



City of Tukwila
**Finance and Governance
 Committee**

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

Distribution:	
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K. Hougardy	D. Cline
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C. Delostrinos Johnson	C. O'Flaherty
T. McLeod	A. Youn
M. Abdi	L. Humphrey
T. Sharp	

AGENDA

MONDAY, SEPTEMBER 11, 2023 – 5:30 PM

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

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

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 965223169#**

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

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

Item	Recommended Action	
1. BUSINESS AGENDA		
a. January – June American Rescue Plan Act (ARPA) Update and Proposal. <i>Vicky Carlsen, Finance Director</i>	a. Forward to 9/25 C.O.W. Meeting.	Pg.1
b. A resolution authorizing the cancellation of outstanding General Fund claims and Municipal Court checks. <i>Vicky Carlsen, Finance Director</i>	b. Forward to 9/18 Regular Meeting Consent Agenda.	Pg.9
c. A resolution ordering the cancellation of past due accounts receivables. <i>Vicky Carlsen, Finance Director</i>	c. Forward to 9/18 Regular Meeting Consent Agenda.	Pg.15
2. MISCELLANEOUS		

Next Scheduled Meeting: *September 25, 2023*



The City of Tukwila strives to accommodate individuals with disabilities.

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



INFORMATIONAL MEMORANDUM

TO: Finance and Governance Committee
FROM: Vicky Carlsen, Finance Director
BY: Julie Hatley, ARPA Funds Analyst
CC: Mayor Ekberg
DATE: September 11, 2023

SUBJECT: First Half of 2023 American Rescue Plan Act (ARPA) Fund Expenditures and Benefits to our Community

ISSUE

Staff is reporting the First Half of 2023 ARPA-funded expenditures, and information detailing the benefits of the expenditures to the community, per 2023 budget allocations approved by City Council through the 2023-2024 biennial budget process.

BACKGROUND

On March 10, 2021, a \$1.9 trillion relief package, known as the American Rescue Plan Act, was approved and provided funding in several areas including state and local aid, education, rental assistance, and transit. The City was allocated \$5.68 million with the first half received in June of 2021 and the second half received in July of 2022. Funds must be spent or contractually committed by December 31, 2024.

DISCUSSION

The tables that follow outline the First Half of 2023 ARPA-funded expenditures from January 1, 2023, to June 30, 2023, per data available through August 15, 2023. Each expenditure meets Treasury compliance requirements and directly or indirectly benefits the visitors, residents, and businesses in our community.

Administrative Services:

Table with 5 columns: Allocation, Total 2023 Allocation, Q1 & Q2 Expenditures, Funds Remaining for Q3 & Q4, and Community Benefits Summary. Row 1: DarkTrace Cyber Security, \$25,000, \$28,239, \$0, *Specific details not released to ensure security risk is not created. *Over budget by \$3,239 due to inflationary cost increase.

Administrative Services:

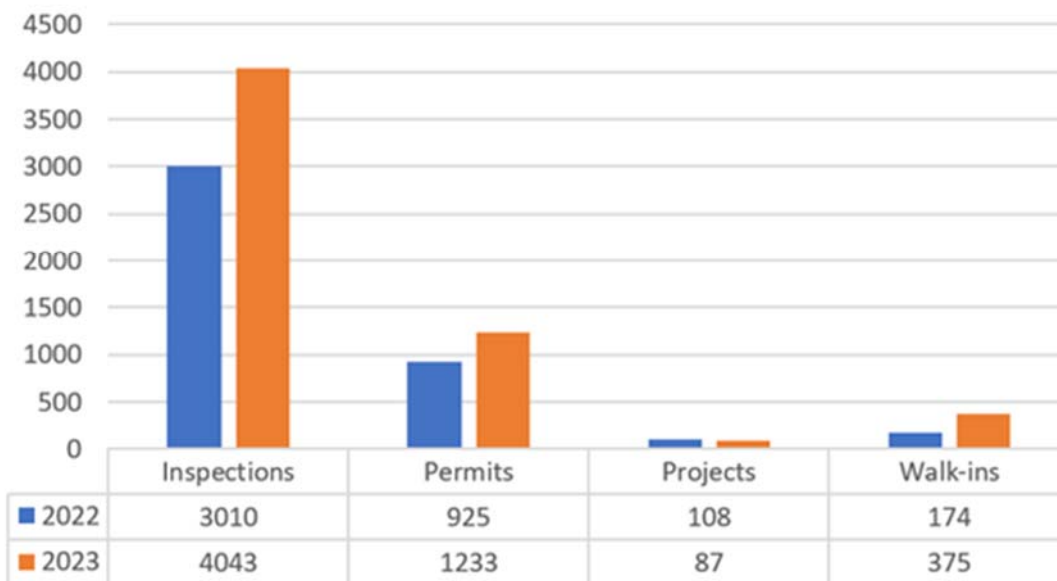
Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
Leadership Initiative	\$25,000	\$0	\$25,000	*Renamed Tukwila City Leadership Initiative (TCLI). Formerly Community Connectors. *Program relaunching October 2023. See updated TCLI webpage for objectives and timeline of weekly meetings. * https://www.tukwilawa.gov/departments/administrative-services/tcli/

Community Development:

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
Permit Processing (2 positions)	\$246,429	\$122,754	\$123,675	*Permit Center service capacities increased January to June 2023 compared to same period in 2022. See graph. *In January 2023, Permit Center increased public access days from two to three days per week.

Permit Processing Increased Service Capacity in First Half 2023 Compared to 2022

2022 vs 2023 January - June



Finance Department:

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
ARPA Funds Analyst	\$141,511	\$71,297	\$70,215	*Reconcile each individual expenditure for all department allocations (monthly, quarterly, half-yearly, and annually). *Prepared & successfully submitted 2022 ARPA annual report to US Treasury. *Recorded & reported ARPA expenditures for 2022 State Audit. *Researched options to request additional ARPA funds from WA State (no programs available).

