & Enrichment”) and is to offer community members and visitors of all abilities the opportunity to participate in a wide variety of physical exercise, sports, and special interest activities.

**Budget by Revenue & Expenditure Summary**

<i>Parks &amp; Recreation - Wellness &amp; Enrichment</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Culture and Recreation fees	-	-	96,600	-	90,500	90,500	0.0%	0.0%
Other Income	-	-	-	-	3,000	3,000	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>5,000</b>	<b>-</b>	<b>96,600</b>	<b>-</b>	<b>93,500</b>	<b>93,500</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	94,547	126,750	159,925	95,234	217,026	229,300	127.9%	5.7%
Benefits	51,273	57,951	73,480	50,719	87,180	90,061	71.9%	3.3%
Supplies	23,217	6,049	4,885	10,000	7,950	8,230	-20.5%	3.5%
Repair & Maintenance Supplies	-	3,575	150	-	-	-	0.0%	0.0%
Small Tools	-	-	500	-	1,500	1,555	0.0%	3.7%
Technology Supplies	9	-	-	-	-	-	0.0%	0.0%
Professional Services	31,149	52,714	97,709	39,000	115,575	119,624	196.3%	3.5%
Communications	3,134	-	2,050	3,000	-	-	-100.0%	0.0%
Professional Development	1,170	58	175	-	-	-	0.0%	0.0%
Rentals	-	-	11,000	-	-	-	0.0%	0.0%
Technology Services	29	-	-	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	7,908	3,726	3,475	2,000	9,500	9,835	375.0%	3.5%
Other Expenses	70	6,502	8,600	500	4,260	4,410	752.0%	3.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 212,506</b>	<b>\$ 257,325</b>	<b>\$ 361,949</b>	<b>\$ 200,453</b>	<b>\$ 442,991</b>	<b>\$ 463,015</b>	<b>121.0%</b>	<b>4.5%</b>

**NET BUDGET** (349,491) (369,515)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007206-337718	King County Youth/Rec Grants	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
PR007206-347300	Fitness Drop-Ins - TCC	-	-	10,500	-	15,000	15,000
PR007206-347303	Fitness Passes-TCC	-	-	42,000	-	40,000	40,000
PR007206-347605	Youth Wellness & Enrichment	-	-	23,000	-	18,580	18,580
PR007206-347609	Adult Wellness & Enrichment	-	-	12,000	-	6,000	6,000
PR007206-347610	Adult Special Interest Progs	-	-	7,000	-	4,600	4,600
PR007206-347611	Adult Athletic Programs	-	-	2,100	-	6,320	6,320
PR007206-367112	Parks & Rec Donations	-	-	-	-	3,000	3,000
Total Operating Revenues		5,000	-	96,600	-	93,500	93,500
Total Revenues		\$ 5,000	\$ -	\$ 96,600	\$ -	\$ 93,500	\$ 93,500

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007206-511000	Salaries	\$ 84,026	\$ 125,103	\$ 143,925	\$ 95,234	\$ 183,626	\$ 195,900
PR007206-512000	Extra Labor	10,522	1,647	16,000	-	33,400	33,400
Total Salaries & Wages		94,547	126,750	159,925	95,234	217,026	229,300
PR007206-521000	FICA	7,159	9,616	12,132	7,280	14,047	14,986
PR007206-521006	FICA-Extra Labor	-	-	-	-	2,555	2,555
PR007206-523000	PERS	11,419	14,517	14,947	9,283	19,270	20,763
PR007206-523006	PERS-Extra Labor	-	-	-	-	3,505	3,540
PR007206-524000	Industrial Insurance	3,746	4,647	4,713	2,660	4,963	5,211
PR007206-524006	Industrial Ins-Extra Labor	-	-	-	-	1,992	2,092
PR007206-524050	Paid Family & Med Leave Prem	125	132	151	134	349	367
PR007206-525000	Medical, Dental, Life, Optical	744	751	846	811	945	992
PR007206-525097	Self-Insured Medical & Dental	28,080	28,288	40,691	30,551	39,555	39,555
Total Personnel Benefits		51,273	57,951	73,480	50,719	87,180	90,061
PR007206-531000	Supplies-General	-	-	735	10,000	-	-
PR007206-531001	Office Supplies	63	22	-	-	-	-
PR007206-531003	Operating Supplies	23,154	6,027	4,000	-	5,500	5,695
PR007206-531006	Program Food	-	-	150	-	2,450	2,535
PR007206-532002	Maintenance Supplies	-	3,575	-	-	-	-
PR007206-532007	Cleaning & Janitorial Supplies	-	-	150	-	-	-
PR007206-535001	Equipment	-	-	500	-	1,500	1,555
PR007206-536001	Computer peripherals	9	-	-	-	-	-
Total Supplies		23,225	9,625	5,535	10,000	9,450	9,785
PR007206-541000	Professional Services	-	-	4,038	39,000	-	-
PR007206-541004	Tukwila Scholarships	5,000	-	-	-	-	-
PR007206-541006	Consulting Services	-	-	671	-	-	-
PR007206-541007	Contracted Services	-	-	28,000	-	7,200	7,450
PR007206-541011	Instructors	26,149	52,714	65,000	-	108,375	112,174
PR007206-542000	Communications	3,134	-	-	3,000	-	-
PR007206-542001	Telephone/Alarm/Cell Service	-	-	2,050	-	-	-
PR007206-543001	Memberships	20	48	-	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007206-543002	Registrations	1,150	-	175	-	-	-
PR007206-543006	Certifications & Licenses	-	10	-	-	-	-
PR007206-545002	Vehicle Rental/Lease	-	-	11,000	-	-	-
PR007206-546001	Software Maintenance Contract	29	-	-	-	-	-
PR007206-548000	Repair & Maint Services	-	-	475	-	-	-
PR007206-548001	Repair services	7,083	3,726	1,000	-	7,500	7,765
PR007206-548002	Maintenance Services	825	-	2,000	2,000	2,000	2,070
PR007206-549000	Miscellaneous Expenses	-	-	600	500	-	-
PR007206-549006	Entrance Fees/Admissions	-	2,952	-	-	-	-
PR007206-549007	Excise Taxes & Other Assessmnt	13	-	-	-	-	-
PR007206-549009	Media Subscriptions	57	3,550	8,000	-	4,260	4,410
Total Services & Passthrough Pmts		43,460	63,001	123,009	44,500	129,335	133,869
Total Expenditures		\$ 212,506	\$ 257,325	\$ 361,949	\$ 200,453	\$ 442,991	\$ 463,015



**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Senior Adult Programs  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Senior Adult Programs division is to promote and provide a variety of recreational, fitness, social, educational, and social services for senior adults 50 years of age or older. The City collaborates with a variety of agencies which allows Tukwila seniors to age in place and remain independent, so they can continue to live in the community.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Senior Adult Programs								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 90,000	\$ 57,692	\$ 57,692	\$ 57,692	\$ -	\$ -	-100.0%	0.0%
Culture and Recreation fees	-	-	10,003	-	16,930	16,930	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>90,000</b>	<b>57,692</b>	<b>67,695</b>	<b>57,692</b>	<b>16,930</b>	<b>16,930</b>	<b>-70.7%</b>	<b>0.0%</b>
Salaries & Wages	142,373	131,700	133,326	256,687	210,903	222,051	-17.8%	5.3%
Benefits	71,628	79,046	67,813	93,482	94,702	97,273	1.3%	2.7%
Supplies	57,494	42,065	18,533	3,000	12,518	12,960	317.3%	3.5%
Repair & Maintenance Supplies	4,895	-	-	-	-	-	0.0%	0.0%
Small Tools	5,681	-	-	-	-	-	0.0%	0.0%
Technology Supplies	-	-	1,101	-	-	-	0.0%	0.0%
Professional Services	1,240	11,346	32,273	2,000	9,060	9,375	353.0%	3.5%
Professional Development	230	20	100	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	2,444	-	-	-	-	-	0.0%	0.0%
Other Expenses	1,599	3,717	11,510	6,000	12,000	12,420	100.0%	3.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 287,583</b>	<b>\$ 267,894</b>	<b>\$ 264,656</b>	<b>\$ 361,169</b>	<b>\$ 339,183</b>	<b>\$ 354,079</b>	<b>-6.1%</b>	<b>4.4%</b>

**NET BUDGET** (322,253) (337,149)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007207-337714	KC Older Adult Investments	\$ 90,000	\$ -	\$ 57,692	\$ -	\$ -	\$ -
PR007207-337718	King County Youth/Rec Grants	-	57,692	-	57,692	-	-
PR007207-347613	Senior Programs	-	-	3	-	10,690	10,690
PR007207-347615	Senior Trips, Tours & Travel	-	-	10,000	-	6,240	6,240
<b>Total Operating Revenues</b>		<b>90,000</b>	<b>57,692</b>	<b>67,695</b>	<b>57,692</b>	<b>16,930</b>	<b>16,930</b>
<b>Total Revenues</b>		<b>\$ 90,000</b>	<b>\$ 57,692</b>	<b>\$ 67,695</b>	<b>\$ 57,692</b>	<b>\$ 16,930</b>	<b>\$ 16,930</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007207-511000	Salaries	\$ 138,743	\$ 131,062	\$ 133,326	\$ 196,395	\$ 210,552	\$ 221,700
PR007207-512000	Extra Labor	3,461	638	-	60,292	351	351
PR007207-513000	Overtime	169	-	-	-	-	-
Total Salaries & Wages		142,373	131,700	133,326	256,687	210,903	222,051
PR007207-521000	FICA	10,717	9,853	9,981	15,211	16,107	16,960
PR007207-521006	FICA-Extra Labor	-	-	-	-	27	27
PR007207-523000	PERS	18,361	15,490	13,666	19,239	22,095	23,498
PR007207-523006	PERS-Extra Labor	-	-	-	-	9	9
PR007207-524000	Industrial Insurance	4,542	4,161	2,990	5,541	4,963	5,211
PR007207-524006	Industrial Ins-Extra Labor	-	-	-	-	23	24
PR007207-524050	Paid Family & Med Leave Prem	260	273	312	281	339	355
PR007207-525000	Medical, Dental, Life, Optical	1,107	1,529	771	1,652	1,002	1,052
PR007207-525097	Self-Insured Medical & Dental	36,640	47,739	40,093	51,558	50,137	50,137
Total Personnel Benefits		71,628	79,046	67,813	93,482	94,702	97,273
PR007207-531000	Supplies-General	-	-	865	3,000	-	-
PR007207-531001	Office Supplies	-	-	74	-	-	-
PR007207-531003	Operating Supplies	56,420	26,118	4,000	-	1,350	1,395
PR007207-531004	Event Food	-	-	938	-	-	-
PR007207-531005	Meeting Food	-	-	56	-	-	-
PR007207-531006	Program Food	1,074	15,947	12,600	-	11,168	11,565
PR007207-532000	Repairs & Maint Supplies	4,895	-	-	-	-	-
PR007207-535000	Small Tool & Minor Equipment	198	-	-	-	-	-
PR007207-535003	Office Equipment	5,482	-	-	-	-	-
PR007207-536000	Technology Supplies	-	-	1,101	-	-	-
Total Supplies		68,070	42,065	19,634	3,000	12,518	12,960
PR007207-541000	Professional Services	-	-	273	2,000	-	-
PR007207-541011	Instructors	1,240	4,256	20,000	-	6,560	6,785
PR007207-541015	Performers/Entertainment Svcs	-	7,090	12,000	-	2,500	2,590
PR007207-543001	Memberships	210	-	-	-	-	-
PR007207-543006	Certifications & Licenses	20	20	-	-	-	-
PR007207-543008	Ground Transp/Parking	-	-	100	-	-	-
PR007207-548002	Maintenance Services	2,444	-	-	-	-	-
PR007207-549000	Miscellaneous Expenses	-	-	2,000	5,500	-	-
PR007207-549006	Entrance Fees/Admissions	1,599	3,670	9,000	500	12,000	12,420
PR007207-549009	Media Subscriptions	-	47	-	-	-	-
PR007207-549010	Business Meals (non Prof Dev)	-	-	510	-	-	-
Total Services & Passthrough Pmts		5,513	15,083	43,883	8,000	21,060	21,795
Total Expenditures		\$ 287,583	\$ 267,894	\$ 264,656	\$ 361,169	\$ 339,183	\$ 354,079

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer  
**Description**

**DIVISION:** Senior Free Services  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

The mission of the Senior Free Services division is to promote a variety of social, educational, and social services for adults 50 years of age or older, at no cost.

The City collaborates with a variety of agencies which allows Tukwila seniors to age in place and remain independent so they can continue to live in the community.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Senior Free Services								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	-	-	-	-	11,000	11,000	0.0%	0.0%
Benefits	-	-	-	-	1,128	1,135	0.0%	0.6%
Supplies	-	-	220	-	1,000	1,040	0.0%	4.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220</b>	<b>\$ -</b>	<b>\$ 13,128</b>	<b>\$ 13,175</b>	<b>0.0%</b>	<b>0.4%</b>

**NET BUDGET** (13,128) (13,175)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007208-512000	Extra Labor	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
<b>Total Salaries &amp; Wages</b>		-	-	-	-	11,000	11,000
PR007208-521006	FICA-Extra Labor	-	-	-	-	842	842
PR007208-523006	PERS-Extra Labor	-	-	-	-	167	169
PR007208-524006	Industrial Ins-Extra Labor	-	-	-	-	101	106
PR007208-524050	Paid Family & Med Leave Prem	-	-	-	-	18	18
<b>Total Personnel Benefits</b>		-	-	-	-	1,128	1,135
PR007208-531003	Operating Supplies	-	-	220	-	400	415
PR007208-531006	Program Food	-	-	-	-	600	625
<b>Total Supplies</b>		-	-	220	-	1,000	1,040
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220</b>	<b>\$ -</b>	<b>\$ 13,128</b>	<b>\$ 13,175</b>

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Comm. Events & Vol.  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

Expenditures and FTEs that were previously accounted for in the Community Events and Volunteers Division are now reported in the Administration and Recreation Administration divisions. The schedules below are included for historical purposes.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Community Events & Volunteers								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Culture and Recreation fees	-	-	(50)	-	-	-	0.0%	0.0%
Other Income	-	-	1,000	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	49,925	18,147	2,085	78,186	-	-	-100.0%	0.0%
Benefits	28,176	28,346	909	43,362	-	-	-100.0%	0.0%
Supplies	2,775	9,775	2,700	12,000	-	-	-100.0%	0.0%
Professional Services	987	1,797	6,403	3,000	-	-	-100.0%	0.0%
Advertising	140	479	3,540	4,000	-	-	-100.0%	0.0%
Rentals	-	-	500	500	-	-	-100.0%	0.0%
Technology Services	696	926	-	-	-	-	0.0%	0.0%
Other Expenses	-	8	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 82,699</b>	<b>\$ 59,478</b>	<b>\$ 16,137</b>	<b>\$ 141,048</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

NET BUDGET 

-	-
---	---

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007210-347617	Community Special Events	\$ -	\$ -	\$ (50)	\$ -	\$ -	\$ -
PR007210-367112	Parks & Rec Donations	-	-	1,000	-	-	-
Total Operating Revenues		-	-	950	-	-	-
Total Revenues		\$ -	\$ -	\$ 950	\$ -	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR007210-511000	Salaries	\$ 49,925	\$ 17,958	\$ 1,585	\$ 76,086	\$ -	\$ -
PR007210-512000	Extra Labor	-	13	500	2,100	-	-
PR007210-513000	Overtime	-	176	-	-	-	-
Total Salaries & Wages		49,925	18,147	2,085	78,186	-	-
PR007210-521000	FICA	3,732	1,306	118	5,976	-	-
PR007210-523000	PERS	6,443	1,401	162	7,454	-	-
PR007210-524000	Industrial Insurance	1,252	408	(125)	2,839	-	-
PR007210-524050	Paid Family & Med Leave Prem	253	247	-	110	-	-
PR007210-525000	Medical, Dental, Life, Optical	467	679	29	733	-	-
PR007210-525097	Self-Insured Medical & Dental	16,029	24,305	724	26,250	-	-
Total Personnel Benefits		28,176	28,346	909	43,362	-	-
PR007210-531000	Supplies-General	-	(28)	-	12,000	-	-
PR007210-531003	Operating Supplies	2,711	9,803	2,700	-	-	-
PR007210-531006	Program Food	63	-	-	-	-	-
Total Supplies		2,775	9,775	2,700	12,000	-	-
PR007210-541000	Professional Services	-	-	298	3,000	-	-
PR007210-541007	Contracted Services	-	750	-	-	-	-
PR007210-541011	Instructors	37	-	-	-	-	-
PR007210-541012	Translation & Interpretation	338	-	-	-	-	-
PR007210-541015	Performers/Entertainment Svcs	-	450	6,000	-	-	-
PR007210-541016	Recruitment	613	-	-	-	-	-
PR007210-541026	Employee screening/testing	-	597	105	-	-	-
PR007210-544000	Advertising	-	-	40	-	-	-
PR007210-544002	Marketing	140	479	3,500	4,000	-	-
PR007210-545000	Operating Rentals & Leases	-	-	500	500	-	-
PR007210-546001	Software Maintenance Contract	37	412	-	-	-	-
PR007210-546004	Online Services-Subscriptions	659	515	-	-	-	-
PR007210-549009	Media Subscriptions	-	8	-	-	-	-
Total Services & Passthrough Pmts		1,823	3,210	10,443	7,500	-	-
Total Expenditures		\$ 82,699	\$ 59,478	\$ 16,137	\$ 141,048	\$ -	\$ -

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Rental Operations  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Rental Operations Division is to promote and schedule the use of rental spaces in the Parks and Recreation system. All rental use of the system-wide facilities is coordinated and supervised by the division including the Community Center, picnic shelters, ball fields, and rental services (equipment rental). Fees are collected to offset costs.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Rental Operations								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Rent & Concessions	82,195	83,308	152,960	335,500	195,570	195,570	-41.7%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>82,195</b>	<b>83,308</b>	<b>152,960</b>	<b>335,500</b>	<b>195,570</b>	<b>195,570</b>	<b>-41.7%</b>	<b>0.0%</b>
Salaries & Wages	85,955	34,839	110,465	179,717	133,679	146,460	-25.6%	9.6%
Benefits	40,189	47,145	33,155	79,111	55,994	58,736	-29.2%	4.9%
Supplies	646	1,247	1,922	3,000	1,500	1,555	-50.0%	3.7%
Repair & Maintenance Supplies	77	65	1,250	4,000	-	-	-100.0%	0.0%
Resale Supplies	235	-	-	10,000	-	-	-100.0%	0.0%
Small Tools	-	-	-	-	2,000	2,380	0.0%	19.0%
Communications	451	446	700	-	-	-	0.0%	0.0%
Professional Development	825	-	14	-	-	-	0.0%	0.0%
Advertising	3,315	6,975	6,500	5,000	8,500	8,797	70.0%	3.5%
Rentals	836	1,844	1,000	1,000	3,000	3,105	200.0%	3.5%
Other Expenses	871	-	-	500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 133,401</b>	<b>\$ 92,561</b>	<b>\$ 155,006</b>	<b>\$ 282,328</b>	<b>\$ 204,673</b>	<b>\$ 221,033</b>	<b>-27.5%</b>	<b>8.0%</b>

**NET BUDGET** (9,103) (25,463)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR007212-362401	Fac Rentals (Short-Term) TCC	\$ 78,038	\$ 61,008	\$ 130,850	\$ 304,000	\$ 169,000	\$ 169,000
PR007212-362402	Facilities Rents (Taxable)	1,265	1,239	1,710	5,000	650	650
PR007212-362405	Fac Rentals-Shelters/Fields	45	17,725	14,750	5,000	20,320	20,320
PR007212-362410	Facility Rents-Carpet Fee	2,000	2,000	4,000	1,500	4,300	4,300
PR007212-362440	Rental Services/Supplies	847	1,336	1,650	20,000	1,300	1,300
<b>Total Operating Revenues</b>		<b>82,195</b>	<b>83,308</b>	<b>152,960</b>	<b>335,500</b>	<b>195,570</b>	<b>195,570</b>
<b>Total Revenues</b>		<b>\$ 82,195</b>	<b>\$ 83,308</b>	<b>\$ 152,960</b>	<b>\$ 335,500</b>	<b>\$ 195,570</b>	<b>\$ 195,570</b>

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007212-511000	Salaries	\$ 73,653	\$ 31,868	\$ 89,465	\$ 156,717	\$ 94,079	\$ 106,860
PR007212-512000	Extra Labor	12,040	2,843	21,000	23,000	39,600	39,600
PR007212-513000	Overtime	262	128	-	-	-	-
Total Salaries & Wages		85,955	34,839	110,465	179,717	133,679	146,460
PR007212-521000	FICA	6,535	2,643	8,247	13,739	7,197	8,175
PR007212-521006	FICA-Extra Labor	-	-	-	-	3,029	3,029
PR007212-523000	PERS	10,465	3,875	6,182	15,855	9,873	11,326
PR007212-523006	PERS-Extra Labor	-	-	-	-	1,039	1,049
PR007212-524000	Industrial Insurance	3,879	1,535	2,398	7,281	2,481	2,606
PR007212-524006	Industrial Ins-Extra Labor	-	-	-	-	2,676	2,810
PR007212-524050	Paid Family & Med Leave Prem	203	221	261	254	215	234
PR007212-525000	Medical, Dental, Life, Optical	760	1,347	473	1,455	465	488
PR007212-525097	Self-Insured Medical & Dental	18,349	37,525	15,593	40,527	29,019	29,019
Total Personnel Benefits		40,189	47,145	33,155	79,111	55,994	58,736
PR007212-531000	Supplies-General	-	-	362	-	-	-
PR007212-531001	Office Supplies	-	-	60	-	-	-
PR007212-531003	Operating Supplies	646	1,247	1,500	3,000	1,500	1,555
PR007212-532001	Repair Supplies	43	27	1,250	4,000	-	-
PR007212-532007	Cleaning & Janitorial Supplies	34	37	-	-	-	-
PR007212-534000	Resale Supplies	235	-	-	10,000	-	-
PR007212-535001	Equipment	-	-	-	-	2,000	2,380
Total Supplies		959	1,312	3,172	17,000	3,500	3,935
PR007212-542001	Telephone/Alarm/Cell Service	451	446	700	-	-	-
PR007212-543002	Registrations	825	-	-	-	-	-
PR007212-543008	Ground Transp/Parking	-	-	14	-	-	-
PR007212-544002	Marketing	3,315	6,975	6,500	5,000	8,500	8,797
PR007212-545000	Operating Rentals & Leases	-	-	1,000	500	-	-
PR007212-545004	Equipment Rental	836	1,844	-	500	3,000	3,105
PR007212-549006	Entrance Fees/Admissions	871	-	-	500	-	-
Total Services & Passthrough Pmts		6,298	9,265	8,214	6,500	11,500	11,902
Total Expenditures		\$ 133,401	\$ 92,561	\$ 155,006	\$ 282,328	\$ 204,673	\$ 221,033

**DEPARTMENT:** Parks (15)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Parks Maintenance  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The Tukwila Parks, Trails and Open Space system is comprised of 159 acres of green space, including Fort Dent Park (home of Starfire Sports Complex and the Seattle Sounders FC), Duwamish Hill Preserve, the Tukwila Community Center, 11 neighborhood parks, 3 mini parks, 4 Fire Stations, City Hall grounds, a Skate Park, Spray Park, a Japanese Garden, 15 neighborhood foot trails and 11 miles of regional trails. A broad range of equipment and skilled workers are needed to maintain and improve the great variety of trees, shrubs, annuals, turf irrigation systems, maintenance equipment and outdoor equipment.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Parks Maintenance								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	59,059	76,910	125,000	160,000	155,098	-	-3.1%	-100.0%
Other Income	-	-	-	-	2,500	2,600	0.0%	4.0%
<b>Total Revenues &amp; Transfers In</b>	<b>59,059</b>	<b>76,910</b>	<b>125,000</b>	<b>160,000</b>	<b>157,598</b>	<b>2,600</b>	<b>-1.5%</b>	<b>-98.4%</b>
Salaries & Wages	680,967	686,203	735,197	871,927	984,401	1,083,391	12.9%	10.1%
Benefits	333,414	317,534	351,877	361,036	426,536	447,553	18.1%	4.9%
Supplies	97,264	18,264	5,438	63,000	2,600	2,705	-95.9%	4.0%
Repair & Maintenance Supplies	58,973	69,564	59,606	5,000	77,900	82,725	1458.0%	6.2%
Small Tools	51,130	24,892	18,010	-	6,500	6,725	0.0%	3.5%
Technology Supplies	2,537	1,565	850	-	250	260	0.0%	4.0%
Fleet Supplies	2,887	3,300	5,220	3,000	6,000	6,210	100.0%	3.5%
Professional Services	17,205	23,094	62,081	42,800	116,280	119,980	171.7%	3.2%
Communications	6,046	6,100	6,000	6,000	7,400	7,660	23.3%	3.5%
Professional Development	2,044	5,655	5,015	-	3,750	3,883	0.0%	3.5%
Advertising	356	60	-	-	3,300	3,530	0.0%	7.0%
Rentals	5,184	12,744	8,699	7,728	1,000	1,050	-87.1%	5.0%
Technology Services	2,728	-	21	-	1,250	1,300	0.0%	4.0%
Utilities	241,715	298,219	249,036	239,800	253,800	262,683	5.8%	3.5%
Repairs & Maintenance Services	133,689	116,148	108,947	113,497	105,627	113,120	-6.9%	7.1%
Other Expenses	70	-	11	3,000	-	-	-100.0%	0.0%
Other Capital Improvements	-	12,331	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,636,210</b>	<b>\$ 1,595,673</b>	<b>\$ 1,616,008</b>	<b>\$ 1,716,788</b>	<b>\$ 1,996,594</b>	<b>\$ 2,142,774</b>	<b>16.3%</b>	<b>7.3%</b>

**NET BUDGET** (1,838,997) (2,140,174)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR015800-333215	Dept of Treasury-ARPA	\$ -	\$ 76,910	\$ 125,000	\$ 160,000	\$ 155,098	\$ -
PR015800-333219	Dept Of Treasury-Cares Act	11,659	-	-	-	-	-
PR015800-337718	King County Youth/Rec Grants	47,400	-	-	-	-	-
PR015800-367000	Contributions/Dntns NonGov	-	-	-	-	2,500	2,600
Total Operating Revenues		59,059	76,910	125,000	160,000	157,598	2,600
Total Revenues		\$ 59,059	\$ 76,910	\$ 125,000	\$ 160,000	\$ 157,598	\$ 2,600

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR015800-511000	Salaries	674,184	676,583	709,979	820,927	842,309	936,751
PR015800-511001	Salaries-Acting Pay	-	-	-	-	1,000	1,000
PR015800-512000	Extra Labor	6,014	8,176	25,000	51,000	55,000	55,000
PR015800-513000	Overtime	769	1,445	218	-	1,000	1,000
PR015810-511000	Salaries	-	-	-	-	85,092	89,640
Total Salaries & Wages		680,967	686,203	735,197	871,927	984,401	1,083,391
PR015800-521000	FICA	51,961	51,791	54,496	84,024	68,797	76,022
PR015800-523000	PERS	85,083	78,911	72,408	74,884	94,373	105,326
PR015800-524000	Industrial Insurance	19,629	21,781	18,296	25,543	28,447	29,870
PR015800-524050	Paid Family & Med Leave Prem	991	961	1,240	1,054	1,445	1,590
PR015800-525000	Medical, Dental, Life, Optical	11,433	5,584	4,672	6,030	4,188	4,397
PR015800-525097	Self-Insured Medical & Dental	149,554	155,140	197,029	167,551	179,242	179,242
PR015800-526000	Unemployment Compensation	13,435	1,464	1,488	-	-	-
PR015800-528000	Uniform Clothing	-	-	-	1,950	-	-
PR015800-528001	Boot Allowance	1,328	1,902	2,250	-	2,750	2,750
PR015810-521000	FICA	-	-	-	-	6,510	6,857
PR015810-523000	PERS	-	-	-	-	8,929	9,501
PR015810-524000	Industrial Insurance	-	-	-	-	2,481	2,606
PR015810-524050	Paid Family & Med Leave Prem	-	-	-	-	137	143
PR015810-525000	Medical, Dental, Life, Optical	-	-	-	-	218	229
PR015810-525097	Self-Insured Medical & Dental	-	-	-	-	29,019	29,019
Total Personnel Benefits		333,414	317,534	351,877	361,036	426,536	447,553
PR015800-531000	Supplies-General	-	(110)	863	13,000	-	-
PR015800-531001	Office Supplies	596	307	800	46,000	1,100	1,140
PR015800-531002	Printing Supplies	250	128	250	-	-	-
PR015800-531003	Operating Supplies	96,418	17,939	3,300	4,000	-	-
PR015800-531006	Program Food	-	-	225	-	-	-
PR015800-532000	Repairs & Maint Supplies	36,778	19,132	1,764	-	-	-
PR015800-532001	Repair Supplies	833	17,377	8,000	-	5,000	5,178
PR015800-532002	Maintenance Supplies	9,450	22,720	22,500	5,000	23,000	23,808
PR015800-532003	Safety Supplies	1,054	3,768	8,100	-	3,000	3,105
PR015800-532004	Irrigation Supplies	-	3,996	11,200	-	8,000	8,280
PR015800-532005	Chemicals/Fertilizers	4,874	1,488	4,500	-	2,500	3,595
PR015800-532006	Trees/Landscape Supplies	5,986	506	3,542	-	5,000	5,175
PR015800-532007	Cleaning & Janitorial Supplies	-	578	-	-	-	-
PR015800-535000	Small Tool & Minor Equipment	25,868	21,612	3,320	-	-	-
PR015800-535001	Equipment	-	-	4,000	-	-	-
PR015800-535002	Power Tools	20,404	3,280	8,500	-	1,000	1,035

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR015800-535003	Office Equipment	-	-	2,190	-	-	-
PR015800-535004	Traffic Control Devices/Tools	4,858	-	-	-	-	-
PR015800-536001	Computer peripherals	2,537	1,565	850	-	250	260
PR015800-537001	Fuel	2,887	3,300	5,220	3,000	6,000	6,210
PR015802-532002	Maintenance Supplies	-	-	-	-	8,000	8,280
PR015802-532003	Safety Supplies	-	-	-	-	1,000	1,040
PR015802-532007	Cleaning & Janitorial Supplies	-	-	-	-	1,000	1,040
PR015802-535999	Other Small Tool & Minor Equip	-	-	-	-	1,200	1,240
PR015805-532001	Repair Supplies	-	-	-	-	5,000	5,175
PR015805-532002	Maintenance Supplies	-	-	-	-	10,000	10,350
PR015805-532003	Safety Supplies	-	-	-	-	500	525
PR015805-535999	Other Small Tool & Minor Equip	-	-	-	-	3,000	3,100
PR015810-531006	Program Food	-	-	-	-	500	520
PR015810-531999	Other Supplies-general	-	-	-	-	1,000	1,045
PR015810-532003	Safety Supplies	-	-	-	-	1,900	1,975
PR015810-532006	Trees/Landscape Supplies	-	-	-	-	4,000	5,200
PR015810-535999	Other Small Tool & Minor Equip	-	-	-	-	1,300	1,350
Total Supplies		212,791	117,585	89,124	71,000	93,250	98,625
PR015800-541000	Professional Services	-	1,061	6,401	20,000	-	-
PR015800-541007	Contracted Services	-	2,037	14,755	-	-	-
PR015800-541010	Inspection Services & Permits	45	3,042	-	-	-	-
PR015800-541012	Translation & Interpretation	-	154	-	-	-	-
PR015800-541016	Recruitment	133	-	-	-	-	-
PR015800-541017	Security/Safety Svcs	16,800	16,800	38,000	22,800	80,000	82,400
PR015800-541026	Employee screening/testing	226	-	277	-	280	290
PR015800-542001	Telephone/Alarm/Cell Service	5,832	6,100	6,000	6,000	7,400	7,660
PR015800-542003	City Wide Internet	214	-	-	-	-	-
PR015800-543001	Memberships	229	680	275	-	-	-
PR015800-543002	Registrations	334	3,609	240	-	-	-
PR015800-543006	Certifications & Licenses	1,481	841	500	-	-	-
PR015800-543009	Tuition/Coaching/Trainer	-	525	-	-	-	-
PR015800-543999	Other Prof Dev/Travel Expenses	-	-	4,000	-	3,750	3,883
PR015800-544001	Legal & Public Notices	356	60	-	-	-	-
PR015800-545000	Operating Rentals & Leases	17	44	1,299	-	-	-
PR015800-545001	Copier Rental	1,909	1,859	1,900	7,728	-	-
PR015800-545004	Equipment Rental	3,258	10,841	5,500	-	-	-
PR015800-546001	Software Maintenance Contract	2,706	-	-	-	-	-
PR015800-546004	Online Services-Subscriptions	22	-	21	-	-	-
PR015800-547021	Electric Utility	10,349	14,392	12,000	12,000	18,000	18,630
PR015800-547022	Natural Gas Utility	744	539	800	800	800	828
PR015800-547025	Water/Sewer Utility	87,572	136,714	85,000	85,000	85,000	87,975
PR015800-547026	Surface Water utility	143,049	145,745	151,236	142,000	150,000	155,250
PR015800-547028	Solid Waste Disposal	-	828	-	-	-	-
PR015800-548000	Repair & Maint Services	1,860	17,799	-	-	-	-
PR015800-548001	Repair services	14,508	7,600	3,700	14,000	6,000	6,210
PR015800-548002	Maintenance Services	21,073	11,223	1,650	-	8,000	8,280
PR015800-548003	Irrigation Maint Service	-	66	-	-	-	-
PR015800-548005	Tree/Landscape Maintenance	13,365	5,285	8,600	5,000	7,000	7,245
PR015800-548006	Uniform Cleaning/Repair	4,859	9,298	7,000	-	5,000	5,175
PR015800-548007	Cleaning/Janitorial Services	4,000	-	2,500	9,000	1,000	1,035
PR015800-548008	Non-Capital Improvements	-	-	-	-	5,000	-
PR015800-548095	Fleet Oper and Maint costs	74,024	64,877	85,497	85,497	68,627	80,000
PR015800-549000	Miscellaneous Expenses	-	-	11	3,000	-	-
PR015800-549010	Business Meals (non Prof Dev)	70	-	-	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR015802-541007	Contracted Services	-	-	-	-	20,000	20,700
PR015805-545004	Equipment Rental	-	-	-	-	1,000	1,050
PR015805-548001	Repair services	-	-	-	-	5,000	5,175
PR015810-541007	Contracted Services	-	-	2,648	-	8,000	8,310
PR015810-541999	Professional Services	-	-	-	-	8,000	8,280
PR015810-544002	Marketing	-	-	-	-	3,300	3,530
PR015810-546004	Online Services-Subscriptions	-	-	-	-	1,250	1,300
Total Services & Passthrough Pmts		409,038	462,020	439,810	412,825	492,407	513,206
PR015800-563000	Other Improvements	-	12,331	-	-	-	-
Total Capital Expenditures		-	12,331	-	-	-	-
Total Expenditures		\$ 1,636,210	\$ 1,595,673	\$ 1,616,008	\$ 1,716,788	\$ 1,996,594	\$ 2,142,774

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Library advisory Board  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The Library Advisory Board meets monthly on library issues and serves in an advisory role to the City council. Board members continually work for better library services for the residents of Tukwila

The Advisory Board consists of 5-7 members and one student representative.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Library Advisory Board								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Supplies	2,695	2,020	2,590	3,200	2,500	2,590	-21.9%	3.6%
Professional Services	-	-	1,000	720	-	-	-100.0%	0.0%
Professional Development	229	328	321	-	1,350	1,395	0.0%	3.3%
Other Expenses	-	-	200	208	200	205	-3.8%	2.5%
<b>Total Expenditures &amp; Transfer Out</b>	\$ 2,924	\$ 2,348	\$ 4,111	\$ 4,128	\$ 4,050	\$ 4,190	-1.9%	3.5%

**NET BUDGET** (4,050) (4,190)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007001-531000	Supplies-General	\$ -	\$ 2,020	\$ -	\$ 3,200	\$ -	\$ -
PR007001-531003	Operating Supplies	2,695	-	2,590	-	2,500	2,590
<b>Total Supplies</b>		2,695	2,020	2,590	3,200	2,500	2,590
PR007001-541000	Professional Services	-	-	1,000	720	-	-
PR007001-543001	Memberships	229	328	321	-	350	360
PR007001-543999	Other Prof Dev/Travel Expenses	-	-	-	-	1,000	1,035
PR007001-549000	Miscellaneous Expenses	-	-	-	208	-	-
PR007001-549009	Media Subscriptions	-	-	200	-	200	205
<b>Total Services &amp; Passthrough Pmts</b>		229	328	1,521	928	1,550	1,600
<b>Total Expenditures</b>		\$ 2,924	\$ 2,348	\$ 4,111	\$ 4,128	\$ 4,050	\$ 4,190

**DEPARTMENT:** Recreation (07)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Arts Commission  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The mission of the Tukwila Arts Commission is to promote all artistic and cultural activities within the City for the ultimate enjoyment of visual and performing arts by our residents, businesses, and visitors.

The Commission is made up of 5-7 members and one student representative.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Arts Commission								
	Actual			Adopted 2022	Budget		Change	
	2020	2021	Projected 2022		Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Supplies	11,600	5,421	3,000	2,900	3,200	3,315	10.3%	3.6%
Professional Services	7,078	5,767	11,067	8,000	1,500	1,550	-81.3%	3.3%
Professional Development	367	358	351	-	30	30	0.0%	0.0%
Advertising	-	1,500	-	7,000	-	-	-100.0%	0.0%
Repairs & Maintenance Services	-	-	-	400	2,400	2,485	500.0%	3.5%
Other Expenses	-	-	4,000	400	12,000	12,420	2900.0%	3.5%
<b>Total Expenditures &amp; Transfer Out</b>	<b>19,045</b>	<b>13,045</b>	<b>18,418</b>	<b>18,700</b>	<b>19,130</b>	<b>19,800</b>	<b>2.3%</b>	<b>3.5%</b>

**NET BUDGET** (19,130) (19,800)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR007002-531000	Supplies-General	\$ -	\$ 5,421	\$ -	\$ 500	\$ -	\$ -
PR007002-531003	Operating Supplies	11,573	(29)	3,000	2,400	3,200	3,315
PR007002-531004	Event Food	-	29	-	-	-	-
PR007002-531006	Program Food	27	-	-	-	-	-
<b>Total Supplies</b>		<b>11,600</b>	<b>5,421</b>	<b>3,000</b>	<b>2,900</b>	<b>3,200</b>	<b>3,315</b>
PR007002-541000	Professional Services	-	(3,300)	5,677	3,000	-	-
PR007002-541006	Consulting Services	-	315	-	-	-	-
PR007002-541007	Contracted Services	7,078	8,752	5,390	5,000	-	-
PR007002-541011	Instructors	-	-	-	-	1,500	1,550
PR007002-543001	Memberships	367	358	351	-	30	30
PR007002-544000	Advertising	-	-	-	1,500	-	-
PR007002-544003	Sponsorships marketing	-	1,500	-	5,500	-	-
PR007002-548000	Repair & Maint Services	-	-	-	400	-	-
PR007002-548002	Maintenance Services	-	-	-	-	2,400	2,485
PR007002-549000	Miscellaneous Expenses	-	-	-	400	-	-
PR007002-549014	Business Assistance & Support	-	-	4,000	-	-	-
PR007002-549999	Other Miscellaneous Expenses	-	-	-	-	12,000	12,420
<b>Total Services &amp; Passthrough Pmts</b>		<b>7,445</b>	<b>7,624</b>	<b>15,418</b>	<b>15,800</b>	<b>15,930</b>	<b>16,485</b>
<b>Total Expenditures</b>		<b>\$ 19,045</b>	<b>\$ 13,045</b>	<b>\$ 18,418</b>	<b>\$ 18,700</b>	<b>\$ 19,130</b>	<b>\$ 19,800</b>

**DEPARTMENT:** Parks (15)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Pete Mayer

**DIVISION:** Park Commission  
**FUND NUMBER:** 000  
**POSITION:** Parks & Recreation Director

**Description**

The Park Commission’s foremost responsibility is to advise the Administration and City Council about recreation services and park related issues such as land acquisition, development, expansion, and operation.

The Park Commission typically reviews proposed fees and charges and hosts meetings for neighbors of proposed parks.

**Budget by Revenue & Expenditure Summary**

Parks & Recreation - Park Commission								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Supplies	2,400	-	2,200	1,350	1,500	1,550	11.1%	3.3%
Professional Development	458	-	420	-	-	-	0.0%	0.0%
Advertising	-	-	-	-	1,200	1,240	0.0%	3.3%
Other Expenses	-	-	-	1,280	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,859</b>	<b>\$ -</b>	<b>\$ 2,620</b>	<b>\$ 2,630</b>	<b>\$ 2,700</b>	<b>\$ 2,790</b>	<b>2.7%</b>	<b>3.3%</b>

**NET BUDGET** (2,700) (2,790)

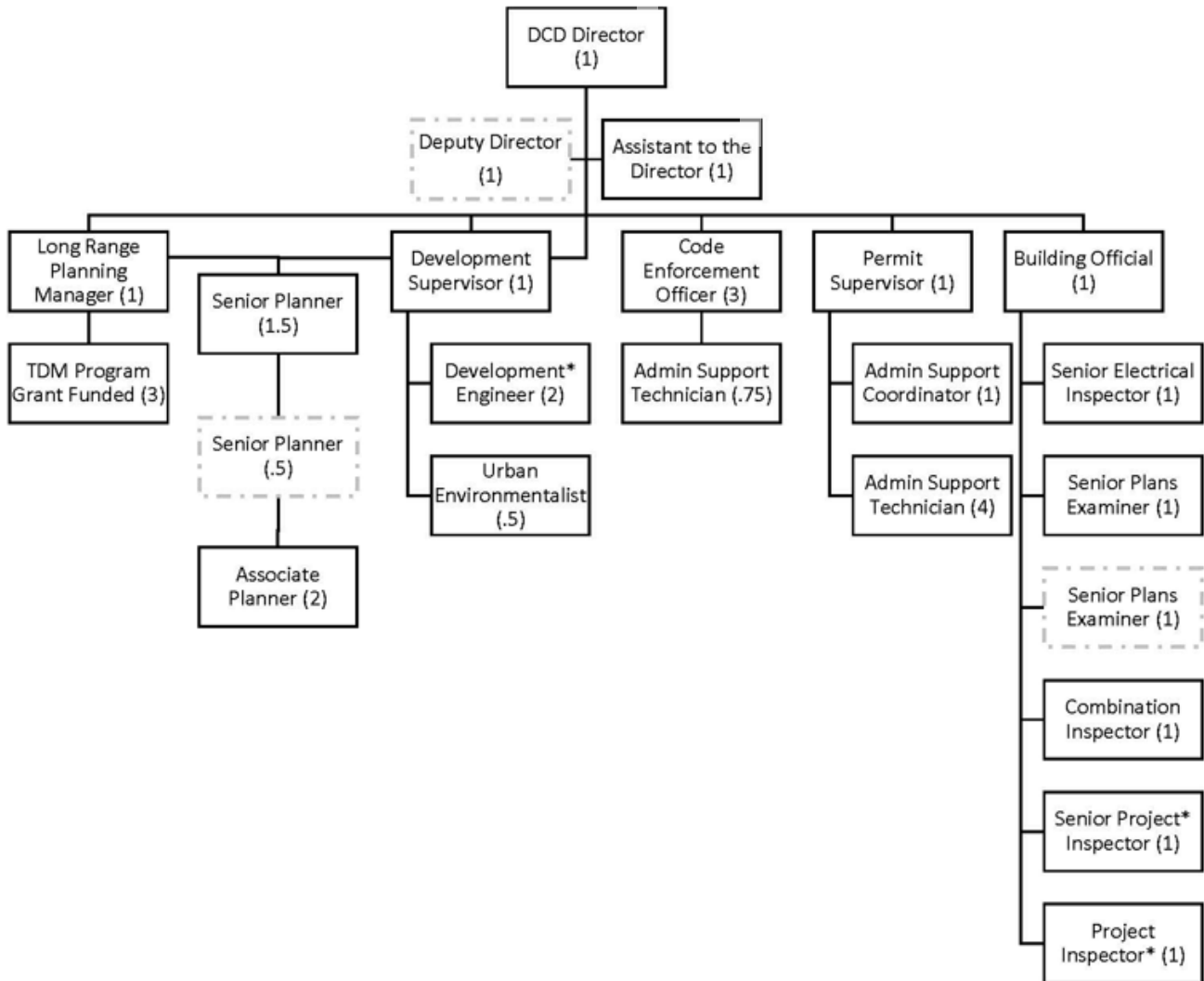
\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR015801-531000	Supplies-General	\$ -	\$ -	\$ -	\$ 1,350	\$ -	\$ -
PR015801-531003	Operating Supplies	2,400	-	2,200	-	1,500	1,550
<b>Total Supplies</b>		<b>2,400</b>	<b>-</b>	<b>2,200</b>	<b>1,350</b>	<b>1,500</b>	<b>1,550</b>
PR015801-543001	Memberships	458	-	420	-	-	-
PR015801-544002	Marketing	-	-	-	-	1,200	1,240
PR015801-549000	Miscellaneous Expenses	-	-	-	1,280	-	-
<b>Total Services &amp; Passthrough Pmts</b>		<b>458</b>	<b>-</b>	<b>420</b>	<b>1,280</b>	<b>1,200</b>	<b>1,240</b>
<b>Total Expenditures</b>		<b>\$ 2,859</b>	<b>\$ -</b>	<b>\$ 2,620</b>	<b>\$ 2,630</b>	<b>\$ 2,700</b>	<b>\$ 2,790</b>

# Community Development



- - - - - Frozen Position

\*Also reports to Public Works Deputy City Engineer/Utilities Manager

**DEPARTMENT:** Community Development (08)

**FUND:** General

**RESPONSIBLE MANAGER:** Nora Gierloff

**FUND NUMBER:** 000

**POSITION:** DCD Director

## Description

The Department of Community Development is organized into four divisions: Building, Permit Coordination, Code Enforcement, and Planning/Engineering. Administration oversees the functions of all four divisions and provides reception and clerical support to the department. The Director is the SEPA Responsible Official for environmental review, chair of the Development Review Committee and Short Subdivision Committee, and coordinator on regional planning issues.

DCD ensures the safety of the built environment, works toward a land use pattern that supports a healthy community, and shapes development to implement the City's long-range vision.

## 2021-2022 Accomplishments

- ◆ Adopted and implemented 2018 State construction codes: Building Code, Mechanical Code, Plumbing Code and Energy Code in 2021. **Strategic Goal 3 & 4.**
- ◆ Continued working with Sound Transit, WSDOT, and SRO on the I-405 Bus Rapid Transit (BRT) station at TIBS, including advocating for the extension of the pedestrian bridge further south to a future transit-oriented development (TOD) south of SR 518 on the SRO property. **Strategic Goals 3 & 4.**
- ◆ Adopted new regulations allowing for emergency shelters, transitional housing, and permanent supportive housing throughout the City in response to the passage of HB 1220. **Strategic Goals 3 & 4.**
- ◆ Adopted subdivision amendments and residential standards and guidelines for Tukwila South. **Strategic Goals 3 & 4.**
- ◆ Adopted a fees resolution to better reflect resources needed for processing Zoning Verification Letter requests and to address new regulations set forth for Wireless Communications Facilities. **Strategic Goals 3 & 4.**
- ◆ Implemented the Sensitive Area regulations and Shoreline Master Program adopted by City Council in 2020 to meet best available science and State requirements. **Strategic Goals 1 & 5.**
- ◆ Continued business, multi-family recycling and composting outreach. Provided community recycling grants to two Tukwila nonprofits. Participated in the Solid Waste franchise update agreement process. **Strategic Goals 3 & 4.**
- ◆ Modified Tukwila's transportation mode split through extensive marketing and outreach including diverse communities, such as Veterans, individuals with limited English proficiency, and elderly and low-income populations using the CTR grant. **Strategic Goals 3 & 4.**
- ◆ Urban Growth Capacity Analysis - Participated in the regional geography caucuses. Reviewed draft Countywide Planning Policies and targets. **Strategic Goal 1&2**
- ◆ The Permit Center increased staff and workload by transitioning Fire, Land Use, and Public Works permits and processes into DCD. **Strategic Goal 3 & 4**
- ◆ TRAKiT Upgrade completed in December 2021 which included utilizing the Licensing module which was previously combined with Permitting. **Strategic Goal 3 & 4**



- ◆ Positions that were transferred into the Permit Center from other divisions/departments were fully cross trained in all types of permits. **Strategic Goal 3 & 4**
- ◆ Electronic permitting went live in September of 2020. 2021-2022 were years that we were able to fully develop our standards and processes for intake through issuance of electronic submittal documents. **Strategic Goal 3 & 4**
- ◆ Created shared email accounts for staff within the Planning and Engineering divisions to respond to inquiries more quickly from the public, reducing redundancy in communication and providing for more seamless communication with applicants. **Strategic Goal 3 & 4**
- ◆ Created an email for Planning and Engineering staff to directly communicate with business license applicants that are routed to the City via the Department of Revenue. **Strategic Goal 3 & 4**
- ◆ Implemented Microsoft Bookings software, allowing for applicants to schedule Teams virtual appointments with each division. **Strategic Goal 3 & 4**
- ◆ Developed a process for permit inspections (trees, signs, wireless, ADUs) to be completed electronically (via photo submittal, video conferencing, etc.) **Strategic Goal 3 & 4**
- ◆ Developed new staff report templates and approval procedures for land use reviews, reducing the amount of time needed to review and issue approvals. **Strategic Goal 3 & 4**
- ◆ Adopted Tukwila Transit Oriented Development Housing Strategies Plan **Strategic Goal 1 & 2**
- ◆ Recruited an additional project inspector to address the increasing number of 5G franchise permits and inspections. **Strategic Goal 3 & 4**
- ◆ Began analysis of new requirements and background studies in preparation for the required Comprehensive Plan update in 2024. **Strategic Goal 1 & 5**
- ◆ Resumed rental housing license inspections after COVID shutdown. **Strategic Goal 1 & 5**

## 2023-2024 Outcome Goals

- ◆ Enhance the electronic plan review, approval, and issuance process and provide ongoing Bluebeam software training. **Strategic Goal 3 & 4.**
- ◆ Develop and adopt an updated Comprehensive Plan for Tukwila, supported by a broad program of public outreach. **Strategic Goals 1 & 5.**
- ◆ Update Tukwila's Sensitive Area GIS maps to accurately reflect new regulations. **Strategic Goals 1 & 5.**
- ◆ Implement code amendments that will help to streamline land use reviews and reduce regulatory hurdles for development. **Strategic Goals 1, 3, & 4.**
- ◆ Create an educational campaign for new tree regulations. **Strategic Goals 1 & 5.**
- ◆ Establish a program with the selected Waste Management Hauler that supports the City's Recycling program and maintains community outreach and education that is comparable, if not better than, the 2021-2022 outreach program. **Strategic Goals 4 & 5.**
- ◆ Contract for and prepare a development (Building, Planning, Fire & Public Works) review 100% cost recovery fee study. **Strategic Goal 3 & 4.**
- ◆ Create a process for more inspections to be done virtually. **Strategic Goal 3 & 4.**
- ◆ Through a grant-funded increase in the transportation demand management program staff, further expand outreach to Tukwila community and improve access to sustainable transportation options, especially for historically marginalized people. **Strategic Goal 4 & 5.**
- ◆ Improve user-friendliness of Department webpages and public resources, expanding self-service options and increasing outreach and utility to the full Tukwila community. **Strategic Goal 4 & 5.**

**2023-2024 Indicators of Success**

- ◆ Streamlined plan review and inspection processes to reduce plan review turnaround time and maintain 24-hour inspection time.
- ◆ Transportation mode split shows higher usage of transit, van pools, bicycling and walking.
- ◆ Continued improvement in rental housing conditions.
- ◆ Continued increase in waste reduction and recycling by City businesses and residents, and expanded efficient outreach to single family, multifamily, and commercial customers.
- ◆ The 2024-2044 Comprehensive Plan addresses the needs of a greater percentage of the Tukwila residential and business communities, and been adopted, and approved/certified by the Washington Department of Commerce and the Puget Sound Regional Council.
- ◆ Department website content is not more than 3 months out-of-date and has been updated at least once every 3 months.
- ◆ Department website includes more self-help information that helps Permit Center customers answer simple questions more easily, enabling staff time to be reserved for more complex development questions.

**Program Change Discussion**

The COVID pandemic impacted the ability to complete many of the goals identified in the 2021-2022 Budget. Prohibitions on public gatherings impeded the ability to adequately gather public input on several items, such as: the development of new ADU regulations; consideration and adoption of regulations to implement the Comprehensive Plan vision for Tukwila International Boulevard; and consideration and adoption of short-term rental regulations. While these are still priorities, it will likely not be possible to undertake their development during the run-up to the 2024-2044 Comprehensive Plan update.

Continued high levels of permit activity combined with frozen staff positions means that we will be unlikely to return to pre-pandemic permit review timelines.

In this budget cycle we have eliminated customer service as a separate program, instead counting those assistance hours within the programs themselves, such as current planning or code enforcement. However, across the Department we devote 3-4 FTE to assistance to permit applicants and the public.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in the Department of Community Development:

PROGRAM NAME	PROGRAM DESCRIPTION
Current Planning	Review of land use permits such as SEPA, design review, rezones, conditional use permits etc.
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.

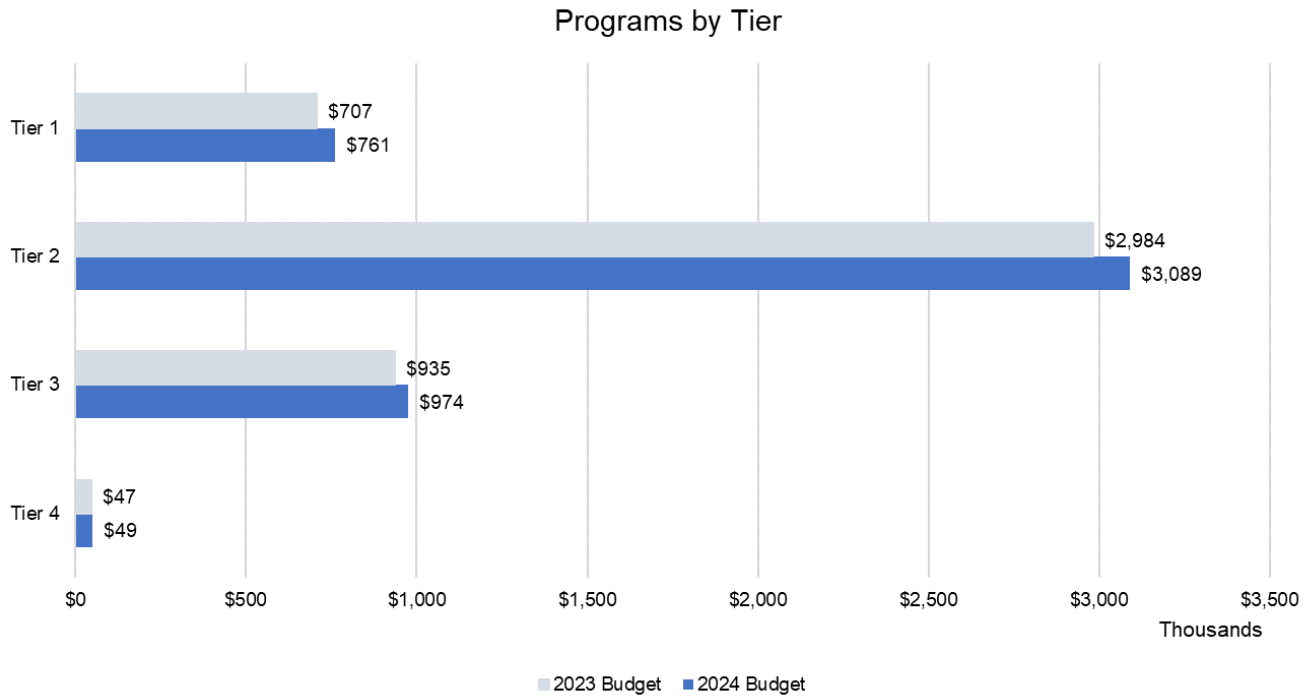
Long-Range & Comprehensive Pln	In compliance with state law, develop long range plans for Tukwila Land Use (i.e., City Comprehensive and Subarea Plans) and functional plans such as Public Works plans (e.g., Stormwater, Transportation, Water, etc.), as well as Economic Development, Parks, Emergency Management, etc.
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Code Enforcement	Compliance with the City's laws and regulations for land use, zoning, building, housing, landscaping, and environmentally sensitive areas
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Construction Permit Rvw & Insp	Review Building, Plumbing, Electrical, Energy, and Mechanical Permits for compliance with State Building Code requirements
Environmental Stewardship	Activities focused on environmental sustainability, such as Recycling, Transportation Demand Management, and environmental stewardship. Activities to benefit City of Tukwila residents include, community outreach and programs, grant-writing, and other supportive activities.
Ordinance, Resolution & TMC Dev	Legislation creation and review, amending and repealing documents, ongoing TMC development, and significant department-led code changes.
Rental Housing	Compliance with City's Rental Housing Ordinance and inspection requirement
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Permit Intake, Issuance, Coord	Intake approximately 1,800 construction permits, manage review, and issue approval or denials
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Public Record Req & Record Mgt	Adherence to public records laws.

### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Current Planning	1	Y - Federal/State	Community	1.960	344,588	2.000	375,975	9.11%
Emergency Prep & Response	1	Y - Federal/State	Governance	0.010	2,473	0.010	2,594	4.90%
Long-Range & Comprehensive Pln	1	Y - Federal/State	Governance	1.560	359,819	1.560	382,649	6.34%
<b>1 - Total</b>				<b>3.530</b>	<b>706,880</b>	<b>3.570</b>	<b>761,219</b>	<b>7.69%</b>
Administration	2	Y - Federal/State	Governance	2.356	408,651	2.506	462,304	13.13%
Code Enforcement	2	Y - City Code	Community	3.210	495,987	3.210	518,412	4.52%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.440	77,036	0.400	73,929	-4.03%
Construction Permit Rw & Insp	2	Y - Federal/State	Community	6.685	1,209,604	6.585	1,241,580	2.64%
Environmental Stewardship	2	Y - Ordinance/Resolution	Community	3.095	492,008	3.095	477,591	-2.93%
Ordinance, Resolution&TMC Dev	2	Y - Federal/State	Governance	0.785	138,682	0.785	145,831	5.16%
Rental Housing	2	Y - City Code	Community	1.225	161,589	1.225	169,516	4.91%
<b>2 - Total</b>				<b>17.796</b>	<b>2,983,557</b>	<b>17.806</b>	<b>3,089,164</b>	<b>3.54%</b>
Boards/Commissions/Committees	3	Y - City Code	Governance	0.330	64,633	0.330	68,399	5.83%
Business License Admin	3	Y - City Code	Governance	0.050	7,568	0.050	8,159	7.80%
Mandatory Training	3	Y - Federal/State	Governance	0.195	47,456	0.195	49,918	5.19%
Permit Intake, Issuance, Coord	3	Y - Federal/State	Community	4.935	656,088	4.935	689,749	5.13%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	1.009	159,199	0.959	157,785	-0.89%
<b>3 - Total</b>				<b>6.519</b>	<b>934,944</b>	<b>6.469</b>	<b>974,010</b>	<b>4.18%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.405	46,935	0.405	49,390	5.23%
<b>4 - Total</b>				<b>0.405</b>	<b>46,935</b>	<b>0.405</b>	<b>49,390</b>	<b>5.23%</b>
<b>Grand Total</b>				<b>28.250</b>	<b>4,672,316</b>	<b>28.250</b>	<b>4,873,782</b>	<b>4.31%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Community Development fall into the top three tiers with 15% of the budget allocated to Tier 1 and 64% allocated to Tier 2.



### Budget by Revenue & Expenditure Summary

Community Development								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Rental Housing permits	\$ 50,483	\$ 55,495	\$ 47,962	\$ 52,000	\$ 41,000	\$ 45,000	-21.2%	9.8%
Building Permits	1,524,962	1,399,538	1,591,866	2,180,100	1,481,660	1,555,743	-32.0%	5.0%
Grant Revenues	209,629	390,266	593,189	372,355	859,581	517,921	130.8%	-39.7%
General Government Revenue	14,030	8,294	6,358	9,900	-	-	-100.0%	0.0%
Security revenue	1,815	1,958	5,411	7,000	2,500	2,750	-64.3%	10.0%
Plan Check and Review fees	765,562	599,982	687,877	991,100	794,268	832,481	-19.9%	4.8%
Fines and Penalties	10,958	11,296	7,507	1,500	1,500	1,500	0.0%	0.0%
Other Income	30,367	2,848	-	-	-	-	0.0%	0.0%
Budget use of PY Fund Balance	-	-	-	-	53,728	55,340	0.0%	3.0%
<b>Total Revenues &amp; Transfers In</b>	<b>2,607,806</b>	<b>2,469,677</b>	<b>2,940,169</b>	<b>3,613,955</b>	<b>3,234,237</b>	<b>3,010,735</b>	<b>-10.5%</b>	<b>-6.9%</b>

Salaries & Wages	2,065,832	2,448,365	2,776,127	3,244,549	2,997,692	3,166,632	-7.6%	5.6%
Benefits	878,176	1,026,177	1,099,166	1,114,235	1,129,401	1,165,498	1.4%	3.2%
Supplies	15,454	15,423	7,796	14,530	19,100	13,416	31.5%	-29.8%
Repair & Maintenance Supplies	827	-	-	1,500	300	300	-80.0%	0.0%
Small Tools	242	-	-	-	3,400	3,660	0.0%	7.6%
Technology Supplies	1,255	4,237	270	-	2,250	2,345	0.0%	4.2%
Professional Services	183,049	272,457	147,100	147,820	364,709	361,588	146.7%	-0.9%
Communications	12,186	17,505	10,778	7,280	14,200	13,085	95.1%	-7.9%
Professional Development	12,777	11,234	7,787	14,366	38,990	42,164	171.4%	8.1%
Advertising	719	-	800	300	1,000	819	233.3%	-18.1%
Rentals	5,357	6,020	8,802	4,800	5,000	5,500	4.2%	10.0%
Technology Services	48,384	70,225	55,956	55,291	60,818	62,590	10.0%	2.9%
Utilities	4,670	-	-	2,500	1,500	1,650	-40.0%	10.0%
Repairs & Maintenance Services	13,531	15,697	14,520	15,020	11,655	12,034	-22.4%	3.3%
Other Expenses	35,547	23,153	28,553	39,898	22,300	22,500	-44.1%	0.9%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 3,278,006</b>	<b>\$ 3,910,495</b>	<b>\$ 4,157,656</b>	<b>\$ 4,662,089</b>	<b>\$ 4,672,315</b>	<b>\$ 4,873,781</b>	<b>0.2%</b>	<b>4.3%</b>

NET BUDGET (1,438,078) (1,863,046)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Comm Dev. Administration	365,853	418,344	366,804	414,723	413,914	434,342	-0.2%	4.9%
Planning	1,065,798	1,199,767	1,267,753	1,230,816	1,297,063	1,380,575	5.4%	6.4%
Code Enforcement	506,936	344,716	425,047	619,933	482,577	503,535	-22.2%	4.3%
Permit Coordination	421,005	750,305	772,959	1,275,259	854,699	900,138	-33.0%	5.3%
Building Division	720,685	950,028	966,662	833,671	1,144,860	1,191,117	37.3%	4.0%
Recycling Program	40,739	28,272	40,792	41,900	48,050	32,819	14.7%	-31.7%
TDM Program	154,713	215,704	317,602	244,037	430,102	430,102	76.2%	0.0%
Planning Commission	2,277	3,360	38	1,750	1,050	1,155	-40.0%	10.0%
<b>Department Total</b>	<b>\$ 3,278,006</b>	<b>\$ 3,910,495</b>	<b>\$ 4,157,656</b>	<b>\$ 4,662,089</b>	<b>\$ 4,672,315</b>	<b>\$ 4,873,781</b>	<b>0.2%</b>	<b>4.3%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Salaries & Wages	2,065,832	2,448,365	2,776,127	3,244,549	2,997,692	3,166,632	-7.6%	5.6%
Personnel Benefits	878,176	1,026,177	1,099,166	1,114,235	1,129,401	1,165,498	1.4%	3.2%
Supplies	17,778	19,661	8,066	16,030	25,050	19,721	56.3%	-21.3%
Services	316,219	416,292	274,297	287,275	520,172	521,930	81.1%	0.3%
<b>Department Total</b>	<b>\$ 3,278,006</b>	<b>\$ 3,910,495</b>	<b>\$ 4,157,656</b>	<b>\$ 4,662,089</b>	<b>\$ 4,672,315</b>	<b>\$ 4,873,781</b>	<b>0.2%</b>	<b>4.3%</b>

**Salary & Benefit Details**

<b>Community Development</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
DCD Director	1	1	\$ 187,944	\$ 59,070	1	\$ 197,976	\$ 61,162
Deputy DCD Director	1	0	-	-	0	-	-
Assistant to the Director	1	1	97,692	28,196	1	103,176	29,342
Planning Supervisor	1	2	280,596	79,410	2	296,592	82,738
Senior Planner	2.75	1	105,456	49,192	1	111,156	50,395
Associate Planner	1	2.5	213,980	72,503	2.5	234,804	76,644
Assistant Planner	1	0	-	-	0	-	-
Project Inspector	0	1	104,064	51,041	1	109,632	52,323
Urban Environmentalist	0.5	0.5	54,923	10,478	0.5	58,350	11,187
Transportation Program Manager	1	1	104,004	40,681	1	104,004	40,807
Transportation Outreach Coordinator	1	2	128,904	82,503	2	132,229	83,285
Permit Supervisor	0	1	125,688	52,904	1	134,532	54,707
Code Enforcement Officer	3	3	301,416	129,926	3	317,580	133,661
Permit Coordinator	1	0	-	-	0	-	-
Permit Technician	0	4.75	356,691	140,245	4.75	378,993	144,910
Senior Project Inspector	1	1	109,092	33,493	1	114,852	34,817
Engineer	2	2	244,200	66,408	2	257,376	69,175
Building Official	1	1	147,360	54,306	1	155,268	55,958
Building Inspector III	0	1	104,064	51,050	1	109,632	52,333
Senior Electrical Inspector	1	1	108,191	41,231	1	113,952	42,552
Senior Plans Examiner	1	0.5	111,325	42,353	0.5	117,288	43,611
Combination Inspector	2	0	-	-	0	-	-
Admin Support Coordinator	0	1	83,182	37,143	1	88,320	38,216
Admin Support Technician	5.75	0	-	-	0	-	-
Extra Labor			18,000	3,467		20,000	3,860
Overtime			7,920	1,502		7,920	1,513
Acting Pay			3,000	549		3,000	552
Clothing Allowance			-	1,750		-	1,750
<b>Department Total</b>	<b>29</b>	<b>28.25</b>	<b>\$ 2,997,692</b>	<b>\$ 1,129,401</b>	<b>28.25</b>	<b>\$ 3,166,632</b>	<b>\$ 1,165,498</b>

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Community Development department is organized into four divisions: Building, Permit Coordination, Code Enforcement, and Planning and Community Services. Administration oversees the functions of Building, Planning, and Permit Coordination and the Code Enforcement and Rental Housing Programs, Admin staff provides administrative and clerical support to the department. The Director is the SEPA Responsible Official for environmental review, chair of the Development Review Committee, and Short Subdivision Committee, and coordinator of regional planning issues.

**Budget by Revenue & Expenditure Summary**

Community Development - Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Rental Housing permits	\$ 50,483	\$ 55,495	\$ 47,962	\$ 52,000	\$ 41,000	\$ 45,000	-21.2%	9.8%
Building Permits	1,524,962	1,399,538	1,591,866	2,180,100	1,481,660	1,555,743	-32.0%	5.0%
Grant Revenues	8,570	112,186	232,000	300,000	381,429	55,000	27.1%	-85.6%
General Government Revenue	14,030	8,294	6,358	9,900	-	-	-100.0%	0.0%
Security revenue	1,815	1,958	5,411	7,000	2,500	2,750	-64.3%	10.0%
Plan Check and Review fees	765,562	599,982	687,877	991,100	794,268	832,481	-19.9%	4.8%
Fines and Penalties	10,958	11,296	7,507	1,500	1,500	1,500	0.0%	0.0%
Other Income	2,579	2,847	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>2,378,959</b>	<b>2,191,596</b>	<b>2,578,980</b>	<b>3,541,600</b>	<b>2,702,357</b>	<b>2,492,474</b>	<b>-23.7%</b>	<b>-7.8%</b>
Salaries & Wages	241,170	292,123	261,993	283,859	287,151	302,667	1.2%	5.4%
Benefits	95,707	103,065	85,181	103,618	87,553	90,793	-15.5%	3.7%
Supplies	4,189	5,338	3,968	4,680	3,200	3,200	-31.6%	0.0%
Repair & Maintenance Supplies	176	-	-	-	-	-	0.0%	0.0%
Small Tools	1	-	-	-	800	800	0.0%	0.0%
Technology Supplies	1,255	-	-	-	500	500	0.0%	0.0%
Professional Services	11,796	8,211	3,798	13,000	18,400	18,440	41.5%	0.2%
Communications	919	584	50	-	300	330	0.0%	10.0%
Professional Development	4,823	681	1,984	1,766	11,010	12,111	523.4%	10.0%
Rentals	5,357	5,987	8,802	4,800	5,000	5,500	4.2%	10.0%
Technology Services	-	1,056	27	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	-	-	-	500	-	-	-100.0%	0.0%
Other Expenses	460	1,298	1,000	2,500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 365,853</b>	<b>\$ 418,344</b>	<b>\$ 366,804</b>	<b>\$ 414,723</b>	<b>\$ 413,914</b>	<b>\$ 434,342</b>	<b>-0.2%</b>	<b>4.9%</b>

**NET BUDGET**      2,288,443      2,058,132

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
CD008100-322100	Buildings/Structures/Equipment	\$ 1,011,174	\$ 952,109	\$ 1,162,525	\$ 1,600,000	\$ 945,789	\$ 993,078
CD008100-322101	Electrical Permits	386,722	338,750	319,273	430,000	407,263	427,627
CD008100-322102	Mechanical Permits	18,610	25,146	28,927	35,000	29,975	31,474
CD008100-322103	Plumbing Plan Review	5,897	4,859	5,775	15,000	10,947	11,494
CD008100-322104	Rental Housing License	50,483	55,495	47,962	52,000	41,000	45,000
CD008100-322400	Street And Curb Permits	50	102	-	100	163	171
CD008100-322901	Oth Non-BL-Tech Fee	102,509	78,571	75,365	100,000	87,523	91,899
CD008100-333215	Dept of Treasury-ARPA	-	112,186	232,000	300,000	246,429	-
CD008100-333219	Dept Of Treasury-Cares Act	8,570	-	-	-	-	-
CD008100-334035	State Agencies	-	-	-	-	135,000	55,000
CD008100-341700	Sales of Maps and Publications	14,030	8,294	6,358	9,900	-	-
CD008100-342403	Rental Housing Inspection Fee	1,815	1,958	5,411	7,000	2,500	2,750
CD008100-345290	Other Environ Svcs-DCD Abatemt	-	-	-	50,000	30,000	30,000
CD008100-345810	Zoning And Subdivision Fees	149,613	121,484	145,377	179,000	163,870	172,063
CD008100-345811	Tree Replacement	-	-	12,238	2,000	8,384	8,803
CD008100-345830	Plan Checking Fees	508,231	478,159	450,372	600,000	475,809	499,599
CD008100-345832	Electrical Plan Review	27,523	31,570	30,731	45,000	39,710	41,696
CD008100-345833	Structural Peer Review Fee	48,739	30,378	35,000	83,000	53,386	56,056
CD008100-345860	Wetland Mitigation Fees	5,500	-	-	-	-	-
CD008100-345890	Other Planning & Development	19,409	4,333	14,159	32,100	23,109	24,264
CD008100-345891	Other Planning and Dev-Segale	6,547	(65,942)	-	-	-	-
CD008100-359000	Penalties-Non Bus License	5,898	2,366	617	1,500	-	-
CD008100-359100	Penalties-Rental Lic Late Fee	-	30	5,940	-	-	-
CD008100-359101	Penalties-Renal Insp late fee	460	30	850	-	1,500	1,500
CD008100-359102	Penalties-Rental without Licsn	600	250	100	-	-	-
CD008100-359104	Penalty-Code Enf Assessment	4,000	8,620	-	-	-	-
CD008100-369900	Other Revenues	2,579	2,847	-	-	-	-
Total Operating Revenues		2,378,959	2,191,596	2,578,980	3,541,600	2,702,357	2,492,474
Total Revenues		\$ 2,378,959	\$ 2,191,596	\$ 2,578,980	\$ 3,541,600	\$ 2,702,357	\$ 2,492,474

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
CD008100-511000	Salaries	\$ 238,209	\$ 289,145	\$ 261,510	\$ 282,344	\$ 285,636	\$ 301,152
CD008100-513000	Overtime	2,961	2,978	483	1,515	1,515	1,515
Total Salaries & Wages		241,170	292,123	261,993	283,859	287,151	302,667
CD008100-521000	FICA	17,058	20,683	19,775	21,681	21,967	23,154
CD008100-523000	PERS	31,053	30,404	26,996	26,292	30,133	32,079
CD008100-524000	Industrial Insurance	639	1,008	550	686	698	733
CD008100-524050	Paid Family & Med Leave Prem	329	432	423	377	461	484
CD008100-525000	Medical, Dental, Life, Optical	43,350	2,005	33,727	2,165	992	1,041
CD008100-525095	Kaiser Medical & Dental	-	-	-	-	33,302	33,302
CD008100-525097	Self-Insured Medical & Dental	3,278	48,534	3,711	52,417	-	-
Total Personnel Benefits		95,707	103,065	85,181	103,618	87,553	90,793
CD008100-531000	Supplies-General	-	-	3,000	4,680	-	-
CD008100-531001	Office Supplies	524	3,650	222	-	-	-
CD008100-531002	Printing Supplies	2,013	1,520	642	-	1,000	1,000
CD008100-531003	Operating Supplies	1,644	-	-	-	-	-
CD008100-531005	Meeting Food	8	-	-	-	-	-
CD008100-531008	Employee Appreciation Supplies	-	168	105	-	-	-
CD008100-531999	Other Supplies-general	-	-	-	-	2,200	2,200
CD008100-532003	Safety Supplies	176	-	-	-	-	-
CD008100-535003	Office Equipment	1	-	-	-	800	800
CD008100-536001	Computer peripherals	1,255	-	-	-	500	500
Total Supplies		5,621	5,338	3,968	4,680	4,500	4,500
CD008100-541006	Consulting Services	-	-	-	-	10,000	10,000
CD008100-541007	Contracted Services	-	-	-	10,000	-	-
CD008100-541012	Translation & Interpretation	578	179	-	-	-	-
CD008100-541016	Recruitment	-	-	-	-	400	440
CD008100-541023	Hearing Examiners	11,218	8,033	3,798	3,000	8,000	8,000
CD008100-542001	Telephone/Alarm/Cell Service	-	275	-	-	300	330
CD008100-542002	Postage/Shipping Costs	90	39	50	-	-	-
CD008100-542003	City Wide Internet	830	270	-	-	-	-
CD008100-543001	Memberships	1,581	135	724	500	9,460	10,406
CD008100-543002	Registrations	165	507	1,260	1,000	950	1,045
CD008100-543003	Meals-Prof Dev related	77	-	-	266	-	-
CD008100-543006	Certifications & Licenses	-	39	-	-	-	-
CD008100-543007	Hotel/Lodging	-	-	-	-	600	660
CD008100-543009	Tuition/Coaching/Trainer	3,000	-	-	-	-	-
CD008100-545000	Operating Rentals & Leases	33	40	4,817	4,800	-	-
CD008100-545001	Copier Rental	5,324	5,947	3,986	-	5,000	5,500
CD008100-546001	Software Maintenance Contract	-	1,056	-	-	-	-
CD008100-546004	Online Services-Subscriptions	-	-	27	-	-	-
CD008100-548000	Repair & Maint Services	-	-	-	500	-	-
CD008100-549000	Miscellaneous Expenses	-	1,215	1,000	2,500	-	-
CD008100-549004	Employee Appreciation Svcs	-	83	-	-	-	-
CD008100-549007	Excise Taxes & Other Assessmnt	460	1	-	-	-	-
Total Services & Passthrough Pmts		23,355	17,818	15,661	22,566	34,710	36,381
Total Expenditures		\$ 365,853	\$ 418,344	\$ 366,804	\$ 414,723	\$ 413,914	\$ 434,342

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Planning  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Planning Division is responsible for processing applications for development under the Zoning Code, Subdivision Ordinance, Sign Code, SEPA Ordinance, Comprehensive Plan and Shoreline Master Program. The development process includes preparation of staff reports for the Planning Commission and Hearing Examiner. Per the Growth Management Act, the division manages the update of the Comprehensive Plan through the Planning Commission and City Council. This also involves coordination of issues through other agencies of the State, County, and other cities. This division also manages the City’s residential and commercial recycling program, administers the community-wide Transportation Demand Management (TDM) program, and provides GIS service for the department. As part of the Unified Permit Center study, two development review engineers were transferred to the Planning division to assist with development review.

The Planning Commission consists of seven (7) members. The mission of the Planning Commission is to review, conduct public hearings on, and make recommendations to the City Council regarding the Comprehensive Plan and Zoning Regulations.

**Budget by Revenue & Expenditure Summary**

Community Development - Planning								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>40,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	746,918	815,398	942,245	880,570	917,155	978,278	4.2%	6.7%
Benefits	288,558	285,322	299,118	292,890	281,458	294,002	-3.9%	4.5%
Supplies	2,178	2,117	1,610	1,500	2,000	2,200	33.3%	10.0%
Repair & Maintenance Supplies	-	-	-	1,500	-	-	-100.0%	0.0%
Small Tools	241	-	-	-	2,600	2,860	0.0%	10.0%
Technology Supplies	-	72	-	-	500	550	0.0%	10.0%
Professional Services	20,814	91,910	16,916	36,500	80,000	88,000	119.2%	10.0%
Communications	879	461	-	1,000	1,000	1,100	0.0%	10.0%
Professional Development	3,503	3,294	4,583	7,750	10,750	11,825	38.7%	10.0%
Advertising	-	-	100	-	-	-	0.0%	0.0%
Rentals	-	17	-	-	-	-	0.0%	0.0%
Technology Services	2,708	1,176	3,180	3,135	1,600	1,760	-49.0%	10.0%
Other Expenses	-	-	-	5,971	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,065,798</b>	<b>\$ 1,199,767</b>	<b>\$ 1,267,753</b>	<b>\$ 1,230,816</b>	<b>\$ 1,297,063</b>	<b>\$ 1,380,575</b>	<b>5.4%</b>	<b>6.4%</b>

**NET BUDGET** (1,297,063) (1,380,575)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
CD008200-334044	Commerce-Affordable Housing	\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		40,000	60,000	-	-	-	-
Total Revenues		\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008200-511000	Salaries	\$ 741,688	\$ 815,398	\$ 935,845	\$ 864,570	\$ 899,155	\$ 958,278
CD008200-512000	Extra Labor	4,352	-	6,400	12,000	18,000	20,000
CD008200-513000	Overtime	878	-	-	4,000	-	-
Total Salaries & Wages		746,918	815,398	942,245	880,570	917,155	978,278
CD008200-521000	FICA	56,932	61,351	72,851	67,262	70,162	74,838
CD008200-523000	PERS	95,305	89,424	93,223	81,849	96,245	103,686
CD008200-524000	Industrial Insurance	2,401	3,707	2,101	2,626	2,753	2,890
CD008200-524050	Paid Family & Med Leave Prem	1,092	1,237	1,503	1,182	1,474	1,565
CD008200-525000	Medical, Dental, Life, Optical	5,755	6,237	13,548	6,736	3,938	4,135
CD008200-525095	Kaiser Medical & Dental	-	-	-	-	9,434	9,434
CD008200-525097	Self-Insured Medical & Dental	126,777	123,365	115,891	133,235	97,453	97,453
CD008200-526000	Unemployment Compensation	295	-	-	-	-	-
Total Personnel Benefits		288,558	285,322	299,118	292,890	281,458	294,002
CD008200-531000	Supplies-General	-	-	1,500	1,500	-	-
CD008200-531001	Office Supplies	2,045	2,025	37	-	-	-
CD008200-531003	Operating Supplies	133	92	74	-	-	-
CD008200-531999	Other Supplies-general	-	-	-	-	2,000	2,200
CD008200-532006	Trees/Landscape Supplies	-	-	-	1,500	-	-
CD008200-535003	Office Equipment	241	-	-	-	2,600	2,860
CD008200-536001	Computer peripherals	-	72	-	-	500	550
Total Supplies		2,419	2,189	1,610	3,000	5,100	5,610
CD008200-541000	Professional Services	3,750	-	14,825	36,500	-	-
CD008200-541006	Consulting Services	20,417	80,000	4,141	-	80,000	88,000
CD008200-541008	Revenue Backed Services	-	13,227	-	-	-	-
CD008200-541012	Translation & Interpretation	-	279	-	-	-	-
CD008200-541016	Recruitment	-	295	295	-	-	-
CD008200-541023	Hearing Examiners	(3,353)	(1,890)	(2,345)	-	-	-
CD008200-542002	Postage/Shipping Costs	24	11	-	1,000	1,000	1,100
CD008200-542003	City Wide Internet	855	450	-	-	-	-
CD008200-543001	Memberships	2,867	2,151	3,553	3,500	5,500	6,050
CD008200-543002	Registrations	620	923	1,030	3,500	4,500	4,950
CD008200-543008	Ground Transp/Parking	16	220	-	750	750	825
CD008200-544000	Advertising	-	-	100	-	-	-
CD008200-545000	Operating Rentals & Leases	-	17	-	-	-	-
CD008200-546001	Software Maintenance Contract	2,708	1,176	3,135	3,135	1,600	1,760
CD008200-546004	Online Services-Subscriptions	-	-	45	-	-	-
CD008200-549000	Miscellaneous Expenses	-	-	-	5,971	-	-
Total Services & Passthrough Pmts		27,903	96,858	24,779	54,356	93,350	102,685
Total Expenditures		\$ 1,065,798	\$ 1,199,767	\$ 1,267,753	\$ 1,230,816	\$ 1,297,063	\$ 1,380,575

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Planning Commission  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Planning Commission consists of seven (7) members. The mission of the Planning Commission is to review, conduct public hearings on, and make recommendations to the City Council regarding the Comprehensive Plan and Zoning Regulations.

**Budget by Revenue & Expenditure Summary**

Community Development - Planning Commission								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Supplies	-	-	8	1,250	200	220	-84.0%	10.0%
Communications	63	-	30	-	500	550	0.0%	10.0%
Professional Development	440	3,360	-	-	350	385	0.0%	10.0%
Technology Services	1,426	-	-	-	-	-	0.0%	0.0%
Other Expenses	348	-	-	500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,277</b>	<b>\$ 3,360</b>	<b>\$ 38</b>	<b>\$ 1,750</b>	<b>\$ 1,050</b>	<b>\$ 1,155</b>	<b>-40.0%</b>	<b>10.0%</b>

NET BUDGET (1,050) (1,155)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008201-531000	Supplies-General	\$ -	\$ -	\$ 8	\$ 1,250	\$ -	\$ -
CD008201-531999	Other Supplies-general	-	-	-	-	200	220
<b>Total Supplies</b>		-	-	8	1,250	200	220
CD008201-542002	Postage/Shipping Costs	63	-	30	-	500	550
CD008201-543002	Registrations	440	3,360	-	-	350	385
CD008201-546001	Software Maintenance Contract	1,426	-	-	-	-	-
CD008201-549000	Miscellaneous Expenses	-	-	-	500	-	-
CD008201-549010	Business Meals (non Prof Dev)	348	-	-	-	-	-
<b>Total Services &amp; Passthrough Pmts</b>		<b>2,277</b>	<b>3,360</b>	<b>30</b>	<b>500</b>	<b>850</b>	<b>935</b>
<b>Total Expenditures</b>		<b>\$ 2,277</b>	<b>\$ 3,360</b>	<b>\$ 38</b>	<b>\$ 1,750</b>	<b>\$ 1,050</b>	<b>\$ 1,155</b>

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Code Enforcement  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Code Enforcement team works with residents and property owners to enhance safety and the quality of life by resolving non-criminal violations of the Tukwila Municipal Code. It also administers the rental housing licensing and inspection program.

**Budget by Revenue & Expenditure Summary**

Community Development - Code Enforcement								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	336,205	205,733	269,763	415,307	302,425	318,589	-27.2%	5.3%
Benefits	156,814	128,417	119,039	171,359	130,867	134,604	-23.6%	2.9%
Supplies	187	854	176	500	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	-	-	-	-	300	300	0.0%	0.0%
Technology Supplies	-	1,272	270	-	250	250	0.0%	0.0%
Professional Services	914	2,522	19,806	17,000	30,700	30,770	80.6%	0.2%
Communications	1,040	2,135	4,698	1,500	1,950	2,145	30.0%	10.0%
Professional Development	86	-	55	500	2,630	2,893	426.0%	10.0%
Technology Services	3,100	876	-	-	-	-	0.0%	0.0%
Utilities	4,670	-	-	2,500	1,500	1,650	-40.0%	10.0%
Repairs & Maintenance Services	3,919	2,907	7,840	7,840	11,655	12,034	48.7%	3.3%
Other Expenses	-	-	3,400	3,427	300	300	-91.2%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 506,936</b>	<b>\$ 344,716</b>	<b>\$ 425,047</b>	<b>\$ 619,933</b>	<b>\$ 482,577</b>	<b>\$ 503,535</b>	<b>-22.2%</b>	<b>4.3%</b>

**NET BUDGET** (482,577) (503,535)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008300-511000	Salaries	\$ 336,205	\$ 205,733	\$ 269,763	\$ 413,298	\$ 301,416	\$ 317,580
CD008300-512000	Extra Labor	-	-	-	1,000	-	-
CD008300-513000	Overtime	-	-	-	1,009	1,009	1,009
Total Salaries & Wages		336,205	205,733	269,763	415,307	302,425	318,589
CD008300-521000	FICA	25,713	15,746	20,172	31,801	23,136	24,372
CD008300-523000	PERS	42,195	23,604	22,483	38,747	31,736	33,767
CD008300-524000	Industrial Insurance	5,392	4,132	4,309	8,590	7,451	7,824
CD008300-524050	Paid Family & Med Leave Prem	447	357	353	558	486	510
CD008300-525000	Medical, Dental, Life, Optical	2,802	3,152	1,462	3,404	1,461	1,534
CD008300-525097	Self-Insured Medical & Dental	80,376	81,282	69,784	87,784	65,847	65,847
CD008300-528000	Uniform Clothing	(110)	-	475	475	-	-
CD008300-528001	Boot Allowance	-	143	-	-	750	750
Total Personnel Benefits		156,814	128,417	119,039	171,359	130,867	134,604
CD008300-531001	Office Supplies	187	97	499	500	-	-
CD008300-531003	Operating Supplies	-	757	(323)	-	-	-
CD008300-532003	Safety Supplies	-	-	-	-	300	300
CD008300-536001	Computer peripherals	-	1,272	270	-	250	250
Total Supplies		187	2,126	446	500	550	550
CD008300-541007	Contracted Services	914	924	2,701	-	-	-
CD008300-541008	Revenue Backed Services	-	-	17,000	17,000	30,000	30,000
CD008300-541012	Translation & Interpretation	-	1,598	105	-	700	770
CD008300-542001	Telephone/Alarm/Cell Service	1,040	2,135	4,698	1,500	1,800	1,980
CD008300-542002	Postage/Shipping Costs	-	-	-	-	150	165
CD008300-543001	Memberships	-	-	55	-	180	198
CD008300-543002	Registrations	-	-	-	-	900	990
CD008300-543003	Meals-Prof Dev related	-	-	-	-	150	165
CD008300-543005	Mileage	86	-	-	500	200	220
CD008300-543007	Hotel/Lodging	-	-	-	-	1,200	1,320
CD008300-546001	Software Maintenance Contract	3,100	876	-	-	-	-
CD008300-547028	Solid Waste Disposal	4,670	-	-	2,500	1,500	1,650
CD008300-548095	Fleet Oper and Maint costs	3,919	2,907	7,840	7,840	11,655	12,034
CD008300-549000	Miscellaneous Expenses	-	-	3,400	3,427	-	-
CD008300-549999	Other Miscellaneous Expenses	-	-	-	-	300	300
Total Services & Passthrough Pmts		13,729	8,441	35,799	32,767	48,735	49,792
Total Expenditures		\$ 506,936	\$ 344,716	\$ 425,047	\$ 619,933	\$ 482,577	\$ 503,535

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Permit Coordination  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Permit Coordination Division is responsible for maintaining the permit system and receiving and issuing permits using Community Development software. Monthly building activity reports are prepared and forwarded to King County for sales tax and property tax credits. Customer inquiry, assistance, and public information is maintained at the counter and website for applicants and the community. As part of the Unified Permit Center study, two Administrative Support Technicians were added to the Permit Center, transferred from Fire and Public Works. With this change, applicants can now submit all permits at one location and/or website.

**Budget by Revenue & Expenditure Summary**

Community Development - Permit Coordination								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Other Income	27,788	0	-	-	-	-	0.0%	0.0%
Budget Use of PY Fund Balance	-	-	-	-	53,728	55,340	0.0%	3.0%
<b>Total Revenues &amp; Transfers In</b>	<b>27,788</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>53,728</b>	<b>55,340</b>	<b>0.0%</b>	<b>3.0%</b>
Salaries & Wages	234,489	458,719	486,036	949,729	567,425	603,709	-40.3%	6.4%
Benefits	113,696	229,237	231,499	263,874	230,646	238,189	-12.6%	3.3%
Supplies	621	767	1,449	1,500	2,000	2,000	33.3%	0.0%
Technology Supplies	-	86	-	-	500	500	0.0%	0.0%
Professional Services	7,806	4,738	-	3,720	-	-	-100.0%	0.0%
Communications	1,118	72	-	780	400	400	-48.7%	0.0%
Professional Development	(226)	-	-	-	-	-	0.0%	0.0%
Rentals	-	17	-	-	-	-	0.0%	0.0%
Technology Services	31,915	55,806	52,156	52,156	53,728	55,340	3.0%	3.0%
Other Expenses	31,585	862	1,819	3,500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 421,005</b>	<b>\$ 750,305</b>	<b>\$ 772,959</b>	<b>\$ 1,275,259</b>	<b>\$ 854,699</b>	<b>\$ 900,138</b>	<b>-33.0%</b>	<b>5.3%</b>

**NET BUDGET** (800,971) (844,798)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
CD008500-369908	Credit Card Fee Revenue	\$ 27,788	\$ 0	\$ -	\$ -	\$ -	\$ -
CD008500-299999	Use of beginning Fund Balance	-	-	-	-	53,728	55,340
<b>Total Operating Revenues</b>		<b>27,788</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>53,728</b>	<b>55,340</b>
<b>Total Revenues</b>		<b>\$ 27,788</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,728</b>	<b>\$ 55,340</b>



Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008500-511000	Salaries	\$ 225,155	\$ 458,208	\$ 485,704	\$ 947,865	\$ 565,561	\$ 601,845
CD008500-513000	Overtime	9,334	511	332	1,864	1,864	1,864
Total Salaries & Wages		234,489	458,719	486,036	949,729	567,425	603,709
CD008500-521000	FICA	17,883	35,013	39,917	49,627	43,408	46,184
CD008500-523000	PERS	30,155	52,952	51,767	60,150	59,545	63,986
CD008500-524000	Industrial Insurance	993	3,054	1,832	4,702	2,335	2,452
CD008500-524050	Paid Family & Med Leave Prem	340	691	840	866	912	966
CD008500-525000	Medical, Dental, Life, Optical	2,145	4,364	3,369	4,713	3,101	3,256
CD008500-525097	Self-Insured Medical & Dental	62,181	133,163	133,774	143,816	121,345	121,345
Total Personnel Benefits		113,696	229,237	231,499	263,874	230,646	238,189
CD008500-531000	Supplies-General	-	-	1,300	1,500	-	-
CD008500-531001	Office Supplies	488	55	149	-	2,000	2,000
CD008500-531003	Operating Supplies	133	712	-	-	-	-
CD008500-536001	Computer peripherals	-	86	-	-	500	500
Total Supplies		621	853	1,449	1,500	2,500	2,500
CD008500-541000	Professional Services	-	-	-	3,720	-	-
CD008500-541018	Temp Services	7,806	4,738	-	-	-	-
CD008500-542002	Postage/Shipping Costs	1,118	72	-	780	400	400
CD008500-543007	Hotel/Lodging	(226)	-	-	-	-	-
CD008500-545000	Operating Rentals & Leases	-	17	-	-	-	-
CD008500-546001	Software Maintenance Contract	31,915	55,806	52,156	52,156	53,728	55,340
CD008500-549000	Miscellaneous Expenses	-	-	1,800	3,500	-	-
CD008500-549002	Credit Card Fees	31,585	862	19	-	-	-
Total Services & Passthrough Pmts		72,198	61,495	53,975	60,156	54,128	55,740
Total Expenditures		\$ 421,005	\$ 750,305	\$ 772,959	\$ 1,275,259	\$ 854,699	\$ 900,138

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Building  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The mission of the Building division is to safeguard the public by ensuring that building construction conforms to the state-wide building code and companion codes and City ordinances. The focus of the division is the building permit process, plan review process, inspection process, and issuance of Certificates of Occupancy. As part of the Unified Permit Center study, one senior project inspector was transferred from Public Works to the Building Division to create a cohesive development review inspection process. The mission of the building division is to provide a professional degree of customer service and safeguard the public by ensuring that building construction conforms to the state-wide building code and companion codes and City ordinances. The focus of the division is the permit process, plan review process, inspection process, and issuance of Certificates of Occupancy. As part of the unified Permit Center study, two project inspectors have been transferred from Public Works to the Building Division to create a cohesive development review and inspection process.

**Budget by Revenue & Expenditure Summary**

Community Development - Building Division								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	400,007	545,514	643,052	539,017	690,628	727,156	28.1%	5.3%
Benefits	183,791	237,405	275,124	232,524	275,692	283,820	18.6%	2.9%
Supplies	1,377	1,631	561	1,100	2,700	2,796	145.5%	3.6%
Repair & Maintenance Supplies	651	-	-	-	-	-	0.0%	0.0%
Technology Supplies	-	2,808	-	-	500	545	0.0%	9.0%
Professional Services	104,890	122,032	35,000	45,000	150,000	150,000	233.3%	0.0%
Communications	8,100	13,946	5,500	3,000	7,000	7,560	133.3%	8.0%
Professional Development	3,126	2,726	695	4,350	12,450	13,150	186.2%	5.6%
Advertising	-	-	50	-	-	-	0.0%	0.0%
Technology Services	9,131	11,175	-	-	3,890	3,890	0.0%	0.0%
Repairs & Maintenance Services	9,612	12,790	6,680	6,680	-	-	-100.0%	0.0%
Other Expenses	-	-	-	2,000	2,000	2,200	0.0%	10.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 720,685</b>	<b>\$ 950,028</b>	<b>\$ 966,662</b>	<b>\$ 833,671</b>	<b>\$ 1,144,860</b>	<b>\$ 1,191,117</b>	<b>37.3%</b>	<b>4.0%</b>

**NET BUDGET** (1,144,860) (1,191,117)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008501-511000	Salaries	\$ 395,157	\$ 538,269	\$ 637,246	\$ 532,485	\$ 684,096	\$ 720,624
CD008501-511001	Salaries-Acting Pay	-	-	-	-	3,000	3,000
CD008501-512000	Extra Labor	-	-	-	3,000	-	-
CD008501-513000	Overtime	4,851	7,246	5,806	3,532	3,532	3,532
<b>Total Salaries &amp; Wages</b>		<b>400,007</b>	<b>545,514</b>	<b>643,052</b>	<b>539,017</b>	<b>690,628</b>	<b>727,156</b>
CD008501-521000	FICA	30,215	41,057	49,581	41,171	52,833	55,627
CD008501-523000	PERS	51,578	62,841	66,493	49,964	72,474	77,070
CD008501-524000	Industrial Insurance	7,836	10,628	8,932	8,680	10,637	11,169
CD008501-524050	Paid Family & Med Leave Prem	560	856	1,059	716	1,110	1,163
CD008501-525000	Medical, Dental, Life, Optical	2,901	3,404	3,195	3,676	3,036	3,188
CD008501-525097	Self-Insured Medical & Dental	90,520	118,349	145,365	127,817	134,602	134,602
CD008501-528000	Uniform Clothing	-	25	500	500	-	-
CD008501-528001	Boot Allowance	181	245	-	-	1,000	1,000
<b>Total Personnel Benefits</b>		<b>183,791</b>	<b>237,405</b>	<b>275,124</b>	<b>232,524</b>	<b>275,692</b>	<b>283,820</b>
CD008501-531000	Supplies-General	-	-	370	1,000	-	-
CD008501-531001	Office Supplies	825	826	191	-	1,200	1,296
CD008501-531003	Operating Supplies	455	806	-	100	1,500	1,500
CD008501-531013	Training Supplies	97	-	-	-	-	-
CD008501-532003	Safety Supplies	651	-	-	-	-	-
CD008501-536001	Computer peripherals	-	2,808	-	-	500	545
<b>Total Supplies</b>		<b>2,028</b>	<b>4,439</b>	<b>561</b>	<b>1,100</b>	<b>3,200</b>	<b>3,341</b>
CD008501-541000	Professional Services	-	-	-	45,000	-	-
CD008501-541008	Revenue Backed Services	104,890	122,032	35,000	-	150,000	150,000
CD008501-542001	Telephone/Alarm/Cell Service	8,055	13,946	5,500	3,000	7,000	7,560
CD008501-542003	City Wide Internet	45	-	-	-	-	-
CD008501-543001	Memberships	355	2,276	95	350	500	525
CD008501-543002	Registrations	2,146	450	600	3,500	-	-
CD008501-543003	Meals-Prof Dev related	625	-	-	500	500	550
CD008501-543006	Certifications & Licenses	-	-	-	-	11,450	12,075
CD008501-544000	Advertising	-	-	50	-	-	-
CD008501-546001	Software Maintenance Contract	9,131	11,175	-	-	-	-
CD008501-546004	Online Services-Subscriptions	-	-	-	-	3,890	3,890
CD008501-548095	Fleet Oper and Maint costs	9,612	12,790	6,680	6,680	-	-
CD008501-549000	Miscellaneous Expenses	-	-	-	2,000	-	-
CD008501-549999	Other Miscellaneous Expenses	-	-	-	-	2,000	2,200
<b>Total Services &amp; Passthrough Pmts</b>		<b>134,859</b>	<b>162,670</b>	<b>47,925</b>	<b>61,030</b>	<b>175,340</b>	<b>176,800</b>
<b>Total Expenditures</b>		<b>\$ 720,685</b>	<b>\$ 950,028</b>	<b>\$ 966,662</b>	<b>\$ 833,671</b>	<b>\$ 1,144,860</b>	<b>\$ 1,191,117</b>

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** Recycling Program  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Recycling Program objectives are to develop and enhance waste prevention and recycling programs in Tukwila, and to implement activities that work towards meeting local and regional solid waste, resource conservation, and sustainability goals. The program also supports the recycling components of the City’s solid waste contract. Program strategies include providing outreach, promotion, education, and technical assistance to businesses, multi-family complexes, and single-family residences on recycling and waste prevention, offering special residential recycling events, and supporting other resource conservation projects, such as composting, within the City. The program activities and materials are primarily funded by Washington State and King County grants. The Recycling Program is housed within the Department of Community Development.

**Budget by Revenue & Expenditure Summary**

Community Development - Recycling Program									
	Actual			Budget			Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024	
Grant Revenues	\$ 18,577	\$ 3,943	\$ 43,587	\$ 35,255	\$ 48,050	\$ 32,819	36.3%	-31.7%	
<b>Total Revenues &amp; Transfers In</b>	<b>18,577</b>	<b>3,943</b>	<b>43,587</b>	<b>35,255</b>	<b>48,050</b>	<b>32,819</b>	<b>36.3%</b>	<b>-31.7%</b>	
Benefits	(0)	(1)	(1)	-	-	-	0.0%	0.0%	
Supplies	6,093	4,616	-	4,000	8,000	2,000	100.0%	-75.0%	
Professional Services	33,927	23,658	36,193	32,600	37,000	30,000	13.5%	-18.9%	
Communications	-	-	-	1,000	2,050	-	105.0%	-100.0%	
Advertising	719	-	600	300	1,000	819	233.3%	-18.1%	
Other Expenses	-	-	4,000	4,000	-	-	-100.0%	0.0%	
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 40,739</b>	<b>\$ 28,272</b>	<b>\$ 40,792</b>	<b>\$ 41,900</b>	<b>\$ 48,050</b>	<b>\$ 32,819</b>	<b>14.7%</b>	<b>-31.7%</b>	

NET BUDGET 

-	-
---	---

\* Net budget equals the division’s total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
CD008900-334031	Coordinated Prevention Grant	\$ -	\$ 3,943	\$ 6,793	\$ 5,255	\$ -	\$ -
CD008900-334036	Local Solid Waste Fin Assstnc	3,940	-	-	-	15,232	-
CD008900-337702	King County Grant - WRR	14,637	-	36,794	30,000	32,818	32,819
<b>Total Operating Revenues</b>		<b>18,577</b>	<b>3,943</b>	<b>43,587</b>	<b>35,255</b>	<b>48,050</b>	<b>32,819</b>
<b>Total Revenues</b>		<b>\$ 18,577</b>	<b>\$ 3,943</b>	<b>\$ 43,587</b>	<b>\$ 35,255</b>	<b>\$ 48,050</b>	<b>\$ 32,819</b>

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008900-524000	Industrial Insurance	\$ (0)	\$ (1)	\$ (1)	\$ -	\$ -	\$ -
Total Personnel Benefits		(0)	(1)	(1)	-	-	-
CD008900-531001	Office Supplies	-	3,188	-	-	-	-
CD008900-531003	Operating Supplies	6,093	1,427	-	4,000	8,000	2,000
Total Supplies		6,093	4,616	-	4,000	8,000	2,000
CD008900-541000	Professional Services	-	-	-	3,600	-	-
CD008900-541007	Contracted Services	33,927	23,658	36,193	29,000	37,000	30,000
CD008900-542000	Communications	-	-	-	1,000	2,050	-
CD008900-544000	Advertising	719	-	600	300	1,000	819
CD008900-549000	Miscellaneous Expenses	-	-	4,000	4,000	-	-
Total Services & Passthrough Pmts		34,646	23,658	40,793	37,900	40,050	30,819
Total Expenditures		\$ 40,739	\$ 28,272	\$ 40,792	\$ 41,900	\$ 48,050	\$ 32,819

**DEPARTMENT:** Comm. Dev. (08)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Nora Gierloff

**DIVISION:** TDM Program  
**FUND NUMBER:** 000  
**POSITION:** DCD Director

**Description**

The Transportation Demand Management (TDM) Program encompasses various state and federal programs, such as the Commute Trip Reduction Program, the Regional Mobility Grant Program, and the Climate Mitigation and Air Quality Improvement Program. The goals of the TDM Program are to reduce driving alone and vehicle miles traveled by increasing the use of sustainable transportation options, resulting in reduced greenhouse gas emissions and improved air quality. Program strategies include outreach, education, incentives, and transportation planning to improve transportation options in the city and region. The TDM Program is grant funded.

**Budget by Revenue & Expenditure Summary**

Community Development - TDM Program								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 142,482	\$ 214,138	\$ 317,602	\$ 37,100	\$ 430,102	\$ 430,102	1059.3%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>142,482</b>	<b>214,138</b>	<b>317,602</b>	<b>37,100</b>	<b>430,102</b>	<b>430,102</b>	<b>1059.3%</b>	<b>0.0%</b>
Salaries & Wages	107,042	130,878	173,038	176,067	232,908	236,233	32.3%	1.4%
Benefits	39,610	42,732	89,206	49,970	123,185	124,091	146.5%	0.7%
Supplies	808	100	23	-	1,000	1,000	0.0%	0.0%
Professional Services	2,902	19,386	35,388	-	48,609	44,378	0.0%	-8.7%
Communications	67	307	500	-	1,000	1,000	0.0%	0.0%
Professional Development	1,025	1,172	470	-	1,800	1,800	0.0%	0.0%
Advertising	-	-	50	-	-	-	0.0%	0.0%
Technology Services	104	135	593	-	1,600	1,600	0.0%	0.0%
Other Expenses	3,155	20,993	18,334	18,000	20,000	20,000	11.1%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 154,713</b>	<b>\$ 215,704</b>	<b>\$ 317,602</b>	<b>\$ 244,037</b>	<b>\$ 430,102</b>	<b>\$ 430,102</b>	<b>76.2%</b>	<b>0.0%</b>

NET BUDGET 

-	-
---	---

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
CD008910-333202	DOT Indirect Fed Grant	\$ 56,752	\$ 81,078	\$ 81,626	\$ -	\$ -	\$ -
CD008910-333207	FHWA CMAQ-SKC TDM grant	-	-	203,635	-	225,000	225,000
CD008910-334034	Commute Trip Reduction	29,971	44,157	9,088	37,100	37,102	37,102
CD008910-334035	State Agencies	55,759	88,903	23,253	-	168,000	168,000
<b>Total Operating Revenues</b>		<b>142,482</b>	<b>214,138</b>	<b>317,602</b>	<b>37,100</b>	<b>430,102</b>	<b>430,102</b>
<b>Total Revenues</b>		<b>\$ 142,482</b>	<b>\$ 214,138</b>	<b>\$ 317,602</b>	<b>\$ 37,100</b>	<b>\$ 430,102</b>	<b>\$ 430,102</b>

Expenditures

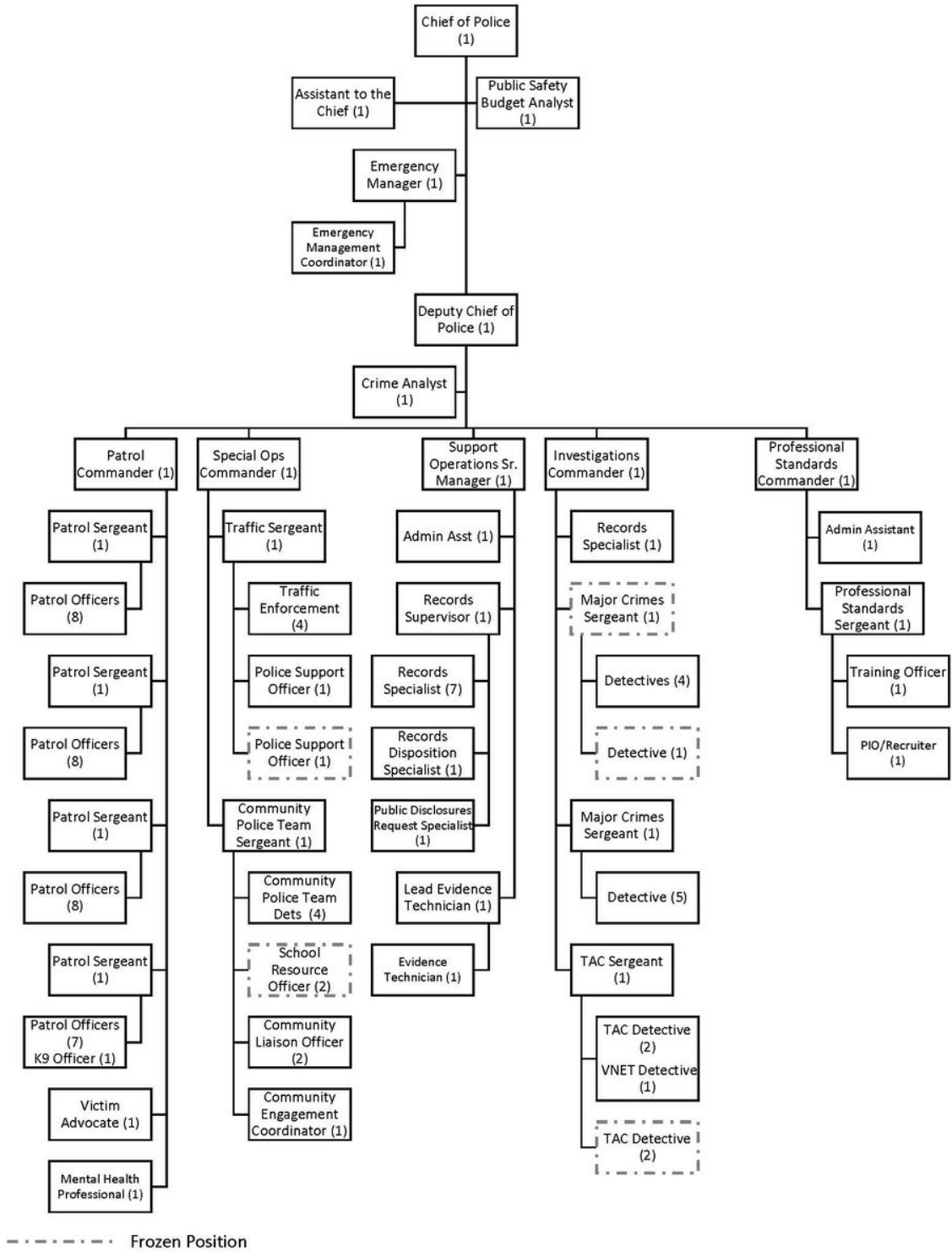
GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
CD008910-511000	Salaries	\$ 107,042	\$ 130,878	\$ 158,218	\$ 125,339	\$ 232,908	\$ 236,233
CD008910-512000	Extra Labor	-	-	14,820	50,728	-	-
Total Salaries & Wages		107,042	130,878	173,038	176,067	232,908	236,233
CD008910-521000	FICA	8,189	10,012	12,686	13,455	17,817	18,072
CD008910-523000	PERS	13,801	14,781	16,997	16,926	24,441	25,038
CD008910-524000	Industrial Insurance	636	969	528	1,227	1,032	1,084
CD008910-524050	Paid Family & Med Leave Prem	158	195	267	244	374	378
CD008910-525097	Self-Insured Medical & Dental	16,826	16,776	58,729	18,118	79,519	79,519
Total Personnel Benefits		39,610	42,732	89,206	49,970	123,185	124,091
CD008910-531000	Supplies-General	-	-	23	-	-	-
CD008910-531001	Office Supplies	-	-	-	-	1,000	1,000
CD008910-531003	Operating Supplies	808	100	-	-	-	-
Total Supplies		808	100	23	-	1,000	1,000
CD008910-541006	Consulting Services	-	200	-	-	-	-
CD008910-541007	Contracted Services	2,902	19,098	33,588	-	45,609	41,378
CD008910-541012	Translation & Interpretation	-	88	1,800	-	3,000	3,000
CD008910-542004	Printing & Binding Services	67	307	500	-	1,000	1,000
CD008910-543001	Memberships	1,025	800	-	-	1,000	1,000
CD008910-543002	Registrations	-	372	470	-	800	800
CD008910-544000	Advertising	-	-	50	-	-	-
CD008910-546004	Online Services-Subscriptions	104	135	593	-	1,600	1,600
CD008910-549000	Miscellaneous Expenses	-	5,933	524	17,000	-	-
CD008910-549003	Commute Trip Reduction CTR	3,155	15,060	17,810	1,000	20,000	20,000
Total Services & Passthrough Pmts		7,253	41,993	55,334	18,000	73,009	68,778
Total Expenditures		\$ 154,713	\$ 215,704	\$ 317,602	\$ 244,037	\$ 430,102	\$ 430,102



This page intentionally left blank



### Police Department



**DEPARTMENT:** Police (10)**FUND:** General**RESPONSIBLE MANAGER:** Eric Drever**FUND NUMBER:** 000**POSITION:** Chief of Police**Description**

The Police Department strives to be a premier, full-service department that is committed to creating a safe and livable community. We achieve this standard by leveraging ever-evolving technology and through the work of highly trained personnel who are responsible to the community they serve and who create and maintain successful partnerships and uphold public trust.

