



City of Tukwila
**Finance and Governance
 Committee**

- ◆ De'Sean Quinn, Chair
- ◆ Tosh Sharp
- ◆ Jovita McConnell

Distribution:
 D. Quinn Mayor McLeod
 T. Sharp M. Wine
 J. McConnell A. Youn
 A. Papyan L. Humphrey
 D. Martinez

AGENDA

MONDAY, AUGUST 26, 2024 – 5:30 PM

ON-SITE PRESENCE: TUKWILA CITY HALL HAZELNUT CONFERENCE ROOM 6200 SOUTHCENTER BOULEVARD	REMOTE PARTICIPATION FOR THE PUBLIC: 1-253-292-9750, ACCESS CODE: 441656166# Click here to: Join Microsoft Teams Meeting For Technical Support: 1-206-433-7155
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Item	Recommended Action	Page
1. BUSINESS AGENDA		
a. Ordinance Updating Park & Fire Impact Fees <i>David Rosen, Fiscal Analyst</i>	a. Forward to 9/16 Regular Meeting Consent Agenda.	Pg.1
b. City Copier Lease Agreement <i>Mike Marcum, Technical Operations Supervisor</i>	b. Forward to 9/16 Regular Meeting Consent Agenda.	Pg.17
c. General Fund Expenditure Report (July 2024) <i>Tony Cullerton, Interim Finance Director</i>	c. Discussion only.	Pg.25
2. MISCELLANEOUS		

Next Scheduled Meeting: *September 23, 2024*





INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Tony Cullerton, Interim Finance Director
David Rosen, Parks & Recreation Analyst

DATE: June 25, 2024

SUBJECT: Fiscal Year 2025 Parks & Fire Impact Fees Updates

ISSUE

Per TMC 16.26.080 and 16.28.080, the Fire and Park Impact Fee Schedules are to be updated annually with the resultant schedule changes becoming effective January 1 of each year. The last updates were made via Ordinance 2708 for Fire Impact Fees and Ordinance 2709 for Park Impact Fees, approved by City Council in August of 2023, creating the 2024 Fire Impact Fee Schedule in Figure 16-1 “Fee Schedule” as Exhibit B to Ordinance 2708 and the 2024 Parks Impact Fee Schedule in Figure 16-1 “Fee Schedule” as Exhibit B to Ordinance 2709. Staff seeks to update the Fire and Park Impact Fee schedules for 2025 to include revised rate structures reflecting current economic conditions.

BACKGROUND

Fire and Park Impact Fees are one-time charges assessed against a new development project as a means of helping pay for public facilities that will be needed to address increased demand for services created by the development itself. Fire Impact Fees support the development of facilities related to and the purchase of capital items for fire response services. Park Impact Fees support the acquisition and development of parks, trails, natural areas, and recreation facilities. The developer of a proposed residential or commercial development pays the impact fees at the time a building permit is issued.

ANALYSIS

Authority to impose these fees is granted via Revised Code of Washington (RCW) as well as the Washington Administrative Code (WAC). While no RCW or WAC exists that imposes any restrictions on or creates any requirements concerning how a city updates its fee schedule, the City has adopted an index to inform the updating of fees.

TMC 16.26.080 (1) for Fire Impact Fees and TMC 16.28.080 (1) for Park Impact Fees require the use of the Construction Cost Index for Seattle (June-June) published by the Engineering News Record to calculate annual inflation adjustments in the impact fee rates.

The index uses the following components for its calculations:

- Seattle price for portland cement
- Seattle price for 2X4 lumber
- National average price for structural steel
- Local union wages plus fringes, for carpenters, bricklayers, and iron workers

The table below reflects the Construction Cost Index (CCI) for Seattle from June 2022 to June 2024.

Note: Due to rounding, the proposed fee increase may not be the same in terms of percentage change.

Date	CCI	YoY % Change
June 2024	15492.6	1.65
June 2023	15241.7	3.96
June 2022	14661.2	N/A
Total Change 2022-2024	831.4	5.67%

LEGAL CONSIDERATIONS

In April of 2024, the Supreme Court of the United States (SCOTUS) decided on *Sheetz v. County of El Dorado, California*. Per the Municipal Research and Services Center (MRSC), this decision will have the effect of requiring the *Nollan* and *Dolan* test (Named after SCOTUS cases *Nollan v. California Coastal Commission (1987)* and *Dolan v. City of Tigard (1994)*) to apply to permit conditions. This test requires that permit conditions:

1. Have a nexus to the government’s land-use interest, and
2. Be roughly proportional to the development’s impact on the land-use interest

In effect, the *Sheetz* ruling may require municipalities such to be prepared to demonstrate their work in the development of impact fees and their schedules, in order to successfully argue that said fees meet the requirements of *Nollan* and *Dolan*.

City staff discussed the impacts of *Sheetz* with the City Attorney’s Office, who determined at this time that the inflationary updates to Park and Fire Impact Fees can proceed. It is the opinion of attorneys with Ogden Murphy Wallace that the state statutes that enable impact fee programs within the State of Washington already have the *Nollan* and *Dolan* tests built into them and would therefore likely pass muster under these tests should they be subject to scrutiny. City staff will continue to monitor ongoing developments concerning the *Sheetz* decision in collaboration with the City Attorney’s Office, MRSC, and other concerned entities should the need arise.