Public Works:

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
Residential Street Maintenance (2 positions) (Fund 103)	\$225,641	\$108,773	\$116,868	*Snow and ice operations. *Vegetation control, trimming ROW and sight distances. *Dead and dangerous tree removals. *Sweeping and disposals. *Graffiti removed from ROWs. *Maintain street scape weeding, spraying herbicide, irrigation, replacing, trimming and mulching over 175,000 sq feet of plants and trees in ROW areas. *Asphalt repair, using 60 ton of hot asphalt, for potholes and other repairs every week City wide. *Annual pavement striping: white fog and pedestrian pathways, yellow center line and center curbing. *Bridge deck cleaning of sand and vegetation. *Homeless encampment cleanups: 180th under bridge, 146th, SCBLVD, 42nd crossing and WVH pedestrian bridge. *Litter control, bus stop cleaning, and illegal dumping cleanups totaling: Bus Stop Litter = 10,000 lbs. ROW Litter = 12,000 lbs. Encampment Cleanup Material = 10,000 lbs. <u>Benefits of Maintenance:</u> *Public safety. *Resident preference and inviting environment for visitors. *Maintain infrastructure. *MUTCD required maintenance. Department reports "We hold ourselves to a high standard to do the best job we can. However, we need more personnel."

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
Traffic Calming	\$400,000	\$15,469	\$384,531	<p><u>Neighborhood Traffic Calming Program (NTCP)</u> Cascade Elementary School Safety Improvements: -Speed/traffic counts and engineering analysis completed. -Engineer recommendations expected by September 2023.</p> <p><u>2023 Overlay Program</u> 119th/42nd Ave. S Pedestrian Crossing: -Work has started. -Completion expected by October 2023.</p> <p><u>City-wide Traffic Radar Feedback Signs</u> -Cloud-based program support and access to data for radar feedback signs. -Continuous work.</p> <p>*Per Public Works staff, all allocated ARPA funds will be spent. However, due to timing of project completion dates, some remaining 2023 ARPA funds may need to be rolled into 2024.</p>

Recreation:

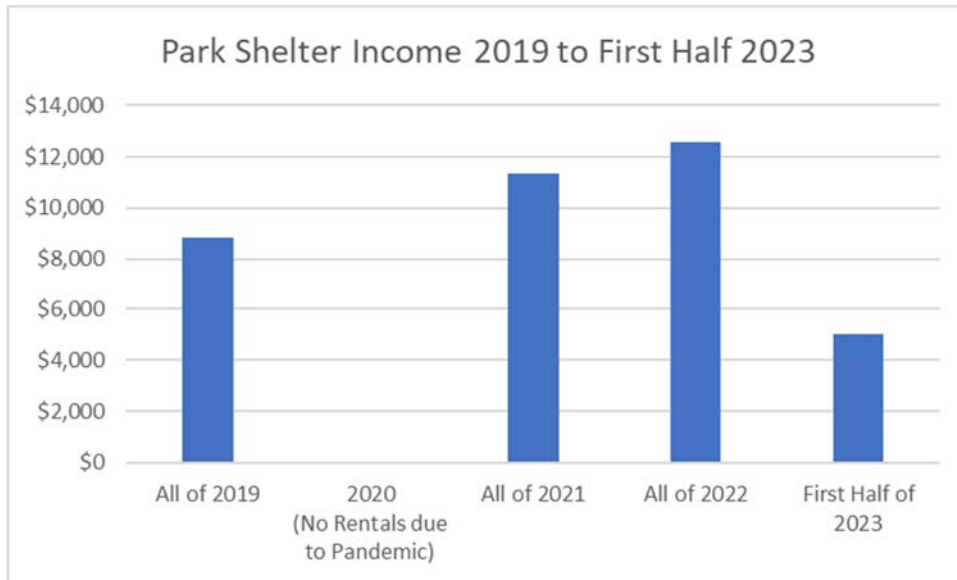
Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
YOUTH After School Activities Program & YOUTH Enrichment Classes (ASAP)	\$141,950	\$42,634	\$99,316	<p><u>Benefits</u> *Restores After School programs & frozen staff positions from pandemic. *Enrichment Instructor: Kung Fu. *ASAP: Safe childcare, homework help, STEM & educational activities, high & low energy games, art & crafts, social & emotional learning projects, free play. Field trips. *Important socialization especially after pandemic closed schools and community activities.</p> <p><u>Participation</u> *First Half 2023 Youth After School participant units 2,444. Down 16% from same timeframe in 2022 due to fees charged beginning January 2023 (no longer free program.) *When free, families were reserving ASAP slots and either never used the service or treated the program as random drop-in child care. Fee structure helped streamline participation for labor and material cost levels. *First Half 2023 Youth Enrichment participant units 690. Down 27% from same timeframe in 2022. *Only Kung Fu instructor remained from 2022. Barriers have been cost of business license and insurance. Staff is recruiting others. *Early Bird (Before School) planned to resume Fall 2023.</p>

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
PRESCHOOL Enrichment Program (ASAP)	\$28,050	\$10,384	\$17,666	<p>*ARPA funds 10 extra preschool teacher hours per week to add enrichment programming.</p> <p>*Pee Wee Picasso Art (4 to 5 year olds + caregiver), Baby and Me (0 to 1 year olds + caregiver), Miss Cindy's Play & Learn (0 to 5 year olds + caregiver).</p> <p>*Addresses negative impact of pandemic on school readiness for: social, classroom & relationship building skills, motor skills & educational enrichment needed for kindergarten success.</p> <p>*First Half 2023 participant units 220. Up 13% compared to all of 2022.</p>