**2021-2022 Accomplishments**

- ◆ Established a Use of Force review board that includes community representatives. **Strategic Goals 1 and 5**
- ◆ Implemented a Mental Health Professional Co-Responder pilot program. **Strategic Goals 1, 2, and 5**
- ◆ Created a Department Wellness Committee that includes peer support, physical and mental health programs, and other resources for maintaining employee health and wellness. **Strategic Goals 4 and 5**
- ◆ Department became an accredited agency through WASPC. **Strategic Goals 1, 2, 4, and 5**
- ◆ Involved community members in the hiring process for Department employees. **Strategic Goals 1, 2, 4, and 5**
- ◆ Implemented policies and training to ensure compliance with new Washington State Laws regarding use of force and vehicle pursuits. **Strategic Goals 1 and 5**
- ◆ The Department deployed an automated tool to engage callers of 911 and solicit their feedback via an online survey (SPIDR). **Strategic Goals 1 and 5**
- ◆ Via the appointment of Chief Drever to Governor Inslee's Office of Independent Investigations Advisory Board, the Department became involved at the state level to address officer lethal use of force. **Strategic Goals 1, 2, 4, and 5**
- ◆ Implemented School Zone Speed Reduction Safety Camera System. **Strategic Goals 1 and 4**
- ◆ Established new Chaplain program and brought on two volunteer chaplains in coordination with Tukwila Fire. **Strategic Goals 2, 4, and 5**
- ◆ Implemented a Community Engagement Plan. **Strategic Goals 1, 2, 3, 4, and 5**
- ◆ Implementation of Benchmark Analytics. **Strategic Goals 1, 2, 4, and 5**
- ◆ Successfully integrated Emergency Management into the Police Department and hired a new Emergency Manager and Emergency Management Coordinator who then revitalized the City's emergency management plan, trained department leadership on EM with a tabletop exercise, and re-established the City's CERT program. **Strategic Goals 1, 2, 4, and 5**
- ◆ Reinstated EOC Radio room and volunteer HAM radio operator program. **Strategic Goals 1, 2, 4, and 5**
- ◆ Converted DV Advocate to a field-deployable Victim Advocate, allowing that position to reach a wider range of community members. **Strategic Goals 1, 2, and 5**
- ◆ Tukwila Youth Outreach: participated in multiple listening sessions with students and families of Foster High and Showalter Middle schools regarding SRO program in an attempt to best meet the needs of the students. **Strategic Goals 1, 2, 4, and 5**
- ◆ Improved communication with the community through regionally recognized social media platforms. **Strategic Goals 1, 3, 4, and 5**
- ◆ Refined recruiting efforts to improve accessibility and engagement with veterans and invited community members to be a part of the new officer hiring process. **Strategic Goals 1 and 5**

## 2023-2024 Outcome Goals

- ◆ Fully staff the Police Department.
- ◆ Allocate resources to allow for an increased level of investigation of felony cases.
- ◆ Implement programs that provide safety for and improve relationships with students in our schools.
- ◆ Improve transparency and accountability of Department processes and activities through our participation in the Active Bystandership Law Enforcement (ABLE) Project.
- ◆ Improve the quality of life by providing safety, security, and general well-being services to every resident, visitor, and community member.
- ◆ Use data collected by SPIDR survey to improve quality of service provided to the community.
- ◆ Establish and implement the Department's Five-Year Strategic Plan.
- ◆ Partner with the community to improve public safety through community engagement and activities.

## 2023-2024 Indicators of Success

- ◆ Fully staff the Police Department. **Strategic Goals 1, 2, 3, 4, and 5**
- ◆ Allocate resources to allow for an increased level of investigation of felony cases. **Strategic Goals 1, 3, 4, and 5**
- ◆ Implement programs that provide safety and improve relationships with the students in our schools. **Strategic Goals 1, 2, 4, and 5**
- ◆ Improve transparency and accountability of Department processes and activities through our participation in the ABLE Project. **Strategic Goals 1, 2, and 5**
- ◆ Improve the quality of life by providing safety, security, and general well-being services to every resident, visitor, and community member. **Strategic Goals 1, 2, 3, 4, and 5**
- ◆ Use data collected by SPIDR survey to improve quality of service provided to the community. **Strategic Goals 1, 2, 3, 4, and 5**
- ◆ Establish and implement the Department's Five-Year Plan. **Strategic Goals 1, 2, 3, 4, and 5**
- ◆ Partner with the community to improve public safety through community engagement and activities. **Strategic Goals 1, 2, 3, 4, and 5**

## Program Change Discussion

1. Civil Service Recruiting & Hiring: recruiting, hiring, and retaining quality employees remains the Department's highest priority. The biggest change to this Program comes from fully funding staff positions that had been "frozen" during the last budget cycle as the City dealt with the Covid-19 pandemic.
2. Community Investment: the Department strives to find new ways to engage with the community and to strengthen our relationship. New for 2023, the Department has created two positions: a "Community Engagement Coordinator" and an "Emergency Management Coordinator." The focus and goal of the Community Engagement Coordinator is to improve communication and facilitate education of our community regarding public safety while the Emergency Management Coordinator will assist our Emergency Manager in preparing for large-scale emergencies and educating the community in these matters. The unfreezing of other positions, including School Resource Officers and a Community Liaison Officer, also fall within or have an impact on how we interact with the community.
3. Mandatory Training and Professional Development & Training: while the Department adheres to the ever-increasing training requirements set by State and Federal regulations, we hold our employees to the highest of standards and provide them with training that not only meets the

Federal and State requirements but, in almost all cases, exceeds it. The Department has also achieved accreditation through WASPC, certifying the Department is operating under industry best practices and standards.

4. Public Records Requests & Records Management: in 2021 the Police Department accounted for 89% of Public Records Requests received by the City of Tukwila. Managing these requests as well as the increasing volume of case records, audio/visual data collected by officer-worn and in-vehicle systems, and other records is a priority that spans not just this Program but many others. Accordingly, the Department has created a Public Disclosure Records Specialist position to assist existing staff with these responsibilities.
5. Investigation of Felony and Juvenile Crimes/Narcotics & Human Trafficking Investigations: the City has funded several positions on these two teams that will significantly improve the Department's ability to investigate and assist with the prosecution of felony crimes, narcotics investigations, and investigations involving human trafficking. These teams will also work with outside resources, when appropriate, to enter eligible participants into diversion services.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in the Police Department:

PROGRAM NAME	PROGRAM DESCRIPTION
Community Investment	Providing Tukwila community members with resources to improve quality of life and access to opportunities.
Police Patrol Services	Police Patrol Services is responsible for responding to the immediate needs of the Tukwila community. Providing a constant presence, both during and between calls for service, and building the trust of the community, the members of this program are the City's law enforcement first responders. The employees assigned to this program are also tasked with nearly all facets of police work, requiring a high-level of expertise and an ever-increasing amount training
Traffic Enf & Crash Invstgn Tm	This program houses the Police Department's Traffic Unit, which investigates serious traffic incidents and is tasked with enforcing the City's roadway laws
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Civil Service Recruit & Hiring	Recruitment, testing and hiring for Police and Fire
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Community Policing Team	The Community Policing Team (CPT) is a proactive team with the overarching goal of establishing a relationship between the Tukwila Police, residents, and business owners, allowing for a more proactive police role in the community. Patrolling on foot, bicycles, and via traditional vehicles, the team partners with community groups to identify opportunities for cooperation and increased safety

Critical Incident Response	The Tukwila Police Department is an active member of Valley SWAT/Hostage Negotiator Team and The Valley Civil Disturbance Unit, regional teams whose mission it is to support the extraordinary law enforcement needs of the participating agencies through the use of specialized tactics and techniques. The teams are highly trained and well-equipped to respond to and effectively resolve a variety of high-risk and large-scale situations.
Emergency Management Program	A comprehensive Emergency Management program has responsibility for ensuring the City and the community can mitigate against, prepare for, respond to, and recover from emergencies and disasters. Emergency Management activities involve training all City departments and engagement with the whole community. This program also works with the Police Department, the City government as a whole, and with other area governments to provide for continuity of operations to ensure essential services are maintained in the event of a large-scale disaster.
Invstgtn of Felony and Juv Crm	This is our Major Crimes Unit, whose primary responsibility is to investigate a wide variety of crimes, including homicide, robbery, burglary, felony assault, crimes against children and the elderly, felony theft, fraud, forgery, sexual assault, missing persons, and matters relating to registered sex offenders
Narcotics & Human Traf Invstgt	This program's primary responsibility is to investigate drug and prostitution related crimes that affect the citizenry of Tukwila. The unit also addresses other crimes as assigned, often relying on special equipment and undercover skills to conduct those investigations. Employees assigned to this program also participate with a variety of local, State, and Federal investigators in an effort to curb crime using combined resources
Animal Control	The City contracts with King County Animal Control to provide these services
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Police Support Operations	Research, purchasing, delivery, management, and inventorying of supplies such as aid equipment, station supplies, this will also include our aid runs, mail run. Rehab equipment, supplies. Support Operations staff provides help to officers in the street (both Tukwila officers as well as other agencies). This support includes radio monitoring; holding area door security; WACIC/NCIC entry; Spillman entry, attachments, and review; dispositions; access card management; building camera security and key access control.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Professional Standards	This program manages and maintains the Department's localized governing policies
School Zone Safety Cameras	Program created to reduce speeding in school zones. Includes technology equipment, processing, and staffing for Police & the Court
Detention & Incarceration Svcs	This program covers all tasks and responsibilities associated with bringing offenders to justice, including the management of our relationships with jails, courts, and all probation programs. Includes monthly cost for SCORE.

Evidence and Property Management	Proper chain of custody is imperative to safeguarding the Department's property and evidence system, creating better case integrity, and returning lost or stolen items to their lawful owners. Evidence and Property staff ensures the proper chain of custody and evidence security, storage and disposition for items taken in by the Tukwila Police Department.
Public Record Req & Record Mgt	Adherence to public records laws.
Valley Ind. Investigative Team	The mission of this program is to conduct WAC 139-12 (LETCSA) mandated investigations involving police use of deadly force. This is a multi-agency program providing services for valley agencies along with additional agencies who have requested assistance.

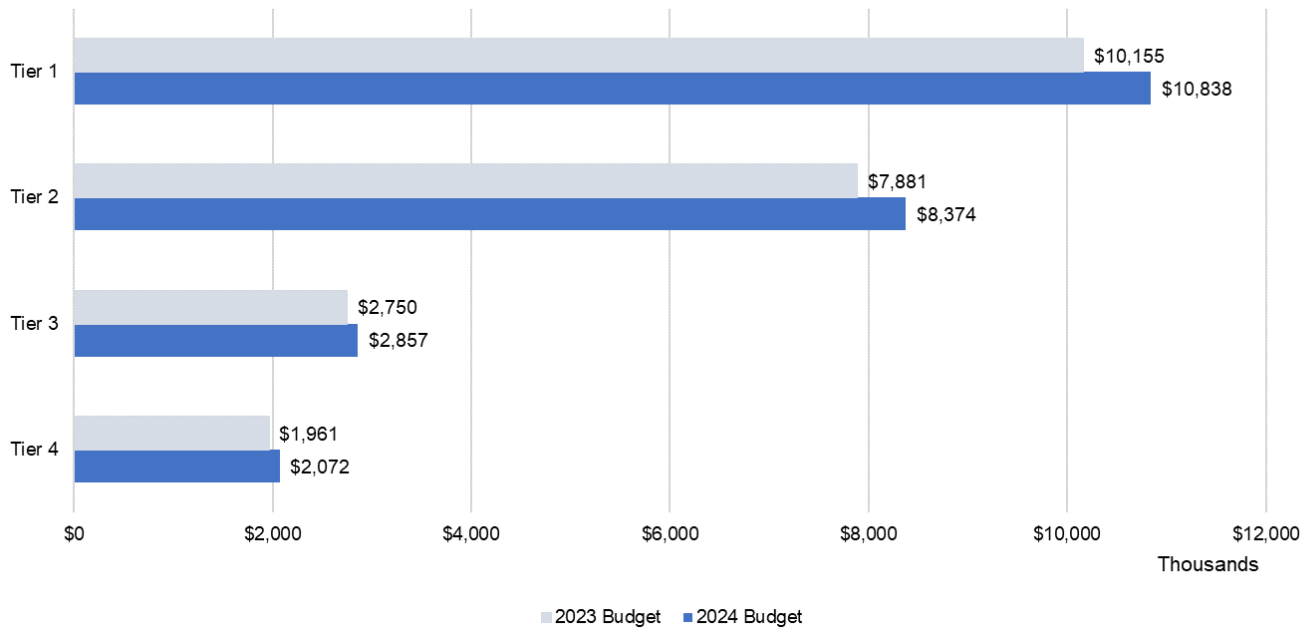
### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Community Investment	1	N - Best Practice	Community	5.200	826,801	5.200	896,913	8.48%
Police Patrol Services	1	Y - City Code	Community	36.060	8,482,473	36.060	9,027,888	6.43%
Traffic Enf & Crash Invstgn Tm	1	Y - Federal/State	Community	4.500	845,649	4.500	913,639	8.04%
<b>1 - Total</b>				<b>45.760</b>	<b>10,154,922</b>	<b>45.760</b>	<b>10,838,439</b>	<b>6.73%</b>
Administration	2	Y - Federal/State	Governance	3.050	1,768,315	3.050	2,035,365	15.10%
Civil Service Recruit & Hiring	2	Y - Federal/State	Governance	1.290	423,287	1.290	402,963	-4.80%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	2.380	625,320	2.380	616,987	-1.33%
Community Policing Team	2	N - Best Practice	Community	4.920	928,429	4.920	973,842	4.89%
Critical Incident Response	2	N - Best Practice	Community	1.650	361,335	1.650	394,697	9.23%
Emergency Management Program	2	Y - Federal/State	Community	2.000	387,641	2.000	412,537	6.42%
Invstgn of Felony and Juv Crm	2	Y - City Code	Community	11.400	2,153,176	11.400	2,264,505	5.17%
Narcotics & Human Traf Invstgt	2	N - Best Practice	Community	6.300	1,233,317	6.300	1,273,478	3.26%
<b>2 - Total</b>				<b>32.990</b>	<b>7,880,820</b>	<b>32.990</b>	<b>8,374,374</b>	<b>6.26%</b>
Animal Control	3	Y - City Code	Community	-	119,182	-	125,142	5.00%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.410	111,630	0.410	120,058	7.55%
Mandatory Training	3	Y - Federal/State	Governance	2.140	527,866	2.140	509,056	-3.56%
Police Support Operations	3	N - Best Practice	Governance	7.750	1,131,462	7.750	1,201,183	6.16%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.630	265,584	0.630	272,532	2.62%
Professional Standards	3	Y - Federal/State	Governance	1.560	298,860	1.560	323,553	8.26%
School Zone Safety Cameras	3	N - Best Practice	Community	1.350	295,612	1.350	305,865	3.47%
<b>3 - Total</b>				<b>13.840</b>	<b>2,750,196</b>	<b>13.840</b>	<b>2,857,390</b>	<b>3.90%</b>
Detention & Incarceration Svcs	4	Y - Federal/State	Community	0.250	1,070,559	0.250	1,123,782	4.97%
Evidence and Property Managmnt	4	Y - Federal/State	Community	2.200	307,381	2.200	332,542	8.19%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	4.440	490,756	4.440	516,629	5.27%
Valley Ind. Investigative Team	4	N - Best Practice	Community	0.520	91,808	0.520	98,805	7.62%
<b>4 - Total</b>				<b>7.410</b>	<b>1,960,504</b>	<b>7.410</b>	<b>2,071,759</b>	<b>5.67%</b>
<b>Grand Total</b>				<b>100.000</b>	<b>22,746,443</b>	<b>100.000</b>	<b>24,141,961</b>	<b>6.14%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City's strategic goals. Programs identified by Police fell into all four tiers with 45% of expenditures in Tier 1.

Programs by Tier



Budget by Revenue & Expenditure Summary

Police								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Building Permits	\$ 1,604	\$ 3,314	\$ 3,518	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
Grant Revenues	116,083	35,333	42,707	33,000	182,457	153,011	452.9%	-16.1%
Intergovernmental Revenue	7,924	11,650	5,192	60,000	5,000	5,000	-91.7%	0.0%
General Government Revenue	4,371	1,560	2,493	5,000	-	-	-100.0%	0.0%
Security revenue	36,657	131,206	214,361	-	623,700	623,700	0.0%	0.0%
Fines and Penalties	43,180	175,001	222,820	312,000	480,000	480,000	53.8%	0.0%
Other Income	16,536	20,355	9,808	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>226,355</b>	<b>378,418</b>	<b>500,899</b>	<b>413,000</b>	<b>1,294,157</b>	<b>1,264,711</b>	<b>213.4%</b>	<b>-2.3%</b>
Salaries & Wages	9,702,809	9,703,722	10,790,536	11,378,822	12,664,805	13,755,964	11.3%	8.6%
Benefits	3,781,894	3,887,147	3,965,373	4,256,108	4,850,135	5,026,904	14.0%	3.6%
Supplies	168,693	276,046	306,058	280,750	429,707	320,654	53.1%	-25.4%
Repair & Maintenance Supplies	17,587	5,459	203	600	5,600	5,950	833.3%	6.3%
Small Tools	3,355	20,703	10,122	15,000	120,193	130,593	701.3%	8.7%
Technology Supplies	6,075	13,729	2,332	-	10,900	12,150	0.0%	11.5%
Fleet Supplies	9,262	-	30	-	-	-	0.0%	0.0%
Professional Services	2,713,708	2,894,799	2,954,675	2,703,694	3,288,325	3,404,195	21.6%	3.5%
Communications	104,217	110,576	97,135	121,000	122,450	125,770	1.2%	2.7%
Professional Development	41,204	85,789	40,879	43,980	198,485	153,259	351.3%	-22.8%
Advertising	1,066	1,287	5,591	2,500	2,900	2,900	16.0%	0.0%
Rentals	145,476	57,519	20,827	59,600	61,800	60,350	3.7%	-2.3%
Technology Services	299,855	277,882	271,979	126,000	378,922	376,572	200.7%	-0.6%
Utilities	5,144	1,658	29,444	3,585	34,700	34,700	867.9%	0.0%
Repairs & Maintenance Services	596,284	518,160	728,449	756,561	565,971	720,250	-25.2%	27.3%
Other Expenses	49,144	15,612	30,855	64,841	11,550	11,750	-82.2%	1.7%
Machinery & Equipment	-	14,875	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 17,645,772</b>	<b>\$ 17,884,963</b>	<b>\$ 19,254,489</b>	<b>\$ 19,813,041</b>	<b>\$ 22,746,443</b>	<b>\$ 24,141,961</b>	<b>14.8%</b>	<b>6.1%</b>

NET BUDGET (21,452,286) (22,877,250)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Police-Administration	2,483,765	2,668,226	3,136,749	3,144,671	3,356,644	3,771,216	6.7%
Police-Investigations	1,747,487	1,654,130	1,662,299	2,072,055	1,993,665	2,106,301	-3.8%	5.6%
Police Patrol	8,507,808	8,932,020	9,974,025	9,368,350	9,706,509	10,278,412	3.6%	5.9%
Police Support Operations	1,360,292	1,539,932	1,741,070	1,598,549	1,863,652	1,980,704	16.6%	6.3%
Tukwila Anti-Crime	814,410	577,850	519,524	854,082	1,145,552	1,199,415	34.1%	4.7%
Police Special Operations	1,002,660	871,206	774,996	1,068,223	1,766,114	1,858,397	65.3%	5.2%
Professional Standards	453,606	484,574	332,708	264,917	827,705	796,819	212.4%	-3.7%
Police Training	258,010	286,785	272,591	277,309	415,447	374,174	49.8%	-9.9%
Emergency Management	-	-	2,403	-	397,641	422,537	-	6.3%
Traffic	1,017,733	870,240	838,125	1,164,885	1,273,513	1,353,986	9.3%	6.3%
<b>Department Total</b>	<b>\$ 17,645,772</b>	<b>\$ 17,884,963</b>	<b>\$ 19,254,489</b>	<b>\$ 19,813,041</b>	<b>\$ 22,746,443</b>	<b>\$ 24,141,961</b>	<b>14.8%</b>	<b>6.1%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Salaries & Wages	9,702,809	9,703,722	10,790,536	11,378,822	12,664,805	13,755,964	11.3%
Personnel Benefits	3,781,894	3,887,147	3,965,373	4,256,108	4,850,135	5,026,904	14.0%	3.6%
Supplies	204,971	315,937	318,745	296,350	566,400	469,347	91.1%	-17.1%
Services	3,956,097	3,963,282	4,179,835	3,881,761	4,665,103	4,889,746	20.2%	4.8%
Capital Outlays	-	14,875	-	-	-	-	-	-
<b>Department Total</b>	<b>\$ 17,645,772</b>	<b>\$ 17,884,963</b>	<b>\$ 19,254,489</b>	<b>\$ 19,813,041</b>	<b>\$ 22,746,443</b>	<b>\$ 24,141,961</b>	<b>14.8%</b>	<b>6.1%</b>



### Salary and Benefit Details

<b>Police</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Police Chief	1	1	\$ 211,596	\$ 62,004	1	\$ 223,027	\$ 63,874
Deputy Police Chief	1	1	198,686	60,263	1	209,418	62,032
Police Commander	4	4	824,597	235,281	4	934,084	251,608
Police Information Officer/Recruiter	1	0	-	-	0	-	-
Police Information Analyst	0	1	105,391	43,051	1	111,715	44,449
Public Safety Budget Analyst	1	1	124,560	52,779	1	131,520	54,229
Crime Analyst	1	0	-	-	0	-	-
Community Engagement Coordinator	0	1	69,948	42,537	1	77,868	44,094
Emergency Manager	1	1	145,680	43,451	1	153,552	45,106
Emergency Management Assistant	0	1	92,112	36,006	1	101,952	37,940
Executive Administrator	1	1	112,166	39,870	1	118,512	41,191
Police Sergeant	9	9	1,430,082	505,058	9	1,601,785	532,009
Police Officer	53	60	6,795,060	2,759,698	60	7,362,240	2,856,408
Domestic Violence Advocate	1	1	75,799	37,585	1	86,760	39,802
Patrol Admin Assistant	0	1	76,121	33,079	1	80,686	34,025
Administrative Assistant	2	0	-	-	0	-	-
Support Operations Senior Manager	1	0	-	-	0	-	-
Police Program Manager	0	1	146,460	56,868	1	154,368	58,519
Police Records Supervisor	1	1	101,472	40,530	1	106,860	41,670
Disposition Research Specialist	0	1	51,996	9,862	1	51,996	9,933
Police Records Specialist	8	8	567,237	245,342	8	623,340	256,468
Public Disclosure Records Specialist	0	1	61,491	40,984	1	70,308	42,697
Evidence Technician Lead	0	1	96,818	41,472	1	102,627	42,765
Evidence Technician	2	1	77,577	32,555	1	89,232	34,808
Special Services Admin Specialist	0	1	85,012	34,711	1	90,115	35,766
VNET Detective	1	0	-	-	0	-	-
Police Support Officer	2	2	172,247	69,117	2	186,785	62,126
Retiree Medical			-	150,500		-	150,500
Extra Labor			12,000	1,281		12,000	1,299
Overtime			707,264	107,957		749,260	114,629
Acting Pay			23,000	3,182		23,000	3,196
CDO Pay			20,866	2,747		21,909	2,896
Night Shift Differential			29,567	6,311		31,045	6,643
Kelly/Holiday Pay			250,000	32,909		250,000	33,043
Uniforms			-	23,145		-	23,179
<b>Department Total</b>	<b>91</b>	<b>100</b>	<b>\$ 12,664,805</b>	<b>\$ 4,850,135</b>	<b>100</b>	<b>\$ 13,755,964</b>	<b>\$ 5,026,904</b>

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

The management functions of the Police Department are included in this division. Those functions include fiscal, personnel, planning, research/development, inter- and intra-department operations, and intergovernmental coordination.

**Budget by Revenue & Expenditure Summary**

Police - Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Building Permits	\$ 1,604	\$ 3,314	\$ 3,518	\$ 3,000	\$ -	\$ -	-100.0%	0.0%
Grant Revenues	81,518	11,315	22,559	6,000	44,473	15,027	641.2%	-66.2%
General Government Revenue	591	1,560	2,493	5,000	-	-	-100.0%	0.0%
Security revenue	36,657	131,206	214,361	-	-	-	0.0%	0.0%
Fines and Penalties	43,180	175,001	222,820	312,000	-	-	-100.0%	0.0%
Other Income	16,536	20,355	9,808	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>180,086</b>	<b>342,750</b>	<b>475,559</b>	<b>326,000</b>	<b>44,473</b>	<b>15,027</b>	<b>-86.4%</b>	<b>-66.2%</b>
Salaries & Wages	1,313,528	1,424,235	1,743,005	1,862,468	1,606,109	1,757,937	-13.8%	9.5%
Benefits	453,583	531,925	606,858	581,344	512,882	537,137	-11.8%	4.7%
Supplies	17,184	64,752	66,099	74,000	49,400	52,000	-33.2%	5.3%
Repair & Maintenance Supplies	63	30	-	-	1,100	1,200	0.0%	9.1%
Small Tools	-	16,033	-	-	4,500	6,400	0.0%	42.2%
Technology Supplies	1,472	2,371	-	-	1,000	1,100	0.0%	10.0%
Professional Services	410,019	407,293	495,712	399,600	476,832	554,242	19.3%	16.2%
Communications	101,004	103,755	96,305	111,000	102,500	105,100	-7.7%	2.5%
Professional Development	5,187	3,794	9,487	10,000	800	900	-92.0%	12.5%
Advertising	1,000	969	2,500	2,500	-	-	-100.0%	0.0%
Rentals	128,456	40,546	8,479	5,000	10,600	10,900	112.0%	2.8%
Technology Services	3,163	5,978	14,390	-	1,100	1,100	0.0%	0.0%
Utilities	3,862	1,471	29,232	3,585	34,700	34,700	867.9%	0.0%
Repairs & Maintenance Services	41,783	46,027	61,132	89,674	554,671	708,000	518.5%	27.6%
Other Expenses	3,462	4,172	3,550	5,500	450	500	-91.8%	11.1%
Machinery & Equipment	-	14,875	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,483,765</b>	<b>\$ 2,668,226</b>	<b>\$ 3,136,749</b>	<b>\$ 3,144,671</b>	<b>\$ 3,356,644</b>	<b>\$ 3,771,216</b>	<b>6.7%</b>	<b>12.4%</b>

**NET BUDGET** (3,312,171) (3,756,189)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010100-322900	Other Non-Business Lic/Permits	\$ 1,604	\$ 3,314	\$ 3,518	\$ 3,000	\$ -	\$ -
PD010100-331167	Federal Grant-Bulletproof Vest	-	-	-	6,000	-	-
PD010100-333165	Dept Of Justice - 2016 NCHIP	(12,449)	-	22,559	-	-	-
PD010100-333167	DOJ-JAG	-	-	-	-	44,473	15,027
PD010100-333219	Dept Of Treasury-Cares Act	82,933	-	-	-	-	-
PD010100-333970	Homeland Security Grant	11,034	11,315	-	-	-	-
PD010100-341810	Other Word Processing svcs	-	-	85	-	-	-
PD010100-341900	Other General Government Svcs	591	1,560	2,409	5,000	-	-
PD010100-342100	Law Enforcement Svcs-Contract	36,657	131,206	214,361	-	-	-
PD010100-342800	False Alarm Fees	43,180	72,670	136,600	60,000	-	-
PD010100-354003	School Zone Camera Penalties	-	102,331	86,220	252,000	-	-
PD010100-369100	Sale Of Scrap And Junk	782	495	-	-	-	-
PD010100-369200	Unclaimed Money & Property	15,754	19,860	9,133	-	-	-
PD010100-369300	Confiscated And Forfeited Prop	-	-	670	-	-	-
PD010100-369810	Cashier's Overages/Shortages	-	-	5	-	-	-
<b>Total Operating Revenues</b>		<b>180,086</b>	<b>342,750</b>	<b>475,559</b>	<b>326,000</b>	<b>44,473</b>	<b>15,027</b>
<b>Total Revenues</b>		<b>\$ 180,086</b>	<b>\$ 342,750</b>	<b>\$ 475,559</b>	<b>\$ 326,000</b>	<b>\$ 44,473</b>	<b>\$ 15,027</b>

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010100-511000	Salaries	\$ 1,306,030	\$ 1,397,231	\$ 1,705,061	\$ 1,849,416	\$ 1,576,996	\$ 1,728,277
PD010100-511001	Salaries-Acting Pay	-	-	-	-	20,000	20,000
PD010100-512000	Extra Labor	880	10,044	25,000	-	-	-
PD010100-513000	Overtime	5,177	13,448	10,657	13,052	5,722	6,065
PD010100-513001	Overtime-Holiday Pay	1,442	3,512	2,287	-	3,391	3,595
<b>Total Salaries &amp; Wages</b>		<b>1,313,528</b>	<b>1,424,235</b>	<b>1,743,005</b>	<b>1,862,468</b>	<b>1,606,109</b>	<b>1,757,937</b>
PD010100-521000	FICA	89,876	99,471	126,630	123,074	123,977	135,591
PD010100-522000	LEOFF	51,700	53,490	62,977	59,213	67,662	75,485
PD010100-523000	PERS	35,148	46,330	46,498	39,987	35,901	38,341
PD010100-524000	Industrial Insurance	24,981	28,791	24,115	30,747	26,861	28,204
PD010100-524050	Paid Family & Med Leave Prem	1,744	1,888	2,889	2,212	2,581	2,836
PD010100-525000	Medical, Dental, Life, Optical	7,457	8,482	29,338	9,160	15,562	16,340
PD010100-525097	Self-Insured Medical & Dental	242,675	293,473	314,413	316,951	225,838	225,838
PD010100-528000	Uniform Clothing	-	-	-	-	14,500	14,500
<b>Total Personnel Benefits</b>		<b>453,583</b>	<b>531,925</b>	<b>606,858</b>	<b>581,344</b>	<b>512,882</b>	<b>537,137</b>

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010100-531000	Supplies-General	-	-	20,574	24,000	-	-
PD010100-531001	Office Supplies	5,824	3,548	991	-	1,350	1,450
PD010100-531002	Printing Supplies	1,202	199	63	-	3,100	3,400
PD010100-531003	Operating Supplies	5,834	52,352	41,439	50,000	30,150	32,650
PD010100-531004	Event Food	222	-	43	-	-	-
PD010100-531005	Meeting Food	127	45	862	-	5,500	7,600
PD010100-531006	Program Food	-	7,703	-	-	-	-
PD010100-531008	Employee Appreciation Supplies	-	319	372	-	1,800	1,900
PD010100-531009	Employee Wellness Supplies	-	-	48	-	-	-
PD010100-531010	Police New Officer Equip	3,975	587	-	-	-	-
PD010100-532003	Safety Supplies	50	-	-	-	700	800
PD010100-532007	Cleaning & Janitorial Supplies	13	-	-	-	-	-
PD010100-535000	Small Tool & Minor Equipment	-	13,911	-	-	-	-
PD010100-535001	Equipment	-	-	-	-	1,500	3,000
PD010100-535003	Office Equipment	-	2,122	-	-	3,000	3,400
PD010100-536001	Computer peripherals	1,472	2,371	-	-	1,000	1,100
PD010500-531001	Office Supplies	-	-	8	-	-	-
PD010500-531003	Operating Supplies	-	-	1,683	-	5,000	5,000
PD010500-531009	Employee Wellness Supplies	-	-	16	-	-	-
PD010500-531013	Training Supplies	-	-	-	-	2,500	-
PD010500-532007	Cleaning & Janitorial Supplies	-	30	-	-	400	400
Total Supplies		18,718	83,185	66,099	74,000	56,000	60,700
PD010100-541000	Professional Services	8,662	20,837	64,051	245,000	-	-
PD010100-541006	Consulting Services	200	-	-	-	-	-
PD010100-541007	Contracted Services	2,400	1,800	-	-	-	-
PD010100-541009	Dispatch	28,516	8,962	-	6,900	-	-
PD010100-541012	Translation & Interpretation	-	1,139	-	-	650	700
PD010100-541016	Recruitment	3,211	378	47	-	-	-
PD010100-541017	Security/Safety Svcs	165	-	-	-	-	-
PD010100-541026	Employee screening/testing	-	4,629	2,177	-	-	-
PD010100-541030	Insurance-Liability	253,357	270,530	278,737	-	357,000	428,400
PD010100-542000	Communications	9,023	6,900	713	111,000	-	-
PD010100-542001	Telephone/Alarm/Cell Service	88,824	91,187	90,410	-	90,200	92,400
PD010100-542002	Postage/Shipping Costs	2	3,186	1,890	-	500	500
PD010100-542003	City Wide Internet	2,516	2,460	3,293	-	11,800	12,200
PD010100-543000	Professional Development	-	643	-	-	-	-
PD010100-543001	Memberships	395	613	670	-	800	900
PD010100-543002	Registrations	-	-	800	-	-	-
PD010100-543003	Meals-Prof Dev related	38	-	-	-	-	-
PD010100-543004	Airfare	2,448	619	-	-	-	-
PD010100-543005	Mileage	-	59	-	-	-	-
PD010100-543006	Certifications & Licenses	-	195	-	-	-	-
PD010100-543007	Hotel/Lodging	1,670	1,043	502	-	-	-
PD010100-543008	Ground Transp/Parking	636	622	15	-	-	-
PD010100-543999	Other Prof Dev/Travel Expenses	-	-	7,500	10,000	-	-
PD010100-544000	Advertising	1,000	885	2,500	2,500	-	-
PD010100-544002	Marketing	-	84	-	-	-	-
PD010100-545000	Operating Rentals & Leases	149	67	752	-	-	-
PD010100-545001	Copier Rental	14,814	13,808	7,685	-	4,000	4,000
PD010100-545004	Equipment Rental	2,713	8,662	42	-	5,000	5,200
PD010100-545999	Operating Rentals & Leases	-	-	-	-	1,600	1,700
PD010100-546000	Technology Services	-	-	215	-	-	-
PD010100-546001	Software Maintenance Contract	2,684	5,595	1,360	-	1,100	1,100
PD010100-546003	Web Hosting	60	350	-	-	-	-
PD010100-546004	Online Services-Subscriptions	420	33	12,816	-	-	-

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010100-548000	Repair & Maint Services	9,623	-	11,550	42,000	-	-
PD010100-548004	Radios/Telemetry Maint	-	-	1,908	-	-	-
PD010100-548095	Fleet Oper and Maint costs	32,160	43,581	47,674	47,674	546,671	700,000
PD010100-549000	Miscellaneous Expenses	950	591	3,550	5,500	-	-
PD010100-549005	Employee Wellness Svcs	900	-	-	-	-	-
PD010100-549009	Media Subscriptions	1,000	3,580	-	-	450	500
PD010100-549010	Business Meals (non Prof Dev)	612	-	-	-	-	-
PD010301-541001	Animal Control	113,507	99,017	144,700	144,700	119,182	125,142
PD010500-542001	Professional Services	-	-	6,000	3,000	-	-
PD010500-542001	Telephone/Alarm/Cell Service	640	22	-	-	-	-
PD010500-545000	Operating Rentals & Leases	110,780	18,009	-	5,000	-	-
PD010500-547021	Electric Utility	1,891	868	22,259	2,000	24,000	24,000
PD010500-547022	Natural Gas Utility	530	-	3,959	1,000	4,800	4,800
PD010500-547025	Water/Sewer Utility	363	-	1,500	185	5,400	5,400
PD010500-547026	Surface Water utility	273	279	1,514	400	500	500
PD010500-547028	Solid Waste Disposal	805	324	-	-	-	-
PD010500-548001	Repair services	-	2,022	-	-	8,000	8,000
PD010500-548002	Maintenance Services	-	424	-	-	-	-
Total Services & Passthrough Pmts		697,936	614,005	720,788	626,859	1,181,653	1,415,442
PD010100C-564000	Machinery & Equipment	-	14,875	-	-	-	-
Total Capital Expenditures		-	14,875	-	-	-	-
Total Expenditures		\$ 2,483,765	\$ 2,668,226	\$ 3,136,749	\$ 3,144,671	\$ 3,356,644	\$ 3,771,216

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Emergency Management  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

A comprehensive Emergency Management program has responsibility for ensuring the City and the community can mitigate against, prepare for, respond to, and recover from emergencies and disasters. Emergency Management activities involve training all City departments and engagement with the entire community. This division also works with the Police Department, the City government as a whole, and with other area governments to provide for continuity of operations to ensure essential services are maintained in the event of a large-scale disaster.

**Budget by Revenue & Expenditure Summary**

<i>Police - Emergency Management</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	-	-	-	-	246,808	264,901	7.3%	8.7%
Benefits	-	-	-	-	80,833	84,486	-4.6%	0.9%
Supplies	-	-	2,075	-	11,000	12,100	-51.1%	11.1%
Repair & Maintenance Supplies	-	-	28	-	1,000	1,000	0.0%	0.0%
Small Tools	-	-	-	-	10,000	11,000	0.0%	0.0%
Technology Supplies	-	-	-	-	1,500	1,800	0.0%	20.0%
Professional Services	-	-	-	-	22,500	22,500	0.0%	0.0%
Communications	-	-	-	-	3,200	3,200	0.0%	0.0%
Professional Development	-	-	-	-	10,450	10,500	0.0%	20.0%
Rentals	-	-	300	-	1,000	1,000	0.0%	0.0%
Technology Services	-	-	-	-	500	550	0.0%	7.4%
Repairs & Maintenance Services	-	-	-	-	8,850	9,500	-98.3%	6.7%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,403</b>	<b>\$ -</b>	<b>\$ 397,641</b>	<b>\$ 422,537</b>	<b>9.3%</b>	<b>6.3%</b>

**NET BUDGET** (386,641) (411,537)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010600-333970	Homeland Security Grant	-	-	-	11,000	11,000	11,000
Total Operating Revenues		-	-	-	11,000	11,000	11,000
Total Revenues		\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010600-511000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 237,792	\$ 255,504
PD010600-513000	Overtime	-	-	-	-	6,000	6,200
PD010600-513001	Overtime-Holiday Pay	-	-	-	-	3,016	3,197
Total Supplies		-	-	-	-	246,808	264,901
PD010600-521000	FICA	-	-	-	-	18,881	20,265
PD010600-522000	LEOFF	-	-	-	-	483	508
PD010600-523000	PERS	-	-	-	-	24,954	27,080
PD010600-524000	Industrial Insurance	-	-	-	-	877	921
PD010600-524050	Paid Family & Med Leave Prem	-	-	-	-	397	424
PD010600-525000	Medical, Dental, Life, Optical	-	-	-	-	915	960
PD010600-525097	Self-Insured Medical & Dental	-	-	-	-	34,328	34,328
Total Supplies		-	-	-	-	80,833	84,486
PD010600-531000	Supplies-General	-	-	51	-	-	-
PD010600-531001	Office Supplies	-	-	415	-	-	-
PD010600-531002	Printing Supplies	-	-	9	-	500	500
PD010600-531003	Operating Supplies	-	-	1,168	-	6,500	7,500
PD010600-531004	Event Food	-	-	-	-	2,000	2,000
PD010600-531005	Meeting Food	-	-	-	-	1,500	1,500
PD010600-531007	Marketing Supplies	-	-	432	-	500	600
PD010600-532003	Safety Supplies	-	-	28	-	1,000	1,000
PD010600-535001	Equipment	-	-	-	-	10,000	11,000
PD010600-536001	Computer peripherals	-	-	-	-	1,500	1,800
Total Supplies		-	-	2,103	-	23,500	25,900
PD010600-541007	Contracted Services	-	-	-	-	2,500	2,500
PD010600-541012	Translation & Interpretation	-	-	-	-	20,000	20,000
PD010600-542001	Telephone/Alarm/Cell Service	-	-	-	-	200	200
PD010600-542999	Communications	-	-	-	-	3,000	3,000
PD010600-543002	Registrations	-	-	-	-	10,000	10,000
PD010600-543006	Certifications & Licenses	-	-	-	-	450	500
PD010600-545001	Copier Rental	-	-	300	-	1,000	1,000
PD010600-546001	Software Maintenance Contract	-	-	-	-	500	550
PD010600-548002	Maintenance Services	-	-	-	-	8,000	8,500
PD010600-548004	Radios/Telemetry Maint	-	-	-	-	850	1,000
Total Services & Passthrough Pmts		-	-	300	-	46,500	47,250
Total Expenditures		\$ -	\$ -	\$ 2,403	\$ -	\$ 397,641	\$ 422,537

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Patrol  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Patrol division officers respond first to all emergency and non-emergency police calls, investigate misdemeanor and felony crimes, gather evidence, and make arrests, mediate disputes, assist motorists, identify, and correct hazardous conditions, keep the peace in our community, maintain a patrol presence to prevent crime, identify and resolve community crime problems, and educate the public on the law and crime prevention measures. Patrol division also includes tracking K-9 teams as well as our new Mental Health Professional and Victim Advocate programs.

**Budget by Revenue & Expenditure Summary**

<i>Police - Patrol</i>									
	Actual			Budget			Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024	
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,600	0.0%	0.0%	
Security revenue	-	-	-	-	623,700	623,700	0.0%	0.0%	
Fines and Penalties	-	-	-	-	120,000	120,000	0.0%	0.0%	
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>748,300</b>	<b>748,300</b>	<b>0.0%</b>	<b>0.0%</b>	
Salaries & Wages	4,155,827	4,433,350	5,213,425	4,709,137	5,013,734	5,423,293	6.5%	8.2%	
Benefits	1,650,408	1,653,057	1,885,905	1,756,034	1,910,507	1,979,473	8.8%	3.6%	
Supplies	59,526	90,950	100,561	115,950	133,205	112,614	14.9%	-15.5%	
Repair & Maintenance Supplies	11,708	2,302	70	600	2,500	2,700	316.7%	8.0%	
Resale Supplies	-	-	-	-	-	-	0.0%	0.0%	
Small Tools	906	1,974	-	-	78,500	86,000	0.0%	9.6%	
Technology Supplies	2,429	395	-	-	2,200	2,400	0.0%	9.1%	
Fleet Supplies	7,525	-	-	-	-	-	0.0%	0.0%	
Professional Services	2,279,098	2,454,008	2,293,435	2,270,427	2,536,963	2,641,763	11.7%	4.1%	
Communications	205	988	-	10,000	7,200	7,370	-28.0%	2.4%	
Professional Development	3,180	5,780	1,200	2,600	2,000	2,000	-23.1%	0.0%	
Advertising	66	-	-	-	-	-	0.0%	0.0%	
Rentals	346	-	1,004	25,600	600	650	-97.7%	8.3%	
Technology Services	10,143	13,772	10,027	-	18,400	19,400	0.0%	5.4%	
Utilities	132	-	-	-	-	-	0.0%	0.0%	
Repairs & Maintenance Services	323,361	274,725	468,398	477,502	700	750	-99.9%	7.1%	
Other Expenses	2,948	719	-	500	-	-	-100.0%	0.0%	
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 8,507,808</b>	<b>\$ 8,932,020</b>	<b>\$ 9,974,025</b>	<b>\$ 9,368,350</b>	<b>\$ 9,706,509</b>	<b>\$ 10,278,412</b>	<b>3.6%</b>	<b>5.9%</b>	

**NET BUDGET** (8,958,209) (9,530,112)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010220-331167	Federal Grant-Bulletproof Vest	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ 4,600
PD010220-342107	Reimb OT-Law Enf Svc Contract	-	-	-	-	623,700	623,700
PD010220-342800	False Alarm Fees	-	-	-	-	120,000	120,000
Total Operating Revenues		-	-	-	-	748,300	748,300
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ 748,300	\$ 748,300

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010220-511000	Salaries	\$ 3,627,539	\$ 3,734,770	\$ 4,261,340	\$ 4,021,626	\$ 4,373,165	\$ 4,759,794
PD010220-512000	Extra Labor	-	-	-	-	50,433	52,954
PD010220-513000	Overtime	295,492	344,943	575,708	437,511	333,974	354,013
PD010220-513001	Overtime-Holiday Pay	1,407	2,571	3,314	-	6,162	6,532
PD010220-513002	Overtime-Contracted	40,414	163,110	169,607	-	-	-
PD010220-515000	Holiday Pay	190,975	187,956	203,456	250,000	250,000	250,000
Total Salaries & Wages		4,155,827	4,433,350	5,213,425	4,709,137	5,013,734	5,423,293
PD010220-521000	FICA	311,487	323,411	350,377	359,932	383,742	415,073
PD010220-521002	FICA-Contracted	2,834	11,955	12,935	-	-	-
PD010220-522000	LEOFF	212,978	225,147	238,612	212,290	264,328	288,521
PD010220-522002	LEOFF-Contracted	2,153	8,644	8,989	-	-	-
PD010220-523000	PERS	6,587	10,601	13,795	20,074	7,954	9,196
PD010220-524000	Industrial Insurance	147,596	149,805	111,623	153,208	163,727	171,913
PD010220-524002	Industrial Ins-Contracted	1,615	6,700	5,717	-	-	-
PD010220-524050	Paid Family & Med Leave Prem	6,076	6,458	7,726	5,570	8,056	8,686
PD010220-525000	Medical, Dental, Life, Optical	14,649	7,990	50,693	8,629	67,668	71,052
PD010220-525002	Med, Dntl, Lf, Optcl-Contractd	5,444	9,841	35,909	-	-	-
PD010220-525095	Kaiser Medical & Dental	-	-	-	-	18,636	18,636
PD010220-525097	Self-Insured Medical & Dental	803,643	761,418	915,130	822,331	843,397	843,397
PD010220-525099	Retiree Medical & Dental	103,288	122,387	134,400	174,000	150,500	150,500
PD010220-526000	Unemployment Compensation	32,057	8,700	-	-	-	-
PD010220-528000	Uniform Clothing	-	-	-	-	2,500	2,500
Total Personnel Benefits		1,650,408	1,653,057	1,885,905	1,756,034	1,910,507	1,979,473
PD010220-531000	Supplies-General	(31)	(409)	4,819	-	-	-
PD010220-531001	Office Supplies	12,628	317	80,746	110,950	5,000	5,000
PD010220-531002	Printing Supplies	20	18	35	-	1,000	1,000
PD010220-531003	Operating Supplies	20,515	49,208	12,061	5,000	54,535	57,800
PD010220-531004	Event Food	-	75	-	-	-	-
PD010220-531005	Meeting Food	748	-	-	-	800	900
PD010220-531006	Program Food	-	229	-	-	-	-
PD010220-531010	Police New Officer Equip	25,647	41,512	2,900	-	71,870	47,914
PD010220-532001	Repair Supplies	850	2,240	-	-	-	-
PD010220-532002	Maintenance Supplies	218	-	70	600	-	-
PD010220-532003	Safety Supplies	10,417	48	-	-	2,000	2,200
PD010220-532007	Cleaning & Janitorial Supplies	223	14	-	-	500	500
PD010220-535001	Equipment	29	-	-	-	78,500	86,000

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010220-535003	Office Equipment	878	1,974	-	-	-	-
PD010220-536001	Computer peripherals	2,429	395	-	-	2,200	2,400
PD010220-537002	Supplies added to vehicles	7,525	-	-	-	-	-
<b>Total Supplies</b>		<b>82,094</b>	<b>95,622</b>	<b>100,631</b>	<b>116,550</b>	<b>216,405</b>	<b>203,714</b>
PD010220-541000	Professional Services	13,188	437	5,291	6,000	-	-
PD010220-541007	Contracted Services	3,363	345	1,909	-	75,000	69,000
PD010220-541010	Inspection Services & Permits	-	-	3,585	-	-	-
PD010220-541012	Translation & Interpretation	-	-	-	-	800	900
PD010220-541016	Recruitment	500	-	-	-	-	-
PD010220-541999	Professional Services	-	-	-	-	1,000	1,000
PD010220-542000	Communications	107	-	-	-	-	-
PD010220-542001	Telephone/Alarm/Cell Service	-	935	-	-	600	650
PD010220-542002	Postage/Shipping Costs	63	53	-	-	400	420
PD010220-542003	City Wide Internet	35	-	-	-	6,200	6,300
PD010220-543001	Memberships	-	-	1,200	2,100	-	-
PD010220-543002	Registrations	-	652	-	-	-	-
PD010220-543004	Airfare	-	685	-	-	-	-
PD010220-543007	Hotel/Lodging	-	2,225	-	500	2,000	2,000
PD010220-543009	Tuition/Coaching/Trainer	3,180	2,218	-	-	-	-
PD010220-544000	Advertising	43	-	-	-	-	-
PD010220-544002	Marketing	23	-	-	-	-	-
PD010220-545001	Copier Rental	-	-	1,004	-	600	650
PD010220-545004	Equipment Rental	346	-	-	-	-	-
PD010220-546001	Software Maintenance Contract	6,375	9,756	10,027	-	-	-
PD010220-546004	Online Services-Subscriptions	3,769	4,015	-	-	18,400	19,400
PD010220-547021	Electric Utility	132	-	-	-	-	-
PD010220-548000	Repair & Maint Services	4,436	-	7,000	6,904	-	-
PD010220-548002	Maintenance Services	-	1,385	-	-	-	-
PD010220-548004	Radios/Telemetry Maint	-	-	-	-	700	750
PD010220-548095	Fleet Oper and Maint costs	318,925	273,340	449,498	449,498	-	-
PD010220-549000	Miscellaneous Expenses	2,948	201	-	500	-	-
PD010220-549009	Media Subscriptions	-	518	-	-	-	-
PD010240-541009	Dispatch	1,174,997	1,151,346	1,294,305	1,162,351	1,428,971	1,487,411
PD010240-542000	Communications	-	-	-	10,000	-	-
PD010240-545000	Operating Rentals & Leases	-	-	-	25,600	-	-
PD010240-548000	Repair & Maint Services	-	-	-	21,100	-	-
PD010240-548004	Radios/Telemetry Maint	-	-	11,900	-	-	-
PD010601-541000	Professional Services	-	-	-	15,000	-	-
PD010601-541017	Security/Safety Svcs	17,104	25,669	29,221	-	26,000	28,000
PD010602-541013	Jail Services	1,069,946	1,276,212	959,124	1,087,076	1,005,192	1,055,452
<b>Total Services &amp; Passthrough Pmts</b>		<b>2,619,479</b>	<b>2,749,991</b>	<b>2,774,064</b>	<b>2,786,629</b>	<b>2,565,863</b>	<b>2,671,933</b>
<b>Total Expenditures</b>		<b>\$ 8,507,808</b>	<b>\$ 8,932,020</b>	<b>\$ 9,974,025</b>	<b>\$ 9,368,350</b>	<b>\$ 9,706,509</b>	<b>\$ 10,278,412</b>

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Support Operations  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Support Operations staff provides officer support, completes data entry, makes Washington National Crime Information Center/National Crime Information Center (WACIC/NCIC) entries and confirmations, manages Justice Center building security, fulfills public records requests, provides community members services (such as public fingerprinting and Concealed Pistol Licenses), coordinates department records management, and manages all evidence and safekeeping property.

**Budget by Revenue & Expenditure Summary**

<i>Police - Support Operations</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Permits	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	0.0%	0.0%
Grant Revenues	-	-	7,498	-	63,365	63,365	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>7,498</b>	<b>-</b>	<b>66,365</b>	<b>66,365</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	809,836	965,929	1,018,881	1,030,711	1,173,658	1,273,393	13.9%	8.5%
Benefits	363,114	452,733	408,351	464,438	491,414	511,331	5.8%	4.1%
Supplies	15,424	25,172	15,142	12,400	16,580	17,680	33.7%	6.6%
Repair & Maintenance Supplies	374	16	81	-	500	550	0.0%	10.0%
Small Tools	-	2,512	9,441	15,000	-	-	-100.0%	0.0%
Technology Supplies	545	7,959	311	-	1,500	1,500	0.0%	0.0%
Professional Services	9,382	15,768	44,563	1,500	2,500	2,500	66.7%	0.0%
Communications	1,839	1,026	344	-	4,600	4,950	0.0%	7.6%
Professional Development	1,305	114	795	-	-	-	0.0%	0.0%
Advertising	-	262	91	-	400	400	0.0%	0.0%
Rentals	46	23	1,852	-	4,400	4,400	0.0%	0.0%
Technology Services	70,502	35,456	236,994	71,500	167,100	162,800	133.7%	-2.6%
Utilities	1,150	187	212	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	86,650	30,350	1,012	-	1,000	1,200	0.0%	20.0%
Other Expenses	125	2,424	3,000	3,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,360,292</b>	<b>\$ 1,539,932</b>	<b>\$ 1,741,070</b>	<b>\$ 1,598,549</b>	<b>\$ 1,863,652</b>	<b>\$ 1,980,704</b>	<b>16.6%</b>	<b>6.3%</b>

**NET BUDGET** (1,797,287) (1,914,339)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PD010230-322900	Other Non-Business Lic/Permits	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
PD010230-333165	Dept Of Justice - 2016 NCHIP	-	-	-	-	63,365	63,365
PD010230-334003	State Grant-Secretary of State	-	-	7,498	-	-	-
Total Operating Revenues		-	-	7,498	-	66,365	66,365
Total Revenues		\$ -	\$ -	\$ 7,498	\$ -	\$ 66,365	\$ 66,365

**Expenditures**

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010230-511000	Salaries	\$ 755,041	\$ 915,206	\$ 922,978	\$ 974,711	\$ 1,109,047	\$ 1,205,085
PD010230-511001	Salaries-Acting Pay	-	-	-	-	3,000	3,000
PD010230-512000	Extra Labor	9,449	-	51,227	15,600	-	-
PD010230-513000	Overtime	29,857	32,512	33,082	40,400	41,641	44,139
PD010230-513001	Overtime-Holiday Pay	15,490	18,211	11,593	-	19,970	21,169
Total Salaries & Wages		809,836	965,929	1,018,881	1,030,711	1,173,658	1,273,393
PD010230-521000	FICA	61,046	73,023	73,359	78,770	90,129	97,759
PD010230-522000	LEOFF	-	-	-	2,141	3,298	3,531
PD010230-523000	PERS	101,764	109,349	99,379	93,536	116,697	128,043
PD010230-524000	Industrial Insurance	3,430	5,730	3,417	4,414	6,111	6,416
PD010230-524050	Paid Family & Med Leave Prem	1,181	1,457	1,573	1,347	1,886	2,045
PD010230-525000	Medical, Dental, Life, Optical	26,106	4,766	38,070	5,148	4,869	5,112
PD010230-525095	Kaiser Medical & Dental	-	-	-	-	27,461	27,461
PD010230-525097	Self-Insured Medical & Dental	169,587	258,409	192,554	279,082	236,463	236,463
PD010230-528000	Uniform Clothing	-	-	-	-	4,500	4,500
Total Personnel Benefits		363,114	452,733	408,351	464,438	491,414	511,331
PD010230-531000	Supplies-General	-	-	5,675	10,000	-	-
PD010230-531001	Office Supplies	1,937	5,738	2,451	-	3,000	3,000
PD010230-531002	Printing Supplies	1,321	2,144	488	-	1,580	1,580
PD010230-531003	Operating Supplies	10,337	16,828	1,908	2,400	1,000	1,000
PD010230-531004	Event Food	-	-	286	-	-	-
PD010230-531005	Meeting Food	55	-	-	-	200	200
PD010230-531010	Police New Officer Equip	1,775	462	112	-	-	-
PD010230-532002	Maintenance Supplies	324	-	-	-	-	-
PD010230-532003	Safety Supplies	50	-	-	-	-	-
PD010230-532007	Cleaning & Janitorial Supplies	-	16	-	-	500	550
PD010230-535000	Small Tool & Minor Equipment	-	2,512	7,993	15,000	-	-
PD010230-535003	Office Equipment	-	-	308	-	-	-
PD010230-536001	Computer peripherals	545	7,959	311	-	1,500	1,500
PD010231-531001	Office Supplies	-	-	2,177	-	-	-
PD010231-531002	Printing Supplies	-	-	3	-	-	-
PD010231-531003	Operating Supplies	-	-	2,042	-	10,800	11,900
PD010231-532007	Cleaning & Janitorial Supplies	-	-	81	-	-	-
PD010231-535003	Office Equipment	-	-	1,139	-	-	-
Total Supplies		16,343	35,659	24,975	27,400	18,580	19,730

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010230-541000	Professional Services	2,927	14,272	1,500	1,500	-	-
PD010230-541004	Tukwila Scholarships	115	-	-	-	-	-
PD010230-541006	Consulting Services	450	-	-	-	-	-
PD010230-541007	Contracted Services	5,725	920	2,400	-	1,500	1,500
PD010230-541008	Revenue Backed Services	-	-	40,196	-	-	-
PD010230-541010	Inspection Services & Permits	-	576	-	-	-	-
PD010230-541017	Security/Safety Svcs	165	-	-	-	-	-
PD010230-542000	Communications	920	-	-	-	-	-
PD010230-542001	Telephone/Alarm/Cell Service	-	-	-	-	600	600
PD010230-542002	Postage/Shipping Costs	919	1,026	224	-	300	350
PD010230-542999	Communications	-	-	-	-	2,200	2,500
PD010230-543000	Professional Development	-	1	-	-	-	-
PD010230-543001	Memberships	290	-	180	-	-	-
PD010230-543002	Registrations	-	-	334	-	-	-
PD010230-543004	Airfare	1,015	-	-	-	-	-
PD010230-543007	Hotel/Lodging	-	113	281	-	-	-
PD010230-544000	Advertising	-	262	47	-	-	-
PD010230-544001	Legal & Public Notices	-	-	45	-	-	-
PD010230-545001	Copier Rental	46	23	1,852	-	4,400	4,400
PD010230-546001	Software Maintenance Contract	70,502	35,456	236,994	71,500	130,000	130,000
PD010230-546004	Online Services-Subscriptions	-	-	-	-	37,100	32,800
PD010230-547028	Solid Waste Disposal	1,150	187	-	-	-	-
PD010230-548000	Repair & Maint Services	86,650	1,293	-	-	-	-
PD010230-548001	Repair services	-	28,724	-	-	-	-
PD010230-548002	Maintenance Services	-	334	-	-	-	-
PD010230-549000	Miscellaneous Expenses	125	1,924	-	3,000	-	-
PD010230-549001	Armor Car Service	-	-	3,000	-	-	-
PD010230-549009	Media Subscriptions	-	500	-	-	-	-
PD010231-541000	Professional Services	-	-	231	-	-	-
PD010231-541007	Contracted Services	-	-	-	-	1,000	1,000
PD010231-541017	Security/Safety Svcs	-	-	236	-	-	-
PD010231-542002	Postage/Shipping Costs	-	-	120	-	1,000	1,000
PD010231-542999	Communications	-	-	-	-	500	500
PD010231-544000	Advertising	-	-	-	-	400	400
PD010231-547028	Solid Waste Disposal	-	-	212	-	-	-
PD010231-548000	Repair & Maint Services	-	-	1,012	-	-	-
PD010231-548002	Maintenance Services	-	-	-	-	1,000	1,200
Total Services & Passthrough Pmts		170,999	85,610	288,862	76,000	180,000	176,250
Total Expenditures		\$ 1,360,292	\$ 1,539,932	\$ 1,741,070	\$ 1,598,549	\$ 1,863,652	\$ 1,980,704

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Investigations  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Conduct all follow-up investigation associated with felony crimes to include crimes against persons, crimes against property, fraud, and white-collar offenses.

**Budget by Revenue & Expenditure Summary**

<i>Police - Investigations</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 17,996	\$ 7,189	\$ 12,650	\$ 16,000	\$ 17,352	\$ 17,352	8.5%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>17,996</b>	<b>7,189</b>	<b>12,650</b>	<b>16,000</b>	<b>17,352</b>	<b>17,352</b>	<b>8.5%</b>	<b>0.0%</b>
Salaries & Wages	1,179,488	1,105,820	1,111,818	1,452,956	1,381,589	1,498,650	-4.9%	8.5%
Benefits	493,490	448,681	425,268	521,993	522,833	542,815	0.2%	3.8%
Supplies	11,594	9,214	34,801	6,000	37,556	10,600	525.9%	-71.8%
Repair & Maintenance Supplies	9	-	-	-	-	-	0.0%	0.0%
Small Tools	760	184	-	-	11,793	11,793	0.0%	0.0%
Technology Supplies	378	1,518	1,946	-	2,500	2,800	0.0%	12.0%
Fleet Supplies	468	-	30	-	-	-	0.0%	0.0%
Professional Services	15,209	17,730	15,000	15,000	12,500	12,500	-16.7%	0.0%
Communications	-	1,058	486	-	1,400	1,500	0.0%	7.1%
Professional Development	825	4,722	1,907	5,000	4,100	4,100	-18.0%	0.0%
Advertising	-	56	-	-	-	-	0.0%	0.0%
Rentals	-	-	274	-	2,000	4,000	0.0%	100.0%
Technology Services	2,057	3,071	1,164	1,000	14,743	14,743	1374.3%	0.0%
Repairs & Maintenance Services	42,747	62,019	68,106	68,106	-	-	-100.0%	0.0%
Other Expenses	462	57	1,500	2,000	2,650	2,800	32.5%	5.7%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,747,487</b>	<b>\$ 1,654,130</b>	<b>\$ 1,662,299</b>	<b>\$ 2,072,055</b>	<b>\$ 1,993,665</b>	<b>\$ 2,106,301</b>	<b>-3.8%</b>	<b>5.6%</b>

**NET BUDGET** (1,976,313) (2,088,949)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PD010210-334033	RSO/Kidnap Address Verificatn	\$ 17,996	\$ 7,189	\$ 12,650	\$ 16,000	\$ 17,352	\$ 17,352
Total Operating Revenues		17,996	7,189	12,650	16,000	17,352	17,352
Total Revenues		\$ 17,996	\$ 7,189	\$ 12,650	\$ 16,000	\$ 17,352	\$ 17,352

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010210-511000	Salaries	\$ 1,026,398	\$ 906,389	\$ 959,620	\$ 1,311,556	\$ 1,246,999	\$ 1,355,985
PD010210-512000	Extra Labor	-	-	3,850	-	-	-
PD010210-513000	Overtime	142,296	185,068	141,540	141,400	118,018	125,099
PD010210-513001	Overtime-Holiday Pay	10,795	14,363	6,807	-	16,572	17,566
Total Salaries & Wages		1,179,488	1,105,820	1,111,818	1,452,956	1,381,589	1,498,650
PD010210-521000	FICA	89,381	83,489	81,784	111,048	105,692	114,647
PD010210-522000	LEOFF	147,736	59,868	51,629	64,407	69,727	76,496
PD010210-523000	PERS	14,366	-	7,653	15,200	8,292	8,878
PD010210-524000	Industrial Insurance	36,699	38,634	26,348	43,231	45,900	48,194
PD010210-524050	Paid Family & Med Leave Prem	1,752	1,606	1,823	1,817	2,220	2,399
PD010210-525000	Medical, Dental, Life, Optical	5,620	3,847	12,031	4,155	23,935	25,131
PD010210-525097	Self-Insured Medical & Dental	197,936	261,236	244,000	282,135	267,069	267,069
Total Personnel Benefits		493,490	448,681	425,268	521,993	522,833	542,815
PD010210-531000	Supplies-General	(27)	(129)	1,267	6,000	-	-
PD010210-531001	Office Supplies	130	97	31,847	-	-	-
PD010210-531002	Printing Supplies	83	294	321	-	-	-
PD010210-531003	Operating Supplies	6,578	6,667	1,259	-	13,600	10,600
PD010210-531004	Event Food	-	-	96	-	-	-
PD010210-531005	Meeting Food	20	-	-	-	-	-
PD010210-531006	Program Food	-	1,700	-	-	-	-
PD010210-531008	Employee Appreciation Supplies	-	-	10	-	-	-
PD010210-531010	Police New Officer Equip	4,811	569	-	-	23,956	-
PD010210-531013	Training Supplies	-	17	-	-	-	-
PD010210-532003	Safety Supplies	9	-	-	-	-	-
PD010210-535000	Small Tool & Minor Equipment	760	184	-	-	-	-
PD010210-535001	Equipment	-	-	-	-	11,793	11,793
PD010210-536001	Computer peripherals	378	1,518	1,946	-	2,500	2,800
PD010210-537001	Fuel	-	-	30	-	-	-
PD010210-537002	Supplies added to vehicles	468	-	-	-	-	-
Total Supplies		13,209	10,916	36,776	6,000	51,849	25,193
PD010210-541000	Professional Services	-	134	12,197	15,000	-	-
PD010210-541007	Contracted Services	6,721	8,776	-	-	-	-
PD010210-541012	Translation & Interpretation	3,280	2,432	1,085	-	2,500	2,500
PD010210-541028	Contracted Towing Services	5,208	6,388	1,718	-	10,000	10,000
PD010210-542001	Telephone/Alarm/Cell Service	-	935	486	-	-	-
PD010210-542002	Postage/Shipping Costs	-	123	-	-	300	300
PD010210-542003	City Wide Internet	-	-	-	-	1,100	1,200
PD010210-543000	Professional Development	-	82	-	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010210-543001	Memberships	50	350	50	-	-	-
PD010210-543002	Registrations	-	1,085	-	-	-	-
PD010210-543003	Meals-Prof Dev related	156	-	1,500	5,000	-	-
PD010210-543004	Airfare	-	461	-	-	1,000	1,000
PD010210-543007	Hotel/Lodging	620	2,383	336	-	2,500	2,500
PD010210-543008	Ground Transp/Parking	-	361	21	-	600	600
PD010210-544000	Advertising	-	56	-	-	-	-
PD010210-545001	Copier Rental	-	-	274	-	2,000	4,000
PD010210-546001	Software Maintenance Contract	2,057	2,774	966	1,000	9,743	9,743
PD010210-546004	Online Services-Subscriptions	-	297	198	-	5,000	5,000
PD010210-548095	Fleet Oper and Maint costs	42,747	62,019	68,106	68,106	-	-
PD010210-549000	Miscellaneous Expenses	462	57	1,500	2,000	-	-
PD010210-549010	Business Meals (non Prof Dev)	-	-	-	-	2,650	2,800
Total Services & Passthrough Pmts		61,299	88,714	88,436	91,106	37,393	39,643
Total Expenditures		\$ 1,747,487	\$ 1,654,130	\$ 1,662,299	\$ 2,072,055	\$ 1,993,665	\$ 2,106,301



**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Tukwila Anti-Crime  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

This unit, internally referred to as the TAC Team, provides specific criminal emphasis operations, targeting narcotics, gambling, and vice-related activities.

**Budget by Revenue & Expenditure Summary**

<i>Police - Tukwila Anti-Crime (TAC)</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Intergovernmental Revenue	7,924	11,650	5,192	60,000	5,000	5,000	-91.7%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>7,924</b>	<b>11,650</b>	<b>5,192</b>	<b>60,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-91.7%</b>	<b>0.0%</b>
Salaries & Wages	572,906	373,054	350,333	568,824	754,714	823,636	32.7%	9.1%
Benefits	194,372	170,891	113,119	208,705	305,832	317,428	46.5%	3.8%
Supplies	2,569	3,543	1,800	2,500	36,956	10,200	1378.2%	-72.4%
Technology Supplies	44	-	-	-	700	750	0.0%	7.1%
Professional Services	-	-	-	-	800	850	0.0%	6.3%
Communications	412	942	-	-	1,250	1,250	0.0%	0.0%
Professional Development	-	765	-	-	1,400	1,400	0.0%	0.0%
Rentals	16,073	11,114	8,718	29,000	38,400	38,400	32.4%	0.0%
Technology Services	5,718	28	-	-	500	500	0.0%	0.0%
Repairs & Maintenance Services	22,292	11,026	41,053	35,053	-	-	-100.0%	0.0%
Other Expenses	24	6,488	4,501	10,000	5,000	5,000	-50.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 814,410</b>	<b>\$ 577,850</b>	<b>\$ 519,524</b>	<b>\$ 854,082</b>	<b>\$ 1,145,552</b>	<b>\$ 1,199,415</b>	<b>34.1%</b>	<b>4.7%</b>

**NET BUDGET** (1,140,552) (1,194,415)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010250-357240	V-NET	\$ 7,924	\$ 11,650	\$ 5,192	\$ 60,000	\$ 5,000	\$ 5,000
Total Operating Revenues		7,924	11,650	5,192	60,000	5,000	5,000
Total Revenues		\$ 7,924	\$ 11,650	\$ 5,192	\$ 60,000	\$ 5,000	\$ 5,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD010250-511000	Salaries	\$ 495,687	\$ 322,330	\$ 276,324	\$ 479,866	\$ 689,652	\$ 754,670
PD010250-513000	Overtime	72,334	44,951	71,945	88,958	60,830	64,480
PD010250-513001	Overtime-Holiday Pay	4,884	5,773	2,064	-	4,232	4,486
Total Salaries & Wages		572,906	373,054	350,333	568,824	754,714	823,636
PD010250-521000	FICA	40,943	28,546	26,979	43,476	57,736	63,008
PD010250-522000	LEOFF	28,222	19,638	18,600	28,440	40,400	44,530
PD010250-524000	Industrial Insurance	15,158	12,009	9,619	17,171	27,004	28,354
PD010250-524050	Paid Family & Med Leave Prem	832	554	586	663	1,213	1,318
PD010250-525000	Medical, Dental, Life, Optical	1,648	664	4,226	717	14,755	15,492
PD010250-525097	Self-Insured Medical & Dental	107,569	109,480	53,110	118,238	164,725	164,725
Total Personnel Benefits		194,372	170,891	113,119	208,705	305,832	317,428
PD010250-531000	Supplies-General	-	-	940	2,500	-	-
PD010250-531003	Operating Supplies	2,145	982	860	-	13,000	10,200
PD010250-531010	Police New Officer Equip	423	2,561	-	-	23,956	-
PD010250-536001	Computer peripherals	44	-	-	-	700	750
Total Supplies		2,613	3,543	1,800	2,500	37,656	10,950
PD010250-541999	Professional Services	-	-	-	-	800	850
PD010250-542001	Telephone/Alarm/Cell Service	358	935	-	-	-	-
PD010250-542002	Postage/Shipping Costs	54	7	-	-	50	50
PD010250-542003	City Wide Internet	-	-	-	-	1,200	1,200
PD010250-543002	Registrations	-	41	-	-	-	-
PD010250-543007	Hotel/Lodging	-	708	-	-	1,200	1,200
PD010250-543008	Ground Transp/Parking	-	16	-	-	200	200
PD010250-545002	Vehicle Rental/Lease	15,596	11,114	8,718	29,000	38,400	38,400
PD010250-545004	Equipment Rental	476	-	-	-	-	-
PD010250-546001	Software Maintenance Contract	5,688	-	-	-	-	-
PD010250-546004	Online Services-Subscriptions	30	28	-	-	500	500
PD010250-548000	Repair & Maint Services	-	-	7,000	1,000	-	-
PD010250-548095	Fleet Oper and Maint costs	22,292	11,026	34,053	34,053	-	-
PD010250-549000	Miscellaneous Expenses	-	6,414	4,500	10,000	-	-
PD010250-549007	Excise Taxes & Other Assessmnt	24	64	1	-	-	-
PD010250-549009	Media Subscriptions	0	10	-	-	-	-
PD010250-549999	Other Miscellaneous Expenses	-	-	-	-	5,000	5,000
Total Services & Passthrough Pmts		44,519	30,362	54,272	74,053	47,350	47,400
Total Expenditures		\$ 814,410	\$ 577,850	\$ 519,524	\$ 854,082	\$ 1,145,552	\$ 1,199,415

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Professional Standards  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Professional Standards manages and maintains the Department's localized governing policies, the recruitment and initial onboarding of new employees, and maintains the Department's Washington Association of Sheriffs and Police Chiefs (WASPC) Accreditation (awarded in 2021). The team also manages internal investigations and the Department's social media presence.

**Budget by Revenue & Expenditure Summary**

Police - Professional Standards								
	Actual			Adopted 2022	Budget		Change	
	2020	2021	Projected 2022		Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
General Government Revenue	3,780	-	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>3,780</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	174,905	190,905	248,387	145,823	390,844	423,570	168.0%	8.4%
Benefits	58,689	57,464	80,803	53,789	149,102	154,679	177.2%	3.7%
Supplies	768	9,724	7,463	10,300	3,600	4,100	-65.0%	13.9%
Repair & Maintenance Supplies	17	28	-	-	-	-	0.0%	0.0%
Small Tools	558	-	-	-	3,000	1,800	0.0%	-40.0%
Technology Supplies	716	864	75	-	1,000	1,200	0.0%	20.0%
Professional Services	-	-	2,544	-	100,230	30,840	0.0%	-69.2%
Communications	157	938	-	-	1,100	1,200	0.0%	9.1%
Professional Development	-	197	1,900	-	9,500	9,600	0.0%	1.1%
Advertising	-	-	3,000	-	2,500	2,500	0.0%	0.0%
Technology Services	205,497	216,553	(15,597)	51,000	165,179	165,679	223.9%	0.3%
Repairs & Maintenance Services	12,015	6,580	3,405	3,405	-	-	-100.0%	0.0%
Other Expenses	285	1,320	729	600	1,650	1,650	175.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 453,606</b>	<b>\$ 484,574</b>	<b>\$ 332,708</b>	<b>\$ 264,917</b>	<b>\$ 827,705</b>	<b>\$ 796,819</b>	<b>212.4%</b>	<b>-3.7%</b>

**NET BUDGET** (827,705) (796,819)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010300-341703	Sales Of Merchandise - Mailbox	\$ 3,780	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		3,780	-	-	-	-	-
Total Revenues		\$ 3,780	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010300-511000	Salaries	\$ 137,823	\$ 162,859	\$ 229,537	\$ 134,612	\$ 362,938	\$ 394,710
PD010300-512000	Extra Labor	4,857	7,780	4,677	-	-	-
PD010300-513000	Overtime	30,385	17,799	10,795	11,211	10,811	11,460
PD010300-513001	Overtime-Holiday Pay	1,840	2,468	3,378	-	5,095	5,400
PD010302-512000	Extra Labor	-	-	-	-	12,000	12,000
Total Salaries & Wages		174,905	190,905	248,387	145,823	390,844	423,570
PD010300-521000	FICA	12,071	13,466	18,473	11,147	28,982	31,485
PD010300-522000	LEOFF	9,055	9,668	12,251	7,387	16,205	17,889
PD010300-523000	PERS	-	-	-	-	7,988	8,552
PD010300-524000	Industrial Insurance	6,889	5,519	4,717	4,242	9,224	9,685
PD010300-524050	Paid Family & Med Leave Prem	228	272	524	190	609	659
PD010300-525000	Medical, Dental, Life, Optical	119	68	3,858	73	5,942	6,239
PD010300-525097	Self-Insured Medical & Dental	30,326	28,472	40,979	30,750	78,872	78,872
PD010302-521000	FICA	-	-	-	-	918	918
PD010302-524000	Industrial Insurance	-	-	-	-	344	361
PD010302-524050	Paid Family & Med Leave Prem	-	-	-	-	19	19
Total Personnel Benefits		58,689	57,464	80,803	53,789	149,102	154,679
PD010300-531000	Supplies-General	-	985	2,830	6,300	-	-
PD010300-531001	Office Supplies	54	4,529	22	-	200	250
PD010300-531002	Printing Supplies	141	352	1,077	-	500	600
PD010300-531003	Operating Supplies	74	2,981	3,500	4,000	2,900	3,250
PD010300-531010	Police New Officer Equip	499	877	35	-	-	-
PD010300-532001	Repair Supplies	-	28	-	-	-	-
PD010300-532007	Cleaning & Janitorial Supplies	17	-	-	-	-	-
PD010300-535001	Equipment	-	-	-	-	1,500	1,800
PD010300-535003	Office Equipment	558	-	-	-	-	-
PD010300-536001	Computer peripherals	716	864	75	-	1,000	1,200
PD010302-535001	Equipment	-	-	-	-	1,500	-
Total Supplies		2,059	10,616	7,538	10,300	7,600	7,100
PD010300-542000	Communications	149	-	-	-	-	-
PD010300-542001	Telephone/Alarm/Cell Service	-	935	-	-	-	-
PD010300-542002	Postage/Shipping Costs	-	4	-	-	-	-
PD010300-542003	City Wide Internet	8	-	-	-	1,100	1,200
PD010300-543001	Memberships	-	197	-	-	-	-
PD010300-543002	Registrations	-	-	1,900	-	-	-
PD010300-546001	Software Maintenance Contract	203,583	215,288	(15,597)	51,000	163,679	164,179
PD010300-546004	Online Services-Subscriptions	1,914	1,265	-	-	1,500	1,500
PD010300-548095	Fleet Oper and Maint costs	12,015	6,580	3,405	3,405	-	-
PD010300-549000	Miscellaneous Expenses	-	-	-	600	-	-
PD010300-549002	Credit Card Fees	285	1,320	729	-	1,400	1,400
PD010300-549999	Other Miscellaneous Expenses	-	-	-	-	250	250
PD010302-541016	Recruitment	-	-	2,544	-	100,230	30,840
PD010302-543004	Airfare	-	-	-	-	7,500	7,600
PD010302-543007	Hotel/Lodging	-	-	-	-	2,000	2,000
PD010302-544000	Advertising	-	-	3,000	-	2,500	2,500
Total Services & Passthrough Pmts		217,953	225,588	(4,019)	55,005	280,159	211,469
Total Expenditures		\$ 453,606	\$ 484,574	\$ 332,708	\$ 264,917	\$ 827,705	\$ 796,819

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Training  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Planning, evaluation, scheduling, and documentation of all training programs within the department. This division is also in charge of ensuring adherence with Federal, State, and local training requirements as well as professional-development level training.

**Budget by Revenue & Expenditure Summary**

Police - Training								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Grant Revenues	\$ 16,570	\$ 16,829	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>16,570</b>	<b>16,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	119,566	153,914	104,659	109,621	128,042	137,186	16.8%	7.1%
Benefits	44,482	51,464	39,166	48,662	52,418	53,919	7.7%	2.9%
Supplies	39,482	26,272	51,997	40,000	53,902	49,810	34.8%	-7.6%
Repair & Maintenance Supplies	4,563	1,376	-	-	-	-	0.0%	0.0%
Small Tools	-	-	500	-	500	2,000	0.0%	300.0%
Technology Supplies	12	132	-	-	-	-	0.0%	0.0%
Professional Services	-	-	6,000	4,000	-	-	-100.0%	0.0%
Professional Development	6,525	45,668	24,588	26,380	168,985	123,459	540.6%	-26.9%
Rentals	-	5,835	-	-	3,800	-	0.0%	-100.0%
Technology Services	1,400	1,588	25,000	2,500	6,000	6,000	140.0%	0.0%
Repairs & Maintenance Services	140	124	3,405	3,405	-	-	-100.0%	0.0%
Other Expenses	41,838	411	17,275	42,741	1,800	1,800	-95.8%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 258,010</b>	<b>\$ 286,785</b>	<b>\$ 272,591</b>	<b>\$ 277,309</b>	<b>\$ 415,447</b>	<b>\$ 374,174</b>	<b>49.8%</b>	<b>-9.9%</b>

**NET BUDGET** (415,447) (374,174)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010400-333167	DOJ-JAG	\$ 16,570	\$ 16,829	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		16,570	16,829	-	-	-	-
Total Revenues		\$ 16,570	\$ 16,829	\$ -	\$ -	\$ -	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010400-511000	Salaries	\$ 110,710	\$ 142,729	\$ 95,308	\$ 98,511	\$ 118,889	\$ 127,764
PD010400-513000	Overtime	7,292	9,249	9,351	11,110	8,000	8,200
PD010400-513001	Overtime-Holiday Pay	1,564	1,937	-	-	1,153	1,222
Total Salaries & Wages		119,566	153,914	104,659	109,621	128,042	137,186
PD010400-521000	FICA	8,971	11,774	6,981	8,378	9,795	10,495
PD010400-522000	LEOFF	6,341	6,815	4,484	5,468	6,854	7,417
PD010400-524000	Industrial Insurance	4,109	4,448	2,478	4,242	4,465	4,688
PD010400-524050	Paid Family & Med Leave Prem	177	244	154	136	206	220
PD010400-525000	Medical, Dental, Life, Optical	730	136	1,171	147	44	46
PD010400-525097	Self-Insured Medical & Dental	24,155	28,047	23,899	30,291	31,053	31,053
Total Personnel Benefits		44,482	51,464	39,166	48,662	52,418	53,919
PD010400-531000	Supplies-General	-	(25)	50,546	40,000	-	-
PD010400-531001	Office Supplies	70	15	-	-	-	-
PD010400-531003	Operating Supplies	17,347	12,639	391	-	51,902	47,810
PD010400-531004	Event Food	-	-	11	-	-	-
PD010400-531005	Meeting Food	-	1,148	-	-	-	-
PD010400-531006	Program Food	-	388	-	-	-	-
PD010400-531009	Employee Wellness Supplies	-	-	-	-	2,000	2,000
PD010400-531010	Police New Officer Equip	20,173	6,301	200	-	-	-
PD010400-531013	Training Supplies	1,893	5,805	850	-	-	-
PD010400-532001	Repair Supplies	-	1,376	-	-	-	-
PD010400-532003	Safety Supplies	4,482	-	-	-	-	-
PD010400-532007	Cleaning & Janitorial Supplies	81	-	-	-	-	-
PD010400-535001	Equipment	-	-	-	-	500	2,000
PD010400-535005	Tool Allowance	-	-	500	-	-	-
PD010400-536001	Computer peripherals	12	132	-	-	-	-
Total Supplies		44,058	27,780	52,497	40,000	54,402	51,810
PD010400-541000	Professional Services	-	-	6,000	4,000	-	-
PD010400-543000	Professional Development	-	2,460	-	-	-	-
PD010400-543001	Memberships	385	12,519	-	-	-	-
PD010400-543002	Registrations	(536)	15,435	11,262	-	122,400	74,659
PD010400-543003	Meals-Prof Dev related	-	2,500	952	-	1,280	1,280
PD010400-543004	Airfare	1,751	1,698	1,708	26,380	10,555	12,770
PD010400-543005	Mileage	-	-	-	-	400	400
PD010400-543007	Hotel/Lodging	4,839	2,182	3,352	-	4,350	4,350
PD010400-543008	Ground Transp/Parking	86	31	676	-	-	-
PD010400-543009	Tuition/Coaching/Trainer	-	8,844	6,638	-	30,000	30,000
PD010400-545004	Equipment Rental	-	5,835	-	-	-	-
PD010400-545999	Operating Rentals & Leases	-	-	-	-	3,800	-
PD010400-546001	Software Maintenance Contract	1,400	1,588	25,000	2,500	-	-
PD010400-546004	Online Services-Subscriptions	-	-	-	-	6,000	6,000
PD010400-548000	Repair & Maint Services	140	-	-	-	-	-
PD010400-548095	Fleet Oper and Maint costs	-	124	3,405	3,405	-	-
PD010400-549000	Miscellaneous Expenses	41,691	163	13,075	40,941	-	-
PD010400-549005	Employee Wellness Svcs	-	-	-	-	1,800	1,800
PD010400-549006	Entrance Fees/Admissions	-	248	4,200	1,800	-	-
PD010400-549010	Business Meals (non Prof Dev)	147	-	-	-	-	-
Total Services & Passthrough Pmts		49,903	53,626	76,268	79,026	180,585	131,259
Total Expenditures		\$ 258,010	\$ 286,785	\$ 272,591	\$ 277,309	\$ 415,447	\$ 374,174

**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Traffic  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

Provides specialized traffic-related law enforcement and safety. Investigates traffic related incidents, fatality and major collisions, and criminal traffic crimes. They also develop and work from a comprehensive traffic plan, which includes traffic safety education, enforcement programs such as D.U.I. enforcement, and coordination with City Engineering. The Department's Police Support Officers are members of the Traffic Division.

**Budget by Revenue & Expenditure Summary**

Police - Traffic								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Fines and Penalties	-	-	-	-	360,000	360,000	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>360,000</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	692,849	568,728	523,472	786,637	844,315	918,133	7.3%	8.7%
Benefits	249,954	274,786	192,670	327,785	312,849	315,653	-4.6%	0.9%
Supplies	5,683	1,614	3,572	4,600	2,250	2,500	-51.1%	11.1%
Repair & Maintenance Supplies	-	155	-	-	-	-	0.0%	0.0%
Small Tools	-	-	-	-	-	3,000	0.0%	0.0%
Technology Supplies	-	448	-	-	500	600	0.0%	20.0%
Professional Services	-	-	70,033	-	106,000	106,000	0.0%	0.0%
Communications	1	935	-	-	1,200	1,200	0.0%	0.0%
Professional Development	20	142	15	-	250	300	0.0%	20.0%
Rentals	554	-	200	-	-	-	0.0%	0.0%
Technology Services	1,375	1,437	-	-	5,400	5,800	0.0%	7.4%
Repairs & Maintenance Services	67,297	21,997	47,863	45,363	750	800	-98.3%	6.7%
Other Expenses	-	-	300	500	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,017,733</b>	<b>\$ 870,240</b>	<b>\$ 838,125</b>	<b>\$ 1,164,885</b>	<b>\$ 1,273,513</b>	<b>\$ 1,353,986</b>	<b>9.3%</b>	<b>6.3%</b>

**NET BUDGET** (913,513) (993,986)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010700-354003	School Zone Camera Penalties	\$ -	\$ -	\$ -	\$ -	\$ 360,000	\$ 360,000
Total Operating Revenues		-	-	-	-	360,000	360,000
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ 360,000	\$ 360,000

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010700-511000	Salaries	\$ 620,130	\$ 518,133	\$ 500,286	\$ 756,337	\$ 814,950	\$ 887,006
PD010700-513000	Overtime	65,212	42,309	20,864	30,300	21,569	22,863
PD010700-513001	Overtime-Holiday Pay	7,508	8,285	2,322	-	7,796	8,264
Total Salaries & Wages		692,849	568,728	523,472	786,637	844,315	918,133
PD010700-521000	FICA	52,173	42,860	40,407	60,122	64,590	70,237
PD010700-522000	LEOFF	32,838	26,120	23,771	31,640	35,976	39,541
PD010700-523000	PERS	-	-	-	15,018	-	-
PD010700-523001	PSERS	9,546	9,152	8,862	-	18,493	10,099
PD010700-524000	Industrial Insurance	19,337	16,604	11,097	26,412	26,943	28,290
PD010700-524050	Paid Family & Med Leave Prem	1,009	846	929	1,053	1,357	1,469
PD010700-525000	Medical, Dental, Life, Optical	2,136	1,903	6,436	2,055	10,536	11,063
PD010700-525097	Self-Insured Medical & Dental	132,915	177,301	101,168	191,485	154,954	154,954
Total Personnel Benefits		249,954	274,786	192,670	327,785	312,849	315,653
PD010700-531000	Supplies-General	-	-	2,082	4,600	-	-
PD010700-531001	Office Supplies	-	-	1,250	-	-	-
PD010700-531002	Printing Supplies	11	6	12	-	250	300
PD010700-531003	Operating Supplies	2,542	911	229	-	2,000	2,200
PD010700-531010	Police New Officer Equip	3,130	698	-	-	-	-
PD010700-532001	Repair Supplies	-	155	-	-	-	-
PD010700-535001	Equipment	-	-	-	-	-	3,000
PD010700-536001	Computer peripherals	-	448	-	-	500	600
Total Supplies		5,683	2,217	3,572	4,600	2,750	6,100
PD010700-541008	Revenue Backed Services	-	-	70,033	-	106,000	106,000
PD010700-542001	Telephone/Alarm/Cell Service	-	935	-	-	-	-
PD010700-542003	City Wide Internet	1	-	-	-	1,200	1,200
PD010700-543002	Registrations	20	142	-	-	-	-
PD010700-543006	Certifications & Licenses	-	-	15	-	250	300
PD010700-545001	Copier Rental	-	-	200	-	-	-
PD010700-545004	Equipment Rental	554	-	-	-	-	-
PD010700-546001	Software Maintenance Contract	1,375	1,437	-	-	5,400	5,800
PD010700-548000	Repair & Maint Services	2,277	-	7,000	4,500	-	-
PD010700-548001	Repair services	-	-	-	-	750	800
PD010700-548006	Uniform Cleaning/Repair	-	87	-	-	-	-
PD010700-548095	Fleet Oper and Maint costs	65,020	21,910	40,863	40,863	-	-
PD010700-549000	Miscellaneous Expenses	-	-	300	500	-	-
Total Services & Passthrough Pmts		69,248	24,510	118,411	45,863	113,600	114,100
Total Expenditures		\$ 1,017,733	\$ 870,240	\$ 838,125	\$ 1,164,885	\$ 1,273,513	\$ 1,353,986



**DEPARTMENT:** Police (10)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Eric Drever

**DIVISION:** Special Operations  
**FUND NUMBER:** 000  
**POSITION:** Chief of Police

**Description**

The Special Operations Division houses the Police Department’s more specialized and proactive teams and equipment. Examples include the Community Policing Team, SWAT/Civil Disturbance/Hostage Negotiators, and School Resource Officers.

**Budget by Revenue & Expenditure Summary**

Police - Special Operations								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Grant Revenues	\$ -	\$ -	\$ -	\$ -	\$ 41,667	\$ 41,667	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,667</b>	<b>41,667</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	683,902	487,787	476,558	712,645	1,124,992	1,235,264	57.9%	9.8%
Benefits	273,803	246,145	213,233	293,358	511,464	529,982	74.3%	3.6%
Supplies	16,463	44,805	22,548	15,000	85,258	49,050	468.4%	-42.5%
Repair & Maintenance Supplies	852	1,552	24	-	500	500	0.0%	0.0%
Small Tools	1,130	-	181	-	11,900	8,600	0.0%	-27.7%
Technology Supplies	480	43	-	-	-	-	0.0%	0.0%
Fleet Supplies	1,269	-	-	-	-	-	0.0%	0.0%
Professional Services	-	-	27,389	13,167	30,000	33,000	127.8%	10.0%
Communications	600	935	-	-	-	-	0.0%	0.0%
Professional Development	24,161	24,607	988	-	1,000	1,000	0.0%	0.0%
Rentals	-	-	-	-	1,000	1,000	0.0%	0.0%
Repairs & Maintenance Services	-	65,311	34,075	34,053	-	-	-100.0%	0.0%
Other Expenses	-	22	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,002,660</b>	<b>\$ 871,206</b>	<b>\$ 774,996</b>	<b>\$ 1,068,223</b>	<b>\$ 1,766,114</b>	<b>\$ 1,858,397</b>	<b>65.3%</b>	<b>5.2%</b>

**NET BUDGET** (1,724,447) (1,816,730)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PD010262-331160	Cops Hiring Grants	\$ -	\$ -	\$ -	\$ -	\$ 41,667	\$ 41,667
Total Operating Revenues		-	-	-	-	41,667	41,667
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ 41,667	\$ 41,667

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD010260-511000	Salaries	\$ 628,271	\$ 439,228	\$ 449,257	\$ 712,645	\$ 1,091,680	\$ 1,199,954
PD010260-513000	Overtime	48,924	39,597	18,937	-	20,699	21,941
PD010260-513001	Overtime-Holiday Pay	6,707	8,962	8,363	-	12,613	13,369
Total Salaries & Wages		683,902	487,787	476,558	712,645	1,124,992	1,235,264
PD010260-521000	FICA	51,945	36,981	39,800	54,462	86,062	94,498
PD010260-522000	LEOFF	36,490	26,549	28,073	35,379	56,477	62,575
PD010260-523000	PERS	-	-	-	-	7,340	8,253
PD010260-524000	Industrial Insurance	22,580	17,630	14,468	25,143	39,499	41,474
PD010260-524050	Paid Family & Med Leave Prem	1,046	740	894	988	1,808	1,977
PD010260-525000	Medical, Dental, Life, Optical	2,500	1,380	6,814	1,491	18,540	19,467
PD010260-525097	Self-Insured Medical & Dental	159,241	162,866	123,183	175,895	301,738	301,738
Total Personnel Benefits		273,803	246,145	213,233	293,358	511,464	529,982
PD010260-531000	Supplies-General	-	-	108	-	-	-
PD010260-531001	Office Supplies	-	-	3,500	10,000	-	-
PD010260-531002	Printing Supplies	13	92	39	-	-	-
PD010260-531003	Operating Supplies	320	8,440	7,621	-	1,000	-
PD010260-531004	Event Food	416	-	-	-	-	-
PD010260-531005	Meeting Food	151	-	-	-	-	-
PD010260-531010	Police New Officer Equip	15,562	36,273	10,732	5,000	23,956	-
PD010260-532000	Repairs & Maint Supplies	-	892	-	-	-	-
PD010260-532003	Safety Supplies	852	660	-	-	-	-
PD010260-535001	Equipment	1,130	-	-	-	-	-
PD010260-536001	Computer peripherals	480	43	-	-	-	-
PD010260-537002	Supplies added to vehicles	1,269	-	-	-	-	-
PD010261-531003	Operating Supplies	-	-	548	-	36,624	39,500
PD010261-532000	Repairs & Maint Supplies	-	-	24	-	-	-
PD010261-535001	Equipment	-	-	181	-	5,000	6,000
PD010262-531001	Office Supplies	-	-	-	-	300	300
PD010262-531003	Operating Supplies	-	-	-	-	6,700	4,000
PD010262-531004	Event Food	-	-	-	-	200	250
PD010262-531010	Police New Officer Equip	-	-	-	-	11,978	-
PD010262-532001	Repair Supplies	-	-	-	-	500	500
PD010262-535001	Equipment	-	-	-	-	4,500	-
PD010263-531003	Operating Supplies	-	-	-	-	4,500	5,000
PD010263-535001	Equipment	-	-	-	-	2,400	2,600
Total Supplies		20,195	46,400	22,753	15,000	97,658	58,150
PD010260-541008	Revenue Backed Services	-	-	6,412	-	-	-
PD010260-541051	V SWAT	-	-	20,977	13,167	-	-
PD010260-542001	Telephone/Alarm/Cell Service	-	935	-	-	-	-
PD010260-542003	City Wide Internet	600	-	-	-	-	-
PD010260-543001	Memberships	24,111	270	50	-	-	-
PD010260-543002	Registrations	-	23,960	-	-	-	-
PD010260-543003	Meals-Prof Dev related	-	-	888	-	-	-
PD010260-543004	Airfare	-	277	-	-	-	-
PD010260-543006	Certifications & Licenses	50	100	50	-	-	-
PD010260-545001	Copier Rental	-	-	-	-	1,000	1,000
PD010260-548002	Maintenance Services	-	-	22	-	-	-
PD010260-548095	Fleet Oper and Maint costs	-	65,311	34,053	34,053	-	-
PD010260-549000	Miscellaneous Expenses	-	22	-	-	-	-
PD010261-541051	V SWAT	-	-	-	-	30,000	33,000
PD010261-543006	Certifications & Licenses	-	-	-	-	1,000	1,000
Total Services & Passthrough Pmts		24,761	90,874	62,452	47,220	32,000	35,000
Total Expenditures		\$ 1,002,660	\$ 871,206	\$ 774,996	\$ 1,068,223	\$ 1,766,114	\$ 1,858,397

## Fire Department

No org chart as this department has transitioned to a contract for services effective January 1, 2023

**DEPARTMENT:** Fire (11)

**FUND:** General

**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**FUND NUMBER:** 000

**POSITION:** Contract

**Description**

The City entered into a contract for fire and emergency medical services with the Puget Sound Regional Fire Authority (PSRFA) effective January 1, 2023. All former Fire Department employees have transitioned to the PSRFA; however, they will continue to be housed in Tukwila Fire stations.

Due to the transition to the PSRFA, the Fire Department will no longer allocate the budget to programs, nor will they report on performance measures. The primary expense in this department will be the contract payment to the PSRFA for fire services.

**Department Detail**

**Budget by Revenue & Expenditure Summary**

	Fire						Percent Change	
	Actual			Budget			Budget	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Building Permits	8,802	6,812	7,709	5,000	5,000	5,000	0.0%	0.0%
Grant Revenues	121,858	518,089	585,194	301,200	200,000	200,000	-33.6%	0.0%
State Entitlements	72,088	71,112	74,397	65,000	74,000	74,000	13.8%	0.0%
Intergovernmental Revenue	523,642	513,387	586,108	520,000	623,300	649,000	19.9%	4.1%
Security revenue	508,693	657,957	375,500	331,000	300,000	500,000	-9.4%	66.7%
Fines and Penalties	2,400	25,750	35,000	5,000	30,000	30,000	500.0%	0.0%
Other Income	-	(9,520)	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>1,237,484</b>	<b>1,783,587</b>	<b>1,663,908</b>	<b>1,227,200</b>	<b>1,232,300</b>	<b>1,458,000</b>	<b>0.4%</b>	<b>18.3%</b>
Salaries & Wages	8,669,876	9,149,278	9,720,018	9,600,936	-	-	-100.0%	0.0%
Benefits	2,830,277	2,905,792	3,094,016	3,039,028	319,700	309,500	-89.5%	-3.2%
Supplies	49,754	81,594	145,535	201,127	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	34,912	13,643	28,300	37,500	-	-	-100.0%	0.0%
Small Tools	32,669	6,052	15,500	13,000	-	-	-100.0%	0.0%
Technology Supplies	2,295	4,021	345	-	-	-	0.0%	0.0%
Fleet Supplies	333	451	-	-	-	-	0.0%	0.0%
Professional Services	507,259	509,304	581,452	539,050	14,470,420	15,232,184	2584.4%	5.3%
Communications	38,745	35,543	33,304	32,170	-	-	-100.0%	0.0%
Professional Development	26,160	79,224	16,186	18,250	-	-	-100.0%	0.0%
Advertising	-	-	300	-	-	-	0.0%	0.0%
Rentals	13,287	11,105	7,300	3,800	-	-	-100.0%	0.0%
Technology Services	34,389	34,063	34,000	-	-	-	0.0%	0.0%
Utilities	92,243	171,265	125,701	73,360	-	-	-100.0%	0.0%
Repairs & Maintenance Services	493,379	462,297	697,242	637,729	-	-	-100.0%	0.0%
Other Expenses	19,585	7,747	28,144	101,083	-	-	-100.0%	0.0%
Machinery & Equipment	5,495	-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 12,850,658</b>	<b>\$ 13,471,379</b>	<b>\$ 14,527,343</b>	<b>\$ 14,297,033</b>	<b>\$ 14,790,120</b>	<b>\$ 15,541,684</b>	<b>3.4%</b>	<b>5.1%</b>

**NET BUDGET** (13,557,820) (14,083,684)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Fire Administration	1,038,495	1,180,495	1,281,336	1,419,561	14,100,820	14,817,884	893.3%
Fire Suppression	9,835,034	10,311,718	11,326,855	11,164,607	-	-	-100.0%	-
Fire Rescue & Emergency Aid	264,002	219,748	306,100	253,660	-	-	-100.0%	-
Fire Prevention & Investigatio	911,406	1,084,606	1,018,046	845,746	689,300	723,800	-18.5%	5.0%
Fire Training	407,433	492,294	459,258	502,599	-	-	-100.0%	-
Fire Facilities	107,320	182,518	136,001	110,860	-	-	-100.0%	-
Fire Emergency Management	286,966	-	(253)	-	-	-	-	-
<b>Department Total</b>	<b>\$ 12,850,658</b>	<b>\$ 13,471,379</b>	<b>\$ 14,527,343</b>	<b>\$ 14,297,033</b>	<b>\$ 14,790,120</b>	<b>\$ 15,541,684</b>	<b>3.4%</b>	<b>5.1%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Salaries & Wages	8,669,876	9,149,278	9,720,018	9,600,936	-	-	-100.0%
Personnel Benefits	2,830,277	2,905,792	3,094,016	3,039,028	319,700	309,500	-89.5%	-3.2%
Supplies	119,963	105,761	189,680	251,627	-	-	-100.0%	-
Services	1,225,047	1,310,548	1,523,629	1,405,442	14,470,420	15,232,184	929.6%	5.3%
Capital Outlays	5,495	-	-	-	-	-	-	-
<b>Department Total</b>	<b>\$ 12,850,658</b>	<b>\$ 13,471,379</b>	<b>\$ 14,527,343</b>	<b>\$ 14,297,033</b>	<b>\$ 14,790,120</b>	<b>\$ 15,541,684</b>	<b>3.4%</b>	<b>5.1%</b>

**DEPARTMENT:** Fire (11)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Contract

**Description**

Administration includes the contract payment to the Puget Sound Regional Fire Authority, along with Firemen’s Pension payments and retiree benefits.

**Budget by Revenue & Expenditure Summary**

Fire - Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Building Permits	8,802	6,812	7,709	5,000	5,000	5,000	0.0%	0.0%
Grant Revenues	\$ 120,598	\$ 186,763	\$ 24,069	\$ -	\$ 200,000	\$ 200,000	0.0%	0.0%
State Entitlements	72,088	71,112	74,397	65,000	74,000	74,000	13.8%	0.0%
Intergovernmental Revenue	516,833	500,588	586,108	520,000	623,300	649,000	19.9%	4.1%
Security revenue	508,693	657,957	375,500	331,000	300,000	500,000	-9.4%	66.7%
Fines and Penalties	2,400	25,750	35,000	5,000	30,000	30,000	500.0%	0.0%
Other Income	-	(9,520)	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>1,229,414</b>	<b>1,439,462</b>	<b>1,102,783</b>	<b>926,000</b>	<b>1,232,300</b>	<b>1,458,000</b>	<b>33.1%</b>	<b>18.3%</b>
Salaries & Wages	522,132	577,319	632,374	666,852	-	-	-100.0%	0.0%
Benefits	213,450	277,853	299,218	297,406	319,700	309,500	7.5%	-3.2%
Supplies	4,459	7,022	42,135	68,127	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	189	831	-	-	-	-	0.0%	0.0%
Small Tools	-	869	-	1,000	-	-	-100.0%	0.0%
Technology Supplies	91	196	100	-	-	-	0.0%	0.0%
Professional Services	237,491	247,478	219,652	298,880	13,781,120	14,508,384	4510.9%	5.3%
Communications	26,822	28,417	26,964	23,170	-	-	-100.0%	0.0%
Professional Development	2,410	3,010	3,400	1,250	-	-	-100.0%	0.0%
Advertising	-	-	300	-	-	-	0.0%	0.0%
Rentals	3,960	5,219	3,800	3,800	-	-	-100.0%	0.0%
Technology Services	108	17,775	6,000	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	3,917	13,875	42,393	40,993	-	-	-100.0%	0.0%
Other Expenses	17,972	632	5,000	18,083	-	-	-100.0%	0.0%
Machinery & Equipment	5,495	-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,038,495</b>	<b>\$ 1,180,495</b>	<b>\$ 1,281,336</b>	<b>\$ 1,419,561</b>	<b>\$ 14,100,820</b>	<b>\$ 14,817,884</b>	<b>893.3%</b>	<b>5.1%</b>

**NET BUDGET** (12,868,520) (13,359,884)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

#### Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
FD011100-322901	Oth Non-BL-Tech Fee	8,802	6,812	7,709	5,000	5,000	5,000
FD011100-333219	Dept Of Treasury-Cares Act	120,598	186,492	21,216	-	-	-
FD011100-333970	Homeland Security Grant	-	272	-	-	-	-
FD011100-333975	DEPT OF HOMELAND SEC-NATL	-	-	2,853	-	-	-
FD011100-336691	Fire Insurance Premium Tax	72,088	71,112	74,397	65,000	74,000	74,000
FD011100-337706	King County CARES Unit	-	-	-	-	200,000	200,000
FD011100-342200	Fire Prot Svcs/Emerg Med Svcs	210,840	426,220	150,000	105,000	-	-
FD011100-342201	Fire/Emer Cost Recovery	17,985	11,371	2,500	40,000	10,000	10,000
FD011100-342210	Emergency Services	516,833	500,588	586,108	520,000	623,300	649,000
FD011100-342300	Admin Services FMO	3,602	10,876	14,000	-	-	-
FD011100-342400	Protective Inspection Fees	84,251	70,170	85,000	85,000	185,000	385,000
FD011100-342401	Planning Inspection Fees	166,966	133,196	120,000	100,000	100,000	100,000
FD011100-342402	Fire Reinspection Fee	1,050	6,125	4,000	1,000	5,000	5,000
FD011100-342600	Ambulance Services	24,000	-	-	-	-	-
FD011100-342800	False Alarm Fees	2,400	25,750	35,000	5,000	30,000	30,000
FD011100-369900	Other Revenues	-	(9,520)	-	-	-	-
Total Operating Revenues		1,229,414	1,439,462	1,102,783	926,000	1,232,300	1,458,000
Total Revenues		\$ 1,229,414	\$ 1,439,462	\$ 1,102,783	\$ 926,000	\$ 1,232,300	\$ 1,458,000

#### Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FD011100-511000	Salaries	522,084	569,206	622,374	639,852	-	-
FD011100-513000	Overtime	48	8,114	10,000	27,000	-	-
Total Salaries & Wages		522,132	577,319	632,374	666,852	-	-
FD011100-521000	FICA	23,392	30,793	36,999	39,449	-	-
FD011100-522000	LEOFF	17,705	25,310	24,000	24,751	-	-
FD011100-522061	Firemen's Pension	72,088	71,112	74,397	65,000	74,000	74,000
FD011100-523000	PERS	13,941	9,437	15,000	15,087	-	-
FD011100-524000	Industrial Insurance	6,682	15,666	12,903	17,431	-	-
FD011100-524050	Paid Family & Med Leave Prem	662	740	1,140	909	-	-
FD011100-525000	Medical, Dental, Life, Optical	3,054	3,830	4,137	4,137	-	-
FD011100-525097	Self-Insured Medical & Dental	75,927	120,965	130,642	130,642	-	-
FD011100-525099	Retiree Medical & Dental	-	-	-	-	245,700	235,500
Total Personnel Benefits		213,450	277,853	299,218	297,406	319,700	309,500
FD011100-531000	Supplies-General	-	-	10	-	-	-
FD011100-531001	Office Supplies	2,389	2,284	40,000	60,877	-	-
FD011100-531002	Printing Supplies	891	941	500	-	-	-
FD011100-531003	Operating Supplies	1,112	1,334	-	-	-	-
FD011100-531004	Event Food	-	335	-	-	-	-
FD011100-531005	Meeting Food	67	295	100	2,250	-	-
FD011100-531008	Employee Appreciation Supplies	-	231	-	-	-	-
FD011100-531011	Fire Fghtr Equipmt, Bunker Gear	-	1,073	25	-	-	-
FD011100-531013	Training Supplies	-	528	-	-	-	-
FD011100-532002	Maintenance Supplies	-	244	-	-	-	-
FD011100-532003	Safety Supplies	189	587	-	-	-	-
FD011100-535001	Equipment	-	869	-	-	-	-
FD011100-536001	Computer peripherals	91	196	100	-	-	-
FD011260-531000	Supplies-General	-	-	-	5,000	-	-
FD011260-531002	Printing Supplies	-	-	1,500	-	-	-
FD011260-535000	Small Tool & Minor Equipment	-	-	-	1,000	-	-
Total Supplies		4,739	8,917	42,235	69,127	-	-

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FD011100-541000	Professional Services	\$ (2,251)	\$ 3,916	\$ 25,000	\$ 25,000	\$ -	\$ -
FD011100-541006	Consulting Services	31,999	52,347	50,000	40,000	-	-
FD011100-541007	Contracted Services	-	-	5,000	-	13,526,400	14,202,720
FD011100-541009	Dispatch	6,223	4,642	15,000	15,121	-	-
FD011100-541016	Recruitment	28,182	-	125	-	-	-
FD011100-541026	Employee screening/testing	125	-	-	-	-	-
FD011100-541030	Insurance-Liability	173,213	186,572	104,527	198,759	254,720	305,664
FD011100-542000	Communications	-	3,069	-	-	-	-
FD011100-542001	Telephone/Alarm/Cell Service	26,775	25,067	24,964	23,170	-	-
FD011100-542002	Postage/Shipping Costs	21	281	-	-	-	-
FD011100-542003	City Wide Internet	25	-	2,000	-	-	-
FD011100-543001	Memberships	2,410	3,010	900	-	-	-
FD011100-543002	Registrations	-	-	1,000	-	-	-
FD011100-544000	Advertising	-	-	300	-	-	-
FD011100-545001	Copier Rental	3,960	4,648	3,800	3,800	-	-
FD011100-545004	Equipment Rental	-	571	-	-	-	-
FD011100-546001	Software Maintenance Contract	108	17,709	6,000	-	-	-
FD011100-546004	Online Services-Subscriptions	-	66	-	-	-	-
FD011100-548000	Repair & Maint Services	-	-	-	300	-	-
FD011100-548004	Radios/Telemetry Maint	-	-	1,200	-	-	-
FD011100-548006	Uniform Cleaning/Repair	-	3,331	-	-	-	-
FD011100-548095	Fleet Oper and Maint costs	3,917	10,544	32,099	32,099	-	-
FD011100-549000	Miscellaneous Expenses	17,941	131	5,000	12,583	-	-
FD011100-549009	Media Subscriptions	-	501	-	-	-	-
FD011100-549010	Business Meals (non Prof Dev)	31	-	-	-	-	-
FD011260-541007	Contracted Services	-	-	20,000	20,000	-	-
FD011260-543002	Registrations	-	-	1,500	-	-	-
FD011260-543999	Other Prof Dev/Travel Expenses	-	-	-	1,250	-	-
FD011260-548000	Repair & Maint Services	-	-	-	500	-	-
FD011260-548001	Repair services	-	-	1,000	-	-	-
FD011260-548095	Fleet Oper and Maint costs	-	-	8,094	8,094	-	-
FD011260-549000	Miscellaneous Expenses	-	-	-	5,500	-	-
Total Services & Passthrough Pmts		292,679	316,406	307,509	386,176	13,781,120	14,508,384
FD011100C-564000	Machinery & Equipment	5,495	-	-	-	-	-
Total Capital Expenditures		5,495	-	-	-	-	-
Total Expenditures		\$ 1,038,495	\$ 1,180,495	\$ 1,281,336	\$ 1,419,561	\$ 14,100,820	\$ 14,817,884



**DEPARTMENT:** Fire (11)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**DIVISION:** Fire Prev. & Investigation  
**FUND NUMBER:** 000  
**POSITION:** Contract

**Description**

The Fire Prevention division is responsible for enforcing the provisions of the City ordinances and International Fire Code, which is accomplished through commercial occupancy surveys, administration of Fire Department permits, investigation of fires, code enforcement and accountability for these activities. This work will be conducted on a contract basis effective January 1, 2023.