Recreation:

Allocation	Total 2023 Allocation	Q1 & Q2 Expenditures	Funds Remaining for Q3 & Q4	Community Benefits Summary
Parks Maintenance (2 positions)	\$155,098	\$66,706	\$88,392	<p><u>Trash Pickup</u></p> <p>*1,600 trash can visits, removing about 1,776 bags of trash, totaling 44,400 lbs of garbage.</p> <p>*An additional 9,580 lbs of loose trash was removed (by filling a 5 lb can 1,916 times).</p> <p><u>Other</u></p> <p>*Installed 15 garbage can replacements (requiring less labor time to maintain).</p> <p>*Pressure washed TCC walkways.</p> <p>*Debris blowing, lawn care and weed control applications ongoing.</p> <p>*54 flower baskets installed along roadways.</p> <p>*Overgrown vegetation cut at Duwamish Garden and Numbered Trails 1 to 7.</p> <p>*Portable water meter and irrigation repairs at Duwamish Hill.</p> <p>*Staff reports that old equipment was replaced (using non-ARPA funds) that will save on labor.</p> <p>*Park shelter rentals below First Half 2022 level due to Duwamish and Tukwila Parks are booked for the Mobile Rec program and also residents are figuring out they can drop in to an unused shelter to avoid paying the fee.</p>

First Half 2023 Park Shelter Rental Income on Track to Exceed Pre-Pandemic Level



Summary of 2021 to 2023 Allocations and Expenditures

Actual spending data for 2021, 2022 and First Half of 2023 compared to allocations in these time periods. Budget allocations for 2023-2024 were approved based on estimates of expected spending from departments before the end 2022.

Allocations	2021 Budget	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	First Half 2023 Actuals
Traffic Calming	\$ 100,000	\$ 100,000	400,000	\$ 317,546	\$ 400,000	\$ 15,469
Before & After School	84,000	41,276	170,000	\$ 86,669	170,000	53,018
Summer Camp	50,000	50,618	100,000	\$ 56,371	100,000	-
DarkTrace	25,000	21,910	25,000	\$ 25,669	25,000	28,239
Business Assistance (1)	15,000	10,000	185,000	\$ -	190,000	-
Parks Maintenance (4)	80,000	76,910	160,000	\$ 127,637	155,098	66,706
Street Maintenance (4)	167,500	45,367	335,000	\$ 215,951	225,641	108,773
Permit Processing (4)	125,000	112,186	300,000	\$ 227,049	246,429	122,754
Council Chamber Buildout	18,000	13,283	200,000	\$ 14,493	-	-
Fire OT - Minimum Staffing	225,000	330,066	300,000	\$ 462,872	-	-
Leadership Initiative	-	-	25,000	\$ 1,869	25,000	-
ARPA Analyst	-	-	160,000	\$ 125,448	141,511	71,297
Rent/Utility Assistance (2)	-	-	500,000	\$ 232,782	135,000	-
SeeClickFix (3)	15,000	15,689	-	-	-	-
Total Allocations & Expenditures	\$ 904,500	\$ 817,307	\$ 2,860,000	\$ 1,894,357	\$ 1,813,679	\$ 466,256
Total Underspent Per Time Period		\$ 87,193		\$ 965,643		

(1) Budget not spent in 2022 so carried forward to 2023. Funding protocols not met, so 2023 funds released for 2024 reallocation.
 (2) Budget not fully spent in 2022, so portion carried forward to 2023. Used non-ARPA funds for assistance, so 2023 funds released for 2024 reallocation.
 (3) Budgeted originally for 2022, however, invoiced and paid in 2021.
 (4) Only labor costs, for two unfrozen positions from pandemic, are funded.

Unallocated Funds Available for 2024 as Previously Reported

This chart shows the flow of ARPA funds from when the City received them to the amount of unallocated funds remaining at the end of 2022 to allocate for 2024. These unallocated funds are the result of budget allocations made and approved by the council through the 2023-2024 biennial budget process when full knowledge of actual 2022 spending was not yet known. Chart previously presented in 2022 End of Year Report to Finance & Governance Committee on February 13, 2023.

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

Updated Projected 2023 Spending Plans

This chart identifies 2023 funds that are projected to be underspent, or not used and have been released by departments, so are now available to be reallocated as proposed.

Allocations	Projected Amounts of Under/Overspent 2023 Funds
Traffic Calming	\$ -
Before & After School	10,000
Summer Camp	-
DarkTrace (1)	(3,239)
Business Assistance	190,000
Parks Maintenance	5,000
Street Maintenance	4,000
Permit Processing	-
Leadership Initiative	-
ARPA Analyst (2)	(4,000)
Rent/Utility Assistance	135,000
Estimated Total Underspent and Overspent 2023 Funds	\$ 336,761

(1) 2023 invoice cost more than budgeted estimate.

(2) Travel expenses for NLC Conference.

Estimated Total of Underspent 2023 Funds	\$ 336,761
2023-2024 Unallocated Amount	284,764
Estimated Total Available for New 2024 Allocations	\$ 621,525

PROPOSED 2024 ALLOCATION SPENDING

ARPA is a single funding source which makes it more appropriate, and easier to fully expend, on programs that already have ready-to-roll out plans, budgets, and purpose. Staff is recommending that unallocated ARPA funds be allocated to approved projects funded in 2023 but not in 2024.

2024 Allocations	Already Allocated During 2023-2024 Budget Process	Proposed New 2024 Budget Allocations
Traffic Calming	\$ 400,000	
Before & After School	170,000	
Summer Camp	100,000	
DarkTrace	25,000	-
Parks Maintenance (1)	-	149,455
Street Maintenance (1)	-	225,641
Permit Processing (1)		246,429
Leadership Initiative	25,000	
ARPA Analyst	154,893	
Total 2024 Allocations	\$ 874,893	\$ 621,525

(1) No COLA added due to not enough remaining ARPA funds.

Totals in this report are based on what we know as of August 31, 2023, and will be updated as the City progresses through the budget amendment process later this year.

Per US Treasury ARPA requirements, Cities must contractually obligate all funds by 12/31/2024 and expend funds by 12/31/26. However, budget projections and council-approved allocations have surpassed this timeline. All ARPA funds are expected to be fully expended by 12/31/24.

NEXT STEPS

Analyst continues to manage and reconcile expenditures per council-approved allocations, coordinate with departments, and will present a 2023 total spending status report to the Finance & Governance committee in early 2024. Staff will also prepare ARPA records in advance of the City’s 2023 State Audit and the April 2024 US Treasury ARPA required reporting.

RECOMMENDATION

Forward to Committee of the Whole on September 25, 2023, for consensus on proposed use of remaining ARPA funds.



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Cindy Wilkins, Fiscal Specialist

CC: Mayor Ekberg

DATE: September 11, 2023

SUBJECT: 2023 Reporting of Abandoned Property to the Washington State Department of Revenue Unclaimed Property Section

ISSUE

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

BACKGROUND

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

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

DISCUSSION

For the 2023 unclaimed property report year, reporting of abandoned or unclaimed property totals \$13,826.65 comprised of General Fund Accounts Payable Claims checks and Court checks.

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

RECOMMENDATION

The Council is being asked to approve the Resolution declaring the cancellation of unclaimed General Fund accounts payable claims and payroll checks, and municipal court checks and consider these items on the Consent Agenda at the September 18, 2023 Regular Council Meeting.

ATTACHMENTS

Proposed Draft Resolution
Attachment A - 2023 Unclaimed Property Summary Report

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

WHEREAS, the State of Washington, Department of Revenue Unclaimed Property Section, for the reporting on year 2022, requires a one-year dormancy period for outstanding claims issued from the General Government Fund and a two-year dormancy period for Municipal Court checks; and

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

WHEREAS, the City Council of the City of Tukwila wishes to cancel all outstanding, unclaimed General Fund claims and Municipal Court Checks issued prior to July 1, 2022;

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

The Tukwila City Council authorizes the cancellation of General Fund claims and Municipal Court checks as detailed on Attachment A, the 2023 Unclaimed Property Summary Detail Report.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular Meeting thereof this _____ day of _____, 2023.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC
City Clerk

Cynthia Delostrinos Johnson
Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____
Passed by the City Council: _____
Resolution Number: _____

Office of the City Attorney

Attachment A: 2023 Unclaimed Property Summary Report (7/1/2021 – 6/30/2022)

Attachment A - 2023 Unclaimed Property Summary Report - Reporting Period 7/1/2021 - 6/30/2022