**Budget by Expenditure Summary**

Fire Prevention & Investigation								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Salaries & Wages	676,948	802,035	699,645	611,933	-	-	-100.0%	0.0%
Benefits	189,792	187,555	207,911	179,923	-	-	-100.0%	0.0%
Supplies	9,036	13,862	2,100	13,500	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	93	745	-	-	-	-	0.0%	0.0%
Small Tools	-	-	3,300	-	-	-	0.0%	0.0%
Technology Supplies	952	2,132	100	-	-	-	0.0%	0.0%
Professional Services	439	42,916	61,000	5,000	689,300	723,800	13686.0%	5.0%
Communications	496	1,234	400	-	-	-	0.0%	0.0%
Professional Development	2,643	3,065	3,900	-	-	-	0.0%	0.0%
Rentals	5,244	5,253	3,500	-	-	-	0.0%	0.0%
Technology Services	3,186	291	800	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	22,734	25,436	34,390	34,390	-	-	-100.0%	0.0%
Other Expenses	(158)	81	1,000	1,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 911,406</b>	<b>\$ 1,084,606</b>	<b>\$ 1,018,046</b>	<b>\$ 845,746</b>	<b>\$ 689,300</b>	<b>\$ 723,800</b>	<b>-18.5%</b>	<b>5.0%</b>

**NET BUDGET** (689,300) (723,800)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FD011300-511000	Salaries	580,567	669,162	649,645	549,933	-	-
FD011300-513000	Overtime	96,381	132,874	50,000	62,000	-	-
Total Salaries & Wages		676,948	802,035	699,645	611,933	-	-
FD011300-521000	FICA	18,319	19,887	12,122	16,646	-	-
FD011300-522000	LEOFF	26,381	32,776	35,448	25,764	-	-
FD011300-523000	PERS	18,183	15,259	2,537	10,594	-	-
FD011300-524000	Industrial Insurance	19,523	20,139	16,678	19,671	-	-
FD011300-524050	Paid Family & Med Leave Prem	821	914	1,433	781	-	-
FD011300-525000	Medical, Dental, Life, Optical	4,012	3,928	4,494	4,242	-	-
FD011300-525097	Self-Insured Medical & Dental	102,553	94,653	135,198	102,225	-	-
Total Personnel Benefits		189,792	187,555	207,911	179,923	-	-

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FD011300-531001	Office Supplies	8,993	624	1,000	12,000	-	-
FD011300-531002	Printing Supplies	43	324	100	-	-	-
FD011300-531003	Operating Supplies	-	9,468	-	-	-	-
FD011300-531004	Event Food	-	1,918	-	1,500	-	-
FD011300-531013	Training Supplies	-	1,529	1,000	-	-	-
FD011300-532001	Repair Supplies	93	-	-	-	-	-
FD011300-532003	Safety Supplies	-	745	-	-	-	-
FD011300-535001	Equipment	-	-	3,000	-	-	-
FD011300-535003	Office Equipment	-	-	300	-	-	-
FD011300-536001	Computer peripherals	952	2,132	100	-	-	-
<b>Total Supplies</b>		<b>10,081</b>	<b>16,739</b>	<b>5,500</b>	<b>13,500</b>	<b>-</b>	<b>-</b>
FD011300-541000	Professional Services	439	37,501	5,000	5,000	-	-
FD011300-541006	Consulting Services	-	1,810	-	-	-	-
FD011300-541007	Contracted Services	-	-	50,000	-	689,300	723,800
FD011300-541010	Inspection Services & Permits	-	3,605	-	-	-	-
FD011300-541018	Temp Services	-	-	6,000	-	-	-
FD011300-542001	Telephone/Alarm/Cell Service	80	480	400	-	-	-
FD011300-542002	Postage/Shipping Costs	280	-	-	-	-	-
FD011300-542003	City Wide Internet	136	-	-	-	-	-
FD011300-542004	Printing & Binding Services	-	754	-	-	-	-
FD011300-543001	Memberships	525	989	1,500	-	-	-
FD011300-543002	Registrations	1,584	2,076	1,700	-	-	-
FD011300-543006	Certifications & Licenses	534	-	200	-	-	-
FD011300-543007	Hotel/Lodging	-	-	500	-	-	-
FD011300-545001	Copier Rental	5,244	5,253	3,500	-	-	-
FD011300-546001	Software Maintenance Contract	3,186	291	800	-	-	-
FD011300-548095	Fleet Oper and Maint costs	22,734	25,436	34,390	34,390	-	-
FD011300-549000	Miscellaneous Expenses	(248)	-	1,000	1,000	-	-
FD011300-549002	Credit Card Fees	90	-	-	-	-	-
FD011300-549010	Business Meals (non Prof Dev)	-	81	-	-	-	-
<b>Total Services &amp; Passthrough Pmts</b>		<b>34,584</b>	<b>78,276</b>	<b>104,990</b>	<b>40,390</b>	<b>689,300</b>	<b>723,800</b>
<b>Total Expenditures</b>		<b>\$ 911,406</b>	<b>\$ 1,084,606</b>	<b>\$ 1,018,046</b>	<b>\$ 845,746</b>	<b>\$ 689,300</b>	<b>\$ 723,800</b>

**DEPARTMENT:** Fire (11)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**DIVISION:** Suppression  
**FUND NUMBER:** 000  
**POSITION:** Contract

**Description**

The City is contracting with Puget Sound Regional Fire Authority for fire and emergency medical services effective January 1, 2023. This section is shown here for historical purposes only.

**Historical Revenue & Expenditure Summary**

<i>Fire - Suppression</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Grant Revenues	\$ -	\$ 330,066	\$ 560,000	\$ 300,000	\$ -	\$ -	-100.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>-</b>	<b>330,066</b>	<b>560,000</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
Salaries & Wages	7,004,868	7,453,275	8,058,297	8,031,585	-	-	-100.0%	0.0%
Benefits	2,299,606	2,353,357	2,494,084	2,470,936	-	-	-100.0%	0.0%
Supplies	29,153	26,663	82,200	82,500	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	1,584	4,312	13,300	11,000	-	-	-100.0%	0.0%
Small Tools	601	2,149	12,200	12,000	-	-	-100.0%	0.0%
Technology Supplies	339	1,693	75	-	-	-	0.0%	0.0%
Fleet Supplies	333	451	-	-	-	-	0.0%	0.0%
Professional Services	25,020	41,500	46,300	14,500	-	-	-100.0%	0.0%
Communications	1,398	2,630	5,000	-	-	-	0.0%	0.0%
Professional Development	10,908	1,159	-	-	-	-	0.0%	0.0%
Rentals	-	389	-	-	-	-	0.0%	0.0%
Technology Services	31,058	15,997	2,200	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	430,055	405,568	597,199	540,086	-	-	-100.0%	0.0%
Other Expenses	113	2,574	16,000	2,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 9,835,034</b>	<b>\$ 10,311,718</b>	<b>\$ 11,326,855</b>	<b>\$ 11,164,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

**DEPARTMENT:** Fire (11)

**FUND:** General

**Responsible Manager:** Puget Sound Regional Fire Authority

**DIVISION:** Training

**FUND NUMBER:** 000

**Position:** Contract

**Description**

The City is contracting with Puget Sound Regional Fire Authority for fire and emergency medical services effective January 1, 2023. This section is shown here for historical purposes only.

**Historical Revenue & Expenditure Summary**

<i>Fire Training</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Intergovernmental Revenue	\$ 6,809	\$ 12,798	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>6,809</b>	<b>12,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	300,241	316,648	329,701	290,566	-	-	-100.0%	0.0%
Benefits	85,637	87,027	93,057	90,763	-	-	-100.0%	0.0%
Supplies	961	2,297	5,000	8,500	-	-	-100.0%	0.0%
Professional Services	-	-	4,500	4,500	-	-	-100.0%	0.0%
Communications	515	943	700	-	-	-	0.0%	0.0%
Professional Development	10,069	71,990	8,886	17,000	-	-	-100.0%	0.0%
Repairs & Maintenance Services	10,010	8,928	11,270	11,270	-	-	-100.0%	0.0%
Other Expenses	-	4,460	6,144	80,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 407,433</b>	<b>\$ 492,294</b>	<b>\$ 459,258</b>	<b>\$ 502,599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

**DEPARTMENT:** Fire (11)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**DIVISION:** Facilities  
**FUND NUMBER:** 000  
**POSITION:** Contract

**Description**

The City is contracting with Puget Sound Regional Fire Authority for fire services effective January 1, 2023. This section is shown here for historical purposes only.

**Historical Revenue & Expenditure Summary**

<i>Fire Facilities</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Supplies	21	1,308	10,100	28,500	-	-	-100.0%	0.0%
Repair & Maintenance Supplies	3,217	4,593	-	-	-	-	0.0%	0.0%
Small Tools	3,620	3,034	-	-	-	-	0.0%	0.0%
Communications	5,245	2,319	200	9,000	-	-	-100.0%	0.0%
Utilities	91,145	171,265	125,701	73,360	-	-	-100.0%	0.0%
Repairs & Maintenance Services	4,073	-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 107,320</b>	<b>\$ 182,518</b>	<b>\$ 136,001</b>	<b>\$ 110,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

**DEPARTMENT:** Fire (11)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Puget Sound Regional Fire Authority

**DIVISION:** Ambulance, Rescue & Aid  
**FUND NUMBER:** 000  
**POSITION:** Contract

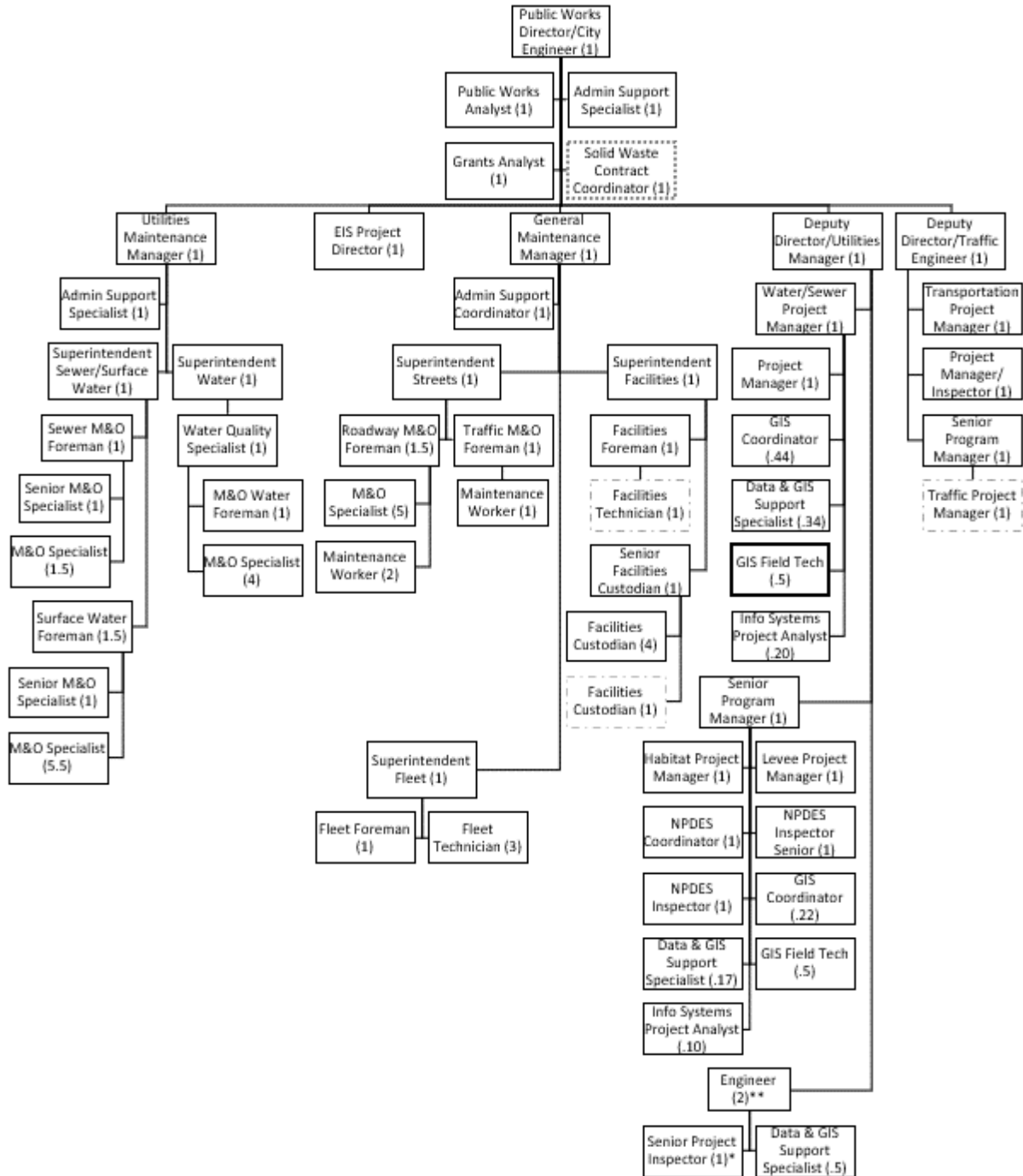
**Description**

The City is contracting with Puget Sound Regional Fire Authority for fire and emergency medical services effective January 1, 2023. This section is shown here for historical purposes only.

**Historical Revenue & Expenditure Summary**

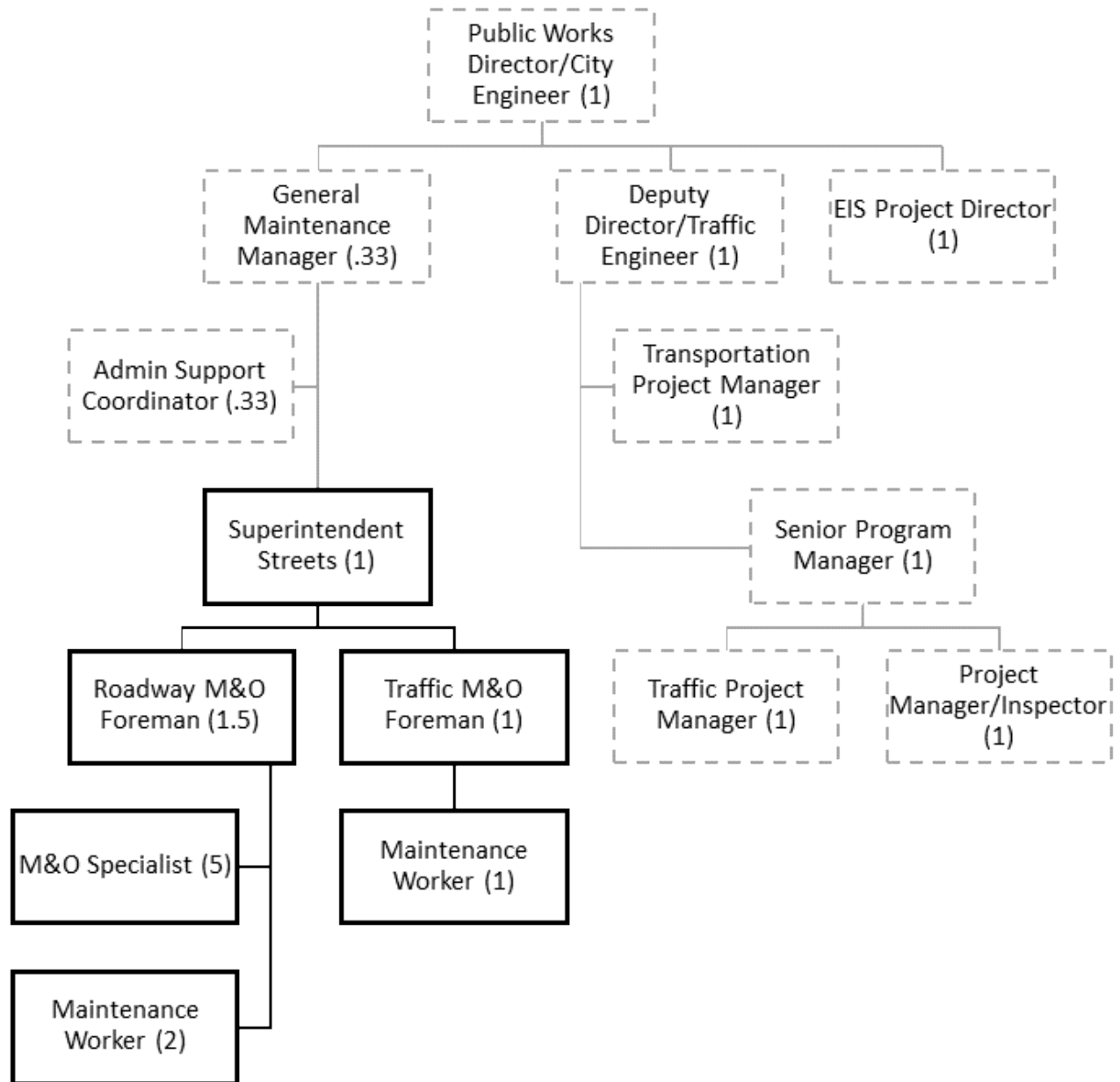
<i>Fire Rescue &amp; Emergency Aid</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	2023-2024
Grant Revenues	\$ 1,260	\$ 1,260	\$ 1,125	\$ 1,200	\$ -	\$ -	-100.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>1,260</b>	<b>1,260</b>	<b>1,125</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
Supplies	183	30,443	4,000	-	-	-	0.0%	0.0%
Repair & Maintenance Supplies	21,611	3,405	15,000	26,500	-	-	-100.0%	0.0%
Technology Supplies	-	-	70	-	-	-	0.0%	0.0%
Professional Services	229,310	177,410	250,000	216,170	-	-	-100.0%	0.0%
Communications	-	-	40	-	-	-	0.0%	0.0%
Technology Services	-	-	25,000	-	-	-	0.0%	0.0%
Utilities	1,099	-	-	-	-	-	0.0%	0.0%
Repairs & Maintenance Services	11,800	8,490	11,990	10,990	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 264,002</b>	<b>\$ 219,748</b>	<b>\$ 306,100</b>	<b>\$ 253,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

# Public Works



- - - - - Frozen Position  
 ..... New Position in 2024 Funded by Solid Waste Administrative Fee  
 \*Also reports to DCD Building Official  
 \*\*Also reports to DCD Planning Supervisor

### Public Works – Street Department





**DEPARTMENT:** Public Works (13)

**FUND:** General

**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 000

**POSITION:** Public Works Director

### Description

The function of the Public Works Department is to preserve, enhance, and promote Tukwila's quality of life and public safety through the construction and operation of reliable and sustainable infrastructure services necessary to meet the demands of our growing and diverse community.

### 2021-2022 Accomplishments

- ◆ Started design on S 152<sup>nd</sup> Street Non-Motorized Improvements Project. **Strategic Plan Goals 1, 3, & 5**
- ◆ Started monthly community meetings with Allentown neighborhood and hired Project Manager to facilitate Truck Re-Route EIS. **Strategic Plan Goals 1, 2, & 5**
- ◆ Hired Levee Project Manager. **Strategic Plan Goals 1 & 5**
- ◆ Completed construction of Public Works Shops Phase I. **Strategic Plan Goals 1, 3, & 5**
- ◆ Completed design and began construction on the West Valley Highway project. **Strategic Plan Goals 1, 2, & 5**
- ◆ Completed numerous improvements for the Traffic Calming/Residential Safety Program that included Allentown Speed and Safety Study, new RRFB crosswalks, marked crosswalks with signs, new speed radar signs, new LED stop signs, upgrading streetlights, and installing parking signs. **Strategic Plan Goals 1, 3, & 5**
- ◆ Completed construction of the Boeing Access Road Bridge over Airport Way project. **Strategic Plan Goal 3**
- ◆ Completed installation of two RRFBs crosswalks near Tukwila Community Center on 124<sup>th</sup> St. **Strategic Plan Goals 1, 3, & 5**
- ◆ Achieved full grant funding for 42<sup>nd</sup> Ave Bridge Replacement. **Strategic Plan Goals 1, 3, & 5**
- ◆ Completed additional segments of the Central Business District Sewer Rehabilitation Project. **Strategic Plan Goals 1, 3, & 5 Utility Comp Plan Goal 12.1.**
- ◆ Completed design and construction on Macadam Road S Complete Streets Project. **Strategic Plan Goals 1, 3, & 5 Utility Comp Plan Goal 12.1**

### 2023-2024 Outcome Goals

- ◆ Improve pedestrian safety.
- ◆ Improve City facilities to enhance public safety and efficiencies.
- ◆ Improve customer service.

### 2023-2024 Indicators of Success

- ◆ Continue improvements for the Traffic Calming/Residential Safety Program.
- ◆ Complete 100% design of the 42<sup>nd</sup> Ave S Bridge Replacement Project.
- ◆ Complete construction of the West Valley Highway street and pedestrian improvements.
- ◆ Complete a solid waste contract with new solid waste contractor
- ◆ Complete a new franchise agreement with Seattle City Light

**Program Changes Discussion**

Snow and ice planning and preparation is ongoing. Rather than frontloading the snow and ice response material purchase, if a snow and/or ice event occurs, staff will purchase required materials and maintain the roads. Expenditures will need to be covered via a budget amendment later in the year.

Staffing changes:

- Three vacant positions will be frozen – a facilities technician, a custodian, and a transportation project manager.
- The utilities will be adding two positions:
  - A GIS Field Technician will be split 50/50 between Sewer and Surface Water
  - An NPDES Source Control Inspector will be under the supervision of the Senior Program Manager of the Surface Water fund. This position will help the City meet state NPDES requirements.
- In order to facilitate a smooth transition to the next Solid Waste contract, the City will be hiring a Solid Waste Contract Coordinator, that will be charged to the Arterial Street fund.
- In February 2022, the City hired a Project Manager to lead the Environmental Impact Statement for the Allentown Neighborhood Truck Reroute Project. The contract for this position goes through January 2024.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in Public Works:

<b>PROGRAM NAME</b>	<b>PROGRAM DESCRIPTION</b>
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Sidewalks	Staff time and supplies for sidewalk maintenance and replacement by the City’s crew.
Snow & Ice Control	Staff time and supplies for snow removal by the City’s crew.
Traffic Control Devices	Repair and maintenance of traffic signals, signage, and buttons.
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Minor Structural Repairs	Repair of minor structural issues with streets and roadways.

Potholes and Litter Control	Roadside cleanup, repair and maintenance of asphalt and shoulders.
Street Cleaning	Street sweeping, tree removal, etc.
Street Lighting	Repair and maintenance of streetlight poles.
Video & Fiber	Staff time and supplies for video and fiber maintenance and replacement by the City's crew.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Grants Admin & Accounting	Preparation of grant related contracts; processing invoices for payment, reviewing department coding and data input. Reviewing and posting change orders, pay estimates, retainage, and other transactions. Tracking and monitoring of grant funds spent and received.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Streetscapes/Median Landscape	Street landscaping.
TIB Bus Stop/Streetscape	Bus stop cleanup, repair, and maintenance.
Facility Management & Improvement	Staff time for maintenance and supplies for the City facilities. Staff time for Improvements/additions and supplies for City Facilities. Includes using hired vendors and costs for maintenance such as the HVAC system, roof, and other structural repairs.
Public Record Req & Record Mgt	Adherence to public records laws.

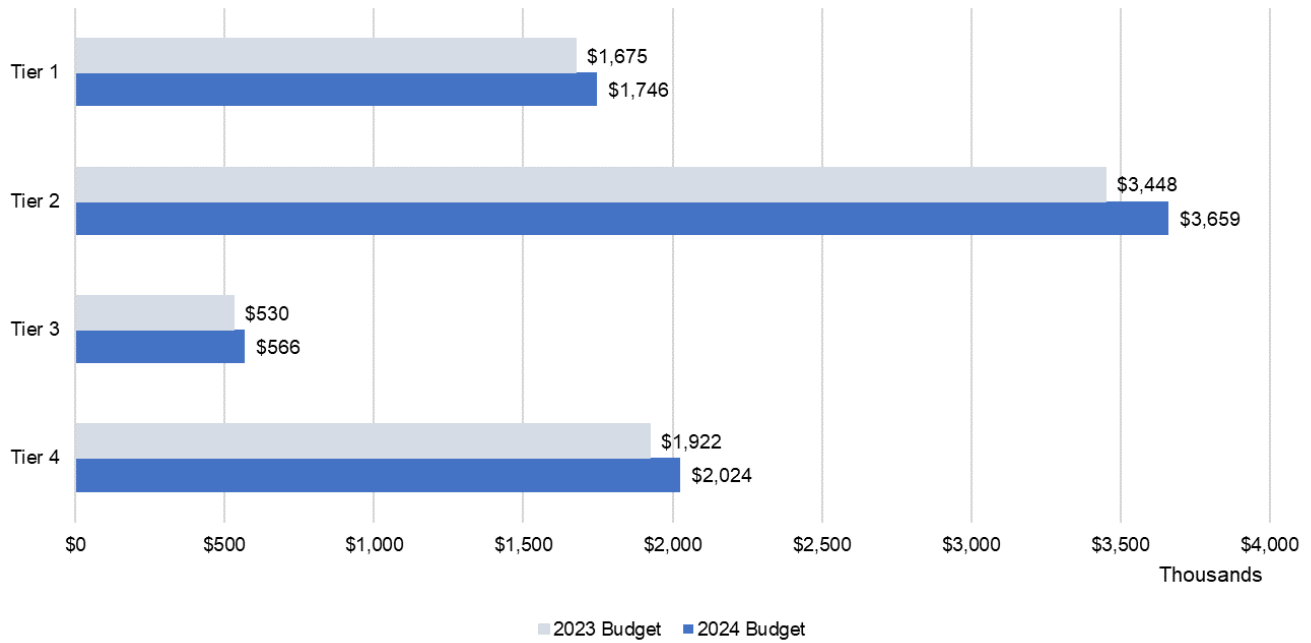
### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.150	426,523	0.150	467,519	9.61%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	2.100	442,247	2.100	476,879	7.83%
Sidewalks	1	Y - City Code	Community	0.430	73,079	0.430	77,422	5.94%
Snow & Ice Control	1	Y - City Code	Community	0.880	134,622	0.880	143,321	6.46%
Traffic Control Devices	1	Y - Federal/State	Community	2.330	598,302	2.330	580,799	-2.93%
<b>1 - Total</b>				<b>5.890</b>	<b>1,674,773</b>	<b>5.890</b>	<b>1,745,940</b>	<b>4.25%</b>
Administration	2	Y - Federal/State	Governance	4.400	893,475	4.400	951,917	6.54%
Budget/CIP Development	2	Y - Federal/State	Governance	0.700	121,854	0.700	132,729	8.92%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.600	103,626	0.600	110,556	6.69%
Minor Structural Repairs	2	N - Best Practice	Community	0.380	48,620	0.380	51,448	5.82%
Pothole and Litter Control	2	N - Best Practice	Community	0.350	1,100,637	0.350	1,155,174	4.96%
Street Cleaning	2	Y - Ordinance/Resolution	Community	0.780	394,659	0.780	425,982	7.94%
Street Lighting	2	Y - Ordinance/Resolution	Community	2.100	642,245	2.100	679,648	5.82%
Video & Fiber	2	Y - City Code	Community	0.800	143,081	0.800	151,611	5.96%
<b>2 - Total</b>				<b>10.110</b>	<b>3,448,196</b>	<b>10.110</b>	<b>3,659,066</b>	<b>6.12%</b>
Boards/Commissions/Committees	3	Y - City Code	Governance	-	100	-	105	5.00%
Grants Admin & Accounting	3	Y - Federal/State	Governance	0.800	129,806	0.800	140,834	8.50%
Mandatory Training	3	Y - Federal/State	Governance	-	11,250	-	11,300	0.44%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	-	5,330	-	5,597	5.01%
Streetscapes/Median Landscape	3	N - Best Practice	Community	0.750	86,259	0.750	92,400	7.12%
TIB Bus Stop/Streetscape	3	N - Best Practice	Community	2.100	296,978	2.100	315,789	6.33%
<b>3 - Total</b>				<b>3.650</b>	<b>529,723</b>	<b>3.650</b>	<b>566,025</b>	<b>6.85%</b>
Facility Management & Improvmt	4	N - Best Practice	Governance	7.750	1,911,061	7.750	2,011,828	5.27%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.100	11,233	0.100	11,948	6.37%
<b>4 - Total</b>				<b>7.850</b>	<b>1,922,294</b>	<b>7.850</b>	<b>2,023,776</b>	<b>5.28%</b>
<b>Grand Total</b>				<b>27.500</b>	<b>7,574,986</b>	<b>27.500</b>	<b>7,994,806</b>	<b>5.54%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Public Works fall into all four tiers with 68% of the budget allocated to the top two tiers.

Programs by Tier



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Pothole Repair & Litter Control	Reported potholes repaired each year.	*	*	100%	Strategic Goal 1
Pothole Repair & Litter Control	Right-of-Way (ROW) vegetation control completed annually	*	*	100%	Strategic Goal 1
Fleet Management	City vehicles maintained on schedule.	*	*	100%	Strategic Goal 1
Fleet Management	Percent of fleet breakdowns that are preventable	*	*	80%	Strategic Goal 1
NPDES	Percent of current stormwater catch basin structures every two years.	*	*	100%	Strategic Goal 1
Levees	Inspect outfalls on the levee inspected annually	*	*	100%	Strategic Goal 1
Sewer Mains/Service Lines	Clean sewer lines within 6 months of report	*	*	100%	Strategic Goal 1

Sewer Mains/Service Lines	Complete sewer line video inspections every three years	*	*	100%	Strategic Goal 1
Fire Hydrants	Perform scheduled valve and hydrant inspections annually.	*	*	100%	Strategic Goal 1
Water Quality/Backflow Prev	Percent of water supply's residual chlorine sampling 2x/wk	*	*	100%	Strategic Goal 1
Facility Management & Maintenance	Respond to building maintenance work orders within 3 days.	*	*	100%	Strategic Goal 1
Facility Management & Maintenance	Complete custodial core duties daily	*	*	100%	Strategic Goal 1

**Budget by Revenue & Expenditure Summary**

Public Works								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Building Permits	425,630	307,417	326,856	200,000	250,000	250,000	25.0%	0.0%
Grant Revenues	27,750	45,367	225,000	335,000	225,641	-	-32.6%	-100.0%
Security revenue	476,723	208,477	229,555	125,000	200,000	200,000	60.0%	0.0%
Transportation Revenue	3,441	1,320	633	44,000	20,000	20,000	-54.5%	0.0%
Plan Check and Review fees	-	-	929	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>933,544</b>	<b>562,581</b>	<b>782,973</b>	<b>704,000</b>	<b>695,641</b>	<b>470,000</b>	<b>-1.2%</b>	<b>-32.4%</b>
Salaries & Wages	2,409,396	2,203,481	2,257,504	2,906,881	2,727,089	2,938,682	-6.2%	7.8%
Benefits	1,179,187	1,175,732	1,094,637	1,330,757	1,183,893	1,229,597	-11.0%	3.9%
Supplies	32,803	82,606	13,800	55,450	26,350	27,497	-52.5%	4.4%
Repair & Maintenance Supplies	188,031	161,643	280,386	249,425	359,400	324,270	44.1%	-9.8%
Small Tools	10,737	48,077	23,325	8,750	67,710	70,895	673.8%	4.7%
Technology Supplies	3,873	5,334	3,787	3,000	13,400	13,570	346.7%	1.3%
Fleet Supplies	266	36	-	-	1,000	1,050	0.0%	5.0%
Professional Services	337,840	343,806	478,815	409,552	527,605	581,534	28.8%	10.2%
Communications	38,758	34,016	36,374	28,500	31,750	33,338	11.4%	5.0%
Professional Development	24,456	19,367	5,241	1,100	14,510	14,736	1219.1%	1.6%
Advertising	-	545	211	-	400	420	0.0%	5.0%
Rentals	111,076	50,729	14,113	132,900	44,090	46,294	-66.8%	5.0%
Technology Services	15,493	14,356	5,030	-	6,570	6,898	0.0%	5.0%
Utilities	1,476,440	1,780,109	1,842,711	1,715,040	1,954,354	2,052,676	14.0%	5.0%
Repairs & Maintenance Services	462,134	614,953	577,022	538,917	544,566	577,436	1.0%	6.0%
Other Expenses	51,578	5,315	7,142	22,735	72,299	75,914	218.0%	5.0%
Machinery & Equipment	-	-	8,401	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 6,342,068</b>	<b>\$ 6,540,104</b>	<b>\$ 6,648,497</b>	<b>\$ 7,403,007</b>	<b>\$ 7,574,986</b>	<b>\$ 7,994,806</b>	<b>2.3%</b>	<b>5.5%</b>

NET BUDGET (6,879,345) (7,524,806)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Public Works Administration	583,099	551,746	602,155	710,516	739,947	794,882	4.1%
Maintenance Administration	371,685	406,685	446,096	432,527	462,032	485,761	6.8%	5.1%
Development Services	329,409	-	(62)	11,016	-	-	-100.0%	-
Engineering	645,598	378,574	262,197	599,491	407,502	440,849	-32.0%	8.2%
Facilities Maintenance	1,645,378	2,005,006	2,094,605	2,227,256	2,191,265	2,324,726	-1.6%	6.1%
Street Maintenance	2,766,900	3,198,093	3,243,507	3,422,201	3,774,240	3,948,589	10.3%	4.6%
<b>Department Total</b>	<b>\$ 6,342,068</b>	<b>\$ 6,540,104</b>	<b>\$ 6,648,497</b>	<b>\$ 7,403,007</b>	<b>\$ 7,574,986</b>	<b>\$ 7,994,806</b>	<b>2.3%</b>	<b>5.5%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
	Salaries & Wages	2,409,396	2,203,481	2,257,504	2,906,881	2,727,089	2,938,682	-6.2%
Personnel Benefits	1,179,187	1,175,732	1,094,637	1,330,757	1,183,893	1,229,597	-11.0%	3.9%
Supplies	235,711	297,696	321,298	316,625	467,860	437,282	47.8%	-6.5%
Services	2,517,775	2,863,196	2,966,657	2,848,744	3,196,144	3,389,246	12.2%	6.0%
Capital Outlays	-	-	8,401	-	-	-	-	-
<b>Department Total</b>	<b>\$ 6,342,068</b>	<b>\$ 6,540,104</b>	<b>\$ 6,648,497</b>	<b>\$ 7,403,007</b>	<b>\$ 7,574,986</b>	<b>\$ 7,994,806</b>	<b>2.3%</b>	<b>5.5%</b>

**Salary and Benefit Details**

<b>Public Works</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Public Works Director	1	1	\$ 193,260	\$ 55,160	1	\$ 203,652	\$ 57,326
Traffic Engineer Manager	1	0	-	-	0	-	-
Public Works Analyst	1	2	230,178	75,620	2	255,648	80,622
Admin Support Technician	1	0	-	-	0	-	-
General Maintenance Manager	1	1	148,052	46,565	1	157,092	48,426
Admin Support Coordinator	0	1	88,548	46,042	1	93,552	47,096
Admin Support Specialist	2	2	148,464	76,199	2	160,344	78,619
Deputy Public Works Dir./City Engineer	1	1	139,764	55,449	1	154,968	58,436
Project Inspector	1	1	89,148	48,311	1	98,604	50,293
Maint & Ops Superintendent	2	2	248,100	106,761	2	261,276	109,747
Maint & Ops Foreman	2.5	2.5	252,960	132,899	2.5	266,730	136,069
Maint & Ops Specialist	5	5	408,191	168,427	5	449,496	177,190
Facilities Ops Foreman	1	1	100,584	50,406	1	105,972	51,652
Maintenance Technician	3	3	213,468	116,289	3	233,868	120,699
Grant Writer	1	0	-	-	0	-	-
Senior Facilities Custodian	1	1	81,784	46,922	1	93,552	49,320
Facilities Custodian	5	4	284,068	123,191	4	303,408	127,631
Facilities Technician	0	0	-	-	0	-	-
Extra Labor			91,520	26,678		91,520	27,270
Overtime			8,000	1,502		8,000	1,513
Acting Pay			1,000	183		1,000	184
Clothing Allowance			-	7,290		-	7,504
<b>Department Total</b>	<b>29.5</b>	<b>27.5</b>	<b>\$ 2,727,089</b>	<b>\$ 1,183,894</b>	<b>27.5</b>	<b>\$ 2,938,682</b>	<b>\$ 1,229,597</b>



**DEPARTMENT:** Public Works (13)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Public Works Director

**Description**

The function of Public Works Administration is to initiate, implement and manage the programs, staff and facilities that provide for the public health, safety and welfare through the design, construction, and maintenance of the municipal infrastructure to include streets, signals, water, sewer, storm drains, flood control, equipment, vehicles, and facilities. The Public Works Director manages these programs through the Engineering, Maintenance Administration, Development Services, and the Facility Maintenance divisions, the equipment rental fund, and the utility enterprise funds. Numerous relationships with other agencies such as Cascade Water Alliance, King County, Metropolitan Wastewater Agencies, WSDOT, the Regional Transit Authority, and the cities of Renton, SeaTac, Seattle, and Kent are required to coordinate projects and services.

**Budget by Revenue & Expenditure Summary**

Public Works - Administration								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Building Permits	\$ 425,630	\$ 307,417	\$ 326,856	\$ 200,000	\$ 250,000	\$ 250,000	25.0%	0.0%
Grant Revenues	23,603	-	-	-	-	-	0.0%	0.0%
Security revenue	476,723	208,477	229,555	125,000	200,000	200,000	60.0%	0.0%
Transportation Revenue	3,441	1,320	633	44,000	20,000	20,000	-54.5%	0.0%
Plan Check and Review fees	-	-	929	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>929,397</b>	<b>517,214</b>	<b>557,973</b>	<b>369,000</b>	<b>470,000</b>	<b>470,000</b>	<b>27.4%</b>	<b>0.0%</b>

Salaries & Wages	353,723	366,485	387,588	471,853	496,752	539,472	5.3%	8.6%
Benefits	146,148	163,625	137,100	180,781	163,416	171,962	-9.6%	5.2%
Supplies	2,424	7,181	748	6,000	5,800	6,090	-3.3%	5.0%
Repair & Maintenance Supplies	33	-	-	-	-	-	0.0%	0.0%
Small Tools	-	-	17	-	-	-	0.0%	0.0%
Technology Supplies	47	267	20	-	400	420	0.0%	5.0%
Professional Services	8,625	44	65,000	40,000	44,000	46,200	10.0%	5.0%
Communications	1,468	812	1,000	1,000	1,100	1,155	10.0%	5.0%
Professional Development	32	135	576	300	1,480	1,554	393.3%	5.0%
Advertising	-	-	161	-	400	420	0.0%	5.0%
Rentals	8,368	8,285	6,500	6,500	7,150	7,507	10.0%	5.0%
Technology Services	-	-	113	-	200	210	0.0%	5.0%
Repairs & Maintenance Services	12,331	4,558	1,332	2,082	18,708	19,324	798.6%	3.3%
Other Expenses	49,900	355	2,000	2,000	541	568	-73.0%	5.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 583,099</b>	<b>\$ 551,746</b>	<b>\$ 602,155</b>	<b>\$ 710,516</b>	<b>\$ 739,947</b>	<b>\$ 794,882</b>	<b>4.1%</b>	<b>7.4%</b>

**NET BUDGET** (269,947) (324,882)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

Public Works - Development Services								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	225,071	-	-	9,081	-	-	-100.0%	0.0%
Benefits	104,338	-	(62)	1,935	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 329,409</b>	<b>\$ -</b>	<b>\$ (62)</b>	<b>\$ 11,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>0.0%</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW013100-322100	Buildings/Structures/Equipment	\$ 425,630	\$ 307,417	\$ 326,856	\$ 200,000	\$ 250,000	\$ 250,000
PW013100-333219	Dept Of Treasury-Cares Act	23,603	-	-	-	-	-
PW013100-342400	Protective Inspection Fees	476,723	208,477	229,555	125,000	200,000	200,000
PW013100-344100	Road/Street Maint/Repair Chrgs	84	-	33	40,000	10,000	10,000
PW013100-344101	Pavement Mitigation Fees	3,358	1,320	600	4,000	10,000	10,000
PW013100-345890	Other Planning & Development	-	-	929	-	-	-
Total Operating Revenues		929,397	517,214	557,973	369,000	470,000	470,000
Total Revenues		\$ 929,397	\$ 517,214	\$ 557,973	\$ 369,000	\$ 470,000	\$ 470,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW013100-511000	Salaries	\$ 353,723	\$ 366,485	\$ 387,588	\$ 471,853	\$ 496,752	\$ 539,472
Total Salaries & Wages		353,723	366,485	387,588	471,853	496,752	539,472
PW013100-521000	FICA	26,346	26,464	29,063	36,070	38,002	41,270
PW013100-523000	PERS	40,409	40,303	39,728	46,139	52,129	57,178
PW013100-524000	Industrial Insurance	974	1,849	978	1,353	1,376	1,445
PW013100-524050	Paid Family & Med Leave Prem	524	543	729	666	798	863
PW013100-525000	Medical, Dental, Life, Optical	2,573	3,585	18,535	3,872	1,895	1,990
PW013100-525095	Kaiser Medical & Dental	-	-	-	-	18,764	18,764
PW013100-525097	Self-Insured Medical & Dental	69,836	85,816	48,067	92,681	50,453	50,453
PW013100-526000	Unemployment Compensation	5,486	5,064	-	-	-	-
Total Personnel Benefits		146,148	163,625	137,100	180,781	163,416	171,962
PW013100-531000	Supplies-General	-	-	111	5,500	-	-
PW013100-531001	Office Supplies	961	1,595	239	-	2,400	2,520
PW013100-531002	Printing Supplies	753	72	85	-	600	630
PW013100-531003	Operating Supplies	651	5,513	171	500	1,400	1,470
PW013100-531005	Meeting Food	59	-	77	-	600	630
PW013100-531008	Employee Appreciation Supplies	-	-	65	-	200	210
PW013100-531999	Other Supplies-general	-	-	-	-	600	630
PW013100-532003	Safety Supplies	33	-	-	-	-	-
PW013100-535001	Equipment	-	-	17	-	-	-
PW013100-536001	Computer peripherals	47	267	20	-	400	420
Total Supplies		2,504	7,448	785	6,000	6,200	6,510
PW013100-541000	Professional Services	8,625	-	35,000	-	-	-
PW013100-541006	Consulting Services	-	-	-	-	-	-
PW013100-541007	Contracted Services	-	-	30,000	40,000	44,000	46,200
PW013100-541012	Translation & Interpretation	-	44	-	-	-	-
PW013100-542001	Telephone/Alarm/Cell Service	910	812	1,000	1,000	1,100	1,155
PW013100-542003	City Wide Internet	558	-	-	-	-	-
PW013100-543001	Memberships	-	100	425	-	450	472
PW013100-543002	Registrations	20	35	35	-	550	578
PW013100-543003	Meals-Prof Dev related	12	-	-	300	330	346
PW013100-543006	Certifications & Licenses	-	-	116	-	150	158
PW013100-544000	Advertising	-	-	161	-	400	420
PW013100-545001	Copier Rental	8,368	8,285	6,500	6,500	7,150	7,507
PW013100-546001	Software Maintenance Contract	-	-	113	-	200	210

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW013100-548000	Repair & Maint Services	-	-	-	100	-	-
PW013100-548001	Repair services	-	-	-	-	410	431
PW013100-548004	Radios/Telemetry Maint	840	720	-	650	-	-
PW013100-548095	Fleet Oper and Maint costs	11,491	3,838	1,332	1,332	18,298	18,893
PW013100-549000	Miscellaneous Expenses	-	355	-	2,000	-	-
PW013100-549004	Employee Appreciation Svcs	-	-	2,000	-	-	-
PW013100-549008	Settlements/Claims/Judgements	49,900	-	-	-	-	-
PW013100-549999	Other Miscellaneous Expenses	-	-	-	-	541	568
Total Services & Passthrough Pmts		80,724	14,189	76,682	51,882	73,579	76,938
Total Expenditures		\$ 583,099	\$ 551,746	\$ 602,155	\$ 710,516	\$ 739,947	\$ 794,882

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW013102-511000	Salaries	\$ 225,049	\$ -	\$ -	\$ -	\$ -	\$ -
PW013102-513000	Overtime	23	-	-	9,081	-	-
Total Salaries & Wages		225,071	-	-	9,081	-	-
PW013102-521000	FICA	16,973	-	-	695	-	-
PW013102-523000	PERS	28,969	-	-	931	-	-
PW013102-524000	Industrial Insurance	2,877	-	(62)	59	-	-
PW013102-524050	Paid Family & Med Leave Prem	293	-	-	-	-	-
PW013102-525000	Medical, Dental, Life, Optical	1,598	-	-	-	-	-
PW013102-525097	Self-Insured Medical & Dental	53,628	-	-	-	-	-
PW013102-528000	Uniform Clothing	-	-	-	250	-	-
Total Personnel Benefits		104,338	-	(62)	1,935	-	-
Total Expenditures		\$ 329,409	\$ -	\$ (62)	\$ 11,016	\$ -	\$ -

**DEPARTMENT:** Public Works (13)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Maintenance Administration  
**FUND NUMBER:** 000  
**POSITION:** Public Works Director

**Description**

The function of Maintenance Administration is to manage the maintenance programs and activities for equipment rental, facilities, streets, water, sewer, and surface water. This division also provides staff support and coordination with the engineering division and other City departments as well as external agencies and service providers. The Maintenance Administration Division is managed by the Maintenance Operations Manager who reports to the Director of Public Works.

**Budget by Revenue & Expenditure Summary**

<i>Public Works - Maintenance Administration</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Salaries & Wages	238,364	266,507	278,925	279,954	311,750	330,816	11.4%	6.1%
Benefits	127,657	130,161	143,574	133,464	137,214	141,224	2.8%	2.9%
Supplies	1,559	1,927	838	4,250	4,250	4,462	0.0%	5.0%
Small Tools	-	641	750	750	750	787	0.0%	4.9%
Technology Supplies	42	-	-	-	-	-	0.0%	0.0%
Professional Services	-	311	10,600	500	1,000	1,050	100.0%	5.0%
Communications	1,184	1,292	2,500	1,000	1,500	1,575	50.0%	5.0%
Professional Development	791	33	85	300	330	347	10.0%	5.2%
Advertising	-	-	50	-	-	-	0.0%	0.0%
Rentals	488	435	1,500	3,000	3,000	3,150	0.0%	5.0%
Repairs & Maintenance Services	1,601	5,010	7,274	7,274	-	-	-100.0%	0.0%
Other Expenses	-	369	-	2,035	2,238	2,350	10.0%	5.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 371,685</b>	<b>\$ 406,685</b>	<b>\$ 446,096</b>	<b>\$ 432,527</b>	<b>\$ 462,032</b>	<b>\$ 485,761</b>	<b>6.8%</b>	<b>5.1%</b>

**NET BUDGET** (462,032) (485,761)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW013101-511000	Salaries	\$ 238,364	\$ 266,507	\$ 278,925	\$ 279,954	\$ 311,750	\$ 330,816
Total Salaries & Wages		238,364	266,507	278,925	279,954	311,750	330,816
PW013101-521000	FICA	17,761	20,013	20,919	21,401	23,849	25,307
PW013101-523000	PERS	30,565	30,913	28,590	27,411	32,715	35,063
PW013101-524000	Industrial Insurance	3,005	1,766	687	1,015	1,032	1,084
PW013101-524050	Paid Family & Med Leave Prem	353	396	448	396	501	529
PW013101-525000	Medical, Dental, Life, Optical	1,996	2,240	1,562	2,420	1,416	1,487
PW013101-525097	Self-Insured Medical & Dental	73,976	74,834	91,368	80,821	76,656	76,656
PW013101-528001	Boot Allowance	-	-	-	-	1,045	1,097
Total Personnel Benefits		127,657	130,161	143,574	133,464	137,214	141,224
PW013101-531000	Supplies-General	-	-	-	3,250	-	-
PW013101-531001	Office Supplies	674	500	598	-	3,500	3,675
PW013101-531002	Printing Supplies	232	242	35	-	250	262
PW013101-531003	Operating Supplies	653	599	205	1,000	-	-
PW013101-531005	Meeting Food	-	381	-	-	500	525
PW013101-531008	Employee Appreciation Supplies	-	205	-	-	-	-
PW013101-535000	Small Tool & Minor Equipment	-	641	750	750	-	-
PW013101-535003	Office Equipment	-	-	-	-	750	787
PW013101-536001	Computer peripherals	42	-	-	-	-	-
Total Supplies		1,601	2,568	1,588	5,000	5,000	5,249
PW013101-541000	Professional Services	-	121	-	500	-	-
PW013101-541006	Consulting Services	-	-	10,600	-	1,000	1,050
PW013101-541025	Employee Assistance Prg EAP	-	190	-	-	-	-
PW013101-542001	Telephone/Alarm/Cell Service	1,072	1,292	2,500	1,000	1,500	1,575
PW013101-542003	City Wide Internet	112	-	-	-	-	-
PW013101-543000	Professional Development	663	33	-	-	-	-
PW013101-543001	Memberships	86	-	-	-	-	-
PW013101-543002	Registrations	-	-	-	-	330	347
PW013101-543003	Meals-Prof Dev related	-	-	66	-	-	-
PW013101-543005	Mileage	-	-	19	-	-	-
PW013101-543006	Certifications & Licenses	42	-	-	-	-	-
PW013101-543999	Other Prof Dev/Travel Expenses	-	-	-	300	-	-
PW013101-544000	Advertising	-	-	50	-	-	-
PW013101-545001	Copier Rental	488	435	1,500	3,000	3,000	3,150
PW013101-548095	Fleet Oper and Maint costs	1,601	5,010	7,274	7,274	-	-
PW013101-549000	Miscellaneous Expenses	-	369	-	2,035	-	-
PW013101-549999	Other Miscellaneous Expenses	-	-	-	-	2,238	2,350
Total Services & Passthrough Pmts		4,063	7,450	22,009	14,109	8,068	8,472
Total Expenditures		\$ 371,685	\$ 406,685	\$ 446,096	\$ 432,527	\$ 462,032	\$ 485,761

**DEPARTMENT:** Public Works (13)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Engineering  
**FUND NUMBER:** 000  
**POSITION:** Public Works Director

**Description**

The Engineering Division function is to provide professional engineering services for planning, design, construction, maintenance, and operation of the water, sewer, surface water and transportation infrastructure. Services include coordination with adjoining agencies such as Renton, Kent, Seattle, SeaTac, Water District 125, and Valley View Sewer District, as well as with regional agencies such as King County Metro Transit and Sewer, WSDOT, Green River Basin Technical Committee, Regional Transit Authority, Puget Sound Regional Council, and the Transportation Improvement Board. Other services include assisting development permit review and monitoring of franchise utility operations in the City. The City Engineer is the licensed Professional Engineer official for the City and manages the Engineering Division. The City Engineer provides staff support to assigned Council committees and reports to the Director of Public Works.

**Budget by Expenditure Summary**

Public Works - Engineering								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Salaries & Wages	342,809	205,353	158,361	368,803	228,912	253,572	-37.9%	10.8%
Benefits	134,956	126,329	56,571	162,098	104,805	109,827	-35.3%	4.8%
Supplies	4,515	8,639	3,500	7,000	9,200	9,660	31.4%	5.0%
Small Tools	-	881	2,552	1,000	1,000	1,025	0.0%	2.5%
Technology Supplies	100	1,592	-	-	2,000	2,100	0.0%	5.0%
Professional Services	125,767	505	10,000	28,400	31,865	33,459	12.2%	5.0%
Communications	6,141	6,237	6,889	6,500	7,150	7,508	10.0%	5.0%
Professional Development	22,311	10,960	3,006	500	2,700	2,835	440.0%	5.0%
Advertising	-	545	-	-	-	-	0.0%	0.0%
Rentals	-	33	2,211	-	2,500	2,625	0.0%	5.0%
Technology Services	-	-	4,917	-	5,270	5,533	0.0%	5.0%
Repairs & Maintenance Services	8,999	17,327	14,190	15,190	1,100	1,155	-92.8%	5.0%
Other Expenses	-	174	-	10,000	11,000	11,550	10.0%	5.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 645,598</b>	<b>\$ 378,574</b>	<b>\$ 262,197</b>	<b>\$ 599,491</b>	<b>\$ 407,502</b>	<b>\$ 440,849</b>	<b>-32.0%</b>	<b>8.2%</b>

**NET BUDGET** (407,502) (440,849)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW013130-511000	Salaries	\$ 341,600	\$ 199,693	\$ 148,761	\$ 368,803	\$ 228,912	\$ 253,572
PW013130-512000	Extra Labor	-	5,660	9,600	-	-	-
PW013130-513000	Overtime	1,209	-	-	-	-	-
Total Salaries & Wages		342,809	205,353	158,361	368,803	228,912	253,572
PW013130-521000	FICA	25,797	15,744	12,115	28,192	17,512	19,398
PW013130-523000	PERS	41,403	22,897	13,497	36,004	24,022	26,876
PW013130-524000	Industrial Insurance	3,531	2,704	1,488	5,658	2,826	2,967
PW013130-524050	Paid Family & Med Leave Prem	668	444	475	520	368	406
PW013130-525000	Medical, Dental, Life, Optical	26,408	2,647	722	2,859	995	1,045
PW013130-525097	Self-Insured Medical & Dental	36,476	81,403	27,325	87,915	58,038	58,038
PW013130-528000	Uniform Clothing	-	-	-	950	-	-
PW013130-528001	Boot Allowance	673	490	950	-	1,045	1,097
Total Personnel Benefits		134,956	126,329	56,571	162,098	104,805	109,827
PW013130-531000	Supplies-General	-	-	1,256	7,000	-	-
PW013130-531001	Office Supplies	748	1,430	701	-	1,000	1,050
PW013130-531002	Printing Supplies	1,022	2,059	648	-	3,200	3,360
PW013130-531003	Operating Supplies	2,746	5,150	895	-	2,000	2,100
PW013130-531999	Other Supplies-general	-	-	-	-	3,000	3,150
PW013130-535001	Equipment	-	-	1,645	-	-	-
PW013130-535003	Office Equipment	-	881	907	1,000	500	525
PW013130-535999	Other Small Tool & Minor Equip	-	-	-	-	500	500
PW013130-536001	Computer peripherals	100	1,592	-	-	2,000	2,100
Total Supplies		4,615	11,112	6,052	8,000	12,200	12,785
PW013130-541000	Professional Services	1,087	-	9,254	28,400	-	-
PW013130-541006	Consulting Services	-	-	-	-	31,240	32,802
PW013130-541007	Contracted Services	59,028	-	-	-	-	-
PW013130-541008	Revenue Backed Services	65,365	396	-	-	-	-
PW013130-541016	Recruitment	-	-	500	-	375	394
PW013130-541026	Employee screening/testing	287	109	246	-	250	263
PW013130-542001	Telephone/Alarm/Cell Service	5,690	5,787	6,889	6,500	7,150	7,508
PW013130-542002	Postage/Shipping Costs	46	-	-	-	-	-
PW013130-542003	City Wide Internet	405	450	-	-	-	-
PW013130-543000	Professional Development	18,100	-	-	-	-	-
PW013130-543001	Memberships	1,000	1,845	385	-	700	735
PW013130-543002	Registrations	3,199	9,115	625	-	700	735
PW013130-543004	Airfare	-	-	10	-	-	-
PW013130-543007	Hotel/Lodging	-	-	1,294	-	750	788
PW013130-543008	Ground Transp/Parking	12	-	692	500	550	577
PW013130-544000	Advertising	-	545	-	-	-	-
PW013130-545000	Operating Rentals & Leases	-	33	-	-	-	-
PW013130-545001	Copier Rental	-	-	2,211	-	2,500	2,625
PW013130-546001	Software Maintenance Contract	-	-	4,872	-	5,000	5,250
PW013130-546004	Online Services-Subscriptions	-	-	45	-	270	283
PW013130-548000	Repair & Maint Services	-	-	-	1,000	-	-
PW013130-548001	Repair services	-	-	-	-	1,100	1,155
PW013130-548095	Fleet Oper and Maint costs	8,999	17,327	14,190	14,190	-	-
PW013130-549000	Miscellaneous Expenses	-	174	-	10,000	-	-
PW013130-549999	Other Miscellaneous Expenses	-	-	-	-	11,000	11,550
Total Services & Passthrough Pmts		163,218	35,781	41,212	60,590	61,585	64,665
Total Expenditures		\$ 645,598	\$ 378,574	\$ 262,197	\$ 599,491	\$ 407,502	\$ 440,849

**DEPARTMENT:** Public Works (13)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Facility Maintenance  
**FUND NUMBER:** 000  
**POSITION:** Public Works Director

**Description**

The function of the Facility Maintenance unit is to preserve all City buildings through a preventive maintenance, repair, and operating program to provide a safe, pleasant, and productive work environment for City staff and clients. The work is located in 42 facilities including restrooms in City parks, consisting of approximately 251,733 square feet, of which 149,957 square feet is provided with custodial care. Facilities Maintenance consists of City Hall, the 6300 Building, Tukwila Community Center, the Tukwila Justice Center, a Heritage Center, Minkler Shops, the Fleet and Facilities Building, and Golf maintenance facilities, several public restrooms, and various other buildings.

**Budget by Revenue & Expenditure Summary**

Public Works - Facility Maintenance								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	525,787	496,962	594,660	706,474	598,936	642,020	-15.2%	7.2%
Benefits	272,360	326,578	302,064	373,957	276,320	286,017	-26.1%	3.5%
Supplies	1,799	16,906	3,498	3,200	3,400	3,400	6.3%	0.0%
Repair & Maintenance Supplies	42,523	40,308	48,787	75,000	113,500	115,425	51.3%	1.7%
Small Tools	-	17,502	1,670	-	7,000	7,175	0.0%	2.5%
Technology Supplies	762	486	767	-	1,000	1,050	0.0%	5.0%
Professional Services	171,075	342,424	350,982	298,900	396,200	435,608	32.6%	9.9%
Communications	15,340	10,591	10,935	14,000	15,400	16,170	10.0%	5.0%
Professional Development	-	417	55	-	-	-	0.0%	0.0%
Rentals	100,039	39,184	3,902	100,000	7,500	7,875	-92.5%	5.0%
Technology Services	7,789	14,356	-	-	1,100	1,155	0.0%	5.0%
Utilities	267,909	436,682	527,860	405,300	485,250	509,512	19.7%	5.0%
Repairs & Maintenance Services	239,995	262,613	249,425	249,425	285,659	299,319	14.5%	4.8%
Other Expenses	-	-	-	1,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,645,378</b>	<b>\$ 2,005,006</b>	<b>\$ 2,094,605</b>	<b>\$ 2,227,256</b>	<b>\$ 2,191,265</b>	<b>\$ 2,324,726</b>	<b>-1.6%</b>	<b>6.1%</b>

**NET BUDGET** (2,191,265) (2,324,726)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW013300-511000	Salaries	\$ 524,971	\$ 488,313	\$ 586,514	\$ 700,438	\$ 590,936	\$ 634,020
PW013300-512000	Extra Labor	-	-	-	2,000	-	-
PW013300-513000	Overtime	816	8,649	8,147	4,036	8,000	8,000
<b>Total Salaries &amp; Wages</b>		<b>525,787</b>	<b>496,962</b>	<b>594,660</b>	<b>706,474</b>	<b>598,936</b>	<b>642,020</b>



Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW013300-511000	Salaries	\$ 524,971	\$ 488,313	\$ 586,514	\$ 700,438	\$ 590,936	\$ 634,020
PW013300-512000	Extra Labor	-	-	-	2,000	-	-
PW013300-513000	Overtime	816	8,649	8,147	4,036	8,000	8,000
Total Salaries & Wages		525,787	496,962	594,660	706,474	598,936	642,020
PW013300-521000	FICA	39,969	37,869	45,469	54,007	45,819	49,115
PW013300-523000	PERS	66,004	57,426	61,045	69,188	62,852	68,047
PW013300-524000	Industrial Insurance	17,410	16,828	15,644	23,967	17,408	18,279
PW013300-524050	Paid Family & Med Leave Prem	778	741	957	992	962	1,027
PW013300-525000	Medical, Dental, Life, Optical	16,479	5,508	21,092	5,917	3,224	3,385
PW013300-525095	Kaiser Medical & Dental	-	-	-	-	9,434	9,434
PW013300-525097	Self-Insured Medical & Dental	130,999	201,746	157,638	217,886	134,421	134,421
PW013300-526000	Unemployment Compensation	-	5,425	-	-	-	-
PW013300-528000	Uniform Clothing	-	-	-	2,000	-	-
PW013300-528001	Boot Allowance	721	1,035	220	-	2,200	2,310
Total Personnel Benefits		272,360	326,578	302,064	373,957	276,320	286,017
PW013300-531000	Supplies-General	-	-	-	3,200	-	-
PW013300-531001	Office Supplies	958	1,499	393	-	2,500	2,500
PW013300-531002	Printing Supplies	71	99	148	-	500	500
PW013300-531003	Operating Supplies	770	15,308	2,800	-	150	150
PW013300-531004	Event Food	-	-	50	-	-	-
PW013300-531005	Meeting Food	-	-	107	-	250	250
PW013300-532000	Repairs & Maint Supplies	5,253	2,302	17,902	37,500	-	-
PW013300-532001	Repair Supplies	3,577	3,882	5,399	-	45,000	45,000
PW013300-532002	Maintenance Supplies	14,081	(6)	10,000	2,500	25,000	25,000
PW013300-532003	Safety Supplies	-	2,159	1,700	-	5,000	5,000
PW013300-532007	Cleaning & Janitorial Supplies	19,612	31,970	13,787	35,000	38,500	40,425
PW013300-535000	Small Tool & Minor Equipment	-	17,299	-	-	-	-
PW013300-535001	Equipment	-	-	-	-	3,500	3,500
PW013300-535002	Power Tools	-	203	1,384	-	3,000	3,150
PW013300-535003	Office Equipment	-	-	286	-	500	525
PW013300-536001	Computer peripherals	762	486	767	-	1,000	1,050
Total Supplies		45,084	75,201	54,722	78,200	124,900	127,050
PW013300-541000	Professional Services	-	-	2,050	2,000	-	-
PW013300-541007	Contracted Services	-	62,858	997	-	4,000	4,200
PW013300-541010	Inspection Services & Permits	750	-	1,015	-	-	-
PW013300-541016	Recruitment	67	-	-	-	-	-
PW013300-541017	Security/Safety Svcs	6,744	6,144	-	-	-	-
PW013300-541020	Insurance-Property	163,467	273,422	346,858	296,900	391,950	431,145
PW013300-541026	Employee screening/testing	48	-	62	-	250	263
PW013300-542001	Telephone/Alarm/Cell Service	15,319	10,591	10,935	14,000	15,400	16,170
PW013300-542003	City Wide Internet	21	-	-	-	-	-
PW013300-543002	Registrations	-	417	55	-	-	-
PW013300-545000	Operating Rentals & Leases	-	(4,840)	-	-	-	-
PW013300-545001	Copier Rental	1,052	1,027	711	-	-	-
PW013300-545003	Building Rent/Lease	98,986	42,997	-	100,000	-	-
PW013300-545004	Equipment Rental	-	-	3,190	-	7,500	7,875
PW013300-546001	Software Maintenance Contract	7,789	14,356	-	-	1,100	1,155
PW013300-547000	General Utilities	4,940	2,044	-	5,000	-	-
PW013300-547021	Electric Utility	164,505	311,120	299,978	260,000	335,000	351,750
PW013300-547022	Natural Gas Utility	24,910	41,560	99,702	37,800	45,000	47,250
PW013300-547025	Water/Sewer Utility	45,869	48,886	48,457	75,000	75,000	78,750
PW013300-547026	Surface Water utility	27,228	33,071	79,723	27,500	30,250	31,762
PW013300-547028	Solid Waste Disposal	458	-	-	-	-	-
PW013300-548000	Repair & Maint Services	109,320	31,637	48,157	-	-	-
PW013300-548001	Repair services	59,461	78,589	111,438	-	205,000	215,250
PW013300-548002	Maintenance Services	1,694	67,597	45,405	-	45,000	47,250

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW013300-548005	Tree/Landscape Maintenance	1,886	2,464	-	-	-	-
PW013300-548006	Uniform Cleaning/Repair	-	36,664	-	205,000	-	-
PW013300-548007	Cleaning/Janitorial Services	32,606	-	-	-	-	-
PW013300-548095	Fleet Oper and Maint costs	35,028	45,662	44,425	44,425	35,659	36,819
PW013300-549000	Miscellaneous Expenses	-	-	-	1,000	-	-
Total Services & Passthrough Pmts		802,147	1,106,266	1,143,159	1,068,625	1,191,109	1,269,639
Total Expenditures		\$ 1,645,378	\$ 2,005,006	\$ 2,094,605	\$ 2,227,256	\$ 2,191,265	\$ 2,324,726

**DEPARTMENT:** Public Works (16)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Street Maintenance  
**FUND NUMBER:** 000  
**POSITION:** Public Works Director

**Description**

The function of the Street Maintenance unit is to operate and maintain the traffic control and safety devices of the transportation network which consists of 127 lane miles of commercial/industrial streets and 90 lane miles of residential streets, as well as bridges, sidewalks, street lighting, and traffic cameras. The Street Maintenance unit maintains relationships with adjoining cities, King County, and Washington State Department of Transportation.

**Budget by Revenue & Expenditure Summary**

Public Works - Street Maintenance								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	4,147	45,367	225,000	335,000	225,641	-	-32.6%	-100.0%
<b>Total Revenues &amp; Transfers In</b>	<b>4,147</b>	<b>45,367</b>	<b>225,000</b>	<b>335,000</b>	<b>225,641</b>	<b>-</b>	<b>-32.6%</b>	<b>-100.0%</b>
Salaries & Wages	723,642	868,175	837,969	1,070,716	1,090,739	1,172,802	1.9%	7.5%
Benefits	393,728	429,039	455,390	478,522	502,138	520,568	4.9%	3.7%
Supplies	22,507	47,954	5,217	35,000	3,700	3,885	-89.4%	5.0%
Repair & Maintenance Supplies	145,475	121,335	231,600	174,425	245,900	208,845	41.0%	-15.1%
Small Tools	10,737	29,054	18,335	7,000	58,960	61,908	742.3%	5.0%
Technology Supplies	2,922	2,990	3,000	3,000	10,000	10,000	233.3%	0.0%
Fleet Supplies	266	36	-	-	1,000	1,050	0.0%	5.0%
Professional Services	32,373	522	42,233	41,752	54,540	65,217	30.6%	19.6%
Communications	14,625	15,085	15,050	6,000	6,600	6,930	10.0%	5.0%
Professional Development	1,322	7,823	1,519	-	10,000	10,000	0.0%	0.0%
Rentals	2,181	2,791	-	23,400	23,940	25,137	2.3%	5.0%
Technology Services	7,704	-	-	-	-	-	0.0%	0.0%
Utilities	1,208,531	1,343,427	1,314,850	1,309,740	1,469,104	1,543,164	12.2%	5.0%
Repairs & Maintenance Services	199,208	325,445	304,801	264,946	239,099	257,638	-9.8%	7.8%
Other Expenses	1,678	4,417	5,142	7,700	58,520	61,446	660.0%	5.0%
Machinery & Equipment	-	-	8,401	-	-	-	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,766,900</b>	<b>\$ 3,198,093</b>	<b>\$ 3,243,507</b>	<b>\$ 3,422,201</b>	<b>\$ 3,774,240</b>	<b>\$ 3,948,589</b>	<b>10.3%</b>	<b>4.6%</b>

NET BUDGET (3,548,599) (3,948,589)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW016100-333215	Dept of Treasury-ARPA	\$ -	\$ -	\$ -	\$ -	\$ 225,641	\$ -
PW016100-333219	Dept Of Treasury-Cares Act	4,147	-	-	-	-	-
PW016200-333215	Dept of Treasury-ARPA	-	45,367	225,000	335,000	-	-
<b>Total Operating Revenues</b>		<b>4,147</b>	<b>45,367</b>	<b>225,000</b>	<b>335,000</b>	<b>225,641</b>	<b>-</b>
<b>Total Revenues</b>		<b>\$ 4,147</b>	<b>\$ 45,367</b>	<b>\$ 225,000</b>	<b>\$ 335,000</b>	<b>\$ 225,641</b>	<b>\$ -</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW016100-511000	Salaries	\$ 711,056	\$ 812,121	\$ 826,666	\$ 1,070,716	\$ 998,219	\$ 1,080,282
PW016100-511001	Salaries-Acting Pay	-	-	-	-	1,000	1,000
PW016100-512000	Extra Labor	1,530	32,142	5,575	-	91,520	91,520
PW016100-513000	Overtime	11,057	23,911	5,728	-	-	-
Total Salaries & Wages		723,642	868,175	837,969	1,070,716	1,090,739	1,172,802
PW016100-521000	FICA	56,727	66,735	64,623	117,555	83,442	89,719
PW016100-523000	PERS	93,905	96,474	85,424	78,423	114,461	124,303
PW016100-524000	Industrial Insurance	21,768	25,287	18,782	25,271	38,463	40,386
PW016100-524050	Paid Family & Med Leave Prem	1,089	1,274	1,355	1,132	1,753	1,876
PW016100-525000	Medical, Dental, Life, Optical	6,144	6,985	5,450	7,543	5,254	5,516
PW016100-525097	Self-Insured Medical & Dental	202,859	227,961	278,287	246,198	255,766	255,766
PW016100-526000	Unemployment Compensation	9,296	1,675	-	-	-	-
PW016100-528000	Uniform Clothing	-	-	-	2,400	-	-
PW016100-528001	Boot Allowance	1,940	2,649	1,469	-	3,000	3,000
Total Personnel Benefits		393,728	429,039	455,390	478,522	502,138	520,568
PW016100-531000	Supplies-General	-	-	654	1,000	-	-
PW016100-531001	Office Supplies	-	-	109	-	500	525
PW016100-531002	Printing Supplies	157	469	160	-	500	525
PW016100-531003	Operating Supplies	908	1,067	-	-	500	525
PW016100-531005	Meeting Food	-	-	77	-	-	-
PW016100-532002	Maintenance Supplies	-	-	50,000	50,000	-	-
PW016100-532003	Safety Supplies	-	-	-	-	5,000	5,250
PW016100-536003	Network Equipment	-	-	-	-	10,000	10,000
PW016200-531000	Supplies-General	-	-	-	2,000	-	-
PW016200-531001	Office Supplies	791	1,167	-	-	1,000	1,050
PW016200-531003	Operating Supplies	479	1,059	659	-	1,000	1,050
PW016200-531013	Training Supplies	-	35	68	-	200	210
PW016200-532003	Safety Supplies	-	456	548	-	-	-
PW016200-532005	Chemicals/Fertilizers	(120)	-	-	-	-	-
PW016200-535001	Equipment	-	417	-	-	-	-
PW016200-536001	Computer peripherals	-	405	3,000	3,000	-	-
PW016300-531003	Operating Supplies	13,088	22,759	341	-	-	-
PW016300-532000	Repairs & Maint Supplies	-	3,009	121	24,000	-	-
PW016300-532001	Repair Supplies	-	-	290	-	26,400	27,720
PW016300-532002	Maintenance Supplies	603	-	11,386	-	-	-
PW016300-532003	Safety Supplies	-	1,997	445	-	-	-
PW016300-532007	Cleaning & Janitorial Supplies	118	-	6,516	-	-	-
PW016300-535000	Small Tool & Minor Equipment	-	1,770	13,710	4,000	-	-
PW016300-535001	Equipment	-	-	95	-	-	-
PW016300-535002	Power Tools	-	-	1,002	-	5,960	6,258
PW016300-535003	Office Equipment	-	-	193	-	-	-
PW016300-535004	Traffic Control Devices/Tools	3,636	-	-	-	3,500	3,675
PW016300-537001	Fuel	-	36	-	-	1,000	1,050
PW016500-532001	Repair Supplies	-	3,249	-	-	-	-
PW016610-531003	Operating Supplies	-	1,065	-	-	-	-
PW016610-532002	Maintenance Supplies	-	483	-	-	10,000	10,500
PW016630-531003	Operating Supplies	-	18,220	-	-	-	-
PW016630-532000	Repairs & Maint Supplies	55,333	-	15,201	25,000	-	-
PW016630-532001	Repair Supplies	-	-	9,799	-	40,000	42,000
PW016630-532002	Maintenance Supplies	(2,508)	-	-	-	-	-
PW016630-535000	Small Tool & Minor Equipment	333	438	500	500	-	-
PW016630-535001	Equipment	-	-	-	-	2,000	2,100
PW016640-532000	Repairs & Maint Supplies	-	50,500	763	-	-	-
PW016640-532001	Repair Supplies	55,995	37	26,347	62,425	10,000	10,500
PW016640-532002	Maintenance Supplies	2,581	31,062	30,386	-	90,000	42,000

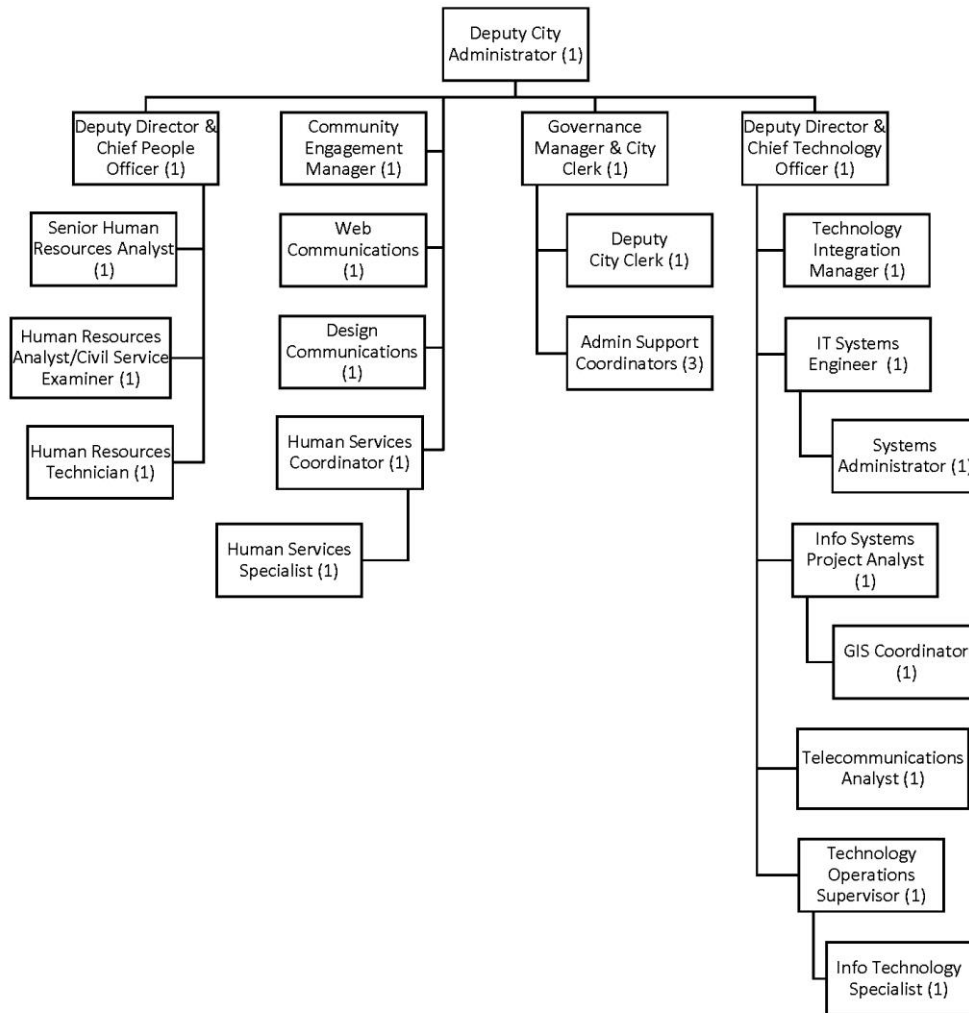
Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW016640-532007	Cleaning & Janitorial Supplies	31	273	-	-	-	-
PW016640-535000	Small Tool & Minor Equipment	-	381	-	-	-	-
PW016640-535001	Equipment	1,500	-	2,500	2,500	2,500	2,625
PW016640-535002	Power Tools	576	-	-	-	-	-
PW016640-535004	Traffic Control Devices/Tools	3,537	25,669	115	-	45,000	47,250
PW016640-536001	Computer peripherals	-	26	-	-	-	-
PW016660-532002	Maintenance Supplies	18,751	16,042	58,278	10,000	10,000	10,500
PW016670-531000	Supplies-General	-	-	-	7,000	-	-
PW016670-531001	Office Supplies	-	-	(12)	-	-	-
PW016670-531003	Operating Supplies	7,084	560	2,500	-	-	-
PW016670-532002	Maintenance Supplies	181	7,319	8,943	-	7,000	10,500
PW016670-532003	Safety Supplies	43	1,050	-	-	-	-
PW016670-532004	Irrigation Supplies	-	523	405	-	10,000	10,500
PW016670-532005	Chemicals/Fertilizers	5,798	1,000	2,593	-	-	-
PW016670-532006	Trees/Landscape Supplies	6,122	1,470	8,584	3,000	10,000	10,500
PW016670-532007	Cleaning & Janitorial Supplies	138	1,133	158	-	-	-
PW016670-535000	Small Tool & Minor Equipment	1,156	379	220	-	-	-
PW016670-537001	Fuel	266	-	-	-	-	-
PW016800-531000	Supplies-General	-	-	458	25,000	-	-
PW016800-531002	Printing Supplies	-	-	8	-	-	-
PW016800-531003	Operating Supplies	-	1,553	195	-	-	-
PW016800-532002	Maintenance Supplies	2,409	1,612	836	-	27,500	28,875
PW016800-532007	Cleaning & Janitorial Supplies	-	119	-	-	-	-
PW016800-536001	Computer peripherals	2,922	-	-	-	-	-
PW016800-536003	Network Equipment	-	2,559	-	-	-	-
Total Supplies		181,907	201,368	258,152	219,425	319,560	285,688
PW016100-543001	Memberships	526	425	-	-	-	-
PW016100-543006	Certifications & Licenses	-	-	-	-	10,000	10,000
PW016100-549999	Other Miscellaneous Expenses	-	-	-	-	55,000	57,750
PW016200-541000	Professional Services	-	-	-	600	-	-
PW016200-541007	Contracted Services	-	-	-	-	660	693
PW016200-541020	Insurance-Property	-	-	-	-	-	-
PW016200-541026	Employee screening/testing	544	522	500	700	770	808
PW016200-541030	Insurance-Liability	29,731	-	41,178	39,752	53,000	63,600
PW016200-542001	Telephone/Alarm/Cell Service	13,678	15,085	15,050	6,000	6,600	6,930
PW016200-542002	Postage/Shipping Costs	(10)	-	-	-	-	-
PW016200-543000	Professional Development	-	70	-	-	-	-
PW016200-543001	Memberships	-	680	-	-	-	-
PW016200-543002	Registrations	-	442	-	-	-	-
PW016200-543005	Mileage	36	-	119	-	-	-
PW016200-543006	Certifications & Licenses	760	6,206	600	-	-	-
PW016200-543009	Tuition/Coaching/Trainer	-	-	800	-	-	-
PW016200-546001	Software Maintenance Contract	7,704	-	-	-	-	-
PW016200-548000	Repair & Maint Services	-	-	500	500	-	-
PW016200-548001	Repair services	-	-	-	-	550	578
PW016200-548095	Fleet Oper and Maint costs	162,080	303,005	250,846	250,846	201,349	218,000
PW016200-549000	Miscellaneous Expenses	-	44	4,500	4,500	-	-
PW016200-549010	Business Meals (non Prof Dev)	1,046	3,843	361	3,200	3,520	3,696
PW016300-541000	Professional Services	-	-	-	100	-	-
PW016300-545004	Equipment Rental	764	858	-	3,400	3,940	4,137
PW016300-547000	General Utilities	90	42	65	100	-	-
PW016300-547026	Surface Water utility	839,438	859,661	902,644	899,640	989,604	1,039,084
PW016300-547028	Solid Waste Disposal	-	831	10,000	10,000	11,000	11,550
PW016300-548000	Repair & Maint Services	-	360	-	100	-	-
PW016500-548001	Repair services	8,520	5,575	10,000	10,000	25,000	26,250

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW016610-545004	Equipment Rental	-	1,933	-	-	-	-
PW016610-548001	Repair services	-	-	-	-	10,000	10,500
PW016630-541000	Professional Services	-	-	500	500	-	-
PW016630-547021	Electric Utility	236,492	305,657	283,273	275,000	302,500	317,625
PW016630-547022	Natural Gas Utility	690	-	1,000	1,000	-	-
PW016630-548000	Repair & Maint Services	390	-	6,658	-	-	-
PW016630-549013	Utility One-Call Service	557	529	281	-	-	-
PW016640-541000	Professional Services	-	-	-	100	-	-
PW016640-541007	Contracted Services	1,873	-	-	-	110	116
PW016640-542001	Telephone/Alarm/Cell Service	880	-	-	-	-	-
PW016640-542002	Postage/Shipping Costs	77	-	-	-	-	-
PW016640-545004	Equipment Rental	1,417	-	-	20,000	20,000	21,000
PW016640-547021	Electric Utility	72,697	90,786	77,868	84,000	95,000	99,750
PW016640-548000	Repair & Maint Services	25,859	-	-	-	-	-
PW016640-548001	Repair services	-	16,504	11,743	-	-	-
PW016660-549010	Business Meals (non Prof Dev)	72	-	-	-	-	-
PW016670-541000	Professional Services	-	-	55	-	-	-
PW016670-541010	Inspection Services & Permits	225	-	-	-	-	-
PW016670-547025	Water/Sewer Utility	11,236	14,188	19,932	30,000	30,000	31,500
PW016670-547028	Solid Waste Disposal	15,762	23,820	10,068	-	30,000	31,500
PW016670-548001	Repair services	-	-	54	-	-	-
PW016670-548005	Tree/Landscape Maintenance	2,063	-	-	-	-	-
PW016670-549007	Excise Taxes & Other Assessmnt	4	1	-	-	-	-
PW016700-547025	Water/Sewer Utility	32,127	48,442	10,000	10,000	11,000	12,155
PW016800-548000	Repair & Maint Services	-	-	12,500	1,500	-	-
PW016800-548002	Maintenance Services	297	-	12,500	2,000	2,200	2,310
Total Services & Passthrough Pmts		1,467,623	1,699,510	1,683,595	1,653,538	1,861,803	1,969,532
PW016640-564000	Machinery & Equipment	-	-	8,401	-	-	-
Total Capital Expenditures		-	-	8,401	-	-	-
Total Expenditures		\$ 2,766,900	\$ 3,198,093	\$ 3,243,507	\$ 3,422,201	\$ 3,774,240	\$ 3,948,589

# Administrative Services



**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Rachel Bianchi

**FUND NUMBER:** 000  
**POSITION:** Deputy City Administrator

## Description

The Administrative Services department contains the following divisions: Community Services & Engagement, Human Resources, the City Clerk's Office, Technology and Innovation Services, and the Equity and Social Justice Commission. The department supports the work of other City departments in these efforts and leads inter-departmental efforts on a variety of special issues and projects, including implementation of the City's Equity Policy.

## 2021-2022 Accomplishments

- ◆ Distributed an unprecedented amount of rent and utility assistance to the Tukwila community, stabilizing housing for hundreds of community members during the global pandemic. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Updated members of the community and internal City organization by providing timely, relevant and accessible communications about the pandemic, the City's response, and available resources. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Opened Tukwila's new headquarters Fire Station 52, successfully completing a key milestone in the City's Public Safety Plan. **Strategic Plan Goals 1, 2, 3, 4, 5.**
- ◆ Transformed the Community Connectors program into the Tukwila Community Leadership Initiative, utilizing community members to lead the development of the Initiative. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Ongoing implementation of the Equity Policy, including support of the Equity Policy Implementation Committee (EPIC), initiating a new equity toolkit and equitable outreach guide, and providing ongoing training for City staff, elected officials, and Board and Commission members. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Increased collaboration across the City of Tukwila through the usage of Office 365 collaboration applications. **Strategic Goal 4.**
- ◆ Implemented technology to successfully deploy hybrid Teams meetings across the city, including in Council and PD to support court sessions and jury trials. **Strategic Goal 4.**
- ◆ Security enhancement of Panic buttons installed at City Hall, 6300, and Community Center & Installed 16 Panic Buttons at the Justice Center. **Strategic Goal 4, 5.**
- ◆ Supported multiple technology moves of new Fire Station, Justice Center, and Fleet/Facility building on schedule and within budget. **Strategic Goal 4, 5.**
- ◆ Identified and implemented Budgeting forecasting tool for community outreach. **Strategic Goal 5.**
- ◆ Expanded availability of Kiosks for public use in Department of Community Development and Finance. **Strategic Goal 4, 5.**
- ◆ Deployed surplus laptops to Parks and Recreation to assist families displaced by an apartment fire. **Strategic Goal 2.**
- ◆ Initiate 3 phased approach to visibility of As-builts on map viewer and in Laserfiche for staff and eventually contractors and public consumption. **Strategic Goal 4.**



- ◆ Complete upgrades and expanded use of multiple systems ensuring software is updated to supported versions including Financials, Asset Management, GIS, HR systems, Door Access Security systems. **Strategic Goal 4.**
- ◆ Up-graded GIS environment. Leveraged GIS to visualize the Digital Divide. Parks is using data in Microsoft PowerBi. Public Works is using arcPro to edit data. Conducted POC with new cost attainable satellite GPS receiver for ARCGIS field maps and existing staff provisioned cell phones and iPads, enabling the ability to capture location with centimeter to submeter accuracy. **Strategic Goal 1, 4.**
- ◆ Telecom Franchise Analyst developed Franchise program management with goal of driving down cost for residents and increase of service availability. Franchise 101 presentation to Council, and Small Cell ordinance adopted by Council. Design of small cell pole completed, coordinating with PW/DCD and pole manufacturers. Continuing to monitor existing franchise agreements and assist in renewal when needed. **Strategic Goal 3, 4.**
- ◆ Per Audit Results, the City's spend on telecommunications is at or better than industry average. **Strategic Goal 4.**
- ◆ Developed new IT contract addendums that include provisions for security and availability. **Strategic Goal 1, 4.**
- ◆ Supporting employees and managers in navigating pandemic-related personnel and organizational issues. **Strategic Goal 4.**
- ◆ Implementation of improved hiring practices have resulted in new, highly qualified staff that better reflect the Tukwila community. **Strategic Goal 4.**
- ◆ Deployment of new city-wide annual performance review system. **Strategic Goal 4.**
- ◆ Provided direction and oversight to inventory and digitize Fire Department records in preparation for transfer of fire services to a Regional Fire Authority. **Strategic Goal 1, 2 & 4.**
- ◆ Developed an electronic repository for digital images of Public Works As-Built Drawings that includes integration with a GIS mapping tool. Awarded a grant from the State Archives to digitize and microfilm additional paper drawings of these essential records. **Strategic Goal 1, 2 & 4.**
- ◆ Provided a presentation to the City's elected officials as per by the Open Government Trainings Act (required every four years and/or within 90 days of the election of new officials) **Strategic Goal 1, 2 & 4.**
- ◆ Project management for relocation of the City's off-site Records Center to a City facility, resulting in an annual savings of \$105,000. **Strategic Goal 1, 2 & 4.**

## 2023-2024 Outcome Goals

- ◆ Supporting vulnerable community members – as they continue to recover from effects of the pandemic – with rent and utility assistance; leveraging partnerships to ensure basic needs are met in the Tukwila community. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Successful implementation of the Tukwila Community Leadership Initiative (TCLI). **Strategic Plan Goals 2, 3, 5.**
- ◆ Continued implementation of the City's adopted Equity Policy, facilitation of the Equity Policy Implementation Committee (EPIC) and supporting the Equity and Social Justice Commission. **Strategic Plan Goals 1, 2, 3, 4, 5.**
- ◆ As-built Project on schedule to provide improved access and visibility to utility assets. **Strategic Goal 1, 4.**
- ◆ Enhanced adoption of GIS processes and tools throughout the city to manage critical data and inform public. **Strategic Goal 1, 4.**

- ◆ Highly enabled and effective end users realized through provision of technology training opportunities at all levels of the city. **Strategic Goal 1, 4.**
- ◆ Support Data Analytic efforts throughout the city by providing tools, training, and assistance to build a cohesive Analytics program. **Strategic Goal 4.**
- ◆ Mature technology risk posture by enhancing security controls. **Strategic Goal 4.**
- ◆ Continue to implement IT Service Management to efficiently deliver support and services to departments and users. **Strategic Goal 4.**
- ◆ Ensure Staff have appropriate and cost-effective tools to effectively provide service. **Strategic Goal 4.**
- ◆ Modernizing the City's personnel and administrative policies and providing risk mitigation through effective and consistent application of policies. **Strategic Goals 4,5.**
- ◆ Provide timely, relevant human resources-related information for all employees and the general public. **Strategic Goal 4.**
- ◆ Ongoing review of policies and practice to ensure the City is meeting the Equity Policy goals as it relates to recruitment, retention, and other personnel matters. **Strategic Goals 3, 4.**
- ◆ Facilitate digitization of records for new departmental projects (Public Works and Fire). **Strategic Goal 1, 2 & 4.**
- ◆ Provide risk mitigation through effective records management, public records disclosure, and policy guidance. **Strategic Goals 4 & 5**
- ◆ Go live with the City's on-line archive of historical documents. **Strategic Goals 2 & 5.**

#### 2023-2024 Indicators of Success

- ◆ Provide housing stabilization to Tukwila's most vulnerable community members. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Implementation of the Equity Policy improves understanding of outcomes, leading to more equitable policy decisions. **Strategic Plan Goals 1, 2, 3, 4, 5.**
- ◆ The Tukwila Community Leadership Initiative results in broader community participation in City government, such as Council meetings, boards and commissions, and other City-related programs. **Strategic Plan Goals 1, 2, 3, 5.**
- ◆ Meet Service Level Agreements 90% of the time. **Strategic Goal 4.**
- ◆ IT Risk Posture is aligned to industry standards. **Strategic Goal 4.**
- ◆ Fully utilize tools deployed internally and public facing (externally) as part of GIS expansion by providing training and knowledge base. **Strategic Goal 4.**
- ◆ Enhanced visibility of outcomes of city provided services through data analytics. **Strategic Goal 4.**
- ◆ Obtain the goal of zero unplanned downtime for two years. **Strategic Goal 4.**
- ◆ Protecting the City from claims and litigation and creating trust in the city's workforce through the consistent application of laws, rules, regulations, and policies. **Strategic Goal 4.**
- ◆ Improved human resources internal and external webpages to provide current, relevant, and accessible information to internal employees and external stakeholders. **Strategic Goal 4.**
- ◆ Continue modernization of human resources functions, including digitization of personnel and other related files. **Strategic Goal 4.**
- ◆ Content available online in the City's Digital Records Center for As-Built Drawings and Fire Marshal's Office records. **Strategic Goal 1, 2 & 4.**
- ◆ Continued stewardship of the City against claims and litigation due to strict adherence to public records laws. **Strategic Goals 4 & 5**

- ◆ Promote Tukwila’s history through social media and newsletter articles, while providing essential protection through electronic redundancy. **Strategic Goals 2 & 5.**

**Program Change Discussion**

Administrative Services had few changes from the previous biennium. Most reductions that occurred in the last biennium remain in place. The former Community Connectors Program, renamed the Tukwila Community Leadership Initiative, cut during the last biennium, has been restored through Federal American Rescue Plan Act (ARPA) funds. The City Clerk’s extra labor position that provides assistance on public records requests, also cut during the previous biennium, is restored here due to the additional workload anticipated in public records with Fire and EMS services being contracted to the Puget Sound Regional Fire Authority. The Human Resources Director position in the previous biennium was changed to a Deputy Director & Chief People Officer. Additionally, funds from recaptured sales tax associated with House Bill 1406 for rental assistance are reflected in the Department’s budget for the first time, along with associated expenses. ARPA funds allocated in 2022 for rental assistance that were unspent are allocated for 2023 in the event that low-income Tukwila community members continue to see COVID-related wage loss and need rent and utility assistance. There is also \$150,000 in one-time funds allocated in 2023 in professional services for a non-represented employees compensation study which had originally been budgeted in 2020 and was eliminated due to COVID related revenue losses.

**Department Detail**

**Program Descriptions**

The following programs are budgeted in Administrative Services:

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Community Investment	Providing Tukwila community members with resources to improve quality of life and access to opportunities.
Equity	Implementation of City Equity policy, support for EPIC (Equity Policy Implementation Committee), equity training and regional/national partnerships with and memberships in equity-focused organizations.
Governmental Affairs & Regional Issues	Liaise with other government and regional entities. Includes travel and registrations to regional, state, and national boards
Public Safety Plan	Provide reporting, issue debt specific to the voter-approved public safety plan
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Business Application Services	Business application which includes financial, asset management (fleet, facilities, parks, and city infrastructure e.g., water, sewer, surface water and street), human resources support

Business System Management & Support	Maintaining and supporting enterprise application relational databases to ensure integrity of application data
Civil Service Recruit & Hiring	Recruitment, testing and hiring for Police and Fire
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Council Agenda/Meeting Functions	Administration, agenda production, agenda review and long-term planning, meeting facilitation, minutes, legislative history
Cyber Secrty/Busnss Continuity	Application of technologies, processes, and controls to protect City systems, networks, programs, devices, and data from cyber-attacks. Restore technology services to maintain critical city services in the event of a natural disaster or cyber security attack.
Data Analytics	Provide quantitative management data of delivered city services by organizing, managing, and extracting insights from diverse systems and data sets. Proactively inform staff if services are not meeting expected service levels.
End-User Infrastructure Svcs	End-user hardware services: laptops, desk phones, PC, point of sale, first responder (rugged tablets and cameras).
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Ordinance, Resolution & TMC Dev	Legislation creation and review, amending and repealing documents, ongoing TMC development, and significant department-led code changes.
Policy Development/ Compliance	Duties related to the development of Human Resources policies as well as ensuring compliance.
Recruiting and Hiring	This program is tasked with finding, attracting, evaluating, and hiring top talent. Recruitment for non-Police and Fire. Includes lifecycle of recruitment from vacancy to onboarding.
Benefit Plan Management	Managing health, retirement, and other benefits. Claims processing
Boards/Commissions/ Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Classification & Compensation	Job descriptions, rep, and non-rep
Digital Records Center	Growth and development of system, microfilming and digitization, importing new record series, GET-IT, policies, training, new initiatives, maintenance costs professional development.?
Emergency Application Services	Emergency service (Fire and Police) application support.
Health & Safety	Accident prevention plan, safety plan. Employee injury/illness reports. Training related to health and safety.
Labor & Employee Relations	Contract/collective bargaining negotiations. Complaints, grievances, investigations, and contract interpretation.

Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Network Infrastructure Svcs	Network design and support, maintenance.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Essential Public Services	Preparation of correspondence, memos, presentations. Oversight of scheduling for Mayor and City Administrator
Mobility Services	Cell phones, in-car wireless, virtual private networks, iPads, IoT (internet of things connected smart devices).
Public Record Req & Record Mgt	Adherence to public records laws.
Service Desk	Tier 1/2 support and triage (Basic IT support and Training).? Advanced Troubleshooting, Device Provisioning and Service Fulfilments.

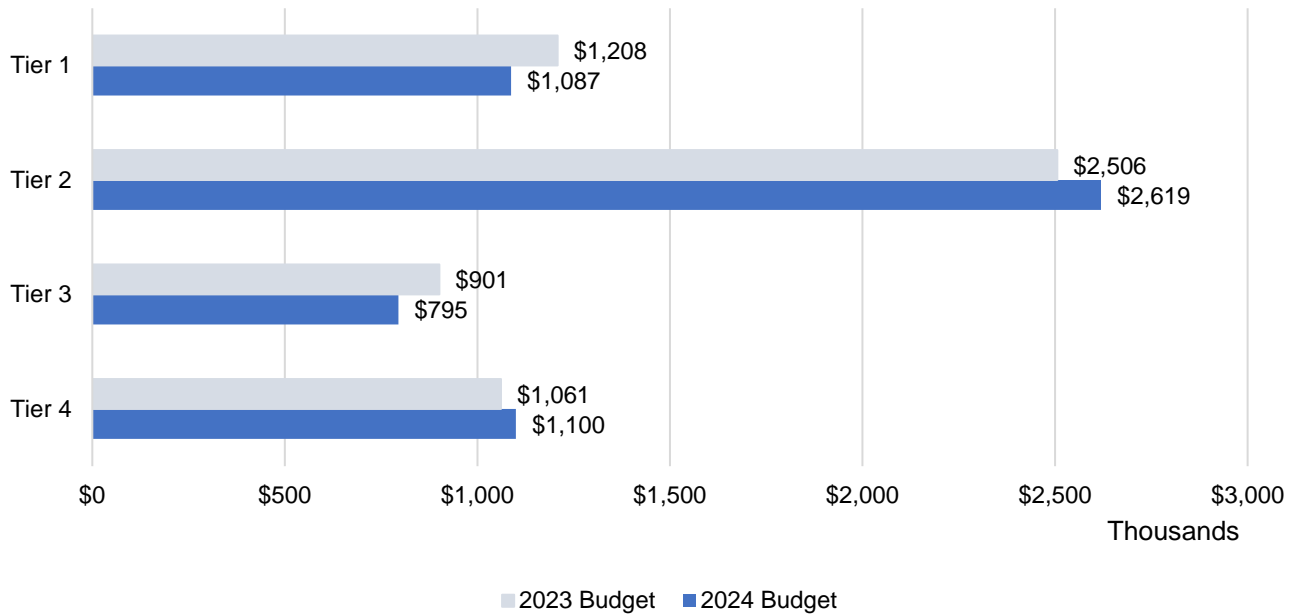
### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.174	28,330	0.174	30,030	6.00%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	0.050	12,943	0.050	13,589	4.99%
Community Investment	1	N - Best Practice	Community	1.640	1,000,057	1.580	868,428	-13.16%
Equity	1	Y - Ordinance/Resolution	Community	0.580	113,424	0.580	119,056	4.97%
Governmental & Regionl Affairs	1	Y - Federal/State	Community	0.250	48,525	0.250	50,901	4.90%
Public Safety Plan	1	Y - City Code	Governance	0.020	5,177	0.020	5,435	4.98%
<b>1 - Total</b>				<b>2.714</b>	<b>1,208,456</b>	<b>2.654</b>	<b>1,087,440</b>	<b>-10.01%</b>
Administration	2	Y - Federal/State	Governance	2.094	435,794	2.094	454,633	4.32%
Business Application Services	2	Y - Federal/State	Governance	0.280	107,157	0.280	109,548	2.23%
Business System Mngmnt & Spprt	2	Y - Federal/State	Governance	0.580	171,050	0.580	176,922	3.43%
Civil Service Recruit & Hiring	2	Y - Federal/State	Governance	0.680	147,598	0.680	158,249	7.22%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	2.620	466,227	2.670	495,708	6.32%
Council Agenda/Meeting Functns	2	Y - Federal/State	Governance	0.790	116,656	0.790	122,517	5.02%
Cyber Secrty/Busnss Continuity	2	N - Best Practice	Governance	0.890	183,150	0.890	190,923	4.24%
Data Analytics	2	N - Best Practice	Governance	0.152	31,101	0.152	32,539	4.62%
End-User Infrastructure Svcs	2	Y - Federal/State	Governance	0.640	518,451	0.640	524,987	1.26%
GIS	2	Y - City Code	Governance	0.273	75,384	0.273	83,457	10.71%
Ordinance, Resolution&TMC Dev	2	Y - Federal/State	Governance	0.390	52,018	0.390	54,395	4.57%
Policy Development/Compliance	2	Y - Federal/State	Governance	0.290	53,459	0.290	57,578	7.70%
Recruiting and Hiring	2	Y - City Code	Governance	0.840	147,625	0.840	157,801	6.89%
<b>2 - Total</b>				<b>10.519</b>	<b>2,505,671</b>	<b>10.569</b>	<b>2,619,255</b>	<b>4.53%</b>
Benefit Plan Management	3	Y - Federal/State	Governance	0.400	85,738	0.400	91,047	6.19%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.180	33,084	0.290	45,383	37.18%
Classification & Compensation	3	Y - Ordinance/Resolution	Governance	0.220	191,837	0.220	44,915	-76.59%
Digital Records Center	3	Y - Federal/State	Governance	0.970	176,300	0.970	182,968	3.78%
Emergency Application Services	3	N - Best Practice	Governance	0.192	30,420	0.192	31,921	4.93%
Health & Safety	3	Y - Federal/State	Governance	0.270	93,158	0.270	96,912	4.03%
Labor & Employee Relations	3	Y - Federal/State	Governance	0.440	90,505	0.440	96,626	6.76%
Mandatory Training	3	Y - Federal/State	Governance	0.010	2,589	0.010	2,718	4.98%
Network Infrastructure Svcs	3	N - Best Practice	Governance	0.490	192,340	0.490	196,988	2.42%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.020	5,177	0.020	5,435	4.98%
<b>3 - Total</b>				<b>3.192</b>	<b>901,147</b>	<b>3.302</b>	<b>794,914</b>	<b>-11.79%</b>
Essential Public Services	4	N - Best Practice	Governance	0.440	216,692	0.440	220,251	1.64%
Mobility Services	4	N - Best Practice	Governance	0.400	61,165	0.400	66,235	8.29%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	2.652	448,120	2.552	456,703	1.92%
Service Desk	4	N - Best Practice	Governance	2.123	335,243	2.123	356,826	6.44%
<b>4 - Total</b>				<b>5.615</b>	<b>1,061,220</b>	<b>5.515</b>	<b>1,100,015</b>	<b>3.66%</b>
<b>Grand Total</b>				<b>22.040</b>	<b>5,676,494</b>	<b>22.040</b>	<b>5,601,624</b>	<b>-1.32%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Administrative Services fall into all four tiers with 65% of the budget allocated to the top two tiers.

### Programs by Tier



### Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Public Record Req & Record Mgt	Public Records Requests take less than 30 calendar days to fulfill.	*	71%	71%	Strategic Goal 4
Public Record Req & Record Mgt	Contracts submitted by staff fully executed within 7 business days	*	88%	99%	Strategic Goal 4
Digital Records Center	Public Records Requests provided through links to the Digital Records Center within 5 business days of receipt		24%	25%	Strategic Goal 4
Council Agenda/Meeting Functions	Council and Committee Meeting agenda packets produced and distributed by 12pm on Fridays	100%	100%	100%	Strategic Goal 4
Community Investment	Qualified families seeking rental assistance are also referred to utility assistance programs on an annual basis.	100%	100%	100%	Strategic Goal 2
Equity	Priorities implemented by the Equity Policy Implementation Committee (EPIC).	3	4	3	Strategic Goal 2
Communications & Community Engagement	Hazelnut newsletters published annually.	6	6	6	Strategic Goal 5

Communications & Community Engagement	Social media posts made annually.	211	221	200	Strategic Goal 5
Civil Service Recruit & Hiring	Eligibility lists confirmed by Civil Service Commission within one (1) month.	*	*	100%	Strategic Goal 4
Benefit Plan Management	Employee benefit questions referred to Alliant, the City's new healthcare broker.	*	*	100%	Strategic Goal 4
Recruiting and Hiring	Successful candidates receive a job offer within one (1) day of hiring manager notifying Human Resources.	*	*	100%	Strategic Goal 4
Service Desk	Meet Service Level Agreements	90.41%	91.36%	90%	Strategic Goal 4
Cyber Security Business Continuity	Align IT risk posture to industry standards by implement 100% of applicable security controls by 2024	*	*	End of 2024	Strategic Goal 4
Business System Management & Support	Reduce unplanned system downtime by initiating RCAs within 48hrs of resolution of 100% applicable major outages.	*	*	End of 2024	Strategic Goal 4

**Budget by Revenue & Expenditure Summary**

Administrative Services									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget		
							2022-2023	2023-2024	
Sales Taxes-Retail	\$ 125,366	\$ 165,247	\$ 168,000	\$ 100,000	\$ 128,000	\$ 128,000	28.0%	0.0%	
Grant Revenues	126,075	128,970	387,670	835,000	210,000	75,000	-74.9%	-64.3%	
General Government Revenue	40	438	34	100	-	-	-100.0%	0.0%	
Plan Check and Review fees	438	698	-	-	-	-	0.0%	0.0%	
<b>Total Revenues &amp; Transfers In</b>	<b>251,919</b>	<b>295,353</b>	<b>555,704</b>	<b>935,100</b>	<b>338,000</b>	<b>203,000</b>	<b>-63.9%</b>	<b>-39.9%</b>	

Salaries & Wages	2,275,505	2,279,095	2,423,242	2,461,571	2,536,960	2,706,138	3.1%	6.7%
Benefits	942,304	913,442	926,654	947,001	932,896	967,600	-1.5%	3.7%
Supplies	16,130	25,058	40,064	68,729	43,908	43,908	-36.1%	0.0%
Repair & Maintenance Supplies	103	-	66	1,000	1,000	1,000	0.0%	0.0%
Small Tools	21,613	-	632	-	-	-	0.0%	0.0%
Technology Supplies	24,053	38,509	7,385	10,000	76,000	76,000	660.0%	0.0%
Professional Services	612,149	851,993	1,355,482	1,503,152	761,070	617,070	-49.4%	-18.9%
Communications	253,391	226,376	311,980	233,529	238,973	238,973	2.3%	0.0%
Professional Development	177,464	74,915	55,618	21,500	78,300	78,300	264.2%	0.0%
Advertising	8,950	5,976	6,400	19,450	35,950	35,950	84.8%	0.0%
Rentals	169,552	167,947	172,159	167,600	168,380	168,380	0.5%	0.0%
Technology Services	235,941	365,109	174,623	78,000	425,960	425,960	446.1%	0.0%
Repairs & Maintenance Services	4,150	22,190	34,164	43,404	7,597	7,844	-82.5%	3.3%
Other Expenses	9,323	(62,795)	230,708	30,631	279,500	144,500	812.5%	-48.3%
Machinery & Equipment	-	99,300	83,000	283,000	90,000	90,000	-68.2%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,750,627</b>	<b>\$ 5,007,114</b>	<b>\$ 5,822,178</b>	<b>\$ 5,868,567</b>	<b>\$ 5,676,494</b>	<b>\$ 5,601,624</b>	<b>-3.3%</b>	<b>-1.3%</b>

**NET BUDGET** (5,338,494) (5,398,624)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.



Expenditures by Division	Actual			Budget			Percent Change	
	2020	2021	Projected	Adopted	Proposed	Proposed	2022-2023	2023-2024
			2022	2022	2023	2024		
Admin Svcs-Administration	216,822	229,950	245,860	247,389	258,857	271,770	4.6%	5.0%
Human Resources	690,657	740,046	783,737	857,894	995,102	897,569	16.0%	-9.8%
Community Services & Engagemnt	1,189,603	1,393,884	1,778,661	1,765,532	1,550,019	1,449,308	-12.2%	-6.5%
Equity and Social Justice Comm	4,700	2,800	326	4,800	4,800	4,800	0.0%	0.0%
City Clerk	752,440	776,699	876,503	854,736	970,183	1,006,614	13.5%	3.8%
Technology & Innovation Svcs	1,896,405	1,863,736	2,137,091	2,138,216	1,897,534	1,971,562	-11.3%	3.9%
<b>Department Total</b>	<b>\$ 4,750,627</b>	<b>\$ 5,007,114</b>	<b>\$ 5,822,178</b>	<b>\$ 5,868,567</b>	<b>\$ 5,676,494</b>	<b>\$ 5,601,624</b>	<b>-3.3%</b>	<b>-1.3%</b>

Expenditures by Type	Actual			Budget			Percent Change	
	2020	2021	Projected	Adopted	Proposed	Proposed	2022-2023	2023-2024
			2022	2022	2023	2024		
Salaries & Wages	2,275,505	2,279,095	2,423,242	2,461,571	2,536,960	2,706,138	3.1%	6.7%
Personnel Benefits	942,304	913,442	926,654	947,001	932,896	967,600	-1.5%	3.7%
Supplies	61,899	63,567	48,147	79,729	120,908	120,908	51.6%	0.0%
Services	1,470,921	1,651,711	2,341,134	2,097,266	1,995,730	1,716,977	-4.8%	-14.0%
Capital Outlays	-	99,300	83,000	283,000	90,000	90,000	-68.2%	0.0%
<b>Department Total</b>	<b>\$ 4,750,627</b>	<b>\$ 5,007,114</b>	<b>\$ 5,822,178</b>	<b>\$ 5,868,567</b>	<b>\$ 5,676,494</b>	<b>\$ 5,601,624</b>	<b>-3.3%</b>	<b>-1.3%</b>

**Salary & Benefit Details**

<b>Administrative Services</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Deputy City Administrator	1	1	\$ 193,260	\$ 65,597	1	\$ 203,952	\$ 67,818
Human Resources Director	1	0	-	-	0	-	-
Chief People Officer	0	1	129,623	53,815	1	143,135	56,482
Senior Human Resources Analyst	0	1	114,416	32,395	1	125,628	34,615
Human Resources Analyst	2	1	109,920	47,308	1	123,036	49,872
Human Resources Technician	1	1	84,438	26,837	1	90,396	28,053
Community Engagement Manager	1	1	135,732	52,141	1	143,964	53,840
Program Coordinator	1	1	124,200	34,150	1	130,788	35,537
Admin Support Coordinator	5	5	440,730	195,548	5	467,160	201,077
Admin Support Specialist	1	1	76,068	25,246	1	80,172	26,120
City Clerk	1	1	148,860	49,406	1	156,768	51,060
Deputy City Clerk	1	1	96,792	28,032	1	101,976	29,121
TIS Director	1	0	-	-	0	-	-
Deputy Director Admin Svcs/CIO	0	1	155,208	47,916	1	163,536	49,655
Technology Integration Manager	1	0	-	-	0	-	-
Information Systems Project Analyst	0.7	0.7	92,518	37,876	0.7	97,457	38,913
IT Systems Engineer	1	1	129,849	53,751	1	137,892	55,406
GIS Coordinator	0.34	0.34	39,405	14,687	0.34	41,498	15,128
Technology Operations Supervisor	1	1	115,896	51,099	1	122,052	52,396
Systems Administrator	1	1	117,636	33,004	1	123,936	34,325
Telecommunications Analyst	0	1	110,786	50,144	1	121,752	52,320
Senior/Info Technology Specialist	1	0	-	-	0	-	-
IT Application Support Specialist	0	1	84,123	26,736	1	93,540	28,597
Extra Labor			37,500	7,208		37,500	7,265
<b>Department Total</b>	<b>22.04</b>	<b>22.04</b>	<b>\$ 2,536,960</b>	<b>\$ 932,896</b>	<b>22.04</b>	<b>\$ 2,706,138</b>	<b>\$ 967,600</b>

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Rachel Bianchi

**DIVISION:** Administration  
**FUND NUMBER:** 000  
**POSITION:** Deputy City Administrator

**Description**

The Administrative Services department contains the following divisions: Community Services & Engagement, Human Resources, Technology & Innovation Services, and the City Clerk’s Office. The department supports the work of other City departments in these efforts and leads inter-departmental efforts on a variety of special issues and projects, including implementation of the City’s Equity Policy.