Accounts Payable

CHECK #	DATE	Payee ID	Vendor	Description	Dept	GL CODE	Amount
00386598	07/19/2021	V018771	VISIONECT LTD	JOAN 6 CLOUD SUBSCRIPTION	ADM	000.04.518.880.49.00	595.00
00386703	08/05/2021	V020551	FOSTER CREEK APTS LLC	COVID ASSIST - RAYMOND SUERO #A03	ADM	000.04.557.201.49.11	2,400.00
00387027	09/21/2021	V000527	CITY OF SEATTLE, CITY LIGHT	COVID ASSIST - SADIKA ILJAZOVIC	ADM	000.04.557.201.49.11	906.12
00387733	01/14/2022	V011005	STEPHANIE BROWN	RETURN OF CITY EQUIPMENT	ADM	000.04.518.100.42.00	30.74
00400209	03/07/2022	V020444	INSIGHT PUBLIC SECTOR INC	Online Services-Subscriptions	ADM	AS004012-546004	7.94
00400529	04/29/2022	V020638	BRE MG MF JV LLC	COVID ASSIST - WENDA #A205	ADM	AS004201-549015	3,568.36
00383465	03/16/2020	V012232	SAUL KRUBALLY	INTERPRETER FEE 3/11	CRT	000.09.512.500.49.04	100.00
00386116	05/03/2021	V020879	ZAINAB A WASSEF	WITNESS FEE 4/1/21	CRT	000.09.512.500.49.04	10.00
00386607	08/02/2021	V021002	ALEXI G. AGUILAR-SOLANO	WITNESS FEE 6/30/21	CRT	000.09.512.500.49.04	10.00
00386610	08/02/2021	V021003	ANUJIN BAYARBAATAR	WITNESS FEE 6/30/21	CRT	000.09.512.500.49.04	10.00
00386640	08/02/2021	V020997	ANJANA KRISHNA	WITNESS FEE 6/30/21	CRT	000.09.512.500.49.04	10.00
00386649	08/02/2021	V020952	SUDI M MOHAMEDNUR	WITNESS FEE 6/30/21	CRT	000.09.512.500.49.04	10.00
00386655	08/02/2021	V021000	KEVIN NGUYEN	WITNESS FEE 6/30/21	CRT	000.09.512.500.49.04	10.00
00386680	08/23/2021	V021060	KEVIN MAXWELL	WITNESS FEE 7/30/21	CRT	000.09.512.500.49.04	10.00
00386837	08/23/2021	V021061	ITZEL G ESCAMILLA TREJO	WITNESS FEE 7/30/21	CRT	000.09.512.500.49.04	10.00
00386996	09/20/2021	V001820	NOVA C PHUNG	INTERPRETER FEE 9/13	CRT	000.09.512.500.41.03	146.25
00387108	10/18/2021	V009456	ANGELO ABELLA	INTERPRETER FEE 10/13	CRT	000.09.512.500.41.03	96.00
00387108	10/18/2021	V009456	ANGELO ABELLA	INTERPRETER FEE 9/24	CRT	000.09.512.500.41.03	96.00
00387108	10/18/2021	V009456	ANGELO ABELLA	INTERPRETER FEE 9/20	CRT	000.09.512.500.41.03	96.00
00387303	11/15/2021	V021187	NICHOLAS D CORDOVA	WITNESS FEE 10/27/21	CRT	000.09.512.500.49.04	10.00
00387316	11/15/2021	V020838	ANDREA B HERNANDEZ	WITNESS FEE 10/27/21	CRT	000.09.512.500.49.04	10.00
00387745	01/14/2022	V021272	KATHLEEN COOK	WITNESS FEE	CRT	000.09.512.500.49.04	10.00
00387758	01/14/2022	V021274	KATELIN M FLICKINGER	WITNESS FEE	CRT	000.09.512.500.49.04	10.00
00400030	01/31/2022	V020489	LESERINE MURITOK	INTERPRETER FEE 1/12/22	CRT	MC009100-541012	100.00
00400030	01/31/2022	V020489	LESERINE MURITOK	INTERPRETER FEE 1/19/22	CRT	MC009100-541012	100.00
00400451	04/18/2022	V030072	TONY N CENTOFANITE	WITNESS FEE 3/30/22	CRT	MC009100-549011	10.00
00400517	04/29/2022	V009456	ANGELO ABELLA	INTERPRETER FEE 4/18/22	CRT	MC009100-541012	96.00
00400684	05/23/2022	V030105	JAMILA ADRIAN BUSTAMANTE	WITNESS FEE 04/27/21	CRT	MC009100-541011	10.00
00400857	06/21/2022	V009456	ANGELO ABELLA	Tagalog Interpreter 06/13/22	CRT	MC009100-541012	96.00
00400857	06/21/2022	V009456	ANGELO ABELLA	Ilocano Invoice	CRT	MC009100-541012	96.00
00383115	01/27/2020	V002158	RENTON RUBBER STAMP	DATE STAMP INV #29 1/2/2020	DCD	000.08.558.710.31.00	152.29
00387696	01/04/2022	V005325	SCOTT ALEXANDER GOLF SHOP INC	TOURN 2 GOLF CART RENTAL	GOL	411.00.576.681.45.00	1,408.00
00386859	09/07/2021	V017817	ALL TRAFFIC DATA	INV #23887(21-023) TRAFFIC COUNTS 2021	PWG	104.98.544.200.4.100	650.00
00386859	09/07/2021	V017817	ALL TRAFFIC DATA	INV #2378(21-023) TRAFFIC COUNTS 2021	PWG	104.98.544.200.4.100	650.00
00400186	03/07/2022	V017817	ALL TRAFFIC DATA	Professional Services	PWG	PW103200-541000	155.00
00400186	03/07/2022	V017817	ALL TRAFFIC DATA	Professional Services	PWG	PW104100C-541000	650.00
00384993	12/07/2020	V017534	JOSHUA ALLEN	BOOT ALLOWANCE	PWM	401.01.534.800.28.00	162.79
00385315	01/18/2021	V017534	JOSHUA ALLEN	OT MEALS - J ALLEN	PWM	401.01.534.800.43.00	36.00
003855612	03/01/2021	V017534	JOSHUA ALLEN	OT MEALS - J ALLEN	PWM	000.16.543.300.43.00	36.00
00387228	11/01/2021	V021148	JING HUANG	16042 42ND AVE S STORM OIP	PWM	640.237.000	8.78
00387380	11/22/2021	V021196	MAXWELL DELAWYER	10908 49TH AVE S WATER OIP	PWM	640.237.000	24.73
00383396	03/02/2020	V019835	DAVE THOMPSON	7/1/20 SHELTER REFUND	TCC	000.213.100	100.00

Attachment A - 2023 Unclaimed Property Summary Report - Reporting Period 7/20/2021 - 6/30/2022

Accounts Payable

CHECK #	DATE	Payee ID	Vendor	Description	Dept	GL CODE	Amount
00384678	10/19/2020	V019230	COWLITZ TRIBE	RENTAL REFUND	TCC	000.213.100	200.00
00386066	05/03/2021	V018379	CHRISTINE LUNA	FITNESS INSTRUCTION	TCC	000.07.571.206.41.00	270.00
00387007	09/20/2021	V021087	MATAPEPE TAULOLO	SECURITY DEPOSIT REFUND	TCC	000.213.100	100.00
00387558	12/20/2021	V021235	DEREK FIELDS	BASKETBALL PASS REFUND	TCC	000.213.100	40.00
00387141	10/18/2021	V021123	WALTER HILL	REFUND CREDIT BALANCE DUE TO TRANSITION TO KC, 7348200065		400.257.100	112.48
00387163	10/18/2021	V012205	MILES AND JENNIFER MITCHELL	REFUND CREDIT BALANCE DUE TO TRANSITION TO KC, 3597000142		400.257.100	41.64
00387193	10/18/2021	V021121	DARREN WRIGHT	REFUND CREDIT BALANCE DUE TO TRANSITION TO KC, 8864000110		400.257.100	23.23
AP TOTAL:							\$ 13,491.35

PAYROLL

Check #	Date	Payee name	Pay Period Date	Amount
		<i>none to report for 2021</i>		-