**Budget by Revenue & Expenditure Summary**

<i>Administrative Services - Administration</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues	\$ 8,595	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>8,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Salaries & Wages	156,234	168,600	178,104	182,996	193,260	203,952	5.6%	5.5%
Benefits	60,588	61,350	67,756	64,393	65,597	67,818	1.9%	3.4%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 216,822</b>	<b>\$ 229,950</b>	<b>\$ 245,860</b>	<b>\$ 247,389</b>	<b>\$ 258,857</b>	<b>\$ 271,770</b>	<b>4.6%</b>	<b>5.0%</b>

NET BUDGET (258,857) (271,770)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS004100-333219	Dept Of Treasury-Cares Act	\$ 8,595	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Revenues		8,595	-	-	-	-	-
Total Revenues		\$ 8,595	\$ -	\$ -	\$ -	\$ -	\$ -

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004100-511000	Salaries	\$ 156,234	\$ 168,600	\$ 178,104	\$ 182,996	\$ 193,260	\$ 203,952
Total Salaries & Wages		156,234	168,600	178,104	182,996	193,260	203,952
AS004100-521000	FICA	10,767	11,265	13,431	13,986	14,784	15,602
AS004100-523000	PERS	20,150	19,574	18,256	17,643	20,281	21,617
AS004100-524000	Industrial Insurance	298	517	291	338	344	361
AS004100-524050	Paid Family & Med Leave Prem	204	205	327	255	311	326
AS004100-525000	Medical, Dental, Life, Optical	1,070	1,316	700	1,421	677	711
AS004100-525097	Self-Insured Medical & Dental	28,099	28,472	34,751	30,750	29,201	29,201
Total Personnel Benefits		60,588	61,350	67,756	64,393	65,597	67,818
Total Expenditures		\$ 216,822	\$ 229,950	\$ 245,860	\$ 247,389	\$ 258,857	\$ 271,770

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** TC Croone

**DIVISION:** Human Resources  
**FUND NUMBER:** 000  
**POSITION:** Deputy Director/Chief People Officer

**Description**

Human Resources provides internal support services in the areas of classification/compensation, benefit administration, labor and employee relations, civil service, recruitment and hiring, performance management, organizational development, training, and professional development.

**Budget by Revenue & Expenditure Summary**

Administrative Services - Human Resources								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
<b>Total Revenues &amp; Transfers In</b>	-	-	-	-	-	-	0.0%	0.0%
Salaries & Wages	385,216	397,605	400,000	464,954	438,398	482,196	-5.7%	10.0%
Benefits	144,292	146,473	126,450	163,685	160,354	169,023	-2.0%	5.4%
Supplies	7,554	5,190	2,269	6,700	6,700	6,700	0.0%	0.0%
Repair & Maintenance Supplies	-	-	-	1,000	1,000	1,000	0.0%	0.0%
Small Tools	1,320	-	-	-	-	-	0.0%	0.0%
Technology Supplies	1,433	-	-	-	-	-	0.0%	0.0%
Professional Services	14,548	59,204	97,767	108,575	207,500	57,500	91.1%	-72.3%
Communications	35,989	18,585	3,500	-	4,150	4,150	0.0%	0.0%
Professional Development	22,497	68,279	39,141	2,000	55,000	55,000	2650.0%	0.0%
Advertising	1,318	922	600	3,500	-	-	-100.0%	0.0%
Rentals	11,671	7,983	610	3,500	1,000	1,000	-71.4%	0.0%
Technology Services	61,307	23,663	30,400	13,000	31,000	31,000	138.5%	0.0%
Repairs & Maintenance Services	-	-	-	7,230	-	-	-100.0%	0.0%
Other Expenses	3,512	(64,040)	-	750	-	-	-100.0%	0.0%
Machinery & Equipment	-	76,184	83,000	83,000	90,000	90,000	8.4%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 690,657</b>	<b>\$ 740,046</b>	<b>\$ 783,737</b>	<b>\$ 857,894</b>	<b>\$ 995,102</b>	<b>\$ 897,569</b>	<b>16.0%</b>	<b>-9.8%</b>

**NET BUDGET** (995,102) (897,569)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004110-511000	Salaries	\$ 384,756	\$ 397,605	\$ 400,000	\$ 464,954	\$ 438,398	\$ 482,196
AS004110-513000	Overtime	460	-	-	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>385,216</b>	<b>397,605</b>	<b>400,000</b>	<b>464,954</b>	<b>438,398</b>	<b>482,196</b>
AS004110-521000	FICA	27,719	28,025	25,000	35,533	33,537	36,888
AS004110-523000	PERS	48,366	40,908	32,000	44,634	46,005	51,107
AS004110-524000	Industrial Insurance	1,204	1,827	900	1,353	1,376	1,445
AS004110-524050	Paid Family & Med Leave Prem	570	572	466	644	704	771
AS004110-525000	Medical, Dental, Life, Optical	2,638	3,337	1,121	3,604	1,622	1,703
AS004110-525097	Self-Insured Medical & Dental	63,796	71,804	50,963	77,548	77,108	77,108
AS004110-526000	Unemployment Compensation	-	-	16,000	-	-	-
AS004120-524050	Paid Family & Med Leave Prem	-	-	-	369	-	-
<b>Total Personnel Benefits</b>		<b>144,292</b>	<b>146,473</b>	<b>126,450</b>	<b>163,685</b>	<b>160,354</b>	<b>169,023</b>

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004110-531000	Supplies-General	-	-	-	5,500	-	-
AS004110-531001	Office Supplies	1,475	2,703	500	-	3,000	3,000
AS004110-531002	Printing Supplies	861	730	300	-	500	500
AS004110-531003	Operating Supplies	109	254	-	-	1,000	1,000
AS004110-531005	Meeting Food	827	105	100	-	1,000	1,000
AS004110-532003	Safety Supplies	-	-	-	1,000	1,000	1,000
AS004110-535000	Small Tool & Minor Equipment	456	-	-	-	-	-
AS004110-535003	Office Equipment	864	-	-	-	-	-
AS004110-536001	Computer peripherals	1,433	-	-	-	-	-
AS004120-531000	Supplies-General	-	-	300	500	-	-
AS004120-531001	Office Supplies	1,495	22	16	-	500	500
AS004120-531002	Printing Supplies	2,170	-	-	-	-	-
AS004120-531003	Operating Supplies	28	437	-	-	-	-
AS004120-531004	Event Food	-	-	330	-	-	-
AS004120-531005	Meeting Food	590	770	723	700	700	700
AS004120-531013	Training Supplies	-	170	-	-	-	-
<b>Total Supplies</b>		<b>10,307</b>	<b>5,190</b>	<b>2,269</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>
AS004110-541000	Professional Services	-	-	60,000	70,000	-	-
AS004110-541004	Tukwila Scholarships	475	-	-	-	-	-
AS004110-541006	Consulting Services	50	19,160	-	-	150,000	-
AS004110-541007	Contracted Services	-	2,200	-	-	2,000	2,000
AS004110-541016	Recruitment	441	299	8,000	8,000	8,000	8,000
AS004110-541017	Security/Safety Svcs	-	-	-	1,000	-	-
AS004110-541025	Employee Assistance Prg EAP	7,843	6,402	9,075	9,075	12,500	12,500
AS004110-541026	Employee screening/testing	18	10,152	1,000	-	5,000	5,000
AS004110-542001	Telephone/Alarm/Cell Service	487	1,337	3,000	-	3,500	3,500
AS004110-542002	Postage/Shipping Costs	97	100	500	-	650	650
AS004110-542003	City Wide Internet	283	90	-	-	-	-
AS004110-543001	Memberships	1,774	66,285	37,141	1,000	47,500	47,500
AS004110-543002	Registrations	(419)	717	1,000	1,000	2,500	2,500
AS004110-543007	Hotel/Lodging	204	-	-	-	-	-
AS004110-543999	Other Prof Dev/Travel Expenses	-	-	-	-	2,500	2,500
AS004110-544000	Advertising	1,074	922	-	3,500	-	-
AS004110-545000	Operating Rentals & Leases	41	109	100	-	-	-
AS004110-545001	Copier Rental	2,291	2,339	500	500	1,000	1,000
AS004110-546001	Software Maintenance Contract	45,787	19,041	13,000	13,000	-	-
AS004110-546003	Web Hosting	-	-	2,400	-	-	-
AS004110-546004	Online Services-Subscriptions	521	1,833	15,000	-	31,000	31,000
AS004110-548000	Repair & Maint Services	-	-	-	7,230	-	-
AS004110-549000	Miscellaneous Expenses	-	(65,936)	-	-	-	-
AS004110-549005	Employee Wellness Svcs	1,995	1,640	-	-	-	-
AS004110-549010	Business Meals (non Prof Dev)	-	121	-	-	-	-
AS004120-541000	Professional Services	-	-	-	20,500	-	-
AS004120-541004	Tukwila Scholarships	375	-	-	-	-	-
AS004120-541006	Consulting Services	-	359	-	-	-	-
AS004120-541011	Instructors	2,500	-	-	-	-	-
AS004120-541012	Translation & Interpretation	2,847	182	-	-	-	-
AS004120-541016	Recruitment	-	15,600	-	-	-	-
AS004120-541026	Employee screening/testing	-	4,850	19,692	-	30,000	30,000
AS004120-542000	Communications	-	(13,571)	-	-	-	-
AS004120-542001	Telephone/Alarm/Cell Service	12,358	10,992	-	-	-	-
AS004120-542003	City Wide Internet	314	-	-	-	-	-
AS004120-542004	Printing & Binding Services	22,450	19,636	-	-	-	-
AS004120-543001	Memberships	575	1,100	1,000	-	2,500	2,500

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004120-543002	Registrations	19,555	25	-	-	-	-
AS004120-543004	Airfare	808	153	-	-	-	-
AS004120-544000	Advertising	38	-	600	-	-	-
AS004120-544001	Legal & Public Notices	206	-	-	-	-	-
AS004120-545000	Operating Rentals & Leases	660	63	10	3,000	-	-
AS004120-545001	Copier Rental	6,520	3,738	-	-	-	-
AS004120-545004	Equipment Rental	2,160	1,734	-	-	-	-
AS004120-546001	Software Maintenance Contract	1,034	1,200	-	-	-	-
AS004120-546003	Web Hosting	1,628	1,256	-	-	-	-
AS004120-546004	Online Services-Subscriptions	12,338	332	-	-	-	-
AS004120-549000	Miscellaneous Expenses	-	-	-	750	-	-
AS004120-549009	Media Subscriptions	239	134	-	-	-	-
AS004120-549010	Business Meals (non Prof Dev)	1,278	-	-	-	-	-
Total Services & Passthrough Pmnts		150,843	114,595	172,018	138,555	298,650	148,650
AS004110C-564000	Machinery & Equipment	-	-	83,000	83,000	-	-
AS004110C-564003	Software Implementation	-	76,184	-	-	90,000	90,000
Total Capital Expenditures		-	76,184	83,000	83,000	90,000	90,000
Total Expenditures		\$ 690,657	\$ 740,046	\$ 783,737	\$ 857,894	\$ 995,102	\$ 897,569

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Rachel Bianchi

**DIVISION:** Community Services and Engagement  
**FUND NUMBER:** 000  
**POSITION:** Deputy City Administrator

**Description**

The mission of Community Services and Engagement is to support the well-being of Tukwila’s residents by assisting residents to access human services; funding programs to address prioritized gaps and needs; leveraging community resources and partnerships; and working regionally to generate solutions that contribute to a thriving community. The office also manages a Minor Housing Repair program.

The Division is also responsible for ensuring accurate, timely, and effective communications with Tukwila’s residents, businesses, visitors, and employees, as well as the media. The Community Services and Engagement supports every City department to inform stakeholders of key issues and events, and to help find and tell the great stories within the City of Tukwila. Serving a diverse community, the Division ensures a broad use of communication methods and encourages two-way communications and feedback, with the goal of encouraging a true conversation within our community.

**Budget by Revenue & Expenditure Summary**

<i>Administrative Services - Community Services &amp; Engagement</i>								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Sales Taxes-Retail	125,366	165,247	168,000	100,000	128,000	128,000	28.0%	0.0%
Grant Revenues	81,839	93,777	347,000	610,000	185,000	50,000	-69.7%	-73.0%
<b>Total Revenues &amp; Transfers In</b>	<b>207,205</b>	<b>259,024</b>	<b>515,000</b>	<b>710,000</b>	<b>313,000</b>	<b>178,000</b>	<b>-55.9%</b>	<b>-43.1%</b>
Salaries & Wages	415,033	453,126	488,163	456,646	513,996	542,328	12.6%	5.5%
Benefits	179,874	182,070	188,388	182,528	185,303	191,260	1.5%	3.2%
Supplies	24	1,336	1,105	41,188	13,000	13,000	-68.4%	0.0%
Technology Supplies	77	55	5,725	-	3,000	3,000	0.0%	0.0%
Professional Services	594,901	727,029	858,311	1,023,970	459,970	459,970	-55.1%	0.0%
Communications	-	13,941	18,808	-	33,250	33,250	0.0%	0.0%
Professional Development	(307)	1,750	417	5,500	5,500	5,500	0.0%	0.0%
Advertising	-	-	800	5,000	25,000	25,000	400.0%	0.0%
Rentals	-	3,516	5,257	4,000	10,000	10,000	150.0%	0.0%
Technology Services	-	10,955	5,561	40,000	27,000	27,000	-32.5%	0.0%
Repairs & Maintenance Services	-	-	-	2,000	-	-	-100.0%	0.0%
Other Expenses	-	107	206,125	4,700	274,000	139,000	5729.8%	-49.3%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,189,603</b>	<b>\$ 1,393,884</b>	<b>\$ 1,778,661</b>	<b>\$ 1,765,532</b>	<b>\$ 1,550,019</b>	<b>\$ 1,449,308</b>	<b>-12.2%</b>	<b>-6.5%</b>

**NET BUDGET** (1,237,019) (1,271,308)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.



### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS004201-313270	Affordable Housing Tax	\$ 125,366	\$ 165,247	\$ 168,000	\$ 100,000	\$ 128,000	\$ 128,000
AS004201-333215	Dept of Treasury-ARPA	-	-	333,000	500,000	160,000	25,000
AS004210-333142	HUD-Minor Home Rep	81,839	93,777	14,000	110,000	25,000	25,000
Total Operating Revenues		207,205	259,024	515,000	710,000	313,000	178,000
Total Revenues		\$ 207,205	\$ 259,024	\$ 515,000	\$ 710,000	\$ 313,000	\$ 178,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004201-511000	Salaries	\$ 415,033	\$ 434,526	\$ 468,163	\$ 456,646	\$ 513,996	\$ 542,328
AS004201-512000	Extra Labor	-	18,600	20,000	-	-	-
Total Salaries & Wages		415,033	453,126	488,163	456,646	513,996	542,328
AS004201-521000	FICA	31,454	34,369	37,281	34,897	39,321	41,488
AS004201-523000	PERS	53,519	49,899	47,987	43,782	53,938	57,480
AS004201-524000	Industrial Insurance	1,538	2,510	1,451	1,692	1,720	1,806
AS004201-524050	Paid Family & Med Leave Prem	586	702	790	263	826	868
AS004201-525000	Medical, Dental, Life, Optical	3,292	3,644	2,553	3,935	2,398	2,518
AS004201-525097	Self-Insured Medical & Dental	89,486	90,703	98,325	97,959	87,099	87,099
AS004201-528001	Boot Allowance	-	243	-	-	-	-
Total Personnel Benefits		179,874	182,070	188,388	182,528	185,303	191,260
AS004201-531000	Supplies-General	-	-	66	5,500	-	-
AS004201-531001	Office Supplies	24	530	506	-	6,000	6,000
AS004201-531002	Printing Supplies	-	753	153	-	1,000	1,000
AS004201-531003	Operating Supplies	-	-	-	25,000	6,000	6,000
AS004201-531005	Meeting Food	-	54	330	10,688	-	-
AS004201-531013	Training Supplies	-	-	50	-	-	-
AS004201-536000	Technology Supplies	-	-	5,496	-	-	-
AS004201-536001	Computer peripherals	77	55	229	-	-	-
AS004201-536999	Other Technology Supplies	-	-	-	-	3,000	3,000
Total Supplies		101	1,391	6,830	41,188	16,000	16,000
AS004201-541000	Professional Services	-	-	433,000	433,470	-	-
AS004201-541006	Consulting Services	-	-	-	500	-	-
AS004201-541007	Contracted Services	-	-	1,300	-	-	-
AS004201-541012	Translation & Interpretation	-	-	1,011	-	7,500	7,500
AS004201-541019	Human Services Contracts	513,062	633,249	409,000	500,000	427,470	427,470
AS004201-542000	Communications	-	8,556	4,010	-	-	-
AS004201-542001	Telephone/Alarm/Cell Service	-	5,385	2,583	-	3,250	3,250
AS004201-542002	Postage/Shipping Costs	-	-	105	-	-	-
AS004201-542003	City Wide Internet	-	-	64	-	-	-
AS004201-542004	Printing & Binding Services	-	-	12,046	-	30,000	30,000
AS004201-543001	Memberships	-	-	-	3,000	3,000	3,000
AS004201-543002	Registrations	(307)	1,750	417	2,000	1,000	1,000
AS004201-543999	Other Prof Dev/Travel Expenses	-	-	-	500	1,500	1,500
AS004201-544000	Advertising	-	-	-	5,000	-	-
AS004201-544002	Marketing	-	-	800	-	25,000	25,000
AS004201-545000	Operating Rentals & Leases	-	-	215	-	-	-

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004201-545001	Copier Rental	-	2,670	5,000	-	8,000	8,000
AS004201-545004	Equipment Rental	-	846	42	4,000	2,000	2,000
AS004201-546001	Software Maintenance Contract	-	5,585	-	-	-	-
AS004201-546003	Web Hosting	-	99	780	40,000	2,000	2,000
AS004201-546004	Online Services-Subscriptions	-	5,272	4,781	-	25,000	25,000
AS004201-548000	Repair & Maint Services	-	-	-	2,000	-	-
AS004201-549000	Miscellaneous Expenses	-	-	-	4,700	-	-
AS004201-549010	Business Meals (non Prof Dev)	-	107	-	-	-	-
AS004201-549015	ARPA Rent & Utility Assistance	-	-	176,541	-	135,000	-
AS004201-549016	1406 Affordable Housing Funds	-	-	29,099	-	110,000	110,000
AS004201-549017	Utility assistance-City funds	-	-	485	-	6,000	6,000
AS004201-549999	Other Miscellaneous Expenses	-	-	-	-	23,000	23,000
AS004210-541019	Human Services Contracts	81,839	93,780	14,000	90,000	25,000	25,000
Total Services & Passthrough Pmts		594,594	757,297	1,095,280	1,085,170	834,720	699,720
Total Expenditures		\$ 1,189,603	\$ 1,393,884	\$ 1,778,661	\$ 1,765,532	\$ 1,550,019	\$ 1,449,308

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Christy O’Flaherty

**DIVISION:** City Clerk  
**FUND NUMBER:** 000  
**POSITION:** Governance Manager/City Clerk

The purpose of the City Clerk’s Office is to provide to the public a point of access for specific municipal service functions as the official records depository and archivist for the City. This office manages the retention and retrieval of all official City records, oversees administration of City Council meetings, including agenda coordination and development and preparation of the official minutes. Other responsibilities include oversight of the imaging system, automating legislative history, public records requests, providing reception and telephone answering services for the City, recording contracts and agreements, issuing pet licenses, and providing notary services. City Clerk staff also participate in local, state, and international associations relative to their positions.

**Budget by Revenue & Expenditure Summary**

Administrative Services - City Clerk								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
General Government Revenue	\$ 40	\$ 438	\$ 34	\$ 100	\$ -	\$ -	-100.0%	0.0%
Plan Check and Review fees	438	698	-	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>478</b>	<b>1,136</b>	<b>34</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
Salaries & Wages	430,119	435,621	468,293	468,293	543,386	573,500	16.0%	5.5%
Benefits	192,326	191,326	203,430	195,765	205,800	212,117	5.1%	3.1%
Supplies	4,881	5,849	12,566	12,308	12,308	12,308	0.0%	0.0%
Repair & Maintenance Supplies	25	-	66	-	-	-	0.0%	0.0%
Small Tools	198	-	-	-	-	-	0.0%	0.0%
Technology Supplies	49	260	-	-	-	-	0.0%	0.0%
Professional Services	1,799	51,959	68,314	38,000	68,600	68,600	80.5%	0.0%
Communications	79,370	53,281	77,500	83,529	82,929	82,929	-0.7%	0.0%
Professional Development	1,430	2,113	6,030	10,000	10,200	10,200	2.0%	0.0%
Advertising	7,631	5,054	5,000	10,950	10,950	10,950	0.0%	0.0%
Rentals	14,235	11,880	9,806	10,100	10,100	10,100	0.0%	0.0%
Technology Services	17,384	-	15	-	24,710	24,710	0.0%	0.0%
Repairs & Maintenance Services	1,918	18,217	24,700	24,710	-	-	-100.0%	0.0%
Other Expenses	1,074	1,138	783	1,081	1,200	1,200	11.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 752,440</b>	<b>\$ 776,699</b>	<b>\$ 876,503</b>	<b>\$ 854,736</b>	<b>\$ 970,183</b>	<b>\$ 1,006,614</b>	<b>13.5%</b>	<b>3.8%</b>

**NET BUDGET** (970,183) (1,006,614)

\* Net budget equals the division’s total revenues plus transfers in, less total expenditures and transfers out.

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS004300-341702	Sales Of Merchandise	\$ 40	\$ 438	\$ 10	\$ 100	\$ -	\$ -
AS004300-341810	Other Word Processing svcs	-	-	24	-	-	-
AS004300-345890	Other Planning & Development	438	698	-	-	-	-
Total Operating Revenues		478	1,136	34	100	-	-
Total Revenues		\$ 478	\$ 1,136	\$ 34	\$ 100	\$ -	\$ -

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004300-511000	Salaries	\$ 427,175	\$ 435,621	\$ 468,293	\$ 468,293	\$ 508,386	\$ 538,500
AS004300-512000	Extra Labor	2,944	-	-	-	35,000	35,000
Total Salaries & Wages		430,119	435,621	468,293	468,293	543,386	573,500
AS004300-521000	FICA	32,398	32,816	35,788	35,788	41,569	43,873
AS004300-523000	PERS	55,347	50,450	47,419	44,976	57,022	60,784
AS004300-524000	Industrial Insurance	1,573	2,387	1,316	1,692	1,892	1,987
AS004300-524050	Paid Family & Med Leave Prem	598	686	746	649	873	918
AS004300-525000	Medical, Dental, Life, Optical	15,093	3,705	11,006	4,002	2,256	2,368
AS004300-525095	Kaiser Medical & Dental	-	-	-	-	9,632	9,632
AS004300-525097	Self-Insured Medical & Dental	87,317	100,609	107,137	108,658	92,555	92,555
AS004300-526000	Unemployment Compensation	-	673	18	-	-	-
Total Personnel Benefits		192,326	191,326	203,430	195,765	205,800	212,117
AS004300-531000	Supplies-General	-	-	10,000	12,308	-	-
AS004300-531001	Office Supplies	2,014	3,692	497	-	12,308	12,308
AS004300-531002	Printing Supplies	2,629	1,856	1,601	-	-	-
AS004300-531003	Operating Supplies	158	301	469	-	-	-
AS004300-531004	Event Food	20	-	-	-	-	-
AS004300-531005	Meeting Food	60	-	-	-	-	-
AS004300-532003	Safety Supplies	25	-	66	-	-	-
AS004300-535003	Office Equipment	198	-	-	-	-	-
AS004300-536001	Computer peripherals	49	260	-	-	-	-
Total Supplies		5,153	6,109	12,632	12,308	12,308	12,308
AS004300-541000	Professional Services	-	-	6,000	6,000	-	-
AS004300-541007	Contracted Services	625	1,050	568	-	6,600	6,600
AS004300-542000	Communications	156	-	-	-	-	-
AS004300-542001	Telephone/Alarm/Cell Service	468	312	1,200	600	-	-
AS004300-542002	Postage/Shipping Costs	66,604	40,090	60,000	66,000	66,000	66,000
AS004300-542003	City Wide Internet	712	150	-	-	-	-
AS004300-542004	Printing & Binding Services	-	66	-	100	100	100
AS004300-542005	Microfilming/Imaging	7,248	8,574	12,000	12,529	12,529	12,529
AS004300-542006	Recorded Documents	4,182	4,090	4,300	4,300	4,300	4,300

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004300-543001	Memberships	855	1,005	2,000	2,000	2,200	2,200
AS004300-543002	Registrations	480	736	4,000	4,000	4,000	4,000
AS004300-543006	Certifications & Licenses	95	372	30	-	-	-
AS004300-543999	Other Prof Dev/Travel Expenses	-	-	-	4,000	4,000	4,000
AS004300-544001	Legal & Public Notices	7,631	5,054	5,000	10,950	10,950	10,950
AS004300-545000	Operating Rentals & Leases	30	1,966	6,000	-	-	-
AS004300-545001	Copier Rental	4,234	4,185	3,806	-	-	-
AS004300-545004	Equipment Rental	9,972	5,729	-	-	-	-
AS004300-545999	Operating Rentals & Leases	-	-	-	10,100	10,100	10,100
AS004300-546001	Software Maintenance Contract	17,384	-	-	-	24,710	24,710
AS004300-546004	Online Services-Subscriptions	-	-	15	-	-	-
AS004300-548000	Repair & Maint Services	-	15,958	24,700	24,710	-	-
AS004300-548005	Tree/Landscape Maintenance	1,918	2,259	-	-	-	-
AS004300-549000	Miscellaneous Expenses	-	-	200	200	-	-
AS004300-549002	Credit Card Fees	1,074	1,138	583	881	1,200	1,200
AS004900-541021	Election Costs	1,174	50,909	61,746	32,000	62,000	62,000
Total Services & Passthrough Pmts		124,842	143,643	192,148	178,370	208,689	208,689
Total Expenditures		\$ 752,440	\$ 776,699	\$ 876,503	\$ 854,736	\$ 970,183	\$ 1,006,614

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Joel Bush

**DIVISION:** Technology and Innovation Services (TIS)  
**FUND NUMBER:** 000  
**POSITION:** Chief Information Officer

**Description**

The Technology and Innovation Services (TIS) Department provides support for the City's information and communication infrastructure to assist the City in delivering the highest quality services and information for internal and external customers in an efficient, effective, and fiscally responsible manner. The TIS Department oversees all technology systems for the City, including the City's network, system administration, computer hardware and software and telecommunications – both internal VoIP phone system and mobile phones/devices.

**Expenditure & Revenue Summary**

Administrative Services - Technology & Innovation Services (TIS)								
	Actual			Budget			Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget 2022-2023	Budget 2023-2024
Grant Revenues	\$ 35,641	\$ 35,193	\$ 40,670	\$ 225,000	\$ 25,000	\$ 25,000	-88.9%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>35,641</b>	<b>35,193</b>	<b>40,670</b>	<b>225,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-88.9%</b>	<b>0.0%</b>
Salaries & Wages	888,902	824,143	888,682	888,682	847,920	904,162	-4.6%	6.6%
Benefits	365,223	332,224	340,630	340,630	315,842	327,382	-7.3%	3.7%
Supplies	3,670	12,683	23,898	8,133	10,900	10,900	34.0%	0.0%
Repair & Maintenance Supplies	78	-	-	-	-	-	0.0%	0.0%
Small Tools	20,095	-	632	-	-	-	0.0%	0.0%
Technology Supplies	22,495	38,193	1,660	10,000	73,000	73,000	630.0%	0.0%
Professional Services	900	13,802	331,090	332,607	25,000	31,000	-92.5%	24.0%
Communications	138,033	140,569	212,172	150,000	118,644	118,644	-20.9%	0.0%
Professional Development	153,843	(27)	10,030	-	7,600	7,600	0.0%	0.0%
Rentals	143,646	144,568	156,486	150,000	147,280	147,280	-1.8%	0.0%
Technology Services	157,250	330,492	138,647	25,000	343,250	343,250	1273.0%	0.0%
Repairs & Maintenance Services	2,232	3,973	9,464	9,464	7,597	7,844	-19.7%	3.3%
Other Expenses	37	-	23,700	23,700	500	500	-97.9%	0.0%
Machinery & Equipment	-	23,116	-	200,000	-	-	-100.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 1,896,405</b>	<b>\$ 1,863,736</b>	<b>\$ 2,137,091</b>	<b>\$ 2,138,216</b>	<b>\$ 1,897,534</b>	<b>\$ 1,971,562</b>	<b>-11.3%</b>	<b>3.9%</b>

NET BUDGET (1,872,534) (1,946,562)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS004012-333215	Dept of Treasury-ARPA	\$ -	\$ 35,193	\$ 40,670	\$ 225,000	\$ 25,000	\$ 25,000
AS004012-333219	Dept Of Treasury-Cares Act	35,641	-	-	-	-	-
<b>Total Operating Revenues</b>		<b>35,641</b>	<b>35,193</b>	<b>40,670</b>	<b>225,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Revenues</b>		<b>\$ 35,641</b>	<b>\$ 35,193</b>	<b>\$ 40,670</b>	<b>\$ 225,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004012-511000	Salaries	\$ 880,154	\$ 816,354	\$ 886,182	\$ 886,182	\$ 845,420	\$ 901,662
AS004012-512000	Extra Labor	6,055	7,790	2,500	2,500	2,500	2,500
AS004012-513000	Overtime	2,694	-	-	-	-	-
Total Salaries & Wages		888,902	824,143	888,682	888,682	847,920	904,162
AS004012-521000	FICA	64,541	62,328	67,915	67,915	64,866	69,168
AS004012-523000	PERS	109,052	94,735	85,360	85,360	88,980	95,831
AS004012-524000	Industrial Insurance	2,469	3,831	2,409	2,409	2,594	2,724
AS004012-524050	Paid Family & Med Leave Prem	1,256	1,225	1,233	1,233	1,362	1,447
AS004012-525000	Medical, Dental, Life, Optical	6,181	6,474	6,991	6,991	3,437	3,609
AS004012-525097	Self-Insured Medical & Dental	178,250	163,631	176,722	176,722	154,603	154,603
AS004012-526000	Unemployment Compensation	3,474	-	-	-	-	-
Total Personnel Benefits		365,223	332,224	340,630	340,630	315,842	327,382
AS004012-531000	Supplies-General	-	-	8,133	8,133	-	-
AS004012-531001	Office Supplies	76	62	359	-	600	600
AS004012-531002	Printing Supplies	(125)	568	1,234	-	300	300
AS004012-531003	Operating Supplies	3,719	12,054	14,172	-	10,000	10,000
AS004012-532003	Safety Supplies	33	-	-	-	-	-
AS004012-532007	Cleaning & Janitorial Supplies	45	-	-	-	-	-
AS004012-535000	Small Tool & Minor Equipment	660	-	-	-	-	-
AS004012-535001	Equipment	-	-	595	-	-	-
AS004012-535003	Office Equipment	19,435	-	38	-	-	-
AS004012-536000	Technology Supplies	20,502	-	-	-	-	-
AS004012-536001	Computer peripherals	1,993	32,774	1,453	10,000	3,000	3,000
AS004012-536003	Network Equipment	-	5,419	207	-	50,000	50,000
AS004012-536999	Other Technology Supplies	-	-	-	-	20,000	20,000
Total Supplies		46,338	50,877	26,190	18,133	83,900	83,900
AS004012-541000	Professional Services	-	-	330,000	332,607	-	-
AS004012-541006	Consulting Services	-	2,925	-	-	-	-
AS004012-541007	Contracted Services	900	10,461	1,090	-	25,000	31,000
AS004012-541012	Translation & Interpretation	-	416	-	-	-	-
AS004012-542000	Communications	7,669	(63,126)	150,000	150,000	-	-
AS004012-542001	Telephone/Alarm/Cell Service	74,967	161,017	34,806	-	74,800	74,800
AS004012-542002	Postage/Shipping Costs	242	26	9	-	-	-
AS004012-542003	City Wide Internet	55,155	42,652	27,357	-	43,844	43,844
AS004012-543001	Memberships	153,308	158	5,355	-	2,600	2,600
AS004012-543002	Registrations	245	(185)	2,852	-	2,500	2,500
AS004012-543004	Airfare	291	-	161	-	2,500	2,500
AS004012-543007	Hotel/Lodging	-	-	1,617	-	-	-
AS004012-543008	Ground Transp/Parking	-	-	44	-	-	-
AS004012-545000	Operating Rentals & Leases	(338)	284	1,004	-	-	-
AS004012-545001	Copier Rental	2,120	2,376	5,482	-	1,740	1,740
AS004012-545004	Equipment Rental	141,864	141,908	150,000	150,000	145,540	145,540
AS004012-546001	Software Maintenance Contract	156,096	328,769	25,000	25,000	12,500	12,500
AS004012-546003	Web Hosting	335	340	-	-	-	-
AS004012-546004	Online Services-Subscriptions	820	1,383	113,647	-	330,750	330,750
AS004012-548095	Fleet Oper and Maint costs	2,232	3,973	9,464	9,464	7,597	7,844
AS004012-549000	Miscellaneous Expenses	1	-	23,700	23,700	-	-
AS004012-549010	Business Meals (non Prof Dev)	36	-	-	-	-	-
AS004012-549999	Other Miscellaneous Expenses	-	-	-	-	500	500
Total Services & Passthrough Pmts		595,941	633,376	881,589	690,771	649,871	656,118
AS004012C-564000	Machinery & Equipment	-	23,116	-	200,000	-	-
Total Capital Expenditures		-	23,116	-	200,000	-	-
Total Expenditures		\$ 1,896,405	\$ 1,863,736	\$ 2,137,091	\$ 2,138,216	\$ 1,897,534	\$ 1,971,562

**DEPARTMENT:** Administrative Services (04)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Rachel Bianchi

**DIVISION:** Equity & Social Justice Commission  
**FUND NUMBER:** 000  
**POSITION:** Deputy City Administrator

**Description**

The City of Tukwila will identify and implement strategies to involve more families and children of color and other diverse populations in school and community activities. These strategies include:

- ◆ Promote education and understanding that accepts, appreciates, and celebrates diversity, and strives to eliminate prejudice and discrimination in the Tukwila community.
- ◆ Provide information, communication, and forums for better understanding and acceptance of ethnic and cultural differences.
- ◆ Bring the community together for the purpose of making them feel welcome and part of the community.

The Commission is made up of nine members and one student representative appointed by the Mayor and confirmed by the City Council.

**Expenditure Summary**

<i>Administrative Services - Equity &amp; Social Justice Commission</i>									
	Actual			Budget			Change		
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024	
<b>Total Revenues &amp; Transfers In</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%	
Supplies	-	-	226	400	1,000	1,000	150.0%	0.0%	
Professional Development	-	2,800	-	4,000	-	-	-100.0%	0.0%	
Other Expenses	4,700	-	100	400	3,800	3,800	850.0%	0.0%	
<b>Total Expenditures &amp; Transfer Out</b>	\$ 4,700	\$ 2,800	\$ 326	\$ 4,800	\$ 4,800	\$ 4,800	0.0%	0.0%	

**NET BUDGET** (4,800) (4,800)

\* Net budget equals the division's total revenues plus transfers in, less total expenditures and transfers out.

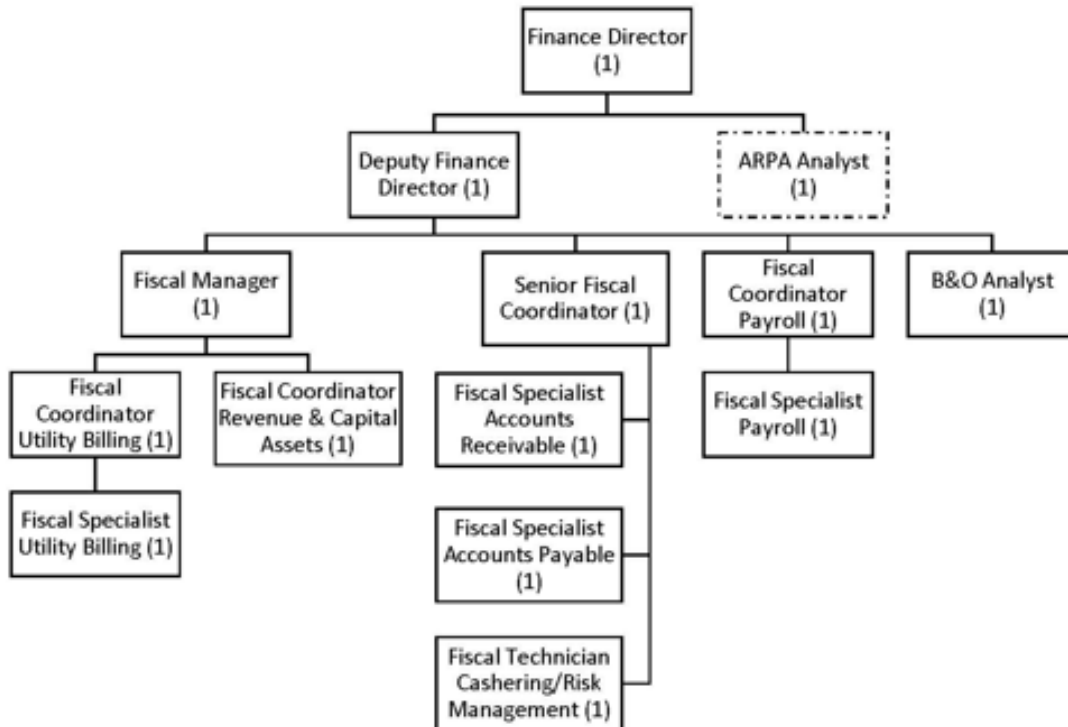
**General Ledger Code Details**

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS004203-531000	Supplies-General	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -
AS004203-531003	Operating Supplies	-	-	50	340	1,000	1,000
AS004203-531004	Event Food	-	-	176	-	-	-
<b>Total Supplies</b>		-	-	226	400	1,000	1,000
AS004203-543002	Registrations	-	2,800	-	4,000	-	-
AS004203-549000	Miscellaneous Expenses	4,700	-	100	400	-	-
AS004203-549999	Other Miscellaneous Expenses	-	-	-	-	3,800	3,800
<b>Total Services &amp; Passthrough Pmts</b>		4,700	2,800	100	4,400	3,800	3,800
<b>Total Expenditures</b>		\$ 4,700	\$ 2,800	\$ 326	\$ 4,800	\$ 4,800	\$ 4,800



# Finance



- - - - - Temporary Position ends when ARPA is complete

**DEPARTMENT:** Finance (05)

**FUND:** General

**RESPONSIBLE MANAGER:** Vicky Carlsen

**FUND NUMBER:** 000

**POSITION:** Finance Director

### Description

The Finance department provides an array of services that include financial data processing, treasury cash control, utility billing and collection, payroll, accounts payable, accounts receivable, business licenses, preparation of the biennial budget and Annual Comprehensive Financial Report (ACFR), and risk management.

The Finance Department also serves as liaison to the State Auditor's Office during the annual audit of the City's compliance with legal and financial reporting requirements.

### 2021-2022 Accomplishments

- ◆ Successfully implemented four contracts and one market adjustment and calculated the resulting changes which involved new benefit and leave calculations, longevity and wage changes, and a different calculation for premiums. **Strategic Goal 4**
- ◆ Assisted HR with NEOGOV and Everything Benefits implementation. **Strategic Goal 4**
- ◆ Implementation of General Ledger, Accounts Payable, Accounts Receivable, Journal Entries, and Cashier modules in Finance Enterprise. This includes scanning all back-up documentation for easier research and retrieval of financial records **Strategic Goal 4**
- ◆ Began implementation of the Payroll module in Finance Enterprise. **Strategic Goal 4**
- ◆ Revamped the general ledger chart of accounts creating enhanced transparency and reporting capabilities. **Strategic Goal 4**
- ◆ Worked with Human Services and City's residents to assist with utility billing solutions. **Strategic Goal 4**
- ◆ For eleven straight budget cycles, received the GFOA Distinguished Budget Presentation Award Program for the biennium 2021-2022. **Strategic Goal 4**
- ◆ Successfully implemented credit card processing in Card Knox for all payments except Utility Billing as part of the Finance Enterprise implementation. **Strategic Goal 4**
- ◆ Worked with US Bank to implement check scanning and electronic deposits in Finance Enterprise. **Strategic Goal 4**
- ◆ Provided training to all purchasing card (PCard) holders on how to reconcile their purchases in Finance Enterprise. **Strategic Goal 4**
- ◆ Provided training to all departments on how to enter and process their own invoices for payment as part of the Finance Enterprise implementation. **Strategic Goal 4**
- ◆ Caught up on back-log of scanning and filing after part-time staff returned to office post-Covid. **Strategic Goal 4**
- ◆ Processing over 1,000 monthly PCard transactions, netting the City \$100,000 in rebates. **Strategic Goal 4**
- ◆ Refunded \$3.85 million in remaining 2011 and 2014 LTGO to obtain a lower interest rate and lower annual debt service costs, saving the City almost \$100K in future debt service payments. In addition, the City issued \$2.85 million in new debt for Phase 1 of the new consolidated Public Works shops project. **Strategic Goal 4**
- ◆ Reviewed and updated the city-wide program list utilized in Priority Based Budgeting the updated list will give the City greater transparency and reporting capabilities on how the City

utilizes scarce resources. **Strategic Goal 4**

- ◆ Established a new budget process combining GL codes with programs. **Strategic Goal 4**
- ◆ Several financial scenarios, referred to as financial frameworks, were updated for the Public Safety Plan to assist in decision making on scope, timing, and funding of the project. **Strategic Goal 4**
- ◆ Completed reporting to the Public Safety Plan Financial Oversight Committee on final spending of the bond revenue. **Strategic Goal 4**
- ◆ GFOA Certificate of Achievement for Excellence in Financial Reporting of financial statement preparation received 34 years in a row. **Strategic Goal 4**
- ◆ Revamped Fleet funding to incorporate a lease program to normalize General Fund cash flow and appropriate fund balance levels. **Strategic Goal 4**
- ◆ Drafted a new Revenue Guide that provides comprehensive information on each of the City's major revenue sources. Presented to City Council as part of a budget workshop in 2022. **Strategic Goal 4**

### 2023-2024 Outcome Goals

- ◆ Support outreach and successfully administer new revenue streams and/or manage increases in existing revenue streams. **Strategic Goal 4**
- ◆ Successful implementation of Payroll and Position Budgeting modules of Finance Enterprise. **Strategic Goal 4**
- ◆ Begin transition of Utility Billing into Finance Enterprise for a go-live date of 2024. **Strategic Goal 4**
- ◆ Provide cashiering support and implement check scanning for Utility Billing (UB) in Finance Enterprise as part of the UB Implementation. **Strategic Goal 4**
- ◆ Learning COGNOS reporting as it relates to Payroll and Position Budgeting. **Strategic Goal 4**
- ◆ Transition credit card processing from Open Edge Global to Card Knox in Finance Enterprise. **Strategic Goal 4**
- ◆ Set-up LID invoicing in Finance Enterprise. **Strategic Goal 4**
- ◆ Set up electronic vendor payments in Finance Enterprise. **Strategic Goal 4**
- ◆ Continue to streamline PCard process. **Strategic Goal 4**
- ◆ Continued refinement of the Priority Based Budget process. **Strategic Goal 4**
- ◆ Further digitize the financial processes including going paperless for daily cash receipt packets, accounts payable processing and journal entry processing and storage. **Strategic Goal 4**
- ◆ Enhance grant accounting services. **Strategic Goal 4**
- ◆ Establish and document a fleet funding policy. **Strategic Goal 4**

### 2023-2024 Indicators of Success

- ◆ Institute new revenue stream or increases to existing revenue streams.
- ◆ Successful implementation of payroll and position budgeting in Finance Enterprise.
- ◆ Ability to run reports in Finance Enterprise.
- ◆ Ability to process future LID invoices in Finance Enterprise.

**Program Change Discussion:**

The Finance department budget will change significantly in 2023-2024 primarily related to the addition of one (1.0) FTE in 2023 and a second (1.0) FTE in 2024. These positions will be an integral part of implementing a business and occupation tax program in Tukwila. This new program is expected to result in approximately \$3.0 million in new general fund revenues, as highlighted in the non-departmental section.

In addition to staffing changes, this budget includes a 28% increase in liability insurance as well as ongoing expenditures related to the implementation of payroll and utility billing modules in the City’s new software system. The budget also includes a one-time expenditure of \$200 thousand to develop a long-range financial sustainability plan for the City. Cost is planned for 2023.

**Department Detail:**

**Program Descriptions**

The following programs are budgeted in the Finance Department:

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Equity	Implementation of City Equity policy, support for EPIC (Equity Policy Implementation Committee), equity training and regional/national partnerships with and memberships in equity-focused organizations.
Public Safety Plan	Provide reporting, issue debt specific to the voter-approved public safety plan
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Fin Rept & Anlys for Depts	Assist departments with financial management needs, maintain general ledger, regular reporting to Council and Council committees.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents

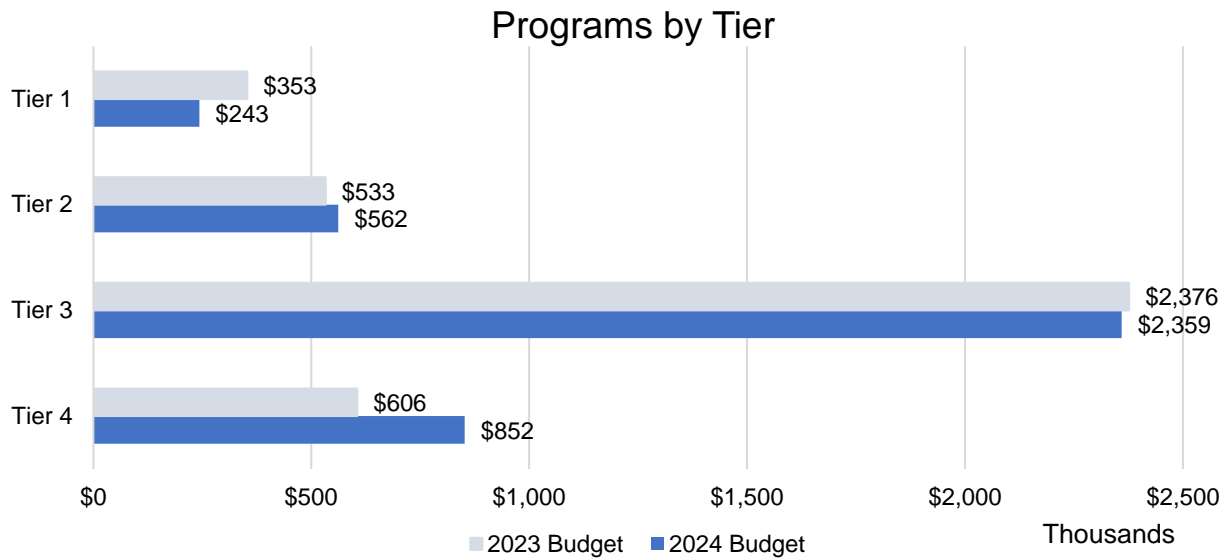
Accounts Payable	Process invoices for payment, review department coding and data input, issue 1099s. Review and post purchase card transactions
Acct Rec/Misc Billing/LID/etc.	Accounts Receivable, Misc. Billings, LID, cashiering, treasury, banking, etc. Tracks and reports outstanding balances owed to the City. Maintain Local Improvement District #33 database and manage assessment billing
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Fin Report/ACFR/Audit/GL Admin	Preparation and review of annual comprehensive annual financial report, work with State Auditor, continuing disclosure on EMMA
Grants Admin & Accounting	Preparation of grant related contracts; processing invoices for payment, reviewing department coding and data input. Reviewing and posting change orders, pay estimates, retainage, and other transactions. Tracking and monitoring of grant funds spent and received.
Long-Range Fin Planning Model	Update long-range model to ensure sound financial decisions are made
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Public Record Req & Record Mgt	Adherence to public records laws.
Debt Management	Support judicious borrowing by the City within the framework of its written debt management policy. Finance coordinates with bond attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors
Indirect Cost Allocation Admin	Identify costs that should be shared or allocated among departments; design a methodology to allocate these costs in compliance with Budgeting, Accounting, Reporting System (BARS) and other authoritative guidance (GAAP). Ensure the costs are allocated each year
Payroll & Benefit Admin	Provide payroll preparation and processing to all City employees, administer LEOFF 1 pension plan
Sales and Other Taxes	Track and research tax revenue including sales tax, property tax, utility taxes, gambling tax, admissions tax, parking tax, real estate excise tax and others to ensure amounts owed the City are received by the City; analyze trends relative to economic activity to forecast future receipts. Stay apprised of new developments and make recommendations for increases. Review and update data in preparation of financial reporting purposes

### Budget by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.011	1,438	0.011	1,500	4.27%
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.040	333,958	0.090	223,160	-33.18%
Equity	1	Y - Ordinance/Resolution	Community	0.026	5,752	0.026	6,053	5.23%
Public Safety Plan	1	Y - City Code	Governance	0.055	12,107	0.055	12,703	4.92%
<b>1 - Total</b>				<b>0.132</b>	<b>353,256</b>	<b>0.182</b>	<b>243,416</b>	<b>-31.09%</b>
Administration	2	Y - Federal/State	Governance	1.405	283,752	1.525	327,618	15.46%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.145	30,696	0.145	32,340	5.36%
Budget/CIP Development	2	Y - Federal/State	Governance	0.592	127,993	0.566	109,042	-14.81%
Fin Rept & Anlys for Depts	2	Y - Federal/State	Governance	0.543	90,910	0.523	93,069	2.37%
<b>2 - Total</b>				<b>2.685</b>	<b>533,351</b>	<b>2.759</b>	<b>562,069</b>	<b>5.38%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.302	66,521	0.302	69,733	4.83%
Boards/Commissions/Committees	3	Y - City Code	Governance	0.050	12,257	0.070	18,014	46.96%
Accounts Payable	3	Y - Federal/State	Governance	1.779	291,689	1.681	288,772	-1.00%
Acct Rec/Misc Billing/LID/etc.	3	Y - Federal/State	Governance	1.570	248,496	1.570	260,606	4.87%
Business License Admin	3	Y - City Code	Governance	0.100	15,410	0.100	16,096	4.45%
Capital Asset Accounting	3	Y - Federal/State	Governance	0.080	14,219	0.070	12,913	-9.18%
Fin Report/ACFR/Audit/GL Admin	3	Y - Federal/State	Governance	1.054	354,143	0.998	369,822	4.43%
Grants Admin & Accounting	3	Y - Federal/State	Governance	0.801	120,235	0.701	115,065	-4.30%
Long-Range Fin Planning Model	3	Y - City Code	Governance	0.060	213,058	0.060	13,699	-93.57%
Risk Management	3	Y - Federal/State	Governance	0.045	754,396	0.075	861,572	14.21%
Utility Billing	3	Y - Federal/State	Governance	1.838	285,988	1.838	332,998	16.44%
<b>3 - Total</b>				<b>7.679</b>	<b>2,376,410</b>	<b>7.465</b>	<b>2,359,290</b>	<b>-0.72%</b>
Public Record Req & Record Mgt	4	Y - Federal/State	Community	0.052	9,242	0.052	9,744	5.44%
Debt Management	4	Y - Federal/State	Governance	0.063	13,398	0.083	19,236	43.58%
Indirect Cost Allocation Admin	4	Y - City Code	Governance	0.030	6,254	0.030	6,560	4.89%
Invest/Cash Mngmnt/Reporting	4	Y - Ordinance/Resolution	Governance	0.226	38,363	0.226	40,114	4.57%
Payroll & Benefit Admin	4	Y - Federal/State	Governance	1.609	286,965	1.639	325,231	13.33%
Sales and Other Taxes	4	Y - Federal/State	Governance	1.524	251,404	2.564	451,131	79.44%
<b>4 - Total</b>				<b>3.504</b>	<b>605,625</b>	<b>4.594</b>	<b>852,016</b>	<b>40.68%</b>
<b>Grand Total</b>				<b>14.000</b>	<b>3,868,642</b>	<b>15.000</b>	<b>4,016,792</b>	<b>3.83%</b>

### Programs by Tier

Programs are scored amongst four tiers with Tier 1 being the most directly connected and supportive of the City’s strategic goals. Programs identified by Finance fall into all four tiers with 61% of the budget allocated to Tier 3.



### Budget by Revenue & Expenditure Summary

Finance Department								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	2022-2023	2023-2024
Grant Revenues	\$ 35,334	\$ -	\$ 124,211	\$ 160,000	\$ 141,511	\$ 154,893	-11.6%	9.5%
Other Income	-	-	19,000	12,000	13,200	11,000	10.0%	-16.7%
Investment earnings	-	-	15,000	-	-	-	0.0%	0.0%
<b>Total Revenues &amp; Transfers In</b>	<b>35,334</b>	<b>-</b>	<b>158,211</b>	<b>172,000</b>	<b>154,711</b>	<b>165,893</b>	<b>-10.1%</b>	<b>7.2%</b>
Salaries & Wages	1,148,147	1,191,217	1,474,801	1,466,713	1,696,389	1,927,504	15.7%	13.6%
Benefits	486,266	486,418	539,135	501,624	608,143	675,133	21.2%	11.0%
Supplies	5,612	6,737	17,000	17,000	16,927	16,957	-0.4%	0.2%
Small Tools	-	671	-	-	-	-	0.0%	0.0%
Technology Supplies	765	459	3,600	-	498	499	0.0%	0.2%
Professional Services	531,136	481,989	507,177	549,750	807,500	711,000	46.9%	-12.0%
Communications	3,340	3,328	3,673	2,500	2,985	2,991	19.4%	0.2%
Professional Development	5,983	2,375	6,955	11,000	13,625	13,625	23.9%	0.0%
Advertising	1,212	-	-	-	-	-	0.0%	0.0%
Rentals	4,651	4,602	5,363	5,000	4,976	5,983	-0.5%	20.2%
Technology Services	79,534	70,841	68,000	80,000	98,100	143,100	22.6%	45.9%
Repairs & Maintenance Services	831	-	-	-	-	-	0.0%	0.0%
Other Expenses	134,661	175,816	245,828	297,000	319,500	320,000	7.6%	0.2%
Machinery & Equipment	-	10,000	277,951	417,000	300,000	200,000	-28.1%	-33.3%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 2,402,140</b>	<b>\$ 2,434,453</b>	<b>\$ 3,149,482</b>	<b>\$ 3,347,587</b>	<b>\$ 3,868,642</b>	<b>\$ 4,016,792</b>	<b>15.6%</b>	<b>3.8%</b>
<b>NET BUDGET</b>				<b>(3,713,931)</b>	<b>(3,850,899)</b>			

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

### Salary and Benefit Details

<b>Finance</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Finance Director	1	1	\$ 187,044	\$ 56,535	1	\$ 197,076	\$ 58,628
Deputy Finance Director	1	1	154,308	50,410	1	163,536	52,314
Fiscal Manager	1	1	140,748	47,796	1	148,296	49,378
Senior Fiscal Coordinator	1	1	131,568	43,416	1	138,624	44,898
ARPA Analyst	1	1	118,855	22,506	1	130,020	24,723
B&O Analyst	0	1	114,760	43,039	2	251,256	90,409
Fiscal Coordinator	3	3	361,938	126,841	3	388,464	132,234
Payrol Specialist	1	1	95,244	44,553	1	100,272	45,619
Fiscal Specialist	3	3	258,876	123,516	3	272,520	126,421
Fiscal Support Technician	1	1	82,248	42,144	1	86,640	43,079
Extra Labor			20,800	1,797		20,800	1,805
Overtime			30,000	5,590		30,000	5,625
<b>Department Total</b>	<b>13</b>	<b>14</b>	<b>\$ 1,696,389</b>	<b>\$ 608,143</b>	<b>15</b>	<b>\$ 1,927,504</b>	<b>\$ 675,133</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
FN005100-333215	Dept of Treasury-ARPA	\$ -	\$ -	\$ 124,211	\$ 160,000	\$ 141,511	\$ 154,893
FN005100-333219	Dept Of Treasury-Cares Act	35,334	-	-	-	-	-
FN005100-361110	Investment Interest	-	-	15,000	-	-	-
FN005100-367000	Contributions/Dntns NonGov	-	-	4,000	-	-	-
FN005100-368199	LID-Administrative Fee	-	-	15,000	12,000	13,200	11,000
<b>Total Operating Revenues</b>		<b>35,334</b>	<b>-</b>	<b>158,211</b>	<b>172,000</b>	<b>154,711</b>	<b>165,893</b>
<b>Total Revenues</b>		<b>\$ 35,334</b>	<b>\$ -</b>	<b>\$ 158,211</b>	<b>\$ 172,000</b>	<b>\$ 154,711</b>	<b>\$ 165,893</b>



Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FN005100-511000	Salaries	1,139,248	1,156,052	1,399,353	1,451,713	1,645,589	1,876,704
FN005100-512000	Extra Labor	6,391	12,045	20,800	-	20,800	20,800
FN005100-513000	Overtime	2,508	23,120	54,648	15,000	30,000	30,000
Total Salaries & Wages		1,148,147	1,191,217	1,474,801	1,466,713	1,696,389	1,927,504
FN005100-521000	FICA	86,975	89,711	110,775	99,834	129,774	147,455
FN005100-523000	PERS	147,672	136,552	149,266	123,188	175,835	202,088
FN005100-524000	Industrial Insurance	3,787	5,849	3,986	4,125	5,088	5,699
FN005100-524050	Paid Family & Med Leave Prem	1,651	1,788	2,387	1,757	2,725	3,095
FN005100-525000	Medical, Dental, Life, Optical	8,661	9,682	10,457	10,457	7,169	8,126
FN005100-525097	Self-Insured Medical & Dental	237,521	242,836	262,263	262,263	287,551	308,669
Total Personnel Benefits		486,266	486,418	539,135	501,624	608,143	675,133
FN005100-531000	Supplies-General	-	-	-	15,000	-	-
FN005100-531001	Office Supplies	3,085	3,338	5,000	-	14,927	14,957
FN005100-531002	Printing Supplies	1,641	1,393	2,000	-	2,000	2,000
FN005100-531003	Operating Supplies	885	1,974	10,000	2,000	-	-
FN005100-531004	Event Food	-	33	-	-	-	-
FN005100-535003	Office Equipment	-	671	-	-	-	-
FN005100-536001	Computer peripherals	765	459	1,500	-	498	499
FN005100-536002	Computer/Laptop Purchase	-	-	2,100	-	-	-
Total Supplies		6,377	7,866	20,600	17,000	17,425	17,456
FN005100-541000	Professional Services	-	(6,187)	10,000	140,000	-	-
FN005100-541003	Audit	100,507	97,558	100,000	-	102,500	107,000
FN005100-541007	Contracted Services	59,027	-	1,000	-	210,000	10,000
FN005100-541018	Temp Services	3,700	-	-	-	-	-
FN005100-541020	Insurance-Property	11,524	11,647	11,790	13,750	-	-
FN005100-541025	Employee Assistance Prg EAP	-	1,075	-	-	-	-
FN005100-541030	Insurance-Liability	356,379	377,897	384,387	396,000	495,000	594,000
FN005100-542001	Telephone/Alarm/Cell Service	2,432	2,880	3,673	2,500	2,985	2,991
FN005100-542003	City Wide Internet	908	360	-	-	-	-
FN005100-542004	Printing & Binding Services	-	88	-	-	-	-
FN005100-543000	Professional Development	253	(530)	-	-	-	-
FN005100-543001	Memberships	2,428	1,362	1,000	-	1,425	1,425
FN005100-543002	Registrations	2,766	1,375	1,105	11,000	-	-
FN005100-543003	Meals-Prof Dev related	-	-	500	-	-	-
FN005100-543004	Airfare	536	-	2,000	-	-	-
FN005100-543006	Certifications & Licenses	-	168	-	-	-	-
FN005100-543007	Hotel/Lodging	-	-	2,200	-	-	-
FN005100-543008	Ground Transp/Parking	-	-	150	-	-	-
FN005100-543999	Other Prof Dev/Travel Expenses	-	-	-	-	12,200	12,200
FN005100-544001	Legal & Public Notices	1,212	-	-	-	-	-
FN005100-545001	Copier Rental	4,651	4,602	5,363	5,000	4,976	5,983
FN005100-546001	Software Maintenance Contract	78,148	67,835	43,000	80,000	87,000	132,000
FN005100-546004	Online Services-Subscriptions	1,386	3,006	25,000	-	11,100	11,100
FN005100-548001	Repair services	831	-	-	-	-	-
FN005100-549000	Miscellaneous Expenses	(58,368)	(33)	10,000	35,000	-	-
FN005100-549001	Armor Car Service	4,406	13,154	6,000	-	12,000	12,000
FN005100-549002	Credit Card Fees	12,094	16,902	23,079	12,000	18,000	18,500
FN005100-549007	Excise Taxes & Other Assessmnt	963	3,475	5,000	-	3,500	3,500
FN005100-549008	Settlements/Claims/Judgements	147,267	115,363	171,748	250,000	250,000	250,000
FN005100-549012	Bank Fees	28,299	26,954	30,000	-	36,000	36,000
Total Services & Passthrough Pmts		761,349	738,951	836,995	945,250	1,246,686	1,196,699
FN005100C-564000	Machinery & Equipment	-	-	277,951	417,000	-	-
FN005100C-564003	Software Implementation	-	10,000	-	-	300,000	200,000
Total Capital Expenditures		-	10,000	277,951	417,000	300,000	200,000
Total Expenditures		\$ 2,402,140	\$ 2,434,453	\$ 3,149,482	\$ 3,347,587	\$ 3,868,642	\$ 4,016,792



This page intentionally left blank

**DEPARTMENT:** Non-Departmental Expenses (20)  
**FUND:** General  
**RESPONSIBLE MANAGER:** Vicky Carlsen

**FUND NUMBER:** 000  
**POSITION:** Finance Director

**Description**

This department is utilized to record transfers from the general fund into other funds for debt service and capital needs. Fleet replacement funding for general fund departments is also recorded to this department, which is a new change for this biennium. Revenues directly related to transfers out are also recorded to this Department.

**Budget by Revenues & Expenditures Summary**

<i>Non-Departmental</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Grant Revenues - ARPA	\$ -	\$ 100,018	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	0.0%	0.0%
Lease Agreement	-	-	-	-	140,000	840,000	0.0%	500.0%
Transfers in	400,000	1,855,001	4,725,418	5,357,467	1,624,147	1,517,849	-69.7%	-6.5%
<b>Total Revenues &amp; Transfers In</b>	<b>400,000</b>	<b>1,955,019</b>	<b>5,125,418</b>	<b>5,757,467</b>	<b>2,164,147</b>	<b>2,757,849</b>	<b>-62.4%</b>	<b>27.4%</b>
Fleet Replacement	\$ 83,007	\$ 98,491	\$ 71,156	\$ 71,156	\$ 982,803	\$ -	1281.2%	-100.0%
Transfers Out	4,862,449	5,644,523	9,434,162	9,619,291	5,706,078	5,765,345	-40.7%	1.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,945,456</b>	<b>\$ 5,743,014</b>	<b>\$ 9,505,318</b>	<b>\$ 9,690,447</b>	<b>\$ 6,688,881</b>	<b>\$ 5,765,345</b>	<b>-31.0%</b>	<b>-13.8%</b>

**NET BUDGET** (4,524,734) (3,007,496)

\* Net budget equals the department's total revenues plus transfers in, less total expenditures and transfers out.

<i>TRANSFERS OUT - From the General Fund to the Following Funds</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	Adopted 2022	Proposed 2023	Proposed 2024	Budget	
							2022-2023	2023-2024
Residential Street	\$ 793,750	\$ 100,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	0.0%	0.0%
Arterial Street	1,050,000	1,592,102	1,300,000	1,700,000	-	-	-100.0%	0.0%
Land Acq., Rec., & Park Improve	21,950	750	6,350	6,350	16,250	19,000	155.9%	16.9%
Contingency	-	238,936	220,000	-	-	-	0.0%	0.0%
Debt Service	2,696,749	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345	-34.1%	-11.4%
General Government Improvements	-	300,000	-	-	100,000	-	0.0%	-100.0%
City Facilities (PW Shops)	-	-	-	-	140,000	840,000	0.0%	500.0%
Golf Course	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
<b>Total Expenditures &amp; Transfer Out</b>	<b>\$ 4,862,449</b>	<b>\$ 5,644,523</b>	<b>\$ 9,434,162</b>	<b>\$ 9,619,291</b>	<b>\$ 5,706,078</b>	<b>\$ 5,765,345</b>	<b>-40.7%</b>	<b>1.0%</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
GF000300-333215	Dept of Treasury-ARPA	-	100,018	400,000	400,000	400,000	400,000
Total Intergovernmental Revenues		-	100,018	400,000	400,000	400,000	400,000
GF000300-362500	Facilities Leases (Long-Term)	-	-	-	-	140,000	840,000
Total Miscellaneous Revenues		-	-	-	-	140,000	840,000
GF000200-730305	Transfer In from 305	\$ -	\$ 1,068,817	\$ 2,171,467	\$ 2,171,467	\$ 1,319,019	\$ 1,317,849
GF000300-730303	Transfer In from 303	-	-	-	-	5,128	-
GF000300-730302	Transfer In from 302	400,000	786,184	2,553,951	3,186,000	300,000	200,000
Total Transfers In		400,000	1,855,001	4,725,418	5,357,467	1,624,147	1,517,849
Total Revenues		\$ 400,000	\$ 1,955,019	\$ 5,125,418	\$ 5,757,467	\$ 2,164,147	\$ 2,757,849

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS004012-545094	Fleet rental/repl funding	\$ 670	\$ 794	\$ 574	\$ 574	\$ -	\$ -
CD008300-545094	Fleet rental/repl funding	92	109	78	78	-	-
CD008501-545094	Fleet rental/repl funding	53	63	45	45	-	-
GF000520-545094	Fleet rental/repl funding	-	-	-	-	600,000	-
GF000540-545094	Fleet rental/repl funding	-	-	-	-	269,221	-
GF000570-545094	Fleet rental/repl funding	-	-	-	-	113,582	-
MR003100-545094	Fleet rental/repl funding	296	351	253	253	-	-
PD010100-545094	Fleet rental/repl funding	1,682	2,151	1,554	1,554	-	-
PD010210-545094	Fleet rental/repl funding	3,798	4,302	3,108	3,108	-	-
PD010220-545094	Fleet rental/repl funding	28,266	33,128	23,933	23,933	-	-
PD010250-545094	Fleet rental/repl funding	1,338	860	622	622	-	-
PD010260-545094	Fleet rental/repl funding	-	1,291	932	932	-	-
PD010300-545094	Fleet rental/repl funding	683	430	311	311	-	-
PD010400-545094	Fleet rental/repl funding	-	430	311	311	-	-
PD010700-545094	Fleet rental/repl funding	495	430	311	311	-	-
PR007200-545094	Fleet rental/repl funding	796	944	682	682	-	-
PR015800-545094	Fleet rental/repl funding	7,791	9,244	6,679	6,679	-	-
PW013100-545094	Fleet rental/repl funding	5	6	4	4	-	-
PW013101-545094	Fleet rental/repl funding	264	313	226	226	-	-
PW013130-545094	Fleet rental/repl funding	544	645	466	466	-	-
PW013300-545094	Fleet rental/repl funding	1,380	1,637	1,183	1,183	-	-
PW016200-545094	Fleet rental/repl funding	34,860	41,363	29,884	29,884	-	-
Total Services & Passthrough Pmts		83,007	98,491	71,156	71,156	982,803	-
GF000300-750195	Transfer Out to 1% Arts	21,950	750	6,350	6,350	16,250	19,000
GF000300-750411	Transfer Out to 411	300,000	300,000	300,000	300,000	300,000	300,000
GF000300-750105	Transfer Out to 105	-	238,936	220,000	-	-	-
GF000300-750103	Transfer Out to 103	1,050,000	100,000	400,000	400,000	400,000	400,000
GF000300-750104	Transfer Out to 104	-	1,592,102	1,300,000	1,700,000	-	-
GF000300-750303	Transfer Out to 303	-	300,000	-	-	100,000	-
GF000300-750306	Transfer Out to 306	-	-	-	-	140,000	840,000
Total Transfers Out		1,371,950	2,531,788	2,226,350	2,406,350	956,250	1,559,000
GF000200-750200	Transfer Out to 200	709,591	294,181	2,734,555	2,739,684	392,475	389,375
GF000200-750208	Transfer Out to 208	402,100	402,100	767,100	767,100	766,350	767,225
GF000200-750209	Transfer Out to 209	558,250	553,500	553,600	553,600	558,400	557,750
GF000200-750214	Transfer Out to 214	368,378	-	-	-	-	-
GF000200-750217	Transfer Out to 217	545,300	530,011	-	-	-	-
GF000200-750218	Transfer Out to 218	113,130	113,130	113,115	113,115	-	-
GF000200-750219	Transfer Out to 219	793,750	638,760	1,404,367	1,404,367	1,405,035	1,403,700
GF000200-750220	Transfer Out to 220	-	515,736	514,415	514,415	513,029	516,579
GF000200-750221	Transfer Out to 221	-	65,318	1,120,660	1,120,660	1,114,540	571,716
Total Transfers Out for Debt Service Payments		3,490,499	3,112,735	7,207,812	7,212,941	4,749,828	4,206,345
Total Expenditures		\$ 4,945,456	\$ 5,743,014	\$ 9,505,318	\$ 9,690,447	\$ 6,688,881	\$ 5,765,345

**DEPARTMENT:** N/A  
**FUND:** Contingency Fund  
**RESPONSIBLE MANAGER:** Vicky Carlsen

**DIVISION:** N/A  
**FUND NUMBER:** 105  
**POSITION:** Finance Director

**Description**

Sufficient fund balances and reserve levels are important for the long-term financial stability of the City. This fund provides for a reserve fund balance equal to or greater than 10% of the previous General Fund on-going revenue, exclusive of significant non-operating, non-recurring revenues such as real estate sales or transfers in from other funds. Amounts held in this fund can be used for more restrictive, emergency type purposes. All expenditures from this fund require Council approval. This fund is reported as a sub-fund of the general fund in the City’s Annual Comprehensive Financial Report (ACFR).

**Expenditure & Revenue Summary**

Contingency Fund									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024	
Operating Revenue									
Investment Earnings	\$ 46,191	\$ 66,960	\$ 68,083	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%	
Transfers In	-	238,936	220,000	-	-	-	0.0%	0.0%	
Total Operating Revenue	46,191	305,896	288,083	20,000	20,000	20,000	0.0%	0.0%	
Operating Expenditures									
Transfers Out	700,000	-	-	-	-	-	0.0%	0.0%	
Total Operating Expenditures	700,000	-	-	-	-	-	0.0%	0.0%	
Beginning Fund Balance	7,101,978	6,448,169	6,754,065	6,754,065	7,042,148	7,062,148	4.3%	0.3%	
Change in Fund Balance	(653,809)	305,896	288,083	20,000	20,000	20,000	0.0%	0.0%	
Ending Fund Balance	\$ 6,448,169	\$ 6,754,065	\$ 7,042,148	\$ 6,774,065	\$ 7,062,148	\$ 7,082,148	4.3%	0.3%	

\*Contingency fund reserve policy:  
 10% of previous year ongoing  
 revenue met

✓            ✓            ✓            ✓            ✓            ✓

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
FN105100-361110	Investment Interest	\$ 46,191	\$ 820	\$ 68,083	\$ 20,000	\$ 20,000	\$ 20,000
FN105100-361112	Investment Interest Accrued	-	4,948	-	-	-	-
FN105100-361320	Unrlzrd Gain(Loss)-Investments	-	61,192	-	-	-	-
Total Operating Revenues		46,191	66,960	68,083	20,000	20,000	20,000
FN105100-730000	Transfer In from General Fund	-	-	-	-	-	-
FN105100-730010	Transfer In GF One-time Rsv	-	238,936	220,000	-	-	-
Non-Operating Revenues		-	238,936	220,000	-	-	-
Total Revenues		\$ 46,191	\$ 305,896	\$ 288,083	\$ 20,000	\$ 20,000	\$ 20,000

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN105100-750000	Transfer Out to General Fund	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out		700,000	-	-	-	-	-
Total Expenditures		\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -

**Department:** Mayor's Office

**FUND:** Lodging Tax Fund

**RESPONSIBLE MANAGER:** Brandon Miles

**FUND NUMBER:** 101

**POSITION:** Business Relations Manager

## Description

This fund consists of proceeds from a special excise tax on lodging charges and is used to promote tourism within the City (Chapter 67.28 RCW).

## 2021-2022 Accomplishments

- ◆ Worked with partners and created a Tukwila signature event for the region (Juneteenth). **Strategic Goal 5**
- ◆ Assisted in bringing in additional events and festivals to the City. **Strategic Goal 5**
- ◆ Supported creation of a Master Plan for Tukwila Pond Park. **Strategic Goal 5**
- ◆ Increased the total number of followers on Experience Tukwila by more than 15%. **Strategic Goal 5**
- ◆ Managed ExperienceTukwila.com to bring more organic traffic to the site via site development and search engine optimization. **Strategic Goal 5**
- ◆ Continued to build partnerships with the Seattle Seawolves and other rugby organizations to position Tukwila as the center of rugby in the Pacific Northwest. **Strategic Goal 5**
- ◆ Completed first promotional videos for Experience Tukwila. **Strategic Goal 5**
- ◆ Partnered with Seattle Southside Regional Tourism Authority on room booking tracking for events receiving City sponsorship. **Strategic Goal 5**
- ◆ Partnered with the Cities of SeaTac and Des Moines to complete a comprehensive review of the Seattle Southside Tourism Promotion Area. **Strategic Goal 5**

## 2023-2024 Outcome Goals

- ◆ Work with community partners to build the annual Juneteenth event into a signature, regional City event. **Strategic Goal 5**
- ◆ Identify and assist in the creation of smaller events in the Tukwila International Blvd area. **Strategic Goal 5**
- ◆ Complete wayfinding program for tourism areas of the City. **Strategic Goal 5**
- ◆ Increase total number of followers on all social media platforms by 15%. **Strategic Goal 5**
- ◆ Manage and build out the Experience Tukwila website. **Strategic Goal 5**
- ◆ Follow up on survey of 2017 that resulted in Tukwila's first net promotor score. **Strategic Goal 5**
- ◆ Begin planning for tourism opportunities related to the 2026 World Cup. **Strategic Goal 5**
- ◆ Identify ways to assist small, minority owned businesses in tourism promotion. **Strategic Goal 5**
- ◆ Expand the City's relationship with the Seattle Seawolves and other rugby organizations. **Strategic Goal 5**

## 2023-2024 Indicators of Success

- ◆ Identification and recruitment of new activities, festivals, and events to bring to the City. **Strategic Goal 5**
- ◆ Increased sales at hotels, restaurants, and entertainment establishments. **Strategic Goal 5**
- ◆ More "feet on the streets" and "heads in beds." **Strategic Goal 5**
- ◆ Increased total number of followers on all social media platforms by 15%. **Strategic Goal 5**

- ◆ Obtain 20,000 unique visitors on the Experience Tukwila website using organic search techniques (non-ads). **Strategic Goal 5**
- ◆ See improvements in the City’s Net Promotor score compared to 2017 score. **Strategic Goal 5**

**Budget by Revenue and Expenditure Summary**

Lodging Tax								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Hotel/Motel Tax	\$ 292,358	\$ 540,329	\$ 700,000	\$ 450,000	\$ 720,000	\$ 750,000	60.0%	4.2%
Grant Revenues	30,878	10,680	-	-	-	-	0.0%	0.0%
Investment Earnings	13,036	1,942	5,200	6,000	6,000	6,000	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>336,272</b>	<b>552,950</b>	<b>705,200</b>	<b>456,000</b>	<b>726,000</b>	<b>756,000</b>	<b>59.2%</b>	<b>4.1%</b>
Operating Expenditures								
Salaries & Wages	57,622	60,695	64,713	63,732	68,766	72,432	7.9%	5.3%
Benefits	19,017	19,182	16,542	19,335	22,631	23,398	17.0%	3.4%
Supplies	-	1,150	1,000	5,000	2,000	2,000	-60.0%	0.0%
Professional Services	394,026	186,966	146,750	425,000	375,000	375,000	-11.8%	0.0%
Professional Development	4,686	6,117	4,402	10,000	21,500	21,520	115.0%	0.1%
Advertising	93,538	218,174	139,857	250,000	350,000	350,000	40.0%	0.0%
Technology Services	572	614	885	-	2,500	2,500	0.0%	0.0%
Repairs & Maintenance Services	-	5,000	-	-	-	-	0.0%	0.0%
Other Expenses	205	95	(14)	218,000	70,000	70,000	-67.9%	0.0%
<b>Total Operating Expenditures</b>	<b>569,665</b>	<b>497,992</b>	<b>374,134</b>	<b>991,067</b>	<b>912,397</b>	<b>916,850</b>	<b>-7.9%</b>	<b>0.5%</b>
Indirect Cost Allocation	19,416	24,981	25,231	25,231	26,493	27,818	5.0%	5.0%
Other Non Operating	-	-	-	-	-	-	0.0%	0.0%
<b>Total Expenses</b>	<b>589,081</b>	<b>522,973</b>	<b>399,365</b>	<b>1,016,298</b>	<b>938,890</b>	<b>944,668</b>	<b>-7.6%</b>	<b>0.6%</b>
Beginning Fund Balance	1,965,198	1,712,389	1,742,366	1,742,366	2,048,201	1,835,311	17.6%	-10.4%
Change in Fund Balance	(252,809)	29,977	305,835	(560,298)	(212,890)	(188,668)	-62.0%	-11.4%
<b>Ending Fund Balance</b>	<b>\$ 1,712,389</b>	<b>\$ 1,742,366</b>	<b>\$ 2,048,201</b>	<b>\$ 1,182,068</b>	<b>\$ 1,835,311</b>	<b>\$ 1,646,643</b>	<b>55.3%</b>	<b>-10.3%</b>

**Salary and Benefit Details**

Lodging Tax							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Business Relations Manager	0.5	0.5	\$ 68,766	\$ 22,631	0.5	\$ 72,432	\$ 23,398
<b>Department Total</b>	<b>0.5</b>	<b>0.5</b>	<b>\$ 68,766</b>	<b>\$ 22,631</b>	<b>0.5</b>	<b>\$ 72,432</b>	<b>\$ 23,398</b>



### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MR101300-313310	Hotel/Motel Tax	\$ 292,358	\$ 540,329	\$ 700,000	\$ 450,000	\$ 720,000	\$ 750,000
MR101300-333219	Dept Of Treasury-Cares Act	30,878	-	-	-	-	-
MR101300-337090	Port Of Seattle-Economic Dev P	-	10,680	-	-	-	-
MR101300-361110	Investment Interest	13,036	1,942	5,200	6,000	6,000	6,000
Total Operating Revenues		336,272	552,950	705,200	456,000	726,000	756,000
Total Revenues		\$ 336,272	\$ 552,950	\$ 705,200	\$ 456,000	\$ 726,000	\$ 756,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR101300-511000	Salaries	\$ 57,622	\$ 60,695	\$ 64,713	\$ 63,732	\$ 68,766	\$ 72,432
Total Salaries & Wages		57,622	60,695	64,713	63,732	68,766	72,432
MR101300-521000	FICA	4,254	4,489	4,738	4,872	5,261	5,541
MR101300-523000	PERS	7,344	6,966	6,485	6,238	7,216	7,677
MR101300-524000	Industrial Insurance	162	261	146	169	172	181
MR101300-524050	Paid Family & Med Leave Prem	85	90	104	90	110	116
MR101300-525000	Medical, Dental, Life, Optical	6,299	484	4,548	522	239	251
MR101300-525095	Kaiser Medical & Dental	-	-	-	-	9,632	9,632
MR101300-525097	Self-Insured Medical & Dental	873	6,892	524	7,444	-	-
MR101302-524000	Industrial Insurance	-	-	(3)	-	-	-
Total Personnel Benefits		19,017	19,182	16,542	19,335	22,631	23,398
MR101300-531000	Supplies-General	-	-	-	5,000	-	-
MR101300-531001	Office Supplies	-	-	5	-	-	-
MR101300-531003	Operating Supplies	-	1,110	995	-	2,000	2,000
MR101300-531004	Event Food	-	39	-	-	-	-
Total Supplies		-	1,150	1,000	5,000	2,000	2,000
MR101300-541007	Contracted Services	19,077	5,204	140,000	-	-	-
MR101300-543000	Professional Development	-	255	-	-	-	-
MR101300-543001	Memberships	3,000	3,000	1,000	-	1,000	1,000
MR101300-543002	Registrations	370	845	750	-	2,500	2,500
MR101300-543004	Airfare	242	1,010	-	-	1,500	1,500
MR101300-543007	Hotel/Lodging	946	835	2,000	-	2,500	2,500
MR101300-543008	Ground Transp/Parking	128	172	300	-	1,000	1,000
MR101300-543999	Other Prof Dev/Travel Expenses	-	-	-	10,000	13,000	13,020
MR101300-544000	Advertising	-	-	5,000	-	-	-
MR101300-544002	Marketing	-	-	17,857	-	-	-
MR101300-544003	Sponsorships marketing	-	-	3,000	-	-	-
MR101300-546001	Software Maintenance Contract	530	-	-	-	-	-
MR101300-546003	Web Hosting	42	614	-	-	1,500	1,500
MR101300-546004	Online Services-Subscriptions	-	-	885	-	1,000	1,000
MR101300-549000	Miscellaneous Expenses	-	-	-	18,000	-	-
MR101300-549009	Media Subscriptions	7	-	-	-	-	-
MR101300-549010	Business Meals (non Prof Dev)	199	95	(14)	-	-	-
MR101300-549999	Other Miscellaneous Expenses	-	-	-	-	15,000	15,000
MR101301-541000	Professional Services	141,810	20,000	6,750	275,000	-	-
MR101301-541006	Consulting Services	10,737	103,817	-	-	-	-
MR101301-543008	Ground Transp/Parking	-	-	12	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
MR101301-544000	Advertising	-	-	5,157	100,000	50,000	50,000
MR101301-544002	Marketing	63,538	32,784	20,000	100,000	50,000	50,000
MR101301-544003	Sponsorships marketing	30,000	185,390	88,843	50,000	250,000	250,000
MR101301-548001	Repair services	-	5,000	-	-	-	-
MR101302-541000	Professional Services	222,401	57,945	-	-	-	-
MR101302-541007	Contracted Services	-	-	-	150,000	375,000	375,000
MR101302-543002	Registrations	-	-	325	-	-	-
MR101302-543008	Ground Transp/Parking	-	-	15	-	-	-
MR101302-549000	Miscellaneous Expenses	-	-	-	200,000	-	-
MR101302-549999	Other Miscellaneous Expenses	-	-	-	-	55,000	55,000
Total Services & Passthrough Pmts		493,027	416,966	291,880	903,000	819,000	819,020
MR101300-750190	Transfer Out ICA	19,416	24,981	25,231	25,231	26,493	27,818
Total Expenditures		\$ 589,081	\$ 522,973	\$ 399,365	\$ 1,016,298	\$ 938,890	\$ 944,668

**DEPARTMENT:** Police  
**FUND:** Drug Seizure Fund  
**RESPONSIBLE MANAGER:** Eric Drever

**FUND NUMBER:** 109  
**POSITION:** Chief of Police

**Description**

The Drug Seizure fund was established to account for revenues resulting from the proceeds of property and moneys forfeited as a result of their involvement with the illegal sale, possession, or distribution of narcotics and/or other controlled substances.

Expenditures from this fund must adhere to strict State and Federal stipulations. Because of this, most purchases cannot be planned with enough lead to make this publication and projected expenditures are estimates only. Revenues to this fund, by their nature, are unpredictable and are also estimates.

The Police Department has one *planned* use of these funds for the upcoming biennium: the contracted amount of a Mental Health Professional to serve as a Co-Responder to assist community members in crisis. This is a continuation of the pilot program that was introduced during the previous biennium.

**Revenue and Expenditure Summary**

Drug Seizure								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Intergovernmental Revenues	\$ 12,948	\$ 71,381	\$ 13,368	\$ -	\$ 35,000	\$ 35,000	0.0%	0.0%
Other Income	103,193	300,000	-	70,000	80,000	80,000	14.3%	0.0%
Investment Earnings	1,356	-	-	500	500	500	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>117,496</b>	<b>371,381</b>	<b>13,368</b>	<b>70,500</b>	<b>115,500</b>	<b>115,500</b>	<b>63.8%</b>	<b>0.0%</b>
Operating Expenditures								
Salaries & Wages	-	-	-	-	100,107	111,510	0.0%	11.4%
Benefits	-	-	-	-	48,901	50,787	0.0%	3.9%
Supplies	11,924	8,378	26,979	40,000	10,000	10,000	-75.0%	0.0%
Small Tools	5,497	17,938	7,864	-	19,000	19,000	0.0%	0.0%
Professional Services	12,120	-	85,000	-	15,000	15,000	0.0%	0.0%
Professional Development	5,000	24,444	-	-	16,000	16,000	0.0%	0.0%
Technology Services	8,140	-	25,283	-	22,000	22,000	0.0%	0.0%
<b>Total Operating Expenditures</b>	<b>42,681</b>	<b>50,759</b>	<b>145,126</b>	<b>40,000</b>	<b>231,008</b>	<b>244,297</b>	<b>477.5%</b>	<b>5.8%</b>
Machinery & Equipment	-	58,881	-	-	35,000	35,000	0.0%	0.0%
<b>Total Capital Expenditures</b>	<b>-</b>	<b>58,881</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>0.0%</b>	<b>0.0%</b>
Transfers Out	-	26,000	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	<b>42,681</b>	<b>135,641</b>	<b>145,126</b>	<b>40,000</b>	<b>266,008</b>	<b>279,297</b>	<b>565.0%</b>	<b>5.0%</b>
Beginning Fund Balance	256,718	331,534	567,273	567,273	435,515	285,008	-23.2%	-34.6%
Change in Fund Balance	74,815	235,740	(131,758)	30,500	(150,508)	(163,797)	-593.5%	8.8%
<b>Ending Fund Balance</b>	<b>\$ 331,534</b>	<b>\$ 567,273</b>	<b>\$ 435,515</b>	<b>\$ 597,773</b>	<b>\$ 285,008</b>	<b>\$ 121,211</b>	<b>-52.3%</b>	<b>-57.5%</b>

### Salary and Benefit Details

<b>Drug Seizure</b>							
Position Description	2022	2023	2023 Budget		2204	2204 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Mental Health Professional	0	1	\$ 100,107	\$ 48,901	1	\$ 111,510	\$ 50,787
<b>Department Total</b>	<b>0</b>	<b>1</b>	<b>\$ 100,107</b>	<b>\$ 48,901</b>	<b>1</b>	<b>\$ 111,510</b>	<b>\$ 50,787</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PD109001-361110	Investment Interest	\$ 1,356	\$ -	\$ -	\$ 500	\$ 500	\$ 500
PD109001-369300	Confiscated And Forfeited Prop	103,193	300,000	-	30,000	50,000	50,000
PD109002-331169	Equitable Sharing Program-DOJ	12,948	71,381	13,368	-	35,000	35,000
PD109002-369300	Confiscated And Forfeited Prop	-	-	-	40,000	30,000	30,000
<b>Total Operating Revenues</b>		<b>117,496</b>	<b>371,381</b>	<b>13,368</b>	<b>70,500</b>	<b>115,500</b>	<b>115,500</b>
<b>Total Revenues</b>		<b>\$ 117,496</b>	<b>\$ 371,381</b>	<b>\$ 13,368</b>	<b>\$ 70,500</b>	<b>\$ 115,500</b>	<b>\$ 115,500</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD109001-511000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 100,107	\$ 111,510
<b>Total Salaries &amp; Wages</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,107</b>	<b>111,510</b>
PD109001-521000	FICA	-	-	-	-	7,658	8,531
PD109001-522000	LEOFF	-	-	-	-	5,359	6,029
PD109001-524000	Industrial Insurance	-	-	-	-	4,273	4,486
PD109001-524050	Paid Family & Med Leave Prem	-	-	-	-	161	178
PD109001-525000	Medical, Dental, Life, Optical	-	-	-	-	2,249	2,361
PD109001-525097	Self-Insured Medical & Dental	-	-	-	-	29,201	29,201
<b>Total Personnel Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,901</b>	<b>50,787</b>
PD109001-531000	Supplies-General	-	-	9,000	20,000	-	-
PD109001-531003	Operating Supplies	-	8,378	5,979	-	10,000	10,000
PD109001-531008	Employee Appreciation Supplies	905	-	-	-	-	-
PD109001-531010	Police New Officer Equip	11,019	-	-	-	-	-
PD109001-535001	Equipment	-	3,186	4,187	-	-	-
PD109001-535003	Office Equipment	-	1,907	-	-	2,000	2,000
PD109002-531000	Supplies-General	-	-	12,000	20,000	-	-
PD109002-535001	Equipment	2,631	-	168	-	5,000	5,000
PD109002-535003	Office Equipment	2,866	12,845	3,509	-	12,000	12,000
<b>Total Supplies</b>		<b>17,421</b>	<b>26,316</b>	<b>34,843</b>	<b>40,000</b>	<b>29,000</b>	<b>29,000</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD109001-541007	Contracted Services	-	-	85,000	-	15,000	15,000
PD109001-543000	Professional Development	-	2,498	-	-	-	-
PD109001-543001	Memberships	-	585	-	-	-	-
PD109001-543002	Registrations	-	1,595	-	-	3,000	3,000
PD109001-543004	Airfare	-	464	-	-	3,000	3,000
PD109001-543007	Hotel/Lodging	-	3,718	-	-	-	-
PD109001-543008	Ground Transp/Parking	-	159	-	-	-	-
PD109001-546001	Software Maintenance Contract	-	-	-	-	5,000	5,000
PD109002-541007	Contracted Services	12,120	-	-	-	-	-
PD109002-543000	Professional Development	-	-	-	-	-	-
PD109002-543002	Registrations	5,000	15,425	-	-	5,000	5,000
PD109002-543004	Airfare	-	-	-	-	5,000	5,000
PD109002-546001	Software Maintenance Contract	8,140	-	25,283	-	17,000	17,000
PD109002-549000	Miscellaneous Expenses	-	-	-	-	-	-
Total Services & Passthrough Pmts		25,260	24,444	110,283	-	53,000	53,000
PD109001C-564000	Machinery & Equipment	-	-	-	-	35,000	35,000
PD109002C-564000	Machinery & Equipment	-	58,881	-	-	-	-
Total Capital Expenditures		-	58,881	-	-	35,000	35,000
PD109002-750501	Transfer Out to 501	-	26,000	-	-	-	-
Total Transfers Out		-	26,000	-	-	-	-
Total Expenditures		\$ 42,681	\$ 135,641	\$ 145,126	\$ 40,000	\$ 266,008	\$ 279,297



This page intentionally left blank

**DEPARTMENT:** N/A  
**FUND:** Various Debt Service  
**RESPONSIBLE MANAGER:** Vicky Carlsen

**FUND NUMBER:** 2XX  
**POSITION:** Finance Director

## Description

The funds in this section record the payment of principal and interest for the City's outstanding limited tax general obligation bonds, unlimited tax general obligation bonds, and bonds associated with the City's Local Improvement District #33. Unless specified below, all GO bond issues are being repaid by taxes collected in the general fund.

## DEBT SERVICE SUMMARY

### Existing LTGO Debt

SCORE Limited Tax, GO Bonds, Refunded 2019 (Moody's rating "Aa2" and S&P rating "AA+"): Pay for portion of the construction costs of SCORE jail, a correctional facility, in partnership with five other cities. Original issue amount \$51,055,000 with \$4,921,702 allocated to the City of Tukwila. SCORE plans to pay the debt service on behalf of the owner cities, which includes Tukwila. The debt has a 20-year repayment schedule with interest rates ranging from 1.24% to 3.08% and is callable on December 1, 2029.

Limited Tax GO Bonds, 2015 (S&P rating "AA"): Funding for Interurban Avenue South and Boeing Access Road Bridge projects. Interurban Avenue South consisted of designing and constructing sidewalks, pavement restoration, as well as drainage and lighting work. Boeing Access Road Bridge project rehabilitated the existing bridge with a 340' long concrete or steel bridge structure. Original issue amount of \$5,825,000. The debt has a 20-year repayment schedule with interest rates ranging from 2.25% to 3.00% and is callable on June 1, 2025.

Limited Tax GO Bonds, 2017 (S&P rating "AA"): Funding for 42<sup>nd</sup> Street and 53<sup>rd</sup> Street Sidewalk projects. Original issue amount of \$8,180,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 3.50% and is callable on June 1, 2027.

Limited Tax GO Bonds, 2018 (S&P rating "AA"): Funding to purchase land for the Public Works Shops facility. This debt is part of the Public Safety Plan. Original issue amount of \$18,365,000. The debt has a 20-year repayment schedule with interest rates ranging from 1.95% to 3.50% and is callable on June 1, 2027. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center, two fire stations, and PW Shops. Original issue amount of \$22,830,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Refunding Bonds, 2020 (private placement): Funding for Southcenter Parkway and Howard Hansen Dam projects. Original issue amount of \$1,995,000. Interest rate for the life of the issue is 1.29%.

Limited Tax GO Bonds, 2021A (private placement): Funding for Public Works Shops Phase I project. Original issue amount of \$2,867,300. Interest rate for the life of the issue is 1.70%.

Limited Tax GO Refunding Bonds, 2021B (private placement): Original proceeds were used to purchase property in the City's Tukwila Redevelopment (Urban Renewal) area. Original issue amount of \$2,780,900. Interest rate for the life of the issue is 2.70%.

Limited Tax GO Refunding Bonds, 2021C Taxable (private placement): Original proceeds were used for arterial street capital projects. Original issue amount of \$1,072,300. Interest rate for the life of the issue is 1.15%.

### **Existing UTGO Debt**

Unlimited Tax GO Bonds, 2016 (S&P rating "AA"): Funding for Public Safety Plan projects including the purchase of land and construction of a Justice Center and two fire stations. Original issue amount of \$32,990,000. The debt has a 20-year repayment schedule with interest rates ranging from 4.50% to 5.00% and has an optional redemption date of December 1, 2026.

Unlimited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center and two fire stations. Original issue amount of \$37,770,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. This issue is being repaid by an excess property tax levy.

### **Existing Local Improvement District Debt**

Local Improvement District #33, 2013 (S&P rating "BBB"): Funding to improve access to the Southcenter area. Original issue amount of \$6,687,500. The debt has a 20-year repayment schedule with interest rates ranging from 3.15% to 5.75%. Debt is being repaid from assessments on property within the LID #33 boundaries.

### **Planned Debt**

There are no planned debt issuances in the 2023-2024 biennium.

### **Debt Limits**

The amount of debt a government may incur is limited by State constitution. Debt limits are based on total taxable property value and outstanding debt.

The City of Tukwila is limited to 2.5% for general purpose and is allocated between: up to 1.5% debt without a vote and up to 2.5% debt with a vote. Additionally, 2.5% may be used for utility purposes and 2.5% limited for open space, park, and capital facilities.

Debt service for 2023 and 2024 is 6.3% and 5.4% of total general fund expenditures.



### LTGO Debt - Revenue and Expenditure Summary

Limited General Obligation Debt Service Funds - Combined								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
Intergovernmental Revenue	\$ 20,657	\$ -	\$ -	\$ 377,030	\$ 376,876	\$ 376,914	0.0%	0.0%
Investment Earnings	2,051	154	-	2,000	-	-	-100.0%	0.0%
Bond Proceeds from Refinancing	1,995,000	3,870,500	-	-	-	-	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>2,017,708</b>	<b>3,870,654</b>	<b>-</b>	<b>379,030</b>	<b>376,876</b>	<b>376,914</b>	<b>-0.6%</b>	<b>0.0%</b>
Transfers In - General Fund	3,490,499	3,112,735	7,207,812	7,207,812	4,749,828	4,206,344	-34.1%	-11.4%
Transfers In - Utility Funds	533,350	533,944	1,053,033	1,053,033	1,052,366	1,053,076	-0.1%	0.1%
<b>Total Revenue</b>	<b>6,041,557</b>	<b>7,517,333</b>	<b>8,260,845</b>	<b>8,639,875</b>	<b>6,179,070</b>	<b>5,636,334</b>	<b>-28.5%</b>	<b>-8.8%</b>
<b>Debt Service Expenditures</b>								
Principal	3,636,461	5,661,560	6,080,310	6,264,916	4,005,836	3,596,548	-36.1%	-10.2%
Interest Expense	2,402,093	2,236,367	2,180,535	2,378,088	2,173,234	2,039,786	-8.6%	-6.1%
Debt Issue Costs	31,600	40,500	-	-	-	-	0.0%	0.0%
<b>Total Debt Service Expenditures</b>	<b>6,070,154</b>	<b>7,938,428</b>	<b>8,260,845</b>	<b>8,643,004</b>	<b>6,179,070</b>	<b>5,636,334</b>	<b>-28.5%</b>	<b>-8.8%</b>
Beginning Fund Balance	449,693	421,095	-	-	-	-	0.0%	0.0%
Change in Fund Balance	(28,597)	(421,095)	-	(3,129)	-	-	-100.0%	0.0%
Ending Fund Balance	\$ 421,095	\$ -	\$ -	\$ (3,129)	\$ -	\$ -	-100.0%	0.0%

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
<b>Operating Revenues</b>							
DS200100-361110	Investment Interest	\$ 2,035	\$ 154	\$ -	\$ 2,000	\$ -	\$ -
LTGO2009-337212	Contribution-SCORE	-	-	-	377,030	376,876	376,914
LTGO2010-332210	IRS Tax Credit	20,657	-	-	-	-	-
LTGO2010-361110	Investment Interest	15	-	-	-	-	-
LTGO2010-391100	LTGO Bond Proceeds	1,971,932	-	-	-	-	-
LTGO2011-391100	LTGO Bond Proceeds	-	1,065,750	-	-	-	-
LTGO2014-391100	LTGO Bond Proceeds	-	2,764,135	-	-	-	-
LTGO2020-391100	LTGO Bond Proceeds	23,068	-	-	-	-	-
LTGO2021-391100	LTGO Bond Proceeds	-	40,615	-	-	-	-
<b>Total Operating Revenues</b>		<b>2,017,708</b>	<b>3,870,654</b>	<b>-</b>	<b>379,030</b>	<b>376,876</b>	<b>376,914</b>
DS200100-730197	Transfer In-Gen Fd Debt Svc	-	-	-	-	-	-
LOC2017-730197	Transfer In-Gen Fd Debt Svc	59,176	63,728	2,344,280	2,344,280	-	-
LTGO2010-730197	Transfer In-Gen Fd Debt Svc	368,378	-	-	-	-	-
LTGO2011-730197	Transfer In-Gen Fd Debt Svc	545,300	530,011	-	-	-	-
LTGO2013-730197	Transfer In-Gen Fd Debt Svc	113,130	113,130	113,115	113,115	-	-
LTGO2014-730197	Transfer In-Gen Fd Debt Svc	260,290	132,387	-	-	-	-
LTGO2015-730197	Transfer In-Gen Fd Debt Svc	390,125	98,066	390,275	390,275	392,475	389,375
LTGO2017-730197	Transfer In-Gen Fd Debt Svc	558,250	553,500	553,600	553,600	558,400	557,750
LTGO2018-730197	Transfer In-Gen Fd Debt Svc	402,100	402,100	767,100	767,100	766,350	767,225
LTGO2018-730400	Transfer In from Util Fds	402,100	402,100	767,100	767,100	766,350	767,225
LTGO2019-730197	Transfer In-Gen Fd Debt Svc	793,750	638,760	1,404,367	1,404,367	1,405,035	1,403,700
LTGO2019-730400	Transfer In from Util Fds	131,250	131,844	285,933	285,933	286,016	285,851
LTGO2020-730197	Transfer In-Gen Fd Debt Svc	-	515,736	514,415	514,415	513,029	516,579
LTGO2021-730197	Transfer In-Gen Fd Debt Svc	-	65,318	1,120,660	1,120,660	1,114,540	571,716
<b>Total Transfers In</b>		<b>4,023,849</b>	<b>3,646,679</b>	<b>8,260,845</b>	<b>8,260,845</b>	<b>5,802,194</b>	<b>5,259,420</b>
<b>Total Revenues</b>		<b>\$ 6,041,557</b>	<b>\$ 7,517,333</b>	<b>\$ 8,260,845</b>	<b>\$ 8,639,875</b>	<b>\$ 6,179,070</b>	<b>\$ 5,636,334</b>

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
LOC2017-571181	Bond Prin-Urban Renewal	\$ -	\$ -	\$ 2,276,000	\$ 2,276,000	\$ -	\$ -
LOC2017-583181	Bond Int-Urban Renewal	59,176	63,728	68,280	68,280	-	-
LTGO2009-571950	Bond Prin-Roads/Streets	-	-	-	184,606	191,836	199,548
LTGO2009-583950	Bond Int-Roads/Streets	-	-	-	192,424	185,040	177,366
LTGO2010-571180	Bond Prin-Central Govt Svcs	629,100	-	-	-	-	-
LTGO2010-571950	Bond Prin-Roads/Streets	1,700,900	-	-	-	-	-
LTGO2010-583180	Bond Int-Central Govt Svcs	22,432	-	-	-	-	-
LTGO2010-583950	Bond Int-Roads/Streets	60,648	-	-	-	-	-
LTGO2010-584180	Dbt Issue Costs-Central Govt	8,532	-	-	-	-	-
LTGO2011-571950	Bond Prin-Roads/Streets	475,000	1,545,000	-	-	-	-
LTGO2011-583950	Bond Int-Roads/Streets	70,300	51,300	-	-	-	-
LTGO2013-571760	Bond Prin-Park Facilities	101,461	105,560	109,810	109,810	-	-
LTGO2013-583760	Bond Int-Park Facilities	11,669	7,570	3,305	3,305	-	-
LTGO2014-571580	Bond Prin-Cmty & Econ Dev	160,000	2,941,000	-	-	-	-
LTGO2014-583580	Bond Int-Cmty & Economic Dev	104,990	51,827	-	5,129	-	-
LTGO2015-571950	Bond Prin-Roads/Streets	245,000	250,000	260,000	260,000	270,000	275,000
LTGO2015-583950	Bond Int-Roads/Streets	145,125	137,775	130,275	130,275	122,475	114,375
LTGO2017-571950	Bond Prin-Roads/Streets	325,000	330,000	340,000	340,000	355,000	365,000
LTGO2017-583950	Bond Int-Roads/Streets	233,250	223,500	213,600	213,600	203,400	192,750
LTGO2018-571480	Bond Prin-PW Central Svcs	-	-	730,000	730,000	765,000	805,000
LTGO2018-583480	Bond Int-PW Central Svcs	804,200	804,200	804,200	804,200	767,700	729,450
LTGO2019-571210	Bond Prin-Public Safety	-	-	371,700	371,700	390,600	409,500
LTGO2019-571220	Bond Prin-Fire Services	-	-	318,600	318,600	334,800	351,000
LTGO2019-571480	Bond Prin-PW Central Svcs	-	-	194,700	194,700	204,600	214,500
LTGO2019-583210	Bond Int-Public Safety	373,928	338,226	338,226	338,226	319,641	300,111
LTGO2019-583220	Bond Int-Fire Services	320,509	289,908	289,908	289,908	273,978	257,238
LTGO2019-583480	Bond Int-PW Central Svcs	195,867	177,166	177,166	177,166	167,431	157,201
LTGO2020-571180	Bond Prin-Central Govt Svcs	-	132,300	133,650	133,650	135,000	137,700
LTGO2020-571950	Bond Prin-Roads/Streets	-	357,700	361,350	361,350	365,000	372,300
LTGO2020-583180	Bond Int-Central Govt Svcs	-	6,949	5,242	5,242	3,518	1,776
LTGO2020-583950	Bond Int-Roads/Streets	-	18,787	14,173	14,173	9,511	4,803
LTGO2020-584950	Dbt Issue Cost-Roads/Streets	23,068	-	-	-	-	-
LTGO2021-571480	Bond Prin-PW Central Svcs	-	-	265,500	265,500	270,000	274,600
LTGO2021-571580	Bond Prin-Cmty & Econ Dev	-	-	183,100	183,100	187,600	192,400
LTGO2021-571950	Bond Prin-Roads/Streets	-	-	535,900	535,900	536,400	-
LTGO2021-583480	Bond Int-PW Central Svcs	-	23,424	48,744	48,744	44,231	39,641
LTGO2021-583580	Bond Int-Cmty & Economic Dev	-	36,082	75,084	75,084	70,141	65,075
LTGO2021-583950	Bond Int-Roads/Streets	-	5,926	12,332	12,332	6,169	-
LTGO2021-584480	Dbt Issue Cost-PW Centralized	-	17,415	-	-	-	-
LTGO2021-584580	Issue Cost-Cmty Plan & Econ Dv	-	16,605	-	-	-	-
LTGO2021-584950	Dbt Issue Cost-Roads/Streets	-	6,480	-	-	-	-
Total Debt Service Payments		6,070,154	7,938,428	8,260,845	8,643,004	6,179,070	5,636,334
Total Expenditures		\$ 6,070,154	\$ 7,938,428	\$ 8,260,845	\$ 8,643,004	\$ 6,179,070	\$ 5,636,334

### UTGO Debt - Revenue and Expenditure Summary

Unlimited General Obligation Debt Service Funds - Combined								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Property Tax	\$ 3,433,628	\$ 3,906,139	\$ 4,375,000	\$ 4,375,000	\$ 4,485,975	\$ 4,811,975	2.5%	7.3%
Investment Earnings	43	171	1,500	-	1,200	1,200	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>3,433,671</b>	<b>3,906,309</b>	<b>4,376,500</b>	<b>4,375,000</b>	<b>4,487,175</b>	<b>4,813,175</b>	<b>2.6%</b>	<b>7.3%</b>
Debt Service Expenditures								
Principal	700,000	960,000	1,780,000	1,780,000	1,980,000	2,405,000	11.2%	21.5%
Interest Expense	2,812,537	2,642,975	2,594,975	2,594,975	2,505,975	2,406,975	-3.4%	-4.0%
<b>Total Debt Service Expenditures</b>	<b>3,512,537</b>	<b>3,602,975</b>	<b>4,374,975</b>	<b>4,374,975</b>	<b>4,485,975</b>	<b>4,811,975</b>	<b>2.5%</b>	<b>7.3%</b>
Beginning Fund Balance	88,825	9,959	313,293	313,293	314,818	316,018	0.5%	0.4%
Change in Fund Balance	(78,866)	303,334	1,525	25	1,200	1,200	4700.0%	0.0%
<b>Ending Fund Balance</b>	<b>\$ 9,959</b>	<b>\$ 313,293</b>	<b>\$ 314,818</b>	<b>\$ 313,318</b>	<b>\$ 316,018</b>	<b>\$ 317,218</b>	<b>0.9%</b>	<b>0.4%</b>

### General Ledger Code Details

#### Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
DS213100-311100	Real and Personal Prop Tax	\$ 3,433,628	\$ 3,906,139	\$ 4,375,000	\$ 4,375,000	\$ 4,485,975	\$ 4,811,975
DS213100-361110	Investment Interest	43	171	1,500	-	1,200	1,200
<b>Total Operating Revenues</b>		<b>3,433,671</b>	<b>3,906,309</b>	<b>4,376,500</b>	<b>4,375,000</b>	<b>4,487,175</b>	<b>4,813,175</b>
<b>Total Revenues</b>		<b>\$ 3,433,671</b>	<b>\$ 3,906,309</b>	<b>\$ 4,376,500</b>	<b>\$ 4,375,000</b>	<b>\$ 4,487,175</b>	<b>\$ 4,813,175</b>

#### Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
UTGO2016-571210	Bond Prin-Public Safety	\$ 186,000	\$ 240,000	\$ 603,000	\$ 603,000	\$ 804,000	\$ 894,000
UTGO2016-571220	Bond Prin-Fire Services	124,000	160,000	402,000	402,000	536,000	596,000
UTGO2016-583210	Bond Int-Public Safety	841,905	832,605	820,605	820,605	790,455	750,255
UTGO2016-583220	Bond Int-Fire Services	561,270	555,070	547,070	547,070	526,970	500,170
UTGO2019-571210	Bond Prin-Public Safety	210,600	302,400	418,500	418,500	345,600	494,100
UTGO2019-571220	Bond Prin-Fire Services	179,400	257,600	356,500	356,500	294,400	420,900
UTGO2019-583210	Bond Int-Public Safety	761,056	677,862	662,742	662,742	641,817	624,537
UTGO2019-583220	Bond Int-Fire Services	648,307	577,438	564,558	564,558	546,733	532,013
<b>Total Debt Service Payments</b>		<b>3,512,537</b>	<b>3,602,975</b>	<b>4,374,975</b>	<b>4,374,975</b>	<b>4,485,975</b>	<b>4,811,975</b>
<b>Total Expenditures</b>		<b>\$ 3,512,537</b>	<b>\$ 3,602,975</b>	<b>\$ 4,374,975</b>	<b>\$ 4,374,975</b>	<b>\$ 4,485,975</b>	<b>\$ 4,811,975</b>

### Local Improvement District & Guaranty Fund - Revenue and Expenditure Summary

Local Improvement District #33 Debt Service Funds - Combined								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
LID Assessments	\$ 377,132	\$ 375,889	\$ 380,093	\$ 445,000	\$ 400,000	\$ 400,000	-10.1%	0.0%
LID Assessment Interest	170,485	150,987	140,339	136,000	125,000	104,000	-8.1%	-16.8%
Investment Earnings	17,850	17,723	20,996	3,000	3,000	3,000	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>565,467</b>	<b>544,599</b>	<b>541,428</b>	<b>584,000</b>	<b>528,000</b>	<b>507,000</b>	<b>-9.6%</b>	<b>-4.0%</b>
Debt Service Expenditures								
Principal	480,000	370,000	375,000	445,000	400,000	400,000	-10.1%	0.0%
Interest Expense	199,313	177,713	161,063	183,563	125,000	104,000	-31.9%	-16.8%
<b>Total Debt Service Expenditures</b>	<b>679,313</b>	<b>547,713</b>	<b>536,063</b>	<b>628,563</b>	<b>525,000</b>	<b>504,000</b>	<b>-16.5%</b>	<b>-4.0%</b>
Beginning Fund Balance	1,457,230	1,343,385	1,340,271	1,340,271	1,345,636	1,348,636	0.4%	0.2%
Change in Fund Balance	(113,845)	(3,114)	5,365	(44,563)	3,000	3,000	-106.7%	0.0%
<b>Ending Fund Balance</b>	<b>\$ 1,343,385</b>	<b>\$ 1,340,271</b>	<b>\$ 1,345,636</b>	<b>\$ 1,295,708</b>	<b>\$ 1,348,636</b>	<b>\$ 1,351,636</b>	<b>4.1%</b>	<b>0.2%</b>

### General Ledger Code Details

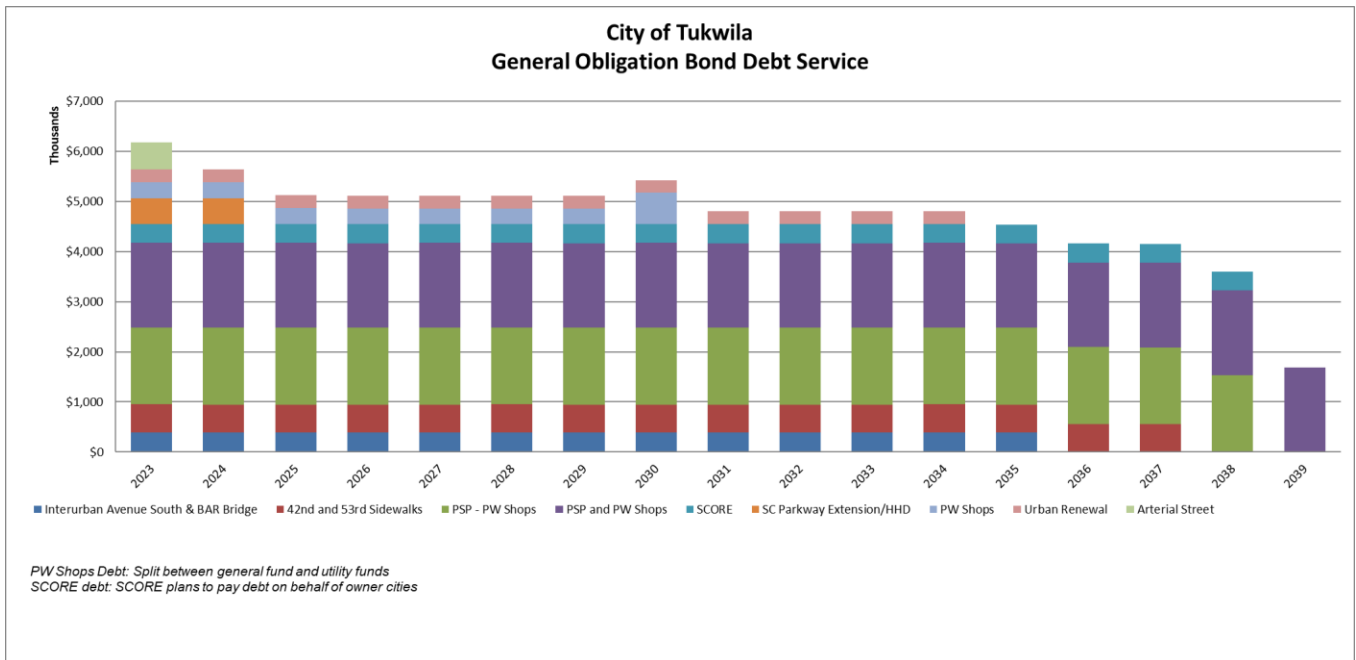
#### Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
DS206100-361110	Investment Interest	\$ 20,499	\$ 20,815	\$ 20,496	\$ 3,000	\$ 3,000	\$ 3,000
DS206100-361112	Investment Interest Accrued	-	(2,135)	-	-	-	-
DS206100-361320	Unrlzd Gain(Loss)-Investments	(5,430)	(1,030)	-	-	-	-
LID33-361110	Investment Interest	2,781	73	500	-	-	-
LID33-361400	Interest on Receivables	170,485	150,987	140,339	136,000	125,000	104,000
LID33-368100	Special Assessments-Capital	377,132	375,889	380,093	445,000	400,000	400,000
<b>Total Operating Revenues</b>		<b>565,467</b>	<b>544,599</b>	<b>541,428</b>	<b>584,000</b>	<b>528,000</b>	<b>507,000</b>
<b>Total Revenues</b>		<b>\$ 565,467</b>	<b>\$ 544,599</b>	<b>\$ 541,428</b>	<b>\$ 584,000</b>	<b>\$ 528,000</b>	<b>\$ 507,000</b>

#### Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
LID33-571950	Bond Prin-Roads/Streets	\$ 480,000	\$ 370,000	\$ 375,000	\$ 445,000	\$ 400,000	\$ 400,000
LID33-583950	Bond Int-Roads/Streets	199,313	177,713	161,063	183,563	125,000	104,000
<b>Total Debt Service Payments</b>		<b>679,313</b>	<b>547,713</b>	<b>536,063</b>	<b>628,563</b>	<b>525,000</b>	<b>504,000</b>
<b>Total Expenditures</b>		<b>\$ 679,313</b>	<b>\$ 547,713</b>	<b>\$ 536,063</b>	<b>\$ 628,563</b>	<b>\$ 525,000</b>	<b>\$ 504,000</b>

This chart represents the general obligation debt service of the City. It includes debt being repaid with general fund revenue as well as debt that is being repaid from utility funds. Since 2015, SCORE bonds have been paid directly by SCORE jail.