COURT

Case #	Date	Payee Name	Description	Amount
CR0054074	5/26/2022	Hook, Joseph	Hold as Unclaimed Money	25.00
CR0059725	4/11/2022	Ebiriekwe, Deontay		28.00
IN0044950	5/26/2022	Tukwila Municipal Court		50.00
XZ0286035	5/26/2022	Sampson, Chakira Moore	Hold as Unclaimed Money	2.30
IN0058636	7/20/2021	Dubose, Amari Zarae	Hold as Unclaimed Money	150.00
	5/26/2022	Munoz, Francisco Emmanuel	Hold as Unclaimed Money	80.00
COURT TOTAL:				\$ 335.30

TOTAL UNCLAIMED PROPERTY: \$ 13,826.65



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Vicky Carlsen, Finance Director**

BY: **Cindy Wilkins, Fiscal Specialist**

CC: **Mayor Ekberg**

DATE: **September 11, 2023**

SUBJECT: **Cancellation of Accounts Receivable**

ISSUE

Each year a resolution comes before the Council for the cancellation of uncollectable accounts receivable. For 2023, these items include:

• Fire Department invoices	\$6,723.17
• Police False Alarms	35,450.00
• Public Works invoices	26,995.72
• Parks & Recreation invoice	<u>1,666.66</u>
GRAND TOTAL:	\$70,835.55

BACKGROUND

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

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

DISCUSSION

The proposed amount of the 2023 Cancellation of Accounts Receivable is \$70,835.55. This is an annual housekeeping item.

FINANCIAL IMPACT

The financial impact of cancelling \$70,835.55 will be to reduce our accounts receivable balance by this amount. Please note that while we are writing off the accounts receivable for accounting purposes, the accounts are still being actively worked on for collection purposes except for those accounts where a responsible party cannot be identified. Accounts covered by bankruptcy law cannot be pursued.

RECOMMENDATION

The Council is being asked to approve the annual resolution authorizing the cancellation of Accounts Receivable and to forward this item to the Regular Meeting Consent Agenda of September 18, 2023.

ATTACHMENTS

Proposed Draft Resolution
Attachment A – 2023 AR Write-Offs
Attachment B – Historical Write-Offs

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

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

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

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

Miscellaneous Accounts Receivable. The total of \$70,835.55 (per Attachment A) is deemed uncollectable.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2023.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC
City Clerk

Cynthia Delostrinos Johnson
Council President

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____
Passed by the City Council: _____
Resolution Number: _____

Office of the City Attorney

Attachment A: 2023 AR Write-Offs

Attachment A - 2023 Write-Offs

* Outstanding invoices from Eden were re-keyed into Finance Enterprise creating new invoice numbers.

Customer ID	Customer Name	Eden Inv Date	Eden Inv #	Invoice Date	Invoice	Description	GL Account	Total
C00569	PACIFIC NW IRONWORKERS APPRENTICESHIP #8	12/18/21	FF21-0186	01/07/2022	FD000018	12/18/2021 FIRE FALSE ALARM	FD011100-342800	250.00
C00470	PIERCE CO EMERGENCY MGMT	12/31/20	FI-00255	01/01/2022	FD000025	9/2020 OR WILDFIRE DEPLOYMENT	FD011100-342210	6,473.17
								6,723.17
C00270	AAIC FIARWAY LLC	11/17/21	PD-00690	01/03/2022	PD000002	POLICE FALSE ALARM #6-8	PD010100-342800	750.00
C00273	ABAS MOHAMMED	04/28/21	PD-00479	01/03/2022	PD000005	POLICE FALSE ALARM #7-16	PD010100-342800	2,500.00
C00274	ACCESS TRIPS INC	12/29/21	PD-00790	01/03/2022	PD000006	POLICE FALSE ALARM #2-3	PD010100-342800	500.00
C00312	ALSIDE SUPPLY CENTER	11/18/21	PD-00741	01/03/2022	PD000008	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00315	ASHLEY FURNITURE PARTNERS LLC	04/02/21	PD-00463	01/03/2022	PD000011	POLICE FALSE ALARM #9-16	PD010100-342800	2,000.00
C00315	ASHLEY FURNITURE PARTNERS LLC	11/17/21	PD-00707	01/03/2022	PD000012	POLICE FALSE ALARM #18-19	PD010100-342800	500.00
C00315	ASHLEY FURNITURE PARTNERS LLC	12/29/21	PD-00768	01/03/2022	PD000013	POLICE FALSE ALARM #20-21	PD010100-342800	500.00
C00316	AZ TRADING INC	09/23/21	PD-00624	01/03/2022	PD000015	POLICE FALSE ALARM #2-3	PD010100-342800	500.00
C00317	BANK OF AMERICA NA	12/29/21	PD-00777	01/03/2022	PD000017	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00321	BLEAKLEY SWANTE R	09/27/21	PD-00638	01/03/2022	PD000021	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00325	BURLINGTON COAT FACORY OF WA	12/29/21	PD-00767	01/03/2022	PD000026	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00326	CANYON ESTATE CONDOMINIUMS	11/17/21	PD-00700	01/03/2022	PD000027	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00327	CASH AMERICA WEST INC	11/18/21	PD-00728	01/03/2022	PD000028	POLICE FALSE ALARM 37-9	PD010100-342800	750.00
C00330	CHOP IT UP BARBERSHOP	06/17/21	PD-00516	01/03/2022	PD000029	POICE FALSE ALARM #2	PD010100-342800	250.00
C00344	CONTINENTAL WESTERN GROUP	06/15/21	PD-00504	01/03/2022	PD000035	POLICE FALSE ALARM #2-3	PD010100-342800	500.00
C00347	CORE GROUP WESTERN FOOD SVC	09/23/21	PD-00631	01/03/2022	PD000036	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00347	CORE GROUP WESTERN FOOD SVC	11/18/21	PD-00738	01/03/2022	PD000037	POLICE FALSE ALARM 3-5	PD010100-342800	750.00
C00392	DOLLAR TRES STORES INC	08/27/21	PD-00551	01/03/2022	PD000041	POLICE FALSE ALARM #2	PD010100-342800	250.00
PC002849	DOLLAR TREE	11/17/21	PD-00726	01/03/2022	PD000042	POLICE FALSE ALARM #3-4	PD010100-342800	500.00
C00400	EVERGREEN HOBBIES INC	09/09/21	PD-00573	01/03/2022	PD000047	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00401	FAIRWAY CENTER	06/15/21	PD-00506	01/03/2022	PD000048	POLICE FALSE ALARM #2-3	PD010100-342800	500.00
C00402	FANZZ GEAR INC	04/02/21	PD-00464	01/03/2022	PD000049	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00403	FARGO ELECTRIC INC	09/09/21	PD-00571	01/03/2022	PD000050	POLICE FALSE ALARM #2	PD010100-342800	500.00
C00403	FARGO ELECTRIC INC	09/22/21	PD-00599	01/03/2022	PD000051	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00403	FARGO ELECTRIC INC	11/17/21	PD-00676	01/03/2022	PD000052	POLICE FALSE ALARM #5	PD010100-342800	250.00
C00405	FORWARDER SERVICES	12/29/21	PD-00785	01/03/2022	PD000053	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00406	FOSTER CREEK APARTMENTS LLC	12/28/21	PD-00761	01/03/2022	PD000054	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00407	FRANKS, LINDA R	09/23/21	PD-00620	01/03/2022	PD000055	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00414	HOMESTREET BANK	08/26/21	PD-00537	01/03/2022	PD000066	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00415	HORYAAL RESTAURANT LLC	06/15/21	PD-00507	01/03/2022	PD000067	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00415	HORYAAL RESTAURANT LLC	08/27/21	PD-00540	01/03/2022	PD000068	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00415	HORYAAL RESTAURANT LLC	09/09/21	PD-00574	01/03/2022	PD000069	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00428	INTL GATEWAY EAST LLC	12/29/21	PD-00778	01/03/2022	PD000070	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00424	HOWARD S WRIGHT	12/29/21	PD-00787	01/03/2022	PD000073	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00432	KEY BANK NATIONAL ASSN	11/17/21	PD-00724	01/03/2022	PD000077	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00432	KEY BANK NATIONAL ASSN	12/29/21	PD-00772	01/03/2022	PD000078	POLICE FALSE ALARM #2	PD010100-342800	250.00