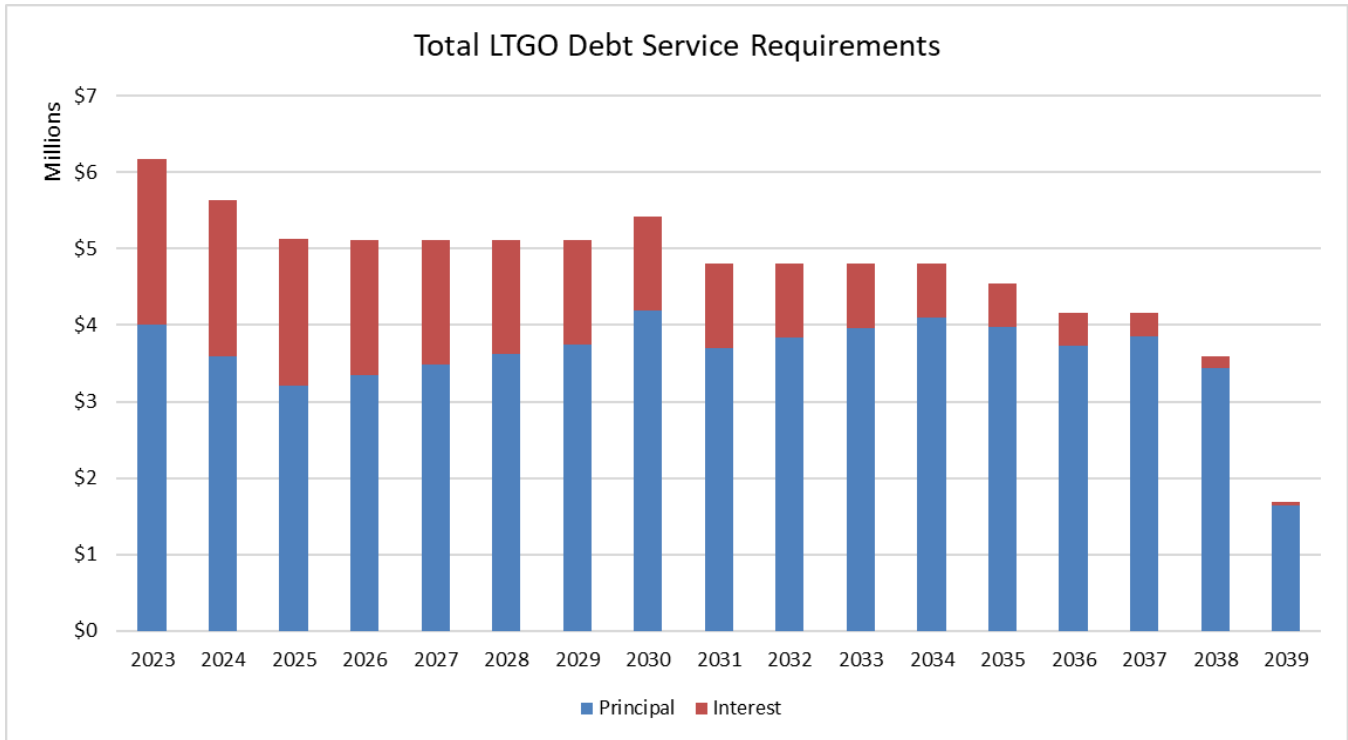


The chart below reflects the existing general obligation debt service of the City and includes both principal and interest requirements.

Schedule of Budgeted General Obligation Long-Term Debt										
	LTGO 2015	LTGO 2017	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C	
	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue	
	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/H HD	PW Shops	Urban Renewal	Arterial Street	Total Existing General Obligation Debt
2023	\$ 392,475	\$ 558,400	\$ 1,532,700	\$ 1,691,050	\$ 376,876	\$ 513,029	\$ 314,231	\$ 257,741	\$ 542,569	\$ 6,179,070
2024	389,375	557,750	1,534,450	1,689,550	376,914	516,579	314,241	257,475	-	5,636,334
2025	391,125	556,800	1,534,200	1,690,800	377,126	-	314,172	258,381	-	5,122,604
2026	387,575	555,550	1,531,950	1,689,550	376,861	-	314,226	257,321	-	5,113,033
2027	391,050	554,000	1,532,700	1,690,800	377,054	-	314,198	257,146	-	5,116,948
2028	392,050	557,150	1,531,200	1,689,300	376,693	-	314,188	256,827	-	5,117,408
2029	387,750	554,850	1,532,450	1,688,750	376,741	-	314,196	256,265	-	5,111,001
2030	388,300	557,250	1,536,200	1,687,150	377,151	-	623,218	255,463	-	5,424,731
2031	388,550	554,200	1,533,000	1,689,500	376,910	-	5,253	255,623	-	4,803,035
2032	388,500	555,850	1,533,200	1,690,650	376,982	-	-	254,416	-	4,799,597
2033	388,150	557,050	1,531,600	1,690,600	376,866	-	-	254,173	-	4,798,439
2034	392,500	557,800	1,533,200	1,689,350	376,770	-	-	253,566	-	4,803,186
2035	391,400	551,875	1,532,800	1,686,900	376,673	-	-	-	-	4,539,648
2036	-	555,625	1,535,400	1,688,250	377,040	-	-	-	-	4,156,315
2037	-	553,725	1,535,800	1,688,250	376,866	-	-	-	-	4,154,641
2038	-	-	1,534,000	1,686,900	376,813	-	-	-	-	3,597,713
2039	-	-	-	1,689,200	-	-	-	-	-	1,689,200
Totals	\$ 5,068,800	\$ 8,337,875	\$24,534,850	\$28,716,550	\$ 6,030,336	\$ 1,029,608	\$ 2,827,922	\$ 3,074,396	\$ 542,569	\$ 80,162,905

<b>Section 1</b>													
Existing General Obligation Debt													
Column 11	Column 12	Column 13	Column 15	Column 16	Column 17	Column 18	Column 19	Column 20	Column 21	Column 21	Column 22		
Fund 217 LTGO Refunding, 2011	Fund 218 LTGO, 2013	Fund 200 LTGO, 2014	LTGO 2015	LTGO 2017	LTGO 2017 Refunded LOC	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C	Total Existing GO Debt
\$4,620,000 Original Issue	\$1,000,000 Original issue	\$3,850,000 Original Issue	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$2,276,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue	
Arterial Street, KC Bridge	MPD Loan	Urban Renewal	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	Urban Renewal - Refunded LOC	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/HH D	PW Shops	Urban Renewal	Arterial Street	Subtotal = Columns 1-21
546,300	113,130	264,774	387,775	553,500	63,728	804,200	805,300	376,895	515,736	23,424	36,082	5,926	4,496,770
-	113,115	-	390,275	553,600	2,344,280	1,534,200	1,690,300	377,030	514,415	314,244	258,184	548,231	8,637,875
-	-	-	392,475	558,400	-	1,532,700	1,691,050	376,876	513,029	314,231	257,741	542,569	6,179,070
-	-	-	389,375	557,750	-	1,534,450	1,689,550	376,914	516,579	314,241	257,475	-	5,636,334
-	-	-	391,125	556,800	-	1,534,200	1,690,800	377,126	-	314,172	258,381	-	5,122,604
-	-	-	387,575	555,550	-	1,531,950	1,689,550	376,861	-	314,226	257,321	-	5,113,033
-	-	-	391,050	554,000	-	1,532,700	1,690,800	377,054	-	314,198	257,146	-	5,116,948
-	-	-	392,050	557,150	-	1,531,200	1,689,300	376,693	-	314,188	256,827	-	5,117,408
-	-	-	387,750	554,850	-	1,532,450	1,688,750	376,741	-	314,196	256,265	-	5,111,001
-	-	-	388,300	557,250	-	1,536,200	1,687,150	377,151	-	623,218	255,463	-	5,424,731
-	-	-	388,550	554,200	-	1,533,000	1,689,500	376,910	-	5,253	255,623	-	4,803,035
-	-	-	388,500	555,850	-	1,533,200	1,690,650	376,982	-	-	254,416	-	4,799,597
-	-	-	388,150	557,050	-	1,531,600	1,690,600	376,866	-	-	254,173	-	4,798,439
-	-	-	392,500	557,800	-	1,533,200	1,689,350	376,770	-	-	253,566	-	4,803,186
-	-	-	391,400	551,875	-	1,532,800	1,686,900	376,673	-	-	-	-	4,539,648
-	-	-	-	555,625	-	1,535,400	1,688,250	377,040	-	-	-	-	4,156,315
-	-	-	-	553,725	-	1,535,800	1,688,250	376,866	-	-	-	-	4,154,641
-	-	-	-	-	-	1,534,000	1,686,900	376,813	-	-	-	-	3,597,713
-	-	-	-	-	-	-	1,689,200	-	-	-	-	-	1,689,200
Totals \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Totals reflect outstanding debt service requirements only from the prior biennium through maturity. Not included is debt obligations from prior years.



Total LTGO Debt Service Requirements			
Year	Principal	Interest	Total
2023	4,005,836	2,173,234	6,179,070
2024	3,596,548	2,039,786	5,636,334
2025	3,215,442	1,907,162	5,122,604
2026	3,339,664	1,773,369	5,113,033
2027	3,480,850	1,636,098	5,116,948
2028	3,627,136	1,490,272	5,117,408
2029	3,749,386	1,361,615	5,111,001
2030	4,196,600	1,228,131	5,424,731
2031	3,703,014	1,100,021	4,803,035
2032	3,831,992	967,605	4,799,597
2033	3,959,660	838,779	4,798,439
2034	4,097,610	705,576	4,803,186
2035	3,973,242	566,406	4,539,648
2036	3,726,738	429,577	4,156,315
2037	3,855,234	299,407	4,154,641
2038	3,430,838	166,875	3,597,713
2039	1,640,000	49,200	1,689,200
<b>Total</b>	<b>\$ 61,429,790</b>	<b>\$ 18,733,115</b>	<b>\$ 80,162,905</b>



**DEPARTMENT:** Public Works (103)  
**FUND:** Residential Street  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Residential Streets  
**FUND NUMBER:** 103  
**POSITION:** Public Works Director

## Description

The program provides for maintenance, lane widening, curbs and gutters, sidewalks, illumination and undergrounding of utilities of the residential street system.

## 2021-2022 Accomplishments

- ◆ Completed numerous improvements for the Traffic Calming/Residential Safety Program that included an Allentown Speed & Safety Study, two new RRFB crosswalks at Tukwila Community Center, an ADA ramp and revised RRFB crossing at 144<sup>th</sup> and 46<sup>th</sup> Ave S, two speed cushion sets on S 140<sup>th</sup> Street between TIB and 33<sup>rd</sup> Pl S, two sets of speed cushions on 37<sup>th</sup> Avenue S between S144th St and S 142<sup>nd</sup> St, curb bulbs at S 140<sup>th</sup> Street at 37<sup>th</sup> Avenue S, and three new streetlights. **Strategic Goals 1, 3, & 5**
- ◆ Received \$369,000 in grant funding and began design on S 152<sup>nd</sup> Safe Routes to School project. **Strategic Goals 1, 3, & 5**
- ◆ Received \$320,000 from Transportation Improvement Board in support of Macadam Complete Streets project. **Strategic Goals 1, 3, & 5**
- ◆ Added sidewalks to east side of roadway on Macadam Road S between Southcenter Blvd and S 144<sup>th</sup> St. **Strategic Goals 1, 3, & 5**

## 2023-2024 Outcome Goals

- ◆ Improve pedestrian safety in neighborhoods.

## 2023-2024 Indicators of Success

- ◆ Continue improvements for the Traffic Calming/Residential Safety Program.
- ◆ Complete design and construction of South 152<sup>nd</sup> St Safe Routes to School Project.
- ◆ Begin design of the Macadam Road S Complete Street and 46<sup>th</sup> Ave South Safe Route to School Projects.

### Revenue and Expenditure Summary

Residential Street Fund								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
General Revenue								
Utility Taxes - Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 100,000	0.0%	-84.6%
MVFT	267,504	294,508	284,800	250,000	268,800	268,800	7.5%	0.0%
Total General Revenue	267,504	294,508	284,800	250,000	918,800	368,800	267.5%	-59.9%
Miscellaneous Revenue								
Investment Earnings	-	667	1,000	20,000	1,000	1,000	-95.0%	0.0%
Total Miscellaneous Revenue	-	667	1,000	20,000	1,000	1,000	-95.0%	0.0%
Total Operating Revenue	267,504	295,175	285,800	270,000	919,800	369,800	240.7%	-59.8%
Capital Project Revenue								
Grant Revenues	-	-	689,510	3,186,000	4,033,000	2,356,000	26.6%	-41.6%
Road/Street Construction Svcs	(145,296)	-	-	-	-	-	0.0%	0.0%
Total Capital Project Revenue	(145,296)	-	689,510	3,186,000	4,033,000	2,356,000	26.6%	-41.6%
Transfers In - General Fund	1,050,000	-	-	-	-	-	0.0%	0.0%
Transfers In - ARPA	-	100,000	400,000	400,000	400,000	400,000	0.0%	0.0%
Total Revenue	1,172,208	395,175	1,375,310	3,856,000	5,352,800	3,125,800	38.8%	-41.6%
Capital Projects								
42nd Ave S Phase III Withd Monitor	15,559	2,717	-	-	-	-	0.0%	0.0%
Traffic Calming/Residential Safety	80,667	151,995	400,000	400,000	650,000	575,000	62.5%	-11.5%
53rd Ave S	381,332	34,983	-	-	154,000	-	0.0%	-100.0%
42nd Ave S Phase III (SC Blvd-160)	331,323	87	-	-	333,000	-	0.0%	-100.0%
S 152nd St Safe Routes to School	-	2,498	435,213	2,600,000	4,015,000	-	54.4%	-100.0%
46th Ave s Safe Routes to School	-	-	-	510,000	510,000	2,070,000	0.0%	305.9%
Macadam Rd s Complete Street	-	-	400,000	500,000	-	500,000	-100.0%	0.0%
S 119th St Bridge/42nd Ave S	-	-	-	-	250,000	-	0.0%	-100.0%
Total Capital Projects	808,881	192,280	1,235,213	4,010,000	5,912,000	3,145,000	47.4%	-46.8%
Beginning Fund Balance	141,586	504,912	707,807	707,807	847,904	288,704	19.8%	-66.0%
Change in Fund Balance	363,327	202,895	140,097	(154,000)	(559,200)	(19,200)	263.1%	-96.6%
Ending Fund Balance (Net Working Capital)	\$ 504,912	\$ 707,807	\$ 847,904	\$ 553,807	\$ 288,704	\$ 269,504	-47.9%	-6.7%

### General Ledger Code Details

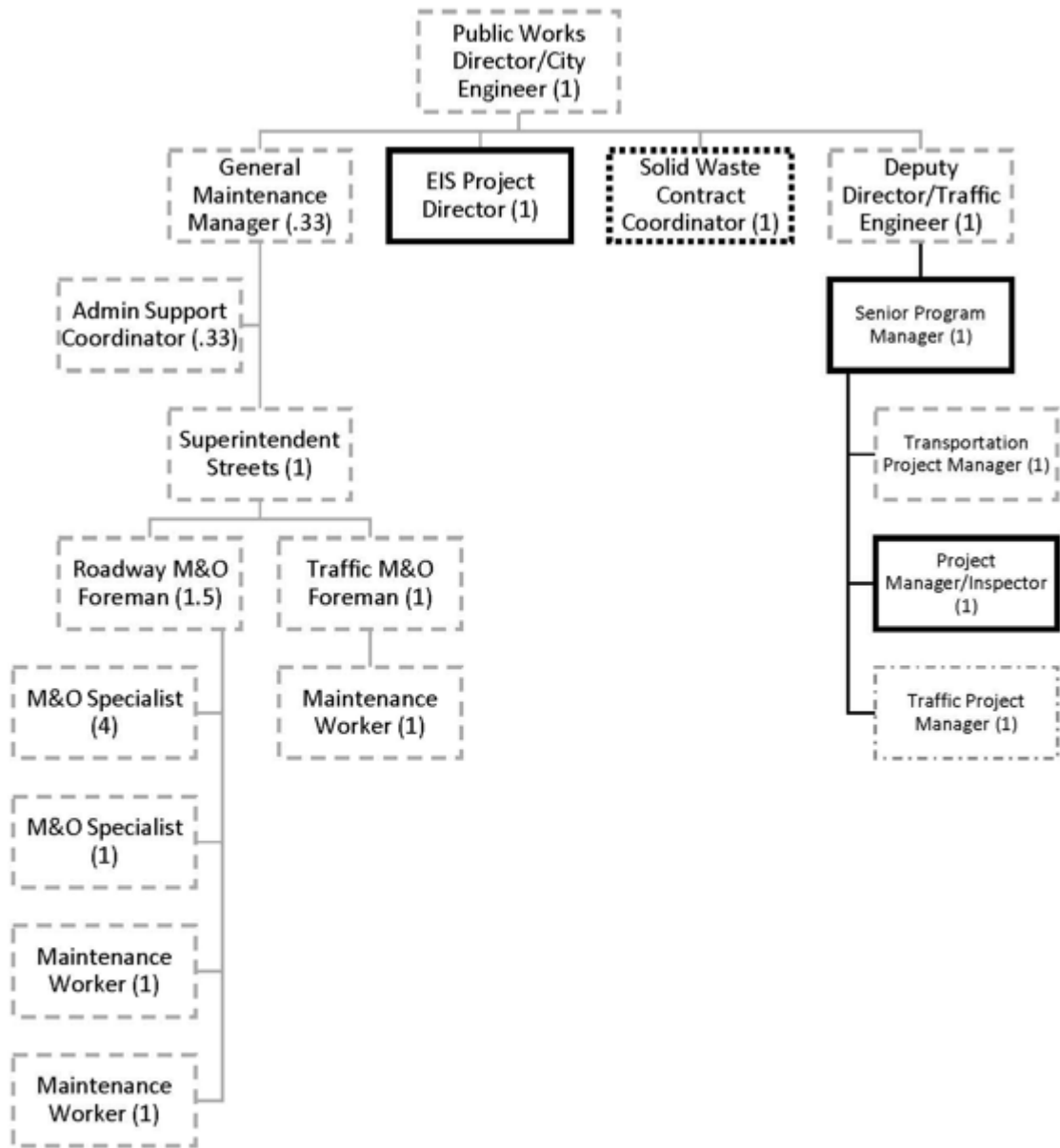
Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW103100-316451	Utility Tx-Solid Waste Streets	\$ -	\$ -	\$ -	\$ -	650,000	\$ 100,000
PW103100-334039	State Grant-Transp Projects	-	-	180,510	-	-	-
PW103100-336071	Multimodal Transportation-City	28,531	28,740	28,000	-	28,800	28,800
PW103100-336087	MVFT Cities	238,972	265,767	256,800	250,000	240,000	240,000
PW103100-361110	Investment Interest	-	667	1,000	20,000	1,000	1,000
Total Operating Revenues		267,504	295,174	466,310	270,000	919,800	369,800
Total Capital Project Revenues							
PW103100-333202	DOT Indirect Fed Grant	-	-	369,000	2,736,000	-	-
PW103100-334035	State Agencies	-	-	140,000	450,000	-	-
PW103100-344100	Road/Street Maint/Repair Chrgs	(145,296)	-	-	-	-	-
PW103640-334039	State Grant-Transp Projects	-	-	-	-	4,033,000	2,356,000
Total Capital Project Revenues		(145,296)	-	509,000	3,186,000	4,033,000	2,356,000
PW103100-730000	Transfer In from General Fund	1,050,000	100,000	400,000	400,000	400,000	400,000
Non-Operating Revenues		1,050,000	100,000	400,000	400,000	400,000	400,000
Total Revenues		\$ 1,172,207	\$ 395,174	\$ 1,375,310	\$ 3,856,000	\$ 5,352,800	\$ 3,125,800

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW103100-511000	Salaries	\$ 11,697	\$ 12,593	\$ 46,158	\$ -	\$ -	\$ -
PW103100-512000	Extra Labor	-	418	-	-	-	-
PW103100C-511000	Salaries	90,665	-	-	-	-	-
PW103100C-513000	Overtime	124	-	-	-	-	-
PW103800C-511000	Salaries	-	873	4,503	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>102,486</b>	<b>13,884</b>	<b>50,661</b>	<b>-</b>	<b>-</b>	<b>-</b>
PW103100-521000	FICA	894	972	3,513	-	-	-
PW103100-523000	PERS	1,515	1,546	4,731	-	-	-
PW103100-524000	Industrial Insurance	383	311	958	-	-	-
PW103100-525000	Medical, Dental, Life, Optical	75	44	236	-	-	-
PW103100-525097	Self-Insured Medical & Dental	2,540	2,337	8,909	-	-	-
PW103100C-521000	FICA	6,911	-	-	-	-	-
PW103100C-523000	PERS	11,695	-	-	-	-	-
PW103100C-524000	Industrial Insurance	1,235	-	-	-	-	-
PW103100C-525000	Medical, Dental, Life, Optical	831	-	92	-	-	-
PW103100C-525097	Self-Insured Medical & Dental	18,481	-	-	-	-	-
PW103200-524000	Industrial Insurance	(9)	-	-	-	-	-
PW103800C-521000	FICA	-	66	340	-	-	-
PW103800C-523000	PERS	-	89	462	-	-	-
PW103800C-524000	Industrial Insurance	-	6	49	-	-	-
PW103800C-525000	Medical, Dental, Life, Optical	-	4	13	-	-	-
PW103800C-525097	Self-Insured Medical & Dental	-	113	695	-	-	-
<b>Total Personnel Benefits</b>		<b>44,553</b>	<b>5,488</b>	<b>19,998</b>	<b>-</b>	<b>-</b>	<b>-</b>
PW103100-531000	Supplies-General	-	-	68	-	-	-
PW103100-531001	Office Supplies	-	-	21	-	-	-
PW103100-531003	Operating Supplies	59	74,293	-	-	-	-
PW103100-532002	Maintenance Supplies	88	-	-	-	-	-
PW103100-532004	Irrigation Supplies	-	28	-	-	-	-
PW103100-535000	Small Tool & Minor Equipment	-	46,862	(180)	-	-	-
PW103640-531003	Operating Supplies	1,161	1,082	-	-	-	-
PW103640-532001	Repair Supplies	-	6,936	-	-	-	-
PW103640-532002	Maintenance Supplies	-	-	4,046	-	-	-
PW103640-535000	Small Tool & Minor Equipment	982	-	306,845	400,000	-	-
PW103640-535004	Traffic Control Devices/Tools	37,945	17,706	-	-	-	-
<b>Total Supplies</b>		<b>40,235</b>	<b>146,908</b>	<b>310,800</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
PW103100-541000	Professional Services	(18,720)	-	11,271	-	-	-
PW103100-541007	Contracted Services	23,474	-	64,641	-	-	-
PW103100-549004	Employee Appreciation Svcs	-	-	105	-	-	-
PW103100C-541007	Contracted Services	-	-	80,000	-	-	-
PW103100C-544000	Advertising	-	1,347	-	-	-	-
PW103200-541000	Professional Services	(1,401)	-	155	-	-	-
PW103200-541007	Contracted Services	16,813	2,688	3,490	-	-	-
PW103300-548000	Repair & Maint Services	-	7,573	-	-	-	-
PW103640-541007	Contracted Services	-	-	-	-	575,000	770,000
PW103700C-548000	Repair & Maint Services	-	14,392	-	-	-	-
<b>Total Services &amp; Passthrough Prmts</b>		<b>20,165</b>	<b>26,000</b>	<b>159,661</b>	<b>-</b>	<b>575,000</b>	<b>770,000</b>
PW103100C-565000	Construction Projects	48,581	-	66,213	1,070,000	-	-
PW103200C-565001	Right of Way	-	-	-	340,000	-	-
PW103300C-565000	Construction Projects	377,595	-	627,880	2,200,000	487,000	-
PW103610C-565000	Construction Projects	34,755	-	-	-	-	-
PW103630C-565000	Construction Projects	55,957	-	-	-	-	-
PW103640-565005	Traffic Control Devices	-	-	-	-	4,850,000	2,375,000
PW103640C-565000	Construction Projects	14,462	-	-	-	-	-
PW103700C-565000	Construction Projects	70,092	-	-	-	-	-
<b>Total Capital Expenditures</b>		<b>601,442</b>	<b>-</b>	<b>694,093</b>	<b>3,610,000</b>	<b>5,337,000</b>	<b>2,375,000</b>
<b>Total Expenditures</b>		<b>\$ 808,881</b>	<b>\$ 192,280</b>	<b>\$ 1,235,213</b>	<b>\$ 4,010,000</b>	<b>\$ 5,912,000</b>	<b>\$ 3,145,000</b>

### Arterial Street Fund



- Positions funded by the Arterial Streets Fund
- - - - - Positions in the Division not funded by the Arterial Streets Fund
- ..... Frozen Position
- ..... New Position in 2024 Funded by Solid Waste Administrative Fee

**DEPARTMENT:** Public Works (104)  
**FUND:** Bridges and Arterial Streets  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**DIVISION:** Bridges and Arterial Streets  
**FUND NUMBER:** 104  
**POSITION:** Public Works Director

## Description

This program provides for the preliminary engineering, right-of-way, construction engineering, and construction of arterial streets and bridges. The program includes transportation comprehensive plans, streets, bridges, sidewalks, traffic control devices, widening, and lane additions. One-quarter percent real estate excise tax (REET) are used to fund projects.

## 2021-2022 Accomplishments

- ◆ Completed Annual Overlay and Repair and Annual Signal programs in 2021 and 2022. **Strategic Plan Goals 1, 3 & 5**
- ◆ Completed Annual Bridge Inspections and Repair Program in 2021 and 2022. **Strategic Plan Goals 1, 3 & 5**
- ◆ Completed construction of Boeing Access Road over Airport Way Seismic Retrofit Project. **Strategic Plan Goals 1, 3 & 5**
- ◆ Substantially completed construction of the West Valley Highway improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Achieved full funding for \$32 million 42nd Ave Bridge Replacement and completed 30% design. **Strategic Plan Goals 1, 3 & 5**
- ◆ Received \$989,000 in grant funding to support Green River Trail Improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Began Transportation Element of Comprehensive Plan. **Strategic Plan Goals 1, 3 & 5**
- ◆ Hired Project Director to oversee Environmental Impact Statement for Allentown Truck Reroute; contracted with consultant to lead study. **Strategic Plan Goals 1, 3 & 5**

## 2023-2024 Outcome Goals

- ◆ Improve capacity, safety, and condition of arterial streets.

## 2023-2024 Indicators of Success

- ◆ Complete Annual Overlay and Repair and Annual Signal programs in 2023 and 2024.
- ◆ Complete Annual Bridge Inspections and Repair Program for 2023 and 2024.
- ◆ Complete 100% design of the 42<sup>nd</sup> Ave S Bridge Replacement Project.
- ◆ Complete construction of Green River Trail Improvements.
- ◆ Complete the Transportation Element of the Comprehensive Plan.
- ◆ Complete Environmental Impact Statement for Allentown Truck Reroute.
- ◆ Complete construction of Southcenter Blvd/65<sup>th</sup> Ave Traffic Signal.

### Revenue and Expenditure Summary

Bridges & Arterial Street Fund								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
General Revenue								
Utility Taxes - Solid Waste	\$ -	\$ 1,047,023	\$ 1,131,102	\$ 800,000	\$ 490,000	\$ 1,100,000	-38.8%	124.5%
Parking Tax	199,524	488,144	670,870	400,000	600,000	600,000	50.0%	0.0%
Real Estate Excise Tax (REET)	320,567	1,516,767	1,097,301	500,000	500,000	500,000	0.0%	0.0%
Tech Fee	-	-	12,504	-	-	-	-	-
Total General Revenue	520,091	3,051,933	2,911,777	1,700,000	1,590,000	2,200,000	-6.5%	38.4%
Miscellaneous Revenue								
Fines and Penalties	533	-	-	-	-	-	0.0%	0.0%
Other Income	12,200	104,100	137,565	80,000	80,000	80,000	0.0%	0.0%
Investment Earnings	13,462	933	8,284	30,000	5,000	5,000	-83.3%	0.0%
Total Miscellaneous Revenue	26,195	105,033	145,849	110,000	85,000	85,000	-22.7%	0.0%
Total Operating Revenue	546,286	3,156,966	3,057,626	1,810,000	1,675,000	2,285,000	-7.5%	36.4%
Capital Project Revenue								
Traffic Impact Fees	406,730	251,088	273,342	161,000	200,000	200,000	24.2%	0.0%
Franchise Fees	-	-	-	-	75,000	450,000	0.0%	500.0%
Grant Revenues	1,380,699	1,261,113	5,951,902	6,400,000	2,779,000	16,225,000	-56.6%	483.8%
State Entitlements	137,423	150,215	145,960	140,000	144,800	144,800	3.4%	0.0%
Total Capital Project Revenue	1,924,852	1,662,416	6,371,204	6,701,000	3,198,800	17,019,800	-52.3%	432.1%
Transfers In - General Fund	-	1,666,850	1,300,000	1,700,000	-	-	-100.0%	0.0%
Total Revenue	2,471,138	6,486,232	10,728,830	10,211,000	4,873,800	19,304,800	-52.3%	296.1%
Capital Projects								
Salaries & Benefits (Overhead)	271,012	203,837	-	343,099	162,662	559,451	-52.6%	243.9%
Public Records Request	915	-	86	-	-	-	0.0%	0.0%
Wetland Monitoring	35,417	21,413	5,000	60,000	60,000	70,000	0.0%	16.7%
TIB Channelization Study	19,920	-	-	-	-	-	0.0%	0.0%
Traffic Calming/Res Safety	3,368	82	-	-	-	-	0.0%	0.0%
Traffic Counts	5,300	10,550	19,225	-	-	-	0.0%	0.0%
Annual Traffic Signals	44,829	22,020	40,000	50,000	130,000	130,000	160.0%	0.0%
Transportation Element of Comp Plan	1,338	-	397,000	-	300,000	70,000	0.0%	-76.7%
TUC Pedestrian/Bicycle Bridge	8,814	38,593	-	-	-	-	0.0%	0.0%
Boeing Access Rd Bridge/Airport Wy	855,939	1,114,766	11,559	-	-	-	0.0%	0.0%
S 196th/200th St Bridge	1,304	-	-	-	-	-	0.0%	0.0%
42nd Ave S Bridge Replacement	97,489	450,591	454,933	1,400,000	1,500,000	15,725,000	7.1%	948.3%
Overlay & Repair	485,692	1,280,300	1,650,000	1,400,000	1,400,000	1,400,000	0.0%	0.0%
Bridge Inspections	32,929	31,812	75,000	75,000	200,000	205,000	166.7%	2.5%
Strander Blvd Extension	625,428	-	-	-	-	-	0.0%	0.0%
West Valley Hwy (I-405-Strander Blvd)	455,825	327,983	4,498,000	3,200,000	-	-	-100.0%	0.0%
Boeing Access Rd Bridge Rehab	16	-	-	-	-	-	0.0%	0.0%
S 144th St Phase II (42nd Ave S - TIB)	161	-	-	-	-	-	0.0%	0.0%
42nd Ave Bridge Emergency Repair	-	192,984	62,746	-	-	-	0.0%	0.0%
ADA Improvements	-	16,103	35,000	35,000	100,000	50,000	185.7%	-50.0%
Allentown Truck Reroute	-	27,200	300,000	1,300,000	900,000	-	-30.8%	-100.0%
S 144th St Bridge - Sidewalks	-	-	4,000	-	-	-	0.0%	0.0%
Green River Trail Improvements	-	-	287,589	1,200,000	1,297,000	-	8.1%	-100.0%
Southcenter Blvd/65th Ave Signal	-	-	-	100,000	100,000	1,000,000	0.0%	900.0%
APE/Industry Dr Intersection	-	-	-	144,000	-	-	-100.0%	0.0%
Total Capital Projects	2,945,696	3,738,235	7,840,139	9,307,099	6,149,662	19,209,451	-33.9%	212.4%
Transfers Out - General Fund	190,106	485,000	-	-	-	-	0.0%	0.0%
Total Expenditures	3,135,802	4,223,235	7,840,139	9,307,099	6,149,662	19,209,451	-33.9%	212.4%
Beginning Fund Balance	2,083,854	1,419,191	3,682,188	3,682,188	6,570,880	5,295,018	78.5%	-19.4%
Change in Fund Balance	(664,663)	2,262,998	2,888,691	903,901	(1,275,862)	95,349	-241.2%	-107.5%
Ending Fund Balance (Net Working Capital)	\$ 1,419,191	\$ 3,682,188	\$ 6,570,880	\$ 4,586,089	\$ 5,295,018	\$ 5,390,367	15.5%	1.8%

Fund Balance is anticipated to increase by more than 10% in 2023 due to receipt of dedicated revenue that will be spent in subsequent years.

### Salary and Benefit Details

<b>Bridges &amp; Arterial Streets</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Senior Program Manager	1	1	\$ 147,480	\$ 38,606	1	\$ 155,352	\$ 40,263
Transportation Project Manager	1	1	130,668	53,245	1	138,624	54,997
EIS Project Director	1	1	111,240	31,423	1	9,270	2,961
Solid Waste Contract Coordinator	0	0	-	-	1	108,276	49,708
<b>Department Total</b>	<b>3</b>	<b>3</b>	<b>\$ 389,388</b>	<b>\$ 123,274</b>	<b>4</b>	<b>\$ 411,522</b>	<b>\$ 147,929</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PW104100-316451	Utility Tx-Solid Waste Streets	\$ -	\$ 1,047,023	\$ 1,131,102	\$ 800,000	\$ 490,000	\$ 1,100,000
PW104100-318120	Parking Tax	199,524	488,144	670,870	400,000	600,000	600,000
PW104100-318350	REET 2 - Second Quarter Percnt	320,567	1,516,767	1,097,301	500,000	500,000	500,000
PW104100-321910	Franchise Fees	-	-	-	-	75,000	450,000
PW104100-322901	Oth Non-BL-Tech Fee	-	-	12,504	-	-	-
PW104100-336071	Multimodal Transportation-City	24,965	25,148	25,000	-	24,800	24,800
PW104100-336087	MVFT Cities	112,458	125,067	120,960	140,000	120,000	120,000
PW104100-359700	Penalty-Parking Tax	533	-	-	-	-	-
PW104100-361110	Investment Interest	13,462	933	8,284	30,000	5,000	5,000
<b>Total Operating Revenues</b>		<b>671,508</b>	<b>3,203,081</b>	<b>3,066,021</b>	<b>1,870,000</b>	<b>1,814,800</b>	<b>2,799,800</b>
Capital Project Revenues							
PW104100-333202	DOT Indirect Fed Grant	1,113,845	1,261,113	2,884,380	-	1,740,000	225,000
PW104100-333203	Federal Grant-DOT	-	-	-	1,400,000	-	-
PW104100-333970	Homeland Security Grant	-	-	17,413	-	-	-
PW104100-334037	WSDOT Reg Mobility Grant	-	-	-	900,000	-	-
PW104100-334039	State Grant-Transp Projects	266,854	-	2,164,000	4,100,000	1,039,000	16,000,000
PW104100-334041	Complete Streets-Transplmp Brd	-	-	400,000	-	-	-
PW104100-337721	Sound Transit System Access Fd	-	-	486,110	-	-	-
PW104100-345840	Traffic Impact Fees	406,731	251,088	273,342	161,000	200,000	200,000
PW104100-345851	Park Impact Fees	-	-	-	-	-	-
PW104100-367120	Plan/Development Contributions	-	-	13,065	50,000	50,000	50,000
PW104100-367121	Concurrency Fees	12,200	104,100	124,500	30,000	30,000	30,000
<b>Total Capital Project Revenues</b>		<b>1,799,630</b>	<b>1,616,301</b>	<b>6,362,810</b>	<b>6,641,000</b>	<b>3,059,000</b>	<b>16,505,000</b>
Transfer In from General Fund							
PW104100-730000	Transfer In from General Fund	-	1,592,102	1,300,000	1,700,000	-	-
PW104100-730301	Transfer In from 301	-	74,748	-	-	-	-
<b>Non-Operating Revenues</b>		<b>-</b>	<b>1,666,850</b>	<b>1,300,000</b>	<b>1,700,000</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>\$ 2,471,138</b>	<b>\$ 6,486,232</b>	<b>\$ 10,728,830</b>	<b>\$ 10,211,000</b>	<b>\$ 4,873,800</b>	<b>\$ 19,304,800</b>



Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW104100-511000	Salaries	\$ 254,820	\$ 204,765	\$ 66,442	\$ -	\$ 111,240	\$ 117,546
PW104100-513000	Overtime	41	-	-	-	-	-
PW104100C-511000	Salaries	64,406	109,210	158,537	-	-	-
PW104200-511000	Salaries	6,667	-	3,302	-	-	-
PW104800C-511000	Salaries	-	3,560	191,440	258,434	278,148	293,976
Total Salaries & Wages		325,934	317,535	419,721	258,434	389,388	411,522
PW104100-521000	FICA	19,300	15,401	5,075	-	8,510	8,992
PW104100-523000	PERS	32,870	23,494	6,810	-	11,673	12,459
PW104100-524000	Industrial Insurance	3,678	2,339	1,100	-	344	723
PW104100-524050	Paid Family & Med Leave Prem	502	383	130	-	179	188
PW104100-525000	Medical, Dental, Life, Optical	1,930	1,108	229	-	-	395
PW104100-525097	Self-Insured Medical & Dental	38,788	27,632	9,502	-	10,717	29,912
PW104100C-521000	FICA	4,894	8,571	12,087	-	-	-
PW104100C-523000	PERS	8,309	13,429	16,250	-	-	-
PW104100C-524000	Industrial Insurance	1,111	2,084	1,571	-	-	-
PW104100C-525000	Medical, Dental, Life, Optical	497	533	332	-	-	-
PW104100C-525097	Self-Insured Medical & Dental	9,256	22,819	27,393	-	-	-
PW104200-521000	FICA	500	-	246	-	-	-
PW104200-523000	PERS	857	-	339	-	-	-
PW104200-524000	Industrial Insurance	14	(1)	10	-	-	-
PW104200-525000	Medical, Dental, Life, Optical	73	-	6	-	-	-
PW104200-525097	Self-Insured Medical & Dental	562	-	400	-	-	-
PW104800C-521000	FICA	-	-	14,482	19,757	21,278	22,489
PW104800C-523000	PERS	-	-	19,623	25,362	29,189	31,158
PW104800C-524000	Industrial Insurance	-	-	965	677	2,826	2,967
PW104800C-524050	Paid Family & Med Leave Prem	-	-	412	366	447	470
PW104800C-525000	Medical, Dental, Life, Optical	-	-	1,178	2,277	1,284	1,348
PW104800C-525097	Self-Insured Medical & Dental	-	-	25,981	36,226	36,828	36,828
Total Personnel Benefits		123,143	117,790	144,121	84,665	123,274	147,929
PW104100-531003	Operating Supplies	376	352	-	-	-	-
PW104100-531004	Event Food	-	-	33	-	-	-
PW104100-532002	Maintenance Supplies	177	-	-	-	-	-
PW104100-532004	Irrigation Supplies	-	69	-	-	-	-
PW104100C-531004	Event Food	-	-	13	-	-	-
PW104640-535004	Traffic Control Devices/Tools	-	22,020	18,876	-	-	-
Total Supplies		553	22,441	18,922	-	-	-
PW104100-541000	Professional Services	538,305	(163,084)	300,000	300,000	-	-
PW104100-541006	Consulting Services	75,443	194,539	-	-	-	-
PW104100-541007	Contracted Services	25,670	296,890	33,304	-	1,340,000	525,000
PW104100-541010	Inspection Services & Permits	9,859	11,611	-	-	-	-
PW104100-544001	Legal & Public Notices	2,705	1,270	4	-	-	-
PW104100-547026	Surface Water utility	2,795	-	-	-	-	-
PW104100-548002	Maintenance Services	167,412	-	-	-	-	-
PW104100C-541000	Professional Services	-	-	596	-	-	-
PW104100C-541007	Contracted Services	204,900	197,404	147,480	-	-	-
PW104100C-544001	Legal & Public Notices	274	1,306	-	-	-	-
PW104200-541000	Professional Services	18,508	-	57,147	60,000	-	-
PW104200-541006	Consulting Services	4,214	-	-	-	-	-
PW104200-541007	Contracted Services	16,737	21,747	-	-	-	-
PW104200-541010	Inspection Services & Permits	10,524	-	-	-	-	-
PW104200-544001	Legal & Public Notices	-	-	796	-	-	-
PW104300-548001	Repair services	246,105	737,779	850,000	1,425,000	-	-
PW104300-548008	Non-Capital Improvements	-	-	-	-	1,400,000	1,400,000

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW104300C-541010	Inspection Services & Permits	-	-	589	-	-	-
PW104300C-544001	Legal & Public Notices	-	-	672	-	-	-
PW104500-541007	Contracted Services	-	1,067,799	-	-	-	-
PW104500-548000	Repair & Maint Services	-	(1,039,468)	-	-	-	-
PW104500-548001	Repair services	-	180,564	-	-	-	-
PW104500C-548001	Repair services	-	-	1,392	-	-	-
PW104610-548001	Repair services	9,417	60,435	-	-	-	-
PW104640-541007	Contracted Services	-	99,850	-	-	-	-
PW104640-548000	Repair & Maint Services	47,594	-	-	-	-	-
PW104640-548001	Repair services	-	37,419	-	-	-	-
PW104640-548002	Maintenance Services	-	31,244	-	-	-	-
PW104700-541007	Contracted Services	-	8,739	-	-	-	-
<b>Total Services &amp; Passthrough Pmts</b>		<b>1,380,462</b>	<b>1,746,043</b>	<b>1,391,980</b>	<b>1,785,000</b>	<b>2,740,000</b>	<b>1,925,000</b>
PW104100C-565000	Construction Projects	508,646	665,327	1,251,924	2,244,000	1,297,000	-
PW104200C-565000	Construction Projects	-	-	-	-	100,000	1,000,000
PW104200C-565002	Roadway	-	-	-	1,300,000	-	-
PW104300C-565000	Construction Projects	-	-	3,127,470	2,200,000	-	-
PW104300C-565005	Traffic Control Devices	-	-	1,265	-	-	-
PW104500C-565000	Construction Projects	-	-	253,518	1,400,000	1,500,000	15,725,000
PW104500C-565005	Traffic Control Devices	-	-	52,978	-	-	-
PW104610C-565000	Construction Projects	-	-	251,765	-	-	-
PW104630C-565000	Construction Projects	-	-	189,528	-	-	-
PW104640C-565000	Construction Projects	-	-	590,107	-	-	-
PW104700C-565000	Construction Projects	-	-	146,838	-	-	-
PW104800C-564000	Machinery & Equipment	-	-	-	35,000	-	-
PW104800C-565000	Construction Projects	606,959	869,098	-	-	-	-
<b>Total Capital Expenditures</b>		<b>1,115,605</b>	<b>1,534,425</b>	<b>5,865,394</b>	<b>7,179,000</b>	<b>2,897,000</b>	<b>16,725,000</b>
PW104100-750301	Transfer Out to 301	190,106	485,000	-	-	-	-
<b>Total Transfers Out</b>		<b>190,106</b>	<b>485,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>		<b>\$ 3,135,802</b>	<b>\$ 4,223,235</b>	<b>\$ 7,840,139</b>	<b>\$ 9,307,099</b>	<b>\$ 6,149,662</b>	<b>\$ 19,209,451</b>

**DEPARTMENT:** N/A**FUND:** Land Acquisition, Rec., and Park Dev.**RESPONSIBLE MANAGER:** Pete Mayer**FUND NUMBER:** 301**POSITION:** Parks & Recreation Director

## Description

The Land Acquisition, Recreation, and Park Development fund supports the Parks and Recreation Department's six-year capital improvement plan (CIP) that addresses construction, repair, maintenance and acquisition of parks, trails, recreation, and open space properties. Projects include planning, permitting, engineering, renovation, replacement and construction of park and recreation facilities and acquisition of park and open space lands. General government projects are in fund 303. Funding sources include a variety of sources including a one-quarter real estate excise tax (REET), park impact fees (PIF), 1% Municipal Arts Fund, King County Parks levy allocations, local, state, and federal grants, and other miscellaneous sources. The CIP includes both secured funding, as well as funding that has not yet been secured, assuming successful obtainment of grants.

## 2021-2022 Accomplishments

- ◆ Joe Duffie Tree dedication. **Strategic Goals 1 & 5**
- ◆ Foster Golf course safety and security bollards. **Strategic Goals 1 & 5**
- ◆ Completed Tukwila Park gazebo replacement. **Strategic Goals 1 & 5**
- ◆ Completed tennis court renovations at Tukwila and Crystal Springs Parks. **Strategic Goals 1 & 5**
- ◆ Completed parking lot overlay at Foster park. **Strategic Goals 1 & 5**
- ◆ Completed road mural installation at Christiansen Road and Baker Boulevard, utility box art wrap program and park mural program painting utilizing 1% for Arts Funds. **Strategic Goals 1 & 5**

## 2023-2024 Outcome Goals

- ◆ Implement recommendations from the 2012 City Strategic Plan- amended 2018, Tukwila's Comprehensive Plan, 2020 Parks, Recreation and Open Space Plan, the 2012 Urban Tree Canopy Assessment, 2019 Older Adults Recreational Service Needs Assessment, 2018 Public Arts & Culture Master Plan and 2017 Green Tukwila 20-Year Stewardship Plan and other applicable local, regional, and state plans.
- ◆ Engage in more routine park, open space, and trail master planning initiatives to inform a more aggressive master plan implementation program.
- ◆ Leverage current revenues with external funding sources to bolster scope, scale, and quantity of park improvements.
- ◆ Conduct an ADA Transition Plan self-assessment to guide ongoing accessibility improvements.
- ◆ Expand access and neighborhood connectivity through improved local and regional trails and water access opportunities.
- ◆ Rehabilitate and expand play spaces, playgrounds, spray parks, skate parks, sport courts and ballfields.
- ◆ Enhance user experience through park safety and security improvements.
- ◆ Restore riparian habitat, improve urban forest canopy, better control invasive species, improve flood control and enhance water quality.
- ◆ Facilitate renovation and rehabilitation of critical park infrastructure and assets to extend life cycle and lower operating and maintenance costs.

- ◆ Secure, improve and increase access to undeveloped properties, including 116<sup>th</sup> open space and 140<sup>th</sup> Street and 42<sup>nd</sup> Avenue.

### **2023-2024 Indicators of Success**

- ◆ Increased monetary investment in renovating, rehabilitating, repairing, and improving public park and recreation assets.
- ◆ Increased volume of grant applications and grants awarded.
- ◆ Increase grant amounts awarded and philanthropic partnerships.
- ◆ Secure grant matches through a combination of in-kind support, donated cash, labor, materials, and equipment and other grants.

### **Program Change Discussion**

Significant increases in investments supporting the rehabilitation and improvement of parks, recreation facilities, trails and open space are forecasted over the six-year CIP period. In addition to appropriating dedicated REET funds for parks, the Department will be more aggressively pursuing local, regional, state, and federal grants and developing philanthropic and planned giving initiatives to leverage secured sources of funding. The Department is updating its approach to capital improvement planning focusing on projects that 1) renovate and replace park furnishings and assets, including preserving green infrastructure; 2) address safety and security improvements and emergency repair needs; 3) increase neighborhood and regional connectivity through improved trail and water access opportunities; 4) dedicate resources for future park, recreation and open space planning and acquisition, including planning, design and engineering.

**Department Detail**

**Budget by Revenue & Expenditure Summary**

<i>Land Acquisition, Recreation, and Park Improvement</i>									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024	
Operating Revenue									
Excess Property Tax Levy	\$ 309,197	\$ 159,442	\$ 171,247	\$ 304,000	\$ 165,000	\$ 165,000	-45.7%	0.0%	
Investment Earnings	8,175	2,128	4,000	5,000	8,000	8,000	60.0%	0.0%	
Total Operating Revenue	317,372	161,570	175,247	309,000	173,000	173,000	-44.0%	0.0%	
Capital Project Revenue									
Real Estate Excise Tax (REET)	2,250	949,149	597,301	-	150,000	150,000	0.0%	0.0%	
Grant Revenues	6,700	-	-	-	-	-	0.0%	0.0%	
Park Impact Fees	302,750	43,780	325,000	101,000	100,000	100,000	-1.0%	0.0%	
Total Capital Project Revenue	311,700	992,930	922,301	101,000	250,000	250,000	147.5%	0.0%	
Transfers In	231,506	518,550	72,290	72,290	64,250	31,000	-11.1%	-51.8%	
Total Operating Revenue	860,578	1,673,050	1,169,838	482,290	487,250	454,000	1.0%	-6.8%	
Projects									
AiR's river	7,996	18,033	9,471	-	-	-	0.0%	0.0%	
Art Projects	28,254	80,318	10,280	50,000	64,250	31,000	28.5%	-51.8%	
Star Nursery Acquisition	8,933	23,744	-	-	-	-	0.0%	0.0%	
Parks, Rec., & Open Space Plan	61,943	-	-	-	-	-	0.0%	0.0%	
Duwamish Hill Preserve	-	176	1,500	-	-	-	0.0%	0.0%	
Park Improvements	150,332	153,941	192,414	405,000	742,000	958,000	83.2%	29.1%	
Tukwila South Trail	11,232	-	-	-	-	-	0.0%	0.0%	
Open Space Improvements	-	-	-	-	-	100,000	0.0%	0.0%	
Tukwila Pond	2,782	40,489	11,885	-	-	-	0.0%	0.0%	
Parks Maintenance	-	76,298	40,033	-	-	-	0.0%	0.0%	
Park Acquisition	-	1,990	-	-	-	15,000	0.0%	0.0%	
Homeless Camp Clean Up	-	-	16,354	-	-	-	0.0%	0.0%	
Multipurpose Trails	-	-	32,560	50,000	125,000	75,000	150.0%	-40.0%	
Total Projects	271,472	394,989	314,497	505,000	931,250	1,179,000	84.4%	26.6%	
Transfers Out	-	149,495	-	-	-	-	0.0%	0.0%	
Total Expenses	271,472	544,484	314,497	505,000	931,250	1,179,000	84.4%	26.6%	
Beginning Fund Balance	1,178,173	1,767,280	2,895,845	2,895,845	3,751,186	3,307,186	29.5%	-11.8%	
Change in Fund Balance	589,106	1,128,565	855,341	(22,710)	(444,000)	(725,000)	1855.1%	63.3%	
Ending Fund Balance	\$ 1,767,280	\$ 2,895,845	\$ 3,751,186	\$ 2,873,135	\$ 3,307,186	\$ 2,582,186	15.1%	-21.9%	

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PR301800-311137	Excess Property Tax Levy-Parks	\$ 309,197	\$ 159,442	\$ 171,247	\$ 304,000	\$ 165,000	\$ 165,000
PR301800-318340	REET 1 - First Quarter Percent	2,250	949,149	597,301	-	150,000	150,000
PR301800-361110	Investment Interest	8,175	2,128	4,000	5,000	8,000	8,000
Total Operating Revenues		319,622	1,110,719	772,548	309,000	323,000	323,000
Capital Project Revenues							
PR301800-337733	Duwamish River Habitat Coord	6,700	-	-	-	-	-
PR301800-345851	Park Impact Fees	302,750	43,780	325,000	101,000	100,000	100,000
Total Capital Project Revenues		309,450	43,780	325,000	101,000	100,000	100,000
Transfer In Revenues							
PR301800-730104	Transfer In from 104	190,106	485,000	-	-	-	-
PR301801-730195	Transfer In for 1% Arts	41,400	33,550	72,290	72,290	64,250	31,000
Total Transfer In Revenues		231,506	518,550	72,290	72,290	64,250	31,000
Total Revenues		\$ 860,578	\$ 1,673,050	\$ 1,169,838	\$ 482,290	\$ 487,250	\$ 454,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR301800-511000	Salaries	\$ 2,260	\$ 7,789	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages		2,260	7,789	-	-	-	-
Personnel Benefits							
PR301800-521000	FICA	173	589	-	-	-	-
PR301800-523000	PERS	291	867	-	-	-	-
PR301800-524000	Industrial Insurance	56	5	-	-	-	-
PR301800-525000	Medical, Dental, Life, Optical	-	36	-	-	-	-
Total Personnel Benefits		520	1,496	-	-	-	-
Supplies							
PR301800-531003	Operating Supplies	8,226	1,505	-	-	-	-
PR301800-532001	Repair Supplies	-	8,337	-	-	-	-
PR301800-532002	Maintenance Supplies	1,550	-	-	-	-	-
PR301800-535002	Power Tools	7,499	-	-	-	-	-
PR301801-531003	Operating Supplies	(17,941)	10,739	-	-	-	-
Total Supplies		(666)	20,582	-	-	-	-

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR301800-541000	Professional Services	211,447	44,204	-	-	-	-
PR301800-541006	Consulting Services	-	50,784	-	-	-	-
PR301800-541007	Contracted Services	3,056	107,784	91,900	-	867,000	1,148,000
PR301800-541010	Inspection Services & Permits	-	976	-	-	-	-
PR301800-541012	Translation & Interpretation	-	396	-	-	-	-
PR301800-545004	Equipment Rental	-	1,778	-	-	-	-
PR301800-547000	General Utilities	-	176	-	-	-	-
PR301800-548001	Repair services	-	1,258	-	-	-	-
PR301800-548002	Maintenance Services	-	120,265	-	-	-	-
PR301800-548003	Irrigation Maint Service	663	-	-	-	-	-
PR301800-548005	Tree/Landscape Maintenance	-	11,979	-	-	-	-
PR301800-548008	Non-Capital Improvements	-	-	-	-	-	-
PR301800-549000	Miscellaneous Expenses	-	1,990	-	-	-	-
PR301800C-541000	Professional Services	(1,690)	-	-	79,000	-	-
PR301800C-541006	Consulting Services	1,690	-	-	-	-	-
PR301800C-547000	General Utilities	-	-	1,500	-	-	-
PR301800C-548008	Non-Capital Improvements	-	-	3,500	-	-	-
PR301801-541000	Professional Services	-	1,500	1,500	-	-	-
PR301801-541006	Consulting Services	-	5,500	8,250	-	-	-
PR301801-541007	Contracted Services	(19,077)	-	5,000	-	64,250	31,000
PR301801-548000	Repair & Maint Services	73,269	16,533	-	-	-	-
Total Services & Passthrough Pmts		269,358	365,123	111,650	79,000	931,250	1,179,000
PR301800C-563000	Other Improvements	-	-	76,339	-	-	-
PR301800C-564000	Machinery & Equipment	-	-	108,947	-	-	-
PR301800C-565000	Construction Projects	-	-	17,561	426,000	-	-
Total Capital Expenditures		-	-	202,847	426,000	-	-
PR301800-750104	Transfer Out to 104	-	74,748	-	-	-	-
PR301800-750305	Transfer Out to 305	-	74,748	-	-	-	-
Total Transfers Out		-	149,495	-	-	-	-
Total Expenditures		\$ 271,472	\$ 544,485	\$ 314,497	\$ 505,000	\$ 931,250	\$ 1,179,000



This page intentionally left blank



**DEPARTMENT:**

**FUND:** Urban Renewal

**RESPONSIBLE MANAGER:** Derek Speck

**FUND NUMBER:** 302

**POSITION:** Economic Development Administrator

**Description**

The Urban Renewal fund has been established to provide future funding needs to encourage redevelopment in specific areas throughout the City.

**2021-2022 Accomplishments**

- ◆ Executed an agreement to sell the former Traveler’s Choice motel property to Tukwila Community Coalition, LLC and closed on the sale. **Strategic Plan Goals 1, 3, & 5**
- ◆ Terminated billboard lease and cleared due diligence under the agreement to sell the former motel site (Great Bear, Spruce, and Boulevard motels and Smoke Shop) to HealthPoint. **Strategic Plan Goals 1, 3, & 5**
- ◆ Tukwila Village developer completed construction of final building (Building B). **Strategic Plan Goals 1, 3, & 5**

**2023-2024 Outcome Goals**

- ◆ Close on the sale of the former motels site to HealthPoint.
- ◆ Sell the former Newporter motel property.

**2023-2024 Indicators of Success**

- ◆ City receives final payment on the HealthPoint site.
- ◆ City sells Newporter site.

**Revenue and Expenditure Summary**

Urban Renewal								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Revenue								
Investment Earnings	\$ 35,328	\$ 2,629	\$ 8,200	\$ 10,000	\$ -	\$ -	-100.0%	0.0%
Sale of Capital Assets	-	1,400,000	1,300,000	1,850,000	1,350,000	-	-27.0%	-100.0%
<b>Total Revenue</b>	<b>35,328</b>	<b>1,402,630</b>	<b>1,308,200</b>	<b>1,860,000</b>	<b>1,350,000</b>	<b>-</b>	<b>-27.4%</b>	<b>-100.0%</b>
Projects								
Tukwila Village	6,416	8,312	12,710	10,000	-	-	-100.0%	0.0%
TIB Redevelopment Project	13,157	13,017	20,000	-	-	-	0.0%	0.0%
<b>Total Project Expenditures</b>	<b>19,573</b>	<b>21,329</b>	<b>32,710</b>	<b>10,000</b>	<b>-</b>	<b>-</b>		
Transfer Out to General Fund	400,000	786,184	2,553,951	3,186,000	300,000	200,000	-90.6%	-33.3%
Transfer out to 305	2,753,000	-	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	<b>3,172,573</b>	<b>807,513</b>	<b>2,586,661</b>	<b>3,196,000</b>	<b>300,000</b>	<b>200,000</b>	<b>-90.6%</b>	<b>-33.3%</b>
Beginning Fund Balance	5,004,388	1,867,144	2,462,261	2,462,261	1,183,800	2,233,800	-51.9%	88.7%
Change in Fund Balance	(3,137,245)	595,117	(1,278,461)	(1,336,000)	1,050,000	(200,000)	-178.6%	-119.0%
<b>Ending Fund Balance</b>	<b>\$ 1,867,144</b>	<b>\$ 2,462,261</b>	<b>\$ 1,183,800</b>	<b>\$ 1,126,261</b>	<b>\$ 2,233,800</b>	<b>\$ 2,033,800</b>	<b>98.3%</b>	<b>-9.0%</b>

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MR302300-361110	Investment Interest	\$ 35,328	\$ 2,629	\$ 8,200	\$ 10,000	\$ -	\$ -
MR302300-395100	Proceeds From Sales Of Capital	-	1,400,000	1,300,000	1,850,000	1,350,000	-
Total Operating Revenues		35,328	1,402,629	1,308,200	1,860,000	1,350,000	-
Total Revenues		\$ 35,328	\$ 1,402,629	\$ 1,308,200	\$ 1,860,000	\$ 1,350,000	\$ -

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR302300-524000	Industrial Insurance	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Benefits		(12)	-	-	-	-	-
MR302300-541000	Professional Services	8,402	9,767	2,000	10,000	-	-
MR302300-541002	Attorney Services	-	-	4,120	-	-	-
MR302300-541007	Contracted Services	-	-	2,040	-	-	-
MR302300-547021	Electric Utility	(143)	-	-	-	-	-
MR302300-547026	Surface Water utility	11,325	11,562	4,000	-	-	-
MR302300C-547025	Water/Sewer Utility	-	-	550	-	-	-
Total Services & Passthrough Pmts		19,584	21,329	12,710	10,000	-	-
MR302300C-563000	Other Improvements	-	-	20,000	-	-	-
Total Capital Expenditures		-	-	20,000	-	-	-
MR302300-750000	Transfer Out to General Fund	400,000	786,184	2,553,951	3,186,000	300,000	200,000
MR302300-750305	Transfer Out to 305	2,753,000	-	-	-	-	-
Total Transfers Out		3,153,000	786,184	2,553,951	3,186,000	300,000	200,000
Total Expenditures		\$ 3,172,573	\$ 807,512	\$ 2,586,661	\$ 3,196,000	\$ 300,000	\$ 200,000

**DEPARTMENT:** N/A  
**FUND:** General Government Improvement  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 303  
**POSITION:** Public Works Director

**Description:**

The General Government Improvement fund is used for improvements, additions, or other miscellaneous minor capital projects not provided for elsewhere in the City’s budget. Projects that benefit multiple departments or functions will be given priority.

**2021-2022 Accomplishments**

- ◆ Completed exterior painting and staining of Tukwila Community Center. **Strategic Goal 4 & 5**
- ◆ Completed retrofit of Tukwila Community Center HVAC chiller. **Strategic Goal 4**
- ◆ Completed Seismic Study of City Hall and 6300 Building. **Strategic Goal 4**
- ◆ Installed new siding at City Hall. **Strategic Goal 4 & 5**
- ◆ Completed exterior painting and staining of Fire Station 53. **Strategic Goal 4 & 5**

**2023 Outcome Goals**

- ◆ Improve conditions of existing facilities.
- ◆ Develop a City-wide facilities study to understand need for ongoing long-term facilities and maintenance needs.

**2023 Indicators of Success**

- ◆ Close out this fund at the end of fiscal year 2023 and transfer general repairs and maintenance to the general fund budget.

**Revenue and Expenditure Summary**

General Government Improvement								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Grant Revenues	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,800,000	\$ -	0.0%	-100.0%
Investment Earnings	4,269	700	1,580	500	1,000	-	100.0%	-100.0%
Total Operating Revenue	4,269	700	2,580	500	1,801,000	-	360100.0%	-100.0%
Transfers In	-	300,000	-	-	100,000	-	0.0%	-100.0%
Total Revenue	4,269	300,700	2,580	500	1,901,000	-	380100.0%	-100.0%
Projects								
TCC Siding/Roofing Repairs	116,211	-	-	-	-	-	0.0%	0.0%
Install No Parking Signs 6200/6300	2,026	-	-	-	-	-	0.0%	0.0%
6300 Bldg Dry Fire Sprinkler System	29,689	-	-	-	-	-	0.0%	0.0%
TCC Retrofit HVAC Chiller	-	17,013	-	-	-	-	0.0%	0.0%
TCC Exterior Painting	-	118,302	-	-	-	-	0.0%	0.0%
City Hall Siding	-	-	158,807	200,000	-	-	-100.0%	0.0%
Seismic Study of City Facilities	-	-	28,300	-	-	-	0.0%	0.0%
Fire Station 53 Exterior Paint	-	-	49,378	-	-	-	0.0%	0.0%
Citywide Facilities Plan	-	-	-	-	340,000	-	0.0%	-100.0%
TCC HVAC Replacement	-	-	-	-	2,000,000	-	0.0%	-100.0%
Total Projects	147,926	135,315	236,485	200,000	2,340,000	-	1070.0%	-100.0%
Transfers Out	-	-	-	-	5,128	-	0.0%	-100.0%
Total Expenses	147,926	135,315	236,485	200,000	2,345,128	-	1072.6%	-100.0%
Beginning Fund Balance	656,306	512,648	678,033	678,033	444,128	-	-34.5%	-100.0%
Change in Fund Balance	(143,657)	165,385	(233,905)	(199,500)	(444,128)	-	122.6%	-100.0%
Ending Fund Balance	\$ 512,648	\$ 678,033	\$ 444,128	\$ 478,533	\$ -	\$ -	-100.0%	0.0%

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW303300-361110	Investment Interest	\$ 4,269	\$ 700	\$ 1,580	\$ 500	\$ 1,000	\$ -
Total Operating Revenues		4,269	700	1,580	500	1,000	-
PW303300-334035	State Agencies	-	-	1,000	-	1,800,000	-
Total Capital Project Revenues		-	-	1,000	-	1,800,000	-
PW303300-730000	Transfer In from General Fund	-	300,000	-	-	100,000	-
Non-Operating Revenues		-	300,000	-	-	100,000	-
Total Revenues		\$ 4,269	\$ 300,700	\$ 2,580	\$ 500	\$ 1,901,000	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW303300-511000	Salaries	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages		500	-	-	-	-	-
PW303300-521000	FICA	38	-	-	-	-	-
PW303300-523000	PERS	64	-	-	-	-	-
PW303300-524000	Industrial Insurance	149	(31)	-	-	-	-
Total Personnel Benefits		251	(31)	-	-	-	-
PW303300-532001	Repair Supplies	1,399	-	-	-	-	-
Total Supplies		1,399	-	-	-	-	-
PW303180C-541000	Professional Services	-	-	-	50,000	-	-
PW303180C-541007	Contracted Services	-	-	29,000	-	-	-
PW303180C-542004	Printing & Binding Services	-	-	500	-	-	-
PW303300-541007	Contracted Services	-	-	-	-	340,000	-
PW303300-548001	Repair services	145,776	135,346	41,985	-	-	-
Total Services & Passthrough Pmts		145,776	135,346	71,485	50,000	340,000	-
PW303180C-562000	Buildings & Structures	-	-	49,378	-	-	-
PW303180C-565000	Construction Projects	-	-	115,622	150,000	-	-
PW303300-564000	Machinery & Equipment	-	-	-	-	2,000,000	-
Total Capital Expenditures		-	-	165,000	150,000	2,000,000	-
PW303300-750000	Transfer Out to General Fund	-	-	-	-	5,128	-
Total Transfers Out		-	-	-	-	5,128	-
Total Expenditures		\$ 147,926	\$ 135,315	\$ 236,485	\$ 200,000	\$ 2,345,128	\$ -

**DEPARTMENT:** Fire  
**FUND:** Fire Improvement  
**RESPONSIBLE MANAGER:** Jay Wittwer

**FUND NUMBER:** 304  
**POSITION:** Fire Chief

**Description**

Fire impact fees provide for fire department capital improvements and apparatus through Fire Impact Fees. Impact fees are transferred to the Public Safety fund to pay for improvements specific to the fire department.

**Revenue and Expenditure Summary**

Fire Improvement								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	\$ 1,773	\$ -	\$ -	\$ 500	\$ -	\$ -	-100.0%	0.0%
Total Operating Revenue	1,773	-	-	500	-	-	-100.0%	0.0%
Capital Project Revenue								
Fire Impact Fees	113,843	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Total Revenue	115,616	25,382	150,000	300,500	300,000	300,000	-0.2%	0.0%
Transfers Out - Public Safety Plan	428,775	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Total Expenditures	428,775	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Beginning Fund Balance	313,159	-	-	-	-	-	0.0%	0.0%
Change in Fund Balance	(313,159)	-	-	500	-	-	-100.0%	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	-100.0%	0.0%

**General Ledger Code Details**

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
FD304100-345852	Fire Impact Fees	113,843	25,383	150,000	300,000	300,000	300,000
FD304100-361110	Investment Interest	\$ 1,773	\$ -	\$ -	\$ 500	\$ -	\$ -
Total Operating Revenues		115,616	25,383	150,000	300,500	300,000	300,000
Total Revenues		\$ 115,616	\$ 25,383	\$ 150,000	\$ 300,500	\$ 300,000	\$ 300,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FD304100-750305	Transfer Out to 305	428,775	25,383	150,000	300,000	300,000	300,000
Total Transfers Out		428,775	25,383	150,000	300,000	300,000	300,000
Total Expenditures		\$ 428,775	\$ 25,383	\$ 150,000	\$ 300,000	\$ 300,000	\$ 300,000



This page intentionally left blank

**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 the Tukwila Justice Center, which houses the Police Department, Emergency Operations Center, and Municipal Court, and reconstruct two new 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 52 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%
<b>Total Operating Revenue</b>	<b>1,137,237</b>	<b>1,378</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
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%
<b>Total Capital Project Revenue</b>	<b>618,317</b>	<b>1,129,462</b>	<b>3,750,000</b>	<b>5,800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>-86.2%</b>	<b>0.0%</b>
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%
<b>Total Revenue</b>	<b>4,937,329</b>	<b>1,230,971</b>	<b>3,901,500</b>	<b>6,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>-82.0%</b>	<b>0.0%</b>
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%
<b>Total Capital Projects</b>	<b>45,930,111</b>	<b>2,329,331</b>	<b>1,217,149</b>	<b>167,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
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%
<b>Total Expenses</b>	<b>46,077,803</b>	<b>4,317,561</b>	<b>3,440,616</b>	<b>2,390,467</b>	<b>1,319,019</b>	<b>1,317,849</b>	<b>-44.8%</b>	<b>-0.1%</b>
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%
<b>Ending Fund Balance</b>	<b>\$ 3,164,263</b>	<b>\$ 77,674</b>	<b>\$ 538,558</b>	<b>\$ 3,787,207</b>	<b>\$ 319,539</b>	<b>\$ 101,690</b>	<b>-91.6%</b>	<b>-68.2%</b>

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
AS305180-318340	REET 1 - First Quarter Percent	\$ 318,317	\$ 567,617	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
AS305180-361110	Investment Interest	200,354	1,378	1,500	-	-	-
Total Operating Revenues		518,671	568,995	501,500	500,000	500,000	500,000
Capital Project Revenues							
AS305180-333219	Dept Of Treasury-Cares Act	497,247	-	-	-	-	-
AS305180-336099	Sales Tax Mitigation Pmts	439,636	-	-	-	-	-
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		1,236,883	561,845	2,300,000	5,300,000	300,000	300,000
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	150,000	300,000	300,000	300,000
AS305180-381100	Interfund Loan Received	-	-	950,000	-	-	-
Non-Operating Revenues		3,181,775	100,130	1,100,000	300,000	300,000	300,000
Total Revenues		\$ 4,937,329	\$ 1,230,970	\$ 3,901,500	\$ 6,100,000	\$ 1,100,000	\$ 1,100,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS305210-531001	Office Supplies	\$ 34,991	\$ -	\$ -	\$ -	\$ -	\$ -
AS305210-532007	Cleaning & Janitorial Supplies	25	-	-	-	-	-
AS305210-535000	Small Tool & Minor Equipment	-	3,724	-	-	-	-
AS305210C-535000	Small Tool & Minor Equipment	-	-	-	-	-	-
AS305220-531011	Fire Fghtr Equipmt, Bunker Gear	-	-	240,000	167,000	-	-
AS305220C-531003	Operating Supplies	-	-	6,496	-	-	-
FD305220-531011	Fire Fghtr 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	-	-	-	-



Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
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	-	-	-
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 Transfers Out		147,693	1,988,230	2,223,467	2,223,467	1,319,019	1,317,849
Total Expenditures		\$ 46,077,803	\$ 4,317,561	\$ 3,440,616	\$ 2,390,467	\$ 1,319,019	\$ 1,317,849



This page intentionally left blank

**DEPARTMENT:** N/A  
**FUND:** City Facilities Fund  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 306  
**POSITION:** Public Works Director

**Description**

The City Facilities Fund is used for new construction or major reconstruction of city facilities. The current project accounted for in this fund is the Public Works Shops facility and the future Intergenerational Teen and Senior Center.

**2021-2022 Accomplishments**

- ◆ Complete Phase I of the consolidated Public Works Shops site.
- ◆ Began design for Phase II for the new Public Works shops site
- ◆ Began community engagement, programming and feasibility study for Intergenerational Teen and Senior Center.

**2023-2024 Outcome Goals**

- ◆ Complete design for Phase II of the consolidated Public Works Shops site.

**Revenue and Expenditure Summary**

City Facilities								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Capital Project Revenue								
Investment Earnings	\$ 37,423	\$ 5,384	\$ 9,443	\$ -	\$ 1,000	\$ 1,000	0.0%	0.0%
Sale of Property	-	-	2,300,000	-	-	-	0.0%	0.0%
Bond Proceeds	-	2,850,000	-	-	-	-	0.0%	0.0%
<b>Total Capital Projects Revenue</b>	<b>37,423</b>	<b>2,855,384</b>	<b>2,309,443</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>	<b>0.0%</b>
Transfers In - Lease Revenue	-	-	-	-	140,000	840,000	0.0%	500.0%
Transfers In - Public Safety Plan	-	600,000	-	-	-	-	0.0%	0.0%
Transfers In - Utility Funds	-	1,150,000	300,000	-	2,000,000	1,000,000	0.0%	-50.0%
<b>Total Revenue</b>	<b>37,423</b>	<b>4,605,384</b>	<b>2,609,443</b>	<b>-</b>	<b>2,141,000</b>	<b>1,841,000</b>	<b>0.0%</b>	<b>-14.0%</b>
Capital Projects								
Public Works Shops	756,352	5,744,843	3,686,000	1,200,000	2,500,000	3,000,000	108.3%	20.0%
Teen/Senior Center	-	320,867	74,163	-	-	-	0.0%	0.0%
Minkler Improvements	241,354	40,491	75,000	225,000	200,000	-	-11.1%	-100.0%
<b>Tot Transfers Out</b>	<b>997,706</b>	<b>6,106,201</b>	<b>3,835,163</b>	<b>1,425,000</b>	<b>2,700,000</b>	<b>3,000,000</b>	<b>89.5%</b>	<b>11.1%</b>
Indirect Cost Allocation	-	-	-	-	-	-	0.0%	0.0%
Other Non Operating	-	-	-	-	-	-	0.0%	0.0%
<b>Total Expenses</b>	<b>997,706</b>	<b>6,106,201</b>	<b>3,835,163</b>	<b>1,425,000</b>	<b>2,700,000</b>	<b>3,000,000</b>	<b>89.5%</b>	<b>11.1%</b>
Beginning Fund Balance	5,961,144	5,000,861	3,500,044	3,500,044	2,274,324	1,715,324	-35.0%	-24.6%
Change in Fund Balance	(960,283)	(1,500,817)	(1,225,720)	(1,425,000)	(559,000)	(1,159,000)	-60.8%	107.3%
<b>Ending Fund Balance</b>	<b>\$ 5,000,861</b>	<b>\$ 3,500,044</b>	<b>\$ 2,274,324</b>	<b>\$ 2,075,044</b>	<b>\$ 1,715,324</b>	<b>\$ 556,324</b>	<b>-17.3%</b>	<b>-67.6%</b>

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW306100-361110	Investment Interest	\$ 37,423	\$ 5,384	\$ 9,443	\$ -	\$ 1,000	\$ 1,000
Total Operating Revenues		37,423	5,384	9,443	-	1,000	1,000
Capital Project Revenues							
PW306100-391100	LTGO Bond Proceeds	-	2,850,000	-	-	-	-
PW306480-390000	Sale of Land	-	-	2,300,000	-	-	-
Total Capital Project Revenues		-	2,850,000	2,300,000	-	-	-
Non-Operating Revenues							
AS306750-730305	Transfer In from 305	-	600,000	-	-	-	-
PW306480-730000	Transfer In from General Fund	-	-	-	-	140,000	840,000
PW306480-730401	Transfer In from 401	-	221,000	102,000	-	680,000	340,000
PW306480-730402	Transfer In from 402	-	623,500	57,000	-	380,000	190,000
PW306480-730412	Transfer In from 412	-	305,500	141,000	-	940,000	470,000
Total Non-Operating Revenues		-	1,750,000	300,000	-	2,140,000	1,840,000
Total Revenues		\$ 37,423	\$ 4,605,384	\$ 2,609,443	\$ -	\$ 2,141,000	\$ 1,841,000

**Expenditures**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Supplies							
PW306480-531003	Operating Supplies	\$ -	\$ -	\$ 1,201	\$ -	\$ -	\$ -
PW306480C-535001	Equipment	-	-	2,670	-	-	-
Total Supplies		-	-	3,871	-	-	-
Services & Passthrough Pmts							
PW306180C-541007	Contracted Services	-	-	1,397	-	-	-
PW306180C-547022	Natural Gas Utility	-	-	1,654	-	-	-
PW306180C-548001	Repair services	-	-	65,064	-	-	-
PW306480C-541007	Contracted Services	-	-	2,623	-	-	-
PW306480C-541010	Inspection Services & Permits	-	-	19,408	-	-	-
PW306480C-544001	Legal & Public Notices	-	-	326	-	-	-
PW306480C-547021	Electric Utility	-	-	84	-	-	-
PW306480C-547025	Water/Sewer Utility	-	-	88	-	-	-
PW306480C-547026	Surface Water utility	-	-	8,219	-	-	-
PW306480C-548001	Repair services	-	-	1,595	-	-	-
Total Services & Passthrough Pmts		-	-	100,457	-	-	-
Capital Expenditures							
AS306750C-562000	Buildings & Structures	-	320,867	74,163	-	-	-
PW306180C-562000	Buildings & Structures	939,936	5,785,335	-	225,000	-	-
PW306180C-563000	Other Improvements	-	-	6,886	-	200,000	-
PW306480C-562000	Buildings & Structures	57,770	-	3,610,927	1,200,000	2,500,000	3,000,000
PW306480C-563000	Other Improvements	-	-	29,830	-	-	-
PW306480C-564002	Network Equipment	-	-	9,030	-	-	-
Total Capital Expenditures		997,705	6,106,202	3,730,835	1,425,000	2,700,000	3,000,000
Total Expenditures		\$ 997,705	\$ 6,106,202	\$ 3,835,163	\$ 1,425,000	\$ 2,700,000	\$ 3,000,000

## ENTERPRISE FUNDS

Enterprise funds account for activities that are business-like whereby a majority of the funding comes from user fees and charges for services. The City has four enterprise funds – three utility funds and the golf course fund.

- 1. *Water Fund*** - The Water Fund serves approximately 60% of the property owners in the City, with 2,208 accounts, with Water District 125, Highline Water District and a few other districts serving the remainder. All structures providing shelter or facilities where people live or work are required to have water service. Water customers are charged for water services based on consumption plus a base fee. Meters are read and customers are billed monthly.
- 2. *Sewer*** – The Sewer Fund serves approximately 60% of the property owners in the City, with 1,876 accounts, and Valley View Sewer District serving the remainder. All new properties within the City’s sewer fund boundaries are required to hook up to the City’s sewer system. Certain residences in the Allentown and Foster Point areas remain on septic systems through a grandfather clause but will be required to use the sewer system upon sale or major renovation of the residences. Residential single family sewer customers are charged a flat monthly fee; commercial and multifamily customers are charged a base fee plus a usage fee based on water consumption. Water consumption that does not flow into the sewer system, such as water used for irrigation or in manufacturing (i.e. Production of beverages) can be separately metered to reduce the sewer charge. Customers are billed monthly for sewer services.
- 3. *Surface Water*** – The Surface Water Fund serves all properties within City boundaries. Fees are assessed to each parcel based on property use (i.e. residential or commercial) and on the permeability of open spaces. The fees are used to build and maintain the storm drain system to control and alleviate flooding, and to comply with state and federally mandated clean water and environmental legislation. Surface Water charges are included with King County property tax bills.
- 4. *Golf Course***-The Foster Golf Links was purchased by the City from the Aliment family in 1978 after a 1976 voter approved measure passed by Tukwila citizens. The course is one of the oldest in the state having been established in 1925. The golf course’s adjacency to the Duwamish River adds to the serene and rural feel; its location two blocks from a main interstate, I-5, provides quick and easy access. The clubhouse restaurant, Billy Baroo’s, serves as a community meeting place hosting reunions, weddings and other business and social events for people who live, work and visit Tukwila.

### Enterprise Fund Financial Summaries

<b>Enterprise Funds - 2023</b>						
	<b>Water</b>	<b>Sewer</b>	<b>Surface Water</b>	<b>Total Utility</b>	<b>Golf Course</b>	<b>Total Enterprise</b>
<b>Operating Revenue</b>						
Charges for Services						
Utility charges	\$ 7,647,000	\$ 10,802,300	\$ 7,717,500	\$ 26,166,800	\$ -	\$ 26,166,800
Green Fees, Instruction	-	-	-	-	1,414,500	1,414,500
Sales of Merchandise	-	-	-	-	145,000	145,000
<b>Total Charges for Services</b>	<b>7,647,000</b>	<b>10,802,300</b>	<b>7,717,500</b>	<b>26,166,800</b>	<b>1,559,500</b>	<b>27,726,300</b>
Intergovernmental	-	-	64,000	64,000	-	64,000
<b>Miscellaneous Revenue</b>						
Connection Fees	20,000	25,000	-	45,000	-	45,000
Rents and Concessions	-	-	-	-	420,000	420,000
Investment Earnings	61,000	55,000	50,000	166,000	2,000	168,000
Other Misc Revenue	-	-	-	-	13,000	13,000
<b>Total Miscellaneous Revenue</b>	<b>81,000</b>	<b>80,000</b>	<b>50,000</b>	<b>211,000</b>	<b>435,000</b>	<b>646,000</b>
<b>Total Operating Revenue</b>	<b>7,728,000</b>	<b>10,882,300</b>	<b>7,831,500</b>	<b>26,441,800</b>	<b>1,994,500</b>	<b>28,436,300</b>
<b>Non-operating revenue</b>						
Intergovernmental - grants	-	-	3,536,000	3,536,000	-	3,536,000
Transfer in from General Fund	-	-	-	-	300,000	300,000
<b>Total Non-operating Revenue</b>	<b>-</b>	<b>-</b>	<b>3,536,000</b>	<b>3,536,000</b>	<b>300,000</b>	<b>3,836,000</b>
<b>Total Revenue</b>	<b>7,728,000</b>	<b>10,882,300</b>	<b>11,367,500</b>	<b>29,977,800</b>	<b>2,294,500</b>	<b>32,272,300</b>
<b>Operating Expenses</b>						
Salaries & Wages	707,380	947,190	1,555,045	3,209,615	931,642	4,141,257
Personnel Benefits	274,851	340,550	700,378	1,315,780	372,040	1,687,820
Supplies	2,932,743	5,557,260	44,800	8,534,803	224,750	8,759,553
Services	650,417	1,774,050	4,362,637	6,787,104	235,130	7,022,234
Intergovt Services & Taxes	775,000	1,052,230	774,750	2,601,980	-	2,601,980
<b>Total Operating Expenses</b>	<b>5,340,390</b>	<b>9,671,281</b>	<b>7,437,610</b>	<b>22,449,282</b>	<b>1,763,562</b>	<b>24,212,844</b>
<b>Capital Expenses</b>						
Capital Project Expenses	1,930,000	1,300,000	2,587,000	5,817,000	330,000	6,147,000
Principal	122,891	334,223	278,863	735,977	-	735,977
Interest	4,929	13,813	4,497	23,239	-	23,239
<b>Total Capital Expenses</b>	<b>2,057,820</b>	<b>1,648,036</b>	<b>2,870,360</b>	<b>6,576,217</b>	<b>330,000</b>	<b>6,906,217</b>
Transfers Out for Debt Service	357,804	199,949	494,612	1,052,366	-	1,052,366
Transfers Out to Fund 306	680,000	380,000	940,000	2,000,000	-	2,000,000
Transfers Out for 1% Arts	15,000	26,000	7,000	48,000	-	48,000
Indirect cost allocation	740,347	623,733	659,842	2,023,922	219,309	2,243,231
<b>Total Expenses</b>	<b>9,191,362</b>	<b>12,549,000</b>	<b>12,409,424</b>	<b>34,149,786</b>	<b>2,312,871</b>	<b>36,462,657</b>
Change in Fund Balance	(1,463,362)	(1,666,700)	(1,041,924)	(4,171,986)	(18,371)	(4,190,357)
Beginning Fund Balance	4,690,562	11,742,027	5,944,369	22,376,959	1,505,043	23,882,001
<b>Ending Fund Balance</b>	<b>\$ 3,227,200</b>	<b>\$ 10,075,327</b>	<b>\$ 4,902,446</b>	<b>\$ 18,204,973</b>	<b>\$ 1,486,672</b>	<b>\$ 19,691,645</b>
Reserve Policy: 20% of previous year operating revenue	1,425,373	2,027,784	1,585,319	5,038,476	458,374	

<b>Enterprise Funds - 2024</b>						
	<b>Water</b>	<b>Sewer</b>	<b>Surface Water</b>	<b>Total Utility</b>	<b>Golf Course</b>	<b>Total Enterprise</b>
Operating Revenue						
Charges for Services						
Utility charges	\$ 8,219,000	\$11,329,915	\$ 8,103,375	\$27,652,290	\$ -	\$ 27,652,290
Green Fees, Instruction	-	-	-	-	1,414,500	1,414,500
Sales of Merchandise	-	-	-	-	145,000	145,000
<b>Total Charges for Services</b>	<b>8,219,000</b>	<b>11,329,915</b>	<b>8,103,375</b>	<b>27,652,290</b>	<b>1,559,500</b>	<b>29,211,790</b>
Intergovernmental	-	-	64,000	64,000	-	64,000
Miscellaneous Revenue						
Connection Fees	20,000	25,000	-	45,000	-	45,000
Rents and Concessions	-	-	-	-	420,000	420,000
Investment Earnings	61,000	55,000	50,000	166,000	2,000	168,000
Other Misc Revenue	-	-	-	-	13,000	13,000
<b>Total Miscellaneous Revenue</b>	<b>81,000</b>	<b>80,000</b>	<b>50,000</b>	<b>211,000</b>	<b>435,000</b>	<b>646,000</b>
<b>Total Operating Revenue</b>	<b>8,300,000</b>	<b>11,409,915</b>	<b>8,217,375</b>	<b>27,927,290</b>	<b>1,994,500</b>	<b>29,921,790</b>
Non-operating revenue						
Public Works Trust Fund Loan	750,000	-	-	750,000	-	750,000
Intergovernmental - grants	687,000	-	2,864,000	3,551,000	-	3,551,000
Transfer in from General Fund	-	-	-	-	300,000	300,000
<b>Total Non-operating Revenue</b>	<b>1,437,000</b>	<b>-</b>	<b>2,864,000</b>	<b>4,301,000</b>	<b>300,000</b>	<b>4,601,000</b>
<b>Total Revenue</b>	<b>9,737,000</b>	<b>11,409,915</b>	<b>11,081,375</b>	<b>32,228,290</b>	<b>2,294,500</b>	<b>34,522,790</b>
Operating Expenses						
Salaries & Wages	767,386	1,022,498	1,653,686	3,443,570	1,004,860	4,448,430
Personnel Benefits	287,773	356,420	720,938	1,365,131	388,041	1,753,172
Supplies	2,937,793	5,861,300	44,800	8,843,893	235,963	9,079,856
Services	698,560	1,945,143	2,812,424	5,456,128	246,887	5,703,014
Intergovt Services & Taxes	833,000	1,138,000	813,300	2,784,300	-	2,784,300
<b>Total Operating Expenses</b>	<b>5,524,512</b>	<b>10,323,362</b>	<b>6,045,147</b>	<b>21,893,021</b>	<b>1,875,750</b>	<b>23,768,772</b>
Capital Expenses						
Capital Project Expenses	2,725,000	1,850,000	3,800,000	8,375,000	335,000	8,710,000
Principal	124,140	337,201	279,439	740,780	-	740,780
Interest	3,537	10,288	2,743	16,568	-	16,568
<b>Total Capital Expenses</b>	<b>2,852,677</b>	<b>2,197,489</b>	<b>4,082,183</b>	<b>9,132,349</b>	<b>335,000</b>	<b>9,467,349</b>
Transfers Out for Debt Service	358,046	200,084	494,945	1,053,076	-	1,053,076
Transfers Out to Fund 306	340,000	190,000	470,000	1,000,000	-	1,000,000
Transfers Out for 1% Arts	-	5,000	7,000	12,000	-	12,000
Indirect cost allocation	777,364	654,920	692,834	2,125,118	230,274	2,355,392
<b>Total Expenses</b>	<b>9,852,599</b>	<b>13,570,855</b>	<b>11,792,110</b>	<b>35,215,563</b>	<b>2,441,024</b>	<b>37,656,588</b>
Change in Fund Balance	(115,599)	(2,160,940)	(710,735)	(2,987,273)	(146,524)	(3,133,798)
Beginning Fund Balance	3,227,200	10,075,327	4,902,446	18,204,973	1,486,672	19,691,645
<b>Ending Fund Balance</b>	<b>\$ 3,111,601</b>	<b>\$ 7,914,388</b>	<b>\$ 4,191,711</b>	<b>\$ 15,217,700</b>	<b>\$ 1,340,148</b>	<b>\$ 16,557,847</b>

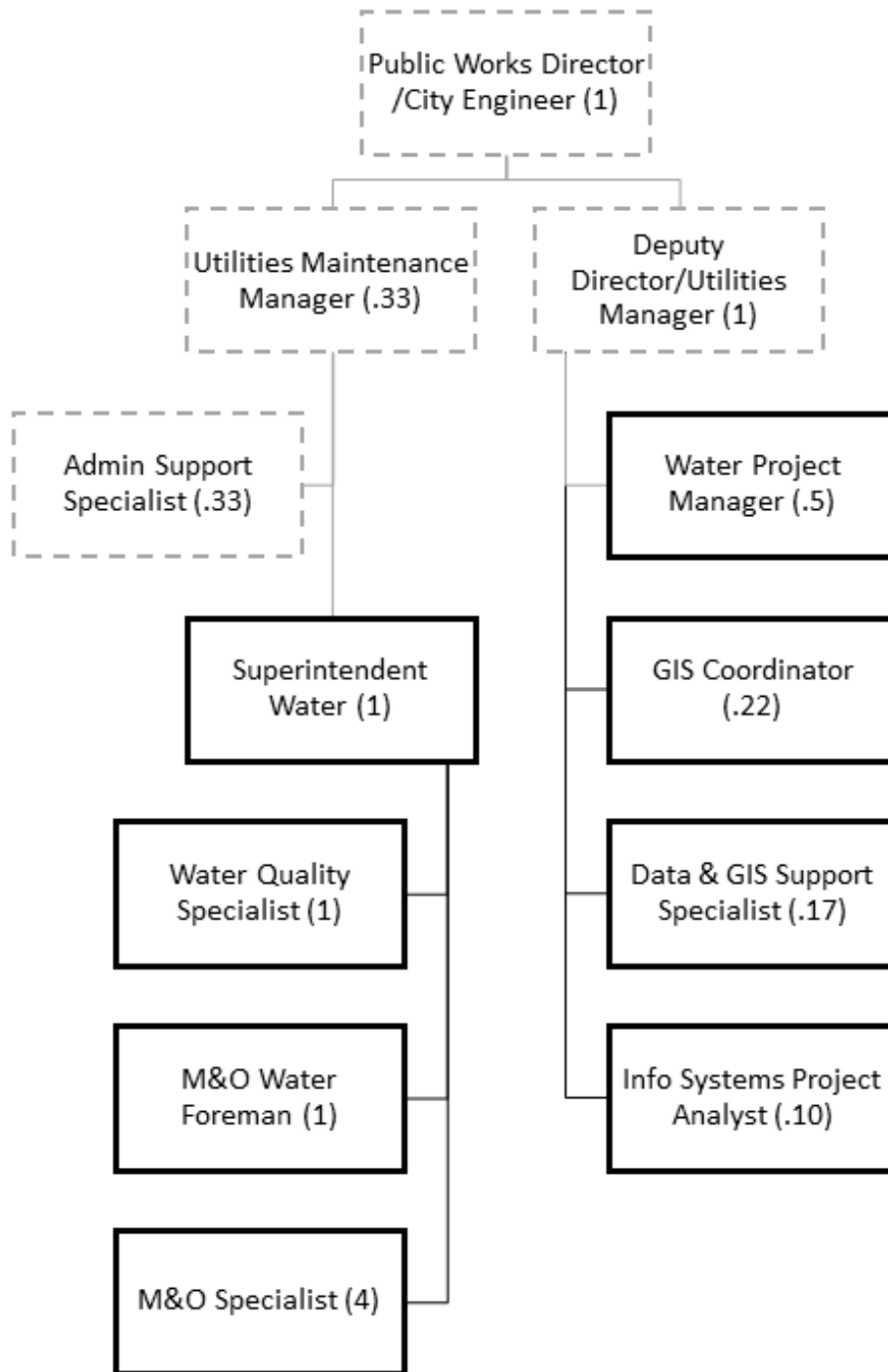
Reserve Policy: 20% of previous year operating revenue      1,545,600      2,176,460      1,566,300      5,288,360      398,900



This page intentionally left blank



### Public Works – Water



**DEPARTMENT:** Public Works**FUND:** Water**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 401**POSITION:** Public Works Director**Description**

The mission of the Water Utility is to operate and maintain a water distribution system that provides residential, commercial, and industrial customers with high water quality, adequate capacity and pressure, at economical costs. The system distributes, on an annual basis, approximately 682 million gallons of water through 44 miles of water mains through approximately 2,300 meters. The Water Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, and the Washington State Department of Health. Additional service is provided with reclaimed water along the Interurban Avenue South Corridor.

**2021-2022 Accomplishments**

- ◆ Continued development of the GIS as-builts of City water infrastructure. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Continued monitoring water use efficiency efforts and provided an annual report. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Achieved 10 percent water savings to meet Water Efficiency Goals established by the Municipal Water Law. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed and adopted Water Comprehensive Plan. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed construction of Macadam Rd S Water Upgrade. **Strategic Goal 1 Utility Comp Plan Goal 12.1**

**2023-2024 Outcome Goals**

- ◆ Improve water use efficiency.
- ◆ Improve water system reliability.
- ◆ Increase water system capacity.

**2023-2024 Indicators of Success**

- ◆ Continue development of the GIS as-builts of City water infrastructure.
- ◆ Continue feasibility and explore property location for a new water reservoir and pump station, which will be necessary for future growth in the City.
- ◆ Complete construction of S 152<sup>nd</sup> Street waterline extension and replacement project.

**Statistics**

	Actual 2020	Actual 2021	Projected 2022	Estimated	
				2023	2024
<b>Ensure a safe supply of drinking water</b>					
Number of backflow prevention assemblies (BPA) certified	1,725	1,821	1,841	1,851	1,861
Number of water system samples tested	50	50	50	50	50
Number of zones where mains are flushed	48	48	48	48	48
Bi-monthly tests for coliform & chlorine residual levels	50	50	50	50	50
Number of fire hydrants tested	589	599	602	602	602
<b>Capital</b>					
Number of water meters 2 inches and larger tested for accuracy	-	-	145	100	145
Number of new water meters installed within 48 hours of hook-up request	20	16	10	15	15
<b>Customers</b>					
Number of water customers	2,212	2,232	2,235	2,250	2,500
Total CCF of Water sold (in thousands)	727	799	800	800	800
Number of total water system miles	49.00	49.00	49.00	49.00	49.00
Number of fire hydrants owned by the city	601	601	601	605	605
*Number of shut-off notices	113	107	500	400	400
*Number of actual shut-offs for non-payment	8	12	80	100	105

\*Shut-offs were temporarily suspended due to COVID-19

**Fund Detail**

**Program Descriptions**

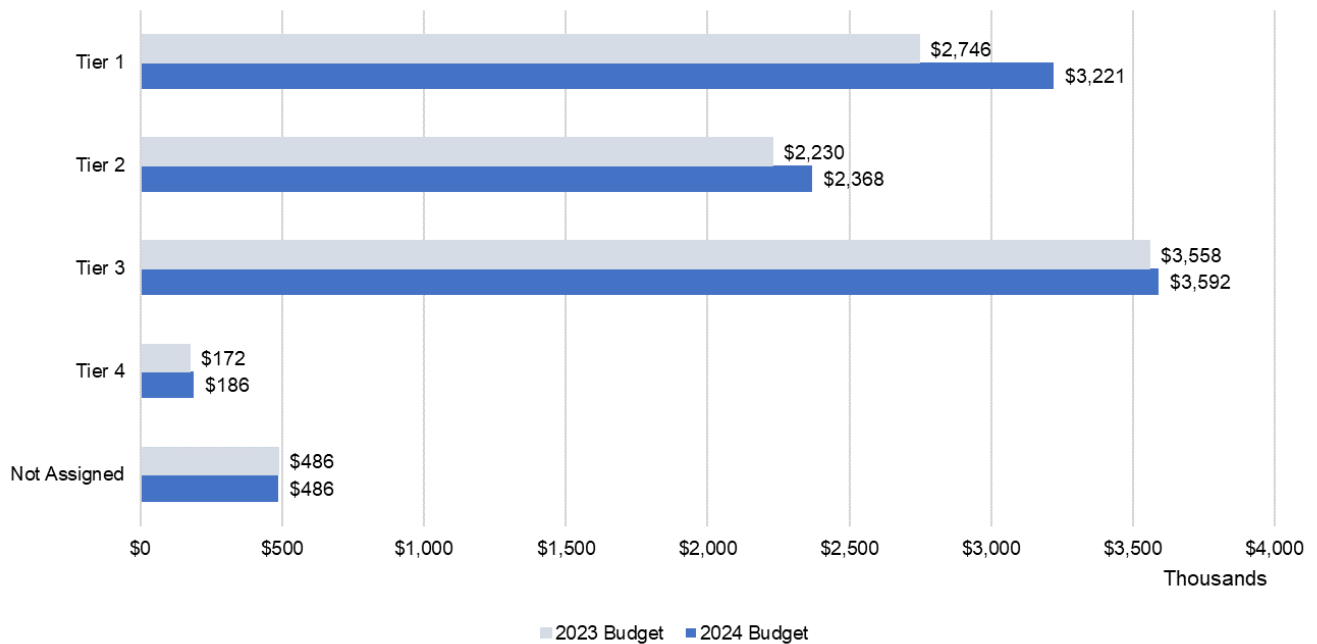
The following programs are budgeted in the Water Fund:

PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Meter Reading and Maintenance	Staff time for meter reading (majority are radio reads) and maintenance and replacement of water meters
Reservoir/Water Supply Stns	Reservoir/ Water Supply Stations/ Pressure Reducing Stations Covers all work at the City's reservoir, supply stations, and includes CWA fees for purchased water that supplies the City's water district
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Water Mains/Service Lines	Staff time and supplies for water main maintenance and replacement by the City's water crew
Water Quality/Backflow Prev	Staff time and supplies for water quality maintenance and replacement. Includes a full-time water employee to maintain backflow prevention records to meet City codes in order to protect the water quality throughout the City's water district
Fire Hydrants	Staff time and supplies for fire hydrant maintenance and replacement. Includes flushing the fire hydrants as well as billable workorders after accidents
Not Assigned to any program	This program code is to be used with budget items that are not part of a program

### Staffing and Expenditure by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.500	2,745,608	0.500	3,221,289	17.33%
<b>1 - Total</b>				<b>0.500</b>	<b>2,745,608</b>	<b>0.500</b>	<b>3,221,289</b>	<b>17.33%</b>
Administration	2	Y - Federal/State	Governance	0.750	1,713,392	0.750	1,814,325	5.89%
GIS	2	Y - City Code	Governance	0.720	106,049	0.720	112,357	5.95%
Meter Reading and Maintenance	2	N - Best Practice	Community	1.050	205,078	1.050	216,584	5.61%
Reservoir/Water Supply Stns	2	Y - Federal/State	Community	1.050	205,044	1.050	224,548	9.51%
<b>2 - Total</b>				<b>3.570</b>	<b>2,229,563</b>	<b>3.570</b>	<b>2,367,814</b>	<b>6.20%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	-	5,000	-	5,000	-
Mandatory Training	3	Y - Federal/State	Governance	-	1,000	-	1,000	-
Utility Billing	3	Y - Federal/State	Governance	-	3,130,943	-	3,140,993	0.32%
Water Mains/Service Lines	3	Y - Federal/State	Community	1.300	225,022	1.300	239,201	6.30%
Water Quality/Backflow Prev	3	Y - Federal/State	Community	1.200	196,201	1.200	205,333	4.65%
<b>3 - Total</b>				<b>2.500</b>	<b>3,558,166</b>	<b>2.500</b>	<b>3,591,527</b>	<b>0.94%</b>
Fire Hydrants	4	N - Best Practice	Community	1.250	172,399	1.250	186,246	8.03%
<b>4 - Total</b>				<b>1.250</b>	<b>172,399</b>	<b>1.250</b>	<b>186,246</b>	<b>8.03%</b>
Not Assigned to any program	5	Not Applicable	Governance	-	485,625	-	485,723	0.02%
<b>5 - Total</b>				<b>-</b>	<b>485,625</b>	<b>-</b>	<b>485,723</b>	<b>0.02%</b>
<b>Grand Total</b>				<b>7.820</b>	<b>9,191,361</b>	<b>7.820</b>	<b>9,852,599</b>	<b>7.19%</b>

Programs by Tier



**Performance Measures**

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Fire Hydrants	Perform scheduled valve and hydrant inspections annually.	*	*	100%	Strategic Goal 1
Water Quality/Backflow Prev	Percent of water supply's residual chlorine sampling 2x/wk	*	*	100%	Strategic Goal 1

**Revenue and Expense Summary**

WATER UTILITY FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
Water Sales	\$ 6,165,501	\$ 6,771,116	\$ 7,004,726	\$ 6,866,000	\$ 7,647,000	\$ 8,219,000	11.4%	7.5%
Grant Revenues	2,324	-	-	-	-	687,000	0.0%	0.0%
Security Revenue	330	210	35,000	-	-	-	0.0%	0.0%
Other Income	79,307	79,120	74,710	21,000	21,000	21,000	0.0%	0.0%
Investment Earnings	88,640	22,144	12,429	60,000	60,000	60,000	0.0%	0.0%
Transfers In	5,947	-	-	-	-	-	0.0%	0.0%
Bond Proceeds	-	-	-	-	-	750,000	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>6,342,050</b>	<b>6,872,590</b>	<b>7,126,865</b>	<b>6,947,000</b>	<b>7,728,000</b>	<b>9,737,000</b>	<b>11.2%</b>	<b>26.0%</b>
<b>Operating Expenses</b>								
Salaries & Wages	574,747	549,418	557,392	729,163	707,380	767,386	-3.0%	8.5%
Benefits	297,947	307,429	244,669	348,484	274,851	287,773	-21.1%	4.7%
Supplies	36,584	53,096	13,017	29,200	29,000	29,000	-0.7%	0.0%
Repair & Maintenance Supplies	69,870	53,132	97,663	115,500	115,500	115,500	0.0%	0.0%
Small Tools	8,349	3,985	5,457	2,500	14,000	14,000	460.0%	0.0%
Technology Supplies	941	4	-	12,500	1,000	1,000	-92.0%	0.0%
Utility Fund Supplies	2,760,415	2,688,048	2,806,402	3,552,000	2,773,243	2,778,293	-21.9%	0.2%
Professional Services	142,913	223,514	398,638	673,376	115,491	156,489	-82.8%	35.5%
Communications	7,549	7,982	11,655	8,000	8,000	8,000	0.0%	0.0%
Professional Development	9,572	15,313	12,307	7,500	12,000	12,000	60.0%	0.0%
Advertising	531	1,332	58	-	-	-	0.0%	0.0%
Rentals	94,541	58,318	42,404	41,377	1,600	1,600	-96.1%	0.0%
Technology Services	15,907	15,836	21,448	-	15,000	15,000	0.0%	0.0%
Utilities	22,256	26,499	28,720	33,200	46,600	46,600	40.4%	0.0%
Repairs & Maintenance Services	104,089	216,098	819,495	101,194	94,976	97,121	-6.1%	2.3%
Other Expenses	965,575	1,067,436	955,287	1,048,450	1,131,750	1,194,750	7.9%	5.6%
<b>Total Operating Expenses</b>	<b>5,111,785</b>	<b>5,287,442</b>	<b>6,014,609</b>	<b>6,702,444</b>	<b>5,340,390</b>	<b>5,524,512</b>	<b>-20.3%</b>	<b>3.4%</b>
<b>Capital Expenses</b>								
Capital-Land	-	-	-	10,000	-	750,000	-100.0%	0.0%
Other Capital Improvements	-	-	1,735	-	50,000	1,400,000	0.0%	2700.0%
Machinery & Equipment	21,385	5,385	4,797	-	-	-	0.0%	0.0%
Construction Projects	-	-	2,093,468	1,800,000	1,880,000	575,000	4.4%	-69.4%
Principal	135,799	121,492	122,883	122,883	122,891	124,140	0.0%	1.0%
Interest Expense	9,799	8,567	6,321	6,321	4,929	3,537	-22.0%	-28.2%
<b>Total Capital Expenses</b>	<b>166,984</b>	<b>135,444</b>	<b>2,229,204</b>	<b>1,939,204</b>	<b>2,057,820</b>	<b>2,852,677</b>	<b>6.1%</b>	<b>38.6%</b>
Transfers Out	197,423	402,541	475,031	373,031	1,052,804	698,046	182.2%	-33.7%
Indirect Cost Allocation	684,977	698,111	705,092	705,092	740,347	777,364	5.0%	5.0%
<b>Total Expenses</b>	<b>6,161,168</b>	<b>6,523,538</b>	<b>9,423,937</b>	<b>9,719,771</b>	<b>9,191,362</b>	<b>9,852,599</b>	<b>-5.4%</b>	<b>7.2%</b>
Beginning Fund Balance	6,457,701	6,638,582	6,987,634	6,987,634	4,690,562	3,227,200	-32.9%	-31.2%
Change in Fund Balance	180,881	349,052	(2,297,072)	(2,772,771)	(1,463,362)	(115,599)	-47.2%	-92.1%
<b>Ending Fund Balance</b>	<b>\$ 6,638,582</b>	<b>\$ 6,987,634</b>	<b>\$ 4,690,562</b>	<b>\$ 4,214,863</b>	<b>\$ 3,227,200</b>	<b>\$ 3,111,601</b>	<b>-23.4%</b>	<b>-3.6%</b>

### Capital Projects

The capital projects listed below are capital projects planned for the 2023-2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget document.

Capital Projects	2023 Budget	2024 Budget	Anticipated Completion
S 152nd Street Waterline Extension & Replacement	\$1,880,000.00		2023
Update GIS Water System Inventory	\$67,000.00		2023
Large Water Meters Replacement	\$50,000.00	\$150,000.00	2030
Annual Water Repair		\$100,000.00	N/A
S 149th St & S 150th St Watermain Replacement		\$575,000.00	2025
Smart Water Meters Upgrade		\$1,250,000.00	2025
Water Reservoir and Pump Station		\$750,000.00	2027
<b>Total Capital Projects</b>	<b>\$1,997,000.00</b>	<b>\$2,825,000.00</b>	

### Salary and Benefit Details

<i>Water</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	1	1	\$ 123,600	\$ 51,935	1	\$ 130,188	\$ 53,428
Maint & Ops Foreman	1	1	101,484	39,988	1	106,872	41,236
Maint & Ops Specialist	4	4	302,507	98,887	4	341,280	106,938
Water Quality Specialist	1	1	94,944	46,635	1	99,972	47,808
Developemnt/Project Manager	0.5	0.5	35,131	18,477	0.5	37,300	18,989
Info Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
Overtime			11,000	2,013		11,000	2,025
Uniforms				2,000			2,000
<b>Department Total</b>	<b>7.82</b>	<b>7.82</b>	<b>\$ 707,380</b>	<b>\$ 274,850</b>	<b>7.82</b>	<b>\$ 767,385</b>	<b>\$ 287,774</b>

### Debt Service Requirements

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
<b>2015 Revenue Bonds</b>	<b>Allentown Phase II</b>		
Principal		\$ 42,266	\$ 43,514
Interest		4,123	3,134
	Total	<b>46,389</b>	<b>46,648</b>
<b>PWTF 2004</b>	<b>Allentown Phase II</b>		
Principal		80,625	80,625
Interest		806	403
	Total	<b>81,431</b>	<b>81,028</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2018 Bond Issuance</b>			
Debt Service in Lieu of Rent		260,559	260,857
	Total	<b>260,559</b>	<b>260,857</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2019 Bond Issuance</b>			
Debt Service in Lieu of Rent		97,245	97,189
	Total	<b>97,245</b>	<b>97,189</b>
Total Principal		122,891	124,139
Total Interest		4,929	3,537
Total Debt Service in Lieu of Rent		357,804	358,046
<b>Total Debt Service</b>		<b>\$ 485,624</b>	<b>\$ 485,722</b>



**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PW401800-333219	Dept Of Treasury-Cares Act	\$ 2,324	\$ -	\$ -	\$ -	\$ -	\$ -
PW401800-342400	Protective Inspection Fees	330	210	35,000	-	-	-
PW401800-343401	Water Regular monthly charges	6,149,589	6,754,977	6,970,726	6,844,000	7,625,000	8,197,000
PW401800-343402	Meter Installations-Temporary	3,150	6,719	3,000	3,000	3,000	3,000
PW401800-343403	Repair Services-Water	7,362	(1,106)	4,000	3,000	3,000	3,000
PW401800-343405	Other Misc Charges-Water	2,100	7,315	15,000	4,000	4,000	4,000
PW401800-343406	Water Shut-Off Notice Svc Chrg	3,300	3,210	12,000	12,000	12,000	12,000
PW401800-361110	Investment Interest	88,640	22,144	12,429	60,000	60,000	60,000
PW401800-361400	Interest on Receivables	270	1,676	6,000	1,000	1,000	1,000
PW401800-369100	Sale Of Scrap And Junk	-	9,174	3,000	-	-	-
PW401800-369900	Other Revenues	400	405	1,000	-	-	-
<b>Total Operating Revenues</b>		<b>6,257,465</b>	<b>6,804,724</b>	<b>7,062,155</b>	<b>6,927,000</b>	<b>7,708,000</b>	<b>8,280,000</b>
PW401801-333934	IndFed-WaterSmart grant	-	-	-	-	-	687,000
PW401801-379002	CapContr-Contractor/Developers	22,557	17,446	13,496	-	-	-
PW401801-379004	CapContr-Allentown/Ryan Hill	56,080	50,419	51,214	20,000	20,000	20,000
PW401801-391900	Other LT Bond Proceeds	-	-	-	-	-	750,000
<b>Total Capital Project Revenues</b>		<b>78,638</b>	<b>67,865</b>	<b>64,710</b>	<b>20,000</b>	<b>20,000</b>	<b>1,457,000</b>
PW401800-730400	Transfer In from Util Fds	5,947	-	-	-	-	-
<b>Non-Operating Revenues</b>		<b>5,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>\$ 6,342,050</b>	<b>\$ 6,872,590</b>	<b>\$ 7,126,865</b>	<b>\$ 6,947,000</b>	<b>\$ 7,728,000</b>	<b>\$ 9,737,000</b>

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW401800-511000	Salaries	\$ 537,886	\$ 480,089	\$ 490,090	\$ 621,864	\$ 622,535	\$ 678,312
PW401800-512000	Extra Labor	-	1,987	1,536	4,000	-	-
PW401800-513000	Overtime	7,589	15,501	7,800	10,000	11,000	11,000
PW401801-511000	Salaries	26,362	34,178	18,062	93,299	73,845	78,074
PW401801-513000	Overtime	-	50	-	-	-	-
PW401801C-511000	Salaries	2,909	17,613	38,911	-	-	-
PW401801C-513000	Overtime	-	-	992	-	-	-
Total Salaries & Wages		574,747	549,418	557,392	729,163	707,380	767,386
PW401800-521000	FICA	41,910	38,149	36,868	48,613	48,465	52,732
PW401800-523000	PERS	70,401	57,847	49,317	62,651	66,483	73,059
PW401800-524000	Industrial Insurance	15,360	14,444	10,099	19,008	17,370	18,239
PW401800-524050	Paid Family & Med Leave Prem	818	752	786	890	1,018	1,108
PW401800-525000	Medical, Dental, Life, Optical	4,407	5,060	2,518	5,465	3,495	3,670
PW401800-525097	Self-Insured Medical & Dental	153,929	167,017	126,493	180,378	102,628	102,628
PW401800-528000	Uniform Clothing	-	-	-	1,700	-	-
PW401800-528001	Boot Allowance	1,059	1,432	325	-	2,000	2,000
PW401801-521000	FICA	1,878	2,402	1,382	7,133	5,649	5,973
PW401801-523000	PERS	3,166	3,622	1,851	9,186	7,749	8,275
PW401801-524000	Industrial Insurance	616	770	314	277	1,351	1,418
PW401801-524050	Paid Family & Med Leave Prem	63	77	93	133	119	125
PW401801-525000	Medical, Dental, Life, Optical	222	450	96	578	440	462
PW401801-525097	Self-Insured Medical & Dental	3,190	9,483	1,509	12,472	18,083	18,083
PW401801C-521000	FICA	223	1,349	3,126	-	-	-
PW401801C-523000	PERS	377	2,011	4,192	-	-	-
PW401801C-524000	Industrial Insurance	81	414	842	-	-	-
PW401801C-525000	Medical, Dental, Life, Optical	13	85	192	-	-	-
PW401801C-525097	Self-Insured Medical & Dental	235	2,065	4,666	-	-	-
Total Personnel Benefits		297,947	307,429	244,669	348,484	274,851	287,773
PW401800-531000	Supplies-General	-	-	-	500	-	-
PW401800-531001	Office Supplies	-	596	25	-	200	200
PW401800-531002	Printing Supplies	70	308	140	-	100	100
PW401800-531003	Operating Supplies	34,574	49,505	11,343	26,000	26,000	26,000
PW401800-531012	Billing Supplies	1,865	2,687	1,509	2,700	2,700	2,700
PW401800-532000	Repairs & Maint Supplies	36,719	28,340	13,313	58,500	-	-
PW401800-532001	Repair Supplies	-	-	57,389	-	58,500	58,500
PW401800-532002	Maintenance Supplies	30,183	22,099	25,393	55,000	55,000	55,000
PW401800-532003	Safety Supplies	2,942	2,673	1,568	2,000	2,000	2,000
PW401800-532007	Cleaning & Janitorial Supplies	26	21	-	-	-	-
PW401800-535000	Small Tool & Minor Equipment	3,201	3,534	659	-	-	-
PW401800-535001	Equipment	-	-	1,278	-	8,250	8,250
PW401800-535002	Power Tools	3,308	-	767	-	3,250	3,250
PW401800-535003	Office Equipment	-	451	310	-	-	-
PW401800-535004	Traffic Control Devices/Tools	1,840	-	2,444	2,500	2,500	2,500
PW401800-536000	Technology Supplies	794	-	-	-	-	-
PW401800-536001	Computer peripherals	147	4	-	12,500	1,000	1,000
PW401800-539001	Purchased Water	2,753,050	2,680,140	2,804,726	3,542,000	2,763,243	2,768,293
PW401800-539002	Reclaimed Water	7,365	7,908	1,676	10,000	10,000	10,000
PW401801-531003	Operating Supplies	74	-	-	-	-	-
Total Supplies		2,876,159	2,798,266	2,922,539	3,711,700	2,932,743	2,937,793

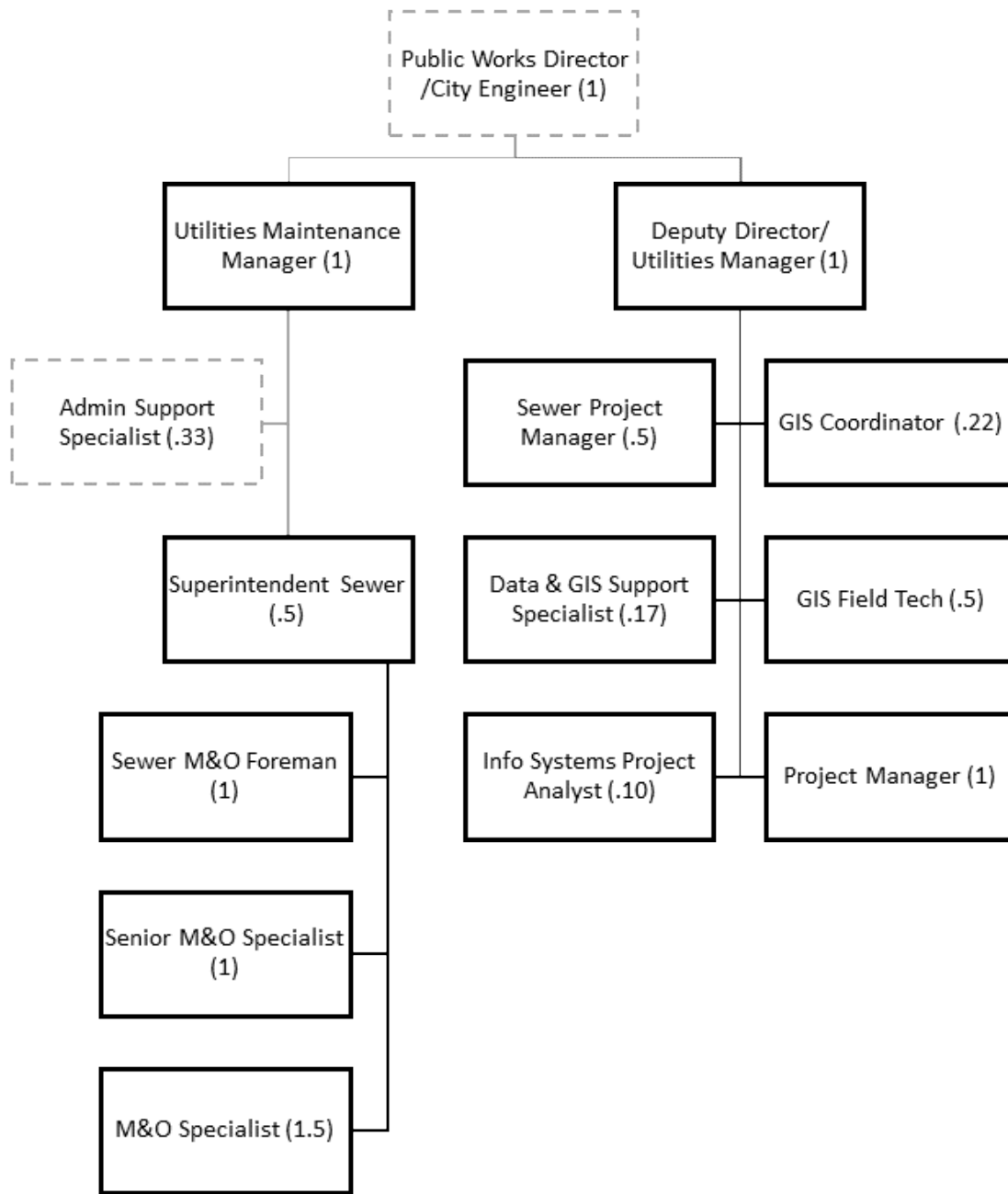
Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW401800-541000	Professional Services	3,873	4,941	-	8,000	-	-
PW401800-541007	Contracted Services	3,227	-	-	-	8,000	8,000
PW401800-541010	Inspection Services & Permits	45	194	-	-	-	-
PW401800-541026	Employee screening/testing	614	436	295	500	500	500
PW401800-541030	Insurance-Liability	19,131	18,657	31,343	19,876	39,991	47,989
PW401800-542001	Telephone/Alarm/Cell Service	7,549	7,982	9,293	8,000	8,000	8,000
PW401800-542004	Printing & Binding Services	-	-	2,362	-	-	-
PW401800-543001	Memberships	1,055	581	1,165	-	1,000	1,000
PW401800-543002	Registrations	1,748	8,950	1,200	-	3,000	3,000
PW401800-543003	Meals-Prof Dev related	296	-	106	1,500	1,500	1,500
PW401800-543005	Mileage	-	-	59	-	500	500
PW401800-543006	Certifications & Licenses	6,585	5,782	9,127	6,000	6,000	6,000
PW401800-545003	Building Rent/Lease	1,505	3,122	2,527	1,500	1,600	1,600
PW401800-545094	Fleet rental/repl funding	93,036	55,196	39,877	39,877	-	-
PW401800-546001	Software Maintenance Contract	15,907	13,736	21,448	-	15,000	15,000
PW401800-547021	Electric Utility	17,852	20,912	20,806	24,000	36,000	36,000
PW401800-547025	Water/Sewer Utility	3,293	3,345	3,230	4,200	4,200	4,200
PW401800-547028	Solid Waste Disposal	1,110	2,241	4,684	5,000	6,400	6,400
PW401800-548000	Repair & Maint Services	5,627	1,110	-	19,000	-	-
PW401800-548001	Repair services	-	369	-	-	9,500	9,500
PW401800-548002	Maintenance Services	-	963	-	-	9,500	9,500
PW401800-548004	Radios/Telemetry Maint	3,398	3,529	2,013	-	10,000	10,000
PW401800-548095	Fleet Oper and Maint costs	95,064	86,756	82,194	82,194	65,976	68,121
PW401800-549000	Miscellaneous Expenses	819	1,853	-	6,000	-	-
PW401800-549002	Credit Card Fees	62,919	89,585	77,051	75,000	75,000	80,000
PW401800-549007	Excise Taxes & Other Assessmnt	283,758	297,559	195,582	280,000	280,000	280,000
PW401800-549010	Business Meals (non Prof Dev)	945	625	1,205	-	1,000	1,000
PW401800-549012	Bank Fees	-	7	-	-	-	-
PW401800-549013	Utility One-Call Service	557	529	449	750	750	750
PW401800-549054	Interfund Taxes & Oper Assmnts	616,577	677,279	681,000	686,700	775,000	833,000
PW401801-541000	Professional Services	116,023	88,287	-	-	-	-
PW401801-541007	Contracted Services	-	-	-	-	67,000	100,000
PW401801-543001	Memberships	173	-	-	-	-	-
PW401801-543002	Registrations	(285)	-	650	-	-	-
PW401801-544001	Legal & Public Notices	531	45	-	-	-	-
PW401801-546001	Software Maintenance Contract	-	2,100	-	-	-	-
PW401801-548000	Repair & Maint Services	-	114,158	-	-	-	-
PW401801-548001	Repair services	-	-	735,288	-	-	-
PW401801C-541000	Professional Services	(75,466)	(81,053)	-	645,000	-	-
PW401801C-541006	Consulting Services	72,953	153,216	-	-	-	-
PW401801C-541007	Contracted Services	2,513	38,837	367,000	-	-	-
PW401801C-544001	Legal & Public Notices	-	1,287	58	-	-	-
PW401801C-548001	Repair services	-	9,213	-	-	-	-
Total Services & Passthrough Pmts		1,362,933	1,632,328	2,290,010	1,913,097	1,425,417	1,531,560
PW401801C-561000	Land	-	-	-	10,000	-	750,000
PW401801C-563000	Other Improvements	-	-	1,735	-	50,000	1,400,000
PW401801C-564000	Machinery & Equipment	21,385	5,385	4,797	-	-	-
PW401801C-565000	Construction Projects	-	-	2,093,468	1,800,000	1,880,000	575,000
Total Capital Expenditures		21,385	5,385	2,100,000	1,810,000	1,930,000	2,725,000

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW401801-750195	Transfer Out for 1% Arts	-	-	15,000	15,000	15,000	-
PW401801-750208	Transfer Out to 208	152,798	136,714	260,814	260,814	260,559	260,857
PW401801-750219	Transfer Out to 219	44,625	44,827	97,217	97,217	97,245	97,189
PW401801-750306	Transfer Out to 306	-	221,000	102,000	-	680,000	340,000
Total Transfers Out		197,423	402,541	475,031	373,031	1,052,804	698,046
PWTFL401-578064	PW-01-691-064 VAL VUE PRIN	14,454	-	-	-	-	-
PWTFL401-578069	PW 04-691-069 PRINCIPAL	80,625	80,625	80,625	80,625	80,625	80,625
PWTFL401-583064	Pw-01-691-064 Val Vue Interest	108	(36)	-	-	-	-
PWTFL401-583069	Pw-04-691-069 Interest	1,646	1,512	1,209	1,209	806	403
REV15WTR-572000	Revenue Bond	40,720	40,866	42,258	42,258	42,266	43,514
REV15WTR-583347	Interest On Long-Term External	6,942	5,989	5,112	5,112	4,123	3,134
REV15WTR-588340	Amortization Costs	1,103	1,103	-	-	-	-
Total Debt Service Payments		145,599	130,059	129,204	129,204	127,820	127,677
PW401800-750190	Transfer Out ICA	684,977	698,111	705,092	705,092	740,347	777,364
Total Expenditures		\$ 6,161,168	\$ 6,523,538	\$ 9,423,937	\$ 9,719,771	\$ 9,191,362	\$ 9,852,599

### Public Works – Sewer



**DEPARTMENT:** Public Works

**FUND:** Sewer

**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 402

**POSITION:** Public Works Director

## Description

The mission of the Sewer Utility is to operate and maintain a sewer collection system that will ensure the health, safety, and welfare of the residents, businesses, and visitors of Tukwila. The Sewer Utility is responsible for the maintenance of approximately 39 miles of gravity sewer main and the operation and maintenance of 12 lift stations and force mains. These lift stations pump approximately 60% of all sewage in the City (approximately 460 million gallons). The Sewer Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, King County Department of Natural Resources & Parks, Wastewater Treatment Division, State Department of Ecology, State Department of Health, and King County Health Department.

## 2021-2022 Accomplishments

- ◆ Evaluated system-wide conditions for potential upgrades for Annual Sewer Repair Program. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Ongoing construction of Central Business District Sanitary Sewer Rehabilitation. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Replaced generator, control system, and concrete slab at Sewer Lift Station No. 2. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Upgraded the electrical system at Sewer Lift Station No. 4. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued development of the GIS as-builts of city sewer infrastructure. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Completed and adopted Sewer Comprehensive Plan **Strategic Goal 1 Utility Comp Plan Goal 12.1**

## 2023-2024 Outcome Goals

- ◆ Improve sewer system efficiency.
- ◆ Improve sewer system reliability.
- ◆ Improve sewer system capacity.

## 2023-2024 Indicators of Success

- ◆ Evaluate system-wide conditions for potential upgrades for Annual Sewer Repair Program.
- ◆ Ongoing construction of CBD Sanitary Sewer Rehabilitation.
- ◆ Begin the Abandon Sewer Lift Station No. 9 Project.
- ◆ Continued development of the GIS as-builts of city sewer infrastructure.

**Statistics**

	Actual 2020	Actual 2021	Estimated 2022	Projected 2023 2024	
<b>Maintain and Improve Sewer System</b>					
Number of linear feet TV inspected	47,098	47,078	50,000	50,000	50,000
Number of linear feet of sewer pipe jet cleaned	8,461	7,741	10,000	10,000	10,000
Number of manholes cleaned	1,261	1,261	1,261	1,261	1,261
<b>Capital</b>					
Hours of 10 sewer lift stations monitoring of pump hours, start counts, and generator operation (weekly)	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week
<b>Customers</b>					
Number of sewer customers	1,860	1,872	1,878	1,880	1,890
Number of total sewer system miles	39	40	40	40	40

**Fund Detail**

**Program Descriptions**

The following programs are budgeted in the Sewer Fund. Some programs, such as utility billing, risk management, and mandatory training, do not have FTEs attached to them because they either represent solely item expenses independent from staff time or have staff time in other divisions throughout the City.

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Pump Station Monitor/Maint	Covers all work at the City’s surface water pump stations, which includes monitoring and maintenance
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.

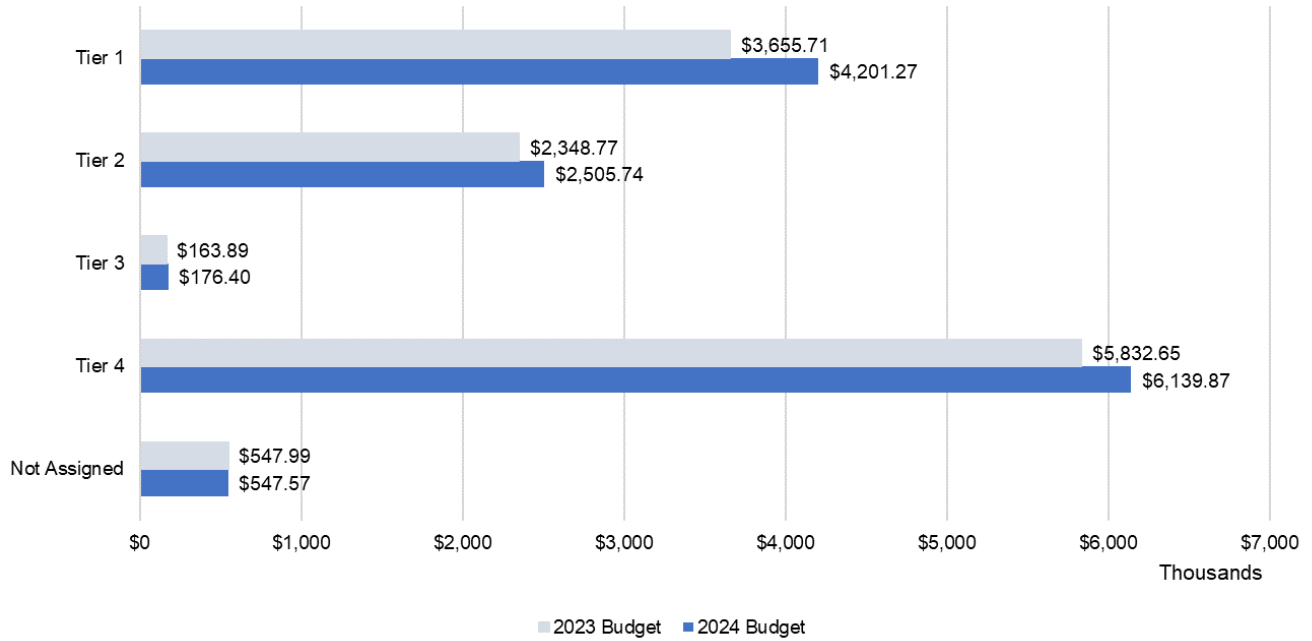
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Sewer Mains/Service Lines	Staff time and supplies for sewer main maintenance and replacement by the City's sewer crew
Not Assigned to any program	This program code is to be used with budget items that are not part of a program

**Staffing and Expenditure by Program**

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.050	9,738	0.050	10,418	6.99%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	1.800	3,300,748	1.800	3,842,459	16.41%
Pump Station Monitor/Maint	1	Y - Federal/State	Community	1.700	345,221	1.700	348,397	0.92%
<b>1 - Total</b>				<b>3.550</b>	<b>3,655,707</b>	<b>3.550</b>	<b>4,201,274</b>	<b>14.92%</b>
Administration	2	Y - Federal/State	Governance	1.900	2,214,696	1.900	2,362,296	6.66%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.050	9,738	0.050	10,418	6.98%
GIS	2	Y - City Code	Governance	0.820	104,856	0.820	112,194	7.00%
Budget/CIP Development	2	Y - Federal/State	Governance	0.100	19,476	0.100	20,836	6.98%
<b>2 - Total</b>				<b>2.870</b>	<b>2,348,767</b>	<b>2.870</b>	<b>2,505,745</b>	<b>6.68%</b>
Mandatory Training	3	Y - Federal/State	Governance	-	5,000	-	5,000	-
Boards/Commissions/Committees	3	Y - City Code	Governance	0.200	38,953	0.200	41,672	6.98%
Risk Management	3	Y - Federal/State	Governance	-	28,937	-	34,724	20.00%
Utility Billing	3	Y - Federal/State	Governance	-	91,000	-	95,000	4.40%
<b>3 - Total</b>				<b>0.200</b>	<b>163,890</b>	<b>0.200</b>	<b>176,397</b>	<b>7.63%</b>
Sewer Mains/Service Lines	4	N - Best Practice	Community	1.700	5,832,651	1.700	6,139,867	5.27%
<b>4 - Total</b>				<b>1.700</b>	<b>5,832,651</b>	<b>1.700</b>	<b>6,139,867</b>	<b>5.27%</b>
Not Assigned to any program	5	Not Applicable	Governance	-	547,986	-	547,573	-0.08%
<b>5 - Total</b>				<b>-</b>	<b>547,986</b>	<b>-</b>	<b>547,573</b>	<b>-0.08%</b>
<b>Grand Total</b>				<b>8.320</b>	<b>12,549,000</b>	<b>8.320</b>	<b>13,570,855</b>	<b>8.14%</b>



Programs by Tier



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Sewer Mains/Service Lines	Clean sewer lines within 6 months of report	*	*	100%	Strategic Goal 1
Sewer Mains/Service Lines	Complete sewer line video inspections every three years	*	*	100%	Strategic Goal 1

### Revenue and Expense Summary

SEWER UTILITY FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
Sewer Sales	\$ 8,453,169	\$ 9,422,525	\$ 9,941,513	\$ 10,205,000	\$ 10,802,300	\$ 11,329,915	5.9%	4.9%
Grant Revenues	181	-	-	-	-	-	0.0%	0.0%
Transportation Revenue	51,672	-	-	-	-	-	0.0%	0.0%
Other Income	147,675	168,365	119,197	30,000	30,000	30,000	0.0%	0.0%
Investment Earnings	92,326	(5,075)	78,210	50,000	50,000	50,000	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>8,745,023</b>	<b>9,585,815</b>	<b>10,138,920</b>	<b>10,285,000</b>	<b>10,882,300</b>	<b>11,409,915</b>	<b>5.8%</b>	<b>4.8%</b>
<b>Operating Expenses</b>								
Salaries & Wages	445,322	715,043	877,901	721,402	947,190	1,022,498	31.3%	8.0%
Benefits	198,824	304,691	389,457	317,328	340,550	356,420	7.3%	4.7%
Supplies	19,614	4,266	8,322	14,600	6,200	6,200	-57.5%	0.0%
Repair & Maintenance Supplies	7,417	9,735	11,006	8,000	17,600	17,600	120.0%	0.0%
Resale Supplies	-	-	-	-	-	-	0.0%	0.0%
Small Tools	1,917	958	2,063	5,000	5,000	5,000	0.0%	0.0%
Technology Supplies	343	-	-	-	2,500	2,500	0.0%	0.0%
Fleet Supplies	-	-	256	-	-	-	0.0%	0.0%
Utility Fund Supplies	4,658,117	4,173,212	4,690,000	5,225,000	5,525,960	5,830,000	5.8%	5.5%
Professional Services	180,635	361,076	231,486	827,339	253,437	392,224	-69.4%	54.8%
Communications	8,067	7,607	10,220	6,300	7,000	7,000	11.1%	0.0%
Professional Development	3,085	1,288	1,362	-	5,000	5,000	0.0%	0.0%
Advertising	2,001	2,690	-	-	-	-	0.0%	0.0%
Rentals	74,246	44,186	31,830	33,817	24,916	2,000	-26.3%	-92.0%
Technology Services	13,098	14,572	22,448	2,000	15,000	15,000	650.0%	0.0%
Utilities	34,122	39,274	38,221	47,500	50,430	50,430	6.2%	0.0%
Repairs & Maintenance Services	293,618	455,760	50,614	91,802	1,127,567	1,178,789	1128.3%	4.5%
Other Expenses	1,037,636	1,181,598	1,191,720	1,316,700	1,342,930	1,432,700	2.0%	6.7%
<b>Total Operating Expenses</b>	<b>6,978,063</b>	<b>7,315,956</b>	<b>7,556,905</b>	<b>8,616,788</b>	<b>9,671,281</b>	<b>10,323,362</b>	<b>12.2%</b>	<b>6.7%</b>
<b>Capital Expenses</b>								
Machinery & Equipment	-	39,050	25,101	-	-	-	0.0%	0.0%
Construction Projects	-	1,001,768	1,800,000	2,050,000	1,300,000	1,850,000	-36.6%	42.3%
Principal	330,536	330,886	334,205	334,205	334,223	337,201	0.0%	0.9%
Interest Expense	25,460	23,072	17,349	17,349	13,813	10,288	-20.4%	-25.5%
<b>Total Capital Expenses</b>	<b>355,996</b>	<b>1,394,776</b>	<b>2,176,655</b>	<b>2,401,554</b>	<b>1,648,036</b>	<b>2,197,489</b>	<b>-31.4%</b>	<b>33.3%</b>
Transfers Out	113,289	749,449	277,576	220,576	605,949	395,084	174.7%	-34.8%
Indirect Cost Allocation	522,167	588,149	594,031	594,031	623,733	654,920	5.0%	5.0%
Other Non Operating	-	-	950,000	-	-	-	0.0%	0.0%
<b>Total Expenses</b>	<b>7,969,516</b>	<b>10,048,330</b>	<b>11,555,168</b>	<b>11,832,949</b>	<b>12,549,000</b>	<b>13,570,855</b>	<b>6.1%</b>	<b>8.1%</b>
Beginning Fund Balance	12,845,283	13,620,790	13,158,275	13,158,275	11,742,027	10,075,327	-10.8%	-14.2%
Change in Fund Balance	775,507	(462,515)	(1,416,248)	(1,547,949)	(1,666,700)	(2,160,940)	7.7%	29.7%
<b>Ending Fund Balance</b>	<b>\$ 13,620,790</b>	<b>\$ 13,158,275</b>	<b>\$ 11,742,027</b>	<b>\$ 11,610,327</b>	<b>\$ 10,075,327</b>	<b>\$ 7,914,388</b>	<b>-13.2%</b>	<b>-21.4%</b>

### Capital Projects

The capital projects listed below are capital projects planned for the 2023-2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget document as well as the Capital Improvement Program document, which is adopted biannually.

Capital Project	2023 cost	2024 cost	Anticipated Completion
80040201 - Annual Sewer Repair Program	\$ 1,050,000.00	\$ 1,100,000.00	N/A
81640104 - Update GIS Water System Invento	\$ 67,000.00		2023
92340201 - Sewer Lift Station No. 5 Rebuild	\$ 1,300,000.00	\$ 1,250,000.00	2024
90540208 - Abandon Lift Station No. 9	\$ 150,000.00	\$ 350,000.00	2025
90440206 - Sewer Lift Station No. 3 Upgrade		\$ 600,000.00	2025
80040102 - Lift Station Generators Load Bank	\$ 25,000.00	\$ 25,000.00	N/A
<b>Total Capital Projects</b>	<b>\$ 2,592,000.00</b>	<b>\$ 3,325,000.00</b>	

### Salary and Benefit Details

Sewer							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maintenance Operations Manager	1	1	\$ 148,176	\$ 46,588	1	\$ 159,492	\$ 48,869
Utilities Engineer/Asst City Engineer	1	1	142,789	37,664	1	162,576	41,498
Project Manager	1.5	1.5	197,243	74,936	1.5	208,387	77,421
Maint & Ops Superintendent	0.5	0.5	61,500	18,034	0.5	65,244	18,863
Maint & Ops Foreman	1	1	101,484	50,571	1	107,172	51,874
Sr Maint & Ops Specialist	1	1	80,448	28,213	1	90,516	30,298
Maint & Ops Specialist	1.5	1.5	132,222	53,672	1.5	139,728	55,413
Info Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
GIS Field Tech	0	0.5	37,614	13,614	0.5	41,610	14,462
Overtime			7,000	1,323		7,000	1,332
Uniforms				1,020			1,040
<b>Department Total</b>	<b>7.82</b>	<b>8.32</b>	<b>\$ 947,190</b>	<b>\$ 340,550</b>	<b>8.32</b>	<b>\$ 1,022,498</b>	<b>\$ 356,420</b>

**Sewer Fund – Debt Service Requirements**

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
<b>2015 Revenue Bonds</b>	<b>Allentown Phase II</b>		
Principal		\$ 100,787	\$ 103,765
Interest		9,832	7,474
	Total	<b>110,619</b>	<b>111,239</b>
<b>PWTFL 2004</b>	<b>Allentown Phase II</b>		
Principal		192,261	192,261
Interest		1,923	961
	Total	<b>194,184</b>	<b>193,222</b>
<b>PWTFL 2014</b>	<b>CBD Sewer Rehab</b>		
Principal		41,175	41,175
Interest		2,059	1,853
	Total	<b>43,234</b>	<b>43,028</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2018 Bond Issuance</b>			
Debt Service in Lieu of Rent		145,607	145,773
	Total	<b>145,607</b>	<b>145,773</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2019 Bond Issuance</b>			
Debt Service in Lieu of Rent		54,343	54,312
	Total	<b>54,343</b>	<b>54,312</b>
Total Principal		334,223	337,201
Total Interest		13,814	10,288
Total Debt Service in Lieu of Rent		199,950	200,085
<b>Total Debt Service</b>		<b>\$ 547,987</b>	<b>\$ 547,574</b>

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW402800-333219	Dept Of Treasury-Cares Act	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -
PW402800-343501	Sewer-Regular Monthly Charges	8,134,729	9,110,432	9,490,000	9,955,000	10,552,300	11,079,915
PW402800-343505	Sewer Other Misc Charges	318,439	312,093	451,513	250,000	250,000	250,000
PW402800-344100	Road/Street Maint/Repair Chrgs	51,672	-	-	-	-	-
PW402800-361110	Investment Interest	106,371	14,444	43,979	50,000	50,000	50,000
PW402800-361112	Investment Interest Accrued	(13,126)	1,875	-	-	-	-
PW402800-361320	Unrlzd Gain(Loss)-Investments	(918)	(21,394)	34,230	-	-	-
PW402800-361400	Interest on Receivables	4,875	5,165	7,501	5,000	5,000	5,000
<b>Total Operating Revenues</b>		<b>8,602,223</b>	<b>9,422,615</b>	<b>10,027,223</b>	<b>10,260,000</b>	<b>10,857,300</b>	<b>11,384,915</b>
PW402801-379004	CapContr-Allentown/Ryan Hill	142,800	163,200	111,696	25,000	25,000	25,000
<b>Total Capital Project Revenues</b>		<b>142,800</b>	<b>163,200</b>	<b>111,696</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Revenues</b>		<b>\$ 8,745,023</b>	<b>\$ 9,585,815</b>	<b>\$ 10,138,920</b>	<b>\$ 10,285,000</b>	<b>\$ 10,882,300</b>	<b>\$ 11,409,915</b>

**Expenses**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW402800-511000	Salaries	\$ 375,024	\$ 341,749	\$ 374,854	\$ 362,268	\$ 413,268	\$ 444,270
PW402800-512000	Extra Labor	-	1,924	1,632	-	-	-
PW402800-513000	Overtime	3,889	5,256	1,165	7,000	7,000	7,000
PW402801-511000	Salaries	57,520	334,033	396,708	352,134	526,922	571,228
PW402801-513000	Overtime	-	50	-	-	-	-
PW402801C-511000	Salaries	8,888	32,032	102,041	-	-	-
PW402801C-513000	Overtime	-	-	1,501	-	-	-
<b>Total Salaries &amp; Wages</b>		<b>445,322</b>	<b>715,043</b>	<b>877,901</b>	<b>721,402</b>	<b>947,190</b>	<b>1,022,498</b>
PW402800-521000	FICA	26,535	26,528	29,103	28,231	32,151	34,522
PW402800-523000	PERS	44,738	40,026	38,661	36,337	44,103	47,829
PW402800-524000	Industrial Insurance	9,386	9,570	7,729	10,669	11,208	11,768
PW402800-524050	Paid Family & Med Leave Prem	498	507	577	514	675	725
PW402800-525000	Medical, Dental, Life, Optical	3,063	3,696	2,198	3,991	2,155	2,263
PW402800-525097	Self-Insured Medical & Dental	90,201	89,195	114,179	96,330	75,135	75,135
PW402800-528000	Uniform Clothing	95	-	-	625	-	-
PW402800-528001	Boot Allowance	555	884	-	-	1,020	1,040
PW402801-521000	FICA	4,396	20,346	29,667	26,921	40,310	43,699
PW402801-523000	PERS	7,419	30,303	40,231	34,640	55,295	60,544
PW402801-524000	Industrial Insurance	1,510	5,312	4,666	2,115	4,520	4,746
PW402801-524050	Paid Family & Med Leave Prem	64	436	708	500	847	918
PW402801-525000	Medical, Dental, Life, Optical	434	2,527	1,700	2,881	1,963	2,061
PW402801-525097	Self-Insured Medical & Dental	7,144	63,908	69,033	73,574	71,170	71,170
PW402801C-521000	FICA	680	2,451	8,036	-	-	-
PW402801C-523000	PERS	1,147	3,750	10,767	-	-	-
PW402801C-524000	Industrial Insurance	243	894	2,509	-	-	-
PW402801C-525000	Medical, Dental, Life, Optical	51	141	528	-	-	-
PW402801C-525097	Self-Insured Medical & Dental	666	4,216	29,165	-	-	-
<b>Total Personnel Benefits</b>		<b>198,824</b>	<b>304,691</b>	<b>389,457</b>	<b>317,328</b>	<b>340,550</b>	<b>356,420</b>

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW402800-531001	Office Supplies	-	65	149	-	100	100
PW402800-531002	Printing Supplies	81	310	162	-	100	100
PW402800-531003	Operating Supplies	17,297	1,204	8,011	11,600	3,000	3,000
PW402800-531012	Billing Supplies	1,865	2,687	-	3,000	3,000	3,000
PW402800-532000	Repairs & Maint Supplies	4,453	2,097	-	5,000	-	-
PW402800-532001	Repair Supplies	-	198	1,497	-	9,600	9,600
PW402800-532002	Maintenance Supplies	17	5,922	1,332	-	-	-
PW402800-532003	Safety Supplies	2,878	1,518	399	3,000	3,000	3,000
PW402800-532005	Chemicals/Fertilizers	68	-	-	-	-	-
PW402800-532007	Cleaning & Janitorial Supplies	-	-	602	-	-	-
PW402800-532008	Pump Station Repair Supplies	-	-	6,732	-	5,000	5,000
PW402800-535000	Small Tool & Minor Equipment	171	958	-	2,500	-	-
PW402800-535001	Equipment	-	-	-	-	2,500	2,500
PW402800-535002	Power Tools	392	-	-	-	-	-
PW402800-535003	Office Equipment	-	-	310	-	-	-
PW402800-535004	Traffic Control Devices/Tools	1,354	-	1,753	2,500	2,500	2,500
PW402800-536001	Computer peripherals	343	-	-	-	2,500	2,500
PW402800-537002	Supplies added to vehicles	-	-	256	-	-	-
PW402800-539003	Metro Sewage Treatment	4,658,117	4,173,212	4,690,000	5,225,000	5,525,960	5,830,000
PW402801-531003	Operating Supplies	371	-	-	-	-	-
PW402801-532003	Safety Supplies	-	-	443	-	-	-
Total Supplies		4,687,408	4,188,171	4,711,647	5,252,600	5,557,260	5,861,300
PW402800-541000	Professional Services	-	44	-	2,000	-	-
PW402800-541007	Contracted Services	-	-	-	-	7,000	7,000
PW402800-541010	Inspection Services & Permits	405	495	-	-	-	-
PW402800-541026	Employee screening/testing	759	161	347	400	500	500
PW402800-541030	Insurance-Liability	11,375	9,329	22,607	9,939	28,937	34,724
PW402800-542001	Telephone/Alarm/Cell Service	7,975	7,607	7,829	6,300	6,900	6,900
PW402800-542002	Postage/Shipping Costs	92	-	29	-	100	100
PW402800-542004	Printing & Binding Services	-	-	2,362	-	-	-
PW402800-543001	Memberships	248	318	-	-	-	-
PW402800-543002	Registrations	1,288	120	1,192	-	4,000	4,000
PW402800-543003	Meals-Prof Dev related	-	-	106	-	500	500
PW402800-543005	Mileage	-	-	64	-	500	500
PW402800-543006	Certifications & Licenses	1,499	850	-	-	-	-
PW402800-545000	Operating Rentals & Leases	16	147	13	2,000	-	-
PW402800-545094	Fleet rental/repl funding	74,230	44,039	31,817	31,817	22,916	-
PW402800-545999	Operating Rentals & Leases	-	-	-	-	2,000	2,000
PW402800-546001	Software Maintenance Contract	13,098	12,472	22,448	2,000	15,000	15,000
PW402800-547021	Electric Utility	15,764	17,722	19,282	21,000	22,050	22,050
PW402800-547025	Water/Sewer Utility	18,358	21,500	18,939	23,500	25,380	25,380
PW402800-547028	Solid Waste Disposal	-	52	-	3,000	3,000	3,000
PW402800-548000	Repair & Maint Services	10,428	-	-	35,000	-	-
PW402800-548001	Repair services	965	3,038	1,896	-	30,000	30,000
PW402800-548002	Maintenance Services	-	3,787	-	-	-	-
PW402800-548004	Radios/Telemetry Maint	5,906	-	1,917	10,000	10,000	10,000
PW402800-548095	Fleet Oper and Maint costs	28,518	47,864	46,802	46,802	37,567	38,789
PW402800-549000	Miscellaneous Expenses	-	-	-	5,000	-	-
PW402800-549002	Credit Card Fees	71,690	102,053	87,781	88,000	88,000	92,000
PW402800-549007	Excise Taxes & Other Assessmnt	121,171	136,174	104,490	200,000	200,000	200,000
PW402800-549010	Business Meals (non Prof Dev)	36	72	-	2,000	2,000	2,000
PW402800-549013	Utility One-Call Service	557	529	449	700	700	700
PW402800-549054	Interfund Taxes & Oper Assmnts	844,181	942,769	999,000	1,021,000	1,052,230	1,138,000

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW402801-541000	Professional Services	131,211	272,546	-	-	-	-
PW402801-541007	Contracted Services	-	-	-	-	217,000	350,000
PW402801-543001	Memberships	173	-	-	-	-	-
PW402801-543002	Registrations	(123)	-	-	-	-	-
PW402801-544001	Legal & Public Notices	1,493	1,434	-	-	-	-
PW402801-546001	Software Maintenance Contract	-	2,100	-	-	-	-
PW402801-548000	Repair & Maint Services	247,801	351,674	-	-	-	-
PW402801-548001	Repair services	-	-	-	-	1,050,000	1,100,000
PW402801C-541000	Professional Services	1,843	(213,686)	8,532	815,000	-	-
PW402801C-541006	Consulting Services	32,290	182,917	-	-	-	-
PW402801C-541007	Contracted Services	2,752	109,271	200,000	-	-	-
PW402801C-544001	Legal & Public Notices	508	1,256	-	-	-	-
PW402801C-548000	Repair & Maint Services	(266,654)	31,725	-	-	-	-
PW402801C-548002	Maintenance Services	266,654	17,671	-	-	-	-
Total Services & Passthrough Pmts		1,646,509	2,108,050	1,577,901	2,325,458	2,826,280	3,083,143
PW402801C-564000	Machinery & Equipment	-	39,050	25,101	-	-	-
PW402801C-565000	Construction Projects	-	1,001,768	1,800,000	2,050,000	1,300,000	1,850,000
Total Capital Expenditures		-	1,040,818	1,825,101	2,050,000	1,300,000	1,850,000
PW402800-750195	Transfer Out for 1% Arts	13,000	24,500	-	20,500	-	-
PW402800-750400	Transfer Out to Util Fds	2,973	-	-	-	-	-
PW402801-750195	Transfer Out for 1% Arts	-	-	20,500	-	26,000	5,000
PW402801-750208	Transfer Out to 208	72,378	76,399	145,749	145,749	145,607	145,773
PW402801-750219	Transfer Out to 219	24,938	25,050	54,327	54,327	54,343	54,312
PW402801-750306	Transfer Out to 306	-	623,500	57,000	-	380,000	190,000
PW402801-581200	Interfund Loan Disbursed	-	-	950,000	-	-	-
Total Transfers Out		113,289	749,449	1,227,576	220,576	605,949	395,084
PWTFL402-578069	PW 04-691-069 PRINCIPAL	192,261	192,261	192,261	192,261	192,261	192,261
PWTFL402-578075	PC13-961-075 PRIN	41,175	41,175	41,175	41,175	41,175	41,175
PWTFL402-583069	Pw-04-691-069 Interest	3,925	3,605	2,894	2,894	1,923	961
PWTFL402-583075	Pc13-961-075 Interest	(326)	2,556	2,265	2,265	2,059	1,853
REV15SWR-572000	Revenue Bond	97,101	97,450	100,769	100,769	100,787	103,765
REV15SWR-583357	Interest On Long-Term External	19,230	14,280	12,190	12,190	9,832	7,474
REV15SWR-588350	Amortization Costs	2,631	2,631	-	-	-	-
Total Debt Service Payments		355,996	353,959	351,554	351,554	348,036	347,489
PW402800-750190	Transfer Out ICA	522,167	588,149	594,031	594,031	623,733	654,920
Total Expenses		\$ 7,969,516	\$ 10,048,330	\$ 11,555,168	\$ 11,832,949	\$ 12,549,000	\$ 13,570,855



This page intentionally left blank



**DEPARTMENT:** Parks & Recreation  
**FUND:** Golf Course  
**RESPONSIBLE MANAGER:** Pete Mayer

**FUND NUMBER:** 411  
**POSITION:** Parks & Recreation Director

## Description

The mission of Foster Golf Links (FGL) is to provide a quality golfing experience for those that live, work, and play in Tukwila. The golf course is operated as an enterprise fund with revenues covering all maintenance, pro shop services, and capital costs.

## 2021-2022 Accomplishments

- ◆ Increased number of rounds of play in 2021 to 64,203. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Fully updated and relaunched the Foster Golf Links website. **Strategic Goals 2, 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Successfully integrated financial reporting of Foster Golf Links operations with new Finance Enterprise system deployed in 2022. **Strategic Goal 4.**
- ◆ Reintroduced the lessons program to our services offerings at the golf course. **Strategic Goal 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Repainted the Foster Golf Links clubhouse. **PROS Plan Goal 4.**

## 2023-2024 Outcome Goals

- ◆ Maintain rounds of play greater than 47,000. **Strategic Goals 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Continue with Cart Replacement Plan to reduce downtime and repairs on older carts. **Strategic Goal 4. PROS Plan Goals 3 & 5.**
- ◆ Maintain up to date merchandise in the golf shop. **Strategic Goals 3 & 4. PROS Plan Goals 5 & 6.**
- ◆ Develop and utilize Key Performance Indicators in day-to-day and long-term golf course operations. **Strategic Goal 4. PROS Plan Goal 6.**
- ◆ Perform Deep Tine Aerification and top dressing to increase playability of course during the shoulder months. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Implement divot repair program through partnership with Men's and Ladies Club. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Perform capital improvements at the course for playability and sustainability. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Continue to employ player engagement through marketing and clinics. **Strategic Goals 2, 3, & 4. PROS Plan Goals 2, 3, 4, & 5.**
- ◆ Reduce chemical and fertilizer expenditures through turf management and watering practices. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**

**2023-2024 Indicators of Success**

- ◆ Maintaining rounds of play above 47,000 per year.
- ◆ Attract new customers while retaining current customer base.
- ◆ Employees receive better knowledge of equipment in use and products/services being offered.
- ◆ Employees provide better customer service.
- ◆ Better drainage on course, reduced soft spots, and healthier turf

**Program Descriptions**

The following programs are budgeted in the Golf Fund:

PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compile memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Course Maintenance	Execute maintenance tasks on PGA -rated Foster Golf Links, including maintenance of cart paths, course accessories, irrigation, landscape, sand bunkers, set course, turf, and equipment necessary to care for the course
Golf Maint Operations Admin	General functions for standard operations of the golf course operations department at Foster Golf Links, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Pro Shop Operations	Customer service, lessons and tournaments, management of play, and retail operations at Foster Golf Links
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Clubhouse Maintenance	Facility maintenance at Foster Golf Links Clubhouse
Fleet Management	Maintenance of all carts, vehicles, and equipment necessary for golf course operations

### Program Change Discussion

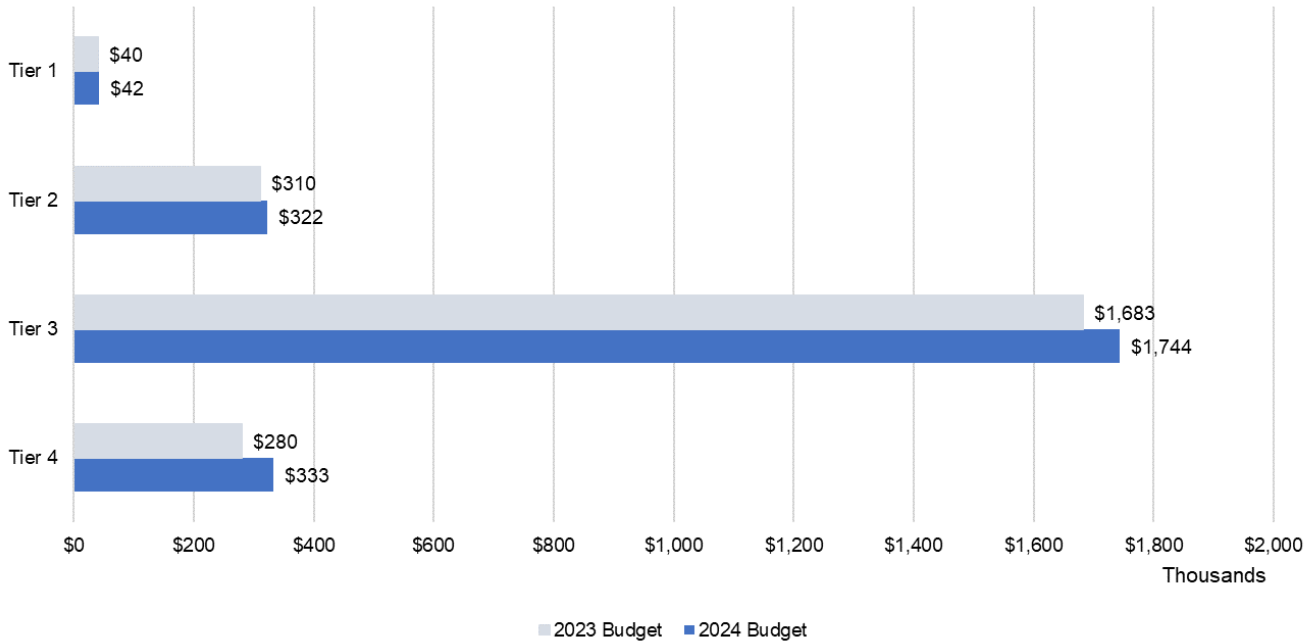
The current Foster Golf Links (411) Fund budget reflects maintenance of current staffing levels and service provision to both our customers and the course itself. The present FGL Pro Shop staffing model presents challenges in providing continuous and sufficient coverage for peak periods. Other options and alternatives will be explored in 2023-24 to provide more consistent, flexible, and sustainable staffing and ensure necessary expertise during operational hours. The department will be developing a new business plan to inform and guide operations of FGL, leveraging key performance indicators developed in Q3 2022.

The budget also reflects our department’s continuous efforts to preserve and enhance a key capital asset the City possesses in Foster Golf Links via course and clubhouse improvements as well as maintaining and acquiring the proper equipment for efficient day-to-day operations. Increases in budget reflect sustained inflationary pressure in key operational inputs such as fuel for carts and equipment as well as chemicals and fertilizers for course maintenance. These same inflationary pressures also result in higher labor costs via collective bargaining terms and negotiations.

Department staff strive to optimize revenue sources via marketing and sponsorships, communication with our concessionaire on site, collaboration with our POS system provider to optimize course utilization and continue to search for new and innovative methods of creating sustainable revenue sources for course operations and capital needs.

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.270	40,262	0.270	42,381	5.26%
<b>1 - Total</b>				<b>0.270</b>	<b>40,262</b>	<b>0.270</b>	<b>42,381</b>	<b>5.26%</b>
Administration	2	Y - Federal/State	Governance	0.575	296,730	0.525	306,933	3.44%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.100	13,122	0.100	15,037	14.59%
<b>2 - Total</b>				<b>0.675</b>	<b>309,852</b>	<b>0.625</b>	<b>321,970</b>	<b>3.91%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.103	15,605	0.103	16,465	5.51%
Boards/Commissions/Committees	3	Y - Federal/State	Governance	0.020	2,823	0.020	2,952	4.55%
Course Maintenance	3	N - Best Practice	Community	4.808	986,645	4.808	991,922	0.53%
Golf Maint Operations Admin	3	N - Best Practice	Community	0.112	54,875	0.100	55,594	1.31%
Pro Shop Operations	3	N - No Mandate	Community	3.612	593,850	3.674	646,246	
Risk Management	3	Y - Federal/State	Governance	-	29,000	-	30,450	5.00%
<b>3 - Total</b>				<b>8.655</b>	<b>1,682,799</b>	<b>8.705</b>	<b>1,743,629</b>	<b>3.61%</b>
Clubhouse Maintenance	4	N - Best Practice	Community	-	20,000	-	20,000	-
Fleet Management	4	N - Best Practice	Governance	0.900	259,958	0.900	313,045	20.42%
<b>4 - Total</b>				<b>0.900</b>	<b>279,958</b>	<b>0.900</b>	<b>333,045</b>	<b>18.96%</b>
<b>Grand Total</b>				<b>10.500</b>	<b>2,312,871</b>	<b>10.500</b>	<b>2,441,024</b>	<b>5.54%</b>

### Programs by Tier



### Cart Replacement Program

To provide a consistent and quality golfing experience for the customer, Foster Golf Links has included funding in the budget for the purchase of EZGO golf carts. The purchase of EZGO golf carts supports the cart replacement program which was restarted in 2019. The program ensures the service lives of our aging fleet of carts does not exceed nine years and reduces excessive maintenance cost. The budget includes EZGO cart purchases as follows:

Year	Equipment	Price
2023	7 EZGO Carts	\$35,000
2024	7 EZGO Carts	\$35,000
<b>Total</b>		<b>\$70,000</b>

As part of the purchase in 2023, seven of the oldest carts will be traded-in, seven carts will also be traded-in for the 2024 purchase as well.

### Fleet Program (Maintenance Equipment)

In 2020 Foster Golf Links maintenance assumed responsibility for the management of fleet program to allow for replacement of equipment on an as needed basis via a one in one out methodology. Equipment is evaluated annually for life expectancy based on condition and need for repairs. The fleet plan in the next biennium calls for:

Year	Equipment	Price
2023	Utility Cart	\$12,000
2023	Mower	\$53,000
2024	Top Dresser	\$60,000
2024	Spray Tank	\$50,000
<b>Total</b>		<b>\$175,000</b>

### Course Capital Program

To maintain course conditions and playability, customer experience and satisfaction, and ecological conditions and benefits, the golf course requires day-to-day maintenance as well as long-term capital investment. Without proper capital investment, Foster Golf Links risks potentially lower customer satisfaction and loss of market share to neighboring courses and other competing amenities. Course operations staff evaluate the course to guide capital investment decisions. The course capital program in the next biennium calls for:

Year	Project	Price
2023	Hole 1 Improvements	\$160,000
2024	Hole 7 Improvements	\$120,000
<b>Total</b>		<b>\$280,000</b>

### Clubhouse Capital Program

To maintain customer experience and satisfaction the Foster Golf Links clubhouse also requires both day-to-day maintenance as well as long-term capital investments to be made. Department staff, including those working both in the Pro Shop and in Course Maintenance evaluate capital needs of the clubhouse to guide capital investment decisions. The clubhouse capital program in the next biennium calls for:

Year	Project	Price
2023	HVAC Unit Replacement	\$20,000
2024	HVAC Unit Replacement	\$20,000
<b>Total</b>		<b>\$40,000</b>

### Budget by Revenue & Expense Summary

FOSTER GOLF COURSE									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024	
<b>Operating Revenue</b>									
Gambling & Excise Taxes	\$ 1,925	\$ 2,895	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%	
Greens Fees	1,390,801	1,652,121	1,410,000	1,052,000	1,412,500	1,412,500	34.3%	0.0%	
Grant Revenues	5,446	-	-	-	-	-	0.0%	0.0%	
General Government Revenue	143,192	184,398	148,000	130,000	145,000	145,000	11.5%	0.0%	
Culture and Recreation Fees	493	515	2,500	1,000	2,000	2,000	100.0%	0.0%	
Other Income	23,911	435	11,500	20,000	10,000	10,000	-50.0%	0.0%	
Investment Earnings	3,477	943	1,870	1,000	2,000	2,000	100.0%	0.0%	
Rent & Concessions	342,557	427,601	415,000	343,000	420,000	420,000	22.4%	0.0%	
Transfers In	511,724	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%	
<b>Total Operating Revenue</b>	<b>2,423,525</b>	<b>2,568,908</b>	<b>2,291,870</b>	<b>1,850,000</b>	<b>2,294,500</b>	<b>2,294,500</b>	<b>24.0%</b>	<b>0.0%</b>	
<b>Operating Expenses</b>									
Salaries & Wages	603,974	787,050	781,406	789,525	931,642	1,004,860	18.0%	7.9%	
Benefits	326,433	340,420	354,203	352,212	372,040	388,041	5.6%	4.3%	
Supplies	14,847	25,682	5,123	21,500	4,250	4,463	-80.2%	5.0%	
Repair & Maintenance Supplies	82,593	102,205	80,055	56,000	83,500	87,675	49.1%	5.0%	
Resale Supplies	105,491	126,704	122,000	73,000	96,500	101,325	32.2%	5.0%	
Small Tools	5,935	78,805	1,500	42,500	4,500	4,700	-89.4%	4.4%	
Technology Supplies	-	1,010	-	-	-	-	0.0%	0.0%	
Fleet Supplies	28,926	40,107	36,223	32,000	36,000	37,800	12.5%	5.0%	
Professional Services	32,570	54,098	26,362	23,876	32,575	34,204	36.4%	5.0%	
Communications	8,417	5,520	7,079	5,600	4,900	5,145	-12.5%	5.0%	
Professional Development	1,998	1,519	1,901	500	1,935	2,032	287.0%	5.0%	
Advertising	11,641	11,186	282	5,000	5,000	5,250	0.0%	5.0%	
Rentals	31,036	33,574	35,313	37,500	39,000	40,950	4.0%	5.0%	
Technology Services	7,931	-	1,913	-	4,000	4,200	0.0%	5.0%	
Utilities	59,684	79,220	95,700	71,700	82,700	86,835	15.3%	5.0%	
Repairs & Maintenance Services	59,643	105,414	43,792	81,800	34,500	36,225	-57.8%	5.0%	
Other Expenses	66,708	75,957	28,000	38,500	30,520	32,046	-20.7%	5.0%	
Other Capital Improvements	-	-	-	50,000	230,000	190,000	360.0%	-17.4%	
Machinery & Equipment	109,484	234,871	758	-	100,000	145,000	0.0%	45.0%	
Transfers Out	500	500	500	500	-	-	-100.0%	0.0%	
<b>Total Operating Expenses</b>	<b>1,557,812</b>	<b>2,103,844</b>	<b>1,622,111</b>	<b>1,681,713</b>	<b>2,093,562</b>	<b>2,210,750</b>	<b>24.5%</b>	<b>5.6%</b>	
Indirect Cost Allocation	196,512	206,798	208,866	208,866	219,309	230,274	5.0%	5.0%	
<b>Total Non Operating Expenses</b>	<b>196,512</b>	<b>206,798</b>	<b>208,866</b>	<b>208,866</b>	<b>219,309</b>	<b>230,274</b>	<b>5.0%</b>	<b>5.0%</b>	
<b>Total Expenses</b>	<b>1,754,324</b>	<b>2,310,642</b>	<b>1,830,977</b>	<b>1,890,579</b>	<b>2,312,871</b>	<b>2,441,024</b>	<b>22.3%</b>	<b>5.5%</b>	
Beginning Fund Balance	116,682	785,884	1,044,149	1,044,149	1,505,043	1,486,672	44.1%	-1.2%	
Change in Fund Balance	669,201	258,265	460,893	(40,579)	(18,371)	(146,524)	-54.7%	697.6%	
<b>Ending Fund Balance</b>	<b>\$ 785,884</b>	<b>\$ 1,044,149</b>	<b>\$ 1,505,043</b>	<b>\$ 1,003,570</b>	<b>\$ 1,486,672</b>	<b>\$ 1,340,148</b>	<b>48.1%</b>	<b>-9.9%</b>	

**Salary and Benefit Details**

<i>Foster Golf Course</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Head Golf Professional	1	1	\$ 99,504	\$ 31,714	1	\$ 115,464	\$ 34,905
Golf Maintenance Supervisor	1	1	100,584	50,406	1	105,972	51,653
Lead Maintenance Specialist	1	1	95,244	36,107	1	100,272	37,281
Fleet Technician	1	1	87,048	47,905	1	92,652	49,175
Parks & Recreation Analyst	0	0.25	28,690	8,137	0.25	31,407	8,691
Admin Support Technician	2.5	2.5	171,650	74,849	2.5	184,551	77,502
Maintenance Specialist	2.25	3.25	222,578	90,669	3.25	244,506	95,413
Golf Shop Assistant	0	0.5	29,644	6,874	0.5	33,336	7,657
Extra Labor			95,000	23,056		95,000	23,439
Overtime			1,700	323		1,700	325
Clothing Allowance				2,000			2,000
<b>Department Total</b>	<b>8.75</b>	<b>10.5</b>	<b>\$ 931,642</b>	<b>\$ 372,040</b>	<b>10.5</b>	<b>\$ 1,004,860</b>	<b>\$ 388,041</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PR411680-317200	Leasehold Excise Tax	\$ 1,925	\$ 2,895	\$ 3,000	\$ 3,000	\$ -	\$ -
PR411680-333219	Dept Of Treasury-Cares Act	5,446	-	-	-	-	-
PR411680-347301	Green Fees	1,384,845	1,642,160	1,400,000	1,049,000	-	-
PR411680-347302	Golf Tournament Fees	5,956	9,961	10,000	3,000	-	-
PR411680-347620	Golf Instruction	493	515	2,500	1,000	-	-
PR411680-361110	Investment Interest	3,477	943	1,870	1,000	-	-
PR411680-362100	Equipment Rents (Short-Term)	12,923	23,723	20,000	20,000	-	-
PR411680-362101	Power Cart Rentals	265,793	307,267	-	195,000	-	-
PR411680-362102	Power Cart Replacement fee	14,728	22,758	-	18,000	-	-
PR411680-362800	Concession Proceeds	49,112	73,853	100,000	110,000	-	-
PR411681-317200	Leasehold Excise Tax	-	-	-	-	3,000	3,000
PR411681-341702	Sales Of Merchandise	125,250	160,700	130,000	115,000	125,000	125,000
PR411681-341704	Sales Of Snacks	17,942	23,698	18,000	15,000	20,000	20,000
PR411681-347301	Green Fees	-	-	-	-	1,400,000	1,400,000
PR411681-347302	Golf Tournament Fees	-	-	-	-	12,500	12,500
PR411681-347620	Golf Instruction	-	-	-	-	2,000	2,000
PR411681-361110	Investment Interest	-	-	-	-	2,000	2,000
PR411681-362100	Equipment Rents (Short-Term)	-	-	-	-	25,000	25,000
PR411681-362101	Power Cart Rentals	-	-	-	-	275,000	275,000
PR411681-362102	Power Cart Replacement fee	-	-	-	-	20,000	20,000
PR411681-362800	Concession Proceeds	-	-	-	-	100,000	100,000
PR411681-369810	Cashier's Overages/Shortages	167	-	-	-	-	-
PR411681-369900	Other Revenues	23,745	435	1,500	-	-	-
PR411681-369901	Other Rev-Rewards Programs	-	-	-	20,000	-	-
PR411681-369908	Credit Card Fee Revenue	-	-	10,000	-	10,000	10,000
PR411682-362101	Power Cart Rentals	-	-	275,000	-	-	-
PR411682-362102	Power Cart Replacement fee	-	-	20,000	-	-	-
Total Operating Revenues		1,911,801	2,268,908	1,991,870	1,550,000	1,994,500	1,994,500
PR411680-730000	Transfer In from General Fund	300,000	300,000	300,000	300,000	300,000	300,000
PR411680C-730501	Transfer In from 501	211,724	-	-	-	-	-
Non-Operating Revenues		511,724	300,000	300,000	300,000	300,000	300,000
Total Revenues		\$ 2,423,525	\$ 2,568,908	\$ 2,291,870	\$ 1,850,000	\$ 2,294,500	\$ 2,294,500



Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR411680-511000	Salaries	\$ 412,747	\$ 393,795	\$ 447,203	\$ 437,568	\$ 534,144	\$ 574,809
PR411680-512000	Extra Labor	25,055	10,880	22,000	55,000	60,000	60,000
PR411680-513000	Overtime	445	285	145	505	-	-
PR411681-511000	Salaries	135,006	341,295	280,558	265,947	300,798	333,351
PR411681-512000	Extra Labor	27,325	31,541	30,000	30,000	35,000	35,000
PR411681-513000	Overtime	3,396	9,255	1,500	505	1,700	1,700
Total Salaries & Wages		603,974	787,050	781,406	789,525	931,642	1,004,860
PR411680-521000	FICA	32,234	30,241	35,167	37,687	45,452	48,563
PR411680-523000	PERS	53,523	44,730	45,694	47,846	62,349	67,282
PR411680-524000	Industrial Insurance	13,429	15,744	11,517	18,659	19,174	20,133
PR411680-524050	Paid Family & Med Leave Prem	572	618	750	690	955	1,020
PR411680-525000	Medical, Dental, Life, Optical	3,395	3,567	3,879	3,852	3,258	3,421
PR411680-525095	Kaiser Medical & Dental	-	-	-	-	2,408	2,408
PR411680-525097	Self-Insured Medical & Dental	107,708	106,520	130,724	115,041	114,190	114,190
PR411680-526000	Unemployment Compensation	3,162	257	2,481	5,100	-	-
PR411680-528000	Uniform Clothing	-	-	-	1,100	-	-
PR411680-528001	Boot Allowance	712	1,162	1,000	-	1,000	1,000
PR411681-521000	FICA	18,633	30,244	23,692	22,659	25,819	28,309
PR411681-523000	PERS	30,955	39,145	30,307	28,599	35,417	39,221
PR411681-524000	Industrial Insurance	6,589	8,367	6,341	6,067	6,682	7,016
PR411681-524050	Paid Family & Med Leave Prem	384	567	514	414	542	595
PR411681-525000	Medical, Dental, Life, Optical	2,070	2,320	7,955	2,506	1,769	1,857
PR411681-525095	Kaiser Medical & Dental	-	-	-	-	7,075	7,075
PR411681-525097	Self-Insured Medical & Dental	53,068	56,937	54,182	61,492	44,951	44,951
PR411681-526000	Unemployment Compensation	-	-	-	500	-	-
PR411681-528001	Boot Allowance	-	-	-	-	1,000	1,000
Total Personnel Benefits		326,433	340,420	354,203	352,212	372,040	388,041
PR411680-531000	Supplies-General	-	-	60	15,000	-	-
PR411680-531001	Office Supplies	271	-	200	-	-	-
PR411680-531002	Printing Supplies	85	116	250	-	250	263
PR411680-531003	Operating Supplies	1,791	17,684	2,000	-	2,000	2,100
PR411680-532001	Repair Supplies	845	-	4,500	-	-	-
PR411680-532002	Maintenance Supplies	7,907	14,016	18,000	-	13,000	13,650
PR411680-532003	Safety Supplies	881	838	400	-	1,000	1,050
PR411680-532004	Irrigation Supplies	(12,942)	9,435	5,250	3,500	-	-
PR411680-532005	Chemicals/Fertilizers	56,203	61,168	50,000	50,000	50,000	52,500
PR411680-532006	Trees/Landscape Supplies	22,698	15,420	-	2,000	-	-
PR411680-532007	Cleaning & Janitorial Supplies	-	54	-	-	-	-
PR411680-535000	Small Tool & Minor Equipment	(39,697)	337	-	2,500	-	-
PR411680-535001	Equipment	44,801	-	-	-	-	-
PR411680-535002	Power Tools	831	-	-	-	1,500	1,575
PR411680-535005	Tool Allowance	-	450	500	-	-	-
PR411680-537000	Fleet Supplies	4,030	5,565	223	13,000	-	-
PR411680-537001	Fuel	9,972	15,397	20,000	12,000	-	-
PR411680-537002	Supplies added to vehicles	8,782	9,915	6,000	-	-	-
PR411681-531000	Supplies-General	-	-	441	6,000	-	-
PR411681-531001	Office Supplies	319	1,415	300	-	-	-
PR411681-531002	Printing Supplies	36	60	-	-	-	-
PR411681-531003	Operating Supplies	12,236	6,407	800	500	2,000	2,100
PR411681-531005	Meeting Food	-	-	72	-	-	-
PR411681-531006	Program Food	109	-	-	-	-	-

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR411681-531007	Marketing Supplies	-	-	1,000	-	-	-
PR411681-532001	Repair Supplies	77	-	320	500	500	525
PR411681-532002	Maintenance Supplies	6,204	981	1,585	-	500	525
PR411681-532003	Safety Supplies	292	22	-	-	-	-
PR411681-532005	Chemicals/Fertilizers	108	-	-	-	-	-
PR411681-532007	Cleaning & Janitorial Supplies	318	271	-	-	-	-
PR411681-534001	Pro Shop Supplies (Resale)	81,242	108,899	105,000	50,000	80,000	84,000
PR411681-534002	Pro Shop Concessions	6,820	7,292	10,000	8,000	9,000	9,450
PR411681-534003	Pro Shop Custom Orders	17,429	10,513	7,000	15,000	7,500	7,875
PR411681-535001	Equipment	-	74,830	1,000	40,000	2,500	2,625
PR411681-535002	Power Tools	-	2,699	-	-	-	-
PR411681-535003	Office Equipment	-	489	-	-	-	-
PR411681-536001	Computer peripherals	-	1,010	-	-	-	-
PR411681-537001	Fuel	6,142	9,229	10,000	7,000	11,000	11,550
PR411682-532002	Maintenance Supplies	-	-	-	-	5,000	5,250
PR411682-535005	Tool Allowance	-	-	-	-	250	250
PR411683-532001	Repair Supplies	-	-	-	-	8,000	8,400
PR411683-535005	Tool Allowance	-	-	-	-	250	250
PR411683-537001	Fuel	-	-	-	-	25,000	26,250
PR411684-532001	Repair Supplies	-	-	-	-	4,000	4,200
PR411684-532004	Irrigation Supplies	-	-	-	-	1,500	1,575
Total Supplies		237,792	374,514	244,901	225,000	224,750	235,963
PR411680-541000	Professional Services	-	6,944	-	2,000	-	-
PR411680-541006	Consulting Services	-	13,881	-	-	-	-
PR411680-541007	Contracted Services	7,895	12,845	2,000	-	-	-
PR411680-541010	Inspection Services & Permits	29	-	-	-	-	-
PR411680-541016	Recruitment	133	-	-	-	-	-
PR411680-541017	Security/Safety Svcs	-	-	217	-	250	263
PR411680-541026	Employee screening/testing	120	-	300	-	325	341
PR411680-541030	Insurance-Liability	24,392	20,428	22,607	19,876	29,000	30,450
PR411680-542001	Telephone/Alarm/Cell Service	3,438	3,136	4,000	1,600	2,500	2,625
PR411680-542002	Postage/Shipping Costs	-	77	-	-	-	-
PR411680-543001	Memberships	982	1,084	1,687	-	1,750	1,838
PR411680-543002	Registrations	-	10	-	-	-	-
PR411680-543006	Certifications & Licenses	-	149	-	-	-	-
PR411680-543999	Other Prof Dev/Travel Expenses	-	-	-	300	-	-
PR411680-545000	Operating Rentals & Leases	17	44	8	2,500	-	-
PR411680-545004	Equipment Rental	462	2,786	-	-	250	263
PR411680-546001	Software Maintenance Contract	3,966	-	-	-	-	-
PR411680-547009	Utility-Foster Golf Maint Bldg	2,819	4,819	-	4,000	-	-
PR411680-547021	Electric Utility	11,452	7,831	8,500	10,000	-	-
PR411680-547022	Natural Gas Utility	453	539	700	700	700	735
PR411680-547025	Water/Sewer Utility	5,168	9,896	30,000	3,000	17,500	18,375
PR411680-547026	Surface Water utility	38,535	39,306	50,000	35,000	-	-
PR411680-547028	Solid Waste Disposal	-	1,541	-	-	-	-
PR411680-548000	Repair & Maint Services	-	-	-	5,000	-	-
PR411680-548001	Repair services	5,012	28,729	16,000	-	-	-
PR411680-548002	Maintenance Services	-	34,152	-	61,800	-	-
PR411680-548003	Irrigation Maint Service	32,812	-	6,000	-	-	-
PR411680-548005	Tree/Landscape Maintenance	-	-	1,800	-	2,000	2,100
PR411680-548006	Uniform Cleaning/Repair	3,748	3,479	2,200	-	2,500	2,625

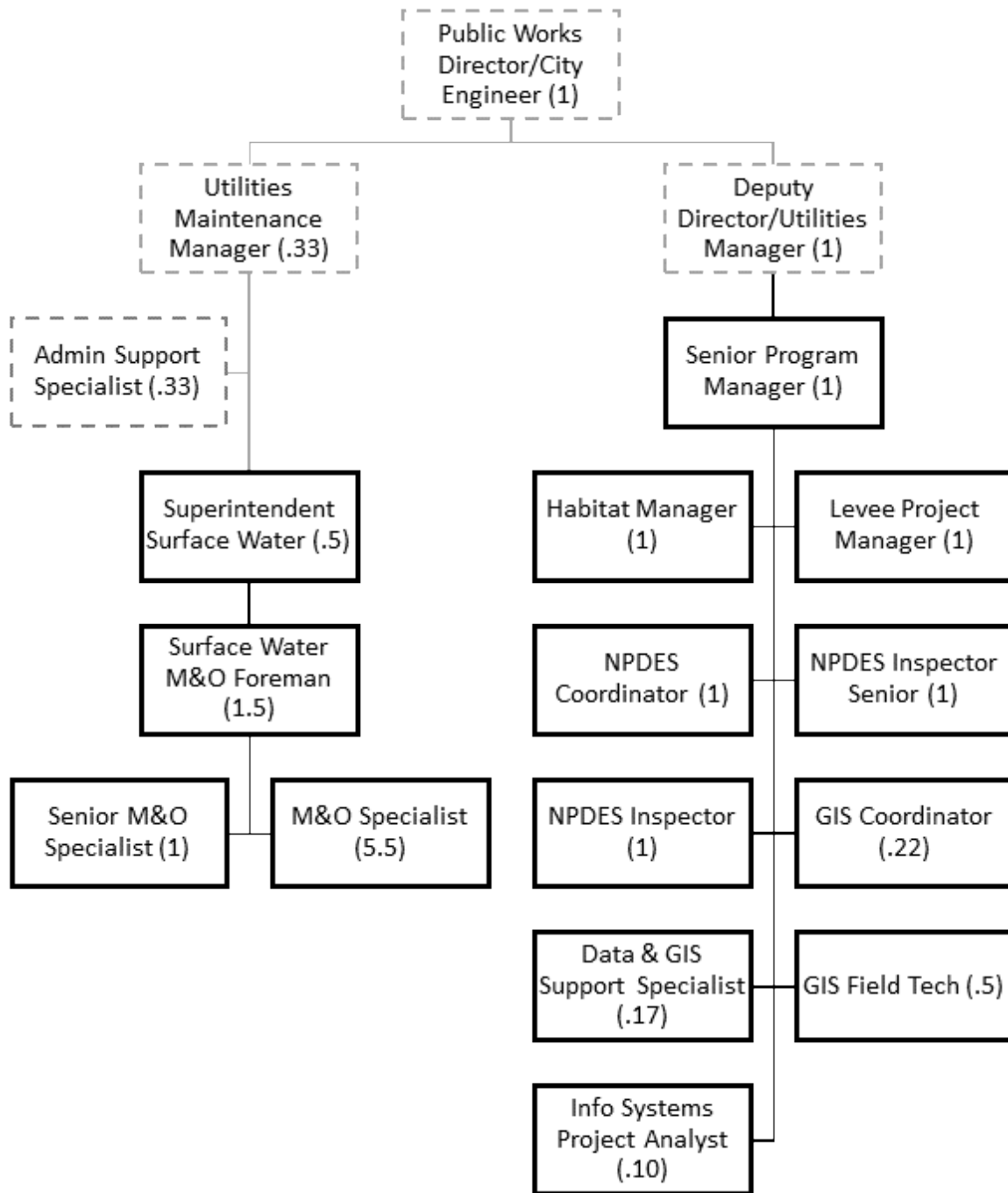
Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PR411680-549000	Miscellaneous Expenses	-	-	-	2,000	-	-
PR411680-549007	Excise Taxes & Other Assessmnt	-	5	-	-	-	-
PR411681-541000	Professional Services	-	-	638	2,000	-	-
PR411681-541007	Contracted Services	-	-	-	-	3,000	3,150
PR411681-541008	Revenue Backed Services	-	-	600	-	-	-
PR411681-542000	Communications	1,190	-	579	-	-	-
PR411681-542001	Telephone/Alarm/Cell Service	3,771	2,230	2,500	4,000	2,400	2,520
PR411681-542002	Postage/Shipping Costs	-	77	-	-	-	-
PR411681-542003	City Wide Internet	18	-	-	-	-	-
PR411681-543001	Memberships	237	276	214	-	185	194
PR411681-543002	Registrations	697	-	-	-	-	-
PR411681-543008	Ground Transp/Parking	82	-	-	200	-	-
PR411681-544000	Advertising	-	-	30	-	-	-
PR411681-544002	Marketing	11,641	11,186	252	5,000	5,000	5,250
PR411681-545000	Operating Rentals & Leases	44	105	22,000	35,000	-	-
PR411681-545003	Building Rent/Lease	29,175	26,523	5,305	-	32,500	34,125
PR411681-545004	Equipment Rental	1,339	4,116	8,000	-	6,250	6,563
PR411681-546001	Software Maintenance Contract	3,966	-	-	-	-	-
PR411681-546004	Online Services-Subscriptions	-	-	1,913	-	-	-
PR411681-547000	General Utilities	(27,567)	(16,031)	-	(28,000)	-	-
PR411681-547021	Electric Utility	26,791	28,382	2,000	44,000	8,000	8,400
PR411681-547022	Natural Gas Utility	2,033	2,936	4,500	3,000	4,000	4,200
PR411681-548001	Repair services	15,632	28,552	16,292	15,000	15,000	15,750
PR411681-548002	Maintenance Services	2,331	8,818	1,500	-	-	-
PR411681-548007	Cleaning/Janitorial Services	108	1,684	-	-	-	-
PR411681-549000	Miscellaneous Expenses	(25)	-	-	8,500	-	-
PR411681-549001	Armor Car Service	3,302	(1,166)	-	-	-	-
PR411681-549002	Credit Card Fees	54,596	64,129	25,000	25,000	25,000	26,250
PR411681-549006	Entrance Fees/Admissions	50	-	-	-	-	-
PR411681-549007	Excise Taxes & Other Assessmnt	8,485	10,709	3,000	3,000	3,000	3,150
PR411681-549009	Media Subscriptions	-	2,281	-	-	2,520	2,646
PR411681-549010	Business Meals (non Prof Dev)	300	-	-	-	-	-
PR411684-546001	Software Maintenance Contract	-	-	-	-	4,000	4,200
PR411684-547025	Water/Sewer Utility	-	-	-	-	7,500	7,875
PR411684-547026	Surface Water utility	-	-	-	-	45,000	47,250
PR411684-548001	Repair services	-	-	-	-	10,000	10,500
PR411684-548002	Maintenance Services	-	-	-	-	5,000	5,250
Total Services & Passthrough Pmts		279,628	366,489	240,342	264,476	235,130	246,887
PR411680-564000	Machinery & Equipment	-	-	758	-	-	-
PR411680C-563000	Other Improvements	-	-	-	-	180,000	140,000
PR411680C-563005	Tees & Greens	-	-	-	50,000	50,000	50,000
PR411680C-564000	Machinery & Equipment	109,484	234,871	-	-	100,000	145,000
Total Capital Expenditures		109,484	234,871	758	50,000	330,000	335,000
PR411680-750195	Transfer Out for 1% Arts	500	500	500	500	-	-
Total Transfers Out		500	500	500	500	-	-
PR411680-750190	Transfer Out ICA	196,512	206,798	208,866	208,866	219,309	230,274
Total Expenditures		\$ 1,754,324	\$ 2,310,642	\$ 1,830,977	\$ 1,890,579	\$ 2,312,871	\$ 2,441,024



This page intentionally left blank

### Public Works – Surface Water



**DEPARTMENT:** Public Works  
**FUND:** Surface Water  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 412  
**POSITION:** Public Works Director

### Description

The surface water program provides for engineering studies, preliminary engineering, construction, and maintenance of public surface water and drainage facilities to include control and monitoring of storm and surface water quantity and quality. The Green River Basin management agreement and the Green River levees are also included in this program. The costs of operating and maintaining the system are included with the capital projects necessary for system improvements.

### 2021 - 2022 Accomplishments

- ◆ Completed Small Drainage Project identified on the approved list for 2020, 2021 and 2022. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued development of the GIS as-builts of city infrastructure that complies with NPDES. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Substantially constructed Riverton Creek Flap Gate Removal. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Began the ongoing Green the Green Program along the Duwamish River. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Completed construction of the East Marginal Way S Stormwater Outfalls. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Began design of the Gilliam Creek Fish Barrier Removal Project. **Strategic Goal 1. Utility Comp Plan Goal 12.1**

### 2023 - 2024 Outcome Goals

- ◆ Improve surface water system efficiency.
- ◆ Improve surface water system reliability.
- ◆ Improve surface water system capacity.

### 2023 - 2024 Indicators of Success

- ◆ Complete small drainage projects identified on the approved list for 2023 and 2024.
- ◆ Continue development of the GIS as-builts of City infrastructure that complies with NPDES.
- ◆ Construct Storm Water Quality Retrofit Projects.
- ◆ Continue the Green the Green Program along the Duwamish River.
- ◆ Begin design of Nelsen Side Channel Project.

**Statistics**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Projected</b>	
				<b>2023</b>	<b>2024</b>
<b>Maintain &amp; Improve surface water system</b>					
Number of linear feet TV inspected	2,795	5,940	10,000	10,000	10,000
Number of linear feet of storm lines cleaned	1,455	6,190	12,000	12,000	12,000
Number of linear feet of ditches cleaned	7,524	1,411	2,000	2,000	2,000
Number of manholes/catch basins/or stormceptors cleaned	1,002	412	1,500	1,500	1,500
Number of catch basins/manholes inspected	2,310	2,671	2,363	3,660	2,363
Number of flow control/BMP facilities inspected	95**	72	72	80	80
Number of times cleaned Station 16 water quality pond	Once/yr	Once/yr	Once/yr	Once/yr	Once/yr
Number of times cleaned 42nd Ave water quality pond	Three/yr	Three/yr	Three/yr	Three/yr	Three/yr
Number of times cleaned Foster Park water quality pond	Three/yr	Three/yr	Three/yr	Three/yr	Three/yr
Number of times cleaned Cascade Glen water quality pond	Twice/yr	Twice/yr	Twice/yr	Twice/yr	Twice/yr
Number of times cleaned large pot type water quality vaults	Once/yr	Once/yr	Once/yr	Once/yr	Once/yr
Number of times clean 10 large trash racks	250	250	250	250	250
<b>Capital</b>					
Hours of 5 storm lift stations monitoring of pump hours, start counts, and generator operation (weekly)	5	5	5	5	5
<b>NPDES (National Pollutant Discharge Elimination System)</b>					
*Number of illicit discharge events	7	10	12	10	12
<b>Customers</b>					
Number of surface water customers	5,261	5,278	5,300	5,345	5,345
Number of catchbasins/manholes	6,023	6,023	6,040	6,050	6,050
Number of flow control/BMP facilities	95	72**	72**	80	80
Number of total drainage system miles	97	111	85	82	85

\* COVID-19 impacted this statistic

\*\*23 of the facilities that were mapped as public were found to be private. That's why 2021 has 72 facilities

**Fund Detail**

**Program Descriptions**

The following programs are budgeted in the Surface Water fund. The category called “not assigned to any program” includes debt service payments.

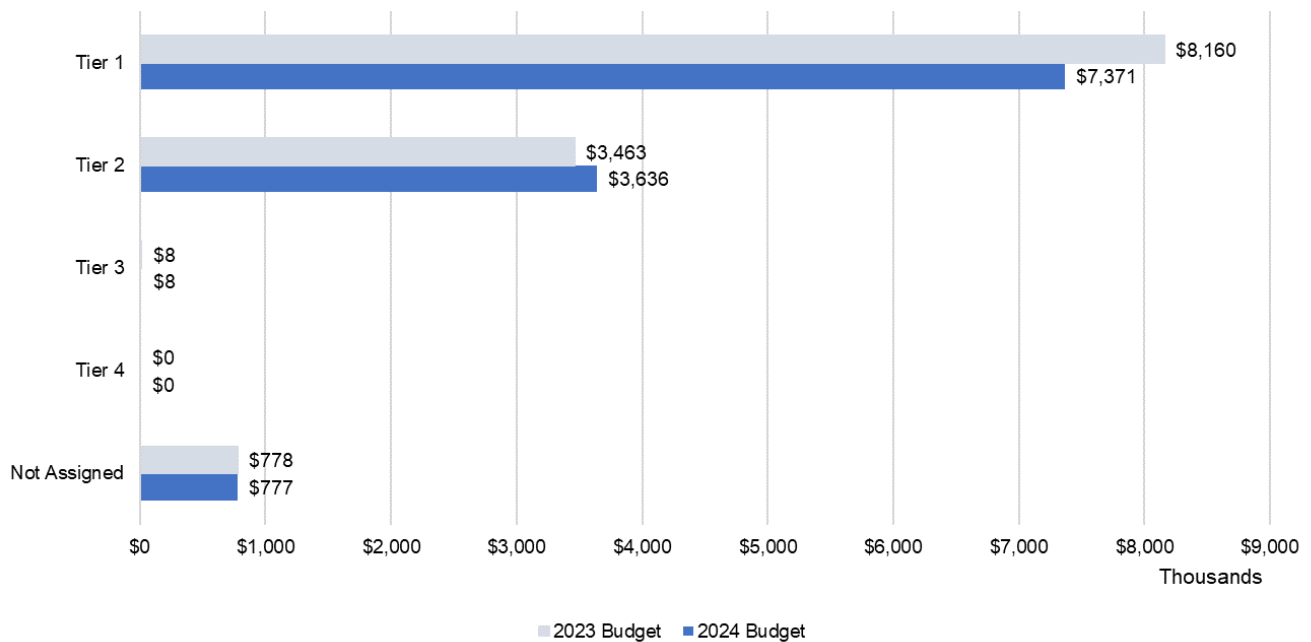
PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Levees	Management of the City's 205 Levee and cooperation with FEMA and King County Flood Control District.
Pump Station Monitor/Maint	Covers all work at the City's surface water pump stations, which includes monitoring and maintenance
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Digital Records Center	Growth and development of system, microfilming and digitization, importing new record series, GET-IT, policies, training, new initiatives, maintenance costs professional development.?
Manholes/Catch basins	Staff time for maintenance and supplies for City's manholes/catch basins. Includes using the Vactor truck and costs for proper disposal of drainage waste
NPDES	Includes staff time and supplies to adhere to the requirements under Surface Water's National Pollutant Discharge Elimination System (NPDES) Permit. Includes annual reporting, public education and outreach, staff training, and inspections of public and private systems. Includes staff response to illicit discharge events in City's right-of-way.
Outfall/Flap Gates/Trash racks	Outfalls, Flap Gates, and Trash racks-Staff time and supplies for maintenance of surface water outfalls, flap gates, and trash racks by the City's surface water crew. Includes all staff time for monitoring the Green/Duwamish River in high water events
Surface Water Mains	Staff time for maintenance and supplies for City surface water mains
Utilities/Surface Water	Staff time and supplies for surface water main maintenance and replacement by the City's crew.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Not Assigned to any program	This program code is to be used with budget items that are not part of a program



### Staffing and Expenditure by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	1.625	7,887,893	1.625	7,089,356	-10.12%
Levees	1	Y - Federal/State	Community	1.000	178,057	1.000	186,700	4.85%
Pump Station Monitor/Maint	1	Y - Federal/State	Community	0.025	94,519	0.025	94,622	0.11%
<b>1 - Total</b>				<b>2.650</b>	<b>8,160,470</b>	<b>2.650</b>	<b>7,370,678</b>	<b>-9.68%</b>
Administration	2	Y - Federal/State	Governance	0.450	728,731	0.450	764,387	4.89%
GIS	2	Y - City Code	Governance	1.845	258,053	1.845	273,326	5.92%
Ditches, Ponds, Bioswale	2	Y - Federal/State	Community	0.900	168,131	0.900	174,637	3.87%
Manholes/Catchbasins	2	N - Best Practice	Community	1.875	287,215	1.875	301,185	4.86%
NPDES	2	Y - Federal/State	Community	4.175	622,355	4.175	655,846	5.38%
Outfall/Flap Gates/Trash racks	2	N - Best Practice	Community	1.550	218,521	1.550	230,002	5.25%
Surface Water Mains	2	Y - Federal/State	Community	1.875	276,745	1.875	290,032	4.80%
Utilities/Surface Water	2	Y - City Code	Governance	-	903,241	-	946,896	4.83%
<b>2 - Total</b>				<b>12.670</b>	<b>3,462,993</b>	<b>12.670</b>	<b>3,636,313</b>	<b>5.00%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	-	740	-	740	-
Mandatory Training	3	Y - Federal/State	Governance	-	7,250	-	7,250	-
<b>3 - Total</b>				<b>-</b>	<b>7,990</b>	<b>-</b>	<b>7,990</b>	<b>-</b>
Not Assigned to any program	5	Not Applicable	Governance	-	777,971	-	777,128	-0.11%
<b>5 - Total</b>				<b>-</b>	<b>777,971</b>	<b>-</b>	<b>777,128</b>	<b>-0.11%</b>
<b>Grand Total</b>				<b>15.320</b>	<b>12,409,424</b>	<b>15.320</b>	<b>11,792,110</b>	<b>-4.97%</b>

Programs by Tier



**Performance Measures**

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
NPDES	Percent of current stormwater catch basin structures every two years.	*	*	100%	Strategic Goal 1
Levees	Inspect outfalls on the levee inspected annually	*	*	100%	Strategic Goal 1

**Revenue and Expense Summary**

SURFACE WATER MANAGEMENT FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
Surface Water Sales	\$ 6,925,263	\$ 7,021,365	\$ 7,389,873	\$ 7,350,000	\$ 7,717,500	\$ 8,103,375	5.0%	5.0%
Grant Revenues	201,303	340,755	496,775	381,000	2,176,000	1,328,000	471.1%	-39.0%
Other Income	889,664	1,201,842	31,430	2,748,000	1,444,000	1,620,000	-47.5%	12.2%
Investment Earnings	26,578	5,783	8,516	30,000	30,000	30,000	0.0%	0.0%
<b>Total Operating Revenue</b>	<b>8,042,808</b>	<b>8,569,744</b>	<b>7,926,593</b>	<b>10,509,000</b>	<b>11,367,500</b>	<b>11,081,375</b>	<b>8.2%</b>	<b>-2.5%</b>
<b>Operating Expenses</b>								
Salaries & Wages	1,081,403	1,132,676	1,218,499	1,241,759	1,555,045	1,653,686	25.2%	6.3%
Benefits	511,411	547,180	555,193	569,167	700,378	720,938	23.1%	2.9%
Supplies	19,678	6,323	20,560	86,000	20,300	20,300	-76.4%	0.0%
Repair & Maintenance Supplies	1,723	19,832	1,288	1,500	17,500	17,500	1066.7%	0.0%
Small Tools	1,620	3,637	8,225	6,500	6,500	6,500	0.0%	0.0%
Technology Supplies	58	1,570	792	-	500	500	0.0%	0.0%
Fleet Supplies	-	-	256	-	-	-	0.0%	0.0%
Professional Services	1,066,688	786,543	484,381	2,680,014	4,103,137	2,552,924	53.1%	-37.8%
Communications	8,028	6,408	6,767	7,000	7,100	7,100	1.4%	0.0%
Professional Development	5,071	2,703	13,590	-	7,990	7,990	0.0%	0.0%
Advertising	2,897	1,777	5,947	-	-	-	0.0%	0.0%
Rentals	299,826	175,677	126,377	130,343	4,000	4,000	-96.9%	0.0%
Technology Services	6,312	10,008	18,245	-	3,000	3,000	0.0%	0.0%
Utilities	61,244	51,221	89,415	87,020	90,685	90,685	4.2%	0.0%
Repairs & Maintenance Services	190,190	207,735	115,368	145,927	59,000	59,000	-59.6%	0.0%
Other Expenses	789,214	804,170	840,865	835,725	862,475	901,025	3.2%	4.5%
Capital-Land	4,739	-	-	-	-	-	0.0%	0.0%
Other Capital Improvements	-	-	3,237	-	900,000	900,000	0.0%	0.0%
Machinery & Equipment	-	-	5,140	-	-	-	0.0%	0.0%
Construction Projects	1,269,108	2,683,638	2,792,000	4,613,000	1,687,000	2,900,000	-63.4%	71.9%
Principal	289,746	278,217	279,360	279,360	278,863	279,439	-0.2%	0.2%
Interest Expense	9,095	8,107	6,249	6,249	4,497	2,743	-28.0%	-39.0%
Transfers Out	247,534	564,254	665,866	524,866	1,441,612	971,945	174.7%	-32.6%
<b>Total Operating Expenses</b>	<b>5,865,587</b>	<b>7,291,673</b>	<b>7,257,620</b>	<b>11,214,430</b>	<b>11,749,582</b>	<b>11,099,276</b>	<b>4.8%</b>	<b>-5.5%</b>
Indirect Cost Allocation	684,699	622,199	628,421	628,421	659,842	692,834	5.0%	5.0%
<b>Total Non Operating Expenses</b>	<b>684,699</b>	<b>622,199</b>	<b>628,421</b>	<b>628,421</b>	<b>659,842</b>	<b>692,834</b>	<b>5.0%</b>	<b>5.0%</b>
<b>Total Expenses</b>	<b>6,550,286</b>	<b>7,913,872</b>	<b>7,886,041</b>	<b>11,842,851</b>	<b>12,409,424</b>	<b>11,792,110</b>	<b>4.8%</b>	<b>-5.0%</b>
Beginning Fund Balance	3,755,424	5,247,946	5,903,817	5,903,817	5,944,369	4,902,446	0.7%	-17.5%
Change in Fund Balance	1,492,522	655,872	40,552	(1,333,851)	(1,041,924)	(710,735)	-21.9%	-31.8%
<b>Ending Fund Balance</b>	<b>\$ 5,247,946</b>	<b>\$ 5,903,817</b>	<b>\$ 5,944,369</b>	<b>\$ 4,569,966</b>	<b>\$ 4,902,446</b>	<b>\$ 4,191,711</b>	<b>7.3%</b>	<b>-14.5%</b>

## Capital Projects

The capital projects listed below are capital projects planned for the 2023 - 2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget.

Capital Project	2023 cost	2024 cost	Anticipated Completion
Annual Small Drainage Program	\$ 900,000.00	\$ 900,000.00	N/A
Storm Water Quality Retrofit Program	\$ 1,620,000.00	\$ 100,000.00	N/A
NPDES Program	\$ 60,000.00	\$ 60,000.00	N/A
Regional Surface Water Partnerships	\$ 75,000.00	\$ 75,000.00	N/A
Green the Green Program	\$ 185,000.00	\$ 180,000.00	N/A
Gilliam Creek Fish Barrier Removal	\$ 600,000.00	\$ 650,000.00	2026
Tukwila 205 Levee Certification	\$ 650,000.00	\$ 650,000.00	N/A
Nelsen Side Channel	\$ 600,000.00	\$ 300,000.00	2025
Surface Water Comprehensive Plan	\$ 165,000.00	\$ -	2023
S 131st PI Drainage Improvements	\$ 671,000.00	\$ 2,400,000.00	2024
Chinook Wind Public Access	\$ 422,000.00	\$ -	2023
Chinook Wind Extension	\$ 150,000.00	\$ 150,000.00	2026
Surface Water GIS Inventory	\$ 47,000.00	\$ -	2023
Northwest Gilliam Storm Drainage System	\$ 100,000.00	\$ 840,000.00	2024
Duwamish Rvrbk Stabilization at S 104th St	\$ 150,000.00	\$ -	2026
Duwamish Hill Preserve	\$ 370,000.00	\$ -	2025
Soils Reclamation Facility	\$ 551,000.00	\$ -	2026
<b>Total Capital Projects</b>	<b>\$ 7,316,000.00</b>	<b>\$ 6,305,000.00</b>	

**Salary and Benefit Details**

<b>Surface Water</b>							
<b>Position Description</b>	<b>2022</b>	<b>2023</b>	<b>2023 Budget</b>		<b>2024</b>	<b>2024 Budget</b>	
	<b>FTE</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>
Maint & Ops Superintendent	0.5	0.5	\$ 30,975	\$ 17,714	0.5	\$ 32,622	\$ 18,125
Maint & Ops Foreman	1.5	1.5	152,076	74,535	1.5	160,158	76,407
Maint & Ops Specialist	5.5	5.5	474,874	255,222	5.5	510,186	263,032
Senior Program Manager	1	1	146,880	56,958	1	154,752	58,613
NPDES Coordinator	1	1	124,500	46,925	1	131,088	48,420
Senior NPDES Inspector	1	1	100,572	35,345	1	105,960	36,592
Junior NPDES Inspector	0	1	80,460	46,724	1	89,016	48,531
Sr Maint & Ops Specialist	1	1	94,044	49,189	1	99,073	50,361
Habitat Project Manager	1	1	130,668	37,488	1	137,724	39,076
Levee Project Manager	1	1	130,668	45,389	1	137,724	46,976
Information Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
GIS Field Tech	0	0.5	37,614	13,614	0.5	41,610	14,462
Overtime			13,000	3,110		13,000	1,743
Clothing Allowance				3,250			3,250
<b>Department Total</b>	<b>13.82</b>	<b>15.32</b>	<b>\$ 1,555,045</b>	<b>\$ 700,378</b>	<b>15.32</b>	<b>\$ 1,653,686</b>	<b>\$ 720,938</b>

### Debt Service Requirements

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
<b>2015 Revenue Bonds</b>	<b>Allentown Phase II</b>		
Principal		\$ 19,507	\$ 20,084
Interest		1,903	1,447
	Total	<b>21,410</b>	<b>21,531</b>
<b>PWTFL 2004</b>	<b>Allentown Phase II</b>		
Principal		37,212	37,212
Interest		372	186
	Total	<b>37,584</b>	<b>37,398</b>
<b>PWTFL 2004</b>	<b>Cascade View</b>		
Principal		222,144	222,144
Interest		2,221	1,111
	Total	<b>224,365</b>	<b>223,255</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2018 Bond Issuance</b>			
Debt Service in Lieu of Rent		360,185	360,596
	Total	<b>360,185</b>	<b>360,596</b>
<b>Public Safety Plan</b>	<b>Public Works Shops</b>		
<b>2019 Bond Issuance</b>			
Debt Service in Lieu of Rent		134,427	134,350
	Total	<b>134,427</b>	<b>134,350</b>
Total Principal		278,863	279,440
Total Interest		4,496	2,744
Total Debt Service in Lieu of Rent		494,612	494,946
<b>Total Debt Service</b>		<b>\$ 777,971</b>	<b>\$ 777,130</b>

### General Ledger Code Details

**Revenues**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
PW412380-333219	Dept Of Treasury-Cares Act	\$ 4,346	\$ -	\$ -	\$ -	\$ -	\$ -
PW412380-343100	SSWM Regular Monthly Charges	6,923,235	7,021,365	7,389,795	7,350,000	7,717,500	8,103,375
PW412380-343110	Lein Fees	2,028	-	78	-	-	-
PW412380-361110	Investment Interest	26,578	5,783	8,516	30,000	30,000	30,000
PW412380-361400	Interest on Receivables	2,880	2,354	15,240	20,000	20,000	20,000
PW412380-367110	Gifts & Bequests Prvt Sources	12,500	-	-	-	-	-
PW412380-369900	Other Revenues	1,981	-	-	-	-	-
<b>Total Operating Revenues</b>		<b>6,973,548</b>	<b>7,029,502</b>	<b>7,413,628</b>	<b>7,400,000</b>	<b>7,767,500</b>	<b>8,153,375</b>
Capital Project Revenues							
PW412301-334038	NPDES Grant	33,318	48,404	50,000	64,000	64,000	64,000
PW412301-337704	KC Ntrl Res & Pks-S 180 Flood	-	-	-	117,000	-	-
PW412301-337734	Kcfczd-Opportunity Funds	-	-	89,125	150,000	-	-
PW412301-337735	KCFCD-Green the Green Revegith	63,639	13,226	86,774	50,000	50,000	50,000
PW412301-337736	KCFCD-Riverton Flapgate Rmvl	100,000	279,125	(139,125)	-	-	-
PW412301-337737	King Co Flood Control District	-	-	410,000	-	2,062,000	1,214,000
PW412301-374027	CapContr-RCO State Grant	-	-	-	-	126,000	-
PW412301-374031	Capital Contribution-DOE Grant	-	-	-	2,160,000	1,298,000	1,600,000
PW412301-375114	Dept of Comm-Riverton Flapgate	211,764	31,285	-	-	-	-
PW412301C-374027	CapContr-RCO State Grant	472,316	74,472	125,969	568,000	-	-
PW412301C-374031	Capital Contribution-DOE Grant	188,223	1,093,730	(109,778)	-	-	-
<b>Total Capital Project Revenues</b>		<b>1,069,259</b>	<b>1,540,242</b>	<b>512,965</b>	<b>3,109,000</b>	<b>3,600,000</b>	<b>2,928,000</b>
<b>Total Revenues</b>		<b>\$ 8,042,808</b>	<b>\$ 8,569,744</b>	<b>\$ 7,926,593</b>	<b>\$ 10,509,000</b>	<b>\$ 11,367,500</b>	<b>\$ 11,081,375</b>

**Expenses**

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412301-511000	Salaries	\$ 415,815	\$ 437,225	\$ 288,252	\$ 503,029	\$ 752,462	\$ 797,038
PW412301-512000	Extra Labor	-	1,924	1,632	-	-	-
PW412301-513000	Overtime	718	-	-	-	-	-
PW412301C-511000	Salaries	61,286	76,532	313,944	-	-	-
PW412301C-513000	Overtime	124	-	-	-	-	-
PW412380-511000	Salaries	590,035	602,200	610,063	717,730	789,583	843,648
PW412380-512000	Extra Labor	-	3,410	-	8,000	-	-
PW412380-513000	Overtime	13,425	11,384	4,607	13,000	13,000	13,000
<b>Total Salaries &amp; Wages</b>		<b>1,081,403</b>	<b>1,132,676</b>	<b>1,218,499</b>	<b>1,241,759</b>	<b>1,555,045</b>	<b>1,653,686</b>
PW412301-521000	FICA	28,709	34,288	21,887	38,457	57,563	60,973
PW412301-523000	PERS	48,848	49,754	29,546	49,492	78,963	84,477
PW412301-524000	Industrial Insurance	6,916	8,650	4,029	1,462	12,861	13,505
PW412301-524050	Paid Family & Med Leave Prem	622	781	924	715	1,209	1,279
PW412301-525000	Medical, Dental, Life, Optical	20,889	3,646	3,245	4,306	3,509	3,685
PW412301-525095	Kaiser Medical & Dental	-	-	-	-	13,961	13,961
PW412301-525097	Self-Insured Medical & Dental	60,052	79,196	51,736	102,593	115,676	115,676
PW412301C-521000	FICA	4,653	5,774	23,707	-	-	-
PW412301C-523000	PERS	7,915	8,793	32,179	-	-	-
PW412301C-524000	Industrial Insurance	1,087	1,473	6,150	-	-	-
PW412301C-525000	Medical, Dental, Life, Optical	504	341	12,853	-	-	-
PW412301C-525097	Self-Insured Medical & Dental	14,898	15,798	48,473	-	-	-

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412380-521000	FICA	45,669	47,136	46,977	56,477	61,398	65,534
PW412380-523000	PERS	76,232	69,880	63,122	72,744	84,222	89,417
PW412380-524000	Industrial Insurance	17,703	18,004	13,606	23,351	22,333	23,450
PW412380-524050	Paid Family & Med Leave Prem	904	942	1,025	1,031	1,269	1,356
PW412380-525000	Medical, Dental, Life, Optical	28,635	6,531	20,396	7,053	4,256	4,469
PW412380-525095	Kaiser Medical & Dental	-	-	-	-	17,630	17,630
PW412380-525097	Self-Insured Medical & Dental	145,979	194,432	174,075	209,986	221,527	221,527
PW412380-528000	Uniform Clothing	-	36	229	1,500	750	750
PW412380-528001	Boot Allowance	1,196	1,726	1,035	-	3,250	3,250
<b>Total Personnel Benefits</b>		<b>511,411</b>	<b>547,180</b>	<b>555,193</b>	<b>569,167</b>	<b>700,378</b>	<b>720,938</b>
PW412301-531001	Office Supplies	63	107	-	-	-	-
PW412301-531002	Printing Supplies	14	2	-	-	-	-
PW412301-531003	Operating Supplies	-	65	-	-	-	-
PW412301-535003	Office Equipment	-	635	-	-	-	-
PW412301-536000	Technology Supplies	-	-	125	-	-	-
PW412301-536001	Computer peripherals	-	121	509	-	-	-
PW412301C-531000	Supplies-General	-	-	-	50,000	-	-
PW412301C-531001	Office Supplies	(63)	-	-	-	-	-
PW412301C-531003	Operating Supplies	513	56	-	-	-	-
PW412301C-532006	Trees/Landscape Supplies	-	-	321	-	-	-
PW412301C-535000	Small Tool & Minor Equipment	-	22	-	-	-	-
PW412380-531001	Office Supplies	-	-	129	-	100	100
PW412380-531002	Printing Supplies	45	242	56	-	200	200
PW412380-531003	Operating Supplies	19,106	5,850	20,376	36,000	20,000	20,000
PW412380-532000	Repairs & Maint Supplies	163	299	-	-	-	-
PW412380-532001	Repair Supplies	-	-	45	-	13,000	13,000
PW412380-532002	Maintenance Supplies	-	18,624	207	-	-	-
PW412380-532003	Safety Supplies	1,561	909	558	1,500	1,500	1,500
PW412380-532007	Cleaning & Janitorial Supplies	-	-	125	-	-	-
PW412380-532008	Pump Station Repair Supplies	-	-	32	-	3,000	3,000
PW412380-535000	Small Tool & Minor Equipment	36	2,518	1,564	-	-	-
PW412380-535001	Equipment	-	-	1,057	-	1,000	1,000
PW412380-535002	Power Tools	584	462	512	4,000	3,000	3,000
PW412380-535003	Office Equipment	-	-	310	-	-	-
PW412380-535004	Traffic Control Devices/Tools	1,000	-	4,783	2,500	2,500	2,500
PW412380-536001	Computer peripherals	58	1,449	158	-	500	500
PW412380-537002	Supplies added to vehicles	-	-	256	-	-	-
<b>Total Supplies</b>		<b>23,079</b>	<b>31,361</b>	<b>31,122</b>	<b>94,000</b>	<b>44,800</b>	<b>44,800</b>
PW412301-541000	Professional Services	365,728	133,516	-	-	-	-
PW412301-541007	Contracted Services	2,027	-	17,996	-	4,061,000	2,505,000
PW412301-542001	Telephone/Alarm/Cell Service	1,360	1,021	1,145	-	-	-
PW412301-542003	City Wide Internet	108	120	-	-	-	-
PW412301-543000	Professional Development	-	332	-	-	-	-
PW412301-543001	Memberships	600	-	-	-	-	-
PW412301-543002	Registrations	-	20	-	-	-	-
PW412301-543003	Meals-Prof Dev related	-	-	649	-	-	-
PW412301-543004	Airfare	-	-	717	-	-	-
PW412301-546001	Software Maintenance Contract	-	4,686	7,560	-	-	-
PW412301-546004	Online Services-Subscriptions	-	-	21	-	-	-
PW412301-548000	Repair & Maint Services	38,008	57,801	-	-	-	-
PW412301-549000	Miscellaneous Expenses	-	789	-	-	-	-

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW412301C-541000	Professional Services	343,942	(126,281)	86,518	2,637,000	-	-
PW412301C-541006	Consulting Services	-	60,076	-	-	-	-
PW412301C-541007	Contracted Services	307,602	675,220	348,817	-	-	-
PW412301C-543006	Certifications & Licenses	944	-	-	-	-	-
PW412301C-544000	Advertising	-	-	2,906	-	-	-
PW412301C-544001	Legal & Public Notices	2,897	1,777	3,041	-	-	-
PW412301C-547000	General Utilities	-	11,363	23,455	-	-	-
PW412301C-548000	Repair & Maint Services	2,083	2,471	8,621	-	-	-
PW412301C-548001	Repair services	-	-	7,680	-	-	-
PW412380-541000	Professional Services	289	17	-	2,000	-	-
PW412380-541007	Contracted Services	13,842	15,420	8,146	10,000	12,000	12,000
PW412380-541010	Inspection Services & Permits	90	99	-	-	-	-
PW412380-541026	Employee screening/testing	853	482	297	1,200	1,200	1,200
PW412380-541030	Insurance-Liability	32,316	27,996	22,607	29,814	28,937	34,724
PW412380-542001	Telephone/Alarm/Cell Service	6,383	5,231	5,592	7,000	7,000	7,000
PW412380-542002	Postage/Shipping Costs	177	36	29	-	100	100
PW412380-543001	Memberships	464	428	32	-	240	240
PW412380-543002	Registrations	1,640	1,225	10,640	-	7,000	7,000
PW412380-543003	Meals-Prof Dev related	189	-	1,135	-	250	250
PW412380-543005	Mileage	-	-	64	-	250	250
PW412380-543006	Certifications & Licenses	1,234	254	353	-	250	250
PW412380-543007	Hotel/Lodging	-	328	-	-	-	-
PW412380-543008	Ground Transp/Parking	-	116	-	-	-	-
PW412380-545000	Operating Rentals & Leases	17	49	34	4,000	-	-
PW412380-545002	Vehicle Rental/Lease	-	752	-	-	-	-
PW412380-545004	Equipment Rental	5,045	-	-	-	-	-
PW412380-545094	Fleet rental/repl funding	294,765	174,876	126,343	126,343	-	-
PW412380-545999	Operating Rentals & Leases	-	-	-	-	4,000	4,000
PW412380-546001	Software Maintenance Contract	6,312	5,322	10,664	-	3,000	3,000
PW412380-547000	General Utilities	-	-	-	700	-	-
PW412380-547008	Spill Response & Disposal	-	-	1,102	20,000	20,000	20,000
PW412380-547021	Electric Utility	8,648	8,367	10,928	9,700	10,185	10,185
PW412380-547025	Water/Sewer Utility	2,980	2,653	1,052	2,500	2,500	2,500
PW412380-547026	Surface Water utility	3,736	3,810	11,115	4,120	8,000	8,000
PW412380-547028	Solid Waste Disposal	45,880	25,027	41,763	50,000	50,000	50,000
PW412380-548000	Repair & Maint Services	13,519	-	-	2,000	-	-
PW412380-548001	Repair services	3,484	17,113	1,785	33,000	35,000	35,000
PW412380-548002	Maintenance Services	-	12,109	-	20,000	-	-
PW412380-548004	Radios/Telemetry Maint	811	484	367	4,000	14,000	14,000
PW412380-548005	Tree/Landscape Maintenance	-	-	9,988	-	10,000	10,000
PW412380-548095	Fleet Oper and Maint costs	132,284	117,757	86,927	86,927	-	-
PW412380-549000	Miscellaneous Expenses	\$ -	\$ 334	\$ -	\$ 8,000	\$ -	\$ -
PW412380-549007	Excise Taxes & Other Assessmnt	92,652	97,635	100,000	85,000	85,000	85,000
PW412380-549010	Business Meals (non Prof Dev)	851	405	352	2,000	2,000	2,000
PW412380-549012	Bank Fees	2,340	2,106	1,287	-	-	-
PW412380-549013	Utility One-Call Service	557	529	449	725	725	725
PW412380-549054	Interfund Taxes & Oper Assmnts	692,814	702,372	738,777	740,000	774,750	813,300
Total Services & Passthrough Pmts		2,429,471	2,046,241	1,700,954	3,886,029	5,137,387	3,625,724



Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412301C-561000	Land	4,739	-	-	-	-	-
PW412301C-563000	Other Improvements	-	-	3,237	-	900,000	900,000
PW412301C-564000	Machinery & Equipment	-	-	5,140	-	-	-
PW412301C-565000	Construction Projects	1,269,108	2,683,638	2,792,000	4,613,000	1,687,000	2,900,000
Total Capital Expenditures		1,273,847	2,683,638	2,800,377	4,613,000	2,587,000	3,800,000
PW412301-750195	Transfer Out for 1% Arts	5,950	7,800	29,940	29,940	7,000	7,000
PW412301-750208	Transfer Out to 208	176,924	188,987	360,537	360,537	360,185	360,596
PW412301-750219	Transfer Out to 219	61,687	61,967	134,389	134,389	134,427	134,350
PW412301-750306	Transfer Out to 306	-	305,500	141,000	-	940,000	470,000
PW412301-750400	Transfer Out to Util Fds	2,973	-	-	-	-	-
Total Transfers Out		247,534	564,254	665,866	524,866	1,441,612	971,945
PWTFL412-578064	PW-01-691-064 VAL VUE PRIN	11,597	-	-	-	-	-
PWTFL412-578069	PW 04-691-069 PRINCIPAL	37,212	37,212	37,712	37,712	37,212	37,212
PWTFL412-578070	PW 04-691-070 PRIN	222,144	222,144	222,144	222,144	222,144	222,144
PWTFL412-583064	Pw-01-691-064 Val Vue Interest	87	(29)	-	-	-	-
PWTFL412-583069	Pw-04-691-069 Interest	760	698	558	558	372	186
PWTFL412-583070	Pw-04-691-070 Interest	4,535	4,165	3,332	3,332	2,221	1,111
REV15SWM-572000	Revenue Bond	18,794	18,861	19,504	19,504	19,507	20,084
REV15SWM-583387	2015 Refunding Bond Interest	3,241	-	2,359	2,359	1,903	1,447
REV15SWM-588380	Amortization Costs	509	509	-	-	-	-
REV15SWM-588387	Amortization Costs	(37)	2,764	-	-	-	-
Total Debt Service Payments		298,841	286,324	285,609	285,609	283,360	282,183
PW412380-750190	Transfer Out ICA	684,699	622,199	628,421	628,421	659,842	692,834
Total Expenses		\$ 6,550,286	\$ 7,913,872	\$ 7,886,041	\$ 11,842,851	\$ 12,409,424	\$ 11,792,110



This page intentionally left blank

## INTERNAL SERVICE FUNDS

Internal service funds provide services City-wide that supports both governmental and enterprise activities. The City has three internal service funds:

- 1. *Equipment rental and replacement (Fleet)*** - All rolling stock and equipment, except for golf course equipment, is purchased, maintained, and scheduled for replacement through this fund. General fund departments and utility funds are charged for the cost of repairing, maintaining, and insuring existing equipment and for the eventual replacement of the equipment through an annual replacement charge that is prorated over the estimated useful life of the equipment.
- 2. *Employee healthcare plan*** – The City administers a self-insured healthcare plan as a benefit to its employees. The plan includes medical, pharmacy, vision, and dental benefits. The Washington State Insurance Commission oversees the plan. Plan costs are analyzed and projected forward three years by an actuary. The City’s reserve policy stipulates a funding reserve equal to 2.5 times the incurred by not reported (IBNR) claims. The projection is reviewed annually and the premiums are adjusted to cover the projected costs and the reserve for the forthcoming year. Premiums are paid by the City through charges to the general fund departments and other funds with employees.
- 3. *LEOFF 1 Retiree Healthcare Plan*** – The City manages a self-insured healthcare plan for retired law enforcement officers and fire fighters that are members of the LEOFF 1 (Law Enforcement Officers and Fire Fighters) retirement plan. Membership is limited to eligible law enforcement officers and fire fighters hired prior to the March 1, 1970 establishment of LEOFF, as well as eligible members of LEOFF hired prior to October 1, 1977. The City has 33 retirees and no active LEOFF 1 members. The health benefits for the active LEOFF 1 member are paid from the Fund 502 Employee Healthcare Plan until retirement. The general fund Police and Fire departments pay the premiums for this plan.