Attachment A - 2023 Write-Offs

* Outstanding invoices from Eden were re-keyed into Finance Enterprise creating new invoice numbers.

Customer ID	Customer Name	Eden Inv Date	Eden Inv #	Invoice Date	Invoice	Description	GL Account	Total
C00444	LAKLARA INC	11/17/21	PD-00708	01/03/2022	PD000087	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00447	LEO STELLA LLC	11/17/21	PD-00684	01/03/2022	PD000089	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00451	MACY'S FURNITURE GALLERY	11/17/21	PD-00711	01/03/2022	PD000092	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00455	MANSHA ALLAH LLC	04/02/21	PD-00461	01/03/2022	PD000096	POLICE FALSE ALARM #2-6	PD010100-342800	1,250.00
C00455	MANSHA ALLAH LLC	06/15/21	PD-00505	01/03/2022	PD000097	POLICE FALSE ALARM #17-18	PD010100-342800	500.00
C00461	MATEVOSOV	09/22/21	PD-00602	01/03/2022	PD000101	POLICE FALSE ALARM 2-3	PD010100-342800	500.00
C00474	MUTUAL MATERIALS COMPANY	12/29/21	PD-00795	01/03/2022	PD000105	POLICE FALSE ALARM 2-3	PD010100-342800	500.00
C00474	MUTUAL MATERIALS COMPANY	12/29/21	PD-00796	01/03/2022	PD000106	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00482	NEW CINGULAR WIRELESS PCS LLC	04/28/21	PD-00484	01/03/2022	PD000108	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00482	NEW CINGULAR WIRELESS PCS LLC	06/15/21	PD-00510	01/03/2022	PD000109	POLICE FALSE ALARM #3-4	PD010100-342800	500.00
C00482	NEW CINGULAR WIRELESS PCS LLC	09/27/21	PD-00647	01/03/2022	PD000110	POLICE FALSE ALARM #5	PD010100-342800	250.00
C00482	NEW CINGULAR WIRELESS PCS LLC	11/17/21	PD-00702	01/03/2022	PD000111	POLICE FALSE ALARM #6	PD010100-342800	250.00
C00506	NW GARDEN SUPPLY LLC	09/22/21	PD-00606	01/03/2022	PD000115	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00506	NW GARDEN SUPPLY LLC	09/27/21	PD-00641	01/03/2022	PD000116	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00485	O & E LIQUOR LLC	04/02/21	PD-00460	01/03/2022	PD000118	POLICE FALSE ALARM #2-3	PD010100-342800	350.00
C00485	O & E LIQUOR LLC	04/28/21	PD-00477	01/03/2022	PD000119	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00485	O & E LIQUOR LLC	11/17/21	PD-00678	01/03/2022	PD000120	POLICE FALSE ALARM #5	PD010100-342800	250.00
C00481	OLD NAVY LLC	11/17/21	PD-00706	01/03/2022	PD000123	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00478	OPTION CARE ENTERPRISES INC	09/09/21	PD-00582	01/03/2022	PD000124	POLICE FALSE ALARM #4-9	PD010100-342800	1,250.00
C00476	PERFORMANCE PRO SUPPLY SEATTLE	11/17/21	PD-00685	01/03/2022	PD000125	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00473	PETSMART INC #377	08/27/21	PD-00546	01/03/2022	PD000128	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00473	PETSMART INC #377	09/09/21	PD-00583	01/03/2022	PD000129	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00468	PRO GOLF DISCOUNT INC	08/27/21	PD-00545	01/03/2022	PD000130	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00459	ROYAL BISTRO INC	11/17/21	PD-00697	01/03/2022	PD000134	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00457	RUDY CUBE LLC	12/29/21	PD-00766	01/03/2022	PD000135	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00454	RYDER TRUCK RENTAL INC	09/23/21	PD-00614	01/03/2022	PD000146	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00436	SEATTLE'S BEST FLOORS LP	11/17/21	PD-00692	01/03/2022	PD000147	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00446	SANFT, LOUIE	12/31/19	PF-04000	01/03/2022	PD000148	INV ADJ - BAL DUE ONLY	PD010100-342800	600.00
C00256	SEATTLE CHAR LLC	11/17/21	PF-04120	01/03/2022	PD000152	POLICE FALSE ALARM #3-4	PD010100-342800	500.00
C00423	SINGH, TARAN DG FOODS	09/23/21	PD-00622	01/03/2022	PD000160	POLICE FALSE ALARM #2-6	PD010100-342800	1,250.00
C00423	SINGH, TARAN DG FOODS	09/27/21	PD-00656	01/03/2022	PD000161	POLICE FALSE ALARM #7-10	PD010100-342800	1,000.00
C00423	SINGH, TARAN DG FOODS	11/17/21	PD-00720	01/03/2022	PD000162	POLICE FALSE ALARM #11	PD010100-342800	250.00
C00421	SOMGRO INC	12/28/21	PD-00756	01/03/2022	PD000163	POLICE FALSE ALARM #3-6	PD010100-342800	1,000.00
C00420	SOPHIYA MINI MARKET LLC	11/17/21	PD-00693	01/03/2022	PD000164	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00417	SP PLUS CORPORATION	09/27/21	PD-00636	01/03/2022	PD000168	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00412	SRG SOUTHCENTER LLC	12/29/21	PD-00770	01/03/2022	PD000171	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00404	SRS DISTRIBUTION INC	11/18/21	PD-00735	01/03/2022	PD000172	POLICE FALSE ALARM #5	PD010100-342800	250.00
C00395	TUKWILA SCHOOL DISTRICT-SHOWALTER	12/29/21	PD-00789	01/03/2022	PD000176	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00383	UPS SUPPLY CHAIN SOLUTIONS	11/17/21	PD-00677	01/03/2022	PD000180	POLICE FALSE ALARM 2-3	PD010100-342800	500.00