**Internal Service Fund - Financial Summary**

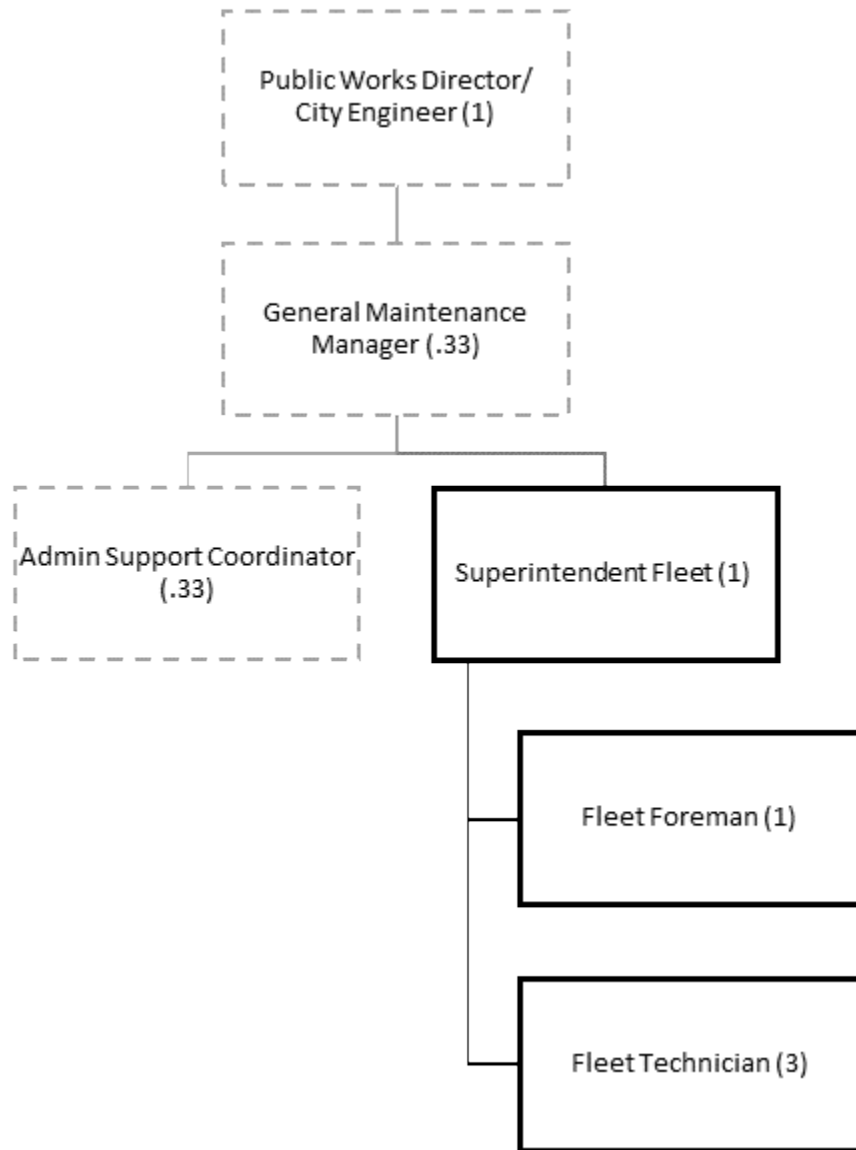
<b>Internal Service Funds - 2023</b>				
	<b>Equipment Rental &amp; Replacement (ERR)</b>	<b>Employee Healthcare</b>	<b>LEOFF 1 Retiree Healthcare</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenue</b>				
Charges for Services				
ERR O&M charges	\$ 1,050,522	\$ -	\$ -	\$ 1,050,522
ERR replacement	1,005,719	-	-	1,005,719
Employer trust contributions	-	5,903,457	350,000	6,253,457
Employee contributions	-	294,885	-	294,885
<b>Total Charges for Services</b>	<b>2,056,241</b>	<b>6,198,342</b>	<b>350,000</b>	<b>8,604,583</b>
<b>Miscellaneous Revenue</b>				
Investment Earnings	20,000	6,000	500	26,500
Sale of capital assets	161,750	-	-	161,750
Other Misc Revenue	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>181,750</b>	<b>6,000</b>	<b>500</b>	<b>188,250</b>
<b>Total Revenue</b>	<b>2,237,991</b>	<b>6,204,342</b>	<b>350,500</b>	<b>8,792,833</b>
<b>Operating Expenses</b>				
Salaries & Wages	476,273	-	-	476,273
Personnel Benefits	227,102	5,750,222	426,296	6,403,620
Supplies	730,300	-	-	730,300
Services	283,221	121,000	5,500	409,721
<b>Total Operating Expenses</b>	<b>1,716,896</b>	<b>5,871,222</b>	<b>431,796</b>	<b>8,019,914</b>
<b>Capital Expenses</b>				
Capital Project Expenses	1,143,556	-	-	1,143,556
<b>Total Capital Expenses</b>	<b>1,143,556</b>	<b>-</b>	<b>-</b>	<b>1,143,556</b>
Indirect cost allocation	350,392	189,639	12,642	552,673
<b>Total Expenses</b>	<b>3,210,844</b>	<b>6,060,861</b>	<b>444,438</b>	<b>9,716,143</b>
<b>Change in Fund Balance</b>	<b>(972,853)</b>	<b>143,481</b>	<b>(93,938)</b>	<b>(923,310)</b>
BFB from 2022	4,735,285	597,792	264,258	
	2,443,591	7,732,192	296,755	
	2,856,116	7,565,813	302,276	
<b>Beginning Fund Balance</b>	<b>4,322,760</b>	<b>764,171</b>	<b>258,737</b>	<b>5,345,668</b>
<b>Ending Fund Balance</b>	<b>\$ 3,349,907</b>	<b>\$ 907,652</b>	<b>\$ 164,799</b>	<b>\$ 4,422,358</b>

<b>Internal Service Funds - 2024</b>				
	<b>Equipment Rental &amp; Replacement (ERR)</b>	<b>Employee Healthcare</b>	<b>LEOFF 1 Retiree Healthcare</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenue</b>				
Charges for Services				
ERR O&M charges	\$ 1,240,748	\$ -	\$ -	\$ 1,240,748
ERR replacement	-	-	-	-
Employer trust contributions	-	5,903,457	350,000	6,253,457
Employee contributions	-	294,885	-	294,885
<b>Total Charges for Services</b>	<b>1,240,748</b>	<b>6,198,342</b>	<b>350,000</b>	<b>7,789,090</b>
<b>Miscellaneous Revenue</b>				
Investment Earnings	20,000	6,000	500	26,500
Sale of capital assets	124,040	-	-	124,040
Other Misc Revenue	-	-	-	-
<b>Total Miscellaneous Revenue</b>	<b>144,040</b>	<b>6,000</b>	<b>500</b>	<b>150,540</b>
<b>Total Revenue</b>	<b>1,384,788</b>	<b>6,204,342</b>	<b>350,500</b>	<b>7,939,630</b>
<b>Operating Expenses</b>				
Salaries & Wages	515,516	-	-	515,516
Personnel Benefits	235,566	6,185,933	441,784	6,863,283
Supplies	730,550	-	-	730,550
Services	293,703	121,000	5,500	420,203
<b>Total Operating Expenses</b>	<b>1,775,335</b>	<b>6,306,933</b>	<b>447,284</b>	<b>8,529,552</b>
<b>Capital Expenses</b>				
Capital Project Expenses	932,972	-	-	932,972
<b>Total Capital Expenses</b>	<b>932,972</b>	<b>-</b>	<b>-</b>	<b>932,972</b>
Indirect cost allocation	367,912	199,121	13,274	580,307
<b>Total Expenses</b>	<b>3,076,219</b>	<b>6,506,054</b>	<b>460,558</b>	<b>10,042,831</b>
Change in Fund Balance	(1,691,431)	(301,712)	(110,058)	(2,103,201)
Beginning Fund Balance	3,349,907	907,652	164,799	4,422,358
<b>Ending Fund Balance</b>	<b>\$ 1,658,476</b>	<b>\$ 605,940</b>	<b>\$ 54,741</b>	<b>\$ 2,319,157</b>



This page intentionally left blank

### Public Works – Fleet (Equipment Rental and Replacement)



**DEPARTMENT:** Public Works  
**FUND:** Equipment Rental & Replacement  
**RESPONSIBLE MANAGER:** Hari Ponnekanti

**FUND NUMBER:** 501  
**POSITION:** Public Works Director

## Description

The function of the Equipment Rental and Replacement unit is to provide a fleet of vehicles and equipment with an operation maintenance and replacement program and to supply the City with adequate, safe, economical and on-demand operational cars, trucks, and specialty equipment. Services are provided through in-house labor and contracted services. The current fleet consists of approximately 193 vehicles and 134 other pieces of equipment.

## 2021-2022 Accomplishments

- ◆ Provided Fire apparatus replacement projections for the Public Safety Plan. **Strategic Plan Goals 1 & 4**
- ◆ Adopted Lucity as the Work/Asset Management program to provide real-time maintenance records. **Strategic Plan Goal 4**
- ◆ Partnered with Fire to use their ESO station check software for communicating Fleet repairs and vehicle status in real time. **Strategic Plan Goal 4**
- ◆ Started the digitization of all Fleet records. **Strategic Plan Goal 4**
- ◆ Implemented the Fleet Leasing program and updated accounting practices for better financial sustainability and cash flow and a more modern fleet. **Strategic Plan Goal 4**
- ◆ Procured an off-road vehicle for Police to access areas along Tukwila's trails and other locations not accessible by patrol vehicles. **Strategic Plan Goals 1, 2, 4, & 5**
- ◆ Moved fleet maintenance shop to new Fleet and Facilities building. **Strategic Plan Goals 1 & 4**

## 2023-2024 Indicators of Success

- ◆ Continue to promote the pool car program for maximum use of shared resources.
- ◆ Evaluate and adjust replacement plan for cost effective and appropriate replacement solutions.
- ◆ Increase the number of vehicles under the Fleet Leasing Program.
- ◆ Continue digitizing Fleet records.



**Statistics**

*Public Works - Equipment Rental*

	Actual		Estimated	Projection	
	2020	2021	2022	2023	2024
<b>Improve fleet service</b>					
Gallons of Fuel Consumed		113,404	120,000	125,000	130,000
Number of Accidents	54	67	60	60	60
<b>Capital</b>					
Average Age of Fleet	10 years	11 years	10 years	9.5 years	9 years
<b>Inventory</b>					
Number of passenger vehicles	161	161	161	172	172
Number of motorcycles	5	5	5	0	0
Number of pieces of medium / heavy equipment (dump trucks, etc)	50	50	50	50	50
Number of miscellaneous equipment (mowers, etc)	126	126	133	136	136

**Fund Detail**

**Program Descriptions**

Different staff complete mandatory trainings and optional professional development each year at the discretion of their supervisor and department leadership. Due to the varying cadence of training, individual staff were not allocated training time; rather the division as a whole received an allocation of money to split among staff as needed. The following programs are budgeted in the Fleet Fund:

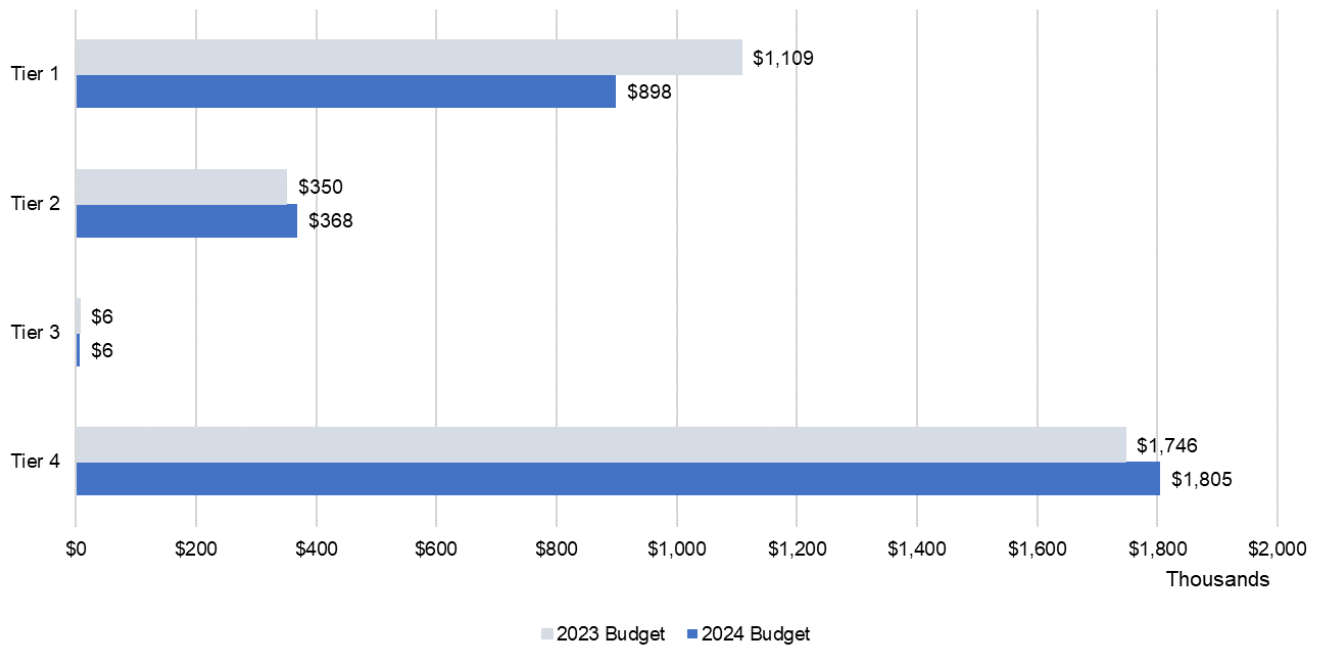
<b>PROGRAM NAME</b>	<b>PROGRAM DESCRIPTION</b>
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Fleet Management	Maintenance of all carts, vehicles, and equipment necessary for City operations

### Budget by Program

The allocations associated with Capital Improvements and Administration represent solely new vehicle purchases and overhead costs and are not attached to staff time.

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community		1,108,556		897,972	-19.00%
<b>1 - Total</b>				<b>-</b>	<b>1,108,556</b>	<b>-</b>	<b>897,972</b>	<b>-19.00%</b>
Administration	2	Y - Federal/State	Governance		350,392		367,912	5.00%
<b>2 - Total</b>				<b>-</b>	<b>350,392</b>	<b>-</b>	<b>367,912</b>	<b>5.00%</b>
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance		5,650		5,650	-
<b>3 - Total</b>				<b>-</b>	<b>5,650</b>	<b>-</b>	<b>5,650</b>	<b>-</b>
Fleet Management	4	N - Best Practice	Governance	5.000	1,746,246	5.000	1,804,685	3.35%
<b>4 - Total</b>				<b>5.000</b>	<b>1,746,246</b>	<b>5.000</b>	<b>1,804,685</b>	<b>3.35%</b>
<b>Grand Total</b>				<b>5.000</b>	<b>3,210,844</b>	<b>5.000</b>	<b>3,076,219</b>	<b>-4.19%</b>

Programs by Tier



### Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Fleet Management	City vehicles maintained on schedule.	*	*	100%	Strategic Goal 1
Fleet Management	Percent of fleet breakdowns that are preventable	*	*	80%	Strategic Goal 1

### Revenue and Expense Summary

<b>Equipment Rental &amp; Replacement</b>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
Grant Revenues	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Other Income	1,546	2,119	1,575	-	-	-	0.0%	0.0%
Investment Earnings	32,459	6,171	12,889	20,000	20,000	20,000	0.0%	0.0%
Rent & Concessions	2,117,021	2,034,751	2,268,831	2,268,831	2,056,241	1,240,748	-9.4%	-39.7%
Transfers In	147,693	345,413	52,000	52,000	-	-	-100.0%	0.0%
Sale of Capital Assets	163,847	284,724	108,296	25,000	161,750	124,040	547.0%	-23.3%
<b>Total Operating Revenue</b>	<b>2,466,460</b>	<b>2,673,177</b>	<b>2,443,591</b>	<b>2,365,831</b>	<b>2,237,991</b>	<b>1,384,788</b>	<b>-5.4%</b>	<b>-38.1%</b>
<b>Operating Expenses</b>								
Salaries & Wages	299,886	330,346	409,817	439,210	476,273	515,516	8.4%	8.2%
Benefits	162,242	203,671	233,583	233,660	227,102	235,566	-2.8%	3.7%
Supplies	1,751	5,145	3,653	3,000	3,350	3,350	11.7%	0.0%
Repair & Maintenance Supplies	-	2,117	29	-	-	-	0.0%	0.0%
Small Tools	2,079	6,484	4,192	-	10,750	11,000	0.0%	2.3%
Technology Supplies	691	23	694	-	6,200	6,200	0.0%	0.0%
Fleet Supplies	401,749	536,538	547,635	655,000	710,000	710,000	8.4%	0.0%
Utility Fund Supplies	-	-	-	-	-	-	0.0%	0.0%
Professional Services	98,758	97,530	97,250	114,400	102,100	111,900	-10.8%	9.6%
Communications	4,965	5,370	4,500	5,500	5,000	5,000	-9.1%	0.0%
Professional Development	248	19,987	2,849	1,500	5,850	5,850	290.0%	0.0%
Advertising	599	-	-	-	-	-	0.0%	0.0%
Rentals	63,738	38,802	24,349	40,806	1,500	1,500	-96.3%	0.0%
Technology Services	2,530	-	2,388	7,500	10,500	10,500	40.0%	0.0%
Utilities	-	-	2,000	-	4,000	4,000	0.0%	0.0%
Repairs & Maintenance Services	95,628	90,624	226,326	146,126	153,771	154,453	5.2%	0.4%
Other Expenses	2	303	207	20,000	500	500	-97.5%	0.0%
Machinery & Equipment	1,716,058	779,683	962,937	269,000	1,143,556	932,972	325.1%	-18.4%
Transfers Out	211,724	-	-	-	-	-	0.0%	0.0%
<b>Total Operating Expenses</b>	<b>3,062,648</b>	<b>2,116,623</b>	<b>2,522,409</b>	<b>1,935,702</b>	<b>2,860,452</b>	<b>2,708,307</b>	<b>47.8%</b>	<b>-5.3%</b>
Indirect Cost Allocation	381,412	330,403	333,707	333,707	350,392	367,912	5.0%	5.0%
<b>Total Non Operating Expenses</b>	<b>381,412</b>	<b>330,403</b>	<b>333,707</b>	<b>333,707</b>	<b>350,392</b>	<b>367,912</b>	<b>5.0%</b>	<b>5.0%</b>
<b>Total Expenses</b>	<b>3,444,060</b>	<b>2,447,026</b>	<b>2,856,116</b>	<b>2,269,409</b>	<b>3,210,844</b>	<b>3,076,219</b>	<b>41.5%</b>	<b>-4.2%</b>
Beginning Fund Balance	5,486,735	4,509,134	4,735,285	4,735,285	4,322,760	3,349,907	-8.7%	-22.5%
Change in Fund Balance	(977,600)	226,151	(412,525)	96,422	(972,853)	(1,691,431)	-1109.0%	73.9%
<b>Ending Fund Balance</b>	<b>\$ 4,509,134</b>	<b>\$ 4,735,285</b>	<b>\$ 4,322,760</b>	<b>\$ 4,831,707</b>	<b>\$ 3,349,907</b>	<b>\$ 1,658,476</b>	<b>-30.7%</b>	<b>-50.5%</b>

**NEW AND REPLACEMENT PURCHASES IN 23/24**

Fleet Services may replace the listed vehicle or another in its place depending on the best, most effective, and fiducially responsible options at the time of replacement. Should other fleet vehicles or equipment fail those failed units will be replaced and units listed here may be pushed to other replacement years.

	UNIT #	PURCHASE YEAR		LEASE YEAR		REPLACEMENT UNIT
		2023	2024	2023	2024	
<b>POLICE</b>						
Ford Interceptor Admin Sedan	1432			6,900	5,700	Ford Escape
Chevy Caprice Admin Sedan	1433			6,900	5,700	Ford Escape
Ford Taurus (Detective)	1434			6,900	5,700	Ford Escape
Ford Taurus (Detective)	1435			6,900	5,700	Ford Escape
Ford Police Interceptor	1744				33,140	Ford Police Interceptor
Ford Police Interceptor	1747				33,140	Ford Police Interceptor
Ford Police Interceptor	1748				33,140	Ford Police Interceptor
Ford Police Interceptor	1749				33,140	Ford Police Interceptor
Ford Police Interceptor	1751			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1752			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1753			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1755			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1756			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1758				33,140	Ford Police Interceptor
Ford Police Interceptor	1759			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1761				33,140	Ford Police Interceptor
Ford Police Interceptor	1763				33,140	Ford Police Interceptor
Ford Police Interceptor	1764				33,140	Ford Police Interceptor
Ford Police Interceptor	1765				33,140	Ford Police Interceptor
Ford Police Interceptor	1766				33,140	Ford Police Interceptor
Ford Police Interceptor (Patrol Sgt.)	1768				33,140	Ford Police Interceptor (Patrol Sgt.)
Ford Police Interceptor	1769				33,140	Ford Police Interceptor
Ford Police Interceptor	1770				33,140	Ford Police Interceptor
Ford Police Interceptor	1771				33,140	Ford Police Interceptor
Jail Transport Van	1915		70,000			Jail Transport Van
<b>PW MAINTENANCE ADMIN</b>						
Ford Taurus	1100			6,500	6,500	Escape 4x4
Ford Taurus	1159			6,500	6,500	Escape 4x4
<b>PW ADMINISTRATION &amp; ENGINEERING</b>						
Ford Taurus	1160			8,604	8,604	Crew cab pickup, 4x4 (Shared Pool Vehicle)
Ford Explorer	1186			6,500	6,500	Escape 4x4
1/2-ton pickup, quad cab	1226			10,752	10,752	Crew cab pickup, 4x4 (Shared Pool Vehicle)
Toyota Prius Hybrd	3101			6,500	6,500	Escape AWD (strokes)
<b>MINKLER SHARED</b>						
Dump truck, 10 yd	1313	200,000				Dump truck, 10 yd
<b>STREET</b>						
Trailer, buttons	1002	15,000				Trailer, ST emergency traffic control response
Dump truck, 1-ton	1301				10,752	Dump truck, 1-ton
Plow	1409	20,000				Plow
Sander	1415	40,000				Sander
Crack Sealer	1412	40,000				Crack Sealer

	UNIT #	PURCHASE YEAR		LEASE YEAR		REPLACEMENT UNIT
		2023	2024	2023	2024	
Variable Message Board	1430	30,000				Variable Message Board
3/4-ton Pickup Quad Cab	2205			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
Cargo van, Fiber Optic	2303			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
3/4-ton Pickup Quad Cab	2205	10,000				Pickup truck sander
	NEW	30,000				Pavement breaker backhoe attachment
	NEW	27,000				Asphalt Cutter
	NEW	30,000				Sweeper, Trailer-mounted
<b>SEWER</b>						
3/4-ton Pickup Supercab	2202			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
<b>SURFACE WATER</b>						
1-ton dump cab & chassis	1220		85,000			Flatbed w/ crane
Variable Message Board	1427	30,000				Variable Message Board
<b>Sewer/Surface Water (shared)</b>						
Van, TV Ford E350 chassis	2900	250,000				Van, TV
<b>WATER</b>						
3/4-ton pickup, reg cab	1270			10,752	10,752	F350 w/ liftgate & toolbox
1-1/2-ton Service Truck, Ford F450	1291			10,752	10,752	1-1/2-ton Service Truck, Ford F450
Variable Message Board	1426	30,000				Variable Message Board
<b>FLEET</b>						
Pickup	1237			5,000	5,000	Pickup
Heavy Duty mobile lifts (4)	9611	70,000				Heavy Duty mobile lifts (2)
<b>PARKS MAINTENANCE</b>						
3/4-ton Dump	1246			18,500	18,500	Ford F350 Chassis XL 4x2
1/4-TON PICKUP	1259			6,500	6,500	1/4-ton pickup
Mower, Front mount rotary 4WD	1673	60,000				Mower, 72"
3/4-ton Pickup, Ford F250	6200				10,752	3/4-ton Pickup 4x4
1/2-ton Pickup, Ford F150	6201				10,752	3/4-ton Pickup 4x4
<b>COMMUNITY DEVELOPMENT/PLANNING</b>						
Chevy Impala (Pool Car #1)	1188			6,500	6,500	Ford Escape
<b>TIS</b>						
Ford Windstar Cargo Van	1219			7,500	7,500	Ford Transit
Chevy Astro Cargo Van	1223			7,000	7,000	Ford Explorer
<b>Lease Equity (Cash back on resale)</b>						
				(161,750)	(124,040)	
<b>Total by Year</b>		<b>\$ 882,000</b>	<b>\$ 155,000</b>	<b>\$ 214,806</b>	<b>\$ 623,933</b>	
				<b>\$ 1,096,806</b>	<b>\$ 778,933</b>	

### Salary and Benefit Details

<b>Equipment Rental &amp; Replacement</b>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	1	1	\$ 114,549	\$ 52,974	1	\$ 130,188	\$ 56,122
Fleet Technician Foreman		1	101,184	50,516	1	106,572	51,763
Fleet Technician	4	3	257,040	121,721	3	275,256	125,787
Overtime			3,500	641		3,500	644
Uniform Allowance				1,250			1,250
<b>Department Total</b>	<b>5</b>	<b>5</b>	<b>\$ 476,273</b>	<b>\$ 227,102</b>	<b>5</b>	<b>\$ 515,516</b>	<b>\$ 235,566</b>

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-333219	Dept Of Treasury-Cares Act	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -
PW501650-344501	Fleet Repair Charges	1,072	-	-	-	-	-
PW501650-348300	Vehicle/Equip Repair Charges	1,523,440	1,633,350	1,978,831	1,978,831	1,050,522	1,240,748
PW501650-361110	Investment Interest	32,459	6,171	12,889	20,000	20,000	20,000
PW501650-369100	Sale Of Scrap And Junk	474	2,119	1,575	-	-	-
<b>Total Operating Revenues</b>		<b>1,561,340</b>	<b>1,641,640</b>	<b>1,993,295</b>	<b>1,998,831</b>	<b>1,070,522</b>	<b>1,260,748</b>
PW501650C-348301	Other Charges-Fleet Depr	593,580	401,401	-	290,000	-	-
PW501650C-395200	Ins Comp/Loss Capital Asset	114,057	184,443	58,284	20,000	-	-
PW501650C-395400	Gain/Loss Disp of Captl Asset	49,789	100,281	50,012	5,000	161,750	124,040
PW501651C-348301	Other Charges-Fleet Depr	-	-	290,000	-	1,005,719	-
<b>Total Capital Project Revenues</b>		<b>757,427</b>	<b>686,125</b>	<b>398,296</b>	<b>315,000</b>	<b>1,167,469</b>	<b>124,040</b>
PW501651C-730109	Transfer in From DrugSzr fund	-	26,000	-	-	-	-
PW501651C-730305	Transfer In from 305	147,693	319,413	52,000	52,000	-	-
<b>Non-Operating Revenues</b>		<b>147,693</b>	<b>345,413</b>	<b>52,000</b>	<b>52,000</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>\$ 2,466,460</b>	<b>\$ 2,673,177</b>	<b>\$ 2,443,591</b>	<b>\$ 2,365,831</b>	<b>\$ 2,237,991</b>	<b>\$ 1,384,788</b>

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-511000	Salaries	\$ 299,748	\$ 323,032	\$ 403,170	\$ 405,335	\$ 472,773	\$ 512,016
PW501650-512000	Extra Labor	-	-	-	32,000	-	-
PW501650-513000	Overtime	138	7,314	6,647	1,875	3,500	3,500
<b>Total Salaries &amp; Wages</b>		<b>299,886</b>	<b>330,346</b>	<b>409,817</b>	<b>439,210</b>	<b>476,273</b>	<b>515,516</b>
PW501650-521000	FICA	22,655	25,351	31,986	33,580	36,435	39,437
PW501650-523000	PERS	38,059	37,632	42,006	43,375	49,612	54,268
PW501650-524000	Industrial Insurance	8,014	10,333	10,831	16,040	12,775	13,399
PW501650-524050	Paid Family & Med Leave Prem	444	491	659	626	765	828
PW501650-525000	Medical, Dental, Life, Optical	14,397	2,377	2,613	2,567	2,380	2,499
PW501650-525097	Self-Insured Medical & Dental	78,003	126,270	144,646	136,372	123,886	123,886
PW501650-528000	Uniform Clothing	236	-	-	1,100	-	-
PW501650-528001	Boot Allowance	435	1,216	841	-	1,250	1,250
<b>Total Personnel Benefits</b>		<b>162,242</b>	<b>203,671</b>	<b>233,583</b>	<b>233,660</b>	<b>227,102</b>	<b>235,566</b>

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-531000	Supplies-General	-	-	13	3,000	-	-
PW501650-531001	Office Supplies	1,156	2,832	2,268	-	2,500	2,500
PW501650-531002	Printing Supplies	144	152	137	-	500	500
PW501650-531003	Operating Supplies	451	2,161	1,055	-	100	100
PW501650-531004	Event Food	-	-	50	-	-	-
PW501650-531005	Meeting Food	-	-	131	-	250	250
PW501650-532000	Repairs & Maint Supplies	-	42	10	-	-	-
PW501650-532002	Maintenance Supplies	-	2,075	-	-	-	-
PW501650-532003	Safety Supplies	-	-	19	-	-	-
PW501650-535000	Small Tool & Minor Equipment	643	4,369	505	-	-	-
PW501650-535001	Equipment	-	-	197	-	1,000	1,000
PW501650-535002	Power Tools	-	-	-	-	1,000	1,000
PW501650-535003	Office Equipment	-	-	2,500	-	6,000	6,000
PW501650-535005	Tool Allowance	1,436	2,115	989	-	2,750	3,000
PW501650-536000	Technology Supplies	-	-	650	-	-	-
PW501650-536001	Computer peripherals	691	23	44	-	200	200
PW501650-536002	Computer/Laptop Purchase	-	-	-	-	6,000	6,000
PW501650-537000	Fleet Supplies	-	-	4,144	-	10,000	10,000
PW501650-537001	Fuel	220,135	345,143	397,690	350,000	400,000	400,000
PW501650-537002	Supplies added to vehicles	122,669	120,980	97,516	225,000	200,000	200,000
PW501650-537003	Supplies added to Inventory	58,944	70,415	34,823	80,000	75,000	75,000
PW501650-537004	Fleet Bulk Fluids	-	-	12,962	-	25,000	25,000
PW501650C-537002	Supplies added to vehicles	-	-	500	-	-	-
Total Supplies		406,271	550,307	556,203	658,000	730,300	730,550
PW501650-541000	Professional Services	-	-	600	5,500	-	-
PW501650-541007	Contracted Services	729	203	-	-	-	-
PW501650-541010	Inspection Services & Permits	3,880	-	5,000	-	2,000	2,000
PW501650-541016	Recruitment	33	-	-	-	-	-
PW501650-541020	Insurance-Property	92,063	96,446	-	108,900	-	-
PW501650-541026	Employee screening/testing	96	158	200	-	600	600
PW501650-541028	Contracted Towing Services	1,956	723	2,000	-	1,500	1,500
PW501650-541040	Insurance-Auto	-	-	89,450	-	98,000	107,800
PW501650-542001	Telephone/Alarm/Cell Service	3,823	4,310	4,000	5,500	3,800	3,800
PW501650-542002	Postage/Shipping Costs	1,037	1,061	500	-	1,200	1,200
PW501650-542003	City Wide Internet	105	-	-	-	-	-
PW501650-543000	Professional Development	-	734	-	-	-	-
PW501650-543001	Memberships	248	205	-	-	200	200
PW501650-543002	Registrations	-	12,818	603	1,500	2,000	2,000
PW501650-543003	Meals-Prof Dev related	-	893	842	-	250	250
PW501650-543005	Mileage	-	-	178	-	100	100
PW501650-543006	Certifications & Licenses	-	5,337	130	-	300	300
PW501650-543007	Hotel/Lodging	-	-	1,096	-	1,200	1,200
PW501650-543999	Other Prof Dev/Travel Expenses	-	-	-	-	1,800	1,800
PW501650-544000	Advertising	599	-	-	-	-	-
PW501650-545000	Operating Rentals & Leases	409	-	-	-	-	-
PW501650-545001	Copier Rental	1,052	1,027	1,043	20,000	1,500	1,500
PW501650-545004	Equipment Rental	13,734	8,976	2,500	-	-	-
PW501650-545094	Fleet rental/repl funding	48,542	28,799	20,806	20,806	-	-
PW501650-546001	Software Maintenance Contract	2,530	-	-	7,500	7,500	7,500
PW501650-546004	Online Services-Subscriptions	-	-	2,388	-	3,000	3,000
PW501650-547028	Solid Waste Disposal	-	-	2,000	-	4,000	4,000
PW501650-548000	Repair & Maint Services	37,806	1,044	265	-	-	-

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-548001	Repair services	24,431	49,425	189,409	120,000	120,000	120,000
PW501650-548002	Maintenance Services	-	1,951	1,107	-	2,800	2,800
PW501650-548006	Uniform Cleaning/Repair	11,303	17,339	5,420	-	10,000	10,000
PW501650-548007	Cleaning/Janitorial Services	2,663	378	-	-	-	-
PW501650-548095	Fleet Oper and Maint costs	19,425	20,487	26,126	26,126	20,971	21,653
PW501650-549000	Miscellaneous Expenses	-	-	200	20,000	-	-
PW501650-549007	Excise Taxes & Other Assessmnt	2	5	7	-	-	-
PW501650-549010	Business Meals (non Prof Dev)	-	298	-	-	500	500
PW501651C-548001	Repair services	-	-	4,000	-	-	-
Total Services & Passthrough Pmts		266,468	252,617	359,870	335,832	283,221	293,703
PW501650-564000	Machinery & Equipment	-	-	2,269	-	-	-
PW501650-564003	Software Implementation	-	16,725	-	-	-	-
PW501650C-564000	Machinery & Equipment	12,661	-	20,006	15,000	35,000	35,000
PW501651C-564000	Machinery & Equipment	1,703,397	762,958	940,662	254,000	1,108,556	897,972
Total Capital Expenditures		1,716,058	779,683	962,937	269,000	1,143,556	932,972
PW501651C-750411	Transfer Out to 411	211,724	-	-	-	-	-
Total Transfers Out		211,724	-	-	-	-	-
PW501650-750190	Transfer Out ICA	381,412	330,403	333,707	333,707	350,392	367,912
Total Expenses		\$ 3,444,060	\$ 2,447,026	\$ 2,856,116	\$ 2,269,409	\$ 3,210,844	\$ 3,076,219



**DEPARTMENT:** Finance  
**FUND:** Self Insured Healthcare Plan  
**RESPONSIBLE MANAGER:** Vicky Carlsen

**FUND NUMBER:** 502  
**POSITION:** Finance Director

### Description

This fund accounts for the City's self-insured healthcare plan. This fund receives contributions on behalf of the employees through premiums charged to their respective organization units. Healthcare claims, program administrative fees and a Wellness Program are expensed in this fund.

### 2011-2022 Accomplishments

- ◆ Enhanced Wellness Program, including increased vendor participation at the annual Wellness Fair. **Strategic Goal 4**
- ◆ Issued an RFP and selected new health care broker. **Strategic Goal 4**

### 2023-2024 Outcome Goals

- ◆ Monitor fund balance to ensure adequate balance between annual premium charges and maintenance of reserve levels. **Strategic Goal 4**
- ◆ Continued enhanced Wellness Program and participation. **Strategic Goal 4**

### 2023-2024 Indicators of Success

- ◆ A premium structure that adequately funds the plan and maintains a smooth and predictable premium trajectory is achieved. **Strategic Goal 4**
- ◆ A balance is maintained between Plan benefits and City priorities. **Strategic Goal 5**

### Revenue and Expense Summary

Self-Insured Healthcare Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
<b>Operating Revenue</b>								
General Government Revenue	\$ 26	\$ 352	\$ 226	\$ 1,000	\$ -	\$ -	-100.0%	0.0%
Investment Earnings	13,928	5,877	6,000	30,000	6,000	6,000	-80.0%	0.0%
Employee Trust Contributions	157,710	202,186	198,000	160,000	294,885	294,885	84.3%	0.0%
Employer Trust Contributions	6,630,773	7,161,351	7,527,966	8,534,122	5,903,457	5,903,457	-30.8%	0.0%
<b>Total Operating Revenue</b>	<b>6,802,438</b>	<b>7,369,765</b>	<b>7,732,192</b>	<b>8,725,122</b>	<b>6,204,342</b>	<b>6,204,342</b>	<b>-28.9%</b>	<b>0.0%</b>
<b>Operating Expenses</b>								
Self Insured Medical Claims	4,592,793	4,670,903	4,751,378	5,734,599	3,895,309	4,177,719	-32.1%	7.3%
Dental Claims	473,111	489,323	683,852	557,636	436,959	453,564	-21.6%	3.8%
Prescription Claims	971,354	910,834	993,656	1,296,000	906,175	985,466	-30.1%	8.8%
Vision Claims	26,961	27,476	50,134	35,558	18,193	18,557	-48.8%	2.0%
Stop Loss Reimbursements	(91,867)	(36,665)	(19,030)	-	-	-	0.0%	0.0%
TPA Admin Fees	159,943	159,571	149,145	185,000	141,640	145,889	-23.4%	3.0%
Excess Loss Premiums	354,270	366,282	526,119	400,000	351,946	404,738	-12.0%	15.0%
IBNR Adjustment	-	-	-	200,000	-	-	-100.0%	0.0%
Professional Services	90,000	82,500	224,208	100,000	-	-	-100.0%	0.0%
Contracted Services	-	-	-	-	100,000	100,000	0.0%	0.0%
Miscellaneous Expenses	3,818	1,595	1,392	3,000	-	-	-100.0%	0.0%
Other Miscellaneous Expenses	-	-	9,350	-	3,000	3,000	0.0%	0.0%
Employee Wellness Svcs	3,622	8,875	15,000	18,000	18,000	18,000	0.0%	0.0%
<b>Total Operating Expenses</b>	<b>6,584,004</b>	<b>6,680,694</b>	<b>7,385,204</b>	<b>8,529,793</b>	<b>5,871,222</b>	<b>6,306,933</b>	<b>-31.2%</b>	<b>7.4%</b>
Indirect Cost Allocation	148,106	178,821	180,609	180,609	189,639	199,121	5.0%	5.0%
<b>Total Expenses</b>	<b>6,732,110</b>	<b>6,859,515</b>	<b>7,565,813</b>	<b>8,710,402</b>	<b>6,060,861</b>	<b>6,506,054</b>	<b>-30.4%</b>	<b>7.3%</b>
Beginning Fund Balance	17,215	87,542	597,792	597,792	764,171	907,652	27.8%	18.8%
Change in Fund Balance	70,327	510,250	166,379	14,720	143,481	(301,712)	874.7%	-310.3%
Ending Fund Balance	\$ 87,542	\$ 597,792	\$ 764,171	\$ 612,512	\$ 907,652	\$ 605,940	48.2%	-33.2%
Unrestricted	87,542	597,792	764,171	612,512	907,652	605,940	48.2%	-33.2%
IBNR Reserve	1,662,500	1,500,000	1,671,724	1,795,500	1,559,864	1,679,120	-13.1%	7.6%

### General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
FN502370-341970	Employee Benefit Program Svcs	\$ 26	\$ 352	\$ 226	\$ 1,000	\$ -	\$ -
FN502370-361110	Investment Interest	25,275	5,042	6,000	30,000	6,000	6,000
FN502370-361112	Investment Interest Accrued	(5,085)	-	-	-	-	-
FN502370-361320	Unrldz Gain(Loss)-Investments	(6,261)	835	-	-	-	-
FN502370-369700	Trust Contributions-Employer	6,630,773	7,161,351	7,527,966	8,534,122	5,903,457	5,903,457
FN502370-369710	Vol Contributions - Employees	123,381	160,461	126,037	130,000	-	-
FN502370-369720	Mandatory Contrib-Employees	34,329	41,725	71,963	30,000	294,885	294,885
Total Operating Revenues		6,802,438	7,369,765	7,732,192	8,725,122	6,204,342	6,204,342
Total Revenues		\$ 6,802,438	\$ 7,369,765	\$ 7,732,192	\$ 8,725,122	\$ 6,204,342	\$ 6,204,342

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
FN502370-525500	Self Insured Medical Claims	\$ 4,592,793	\$ 4,670,903	\$ 4,751,378	\$ 5,734,599	\$ 3,895,309	\$ 4,177,719
FN502370-525501	Dental Claims	473,111	489,323	683,852	557,636	436,959	453,564
FN502370-525502	Prescription Claims	971,354	910,834	993,656	1,296,000	906,175	985,466
FN502370-525503	Vision Claims	26,961	27,476	50,134	35,558	18,193	18,557
FN502370-525504	Stop Loss Reimbursements	(91,867)	(36,665)	(19,030)	-	-	-
FN502370-525506	TPA Admin Fees	159,943	159,571	149,145	185,000	141,640	145,889
FN502370-525507	Excess Loss Premiums	354,270	366,282	526,119	400,000	351,946	404,738
FN502370-525510	IBNR Adjustment	-	-	-	200,000	-	-
Total Personnel Benefits		6,486,565	6,587,724	7,135,254	8,408,793	5,750,222	6,185,933
FN502370-541000	Professional Services	90,000	82,500	224,208	100,000	-	-
FN502370-541007	Contracted Services	-	-	-	-	100,000	100,000
FN502370-549000	Miscellaneous Expenses	3,818	1,595	1,392	3,000	-	-
FN502370-549999	Other Miscellaneous Expenses	-	-	9,350	-	3,000	3,000
FN502900-549005	Employee Wellness Svcs	3,622	8,875	15,000	18,000	18,000	18,000
Total Services & Passthrough Pmts		97,440	92,970	249,950	121,000	121,000	121,000
FN502370-750190	Transfer Out ICA	148,106	178,821	180,609	180,609	189,639	199,121
Total Expenditures		\$ 6,732,110	\$ 6,859,515	\$ 7,565,813	\$ 8,710,402	\$ 6,060,861	\$ 6,506,054



This page intentionally left blank

**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**

LEOFF 1 Self-Insured Healthcare Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	21,631	405	1,000	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%
<b>Total Operating Revenue</b>	<b>276,499</b>	<b>270,654</b>	<b>296,755</b>	<b>436,000</b>	<b>350,500</b>	<b>350,500</b>	<b>-19.6%</b>	<b>0.0%</b>
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%
<b>Total Operating Expenses</b>	<b>374,959</b>	<b>331,071</b>	<b>290,236</b>	<b>485,000</b>	<b>431,796</b>	<b>447,284</b>	<b>-11.0%</b>	<b>3.6%</b>
Indirect Cost Allocation	-	11,920	12,040	12,040	12,642	13,274	5.0%	5.0%
<b>Total Expenses</b>	<b>374,959</b>	<b>342,991</b>	<b>302,276</b>	<b>497,040</b>	<b>444,438</b>	<b>460,558</b>	<b>-10.6%</b>	<b>3.6%</b>
Beginning Fund Balance	435,054	336,595	264,258	264,258	258,737	164,799	-2.1%	-36.3%
Change in Fund Balance	(98,459)	(72,336)	(5,521)	(61,040)	(93,938)	(110,058)	53.9%	17.2%
<b>Ending Fund Balance</b>	<b>\$ 336,595</b>	<b>\$ 264,258</b>	<b>\$ 258,737</b>	<b>\$ 203,218</b>	<b>\$ 164,799</b>	<b>\$ 54,741</b>	<b>-18.9%</b>	<b>-66.8%</b>
Unrestricted	336,595	264,258	258,737	203,218	164,799	54,741	-18.9%	-66.8%
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	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
FN503200-361110	Investment Interest	\$ 8,751	\$ 405	\$ 1,000	\$ 1,000	\$ 500	\$ 500
FN503200-361320	Unrlz'd Gain(Loss)-Investments	12,880	-	-	-	-	-
FN503200-369700	Trust Contributions-Employer	254,868	270,249	295,755	435,000	350,000	350,000
Total Operating Revenues		276,499	270,654	296,755	436,000	350,500	350,500
Total Revenues		\$ 276,499	\$ 270,654	\$ 296,755	\$ 436,000	\$ 350,500	\$ 350,500

**Expenses**

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
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 Expenses		\$ 374,959	\$ 342,991	\$ 302,276	\$ 497,040	\$ 444,438	\$ 460,558

**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.

Firemen's Pension Fund 611									
	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%	
Ending Fund Balance	\$ 1,517,456	\$ 1,531,223	\$ 1,540,176	\$ 1,536,223	\$ 1,553,676	\$ 1,567,176	1.1%	0.9%	

**General Ledger Code Details**

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		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	Unrlzrd 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 2022	Budget		
		2020	2021		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>



This page intentionally left blank





City of Tukwila  
Washington

Adopted

2023 – 2028

Financial Planning Model  
And  
Capital Improvement Program



This page intentionally left blank



Dear Tukwila City Councilmembers and Community,

I am pleased to present the adopted 2023-2028 Capital Improvement Program (CIP) to the members of the Tukwila community. The CIP is a critical planning document and companion of the broader biennial budget that outlines the City's significant investments over the next six years.

Like every other jurisdiction in the region, Tukwila has been adversely impacted by revenue reductions associated with the coronavirus pandemic. While the adopted budget includes a new revenue source for the coming biennium to cover ongoing operations, the CIP is largely funded through dedicated revenues, grants and other non-general fund sources to balance our continued investment in infrastructure and ongoing operational needs I am excited to share with you some of the highlights.

Investments in our city infrastructure, including arterial streets, utilities and bridges are key for the long-term prosperity of the community, particularly given the role we play as an economic engine for the entire state. The economic health of our region relies on the ability of goods, employees, and shoppers to get in and out of our central business district and employment centers on the north and south ends of our city. Here are some examples of critical investments being made in our community in this CIP:

- Utilities — this budget increases the level of investment to implement strategic plan goals of upgrading facilities, ensuring future water storage for our community, improving fish passage, and maintaining our levees.
- Street Overlays — the Proposed 2023-2024 budget continues overlay investments of \$1.4 million per year to maintain our high pavement rating.
- Allentown Truck Reroute EIS – continued funding for this project to identify potential alternate routes for trucks accessing the BNSF intermodal yard to improve the quality of life in the Allentown neighborhood.
- 42nd Ave South Bridge — the CIP includes full funding for the replacement of the 42<sup>nd</sup> Avenue Bridge, largely from grant sources. The bridge is anticipated to be replaced and the new one operational by the end of 2025.
- Public Works Shops Phase II – building on the work initiated as a part of the City's Public Safety Plan, the next biennium will see the design and beginning of construction of Phase II of the Consolidated Shops facility that will eventually locate all City Public Works functions in one location, increasing efficiency and the City's ability to serve the various functions of this important public safety function.
- Various pedestrian and other safety-related improvements – the coming biennium will see additional CIP projects focused on improving pedestrian and other safety-related improvements in the City, including:
  - Raised crosswalk and a Rectangular Rapid Flashing Beacon on 42nd Ave S at the intersection of the S 119th street pedestrian bridge.
  - Neighborhood Traffic Calming Program to address neighborhood traffic concerns through a variety of methods. Residential street improvements with sidewalks, safety improvements, and bike facilities.

- 46<sup>th</sup> Avenue South Safe Routes to School project to install curb, gutter, and sidewalk on the west side of 46th Ave S., install a curb bulb-out at the southeastern corner of 46th Ave S and S 144th St and a raised crosswalk on S 144th St with pedestrian-activated flashing beacons.
- 152<sup>nd</sup> Avenue South Safe Routes to School project to install curb, gutter, and sidewalks on both sides of S 152nd St, including widening pavement width by three feet to construct an on-street parking lane as a buffer between the roadway and sidewalk on the north side.
- Southcenter Boulevard & 65<sup>th</sup> Avenue South Signal Project to design and construct a traffic signal at the Southcenter Blvd/65th Ave S intersection.
- Parks-specific investments in this CIP include:
  - Park improvements to replace, renovate, add, and/or improve amenities in various parks throughout the city.
  - Open Space improvements to provide equitable access to a quality park for all Tukwila residents. Development of new and future acquire.
  - Improvements to multipurpose trails to provide a wide array of necessary trail improvements to the existing trail system infrastructure.

These are just some of the investments we will make over the coming biennium, all of which are consistent with our adopted Strategic Plan and the budget priorities previously identified by the Community, City Council and Administration. The CIP is a living document that will be used as a roadmap and planning tool, particularly as we identify additional grants to fund projects in future biennia.

We have a lot of investments ahead in our community, and even during difficult budget times, it is critical that we continue these investments to ensure the long-term sustainability of our economy, infrastructure, and community.

Sincerely,



Allan Ekberg

Mayor

# Financial Planning Model & Capital Improvement Program

## Overview

### Introduction

Providing infrastructure is a primary function of a local government. Maintaining public safety, city services, parks and recreation facilities, and the community's quality of life are heavily dependent on how the City plans for future infrastructure needs.

The Capital Improvement Program (CIP) is a comprehensive multi-year plan of proposed capital projects that will support the continued growth and development of the City. It represents the City's plan for physical development and it is intended to identify, and balance the needs, within the financial capabilities and limitations of the City. The plan is reviewed and updated every two years to reflect changing priorities and provides an ongoing framework for identifying capital needs, scheduling projects over a period of time, coordinating related projects, and identifying future fiscal impacts.

Generally, the CIP includes projects that are relatively expensive, have a multi-year useful life, and result in capital assets. These include the additions to or renovations of existing streets, buildings, technology, infrastructure for utilities, and land purchases. However, the CIP can also include projects that do not result in a capital asset upon completion but are associated with significant maintenance and repair of existing capital assets. An example of this would be overlay, which the City typically expends in excess of \$1 million annually on overlay projects but does not result in a new capital asset or an improvement to an existing capital asset.

Due to the nature and total costs of the projects identified in the CIP, the City will most often fund these projects with dedicated revenue sources including grants, impact fees, bond proceeds, and taxes externally restricted to certain types of projects. Any remaining CIP projects that do not have a dedicated revenue source will be funded with general fund dollars.

The first two years of the CIP is the basis for actual appropriations authorized by the City Council for projects when adopting the biennial budget. The remaining four years are a guide for future funding requirements to complete current projects as well as a guide for future planned projects. The projects reflected in the out years (years four through six) reflect projects the City believes is has the financial ability to fund within that time frame. The out years of the plan reflect projects that are important to the community, however, if funding capabilities are not realized, then the projects will necessarily be pushed further out.

The overall CIP schedule is formulated to reflect the City's priorities and needs, by taking into consideration the City's goals and policies, various master and strategic plans, the urgency of a project, the potential for future project funding, and ongoing operational requirements.

The CIP is a dynamic process, with anticipated projects being changed, added, and deleted from the plan as the six-year timeline moves forward.

The City Council adopts the CIP as part of the biennial budget process. Formal adoption of the CIP by Resolution indicates the City's commitment to the plan but does not in itself authorize expenditures. Per City policy, all purchases that above \$40 thousand require approval by City Council.

### **Capital Projects**

The purpose of the CIP is to systematically identify, plan, schedule, finance, track, and monitor capital projects. Most capital projects are included in the CIP, with the exception of equipment purchases for the general fund, rather than the operating budget.

The objectives used to develop the CIP include the following:

- Preserve and improve basic infrastructure of the City through construction and rehabilitation.
- Maximize the useful life of capital investments by scheduling renovations and modifications at the appropriate time in the life cycle of the asset.
- Identify and examine current and future infrastructure needs and establish priorities among projects so that available resources are used to the community's best advantage.
- Improve the financial planning by comparing needs with resources, estimating future needs, and identifying future implications.

The 2023 – 2028 CIP provides an implementation schedule for each of the projects that provides for:

- Coordination and timing of project construction/acquisition amongst other competing needs
- Estimate of each project's costs
- Estimated timeline for completing of the project
- Anticipated sources of revenue for financing the project
- Estimate of the impact on each project on ongoing operating expenditures, where possible

Operating impact information has been forecasted, where possible, from the scheduled completion date of the project. The CIP attempts to meet the highest priority needs of the community. It will be continually evaluated in the future to ensure that it is consistent with the priorities of the City Council, with sound financial policies, and the available resources of the City.

The major items in the CIP are categorized by type of project, then itemized by project title, year, and cost on the summary sheets of the CIP document. The project detail sheets for individual projects anticipated within the next six years of the program follow the summary sheets. The summary sheets also included possible projects after six years. The types of projects included in the CIP are:

- Residential Streets
- Bridges and Arterial Streets
- Parks
- Urban Renewal
- General Government
- Public Safety
- City Facilities
- Water Utility
- Sewer Utility

- Surface Water Utility
- Foster Golf Course

A summary of the CIP is provided in the 2023-2026 budget document. The total CIP budget for the six-year CIP is as follows:

Summary of Capital Improvement Program Projects Included in the 2023 - 2028 CIP							
	2023	2024	2025	2026	2027	2028	Total
Residential Streets	\$ 5,175,000	\$ 3,145,000	\$ 3,750,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 14,020,000
Bridges & Arterial Streets	5,987,000	18,780,000	15,644,000	4,676,000	4,990,000	4,607,000	54,684,000
Parks	931,000	1,179,000	2,505,000	1,495,000	2,470,000	940,000	9,520,000
Urban Renewal	-	-	-	-	-	-	-
General Government	2,340,000	-	-	-	-	-	2,340,000
Public Safety	-	-	-	-	-	-	-
City Facilities	2,944,000	3,000,000	14,000,000	41,000,000	-	-	60,944,000
Water Utility	1,997,000	2,825,000	3,275,000	3,600,000	5,455,000	2,600,000	19,752,000
Sewer Utility	2,592,000	3,325,000	2,725,000	2,725,000	3,075,000	1,975,000	16,417,000
Surface Water Utility	7,316,000	6,305,000	12,995,000	7,340,000	1,965,000	6,673,000	42,594,000
Foster Golf Course	230,000	190,000	167,000	168,000	150,000	19,000	924,000
<b>Total</b>	<b>\$29,512,000</b>	<b>\$38,749,000</b>	<b>\$55,061,000</b>	<b>\$61,654,000</b>	<b>\$18,755,000</b>	<b>\$17,464,000</b>	<b>\$221,195,000</b>

**Capital Outlay in the Operating Budget**

In addition to the CIP, the City funds an equipment replacement internal service fund for vehicles owned and operated by the City. Funds and departments that utilize the equipment transfer funds to the internal service fund to purchase and replacement of the vehicles.

The City also funds equipment for general fund departments out of general fund tax dollars. Capital outlay in the general fund includes technology, exercise equipment, and department specific equipment.

**Impact on the Operating Budget**

The City’s operating budget is directly affected by the CIP. When certain types of capital projects are developed and completed, they also have ongoing financial impacts. For example, if the City were to construct a new park, the operating budget would either increase to accommodate additional staffing and supplies or existing staffing and supplies would remain at the same level but be required to be spread across more parks.

The next few pages outline the individual CIP projects that will be completed in the 2023-2024 biennium, along with an estimated future operating budget impact if it is possible to identify the cost at this time in the project’s lifecycle. The list does not include projects that will be completed in 2025 – 2028 because additional planning will be required in order to determine the operating budget impacts. The list also does not include projects that are included in the CIP but do not meet the definition of a capital project.

## **Capital Improvement Project Summaries for FY 2023-24**

Amounts shown reflect new fiscal year funding only. The project type reflects whether the project is an ongoing capital maintenance and repair, new construction, one-time capital acquisition, or other designation to help differentiate between recurring costs and one-time costs. The project impact to the operating budgets is incorporated into the FY 2023-24 budget and into the long-range financial forecast, as appropriate.

### **Residential Street**

#### **S 119<sup>th</sup> St Bridge/42<sup>nd</sup> Ave S Raised Crosswalk and RRFB**

**Description:** Install raised crosswalk, curb bulbs, and a Rectangular Rapid Flashing Beacon on 42nd Ave S at the intersection of the S 119th street pedestrian bridge.

**Project Type:** One-time capital improvement

**FY 2023-24 Funding:** \$250,000

**Funding Source:** Existing Fund Balance of \$75k with proposed grant funding of \$175k.

**Impact on Operating Budget:** None.

#### **Neighborhood Traffic Calming Program**

**Description:** Programmatic approach to addressing neighborhood traffic concerns through a variety of methods. Residential street improvements with sidewalks, safety improvements, and bike facilities.

**Project Type:** Ongoing program

**FY 2023-24 Funding:** \$1,225,000

**Funding Source:** ARPA Funds of \$800k with proposed grant funding of \$375k.

**Impact on Operating Budget:** None.

#### **46<sup>th</sup> Ave S Safe Route to School**

**Description:** Install curb, gutter, and sidewalk on the west side of 46<sup>th</sup> Ave S. Install a curb bulb-out at the southeastern corner of 46<sup>th</sup> Ave S and S 144<sup>th</sup> St and a raised crosswalk on S 144<sup>th</sup> St with pedestrian-activated flashing beacons.

**Project Type:** One-time capital improvement

**FY 2023-24 Funding:** \$2,580,000

**Funding Source:** City operating revenue of \$516k with proposed grant funding of \$2,064,000.

**Impact on Operating Budget:** Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.

#### **Macadam Rd S Complete Street**

**Description:** Construction of a complete street design for Macadam Rd South between South 144<sup>th</sup> St and S 150<sup>th</sup> St. This project will require roadway widening and re-channelization to add 5-foot bike lanes and 5-foot sidewalks on both sides of the roadway, and includes illumination curb, and storm drainage.

**Project Type:** One-time capital improvement

**FY 2023-24 Funding:** \$500,000

**Funding Source:** Dedicated revenues/prior fund balance of \$50k with proposed grant funding of \$450k in 2024.

**Impact on Operating Budget:** Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.



**S 152<sup>nd</sup> St Safe Routes to School**

**Description:** Install curb, gutter, and sidewalks on both sides of S 152<sup>nd</sup> St, including widening pavement width by three feet to construct an on-street parking lane as a buffer between the roadway and sidewalk on the north side.

**Project Type:** One-time capital improvement

**FY 2023-24 Funding:** \$4,015,000

**Funding Source:** Existing fund balance of \$715k, solid waste utility tax of \$100k, and proposed grant funds of \$3.2M.

**Impact on Operating Budget:** Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.

**Bridges & Arterial Streets****Allentown Truck Reroute**

**Description:** Preparation of an Environmental Impact Statement (EIS) that will consider rerouting the freight truck traffic that currently uses surface streets in Tukwila's Allentown neighborhood.

**Project Type:** One-time expense.

**FY 2023-24 Funding:** \$900,000

**Funding Source:** Council allocation of \$1.3M.

**Impact on Operating Budget:** None.

**Southcenter Blvd/65<sup>th</sup> Ave S Signal**

**Description:** Design and construct a traffic signal at the Southcenter Blvd/65<sup>th</sup> Ave S Intersection.

**Project Type:** Ongoing annual maintenance.

**FY 2023-24 Funding:** \$1,100,000

**Funding Source:** Proposed grant of \$500k, Traffic Impact Fees of \$600k.

**Impact on Operating Budget:** This traffic light will be added to the signal technician's regular workload.

**ADA Improvements**

**Description:** Construct ADA upgrades to City infrastructure in conjunction with a City developed plan.

**Project Type:** Ongoing capital improvements

**FY 2023-24 Funding:** \$150,000

**Funding Source:** Dedicated revenues & 104 fund balance

**Impact on Operating Budget:** None.

**42<sup>nd</sup> Ave S. Bridge Replacement**

**Description:** Design and construct a replacement structure for the existing 42<sup>nd</sup> Ave S Bridge near the TCC.

**Project Type:** Capital construction

**FY 2023-24 Funding:** \$17,225,000

**Funding Source:** Grants (\$15,955,000) and congressional funds (\$1,270,000)

**Impact on Operating Budget:** This bridge will be included in the Bridge Project Manager's normal workload of inspections. This is not an increase of workload nor an increase in the regular expenditure budget.

**Green River Trail Improvements**

**Description:** Construct a widened trail section between the west landing of the Southcenter Pedestrian Bridge and the shared use path on Christensen Road.

**Project Type:** Capital improvement

**FY 2023-24 Funding:** \$1,297,000

**Funding Source:** Proposed grant of \$989k; City operating revenue \$308k dedicated funding source.

**Impact on Operating Budget:** This trail will require upkeep by the Parks Department.

**Transportation Element of Comprehensive Plan**

**Description:** Update Transportation Element of the Comprehensive Plan to include updated traffic model and street network plan.

**Project Type:** Study done on recurring basis.

**FY 2023-24 Funding:** \$300,000

**Funding Source:** Proposed grant of \$240k; concurrency fee balance of \$60k.

**Impact on Operating Budget:** None.

**S 119th St Pedestrian Bridge Painting**

**Description:** Ongoing maintenance (painting) of the S 119th St Pedestrian Bridge in the Allentown/Duwamish neighborhoods.

**Project Type:** Capital improvement

**FY 2023-24 Funding:** \$200,000

**Funding Source:** \$200K from dedicated revenue, parking tax.

**Impact on Operating Budget:** None.

**Land Acquisition, Rec, and Park Dev****Park Acquisition**

**Description:** Acquisition of land to preserve open space or park land for future generations. Funding supports the development of an acquisition and feasibility study.

**Project Type:** Capital purchase

**FY 2023-24 Funding:** \$15,000

**Funding Source:** Park Impact Fees

**Impact on Operating Budget:** This project has no direct impact on the operating budget.

**Park Improvements**

**Description:** Replace, renovation, addition, and/or improvement of amenities in various parks throughout the city.

**Project Type:** Capital improvement

**FY 2023-24 Funding:** \$1,675,000

**Funding Source:** Park Impact Fees, REET1, REET2, King County Parks Levy, Proposed Grants, Fund Balance

**Impact on Operating Budget:** This project has no direct impact on the operating budget.

**Open Space Improvements**

**Description:** The city desires to provide equitable access to a quality park for all Tukwila residents. Development of new and future acquired properties and open spaces to meet community needs, as well as restoration of natural areas, habitat enhancement, invasives removal and tree re-planting activities, etc.

**Project Type:** Capital development

**FY 2023-24 Funding:** \$100,000

**Funding Source:** Park Impact Fees, REET1, REET2, King County Parks Levy, Proposed Grants, Fund Balance

**Impact on Operating Budget:** This project has no direct impact on the operating budget.

**Multipurpose Trails**

**Description:** Wide array of necessary trail improvements to the trail system infrastructure, including new neighborhood and regional trail connections, enhanced amenities and improved surfacing.

**Project Type:** Capital improvement

**FY 2023-24 Funding:** \$200,000

**Funding Source:** King County Parks Levy, Fund Balance

**Impact on Operating Budget:** This project has no direct impact on the operating budget.

### **Municipal Arts Fund**

**Description:** The Municipal Arts Fund captures 1% of qualifying Capital Improvement Project funds not otherwise integrated into Capital Projects. The Fund supports the acquisition and advancement of public art within the City of Tukwila.

**Project Type:** Capital Development

**FY 2023-24 Funding:** \$95,250

**Funding Source:** 1% for Arts Transfers

**Impact on operating Budget:** This project has no direct impact on the operating budget.

### **Hand Boat Launches and Water Access**

**Description:** Improve water access for fishing, wildlife viewing, and human watercraft. Planning, development and improvement of fishing piers/structures, viewpoints, and boat launches to provide non-motorized watercraft access. Construction of boat launches to provide access to the Green/Duwamish River for non-motorized craft.

**Project Type:** Capital Improvement

**FY 2023-24 Funding:** \$25,000

**Funding Source:** King County Parks Levy, REET1, REET2

**Impact on operating Budget:** This project has no direct impact on the operating budget.

### **City Facilities**

#### **Public Works Shops Phase II**

**Description:** Construct a new City Public Works maintenance and operations center, combining all operational functions at one location.

**Project Type:** One-time capital acquisition

**FY 2023-24 Funding:** \$5,500,000

**Funding Source:** 50/50 split between existing 306 Fund Balance and Enterprise Funds

**Impact on Operating Budget:** Any newly constructed buildings will require increased upkeep by the Facilities Maintenance division.

#### **Tukwila Community Center HVAC Replacement**

**Description:** Replace HVAC system at Tukwila Community Center

**Project Type:** Capital Project

**FY 2023-2024 Funding:** \$2,000,000

**Impact on Operating Budget:** This project may require general fund support of \$100,000 for a grant match.

#### **City-Wide ERP System**

**Description:** Purchase a fully integrated Enterprise Resource Planning system.

**Project Type:** One-time capital acquisition

**FY 2023-24 Funding:** \$500,000

**Funding Source:** Transfer out of 302 Fund

**Impact on Operating Budget:** This project has no direct impact on the operating budget.

## **FINANCIAL PLANNING MODEL**

The Financial Planning Model is comprised of three attachments:

### **Six-Year Financial Plan: General Fund Revenues and Expenditures**

This attachment summarizes the general fund revenues, operations and maintenance, and debt and capital expenditures.

### **Attachment B: General Fund Operations & Maintenance Expenditures**

This attachment provides a greater level of detail for the anticipated operations and maintenance.

### **Attachment C: General Government Project Costs**

This attachment provides a greater level of detail for the anticipated capital expenditures.

## **GENERAL REVENUES**

While the regional economy has improved and employment is up, COVID-19 is still negatively affecting certain economic sectors, inflation is at the highest level in 40 years, and the local real estate market is showing signs of slowing. While consumer spending has improved for now the concern for some time of a recession in the future is real; we continue to be cautious with revenue projections for the 2023-2024 biennium.

### **Sales Taxes**

Sales tax is the City's largest revenue source. The pandemic that started in early 2020 caused businesses to close for a few months in the spring 2020. Businesses slowly throughout the summer months but the effects of businesses being closed significantly reduced this revenue stream. While sales tax revenue has returned to pre-pandemic levels, increases have not kept pace with inflation resulting in ongoing expenditures rising faster than ongoing revenues. Retail sales tax from construction activity is expected to remain relatively strong as a number of projects are in the pipeline. Additionally, the Washington State Legislature ended the payment of sales tax mitigation payments to cities hard-hit by destination-based sales tax. The mitigation payments decline each year and end in 2026. Staff is conservatively projecting annual increases of 0.5% for 2023 and 1.3% in 2024, raising it to 2.5% per year in the out years.

### **Property Taxes**

The 1% property tax limitation is still the most revenue restrictive element of the general revenue base. Accordingly, other revenue categories must make up the difference in order to achieve the overall 3% revenue growth target. Combined with new construction as the foundation for annual growth, we are anticipating an average growth rate of 3.4% in 2023 and 2.5% in 2024.

### **Utility Taxes**

The utility tax rate is 6% for external (non-City run) utilities. The City enacted a solid waste utility tax in 2009 to address revenue shortfalls in certain areas and unexpected costs in other areas. Utility taxes have remained fairly level over the past several years but took a dip in 2020 due to businesses being closed for a few months. Increases of 2.4% are expected in 2023 but, due to conservation efforts and changes in consumer behavior, no growth is projected for 2024. The City also enacted a utility tax on the City operated utility funds (water, sewer, and surface water utilities). These interfund utility taxes are projected to increase 4.6% on average over the biennium and 9.4% in 2023-2024.

### **Business & Occupation (B&O Tax)**

In order to continue to provide the same high-level of services in the next biennium and in the out years, it will be necessary for the City to implement a new revenue stream. The City is proposing to implement

a modest B&O tax in January 2024. In addition to maintain the current level of service, this new revenue source will allow the City to unfreeze frozen commissioned officer positions within the Police Department.

### **Other Revenues**

The City enacted a business license fee in 2010. Revenue from this license fee is expected to exceed \$3.2 million per year. The remaining General Fund revenues are gambling taxes, permit fees, court fees, charges for services, and recreation program fees, which are projected to show minimal increases through 2024. The increase in construction related fees are expected to continue as improvements in the local economy occur and property development projects are undertaken.

## **UTILITY REVENUES**

### **Water**

The City is proposing 7.5% rate increases in 2023 and 2024 to incorporate inflationary pressures, the cost of the City's infrastructure, and the cost of a future reservoir, which is required for the City to achieve its growth targets. These rate increases are necessary to keep the fund stable and incorporate Cascade Water Alliance's rate increases in the future.

### **Sewer**

King County Sewer Metro will have a 5.76% rate increase in 2023 and a projected 5.5% rate increase in 2024, which are direct passthroughs to City sewer customers. The City is proposing a smaller 3.3% increase in the City's sewer fees, for a net increase of 4.5%.

### **Surface Water**

The Six-Year Planning Model requires rate increases to compensate for rising costs. The City has proposed rate increases of 5% in 2023 and 2024 and increases of between 3% and 5% through 2028. National Pollutant Discharge Elimination System (NPDES) permit requirements have added significant, required costs for the Surface Water fund. The City's surface water fees remain lower than neighboring jurisdictions.

## **CAPITAL EFFORTS – GENERAL**

Below are the significant new elements of the 2023-2028 Capital Improvement Program.

### **Residential Streets**

Residential street improvements include three grant-funded projects: South 152nd Street Safe Routes to School Project, the 46th Avenue South Safe Routes to School Project, and the Macadam Road South Complete Street Project. In addition, the City will continue its commitment to neighborhood traffic calming with ARPA funding in 2023 and 2024 and City funds thereafter.

### **Bridges**

The full \$32 million cost of the 42<sup>nd</sup> Ave Bridge Replacement project has been funded by grants. The CIP includes funding to get the project to 100% design and complete construction by the end of 2025. As the bridge is near the end of its useful life, and down to one lane due to damage, this will be a key priority for the coming biennium.

### **Arterial Streets**

West Valley Highway multimodal improvements from I-405 to Strander Boulevard will complete construction in 2023. A State Transportation Improvement Board grant and Federal grant funds cover most of the costs. Funding is also included for the Annual Overlay and Repair Program, as well as the Environmental Impact Statement for the Allentown Truck Reroute project

### **Parks & Recreation**

Park improvements include Park Acquisition, Open Space Improvements, Tukwila Pond, the Municipal Arts Fund, and Multipurpose Trails.

### **Facilities**

The City completed Phase I of the Public Works Shops Project in the 21-22 biennium and began the start of the design for Phase II. Funding will come from both general fund revenue and utility funds. The general fund would contribute half of the costs for the project with the other half from the three utility funds, allocated by FTE count.

This fund will also account for the design and construction of a new Intergenerational Teen/Senior Center. While on hold for the 2023/2024 biennium, staff will continue to look for grant and philanthropic opportunities to support this project.

### **Water**

Water capital improvements include beginning the new Water Reservoir and Pump Station Project, Macadam Road South Water Upgrade, and continuing with GIS Inventory. The update to Water Comprehensive Plan is also scheduled for adoption in 2023.

### **Sewer**

Sewer improvements include the continuing construction of the Commercial Business District's Sanitary Sewer Rehabilitation Project. Construction for 2023 and 2024 includes the Annual Sewer Repair Program and the Sewer Lift Station Upgrades Project. The update to the Sewer Comprehensive Plan is scheduled for adoption in 2023.

### **Surface Water**

Ongoing projects include the Annual Small Drainage Program, Storm Water Quality Retrofit Program, NPDES Phase II permit, WRIA 9, Green the Green and Surface Water Monitoring. Construction will continue on Gilliam Creek Fish Barrier Removal Projects as well as the Nelsen Side Channel.

6-Year Financial Plan 2023 – 2028 Analysis

Table with columns: General Fund, 2020 Actual, 2021 Actual, 2022 Budget, 2022 Projected Actuals, 2023 Proposed Budget, 2024 Proposed Budget, 2025 Projected, 2026 Projected, 2027 Projected, 2028 Projected, and Percent Change (Budgetary Comparison) for years 2022-23 through 2027-28.

Note: 6-Year Financial Plan does not include immaterial, one-time amounts. Reserve Policy (18% of prior year ongoing revenue).

The City’s **Reserve Policy** is met in the 2023-24 as well as in the out years of the City’s six-year plan. The ability to meet the Reserve policy in 2025 through 2028 is contingent on the implementation of a modest B&O tax as well as a positive annexation vote for the fire department. Adding the B&O tax increases and diversifies the City’s revenue sources and a positive vote for annexation for the fire department frees up property tax capacity that can be utilized to maintain existing city services.

All ongoing expenditures and debt service requirements are met without drawing down fund balance. The 6-year financial plan is used for planning purposes only and is updated with each budget cycle. The plan will be adjusted as necessary to ensure the Reserve Policy continues to be met in each year. The Reserve policy, as revised in 2015, requires a general fund minimum fund balance of 18%, as calculated on the prior year ongoing general fund revenue. Also, a new discretionary reserve was added to the policy. Under this section, 10% of one-time revenue realized in the previous year will be set aside as a one-time revenue reserve, to the extent doing so does not negatively impact compliance with the general fund minimum fund balance requirement. Indication of compliance with the new minimum balance reserve requirement and the former requirement is demonstrated in the chart below.

Reserve policy compliance:	Proposed Budget		Projections			
	2023	2024	2025	2056	2027	2028
Minimum fund balance - 18%	Yes	Yes	Yes	Yes	Yes	Yes
Contingency reserve fund balance - 10%	Yes	Yes	Yes	Yes	Yes	Yes



Expenditures in 2023 through 2024 have been projected to increase based on the chart below. Expenditures will be closely monitored to ensure that ongoing revenues continue to support ongoing expenditures.

	ACTUALS COMPARE		BUDGET COMPARE		CURRENT SIX YEAR PLAN ANNUAL CHANGE			
	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28
<b>REVENUE ASSUMPTIONS</b>								
Sales Tax	17.8%	4.9%	0.5%	1.3%	2.5%	2.5%	2.5%	2.5%
Use Tax	32.0%	30.0%	14.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Property Tax	5.4%	-0.1%	3.4%	2.5%	3.0%	3.0%	3.0%	3.0%
Gambling & excise tax	62.8%	14.6%	-6.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Business & Occupation Taxes	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Utility tax	-15.9%	16.4%	2.4%	0.0%	3.0%	3.0%	3.0%	3.0%
Interfund utility tax	7.8%	0.2%	13.2%	5.7%	3.0%	3.0%	3.0%	3.0%
Admissions tax	159.0%	51.1%	4.2%	2.9%	2.5%	2.0%	2.0%	2.0%
Charges for Services	-7.0%	-3.0%	25.9%	11.1%	2.0%	2.0%	2.0%	2.0%
Other Income	-31.4%	8.4%	-12.5%	105.3%	0.0%	0.0%	0.0%	0.0%
Licenses & Permits	-21.8%	2.4%	-1.7%	1.6%	2.0%	2.5%	2.5%	2.5%
Indirect Cost Allocation	0.9%	1.0%	5.0%	5.0%	2.0%	2.0%	2.0%	2.0%
Transfers In-Other	0.9%	1.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%
Intergovernmental Revenue	3.1%	11.3%	2.4%	-1.9%	2.5%	2.5%	2.5%	2.5%
Fines & Penalties	64.2%	75.7%	48.9%	-0.8%	1.0%	1.0%	1.0%	1.0%
<b>EXPENDITURE ASSUMPTIONS</b>								
<b>Salaries &amp; Benefits</b>								
Salaries	-0.8%	17.6%	-15.3%	8.4%	2.0%	2.0%	2.0%	2.0%
Overtime	66.3%	-12.0%	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%
Extra Labor	56.6%	183.0%	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Holiday Pay	-3.1%	20.1%	-43.3%	0.0%	2.0%	2.0%	2.0%	2.0%
Medical & Dental	6.4%	9.4%	-23.4%	0.4%	5.0%	5.0%	5.0%	5.0%
FICA	2.0%	21.3%	8.5%	8.1%	2.0%	2.0%	2.0%	2.0%
Pension-PERS/PSERS	-8.6%	-1.6%	18.2%	8.4%	2.0%	2.0%	2.0%	2.0%
Industrial Insurance	3.8%	-1.8%	-20.0%	5.3%	0.0%	0.0%	0.0%	0.0%
Pension-LEOFF 2	-6.5%	-3.5%	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%
Uniform/Clothing	42.2%	26.6%	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%
Unemployment	-51.6%	-100.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Operations Supplies</b>								
Professional Services	7.5%	10.4%	188.3%	3.3%	2.0%	2.0%	2.0%	2.0%
Communication	-6.8%	2.2%	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%
Professional Development/Travel	-2.6%	-35.9%	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%
Advertising	12.7%	86.1%	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Rentals and Leases	-22.3%	12.1%	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%
Technology Services	13.4%	-60.8%	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%
Public Utilities	23.7%	-9.6%	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%
Repairs and Maintenance	-1.7%	23.5%	-44.5%	15.4%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	-47.3%	279.9%	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%
Office & Operating Supplies	17.8%	33.3%	4.0%	-16.0%	0.0%	0.0%	0.0%	0.0%
Repair & Maintenance Supplies	-18.6%	17.3%	20.7%	-6.5%	0.0%	0.0%	0.0%	0.0%
Small Tools & Minor Equipment	-19.6%	-61.5%	210.4%	7.0%	0.0%	0.0%	0.0%	0.0%
Technology Supplies	34.6%	-81.5%	369.5%	1.4%	0.0%	0.0%	0.0%	0.0%
Fleet Supplies	-70.3%	-20.8%	30.8%	3.7%	0.0%	0.0%	0.0%	0.0%
Items Purchased for resale	-100.0%	0.0%	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%

### Attachment B - General Fund Departmental Expenditures

General Fund Expenditures	Percent Change (Budgetary Comparison)															
	2020 Actual	2021 Actual	2022 Budget	2022 Projected Actuals	2023 Proposed Budget	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries	28,119,885	27,887,462	32,802,451	30,480,450	25,787,017	27,984,721	29,516,516	30,106,886	30,711,064	31,325,285	-15.3%	8.4%	5.6%	2.0%	2.0%	2.0%
Overline	1,367,623	2,274,124	2,000,115	2,373,370	755,184	797,180	813,124	829,386	845,974	862,893	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%
Extra Labor	131,789	206,427	584,220	464,622	769,106	773,627	773,627	773,627	773,627	773,627	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Holiday Pay	443,224	429,309	515,500	441,157	250,000	250,000	255,000	260,100	265,302	270,608	-43.3%	0.0%	2.0%	2.0%	2.0%	2.0%
Total Salaries	30,063,521	30,797,323	36,902,286	33,739,600	27,561,307	29,785,528	31,360,266	31,971,989	32,595,966	33,232,413	-18.3%	8.1%	5.3%	2.0%	2.0%	2.0%
Benefits	6,486,004	6,901,878	7,551,216	7,500,577	5,748,434	5,771,171	6,328,529	6,644,966	6,977,203	7,326,063	-23.4%	0.4%	9.7%	5.0%	5.0%	5.0%
FICA	1,739,528	1,774,345	2,151,955	1,944,784	2,110,085	2,280,239	2,402,344	2,450,391	2,498,398	2,549,386	8.1%	8.1%	5.4%	2.0%	2.0%	2.0%
Pension-PERS/PSERS	1,662,169	1,518,973	1,494,905	1,475,859	1,744,920	1,891,079	2,034,980	2,075,680	2,117,194	2,159,537	18.2%	8.4%	7.6%	2.0%	2.0%	2.0%
Industrial Insurance	859,956	892,567	876,892	733,117	586,182	617,060	633,560	633,560	633,560	633,560	-20.0%	5.3%	2.7%	0.0%	0.0%	0.0%
Pension-LEOFF 2	1,020,215	963,421	920,517	840,996	635,408	690,494	704,304	718,390	732,758	747,413	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%
Uniform/Clothing	4,734	6,732	8,525	6,293	33,290	33,504	33,504	33,504	33,504	33,504	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%
Unemployment	95,070	45,019	0	35,036	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Benefits	11,865,676	12,092,935	13,004,010	12,536,662	10,858,318	11,283,547	12,137,221	12,556,480	12,993,617	13,449,464	-13.4%	3.9%	7.6%	3.5%	3.5%	3.5%
Total Salaries & Benefits	41,928,197	42,890,258	49,906,296	46,276,262	38,419,625	41,069,075	43,497,487	44,528,479	45,589,584	46,681,878	-17.0%	6.9%	5.9%	2.4%	2.4%	2.4%
Services	6,228,735	6,697,806	7,391,918	7,665,898	21,815,338	22,535,462	8,499,397	8,669,385	8,842,773	9,019,628	184.6%	3.3%	-62.3%	2.0%	2.0%	2.0%
Communication	481,591	448,927	458,739	523,555	440,528	446,392	446,392	446,392	446,392	446,392	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%
Professional Development/Travel	404,980	394,404	252,921	276,376	570,360	532,851	532,851	532,851	532,851	532,851	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%
Advertising	19,183	21,629	40,250	25,749	66,300	66,716	66,716	66,716	66,716	66,716	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Rentals and Leases	549,703	426,952	478,484	341,742	1,298,060	319,003	319,003	319,003	319,003	319,003	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%
Technology Services	783,678	888,918	348,291	655,542	1,031,264	1,082,490	1,082,490	1,082,490	1,082,490	1,082,490	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%
Public Utilities	1,820,212	2,251,250	2,034,265	2,246,892	2,244,354	2,351,709	2,422,260	2,494,928	2,568,776	2,646,869	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%
Repairs and Maintenance	1,801,240	1,768,880	2,185,367	2,213,306	1,286,418	1,484,569	1,484,569	1,484,569	1,484,569	1,484,569	-41.9%	15.4%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	439,384	231,554	879,747	700,928	1,012,899	694,890	694,890	694,890	694,890	694,890	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%
Total Services	12,528,686	13,131,330	14,070,002	14,649,989	29,785,520	29,514,084	15,548,570	15,791,226	16,039,461	16,283,410	103.2%	-0.8%	-47.3%	1.6%	1.6%	1.6%
Supplies	1,078,572	1,104,621	1,246,911	1,122,833	1,459,345	1,338,157	1,338,157	1,338,157	1,338,157	1,338,157	30.0%	-8.3%	0.0%	0.0%	0.0%	0.0%
Items Purchased for resale	235	0	10,000	141	2,500	2,580	2,580	2,580	2,580	2,580	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%
Total Supplies	1,078,807	1,104,621	1,256,911	1,122,973	1,461,845	1,340,737	1,340,737	1,340,737	1,340,737	1,340,737	30.2%	-8.3%	0.0%	0.0%	0.0%	0.0%
Total Supplies & Services	13,607,493	14,235,951	15,326,913	15,772,962	31,227,365	30,854,821	16,889,307	17,131,963	17,380,199	17,634,147	98.0%	-1.2%	-45.3%	1.4%	1.4%	1.5%
Total Departmental Expenditures	55,535,690	57,126,209	64,233,209	62,049,223	69,646,990	71,923,896	60,386,795	61,660,442	62,969,782	64,316,025	12.2%	3.3%	-16.0%	2.1%	2.1%	2.1%

## ATTACHMENT A-1

NOTES TO 6-YEAR FINANCIAL PLAN  
REVENUES, EXPENDITURES AND FUND BALANCE**GENERAL**

## Purpose

The purpose of the Financial Planning Model is to:

1. Assess the financial health of the City over a 6-year period.
2. Demonstrate the impact of policy decisions on the City's finances.
3. Assist in the productive use of financial resources.
4. Demonstrate compliance with the Reserve Policy.
5. Determine the impact of changing economic conditions and assumptions on the plan and the City's financial stability.

## Structure

The General Fund receives most the City's unrestricted revenues. These revenues are categorized into accounts and reporting groups according to rules established by the Washington State Auditor's Office and communicated through the Budget and Reporting System (BARS). The 6-year financial plan of the Financial Planning Model reflects the revenues and expenditures of the General Fund and impacts to other governmental funds via transfers from the General Fund to other funds and transfer into the General Fund from other funds. It is divided into the following sections:

- Revenues
- Expenditures
- Operating Results
- Capital
- Fund Balance Details
- Reserve Policy Compliance

Revenues include all revenues not restricted or dedicated for specific uses. They support operations and are considered part of ordinary governmental activities and include revenues such as taxes, charges for services, licenses & permits, intergovernmental revenue, fines & penalties, and miscellaneous revenue. With the exception of grant funding, these revenues are considered to be ongoing. Also included in revenues are transfers in. Transfers in are one-time revenue received from other funds and transfer into the General Fund to pay for capital needs or debt service specific to the Public Safety Plan.

Expenditures are for general operating and maintenance and include salaries and benefits, supplies, and services to provide a wide variety of services to our residential and business communities. Expenditures also includes annual transfers to debt service funds as well as transfers to the contingency fund to maintain compliance with the City's reserve fund policy.

Operating results demonstrate if ongoing revenues are meeting annual maintenance and operational costs. Operating results do not reflect revenue or expenditures specific to capital projects.

The capital section includes transfers out to capital project funds. These transfers provide funding for roadway projects including annual overlay, and general repairs and improvements to City owned facilities. The 2023-2024 biennium also includes transfers to fund technology.

Fund balance details show the beginning fund balance for each year, change in fund balance, and ending fund balance.

Reserve policy compliance demonstrates whether or not ending fund balance each year is at least 18% of previous year ongoing revenue.

## **GENERAL REVENUES**

General revenues have been projected to increase by 2% in 2023 – 2026. This rate is lower than historical increases and takes into consideration the ongoing effects of the pandemic.

### **Sales Tax**

This revenue category includes retail sales tax, criminal justice sales tax and natural gas use tax. Retail sales tax has historically comprised 94% to 96% of this revenue category but has been particularly hard hit by the pandemic.

### **Property Taxes**

Property tax revenue is limited to a 1% annual increase plus taxes generated by new construction and annexations.

### **Utility Taxes**

A utility tax was approved beginning in 2003 at an initial rate of 4%, increased to 5%, and to 6% in 2007. The tax applies to electric, natural gas, and communications sales. In 2009, Council adopted a 6% utility tax on solid waste collection in the City. The solid waste utility tax was increased in 2019 to 11% in November of 2019 and to 16% effective July 1, 2020. The increase applies only to commercial properties.

### **Interfund Utility Taxes**

A 15% utility tax on revenue from City owned utilities was established in 2009 to provide funds for flood mitigation measures when the structural integrity of the Howard Hanson Dam was impaired. On May 1, 2010, the tax was reduced to 10%. In 2014, the tax was extended through 2023. Staff expects to present legislation early in 2023 to extend this tax an additional five years.

### **Gambling Taxes**

The gambling tax revenue category comprises gambling, admission, and leasehold taxes. Historically, gambling taxes have constituted 91% to 96% of the category.

## Licenses and Permits

This revenue category includes business licenses, residential rental licenses and permits related to construction, e.g., building, electrical, mechanical, and plumbing permits; and special fire permits.

## Seattle City Light (SCL) Agreement

The City entered into a contract agreement with SCL in 2003 with a 4% contract payment. The rate was increased to 5% in 2006 and to 6% in 2007. The rate currently remains at 6%.

## Franchise Fees

The City administers franchise fees on its franchise agreements with the solid waste provider and Comcast. Beginning in 2023, the City is proposing a franchise fee as a part of its agreement with Highline Water District and Water District 125.

## Business & Occupation (B&O Tax)

In order to continue to provide the same high-level of services in the next biennium and in the out years, it will be necessary for the City to implement a new revenue stream. The City is proposing to implement a modest B&O tax in January 2024. In addition to maintain the current level of service, this new revenue source will allow the City to unfreeze frozen commissioned officer positions within the Police Department.

## Intergovernmental Revenue

Intergovernmental revenue includes State shared liquor taxes and profits, operating grants, and the emergency services (EMS) allocation and other revenue from other governments.

## Charges for Services

This revenue category includes Court related fees such as adult probation and record check fees; fees generated by the Community Development department for plan check and structural reviews; fire inspection and re-inspection fees and recreation fees for youth, senior and other programs.

## Indirect Cost Allocations

The allocation reflects the General Fund support for Tukwila's Hotel/Motel Tax Fund, the Internal Service Funds, and the Enterprise Funds. The fees are expected to increase at the same rate as operating and maintenance costs.

## One-time Revenues

One-time revenues include real property sales for surplus property. In this model, the one-time revenue derives from transfers into the general fund from the urban renewal fund for realized land sales and from anticipated motel property land sale. Additional land sales are planned as funding for the Public Safety Plan and have been included in the D-20 financial framework since 2018.

## **DEDICATED REVENUES**

These revenues are recorded directly into the project funds they support and help pay for project costs but are not tied to a specific project.

**OPERATING TRANSFERS – DEBT SERVICE**

Use of Debt Proceeds	BUDGET		PROJECTIONS				TOTAL	
	2023	2024	2025	2026	2027	2028	2023-2028	
<b>EXISTING DEBT:</b>								
LTGO 2015	Interurban/Boeing Access Rd Brdg	392,475	389,375	391,125	387,575	391,050	392,050	2,343,650
	Interurban	227,636	225,838	226,853	224,794	226,809	227,389	
	Boeing Access Road Bridge	164,840	163,538	164,273	162,782	164,241	164,661	
LTGO 2017	42nd and 53rd Sidewalks	558,400	557,750	556,800	555,550	554,000	557,150	3,339,650
LTGO 2018	PW Shops	1,532,700	1,534,450	1,534,200	1,531,950	1,532,700	1,531,200	9,197,200
	50% paid by utility funds	(766,350)	(767,225)	(767,100)	(765,975)	(766,350)	(765,600)	(4,598,600)
LTGO 2019	PSP (Justice Center, Fire) & PW Shops	1,691,050	1,689,550	1,690,800	1,689,550	1,690,800	1,689,300	10,141,050
	22% paid by utility funds	(372,031)	(371,701)	(371,976)	(371,701)	(371,976)	(371,646)	(2,231,031)
SCORE 2019	South County Correctional Entity, SCORE Jail facility	376,876	376,914	377,126	376,861	377,054	376,693	2,261,524
Refunding	Estimated contribution by SCORE	(376,876)	(376,914)	(377,126)	(376,861)	(377,054)	(376,693)	(2,261,524)
LTGO 2020R	Southcenter Parkway Extension, emergency management	513,029	516,579	-	-	-	-	1,029,608
Refunding	Southcenter Pkwy Extension	376,307	378,911	-	-	-	-	
	Emergency Management	136,722	137,668	-	-	-	-	
LTGO 2021A	PW Shops	314,231	314,241	314,172	314,226	314,198	314,188	1,885,256
	50% paid by utility funds	(157,116)	(157,121)	(157,086)	(157,113)	(157,099)	(157,094)	(942,628)
LTGO 2021B	Urban Renewal	257,741	257,475	258,381	257,321	257,146	256,826	1,544,890
LTGO 2021C	Arterial Streets	542,569	-	-	-	-	-	542,569
Existing debt		\$ 5,019,728	\$ 4,479,953	\$ 3,449,316	\$ 3,441,383	\$ 3,444,469	\$ 3,446,374	\$ 22,251,614
<b>PROPOSED DEBT:</b>								
LTGO 2020	PW Shops-General Fund Portion	30,000,000	-	1,951,543	1,951,543	1,951,543	1,951,543	7,806,172
		\$ -	\$ -	\$ 1,951,543	\$ 1,951,543	\$ 1,951,543	\$ 1,951,543	\$ 7,806,172
<b>TOTAL Estimate / Projections</b>		<b>\$ 5,019,728</b>	<b>\$ 4,479,953</b>	<b>\$ 5,400,859</b>	<b>\$ 5,392,926</b>	<b>\$ 5,396,012</b>	<b>\$ 5,397,917</b>	<b>\$ 30,057,786</b>

## PROJECT TRANSFERS

General Fund project transfers are made to support capital and governmental projects. The contribution required is based on the financial status of the project fund (such as the Arterial Street fund, the Land/Parks Acquisition fund, etc.), the amount of dedicated revenues received into the fund, the amount of specific funding sources such as grants and the amount of the existing fund balance.

Priority of use for project fund revenues generally are as follows:

1. Specific project funding such as grant revenue.
2. Dedicated taxes such as REET or parking tax.
3. Fund balance, debt or General Fund contributions/transfers depending on the unique circumstances of the project and the overall financial plan.

## FUND BALANCE

To the extent revenues exceed expenditures, fund balance is increased and can be carried forward for use in the following fiscal year. To the extent expenditures exceed revenues, fund balance is used and declines. The City's Reserve Policy specifies that the general fund ending fund balance shall equal or exceed 18% of the previous year operating revenues. The Reserve Policy also requires that a 10% minimum fund balance be maintained for the Contingency / Reserve Fund. The biennial budget complies with both these requirements, and both requirements are met in the subsequent biennium.



Project	Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
		Total	Grants	Total	Grants	Total	Grants	Total	Grants	Total	Grants	Total	Grants	Total	Grants	
<b>Residential Streets</b>																
S 119th St Crosswalk and RRFB	1		175													
Traffic Calming/Res Safety	2	250	650	575	575	650	250	650	250	650	250	650	250	3,825	2,225	
S 152nd St SRTS	3	650	3200											4,075	3,200	
46th Ave S SRTS	4	4,075	408	2,070	414									2,580	822	
Macedam Rd S Street	5	510		500	450	3,100	2,800							3,600	3,250	
42nd Ave S Phase IV	6													0	0	
Subtotal by Source	7	5,425	4,433	3,145	1,439	3,750	3,050	650	250	650	250	650	250	14,270	9,672	5,580
<b>SUBTOTAL</b>		<i>City Total 992</i>		<i>City Total 1,706</i>		<i>City Total 700</i>		<i>City Total 400</i>		<i>City Total 400</i>		<i>City Total 400</i>		<i>City Total 4,538</i>		<i>5,580</i>

Economic Development

Project	Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
		Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
<b>Bridges &amp; Arterial Streets</b>	8															
42nd Ave S Bridge Replace	9	1,500	1,500	15,725	13,500	13,500	13,500							30,725	30,725	
Allentown Truck Route EIS	10	300														
Green River Trail	11	1,297	989											1,297	989	
Annual Overlay and Repair ***	12	1,400		1,400				1,400		1,500		1,500		1,297	989	1,650
Annual Bridge Inspections ***	13	200		205	275			220		230		235		1,305	0	200
ADA Improvements ***	14	100		50	50			50		50		50		350	0	50
Annual Traffic Signal Program ***	15	130		130	130			130		150		150		820	0	150
Weiland Mitigation ***	16	60		70	70			70		70		70		410	0	70
Transportation Comp Plan	17	300	240											300	240	650
S 119th St Ped Bridge Painting	18			200				200						400	0	
Southcenter Blvd/65th Signal	19	100	100	1,000	1,000			1,570	1,200					1,100	1,100	
APE/Minkler Blvd Intersection	20			144	144	111		579	500	2,630	2,000			1,658	1,431	
S 144th St Bridge - Sidewalks	21				85			657	577					742	577	1,210
APE/ Industry Dr Intersection	22									300	250			350	0	2,070
S 133rd S/SR599 Intersection	23													2,600	2,502	2,600
Minkler Blvd (APW - S/C Pkwy)	24				50	16								50	16	3,300
E Marginal Way (BAR - S 112 St)	25															82,407
Strander Blvd Ext Phase 3																1,400
S 140th St Intersection																4,250
TUC/TOD Ped Improvements																5,050
Tuk Int'l Blvd (BAR - 116 W)																4,675
Tuk Int Blvd/S 116th On-Ramp																3,000
Trafic Signal Interconnect																23,244
S 168th St (S/C Pkwy - APE)																20,000
Southcenter Blvd (I-5-61 Bridge)																525
Rockery Replacement Program																235
S 180 St/APW Intersection																100
S 143 St (Interurban-Duwamish)																
Subtotal by Source		5,987	2,829	18,924	15,644	13,627	4,876	2,280	2,250	4,990	2,250	4,655	2,252	55,076	40,074	156,830
<b>SUBTOTAL</b>		<b>City Total 3,158</b>		<b>City Total 2,088</b>	<b>City Total 2,017</b>	<b>City Total 2,536</b>	<b>City Total 2,740</b>	<b>City Total 2,403</b>	<b>City Total 15,002</b>							

\* Traffic or Park Impact Fee List Projects (project must be started within 10 years)  
 \*\*\* Ongoing Projects

**Neighborhood Revitalization**

Project	Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
		Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
<b>Parks &amp; Trails</b>	25															
Lake to Sound Trail	26															
Park Acquisition	27															
Open Space Improvements	28															
Park Improvements	29	194	194	200	200	405	405	405	210	405	210	1000	1000	1,000	1,000	4,005
Tukwila Pond Trail & Brdwalk	30			125						700		405		2,014	1,219	13,895
Multipurpose Trails	31	79		73		50		50		50		50		352	0	1,250
Municipal Arts Fund	32	64	64	50	50	50	50	50	50	50	50	50	50	314	314	50
Fort Dent Park	33													0	0	
Duwamish Hill Preserve	34													0	0	8,018
Parks & Rec Open Space Plan	35													0	0	145
Tukwila South Trail	36													0	0	6,525
Hand Boat Launches	37													0	0	1,801
Macadam Garden & Wetland	38													0	0	1,450
Synthetic Turf Field	39													0	0	2,900
Subtotal by Source		337	258	448	250	505	455	505	260	605	260	2,680	1,550	5,080	3,033	52,639
<b>SUBTOTAL</b>		<i>City Total</i> 79		<i>City Total</i> 188		<i>City Total</i> 50		<i>City Total</i> 245		<i>City Total</i> 345		<i>City Total</i> 1,130		<i>City Total</i> 2,047		<i>City Total</i> 52,639

\* Park Impact Fee List Projects (project must be started within 10 years).

**General Government**

Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
<b>General Improvements</b>															
Facilities Improvements**	2,350	1,800	150												200
Subtotal by Source	2,350	1,800	150	0	0	0	0	0	0	0	0	0	0	0	200
<b>SUBTOTAL</b>	<b>City Total 550</b>		<b>City Total 150</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>

Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
<b>Public Safety Plan</b>															
Justice Center															
Relocate Fire Station 52															
Rebuild Fire Station 54															
Fire Apparatus & Equipment															
Subtotal by Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>		<b>City Total 0</b>

\* Fire Impact Fee List Projects (project must be started within 10 years)

Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
<b>City Facilities</b>															
Public Works Shops	2,500	1,250	3,000	1,500	13,500	6,750	40,000	20,000					59,000	29,500	
Teen/Senior Center									1,285				3,285	0	18,900
City Hall Facilities	2,500	1,250	3,000	1,500	13,500	6,750	40,000	20,000	1,285			62,285	29,500	18,900	
Subtotal by Source	2,500	1,250	3,000	1,500	13,500	6,750	40,000	20,000	1,285	0	2,000	62,285	29,500	18,900	
<b>SUBTOTAL</b>	<b>City Total 1,250</b>		<b>City Total 1,500</b>		<b>City Total 6,750</b>		<b>City Total 20,000</b>		<b>City Total 1,285</b>		<b>City Total 2,000</b>		<b>City Total 32,785</b>		<b>City Total 18,900</b>

**SUMMARY**

Totals by Source	16,599	10,570	25,667	20,025	33,399	23,882	46,031	22,290	7,530	2,760	9,985	4,052	136,711	82,279	
<b>PROPOSED TOTALS</b>	<b>Total 6,029</b>	<b>Total 5,642</b>	<b>Total 9,517</b>	<b>Total 23,241</b>	<b>Total 4,770</b>	<b>Total 5,333</b>	<b>Total 54,432</b>	<b>Total 1,367</b>	<b>Total 82,279</b>	<b>Total 1,367</b>	<b>Total 1,367</b>	<b>Total 1,367</b>	<b>Total 1,367</b>	<b>Total 1,367</b>	<b>Total 1,367</b>

\*\* On-going Projects

**ATTACHMENT D**  
 City of Tukwila  
**WATER ENTERPRISE FUND**  
 2023 - 2028 Analysis in 000's

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
Monthly Water Charges <sup>(1)</sup>	+5% Commercial	+5% Commercial	+2%	+5%		+7.5%	+7.5%	+5%	+5%	+4%	+4%	
Cascade Water Alliance (CWA)	2,707	2,753	2,688	3,356	2,805	2,763	2,769	3,012	3,071	3,141	3,211	17,967
Regular City Water	4,030	3,397	4,067	3,488	4,288	4,862	5,428	5,594	5,966	6,167	6,376	34,392
Subtotal Water	<b>6,737</b>	<b>6,150</b>	<b>6,755</b>	<b>6,844</b>	<b>7,093</b>	<b>7,625</b>	<b>8,197</b>	<b>8,606</b>	<b>9,037</b>	<b>9,308</b>	<b>9,587</b>	<b>52,359</b>
Other Miscellaneous Revenue	352	105	50	83	92	130	135	140	145	150	150	850
Interlocal Ags/PWTF/Grants/Bonds	0	0	0	1,900	0	0	1,437	1,563	3,000	6,600	1,225	13,825
Water Connection Fees <sup>(2)</sup>	37	78	68	20	45	20	20	20	20	20	20	120
<b>Total Revenues</b>	<b>7,126</b>	<b>6,333</b>	<b>6,873</b>	<b>8,847</b>	<b>7,230</b>	<b>7,775</b>	<b>9,789</b>	<b>10,329</b>	<b>12,202</b>	<b>16,078</b>	<b>10,982</b>	<b>67,154</b>
<b>EXPENDITURES</b>												
CWA Purchased Water <sup>(3)</sup>	2,707	2,753	2,688	3,356	2,805	2,763	2,769	3,012	3,071	3,141	3,211	17,967
Water Operations & Maintenance	2,345	2,263	2,440	2,520	2,150	2,425	2,528	2,579	2,630	2,683	2,736	15,581
Debt Service <sup>(4)</sup>	146	145	144	129	129	128	128	147	147	200	200	950
Debt Service/Costs for PW Shops	340	197	182	358	358	1,038	698	1,058	1,057	1,058	1,058	5,967
Interfund Utility Tax <sup>(5)</sup> 10%	677	617	677	693	709	775	833	875	918	946	974	5,321
Engineering Labor <sup>(7)</sup>	63	39	75	119	77	80	82	84	86	88	90	510
Subtotal	<b>6,278</b>	<b>6,014</b>	<b>6,206</b>	<b>7,175</b>	<b>6,228</b>	<b>7,209</b>	<b>7,038</b>	<b>7,754</b>	<b>7,909</b>	<b>8,116</b>	<b>8,269</b>	<b>46,296</b>
Water Capital - CIP Program	265	138	332	2,455	3,300	1,997	2,825	3,275	3,600	5,455	2,600	19,752
<b>Total Expenditures</b>	<b>6,543</b>	<b>6,152</b>	<b>6,538</b>	<b>9,630</b>	<b>9,528</b>	<b>9,206</b>	<b>9,863</b>	<b>11,029</b>	<b>11,509</b>	<b>13,571</b>	<b>10,869</b>	<b>66,047</b>
<b>FUND BALANCE</b>												
Change in Fund Balance <sup>(6)</sup>	583	181	335	(783)	(2,299)	(1,431)	(75)	(700)	692	2,507	113	113
Beginning Balance	<b>6,058</b>	<b>5,787</b>	<b>6,639</b>	<b>6,987</b>	<b>6,987</b>	<b>4,690</b>	<b>3,259</b>	<b>3,184</b>	<b>2,484</b>	<b>3,177</b>	<b>5,684</b>	<b>5,684</b>
<b>Ending Balance</b>	<b>6,641</b>	<b>6,639</b>	<b>6,987</b>	<b>6,204</b>	<b>4,690</b>	<b>3,259</b>	<b>3,184</b>	<b>2,484</b>	<b>3,177</b>	<b>5,684</b>	<b>5,797</b>	<b>5,797</b>
<b>Fund Balance:</b>												
Reserved <sup>(b)</sup> 20% of revenue	1,435	1,302	1,267	1,375	1,375	1,389	1,555	1,670	1,753	1,840	1,896	1,896
Unreserved	5,206	5,337	5,720	4,830	3,315	1,869	1,629	814	1,423	3,844	3,901	3,901
<b>Ending Balance</b>	<b>6,641</b>	<b>6,639</b>	<b>6,987</b>	<b>6,204</b>	<b>4,690</b>	<b>3,259</b>	<b>3,184</b>	<b>2,484</b>	<b>3,177</b>	<b>5,684</b>	<b>5,797</b>	<b>5,797</b>

<sup>(a)</sup> Revenues in excess of (less than) expenditures

<sup>(b)</sup> Annual reserve balance requirement equals 20% of the prior year operating revenues.

## ATTACHMENT D-1 NOTES TO WATER ENTERPRISE FUND

- 1) Rates reflect increases of 7.5% in 2023, 7.5% in 2024, and 5%/6% in 2025 through 2028. These rate increases are essential to sustain our reserve balance, site and construct a new water reservoir, which is required for the City to meet growth targets and cover any possible increases from Cascade Water Alliance (CWA). We will continue to review the annual rate model to confirm that the proposed increases are necessary.

Future water purchased at additional costs will be passed on to ratepayers. The City has identified Cascade Water Alliance’s revenues and expenditures to better reflect the actual water charges and the respective increases. CWA has proposed rate increases of 2.2% in 2023 and 2.2% in 2024.

- 2) Connection fees are estimated for the Allentown/Foster Point and Duwamish projects.
- 3) Cascade Water Alliance is split out to identify the actual costs of purchased water. CWA has scheduled increases in their six-year planning model that will affect our water rates.
- 4) Debt schedule includes Public Works Trust Fund (PWTF) loans and Bonds. Public Works debt service is projected to increase with Phase II, and is reflected accordingly on the projections.

<b>Water Debt Service includes:</b>	<b><u>Expires</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
2004 PWTF Allentown (26%)	7/1/24	\$81,431.74	\$82,028.63
2006 Bond Allentown (26%)	12/31/26	<u>46,388.75</u>	<u>46,648.51</u>
Subtotal		127,820.49	127,677.14
2018 Public Works Shops (17%)	12/31/38	260,559.00	260,856.50
2019 Public Works Shops (17%)	12/31/39	<u>63,245.27</u>	<u>63,189.17</u>
Subtotal		323,804.27	324,045.67
	<b>Total</b>	<b><u>\$451,624.76</u></b>	<b><u>\$451,722.81</u></b>

- 5) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 6) The Working Capital Reserve Fund’s policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year’s revenue, exclusive of significant non-operating, non-recurring revenues.
- 7) The Senior Water/Sewer Engineer’s salary and benefits are split evenly between the water department and the sewer department. For 2023 and 2024, Technology staff will continue to charge at 22% for the GIS Coordinator and 10% for the Information Systems Project Analyst.

### Water Enterprise Fund

The City’s Enterprise Funds account for utility operations that are self- supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Water Fund accounts

for operations and capital improvements to provide water to a portion of City residents. King County Water District 125 and Highline Water District also supply water to City residents.

## ATTACHMENT E

### City of Tukwila

### SEWER ENTERPRISE FUND

2023 - 2028 Analysis in 000's

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
Monthly Sewer Charges	KC	0%	KC +4.5%	0%		KC +5.75% City 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	
King County Metro Sewer <sup>(1)</sup>	4,840	4,658	4,173	5,225	4,690	5,526	5,830	6,151	6,489	6,846	7,188	38,029
Regular City Sewer <sup>(2)</sup>	4,927	3,477	4,937	4,730	4,800	5,085	5,238	5,395	5,557	5,723	5,895	32,893
Subtotal Sewer Revenue	9,767	8,135	9,110	9,955	9,490	10,611	11,068	11,545	12,045	12,569	13,083	70,921
Other Misc. Revenue	976	467	312	305	504	300	300	300	1,300	300	300	3,321
Grant/Bonds/PWTF	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Connection Fees <sup>(3)</sup>	150	143	163	25	106	0	100	100	100	100	100	594
<b>Total Revenues</b>	10,893	8,745	9,585	10,285	10,100	10,911	11,468	11,945	13,445	12,969	13,483	74,836
<b>EXPENDITURES</b>												
Sewer Operations & Maintenance												
King County Metro Sewer <sup>(4)</sup>	4,840	4,658	4,173	5,225	4,690	5,526	5,830	6,151	6,489	6,846	7,188	38,083
Regular City Sewer <sup>(5)</sup>	1,330	1,435	1,382	1,660	1,611	1,769	1,828	1,883	1,939	1,998	2,057	12,072
Debt Service <sup>(6)</sup>	356	355	352	352	352	348	347	154	154	42	42	2,059
Debt Service/Costs for PW Shops	80	95	103	200	1,200	606	200	671	671	671	671	3,651
Interfund Utility Tax <sup>(7)</sup> 10%	1,006	844	942	1,021	999	1,091	1,137	1,185	1,335	1,287	1,338	7,709
Engineering Labor <sup>(9)</sup>	93	91	436	478	664	701	754	777	800	824	845	4,610
Subtotal	7,705	7,478	7,388	8,936	9,516	10,041	10,096	10,820	11,388	11,667	12,141	68,184
Sewer Capital - CIP Program	416	418	2,011	2,865	2,000	2,592	3,325	2,725	2,725	3,075	1,975	18,243
<b>Total Expenditures</b>	8,121	7,896	9,399	11,801	11,516	12,633	13,421	13,545	14,113	14,742	14,116	86,427
<b>FUND BALANCE</b>												
Change in Fund Balance <sup>(a)</sup>	2,772	849	186	(1,516)	(1,416)	(1,722)	(1,953)	(1,599)	(667)	(1,773)	(633)	(8,688)
Beginning Balance	8,651	12,269	12,646	12,832	13,158	11,742	10,020	8,067	6,468	5,801	4,028	12,646
<b>Ending Balance</b>	11,423	13,118	12,832	11,316	11,742	10,020	8,067	6,468	5,801	4,028	3,394	3,958
<b>Fund Balance:</b>												
Reserved <sup>(b)</sup> 20% of revenue	2,076	2,179	1,982	1,917	1,917	2,057	2,182	2,294	2,389	2,689	2,594	2,389
Unreserved	9,347	10,939	10,850	9,399	9,825	7,963	5,885	4,174	3,411	1,338	801	3,411
<b>Ending Balance</b>	11,423	12,646	13,158	11,316	11,742	10,020	8,067	6,468	5,801	4,028	3,394	5,801

<sup>(a)</sup> Revenues in excess of (less than) expenditures

<sup>(b)</sup> Annual reserve balance requirement equals 20% of the prior year operating revenues.



**ATTACHMENT E-1**

**NOTES TO SEWER ENTERPRISE FUND**

- 1) King County Metro sewer and Tukwila’s sewer have been split out to present the revenues separately. Metro increases will be passed through to the sewer ratepayers. King County Metro sewer fees will increase 5.75% in 2023 per KC Ordinance No. 19447 and we have factored in potential King County increases for 2024 through 2028.
- 2) 3 percent increases are proposed for Tukwila sewer in 2023 and 2024. We will continue with the annual rate model review to confirm that the proposed increases are necessary.
- 3) Sewer connection fees for Allentown Phase I and Allentown/Foster Point Phase II.
- 4) King County Metro Sewer treatment fees are passed through to ratepayers.
- 5) City’s basic operation and maintenance costs.
- 6) Includes the Public Works Trust Fund (PWTF) Loan and the 2006 Bond for the Allentown/Foster Point Phase II Sewer Improvement Project. Public Works debt service is projected to increase with Phase II, and is reflected accordingly on the projections.

<b>Sewer Debt Service includes:</b>	<b><u>Expires</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
2004 PWTF Allentown (62%)	7/1/24	\$194,183.39	\$193,222.08
2006 Bond Allentown (62%)	12/31/26	110,619.33	111,238.76
2013 PWTF CBD Sewer Rehab	12/31/33	<u>43,233.72</u>	<u>43,027.85</u>
Subtotal		351,672,31	351,543.63
2018 Public Works Shops (10%)	12/31/38	145,606.50	145,772.75
2019 Public Works Shops (10%)	12/31/39	<u>35,342.95</u>	<u>35,311.60</u>
Subtotal		180,949,45	181,084.35
	<b>Total</b>	<b><u>\$528,985.89</u></b>	<b><u>\$528,573.04</u></b>

- 7) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 8) The Working Capital Reserve Fund’s policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year’s revenue, exclusive of significant non-operating, non-recurring revenues.
- 9) The Senior Water/Sewer Engineer’s salary and benefits are split evenly between the water department and the sewer department. For 2023 and 2024, Technology staff will continue to charge at 22% for the GIS Coordinator and 10% for the Information Systems Project Analyst to assist with the GIS Inventory of the sewer fund. The Sewer fund is also splitting a GIS Technician position with the Surface Water fund.
- 10) The City is utilizing an interfund loan of up to \$1.1 million from the Sewer Fund to purchase a fire engine as a part of the agreement with the Puget Sound Regional Fire Authority (PSRFA). As allowed by State law, the City will repay the Sewer Fund with interest, beginning in 2026.

**Sewer Enterprise Fund**

The City's Enterprise Funds account for utility operations that are self-supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Sewer Fund accounts for operations and capital improvements to provide sanitary sewer to a portion of City residents. Valley View Sewer District also provides sewer in the City.

City of Tukwila <b>SURFACE WATER ENTERPRISE FUND</b> 2023 - 2028 Analysis in 000's												
REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
	+5%	+3%	+2%	+5%	+5%	+5%	+5%	+5%	+5%	+3%	+5%	
Annual Billings (Current) <sup>(1)</sup>	6,739	6,971	7,021	7,350	7,390	7,760	8,147	8,555	8,983	9,252	9,715	52,411
Other Revenues	71	2	8	50	18	60	65	70	70	75	75	490
Grants/Bond Proceeds <sup>(2)</sup>	310	1,069	1,540	3,109	625	3,944	3,164	8,746	3,495	215	4,666	24,230
<b>Total Revenues</b>	<b>7,120</b>	<b>8,042</b>	<b>8,569</b>	<b>10,509</b>	<b>8,033</b>	<b>11,764</b>	<b>11,376</b>	<b>17,371</b>	<b>12,548</b>	<b>9,542</b>	<b>14,456</b>	<b>77,056</b>
<b>EXPENDITURES</b>												
Operations & Maintenance	2,823	2,299	2,434	2,262	2,587	2,376	2,485	2,560	2,636	2,715	2,797	15,569
Debt Service <sup>(3)</sup>	301	300	288	285	285	283	282	22	22	-	-	891
Debt Service/Costs for PW Shops	189	235	255	495	495	1,441	971	1,463	1,463	1,463	1,463	8,264
Interfund Utility Tax <sup>(4)</sup> 10%	676	692	702	740	738	776	815	855	898	925	971	5,241
Engineering Labor <sup>(6)</sup>	148	673	724	708	836	855	896	997	1,026	1,057	1,089	5,920
Subtotal	4,137	4,199	4,403	4,490	4,941	5,731	5,449	5,897	6,046	6,161	6,320	35,603
SSWM Capital - CIP Program	917	3,433	3,507	7,300	3,051	7,316	6,305	12,995	7,340	1,965	6,673	42,594
<b>Total Expenditures</b>	<b>5,054</b>	<b>7,632</b>	<b>7,910</b>	<b>11,790</b>	<b>7,992</b>	<b>13,047</b>	<b>11,754</b>	<b>18,892</b>	<b>13,386</b>	<b>8,126</b>	<b>12,993</b>	<b>78,197</b>
<b>FUND BALANCE</b>												
Change in Fund Balance <sup>(a)</sup>	2,066	410	659	(1,281)	41	(1,283)	(377)	(1,521)	(838)	1,416	1,462	(1,141)
Beginning Balance	2,709	4,775	5,185	5,903	5,903	5,944	4,661	4,283	2,762	1,924	3,341	5,944
<b>Ending Balance</b>	<b>4,775</b>	<b>5,185</b>	<b>5,903</b>	<b>4,622</b>	<b>5,944</b>	<b>4,661</b>	<b>4,283</b>	<b>2,762</b>	<b>1,924</b>	<b>3,341</b>	<b>4,803</b>	<b>4,803</b>
<b>Fund Balance:</b>												
Reserved <sup>(b)</sup> 20% of revenue	1,362	1,395	1,406	1,410	1,482	1,564	1,642	1,725	1,811	1,865	1,958	1,958
Unreserved	3,413	3,790	4,497	3,212	4,462	3,097	2,641	1,037	114	1,475	2,845	2,845
<b>Ending Balance</b>	<b>4,775</b>	<b>5,185</b>	<b>5,903</b>	<b>4,622</b>	<b>5,944</b>	<b>4,661</b>	<b>4,283</b>	<b>2,762</b>	<b>1,924</b>	<b>3,341</b>	<b>4,803</b>	<b>4,803</b>
<sup>(a)</sup> Revenues in excess of (less than) expenditures <sup>(b)</sup> Annual reserve balance requirement equals 20% of the prior year operating revenues.												

## ATTACHMENT F-1

### NOTES TO SURFACE WATER ENTERPRISE FUND

- 1) Reflects proposed rate increases of 5% and 3% in 2023 through 2024. We will continue with the annual rate model review to confirm that the proposed Surface Water rate increases are necessary.
- 2) The National Pollution Discharge Elimination System (NPDES) permit required by the State Department of Ecology is having a significant impact on the Surface Water fund.
- 3) Potential grants and/or bond revenue. Included is the estimated Department of Ecology grant for NPDES and King County Flood Control District Opportunity grants as well as significant grant funding for the Chinook Wind Project.
- 4) Debt schedule includes PWTF loans and the 2006 Allentown Bond.

<b>Debt Service includes:</b>	<b><u>Expires</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
2004 PWTF Cascade View Const.	7/01/24	\$224,365.58	\$223,254.86
2004 PWTF Allentown (12%)	7/01/24	37,956.00	37,398.00
2006 Bond Allentown (12%)	12/31/26	<u>21,410.19</u>	<u>21,530.08</u>
Subtotal		283,359.65	282,182.76
2018 Public Works Shops (23%)	12/31/38	360,185.00	360,596.00
2019 Public Works Shops (23%)	12/31/39	<u>134,427.00</u>	<u>134,350.00</u>
Subtotal		494,612.00	494,946.51
	<b>Total</b>	<b><u>\$770,970.00</u></b>	<b><u>\$777,130.00</u></b>

- 1) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 5) The Working Capital Reserve Fund’s policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year’s revenue, exclusive of significant non-operating, non-recurring revenues.
- 6) Cost of engineering to support capital projects, NPDES, and operation efforts in-house.

#### **Surface Water Enterprise Fund**

The City’s Enterprise Funds account for utility operations that are self-supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Surface Water Enterprise Fund accounts for operations and capital improvements for the City’s storm drainage and surface water management function. Surface Water projects are required to meet Federal, State, and local mandates. The largest contributor to the surface water enterprise fund is the City of Tukwila.

**ATTACHMENT G**  
 City of Tukwila  
**GOLF ENTERPRISE FUND**  
 2023 - 2028 Analysis in 000's

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
Excise Tax	4	4	2	3	3	3	3	3	3	3	3	3	19
Merchandise	138	142	125	161	115	130	125	125	129	133	137	141	789
Snacks Sales	13	13	18	24	15	18	20	20	21	21	22	23	126
Green Fees	1,063	1,098	1,391	1,652	1,052	1,410	1,400	1,400	1,442	1,485	1,530	1,576	8,833
Instruction	3	1	0	1	1	3	2	2	2	2	2	2	13
Interest Earnings	9	10	3	1	1	2	2	2	2	2	2	2	13
Rentals (Clubs & Pull Carts)	17	18	13	24	20	20	25	25	26	27	27	28	158
Rentals (Riding Carts)	197	200	266	307	195	275	275	275	283	292	300	310	1,735
Concession Proceeds	106	103	49	74	110	100	100	100	103	106	109	113	631
Cart Replacement Fee			15	23	18	20	20	20	21	21	22	23	126
Other	13	22	29	0	20	11	10	10	10	11	11	11	63
<b>Subtotal Revenues</b>	<b>1,563</b>	<b>1,610</b>	<b>1,911</b>	<b>2,268</b>	<b>1,550</b>	<b>1,991</b>	<b>1,982</b>	<b>1,982</b>	<b>2,041</b>	<b>2,103</b>	<b>2,166</b>	<b>2,231</b>	<b>12,505</b>
Fleet Transfer from 501 Fund			212										
General Fund Contribution	300	300	300	300	300	300	300	300	300	300	300	300	1,800
<b>Total Revenues</b>	<b>1,863</b>	<b>1,910</b>	<b>2,423</b>	<b>2,568</b>	<b>1,850</b>	<b>2,291</b>	<b>2,282</b>	<b>2,282</b>	<b>2,341</b>	<b>2,403</b>	<b>2,466</b>	<b>2,531</b>	<b>14,305</b>
<b>EXPENDITURES</b>													
Golf Maintenance	1,121	1,033	1,055	815	969	954	967	1,024	1,054	1,086	1,118	1,152	6,401
Pro Shop Operations	646	765	547	919	662	667	681	731	753	775	799	823	4,561
Cart Operations							5	6	6	6	6	6	34
Equipment Operations							33	35	36	37	38	39	218
Irrigation Operations							77	81	83	86	88	91	506
Fleet Replacement	78	55	70	160			65	110	80	80	80	80	495
Course Improvements		35	39		50		210	170	150	150	150	19	849
Club House Maintenance						40	20	20	17	18			75
Cart Replacement (* Cart Fee)		50		75			35	35	43	46	48	51	258
Subtotal	1,844	1,938	1,711	1,968	1,681	1,661	2,093	2,211	2,222	2,283	2,328	2,261	13,398
Admissions Tax to General Fur	64												
Indirect Cost Allocation <sup>(5)</sup>	185	190	197	207	209	209	219	230	237	244	251	259	1,440
<b>Total Expenditures</b>	<b>2,093</b>	<b>2,128</b>	<b>1,907</b>	<b>2,175</b>	<b>1,890</b>	<b>1,869</b>	<b>2,312</b>	<b>2,441</b>	<b>2,459</b>	<b>2,527</b>	<b>2,579</b>	<b>2,520</b>	<b>14,838</b>
<b>FUND BALANCE</b>													
Change in Fund Balance <sup>(6)</sup>	(230)	(218)	516	393	(40)	210	(30)	(159)	(117)	(125)	(113)	11	(534)
Fleet Fund Balance (restricted)			212										
Beginning Balance	636	661	663	1,391	1,784	1,744	1,954	1,924	1,765	1,648	1,523	1,410	1,954
<b>Ending Balance</b>	<b>406</b>	<b>443</b>	<b>1,391</b>	<b>1,784</b>	<b>1,744</b>	<b>1,954</b>	<b>1,924</b>	<b>1,765</b>	<b>1,648</b>	<b>1,523</b>	<b>1,410</b>	<b>1,420</b>	<b>1,420</b>
<b>Fund Balance:</b>													
Reserved <sup>(b)</sup> 20% of revenue	263	313	322	382	454	322	398	396	396	408	421	433	446
Assigned-Fleet <sup>(c)</sup>													0
Assigned-CIP <sup>(d)</sup>													0
Assigned-Clubhouse Maint <sup>(e)</sup>													0
Assigned-Cart Fees <sup>(f)</sup>													0
Unreserved	143	130	1,069	1,402	1,290	1,632	1,525	1,369	1,251	1,115	989	987	987
<b>Ending Balance</b>	<b>406</b>	<b>443</b>	<b>1,391</b>	<b>1,784</b>	<b>1,744</b>	<b>1,954</b>	<b>1,924</b>	<b>1,765</b>	<b>1,648</b>	<b>1,523</b>	<b>1,410</b>	<b>1,420</b>	<b>1,420</b>

<sup>(a)</sup> Revenues in excess of (less than) expenditures.  
<sup>(b)</sup> Annual reserve balance requirement equals 20% of the prior year operating revenues.  
<sup>(c)</sup> Fund balance designated for the lifecycle replacement of golf equipment.  
<sup>(d)</sup> Fund balance designated for improvements to increase golf course playability.  
<sup>(e)</sup> Fund balance designated for clubhouse planned lifecycle maintenance.  
<sup>(f)</sup> Fund balance designated for lifecycle cart replacement program.

---

## ATTACHMENT G-1

### NOTES TO GOLF ENTERPRISE FUND

- 1) Green Fees and Instruction are expected to increase modestly as a function of both increased instruction for new and young players and greens fee increases. This model allows for annual increases in green fees to keep current with the market.
- 2) General Fund Contribution is the portion of the City's sales tax revenue that will be transferred to the 411 Golf fund to cover Indirect Cost Allocation and Working Capital Reserves.
- 3) The Golf Maintenance building is covered 50%/50% between Golf and the Parks Department.
- 4) Indirect Cost Allocation will be calculated on an annual basis.
- 5) The Working Capital Reserve Fund's policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the Enterprise Funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year's revenue, exclusive of significant non-operating, non-recurring revenues.

#### **Golf Enterprise Fund**

The City's Enterprise Funds account for operations that are self-supported through user charges. The funds are financed and operated like a private business enterprise which requires periodic determination of revenues earned, expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Golf Enterprise Fund accounts for operation, maintenance, debt service and improvements of the municipal golf facility. The difference between the other utility enterprise funds is that Golf has voluntary users as opposed to involuntary users of the water, sewer, and surface water funds.

### FINANCIAL POLICIES

The City’s Financial Policies are intended to serve as a Council-approved set of values and expectations for Council Members, City staff, community members and other interested parties who may do business with the City. The use of the term “City” refers to all City officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City’s financial and physical resources. The policies are reviewed on a biennial basis and updated as needed. The latest revision of the financial policies was adopted December 2020 via Resolution 2014.



# City of Tukwila

Washington

Resolution No. 2014

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING FINANCIAL POLICIES, AND REPEALING RESOLUTION NOS. 1919 AND 1950.**

**WHEREAS**, the City Council is committed to the highest standard of financial management; and

**WHEREAS**, financial policies adopted by the legislative body are a best practice to provide written guidance for how local government officials and staff should approach fiscal issues and core financial areas; and

**WHEREAS**, financial polices outline a clear vision of how the City of Tukwila will manage its financial resources to provide the best value to the community; and

**WHEREAS**, periodically updating and revising financial policies are important steps toward ensuring consistent and rational financial management; and

**WHEREAS**, financial policies have traditionally existed in many different documents and the City Council desires to minimize confusion and eliminate redundancies or conflicts by consolidating financial policy direction to the extent feasible;

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

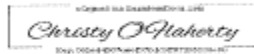
**Section 1.** The Financial Policies attached hereto as Exhibit A are adopted.

**Section 2.** The Financial Policies shall be reviewed on at least a biennial basis and updated as necessary.

**Section 3. Repealer.** Resolution Nos. 1919 and 1950 are hereby repealed.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this 7<sup>th</sup> day of December, 2020.

ATTEST/AUTHENTICATED:



Christy O'Flaherty, MMC, City Clerk



De'Sean Quinn, Council President

APPROVED AS TO FORM BY:



Office of the City Attorney

Filed with the City Clerk: 12-2-20  
Passed by the City Council: 12-7-20  
Resolution Number: 2014

Attachment: Exhibit A – Financial Policies



## Financial Policies

### Section 1. Purpose

- a. The City of Tukwila is accountable to the public and shall maintain the fiscal integrity of its operating, debt service, and capital budgets while providing an appropriate level of public services within the City's fiscal responsibility.
- b. The City's Financial Policies are intended to provide guidelines for the financial planning and internal financial management of the City.

### Section 2. Budgeting

*Cross references: TMC Chapter 3.30*

- a. The City of Tukwila shall prepare and adopt a biennial budget in accordance with RCW Chapter 35A.34, and Tukwila Municipal Code (TMC) Chapter 3.30. Fiscal years begin January 1 and end December 31.
- b. The budget shall be prepared with a priority-based approach that enables resources to be allocated to the programs and services that provide the greatest value to the community.
- c. The budget must be developed in accordance with the policies and priorities set forth in long-term policy documents including the Equity Policy, Strategic Plan, Comprehensive Plan, City Council and community priorities, and federal and state laws.
- d. Within each budget cycle, the budget should be structurally balanced, which means that ongoing expenditures shall be provided for by anticipated ongoing revenue and one-time revenue should only be used for one-time expenditures unless explicitly authorized by the City Council.
- e. The City shall maintain a six-year Capital Improvement Program and update it with each budget cycle to ensure that all costs are addressed.
- f. As part of each biennial budget process, the City shall prepare six-year expenditure and revenue forecasts for the principal operating and capital funds. Revenues will be estimated on a conservative basis.
- g. The City Council may informally approve mid-year budget amendments by motion prior to the submission of a comprehensive formal budget amendment at the end of the fiscal year.

### Section 3. Revenues

*Cross references: TMC Title 3*

- a. The City will maintain a diversified and stable revenue system to shelter it from short-term fluctuations.
- b. The City shall develop and maintain a comprehensive schedule of fees and charges, which should be reviewed biennially.

**Section 3. Revenues (continued)**

- c. The City shall develop and maintain a Revenue Guide that describes major revenue sources available to the City of Tukwila.
- d. Revenue sources should be reviewed in off-budget years to account for inflation, to stay in line with market, or to ensure cost recovery at a prescribed level depending on the revenue source.

**Section 4. Expenditures***Cross references:*

- *Purchasing Policy (Resolution TBD)*
- *Procurement Card Policy (Resolution No. 1750)*
- *Expense Reimbursement Policy (Resolution No. 1874)*

- a. The City shall maintain expenditure categories according to state statute and administrative regulation known as the State Auditor's Budgeting, Accounting, and Reporting System (BARS).
- b. Operating expenditures within funds must be supported by the operating revenues generated by that fund.
- c. Purchasing will be conducted with appropriate internal controls, observe fair and ethical business practices, and use wise and prudent judgement in the expenditure of public funds.

**Section 5. Grants***Cross references: Grant Policy/Procedure in progress*

- a. The City shall, whenever practical and advantageous, pursue grant funding. All potential grants shall be examined carefully for matching requirements, and to determine whether programs must be continued with local resources after grant funds are exhausted.
- b. Staff shall obtain approval from the appropriate City Council Committee before applying for grants requiring a local match, and staff shall obtain City Council approval prior to accepting grant agreements in amounts above the Mayor's signing authority.

**Section 6. Capital Improvement Program (CIP)**

- a. Transportation improvements will be coordinated with related improvements such as utility, landscaping, sidewalks, etc.
- b. Whenever feasible, capital improvements shall be coordinated with related improvements of adjacent jurisdictions.
- c. Capital Improvement Program projects shall, whenever possible, take advantage of grants, loans or other financing external to the City. If the proposed grants or mitigation are either not funded or are reduced, the City Council will reevaluate the respective project on the basis of its value and priority level placement in the Capital Improvement Program.

**Section 6. Capital Improvement Program (CIP) (continued)**

- d. Residential streets with safety issues, high traffic volumes, high pedestrian activity and poor roadway conditions will be considered the highest priority projects.
- e. Residential street designs will follow basic designs for arterials, collectors, and local access streets. Designs to accommodate individual properties shall be avoided.
- f. Design of connecting streets is strongly encouraged.
- g. For City-scheduled projects located on residential streets, the City will require the undergrounding of new electrical and communication facilities pursuant to TMC Chapter 11.28.
- h. Street and road improvement projects on slopes will include roadside plantings wherever feasible to help mitigate the land used for roadway and sidewalk improvements.
- i. Donation of the property needed for rights-of-way and easements shall be pursued.
- j. Latecomer agreements, where appropriate, shall be considered an acceptable means of funding capital projects, improvements and replacements, in whole or in part.
- k. Right-of-way agreements for cable and electrical services should be utilized to discourage excessive wiring throughout the City.
- l. Current arterial street improvements determined in the six-year CIP may be funded through a Local Improvement District (LID) or financing external to the City. The City may participate using operating revenues, grants or bonds based on health and safety needs or public benefit. The City may participate in the funding by financing the preliminary engineering design and professional service costs associated with planning and creating the LID.
- m. A majority of property owners on a street may petition the City to set up an LID to pay for residential street improvement projects, sidewalks and undergrounding of utilities. The City will evaluate the possibility of paying for the design, preliminary engineering, construction engineering, and LID formulation. The residents will pay for undergrounding utilities in the street, undergrounding from the street to their residence, the actual construction costs, and any improvements on private property such as rockeries, paved driveways, or roadside plantings.
- n. Non-transportation capital projects and improvements should be funded by operating revenues, grants or bonds as determined in the six-year Financial Planning Model.
- o. Pursuant to TMC Chapters 3.56 and 3.60, the first 1/4 cent Real Estate Transfer Tax (REET) shall be dedicated to park and open space land acquisition, and the second 1/4 cent shall be used for arterial streets, along with the parking tax, unless the City Council enacts other priorities consistent with state law distribution of REET funds.

**Section 6. Capital Improvement Program (CIP) (continued)**

- p. Street and road improvement projects shall be evaluated for the inclusion of features that support the City's "Walk and Roll Plan" in order to encourage walking, bicycling, and use of public transit.
- q. Policies will be reviewed annually and in concert with the adoption of growth management policies to ensure continuity.
- r. Transportation impact fees shall be collected so that "growth may pay for growth" and growth-caused improvements may be constructed.

**Section 7. Enterprise Funds**

- a. Utility fund expenditures shall be fully supported by their own rates, fees, and charges and not subsidized by the General Fund.
- b. Utility rates should be structured to ensure adequate infrastructure development and replacement.
- c. Each Enterprise Fund shall be reviewed bi-annually to ensure a rate structure adequate to meet its operations, maintenance, and long-term capital requirements.
- d. Enterprise Fund rate increases shall be small, applied frequently, and staggered to avoid an overly burdensome increase and undue impact in any given year.
- e. Enterprise Fund rate increases of external agencies will be passed through to the customer.
- f. Infrastructure improvements such as water reuse should consider conservation of resources such as water and electricity.

**Section 8. Debt**

*Cross references: Debt Policy (Resolution No. 1840)*

- a. Appropriate management of debt is an important factor in measuring the City's financial performance and condition.

**Section 9. Reserves**

- a. Prudent financial management dictates that some portion of funds available to the City be reserved for future use.
- b. At the close of each fiscal year, the General Fund unassigned balance shall equal or exceed 18% and the Contingency Fund reserve balance shall equal or exceed 10% of the previous year General Fund revenue, exclusive of significant non-operating, non-recurring revenues such as real estate sales or transfers in from other funds.

**Section 9. Reserves** *(continued)*

- c. At the close of each fiscal year, the unrestricted balances of the Enterprise Funds shall equal or exceed 20% of the previous year revenue, exclusive of the effects of GASB Statement 68, as well as significant non-operating, non-recurring revenues such as real estate sales, transfers in from other funds or debt proceeds.
- d. Use or draw down of minimum balances shall occur only upon recommendation of City Administration and approval by City Council through a resolution. Should use or draw down occur, the City Administration shall establish a plan, no later than the end of the fiscal year following the year of decline, to restore the fund balance to the prescribed minimum level. The plan shall be presented to and approved by the City Council.
- e. A One-time Revenue Reserve shall be established and maintained in the Contingency Fund. The One-time Revenue Reserve shall be credited annually with 10% of the prior year one-time revenues to the extent General Fund surplus for the year is sufficient to cover the reserve funding. Use of the reserve shall occur only upon recommendation by City Administration and approval by City Council resolution.
- f. The City shall maintain a reserve in each of its self-insured health care funds in an amount equal to 1.5 times, or 150%, of the actuarially determined IBNR (incurred but not reported) balance. Use of the reserve shall occur only upon recommendation by City Administration and approval by City Council resolution.

**Section 10. Investments**

*(Cross references: TMC 3.28, Resolution 1828,*

- a. The City will strive to maximize the return on its investments with the primary objective of preserving capital in accordance with city policy and prudent investment practices.

**Section 11. Minimum Reporting Requirements**

- a. The Finance Director shall provide a financial status update at least quarterly.
- b. City Administration shall provide the City Council with financial reports that reflect actual performance in various expenditures and revenues.
- c. City Administration shall provide the City Council with a quarterly report of all newly-executed contracts, including the amount, responsible department, scope of work, and expiration date.
- d. Once the annual audit is complete, City Administration shall provide a report to the City Council showing compliance with the Financial Reserve Policy.

DEBT POLICY



# City of Tukwila

Washington

Resolution No. 1840

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING A DEBT POLICY AND PROVIDING FOR APPROPRIATE MANAGEMENT OF DEBT ISSUED BY THE CITY OF TUKWILA.**

**WHEREAS**, a debt policy and appropriate management of debt issued by the City is an important factor in measuring the City’s financial performance and condition; and

**WHEREAS**, proper use and management of borrowing can yield significant advantages; and

**WHEREAS**, the use of debt is a mechanism to equalize costs of needed improvements to both present and future citizens; and

**WHEREAS**, it is the responsibility of the City Council of the City of Tukwila to provide policy direction through the passage of motions and ordinances, adoption of resolutions, and final approval of the budget; and

**WHEREAS**, a debt policy establishes the purpose, type, and use of debt; responsibilities of various City officials; method of sale of bonds; refundings (bonds or notes); structural elements; credit objective; and the use of professional and other service providers;

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

**Section 1.** The debt policy dated August 2014, attached hereto as “Exhibit A,” is hereby adopted by this reference as if set forth in full.

**Section 2.** The debt policy shall be reviewed on a regular basis and updated as necessary.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this 2nd day of September, 2014.

ATTEST/AUTHENTICATED:

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

De'Sean Quinn  
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Chad Beck Fox  
Rachel Turpin, City Attorney

Filed with the City Clerk: 8-21-14  
Passed by the City Council: 9-2-14  
Resolution Number: 1840

## CITY OF TUKWILA DEBT POLICY

A debt policy and appropriate management of debt issued by the City of Tukwila (the "City") is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages. From a policy perspective, the City uses debt as a mechanism to equalize the costs of needed improvements to both present and future citizens.

### SECTION 1. PURPOSE, TYPE AND USE OF DEBT

In the issuance and management of debt, the City shall comply with the Washington State constitution and with all other applicable legal requirements imposed by federal, state and local laws, rules and regulations. Approval from the City Council (the "Council") is required prior to the issuance of all debt. Long-term debt will only be used for improvements that cannot be financed from current revenues or to fulfill the purposes set forth in the first paragraph of this Debt Policy (the "Policy").

Long-term debt will only be issued after reviewing the impact on the Six Year Financial Planning Model and its policy guidelines. When both tax exempt and taxable debt is under consideration, priority will be given to issuing the tax exempt debt, unless otherwise justified.

**Limited Tax General Obligation (LTGO) Bonds.** The City is authorized to sell LTGO bonds under RCW 39.36.020, subject to the approval of the Council. LTGO bonds will be issued only if: (1) a project requires funding not available from alternative sources; (2) the project has a useful life longer than five years, and the Council determines it is appropriate to spread the cost over that useful life, to achieve intergenerational equity, so those benefiting will also be the ones paying; (3) matching money is available which may be lost if not applied for in a timely manner; or (4) emergency conditions exist as determined by the Council. LTGO (non-voted) debt of the City shall not exceed an aggregate total of 1.5 percent of the City's assessed value of taxable property within the City.

**Unlimited Tax General Obligation (UTGO) Bonds.** The City is authorized to sell UTGO bonds under RCW 39.36.020, subject to the approval of the Council, and subject to voter approval. UTGO debt will be used for capital purposes when the use of an excess tax levy is necessary for debt service payments. No combination of UTGO (voter approved) debt and LTGO debt of the City shall exceed an aggregate total of: (a) 2.5 percent of the City's assessed value of the taxable property within the City for general purposes; (b) 2.5 percent of the City's assessed value of the taxable property within the City for parks, open spaces and capital facilities associated with economic development; and (c) 2.5 percent of the City's assessed value of the taxable property within the City for utility purposes.

**Revenue Bonds.** The City is authorized to sell revenue bonds under RCW 35.41.030, subject to the approval of the Council. Revenue bonds will be issued to finance the acquisition, construction or improvements to facilities of enterprise systems operated by the City, in accordance with a system and plan of improvements. The enterprise system must be legally authorized for operation by the City. There are no legal limits to the amount of revenue bonds the City can issue, but the City will not incur revenue obligations without first ensuring the



ability of an enterprise system to meet all pledges and covenants customarily required by investors in such obligations during the term of the obligation.

**Local Improvement District Bonds.** The City is authorized to sell local improvement district (special assessment) bonds ("LID bonds") under RCW 35.45.010, subject to the approval of the Council. LID bonds are issued to finance projects that will provide special benefit to certain property owners. The specially benefiting property owners are levied an assessment, based upon a formula developed to fairly reflect the benefit received by each property owner in the local improvement district. After consideration and review, the City may form local improvement districts upon petition of benefiting property owner(s), unless the Council determines to establish such districts by resolution, pursuant to statutory authority. LIDs for utility improvements may be authorized as ULIDs, which may be financed through issuance of Revenue Bonds.

**Lease Purchase Financing.** Lease purchase financing may be used when the cost of borrowing or other factors make it in the City's best interest.

**Short-Term Debt.** The City is authorized to incur short-term debt under chapter 39.50 RCW, subject to the approval of the Council. Short-term debt may be issued to meet: (1) the immediate financing needs of a project for which long-term financing has been identified and is likely or secured but not yet received; or (2) cash flow needs within authorized budgets and anticipated receipts for the budget year.

The Finance Director is authorized to make loans from one City fund to another City fund for periods not exceeding twelve months. The Finance Director or designee is required to assure that the loaning fund will have adequate cash balances to continue to meet current expenses after the loan is made and until repayment from the receiving fund. All interfund short-term borrowing will bear interest based upon prevailing Local Government Investment Pool rates.

## SECTION 2. RESPONSIBILITIES

The primary responsibility for debt management rests with the City's Finance Director.

***The Finance Director shall (or shall cause the following to occur):***

- Provide for the issuance of debt at the lowest cost and risk;
- Determine the available debt capacity;
- Provide for the issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved projects;
- Recommend to the Council the manner of sale of debt;
- Monitor opportunities to refund debt and recommend such refunding as appropriate;
- Comply with all Internal Revenue Service (IRS), Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt pursuant to the City's Post Issuance Compliance Policy;
- Provide information for and participate in the preparation and review of bond offering or disclosure documents;
- Comply with all terms, conditions and disclosures required by Ordinances governing the debt issued;
- Submit to the Council all recommendations to issue debt;

- Distribute to appropriate repositories, such as the EMMA repository managed by the Municipal Securities Rulemaking Board, information regarding financial condition and affairs at such times and in the form required by contract, regulation and general practice, including Rule 15c2-12 regarding continuing disclosure;
- Provide for the distribution of pertinent information to rating agencies;
- Coordinate and lead presentations to rating agencies, when appropriate;
- Maintain a database with all outstanding debt;
- Apply and promote prudent fiscal practices;
- Select a qualified financial advisor with experience in municipal finance in Washington, and registered with the SEC and MSRB as a “municipal advisor,” and
- Account for and pay all bonded indebtedness for the City, by specifically providing for the timely payment of principal of and interest on all debt; and ensuring that the fiscal agent receives funds for payment of debt service on or before the payment date.

***The Council shall:***

- Approve the Debt Policy;
- Approve indebtedness;
- Approve budgets sufficient to provide for the timely payment of principal and interest on debt;
- Determine the most appropriate financing plan for proposed debt, based on recommendation from the Finance Director, upon advice of the City’s financial advisor; and
- By Ordinance, delegate broad or limited authority to the Finance Director relative to execution of a financing plan approved by the Council.

**SECTION 3: METHOD OF SALE OF BONDS**

***Competitive Sale.*** The Finance Director may, upon the advice of the City’s financial advisor, submit to the Council a recommendation to sell debt on a competitive bid basis. City debt issued on a competitive bid basis will be sold to the bidder proposing the lowest true interest cost to the City. Such bid may take the form of electronically transmitted offers to purchase the bonds.

***Negotiated Sale.*** The Finance Director may, upon the advice of the City’s financial advisor, submit to the Council a recommendation to sell debt on a negotiated basis. If debt is sold on a negotiated basis, the negotiations of terms and conditions shall include, but not be limited to, prices, interest rates, redemption provisions and underwriting compensation. The Finance Director, with the assistance of its financial advisor, shall evaluate the terms offered by the underwriter including comparison of terms with prevailing terms and conditions in the marketplace for comparable issues. If more than one underwriter is included in the negotiated sale of debt, the Finance Director shall establish appropriate levels of liability, participation and priority of orders and, with the assistance of its financial advisor, oversee the bond allocation process.

***Private or Direct Placement.*** When deemed appropriate to minimize the direct or indirect costs and risks of a debt issue, the Finance Director will, upon the advice of the City’s financial advisor, submit to the Council a request to incur debt issue through a private placement or direct bank placement.

## SECTION 4. REFUNDING BONDS OR NOTES

Refundings will be conducted in accordance with chapter 39.53 RCW. Unless otherwise justified, the City will refinance debt to either achieve debt service savings as market opportunities arise, or to eliminate restrictive covenants.

Unless otherwise justified, an "advance refunding" transaction will require a present value savings of five percent of the principal amount of the debt being refunded. In addition to the savings, any determination to refund debt should take into consideration all costs and negative arbitrage in the refunding escrow.

A "current refunding" transaction will require present value savings in an amount or percentage to be determined by the Finance Director based upon the advice of the City's financial advisor.

## SECTION 5. STRUCTURAL ELEMENTS

**Maturity Term.** The City shall issue debt with an average life less than or equal to the average life of the assets being financed. Unless otherwise stated in law, the final maturity of the debt shall be no longer than 40 years (RCW 39.46.110).

**Debt Service Structure.** Unless otherwise justified and deemed necessary, debt service should be structured on a level annual basis. Refunding bonds should be structured to produce debt service savings as determined by the Finance Director, based upon the advice of the City's financial advisor, to be in the best interest of the City. Unless specifically justified and deemed necessary, debt shall not have capitalized interest. If appropriate, debt service reserve funds may be used for revenue bonds.

**Maturity Structure.** The City's long-term debt may include serial and term bonds. Unless otherwise justified, term bonds should be sold with mandatory sinking fund requirements.

**Price Structure.** The City's long-term debt may include par, discount and premium bonds. Discount and premium bonds must be demonstrated to be advantageous relative to par bond structures, given applicable market conditions and the City's financing goals.

**Interest Payments.** Unless otherwise justified and deemed necessary, long-term debt will bear interest payable semiannually.

**Redemption Features.** For each transaction, the City shall evaluate the costs and benefits of call provisions.

**Capitalization.** Debt service reserves may be capitalized for enterprise activities only. Costs of issuance may be capitalized for all debt. Interest costs may be capitalized upon the advice of the City's financial advisor for any type of debt.

**Bond Insurance.** The City may evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancement purchased by the City shall be competitively procured unless otherwise justified.

**Tax-exemption.** Unless otherwise justified and deemed necessary, the City shall issue its debt on a tax-exempt basis. Taxable debt may be justified based on a need for flexibility in use of proceeds, or when expected to reduce burdens relative to IRS rules.

## **SECTION 6. CREDIT OBJECTIVE**

The City shall seek to maintain and improve its bond rating or ratings, as applicable.

## **SECTION 7. USE OF PROFESSIONALS AND OTHER SERVICE PROVIDERS**

**Bond Counsel.** All debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the debt, and that all statutory requirements have been met. The bond counsel opinion and other documents relating to the issuance of debt will be prepared by nationally recognized bond counsel with extensive experience in public finance and tax issues. Bond counsel will be appointed by the Finance Director consistent with the City's general authority to contract.

**Financial Advisor.** The Finance Director will appoint a financial advisor for each debt issue, or for a specified term, consistent with the City's general authority to contract. The financial advisor shall be nationally recognized, have comprehensive municipal debt experience, including debt structuring and pricing of municipal securities, be registered as a "municipal advisor" with the MSRB and SEC, and have knowledge of State laws relating to City finances. The City financial advisor is to be available for general purposes, and will assist the City with all financing issues. *In no case shall the financial advisor serve as underwriter for the City's debt issues.*

**Underwriter.** The Finance Director in consultation with the City's financial advisor will select an underwriter for any negotiated sale of bonds. The selection of an underwriter may be for an individual bond issue, series of financings or a specified time period, as determined by the Finance Director. Depending upon the nature and amount of each financing, the Finance Director is authorized, in consultation with the City's financial advisor, to appoint more than one underwriter for each financing and to designate one underwriting firm as the managing underwriter.

**Other Service Providers.** Professional services such as verification agent, escrow agent or rebate analyst shall be appointed by the Finance Director in consultation with the City's financial advisor and/or bond counsel.

**Other City Policies and Procedures.** The City shall comply with its Post-Issuance Tax Compliance Policy, and shall provide the appropriate department heads and staff with educational opportunities to ensure they are aware of requirements that may pertain to bond financed facilities and assets relating to their duties.

## **SECTION 8. POST-ISSUANCE COMPLIANCE PROCEDURES**

### **Continuing Disclosure Obligations for All Bonds**

**Purpose.** At the time of issuance of any Bonds, regardless of tax status, the City is required to enter into a Continuing Disclosure Undertaking (“Undertaking”) in order to allow the underwriter of the Bonds to comply with Securities and Exchange (“SEC”) Rule 15(c)2-12. The Undertaking is a contract between the City and the underwriter in which the City agrees to provide certain information to an “information repository” operated by the Municipal Securities Rulemaking Board (“MSRB”) to ensure investors have access to annual updates and related events that occur during the year.

**Responsibility for Undertaking.** The Finance Director is responsible for negotiating the terms of and complying with each of the City’s Undertakings. The Finance Director will negotiate the terms of the Undertaking at the time of each bond issuance, with a goal of meeting the requirements of Rule 15(c)2-12, without undue burden on the City. The Finance Director will strive to ensure that each Undertaking is similar to prior Undertakings to the extent possible, to simplify future compliance.

**Compliance with Undertaking.** The Finance Director will have responsibility for ensuring compliance with each Undertaking, which activities may be delegated to staff within the finance department. This will require certain annual filings, by a set due date, as well as periodic filings as certain specified events arise. Filings are to be made through the Electronic Municipal Market Access (“EMMA”) portal, managed by the MSRB. The Finance Director is responsible for knowing the terms of the City’s Undertakings, and ensuring appropriate staff within the finance department and other departments of the City are aware of the events that may require a filing.

**Certification of Compliance.** At the time of each subsequent bond issue, the Finance Director is responsible for reviewing all prior compliance, and providing a statement as to that prior compliance, as required by Rule 15(c)2-12. Each official statement will include a statement that describes compliance (or non-compliance) with each prior undertaking, which statement will be certified by the Finance Director.

## Compliance Relating to Tax Exempt Bonds

**Purpose.** The purpose of these post-issuance compliance procedures (“Compliance Procedures”) for tax-exempt bonds and other obligations issued by the City for which federal tax exemption is provided by the Internal Revenue Code of 1986, as amended (the “Code”), is to facilitate compliance by the City with the applicable requirements of the Code that must be satisfied after the issue date of the bonds to maintain the tax exemption for the bonds after the issue date.

**Responsibility for Monitoring Post-Issuance Tax Compliance.** The City Council of the City has the overall, final responsibility for monitoring whether the City is in compliance with post-issuance federal tax requirements for the City’s tax-exempt bonds. However, the City Council has delegated the primary operating responsibility to monitor the City’s compliance with post-issuance federal tax requirements for the City’s bonds to the Finance Director and has authorized and directed the Finance Director of the City to adopt and implement on behalf of the City these Compliance Procedures.

**Arbitrage Yield Restriction and Rebate Requirements.** The Finance Director will maintain or cause to be maintained records of:

- (a) purchases and sales of investments made with bond proceeds (including amounts treated as “gross proceeds” of bonds under section 148 of the Code) and receipts of earnings on those investments;
- (b) expenditures made with bond proceeds (including investment earnings on bond proceeds) in a timely and diligent manner for the governmental purposes of the bonds, such as for the costs of purchasing, constructing and/or renovating property and facilities;
- (c) information showing, where applicable for a particular calendar year, that the City was eligible to be treated as a “small City” in respect of bonds issued in that calendar year because the City did not reasonably expect to issue more than \$5,000,000 of tax-exempt bonds in that calendar year;
- (d) calculations that will be sufficient to demonstrate to the Internal Revenue Service (“IRS”) upon an audit of a bond issue that, where applicable, the City has complied with an available spending exception to the arbitrage rebate requirement in respect of that bond issue;
- (e) calculations that will be sufficient to demonstrate to the IRS upon an audit of a bond issue for which no exception to the arbitrage rebate requirement was applicable, that the rebate amount, if any, that was payable to the United States of America in respect of investments made with gross proceeds of that bond issue was calculated and timely paid with Form 8038-T timely filed with the IRS; and
- (f) information and records showing that investments held in yield-restricted advance refunding or defeasance escrows for bonds, and investments made with unspent bond proceeds after the expiration of the applicable temporary period, were not invested in higher-yielding investments.

***Restrictions on Private Business Use and Private Loans.*** The Finance Director will adopt procedures calculated to educate and inform the principal operating officials of those departments, including utility departments, if any, of the City (the “users”) for which land, buildings, facilities and equipment (“property”) are financed with proceeds of tax-exempt bonds about the restrictions on private business use that apply to that property after the bonds have been issued, and of the restriction on the use of proceeds of tax-exempt bonds to make or finance any loan to any person other than a state or local government unit. In particular, following the issuance of bonds for the financing of property, the Finance Director shall provide to the users of the property a copy of these Compliance Procedures and other appropriate written guidance advising that:

- (a) “private business use” means use by any person other than a state or local government unit, including business corporations, partnerships, limited liability companies, associations, nonprofit corporations, natural persons engaged in trade or business activity, and *the United States of America and any federal agency*, as a result of ownership of the property or use of the property under a lease, management or service contract (except for certain “qualified” management or service contracts), output contract for the purchase of electricity or water, privately sponsored research contract (except for certain “qualified” research contracts), “naming rights” contract, “public-private partnership” arrangement, or any similar use arrangement that provides special legal entitlements for the use of the bond-financed property;
- (b) under section 141 of the Code, no more than 10% of the proceeds of any tax-exempt bond issue (including the property financed with the bonds) may be used for private business

use, of which no more than 5% of the proceeds of the tax-exempt bond issue (including the property financed with the bonds) may be used for any “unrelated” private business use—that is, generally, a private business use that is not functionally related to the governmental purposes of the bonds; and no more than *the lesser* of \$5,000,000 or 5% of the proceeds of a tax-exempt bond issue may be used to make or finance a loan to any person other than a state or local government unit;

- (c) before entering into any special use arrangement with a nongovernmental person that involves the use of bond-financed property, the user must consult with the Finance Director, provide the Finance Director with a description of the proposed nongovernmental use arrangement, and determine whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond-financed property;
- (d) the Finance Director is to communicate with the City’s bond counsel and/or financial advisor relative to any proposed change in use or special use arrangement that may impact the status of the bonds, before entering into such agreement.

## CLASSIFICATION OF EXPENDITURES BY OBJECT

General ledger codes are comprised of two parts: a GL Key and a GL Object, separated by a hyphen. The GL key indicates the Fund, Department and Division. The GL object code indicates the account for the transaction. Expenditures/Expenses are designated starting with a 5 in the first digit.

**Expenditure Object code** – Is used to classify expenditures into the appropriate accounting bucket. This term applies to the item purchased or the service obtained for the City. The first three digits of the object code identify the type of activity, defined below in further detail.

### Expenditure Object Codes Defined:

**510 Salaries and Wages** – Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime and other compensation construed to be salaries and wages.

*Note: Personal Services do not include fees and out-of-pocket expenses for professional or consultant services performed on assignments. Such services are properly classified as Other Services and Charges.*

**520 Personnel Benefits** – The benefits paid by the employer as part of the conditions of current and past employment.

**530 Supplies** – This is a basic classification of expenditures by object for articles and commodities purchased for consumption or resale.

**531 Office and Operating Supplies** – Items purchased directly and consumed by a department. Examples: Forms, Chemicals, Publications, Toner, Office Supplies, etc.

**532 Repairs & Maintenance Supplies** – Includes fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles. Does not include utilities...see object 47.

**534** Supplies purchased for inventory for resale

**535** Small tools and minor equipment

**536 Technology supplies**

**537 Fleet supplies**

**539 Power, Water, Gas purchased for resale**

**540 Services** – Costs for services other than personal services which are needed by the government. Such services may be provided by a governmental agency or by private business organization.

**541 Professional Services** – Examples: Accounting and Auditing, Engineering and Architectural, Computer Programming, Management Consulting, Legal, Custodial Cleaning, Insurance, etc.



- 
- 542 Communication** – Examples: Telephone, Internet, Postage, Fax, Printing & Binding, recording documents, Microfilming, and imaging services
  - 543 Professional Development** – Examples: Per Diem, Lodging, Meal, Mileage, Travel Costs, Registrations, Memberships, certifications, etc.
  - 544 Advertising and Marketing**
  - 545 Operating Rental and Leases**
  - 546 Technology Services**
  - 547 Utility Services** – Examples: Gas, Water, Sewer, Electricity, Waste Disposal, Cable TV
  - 548 Repairs and Maintenance Services**– Contracted labor and supplies furnished by contractors. Examples: Building improvements, Structure, Equipment.
  - 549 Other Miscellaneous** – Examples: Dues, Subscriptions Judgments and Damages, Banking and Credit Card fees, Witness and Juror Fees, taxes and assessments, Services not otherwise classified.
  - 560 Capital Outlays** – Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures, and delivery costs.
    - 561 Land and Land Improvements** – Examples: Easements, Site Improvements, Rights of way, Land Acquisition Costs and related expenditures, intangible rights to land.
    - 562 Building and Structures** – Acquisition, Construction, and Improvements
    - 563 Other Improvements** – Examples: Lighting Systems, Parking Areas, Streets, Sidewalks, Roadways, Signs and Signals, Trails and Bike Paths, Tunnels, Dikes and Levees, Water and Sewer Systems, Culverts, Bridges, Athletic Fields
    - 564 Machinery and Equipment** – Examples: Communications, Janitorial, Transportation, Police Dogs, Artwork, Office Furniture and Equipment, Heavy Duty Work Equipment, Computer Software/Hardware.
  - 570 Debt Service Principal** – Used for Bonds and Loan Principal
  - 580 Debt Service Interest and Related Costs** – Used for Interest, Issuance Costs on External Debt.
-

### STAFFING LEVELS

DEPARTMENT	ACTUAL										BUDGETED		
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Council	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Mayor <sup>(a,b,c)</sup>	15.75	16.75	20.00	19.00	16.00	16.00	16.00	9.50	9.50	4.50	4.50	4.50	4.50
Administrative Services <sup>(a)</sup>	-	-	-	-	-	-	-	10.00	10.00	22.04	22.04	22.04	22.04
Human Resources <sup>(a)</sup>	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-	-
Finance	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	14.00	15.00
Recreation	16.25	16.25	16.00	16.75	16.75	17.25	17.25	16.25	16.25	16.00	16.00	15.25	15.25
Community Development	23.38	22.13	21.63	21.00	25.75	26.25	25.75	25.50	25.50	31.00	31.00	31.25	31.25
Court <sup>(a)</sup>	9.00	9.00	9.10	8.10	9.10	9.85	9.85	9.90	9.90	7.90	7.90	10.65	10.65
Police	88.00	87.50	89.00	93.00	97.50	97.00	97.00	98.00	98.00	91.00	91.00	96.00	96.00
Fire	67.00	67.00	67.00	70.00	67.00	67.00	67.00	67.00	67.00	66.00	66.00	-	-
Information Technology <sup>(a)</sup>	8.00	7.00	6.00	6.00	6.50	9.00	9.00	9.00	9.00	-	-	-	-
Public Works	30.00	31.00	31.00	28.00	28.00	23.00	23.00	23.20	23.20	19.00	19.00	18.00	18.00
Parks	7.50	6.00	7.00	7.00	8.50	8.00	8.00	9.00	9.00	9.50	9.50	11.25	11.25
Lodging Tax <sup>®</sup>	-	-	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Street	12.00	12.50	11.50	10.00	12.00	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Water	7.00	7.00	7.00	6.50	7.50	7.50	7.50	7.40	7.40	7.82	7.82	7.82	7.82
Sewer	2.00	2.00	2.00	2.50	3.50	4.50	4.50	4.40	4.40	6.82	6.82	8.32	8.32
Golf	8.25	9.25	8.25	8.25	8.25	8.75	8.75	8.75	8.75	8.75	8.75	10.50	10.50
Surface Water	8.00	8.00	8.00	12.00	12.50	12.50	12.50	12.50	12.50	12.82	12.82	15.32	15.32
Equipment Rental	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Arterial Street	-	-	-	-	-	-	-	-	-	2.00	2.00	4.00	4.00
<b>TOTAL</b>	<b>331.13</b>	<b>330.38</b>	<b>332.48</b>	<b>337.10</b>	<b>347.85</b>	<b>347.10</b>	<b>346.60</b>	<b>347.40</b>	<b>347.40</b>	<b>342.15</b>	<b>342.15</b>	<b>293.90</b>	<b>294.90</b>

<sup>(a)</sup> Beginning in 2019, the Administrative Services Department will include Human Resources and Community Services and Engagement (previously in the Mayor's Office).

<sup>(b)</sup> Community Services and Engagement staff will begin reporting to the Administrative Services Department in 2019.

<sup>(c)</sup> Beginning in 2019, 50% of the Economic Development Liaison position will be charged to the Lodging Tax Fund and the other 50% will remain in the Mayor's Office.

Department	BUDGETED			Increase/ (Decrease) in 2021- 2022	Increase/ (Decrease) over 2022	Increase/ (Decrease) over 2023
	2022	2023	2024			
Council	8.00	8.00	8.00	0.00	0.00	0.00
Mayor	4.50	4.50	4.50	0.00	0.00	0.00
Administrative Services	22.04	22.04	22.04	0.00	0.00	0.00
Finance	12.00	14.00	15.00	1.00	1.00	1.00
Recreation	16.00	15.25	15.25	0.00	(0.75)	0.00
Community Development	31.00	31.25	31.25	1.00	(0.75)	0.00
Court	7.90	10.65	10.65	3.00	(0.25)	0.00
Police	91.00	96.00	96.00	2.00	3.00	0.00
Fire	66.00	-	-	0.00	(66.00)	0.00
Public Works	19.00	18.00	18.00	(1.00)	0.00	0.00
Parks	9.50	11.25	11.25	3.25	(1.50)	0.00
Lodging Tax	0.50	0.50	0.50	0.00	0.00	0.00
Arterial Street	2.00	4.00	4.00	1.00	1.00	0.00
Street	11.50	11.50	11.50	0.00	0.00	0.00
Water	7.82	7.82	7.82	0.00	0.00	0.00
Sewer	6.82	8.32	8.32	2.00	(0.50)	0.00
Golf	8.75	10.50	10.50	2.50	(0.75)	0.00
Surface Water	12.82	15.32	15.32	1.00	1.50	0.00
Equipment Rental	5.00	5.00	5.00	0.00	0.00	0.00
<b>Total</b>	<b>342.15</b>	<b>293.90</b>	<b>294.90</b>	<b>15.75</b>	<b>(64.00)</b>	<b>1.00</b>

<b>General Fund</b>	286.94	230.94	231.94	9.25	(65.25)	1.00
<b>Other Funds</b>	55.21	62.96	62.96	6.50	1.25	0.00

### Position Changes for 2023-2024

Department				FTE Change 2021/2022	FTE Change 2022/2023	FTE Change 2023/2024	Funding
<b>Administrative Services</b>							
	Human Resources Director - reclassified to Deputy Director Admin Services/CPO	1.00	1.00	1.00	0.00	0.00	0.00
	IT Director Position - frozen	(1.00)	0.00	0.00	(1.00)	0.00	0.00
	Technology Integration Manager - reclassified to Deputy Director Admin Services/CIO	1.00	1.00	1.00	0.00	0.00	0.00
	IT Applications Support Specialist - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
<b>Finance</b>							
	ARPA Funds Analyst - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00 ARPA Funds
	B&O Analyst - new in 2023 & 2024	0.00	1.00	2.00	0.00	1.00	1.00 B&O Tax
<b>Recreation</b>							
	Recreation Program Assistant - increased FTE	0.50	0.75	0.75	0.00	0.25	0.00 ARPA Funds
	Recreation Program Specialist - decreased FTE	4.00	2.75	2.75	0.00	(1.25)	0.00
	Recreation Program Coordinator - increased FTE	4.75	5.00	5.00	0.00	0.25	0.00
<b>Community Development</b>							
	Permit Technician - decreased FTE	5.75	4.75	4.75	0.00	(1.00)	0.00
	Sustainable Outreach Coordinator - increased FTE	1.00	2.00	2.00	0.00	1.00	0.00
	Associate Planner - decreased FTE	3.00	2.00	2.00	0.00	(1.00)	0.00
	Senior Planner - increased FTE	0.75	2.00	2.00	0.00	1.25	0.00
	Building Inspector III - decreased FTE	2.00	1.00	1.00	0.00	(1.00)	0.00
	Project Inspector - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00
<b>Court</b>							
	Court Administrator - reclassified to Judicial Brand Administrator	1.00	1.00	1.00	0.00	0.00	0.00
	Admin Support Assistant Court - reclassified to Court Operations Assistant and increased FTE	0.50	0.75	0.75	0.00	0.25	0.00
	Admin Support Technician Court - reclassified to Court Support Services Associate	3.00	3.00	3.00	0.00	0.00	0.00
	Admin Support Specialist JAS - decreased FTE	1.00	0.00	0.00	0.00	(0.50)	0.00
	Bailiff Court - reclassified to Court Operations Assoc-Bailiff and increased FTE	2.00	2.00	2.00	1.00	0.00	0.00
	Court Support Serv Case Mngr - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
	Probation Officer Court - reclassified to Court Support Services Manager	1.00	1.00	1.00	0.00	0.00	0.00
	Court Operations Supervisor - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
<b>Police</b>							
	Police Support Officer - decreased FTE	1.00	1.00	1.00	(1.00)	0.00	0.00
	Disposition Research Specialist - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00
	Mental Health Professional - new in 2023	0.00	1.00	1.00	0.00	1.00	0.00
	Police Officer - new in 2023	0.00	1.00	1.00	0.00	1.00	0.00
	Emergency Management Assistant - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00
	Public Disclosures Records Specialist - new in 2023	0.00	1.00	1.00	0.00	1.00	0.00
	Community Engagement Coordinator - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00

**Position Changes for 2023-2024 (continued):**

Department				FTE Change 2021/2022	FTE Change 2022/2023	FTE Change 2023/2024	Funding
<b>Fire</b>							
	The Fire Department will be contracted for 2023 and 2024	66.00	0.00	0.00	0.00	(66.00)	0.00
<b>Public Works Development Services</b>							
	Deputy PW Direct/City Engineer reclassified to Traffic Engineer/Asst City Eng	0.00	0.00	0.00	0.00	0.00	0.00
	Admin Support Specialist PW MT reclassified to Admin Support Coordinator PW	0.00	0.00	0.00	0.00	0.00	0.00
	Grant Writer - decreased FTE (not filled from 2021 budget)	0.00	0.00	0.00	(1.00)	0.00	0.00
<b>Parks</b>							
	Recreation Prog Specialist - moved from Recreation to Parks	1.00	1.00	1.00	1.00	0.00	0.00
	Maintenance Specialist - reduced FTE	4.00	2.00	2.00	0.00	(2.00)	0.00
	Parks Maintenance Worker - new in 2021	2.25	2.25	2.25	2.25	0.00	0.00
	Parks Maintenance Technician - increased FTE	1.50	2.00	2.00	0.00	0.50	0.00
<b>Arterial Street</b>							
	EIS Project Director - new in 2022	1.00	1.00	1.00	1.00	0.00	0.00 Grant
	Solid Waste Contract Coordinator - new in 2023	0.00	1.00	1.00	0.00	1.00	0.00 Grant
<b>Sewer</b>							
	Senior Program Manager - reduced FTE	1.00	0.00	0.00	0.00	(1.00)	0.00
	Utilities Engineer/Asst City Eng - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
	Maintenance Operations Manager - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
	GIS Field Tech - new in 2023	0.00	0.50	0.50	0.00	0.50	0.00
<b>Golf</b>							
	Partks and Recreation Analyst - split 75% Recreation and 25% Golf	0.25	0.25	0.25	0.25	0.00	0.00
	Golf Shop Assistant - new in 2021	0.50	0.50	0.50	0.50	0.00	0.00
	Director of Instruction Golf - reclassified to Head Golf Professional	0.00	0.00	0.00	0.00	0.00	0.00
	Maintenance Specialist Golf - decreased FTE	2.25	1.50	1.50	0.00	(0.75)	0.00
	Golf Maintenace - new in 2021	1.75	1.75	1.75	1.75	0.00	0.00
<b>Surface Water</b>							
	Levee Project Manager - new in 2021	1.00	1.00	1.00	1.00	0.00	0.00
	NPDES Inspector Junior - new in 2023	0.00	1.00	1.00	0.00	1.00	0.00
	GIS Field Tech - new in 2023	0.00	0.50	0.50	0.00	0.50	0.00
<b>Total FTE Change</b>				<b>15.75</b>	<b>(64.00)</b>	<b>1.00</b>	

**2023 POSITION SALARY SCHEDULE**

<b>Elected Officials</b>	<b>Minimum</b>	<b>Maximum</b>
COUNCIL MEMBER	\$15,000	\$15,000
MAYOR	\$131,694	\$131,694
<b>Non-Represented (2022 Salaries - 2023 Not Established)</b>	<b>Minimum</b>	<b>Maximum</b>
ARPA FUNDS ANALYST	\$94,643	\$113,649
ASSISTANT TO THE DIRECTOR DCD	\$76,754	\$88,342
BUILDING OFFICIAL	\$107,944	\$134,919
BUSINESS RELATIONS MANAGER	\$102,075	\$125,044
CITY ADMINISTRATOR	\$149,544	\$194,461
CITY CLERK/RCD GOVERNANCE MGR	\$107,944	\$134,919
COMMUNITY ENGAGEMENT MANAGER	\$102,075	\$125,044
DCD DIRECTOR	\$131,672	\$171,211
DEPUTY CITY ADMINISTRATOR	\$136,259	\$177,206
DEPUTY CITY CLERK	\$76,754	\$88,342
DEPUTY DCD DIRECTOR	\$113,723	\$142,158
DEPUTY DIRECTOR ADMIN SERV/CIO	\$113,723	\$142,158
DEPUTY DIRECTOR ADMIN SERV/CPO	\$113,723	\$142,158
DEPUTY FINANCE DIRECTOR	\$113,723	\$142,158
DEPUTY POLICE CHIEF	\$127,918	\$166,392
ECONOMIC DEVELOPMENT ADMINISTR	\$123,375	\$161,507
EXECUTIVE ADMINISTRATOR	\$86,987	\$102,269
EXECUTIVE COORDINATOR	\$89,608	\$107,542
FINANCE DIRECTOR	\$131,672	\$171,211
HUMAN RESOURCES ANALYST	\$89,608	\$107,542
HUMAN RESOURCES TECHNICIAN	\$67,966	\$78,229
IT SYSTEMS ENGINEER	\$98,869	\$118,689
JUDICIAL BRANCH ADMINISTRATOR	\$131,672	\$171,211
LEGISLATIVE ANALYST COUNCIL	\$94,643	\$113,649
MAINTENANCE OPERATIONS MANAGER	\$109,880	\$137,302
PARKS AND RECREATION ANALYST	\$94,643	\$113,649
PARKS AND RECREATION DIRECTOR	\$131,672	\$171,211
POLICE CHIEF	\$136,259	\$177,206
POLICE PROGRAM MANAGER	\$107,944	\$134,919
PUBLIC SAFETY ANALYST	\$94,643	\$113,649
PUBLIC WORKS ANALYST	\$94,643	\$113,649
PUBLIC WORKS DIRECTOR	\$136,259	\$177,206
SENIOR HUMAN RESOURCES ANALYST	\$94,643	\$113,649
SOLID WASTE CONTRACT COORDINATOR	\$94,643	\$113,649
SYSTEMS ADMINISTRATOR	\$89,608	\$107,542
TRAFFIC ENGINEER/ASST CITY ENG	\$122,094	\$155,474
UTILITIES ENGINEER/ASST CITY ENG	\$122,094	\$155,474
<b>Police Commander</b>	<b>Minimum</b>	<b>Maximum</b>
POLICE COMMANDER	\$176,256	\$195,432
<b>Police Non-Commissioned</b>	<b>Minimum</b>	<b>Maximum</b>
COMMUNITY ENGAGEMENT COORDINATOR	\$66,612	\$80,964
EVIDENCE TECHNICIAN	\$70,032	\$84,180
EVIDENCE TECHNICIAN LEAD	\$74,460	\$92,208

<b>Police Non-Commissioned (continued)</b>	<b>Minimum</b>	<b>Maximum</b>
PATROL ADMIN ASSISTANT	\$61,020	\$74,628
POLICE INFORMATION ANALYST	\$79,392	\$97,584
POLICE RECORDS SPECIALIST	\$60,276	\$74,544
POLICE SUPPORT OFFICER	\$75,720	\$89,964
PUBLIC DISCLOSURES RECORDS SPECIALIST	\$60,276	\$74,544
SPEC SERVICES ADMIN SPECIALIST	\$66,612	\$80,964
VICTIM ADVOCATE	\$70,704	\$87,780
<b>Police Guild</b>	<b>Minimum</b>	<b>Maximum</b>
POLICE OFFICER	\$90,552	\$120,864
<b>Teamsters (2022 salaries - contract for 2023 not settled)</b>	<b>Minimum</b>	<b>Maximum</b>
ADMIN SUPPORT COORDINATOR	\$71,592	\$87,048
ADMIN SUPPORT SPECIALIST	\$62,580	\$76,068
ADMIN SUPPORT TECHNICIAN	\$58,488	\$71,112
ASSOCIATE PLANNER	\$93,900	\$114,096
BUILDING INSPECTOR III	\$84,888	\$103,164
CODE ENFORCEMENT OFFICER DCD	\$82,008	\$99,672
COURT OPERATIONS ASSISTANT	\$54,648	\$66,444
COURT OPERATIONS ASSOC-BAILIFF	\$69,276	\$84,192
COURT OPERATIONS SUPERVISOR	\$82,008	\$99,684
COURT SUPPORT SERV CASE MNGR	\$93,900	\$114,096
COURT SUPPORT SERVICES ASSOCIATE	\$58,488	\$71,112
COURT SUPPORT SERVICES MANAGER	\$116,544	\$145,680
EMERGENCY MANAGEMENT ASSISTANT	\$87,696	\$106,680
EMERGENCY MANAGER	\$116,544	\$145,680
ENGINEER	\$100,452	\$122,100
FACILITIES CUSTODIAN	\$58,488	\$71,112
FACILITIES MAINT TECHNICIAN	\$66,936	\$81,348
FACILITIES OPERATIONS FOREMAN	\$82,008	\$99,684
FISCAL COORDINATOR	\$100,452	\$122,100
FISCAL MANAGER	\$115,032	\$139,848
FISCAL SPECIALIST	\$69,276	\$84,192
FISCAL SUPPORT TECHNICIAN	\$66,948	\$81,348
FLEET TECHNICIAN	\$71,592	\$87,048
FLEET TECHNICIAN FOREMAN	\$82,008	\$99,684
FLEET TECHNICIAN GOLF	\$71,592	\$87,048
GIS COORDINATOR	\$93,900	\$114,096
GIS FIELD TECH	\$71,592	\$87,048
GOLF MAINTENANCE	\$54,648	\$66,444
GOLF MAINTENANCE SUPERVISOR	\$82,008	\$99,684
GOLF SHOP ASSISTANT	\$54,648	\$66,444
HABITAT PROJECT MANAGER	\$107,508	\$130,668
HEAD GOLF PROFESSIONAL	\$93,900	\$114,096
INFO SYSTEMS PROJECT ANALYST	\$107,508	\$130,668
IT APPLICATION SUPPORT SPECIALIST	\$76,632	\$93,144
LEAD MAINT SPECIALIST	\$76,644	\$93,144
LEVEE PROJECT MANAGER	\$107,508	\$130,668
MAINT & OPS FOREMAN	\$82,008	\$99,684

<b>Teamsters (2022 salaries - contract for 2023 not settled) (cont.)</b>	<b>Minimum</b>	<b>Maximum</b>
MAINT & OPS SPECIALIST	\$71,592	\$87,048
MAINT & OPS SUPERINTENDENT	\$100,452	\$122,100
MAINTENANCE SPECIALIST	\$66,936	\$81,348
MAINTENANCE TECHNICIAN STREET	\$62,592	\$76,056
NPDES COORDINATOR	\$100,452	\$122,100
NPDES INSPECTOR JUNIOR	\$76,632	\$93,144
NPDES INSPECTOR SENIOR	\$82,008	\$99,672
PARKS & RECREATION MANAGER	\$115,032	\$139,848
PARKS MAINTENANCE SUPERVISOR	\$82,008	\$99,684
PARKS MAINTENANCE TECHNICIAN	\$62,592	\$76,056
PARKS MAINTENANCE WORKER	\$54,648	\$66,444
PAYROLL SPECIALIST	\$76,632	\$93,144
PERMIT SUPERVISOR DCD	\$115,032	\$139,848
PERMIT TECHNICIAN	\$64,764	\$78,720
PLANNING SUPERVISOR DCD	\$115,032	\$139,848
POLICE RECORDS SUPERVISOR	\$82,008	\$99,672
PROGRAM COORDINATOR	\$100,452	\$122,100
PROJECT INSPECTOR	\$84,888	\$103,164
PROJECT MANAGER	\$107,508	\$130,668
RECREATION PROG ASSISTANT	\$54,648	\$66,444
RECREATION PROG COORDINATOR	\$82,008	\$99,672
RECREATION PROG SPECIALIST	\$69,276	\$84,192
RECREATION SUPERINTENDENT	\$100,452	\$122,100
SENIOR ELECTRICAL INSPECTOR	\$87,696	\$106,692
SENIOR FACILITIES CUSTODIAN	\$76,644	\$93,144
SENIOR FISCAL COORDINATOR	\$107,508	\$130,668
SENIOR PLANNER DCD	\$100,452	\$122,100
SENIOR PLANS EXAMINER DCD	\$90,756	\$110,424
SENIOR PROGRAM MANAGER	\$116,544	\$145,680
SR MAINT & OPS SPECIALIST	\$76,644	\$93,144
SR PROJECT INSPECTOR DCD	\$87,696	\$106,692
TECHNOLOGY OPER SUPERVISOR	\$93,900	\$114,096
TELECOMMUNICATIONS ANALYST	\$93,900	\$114,096
TRANSPORTATION PROJECT MANAGER	\$107,508	\$130,668
URBAN ENVIRONMENTALIST DCD	\$100,452	\$122,100
WATER QUALITY SPECIALIST	\$76,644	\$93,144
<b>Police Sergeants</b>	<b>Minimum</b>	<b>Maximum</b>
POLICE SERGEANT	\$135,372	\$142,140



**FUND TYPES**

General Fund: used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds: used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for a specific purpose other than debt service or capital projects.

**Special Revenue**

Fund #	Name
101	Lodging Tax
105	Contingency
109	Drug Seizure

Debt Service Funds: used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest for governmental debt issues.

**Debt Service**

Fund #	Name
2XX	Various Debt Service

Capital Project Funds: used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities or other capital assets.

**Capital Project**

Fund #	Name
103	Residential Street
104	Bridges and Arterial Streets
301	Land Acquisition, Rec. and Prk Dev.
302	Urban Renewal
303	General Government Improvement
304	Fire Improvement
305	Public Safety Plan
306	City Facilities

**Enterprise Funds:** used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by the pledge of the net revenues from fees and charges
- Legal requirement to recover cost
- Policy decision to recover cost

<b>Enterprise</b>	
<b>Fund #</b>	<b>Name</b>
401	Water
402	Sewer
411	Golf Course
412	Surface Water

**Internal Service Funds:** used to report any activity that provides goods or services to other funds, departments, or agencies of the government.

<b>Internal Service</b>	
<b>Fund #</b>	<b>Name</b>
501	Equipment Rental and Replacement
502	Self Insured Healthcare Plan
503	LEOFF I Retiree Self-Insured Healthcare Plan

**Fiduciary Funds:** used to account for assets held by a government in a trustee capacity or as an agent for individuals.

<b>Fiduciary</b>	
<b>Fund #</b>	<b>Name</b>
611	Firemen's Pension

**Agency Funds:** used to report resources held by the government in a purely custodial capacity (assets and liabilities).

<b>Fiduciary</b>	
<b>Fund #</b>	<b>Name</b>
640	Agency Fund

## RELATIONSHIP BETWEEN FUNCTIONAL UNITS AND FUNDS

The following two tables show the relationship of departments to all funds in the City.

GOVERNMENTAL FUNDS													
Department	General	Conting- ency	Hotel / Motel	Drug Seizure	Debt Service	Resident- ial Street	Bridges & Arterial Streets	Land Acq., Rec, Park Dev	Urban Renewal	General Gov't Improve	Fire Improve- ments	Public Safety Plan	City Facilities
City Council	X												
Mayor's Office	X		X										
Administrative Services	X												
Finance	X	X			X								
City Attorney	X												
Parks & Recreation	X							X					
Community Dev.	X												
Municipal Court	X											X	
Police	X			X								X	
Fire	X										X	X	
Public Works	X					X	X	X	X	X			X

PROPRIETARY FUNDS								
Department	Water	Sewer	Foster Golf Course	Surface Water	Equip Rental & Replace	Self- Insured Health Plan	LEOFF I Self-Ins Health Plan	Firemen's Pension
City Council						X		
Mayor's Office					X	X		
Administrative Services					X	X		
Finance					X	X		
City Attorney						X		
Parks & Recreation			X		X	X		
Community Dev.					X	X		
Municipal Court					X	X		
Police					X	X	X	
Fire					X	X	X	X
Public Works	X	X		X	X	X		

## CITY STATISTICS

Date of Incorporation	June 23, 1908
Form of Government	Mayor-Council
Type of Government	Non-Charter, Optional Code City
Area	9.6 Square Miles
Population	21,978
Number of City Employees (2023 Budget)	294
Number of Tukwila Business Licenses	2,291
Number of Non-Resident Business Licenses	2,701
Total Direct Tax Rate	\$2.44
Total Assessed Value	\$8,979,390,983
Fire Protection (Contracted)-- Number of Fire Personnel: Number of Stations: Number of Responses: Total Fire Loss:	65 4 5,800 (2022 projected) \$1.0 million (2022 projected)
Police Protection-- Number of Police Personnel:	96
Parks and Recreation-- 18 Public Developed Parks Playgrounds Maintained Trails Golf Courses	191 Acres 11 15 Miles 1
Street Miles:	188.2 Miles
Libraries-- Number of Libraries:	2

### MAJOR EMPLOYERS IN TUKWILA

Tukwila’s residents work in the City and commute to other nearby cities, including Seattle, and Bellevue. The City’s economy is based on a variety of government, health care, commercial, and retail enterprises. The largest local employers are listed below:

#### SCHEDULE 17 PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Name of Company/Employer	Product or Business	2021 Full & Part-Time Employment <sup>(a)</sup>		Percentage of Total City Employees		2012 Full & Part-Time Employment <sup>(b)</sup>		Percentage of Total City Employees	
			Rank		Rank		Rank		Rank
Sound	Healthcare	1,400	1	4.75%				0.00%	
Boeing Employee's Credit Union	Credit Union	1,063	2	3.61%		543		1.35%	
Boeing Company	Aircraft Manufacturing	815	3	2.76%		7,572		18.86%	
Prime Now LLC	Electronic Shopping	672	4	2.28%				0.00%	
King County Housing Authority	Housing Assistance	509	5	1.73%				0.00%	
Nordstrom, Inc	Department Stores	507	6	1.72%				0.00%	
N C Power Systems Co	Wholesale	500	7	1.70%				0.00%	
Macy's West Stores LLC	Department Stores	488	8	1.66%		445		1.11%	
Costco Wholesale Corp	Warehouse Club	396	9	1.34%		703		1.75%	
Cascade Behavioral Hospital LLC	Healthcare	325	10	1.10%				0.00%	
Group Health Cooperative	Data Ctr/Lab/Pharmacy/Mfg.					2,386		5.94%	
King County Metro	Transit Operating Base					778		1.94%	
Carlisle Interconnect Technologies	Wire/Cable Connectors					567		1.41%	
JC Penney	Department Stores					337		0.84%	
United Parcel Service	Postal Delivery Service					335		0.83%	
Red Dot Corporation	Heater/Air Conditioning Equipment					348		0.87%	
<b>Sub-total - Major Employers</b>		<b>6,675</b>				<b>14,014</b>			
<b>All Other Employment</b>		<b>22,808</b>				<b>26,142</b>			
<b>TOTAL EMPLOYMENT</b>		<b>29,483</b>				<b>40,156</b>			

Source:

<sup>(a)</sup> Washington State Department of Revenue - Business Licenses

<sup>(b)</sup> Tukwila Finance Department - Business Licenses

CITY OF TUKWILA, WASHINGTON  
**SCHEDULE 9**  
**PRINCIPAL PROPERTY TAXPAYERS**  
 CURRENT YEAR AND NINE YEARS AGO

Name	Type of Business	2021 Assessed Valuation	Percent of 2021 Total Assessed Value <sup>(a)</sup>	2012 Assessed Valuation	Percent of 2012 Total Assessed Value <sup>(b)</sup>
Boeing	Airplane company	\$ 504,876,300	6.30%	\$ 490,724,957	10.56%
Property Tax Resources LLC	Commercial Properties	223,904,000	2.79%		
Prologis	Real Estate Development	180,288,100	2.25%		0.00%
Segale Properties	Commercial Properties	172,811,700	2.16%	161,151,755	
LIT Industrial LTD Partemership	Commercial Properties	135,951,700	1.70%		
Sabey Corporation	Real Estate Development	133,272,100	1.66%		0.00%
Westfield Property	Department Stores	132,103,700	1.65%		0.00%
LIT Kent Valley	Commercial Properties	104,037,700	1.30%		
KIR Tukwila	Commercial Properties	98,745,100	1.23%	81,486,500	
Boeing Employees Credit Union	Credit Union	87,586,100	1.09%	41,292,565	0.89%
WEA Southcenter LLC	Department Stores			295,766,166	6.36%
E Property Tax Dept	Commercial Properties			66,723,700	1.44%
Walton CWWA Eproperty Tax Inc (McElroy)	Investment Property			58,562,300	1.26%
Sea-Tuk Warehouse LLC	Food Distribution			34,167,200	0.73%
Wig Properties LLC (JC Penney)	Department Stores			32,877,852	0.71%
Anne Arundel Apartments LLC	Apartments			30,034,300	0.65%
Jorgensen Forge Corporation	Steel Manufacture			29,667,335	0.64%
<b>TOTALS</b>		<b>\$ 1,773,576,500</b>	<b>22.14%</b>	<b>\$ 1,322,454,630</b>	<b>23.23%</b>

Notes:

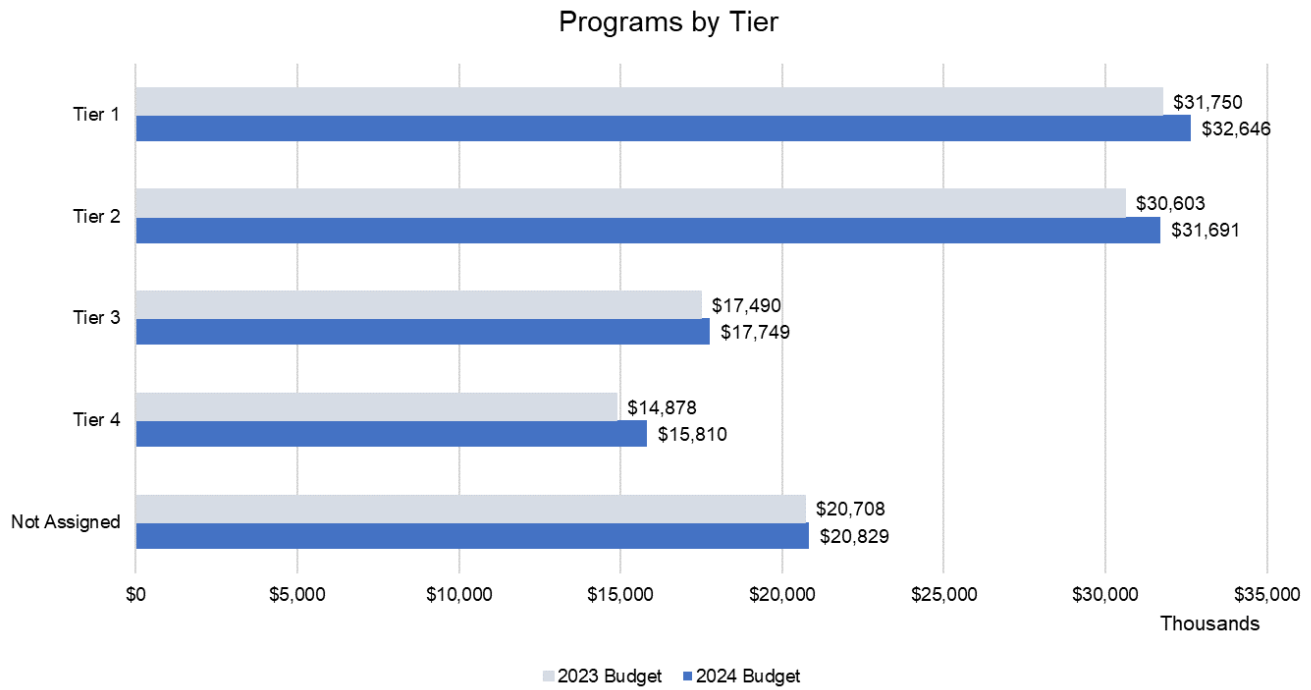
(a) In 2021 the total assessed property value in the City of Tukwila was \$ 8,010,892,032

(b) In 2012 the total assessed property value in the City of Tukwila was \$ 4,649,191,308

Source:

King County Department of Assessments

### GENERAL FUND, ENTERPRISE FUNDS, AND FLEET FUND PROGRAMS BY TIER



Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Community Investment	1	N - Best Practice	Community	7.563	1,953,885	7.838	1,966,626	0.65%
Current Planning	1	Y - Federal/State	Community	1.960	344,588	2.000	375,975	9.11%
Emergency Prep & Response	1	Y - Federal/State	Governance	1.119	590,084	1.110	639,895	8.44%
Equity	1	Y - Ordinance/Resolution	Community	0.606	119,176	0.606	125,110	4.98%
Governmental & Regional Affairs	1	Y - Federal/State	Community	1.425	297,733	1.425	308,704	3.68%
Legislative & Budget Oversight	1	Y - Federal/State	Governance	5.950	257,550	5.950	263,281	2.22%
Levees	1	Y - Federal/State	Community	1.000	178,057	1.000	186,700	4.85%
Long-Range & Comprehensive Pln	1	Y - Federal/State	Governance	1.560	359,819	1.560	382,649	6.34%
Police Patrol Services	1	Y - City Code	Community	36.060	8,858,673	36.060	9,027,888	1.91%
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community	6.960	16,648,917	7.010	17,192,741	3.27%
Public Safety Plan	1	Y - City Code	Governance	0.075	17,284	0.075	18,138	4.94%
Pump Station Monitor/Maint	1	Y - Federal/State	Community	1.725	439,740	1.725	443,019	0.75%
Sidewalks	1	Y - City Code	Community	0.430	73,079	0.430	77,422	5.94%
Snow & Ice Control	1	Y - City Code	Community	0.880	134,622	0.880	143,321	6.46%
Traffic Control Devices	1	Y - Federal/State	Community	2.330	598,302	2.330	580,799	-2.93%
Traffic Enf & Crash Invstgn Tm	1	Y - Federal/State	Community	4.500	878,649	4.500	913,639	3.98%
<b>1 - Total</b>				<b>74.143</b>	<b>31,750,159</b>	<b>74.499</b>	<b>32,645,906</b>	<b>2.82%</b>

**Programs by Tier (continued)**

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Administration	2	Y - Federal/State	Governance	23.284	10,376,777	23.504	11,174,811	7.69%
Budget/CIP Development	2	Y - Federal/State	Governance	1.392	269,323	1.366	262,607	-2.49%
Business & Developmnt Attr/Rtntn	2	N - Best Practice	Community	0.395	304,124	0.395	118,506	-61.03%
Business Application Services	2	Y - Federal/State	Governance	0.280	107,157	0.280	109,548	2.23%
Business System Mngmnt & Spprt	2	Y - Federal/State	Governance	0.580	171,050	0.580	176,922	3.43%
City Policy Development	2	Y - Federal/State	Governance	0.700	171,001	0.700	178,826	4.58%
Civil Service Recruit & Hiring	2	Y - Federal/State	Governance	1.970	570,885	1.970	561,211	-1.69%
Code Enforcement	2	Y - City Code	Community	3.210	495,987	3.210	518,412	4.52%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	11.710	2,190,180	12.020	2,327,632	6.28%
Community Policing Team	2	N - Best Practice	Community	4.920	944,629	4.920	973,842	3.09%
Community Risk Reduction	2	Y - Ordinance/Resolution	Community	-	689,300	-	723,800	5.01%
Construction Permit Rvw & Insp	2	Y - Federal/State	Community	6.685	1,209,604	6.585	1,241,580	2.64%
Council Agenda/Meeting Functns	2	Y - Federal/State	Governance	0.790	116,656	0.790	122,517	5.02%
Council Legislative Support	2	Y - Federal/State	Governance	0.280	68,509	0.280	71,842	4.86%
Critical Incident Response	2	N - Best Practice	Community	1.650	395,535	1.650	394,697	-0.21%
Cyber Secrty/Busnss Continuity	2	N - Best Practice	Governance	0.890	183,150	0.890	190,923	4.24%
Data Analytics	2	N - Best Practice	Governance	0.152	31,101	0.152	32,539	4.62%
Destination Development	2	N - Best Practice	Community	0.030	5,865	0.030	6,160	5.04%
Ditches, Ponds, Bioswale	2	Y - Federal/State	Community	0.900	168,131	0.900	174,637	3.87%
Emergency Management Program	2	Y - Federal/State	Community	2.000	391,841	2.000	412,537	5.28%
End-User Infrastructure Svcs	2	Y - Federal/State	Governance	0.640	518,451	0.640	524,987	1.26%
Environmental Stewardship	2	Y - Ordinance/Resolution	Community	3.895	630,617	3.895	622,582	-1.27%
Fin Rept & Anlys for Depts	2	Y - Federal/State	Governance	0.543	90,910	0.523	93,069	2.37%
GIS	2	Y - City Code	Governance	3.658	544,342	3.658	581,334	6.80%
Invstgtn of Felony and Juv Crm	2	Y - City Code	Community	11.400	2,210,176	11.400	2,264,505	2.46%
Manhole/Catchbasins	2	N - Best Practice	Community	1.875	287,215	1.875	301,185	4.86%
Meter Reading and Maintenance	2	N - Best Practice	Community	1.050	205,078	1.050	216,584	5.61%
Minor Structural Repairs	2	N - Best Practice	Community	0.380	48,620	0.380	51,448	5.82%
Narcotics & Human Traf Invstgt	2	N - Best Practice	Community	6.300	1,260,917	6.300	1,273,478	1.00%
NPDES	2	Y - Federal/State	Community	4.175	622,355	4.175	655,846	5.38%
Ordinance, Resolution&TMC Dev	2	Y - Federal/State	Governance	1.225	199,466	1.225	209,395	4.98%
Outball/Flap Gates/Trash Racks	2	N - Best Practice	Community	1.550	218,521	1.550	230,002	5.25%
Policy Development/Compliance	2	Y - Federal/State	Governance	0.290	53,459	0.290	57,578	7.70%
Pothole and Litter Control	2	N - Best Practice	Community	0.350	1,100,637	0.350	1,155,174	4.96%
Prosecution Services	2	Y - Federal/State	Community	0.030	155,002	0.030	155,231	0.15%
Public Defense Program	2	Y - Federal/State	Community	0.100	447,422	0.100	448,184	0.17%
Recruiting and Hiring	2	Y - City Code	Governance	0.840	151,825	0.840	157,801	3.94%
Rental Housing	2	Y - City Code	Community	1.225	161,589	1.225	169,516	4.91%
Reservoir/Water Supply Stns	2	Y - Federal/State	Community	1.050	205,044	1.050	224,548	9.51%
Street Cleaning	2	Y - Ordinance/Resolution	Community	0.780	636,270	0.780	425,982	-33.05%
Street Lighting	2	Y - Ordinance/Resolution	Community	2.100	642,245	2.100	679,648	5.82%
Surface Water Mains	2	Y - Federal/State	Community	1.875	276,745	1.875	290,032	4.80%
Tourism Marketing	2	N - Best Practice	Community	0.150	29,323	0.150	30,799	5.04%
Utilities/Surface Water	2	Y - City Code	Governance	-	903,241	-	946,896	4.83%
Video & Fiber	2	Y - City Code	Community	0.800	143,081	0.800	151,611	5.96%
<b>2 - Total</b>				<b>108.099</b>	<b>30,603,359</b>	<b>108.483</b>	<b>31,690,964</b>	<b>3.55%</b>



**Programs by Tier (continued)**

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Accounts Payable	3	Y - Federal/State	Governance	1.779	292,689	1.681	289,772	-1.00%
Acct Rec/Misc Billing/LID/etc.	3	Y - Federal/State	Governance	1.570	248,496	1.570	260,606	4.87%
Animal Control	3	Y - City Code	Community	-	119,182	-	125,142	5.00%
Benefit Plan Management	3	Y - Federal/State	Governance	0.400	85,738	0.400	91,047	6.19%
Boards/Commissions/Committees	3	Y - City Code	Governance	1.648	374,611	1.715	397,381	6.08%
Business License Admin	3	Y - City Code	Governance	0.150	22,978	0.150	24,255	5.56%
Capital Asset Accounting	3	Y - Federal/State	Governance	0.080	14,219	0.070	12,913	-9.18%
City Attorney Services	3	Y - Federal/State	Community	0.020	501,835	0.020	525,987	4.81%
Classification & Compensation	3	Y - Ordinance/Resolution	Governance	0.220	191,836	0.220	44,915	-76.59%
Course Maintenance	3	Y - Federal/State	Community	4.808	986,645	4.808	991,922	0.53%
Digital Records Center	3	Y - Federal/State	Governance	0.970	176,300	0.970	182,968	3.78%
Emergency Application Services	3	N - Best Practice	Governance	0.192	30,420	0.192	31,921	4.94%
Facility Rentals	3	N - No Mandate	Community	0.525	141,559	0.525	147,477	4.18%
Fin Report/ACFR/Audit/GL Admin	3	Y - Federal/State	Governance	1.054	354,143	0.998	369,822	4.43%
Golf Maint Operations Admin	3	N - Best Practice	Community	0.112	54,875	0.100	55,594	1.31%
Grants Admin & Accounting	3	Y - Federal/State	Governance	1.601	250,040	1.501	255,898	2.34%
Health & Safety	3	Y - Federal/State	Governance	0.270	93,158	0.270	96,912	4.03%
Homeless Encampment Response	3	N - Best Practice	Community	0.175	44,374	0.175	46,618	5.06%
Labor & Employee Relations	3	Y - Federal/State	Governance	0.440	90,505	0.440	96,626	6.76%
Long-Range Fin Planning Model	3	Y - City Code	Governance	0.060	213,058	0.060	13,699	-93.57%
Mandatory Training	3	Y - Federal/State	Governance	2.652	670,878	2.652	654,977	-2.37%
Network Infrastructure Svcs	3	N - Best Practice	Governance	0.490	192,340	0.490	196,988	2.42%
Older Adult Services and Prgms	3	N - No Mandate	Community	1.795	340,624	1.795	354,767	4.15%
Park Restrooms Contract	3	N - Best Practice	Community	0.010	81,510	0.010	83,976	3.03%
Parks Facility Maintenance	3	N - Best Practice	Community	1.568	195,095	1.568	211,652	8.49%
Parks Maintenance	3	N - Best Practice	Community	3.530	920,857	3.530	868,910	-5.64%
Permit Intake, Issuance, Coord	3	Y - Federal/State	Community	4.935	656,088	4.935	689,749	5.13%
Police Support Operations	3	N - Best Practice	Governance	7.750	1,131,462	7.750	1,201,183	6.16%
Preschool Services and Program	3	N - No Mandate	Community	0.595	78,465	0.595	82,715	5.42%
Pro Shop Operations	3	N - No Mandate	Community	3.612	593,850	3.674	646,246	8.82%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	3.635	862,102	3.490	868,132	0.70%
Professional Standards	3	Y - Federal/State	Governance	1.560	301,860	1.560	323,553	7.19%
Risk Management	3	Y - Federal/State	Governance	0.045	1,127,053	0.075	1,292,410	14.67%
School Zone Safety Cameras	3	N - Best Practice	Community	3.135	498,561	3.015	504,279	1.15%
Streetscapes/Median Landscape	3	N - Best Practice	Community	0.750	86,259	0.750	92,400	7.12%
TIB Bus Stop/Streetscape	3	N - Best Practice	Community	2.100	296,978	2.100	315,789	6.33%
Trail Maintenance	3	N - Best Practice	Community	0.613	68,209	0.613	74,310	8.94%
Utility Billing	3	Y - Federal/State	Governance	1.838	3,507,931	1.838	3,568,991	1.74%
Water Mains/Service Lines	3	Y - Federal/State	Community	1.300	225,022	1.300	239,201	6.30%
Water Quality/Backflow Prev	3	Y - Federal/State	Community	1.200	196,201	1.200	205,333	4.65%
Wellness & Adult Svcs & Prgms	3	N - No Mandate	Community	1.050	330,472	1.050	342,810	3.73%
Youth & Teen Svcs and Prgms	3	N - No Mandate	Community	2.040	841,928	2.040	869,555	3.28%
<b>3 - Total</b>				<b>62.276</b>	<b>17,490,405</b>	<b>61.894</b>	<b>17,749,402</b>	<b>1.48%</b>

**Programs by Tier (continued)**

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Case Management	4	Y - Federal/State	Community	2.353	405,951	2.273	414,622	2.14%
City Property Dev & Mngmnt	4	N - No Mandate	Community	0.325	68,925	0.325	72,540	5.24%
Clubhouse Maintenance	4	N - Best Practice	Community	-	20,000	-	20,000	-
Court Interpreter Program	4	Y - Federal/State	Community	0.297	71,660	0.297	73,864	3.08%
Court Support Services	4	Y - Federal/State	Community	1.645	228,700	1.417	209,797	-8.27%
Debt Management	4	Y - Federal/State	Governance	0.063	13,398	0.083	19,236	43.58%
Detention & Incarceration Svcs	4	Y - Federal/State	Community	0.250	1,070,559	0.250	1,123,782	4.97%
Essential Public Services	4	N - Best Practice	Governance	0.440	216,692	0.440	220,251	1.64%
Evidence and Property Managmnt	4	Y - Federal/State	Community	2.200	309,781	2.200	332,542	7.35%
Facility Management & Improvmt	4	N - Best Practice	Governance	7.750	1,938,671	7.750	2,011,828	3.77%
Fire Hydrants	4	N - Best Practice	Community	1.250	172,399	1.250	186,246	8.03%
Fleet Management	4	N - Best Practice	Governance	5.900	2,006,204	5.900	2,117,730	5.56%
Graffiti, vandalism & garbage	4	N - Best Practice	Community	1.498	197,218	1.498	223,223	13.19%
Grounds Maint-City Facilities	4	N - No Mandate	Governance	0.720	87,184	0.720	89,974	3.20%
Indirect Cost Allocation Admin	4	Y - City Code	Governance	0.030	6,254	0.030	6,560	4.89%
Invest/Cash Mngmnt/Reporting	4	Y - Ordinance/Resolution	Governance	0.226	38,363	0.226	40,114	4.57%
Lodging Tax Apl Oversight/Sprt	4	Y - City Code	Community	0.085	15,918	0.085	16,701	4.92%
Mobility Services	4	N - Best Practice	Governance	0.400	61,165	0.400	66,235	8.29%
Payroll & Benefit Admin	4	Y - Federal/State	Governance	1.609	286,965	1.639	325,231	13.33%
Public Record Req & Record Mgt	4	Y - Federal/State	Community	8.978	1,151,218	8.838	1,192,875	3.62%
Sales and Other Taxes	4	Y - Federal/State	Governance	1.524	251,404	2.564	451,131	79.44%
Service Desk	4	N - Best Practice	Governance	2.123	335,243	2.123	356,826	6.44%
Sewer Mains/Service Lines	4	N - Best Practice	Community	1.700	5,832,651	1.700	6,139,867	5.27%
Valley Ind. Investigative Team	4	N - Best Practice	Community	0.520	91,808	0.520	98,805	7.62%
<b>4 - Total</b>				<b>41.884</b>	<b>14,878,332</b>	<b>42.526</b>	<b>15,809,982</b>	<b>6.26%</b>
Not Assigned to any program		na	na	-	20,707,513	-	20,828,992	0.59%
<b>5 - Total</b>				<b>-</b>	<b>20,707,513</b>	<b>-</b>	<b>20,828,992</b>	<b>0.59%</b>
<b>Grand Total</b>				<b>286.401</b>	<b>115,429,768</b>	<b>287.401</b>	<b>118,725,247</b>	<b>2.85%</b>

## GLOSSARY OF TERMS

**ACCOUNT.** A classification established for the purpose of recording revenues and expenditures.

**ACCOUNTING SYSTEM.** The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

**ACCRUAL BASIS.** The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**ANNUAL BUDGET.** A budget applicable to a single fiscal year.

**APPROPRIATED BUDGET.** The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**ASSESSED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**BALANCED BUDGET.** A budget with revenues equal to expenditures. Total Revenues are equal to or greater than Total Expenses.

**BARS.** Budgeting, Accounting & Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office, including a prescribed chart of accounts.

**BASIS OF ACCOUNTING.** A term used in reference to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the accrual method for proprietary funds or modified accrual method for governmental funds.

**BENEFITS.** Costs paid by the City on behalf of its employees. Examples include medical and dental insurance, retirement, deferred compensation, life insurance and worker's compensation.

**BIENNIAL BUDGET.** A budget applicable to a two-year period.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET AMENDMENT.** The method used to make revisions to the adopted budget. Adjustments are made through an ordinance approved by the City Council.

**BUDGET CALENDAR.** The schedule of events that need to occur and the date or period of time for each to occur in the preparation, review and adoption of a budget.

**BUDGET DOCUMENT.** The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**BUDGET MESSAGE.** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's actual financial experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**BUDGETARY CONTROL.** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**CAPITAL ASSETS.** Long term assets such as land, improvements to land, easements, buildings and related improvements, vehicles, machinery and equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. *See also Fixed Assets.*

**CAPITAL EXPENDITURES.** Expenditures of current financial resources for constructing or purchasing capital assets. Under the modified accrual basis of accounting these acquired assets appear as expenditures in the fund statements, however under the current reporting model these acquired assets are recognized as assets in the basic financial statements.

**CAPITAL IMPROVEMENT PROGRAM.** A program for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**CAPITAL PROJECTS FUND.** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

**CAPITALIZATION THRESHOLD.** Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The City's capitalization threshold is established at a cost of \$5,000.00, or greater.

**CONTINGENCY FUND.** An account set aside for emergencies or other unanticipated needs not otherwise included as part of the budget.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**DEBT SERVICE FUND.** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DELINQUENT TAXES.** Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**EXPENDITURES.** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

**FISCAL YEAR.** A 12 -month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSETS.** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. *See also Capital Assets.*

**FULL-TIME EQUIVALENT (FTE).** An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE equals 2,080 hours and .75 FTE equals 1,560 hours.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE.** The difference between assets and liabilities reported in a governmental fund. Fund balances are either designated to a particular purpose or undesignated as to the remaining unappropriated balance of the fund after accounting for the designated funds.

**GENERAL FUND.** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GENERAL LONG TERM DEBT.** Long term debt expected to be repaid from governmental funds.

**GENERAL OBLIGATION BONDS.** Bonds that are secured by the local government's full faith and credit to use legally available resources, including tax revenues to repay bond holders.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP).** Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

**GOVERNMENTAL FUNDS.** Funds generally used to account for tax supported activities. There are five different types of governmental funds, of which the city uses four of these. The general fund, is the main operating fund of the city. The special revenue funds, are used to account for proceeds from specific sources to be used for legally restricted purposes, but normally not for major capital projects. The debt service funds, which are for the accumulation of resources to pay principle and interest on the City's general long term debt. The capital project funds, which are used for the acquisition or construction of major capital facilities.

**LEGAL LEVEL OF BUDGETARY CONTROL.** The level at which spending in excess of budgeted

---

amounts would be a violation of law. The legal level of budgetary control is at the fund level.

**LEVEL OF BUDGETARY CONTROL.** One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized non-appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized non-appropriated budget review and approval process, but still are relevant for sound financial management and oversight.

**LEVY.** (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**MODIFIED ACCRUAL BASIS.** The basis of accounting associated with the governmental fund-type measurement focus. Under it, revenues and other financial resources are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**OBJECT DESCRIPTION.** The classification of expenditures on the basis of categories called line-items or objects-of-expenditure (e.g., 10-Salaries & Wages, 20-Personnel Benefits, 40-Other Services & Charges, 60-Capital Outlay, etc.) and within each category more detailed line-items (e.g., salaries, travel, telephone expense, etc.).

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFERS.** All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**PROGRAM BUDGET.** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

**PROPRIETARY FUND TYPES.** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**REVENUES.** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

**SPECIAL ASSESSMENTS.** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**SPECIAL REVENUE FUND.** A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

**TAXES.** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TAX LEVY ORDINANCE.** An ordinance through which taxes are levied.

**TAX RATE.** The amount of tax stated in terms of a unit of the tax base (e.g., specified amount per \$1,000 of assessed valuation of taxable property).

**TAX RATE LIMIT.** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

## LIST OF ACRONYMS AND ABBREVIATIONS

AWC- Association of Washington Cities  
CBD – Central Business District  
CCS – Catholic Community Services  
CDBG – Community Development Block Grant  
CIP – Capital Improvement Program  
CMAQ – Congestion Mitigation and air Quality Improvement  
COLA – Cost of Living Adjustment  
DUI/DWI – Driving Under the Influence /Driving While Intoxicated  
DWLS – Driving While License Suspended  
SKCEDI – Southwest King County Economic Development Initiative  
EIS – Environmental Impact Statement  
FEMA – Federal Emergency Management Agency  
FEMA CERT – Federal Emergency Mgmt. Agency, Community Emergency Response Team  
FTE – Full Time Equivalent  
GAAP – Generally Accepted Accounting Principles  
GASB – Governmental Accounting Standards Board  
GFOA – Government Finance Officers Association  
GIS – Geographic Information System  
HUD – Housing and Urban Development, United States Department of  
KCHA – King County Housing Authority  
LID – Local Improvement District  
MVET – Motor Vehicle Excise Tax  
NLC – National League of Cities  
NPDES – National Pollutant Discharge Elimination System  
PBB – Priority-Based Budgeting  
PSRC – Puget Sound Regional Council  
PSRFA – Puget Sound Regional Fire Authority  
PWTFL – Public Works Trust Fund Loan  
REET – Real Estate Excise Tax  
RMG – Research Management Grant  
ROW – Right Of Way  
SCA – Suburban Cities Association  
SEPA – State Environmental Policy Act  
SSRTA – Seattle Southside Regional Tourism Authority  
SWKCC – Southwest King County Chamber of Commerce  
SWM – Surface Water Management  
TDM – Transportation Demand Management  
TIB – Tukwila International Boulevard  
TOD – Transit Oriented Development  
VAL VUE – Valley View Sewer District  
WCIA – Washington Cities Insurance Authority  
WD 111 – Water District #111  
WRIA – Water Resource Inventory Area (Watershed Management Project)  
WSDOT – Washington State Department of Transportation