Attachment A - 2023 Write-Offs

* Outstanding invoices from Eden were re-keyed into Finance Enterprise creating new invoice numbers.

Customer ID	Customer Name	Eden Inv Date	Eden Inv #	Invoice Date	Invoice	Description	GL Account	Total
C00381	US HEALTHWORKS MED GRP OF WA P	11/17/21	PD-00716	01/03/2022	PD000182	POLICE FALSE ALARM #3	PD010100-342800	250.00
C00381	US HEALTHWORKS MED GRP OF WA P	12/29/21	PD-00771	01/03/2022	PD000183	POLICE FALSE ALARM #4	PD010100-342800	250.00
C00378	VERA WHOLE HEALTH INC	09/28/21	PD-00663	01/03/2022	PD000185	POLICE FALSE ALARM #19-23	PD010100-342800	1,250.00
C00374	VIDEO ONLY	06/15/21	PD-00514	01/03/2022	PD000188	POLICE FALSE ALARM #2-3	PD010100-342800	500.00
C00361	WELLS FARGO BANK NATL ASSOCIATION	12/29/21	PD-00780	01/03/2022	PD000192	POLICE FALSE ALARM #2	PD010100-342800	250.00
C00352	XAYAMOUNGCHANH, HENRY	11/18/21	PD-00744	01/03/2022	PD000194	POLICE FALSE ALARM #2	PD010100-342800	250.00
								35,450.00
C00322	BNSF RAILWAY COMPANY	07/02/19	GR-00238	01/03/2022	PW000004	BNSF INTERMODAL FAC ACCESS PRO	PW104100-367120	6,532.60
C00441	KING LASIK INC PS	11/02/21	PM-00164	01/01/2022	PW000022	WSDOT REIMB	PW401800-343405	5,384.16
C00384	TUKWILA VILLAGE PHASE 2 OPPORT	07/20/21	PM-00153	01/01/2022	PW000027	SW CHGS FOR TAX PARCELS	PW412380-343100	11,626.08
C00379	VALHALLA BREWING & BEVERAGE CO	08/05/21	PM-00158	01/01/2022	PW000028	Q3 2021 UB DISCHARGE	PW402800-343505	3,452.88
								26,995.72
C00439	SEATTLE KING CO PUBLIC HEALTH			01/01/2022	RC000006	BSK-KPL DEC 2021	PR007100-333933	1,666.66
								1,666.66

Total AR Write-Offs: \$ 70,835.55

Attachment B - Historical Write-Offs

Resolution 1805	2013	\$ 30,702.97
Resolution 1843	2014	\$ 36,240.62
Resolution 1865	2015	\$ 27,887.91
Resolution 1893	2016	\$ 47,680.46
Resolution 1916	2017	\$ 9,005.25
Resolution 1948	2018	\$ 12,832.35
Resolution 1969	2019	\$ 53,109.56
Resolution 2001	2020	\$ 17,285.74
Resolution 2031	2021	\$ 5,492.03
Resolution 2051	2022	\$ 34,324.45