FINANCIAL IMPACT

Fire and Park Impact Fees are not a general fund revenue source; therefore, passage of these ordinances does not create any general fund cashflows. Also, due to impact fees only being earned when development occurs, the impact of approving these ordinances is indeterminate at this time.

RECOMMENDATION

Department staff recommends the Finance & Governance Committee approve the proposed ordinances and forward them to the August 5th, 2024 Regular Council Meeting Consent Agenda for final approval.

ATTACHMENTS

- A --- Proposed Ordinance for Fire Impact Fees (Includes proposed rate schedule)
- B --- Proposed Ordinance for Park Impact Fees (Includes proposed rate schedule)
- C --- Construction Cost Index Data (Seattle, WA June 2022 to June 2024) & FY25 Update Calculations
- D --- Fire & Park Impact Fee Historical Revenue (2015 – 2024 YTD)

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2571 TO UPDATE THE FIRE IMPACT FEE SCHEDULE AS CODIFIED IN TUKWILA MUNICIPAL CODE CHAPTER 16.26 AS FIGURE 16-1, "FEE SCHEDULE"; REPEALING ORDINANCE NO. 2708; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council adopted Ordinance No. 2571 related to fire impact fees on May 7, 2018; and

WHEREAS, Tukwila Municipal Code Sections 16.26.060, 16.26.070, and 16.26.080 provides direction on annual updates to fire impact fees;

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

Section 1. Repealer. Ordinance No. 2708 is hereby repealed in its entirety.

Section 2. Fire Impact Fee Schedule Amended. Exhibit B to Ordinance No. 2571 is hereby amended to update the Fire Impact Fee Schedule codified as Figure 16-1, "Fee Schedule," as attached hereto.

Section 3. Corrections by City Clerk or Code Reviser Authorized. 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 4. 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 5. 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 January 1, 2025.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2024.

ATTEST/AUTHENTICATED:

Andy Youn, CMC, City Clerk

Thomas McLeod, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____

Passed by the City Council: _____

Published: _____

Effective Date: _____

Ordinance Number: _____

Office of the City Attorney

Attachment: Updated Figure 16-1, "Fee Schedule," for Fire Impact Fees
(Exhibit B to Ordinance No. 2571)

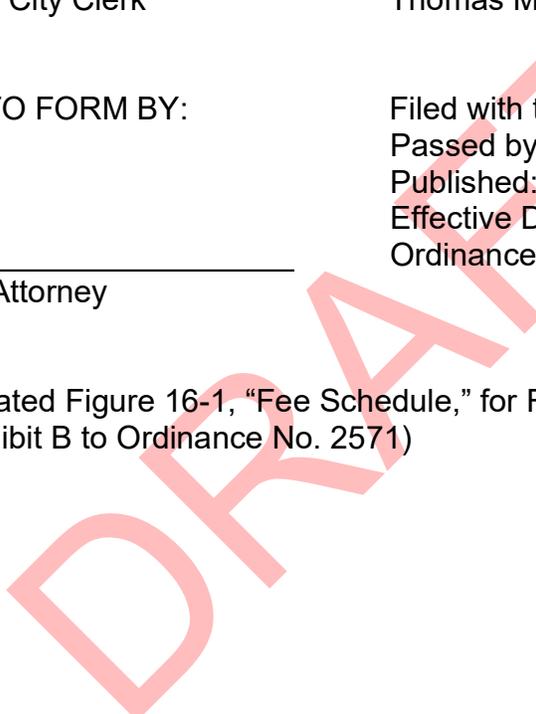


Figure 16-1 “Fee Schedule”

Exhibit B

CITY OF TUKWILA
 FIRE IMPACT FEE SCHEDULE (2025)

	FIRE Impact Fee
RESIDENTIAL – per dwelling unit	
(a) Single family	\$ 2,363 <u>2,402</u>
(d) with fire sprinkler system installed	\$ 2,221 <u>2,258</u>
(b) Multi-family	\$ 2,722 <u>2,767</u>
 COMMERCIAL/NON-RESIDENTIAL	
- per 1,000 square feet of development	
(c) Retail	\$ 2,647 <u>2,691</u>
(c) Office	\$ 1,033 <u>1,050</u>
(c) Industrial/Manufacturing	\$ 221 <u>225</u>

-
- (a) Attached accessory dwelling units are exempt from impact fees.
 - (b) A structure with more than two dwelling units.
 - (c) See the more detailed land use descriptions in the Land Use Categories document.
 - (d) 6% discount for single family units with fire sprinkler system installed representing the portion of all incidents that were fire only—as opposed to emergency medical incidents. Per Section 16.26.120.B.9. of the Tukwila Municipal Code, “A fee payer installing a residential fire sprinkler system in a single-family home shall not be required to pay the fire operations portion of the impact fee.”

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2572 TO UPDATE THE PARKS IMPACT FEE SCHEDULE AS CODIFIED IN TUKWILA MUNICIPAL CODE CHAPTER 16.28 AS FIGURE 16-1, "FEE SCHEDULE"; REPEALING ORDINANCE NO. 2709; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council adopted Ordinance No. 2572 related to parks impact fees on May 7, 2018; and

WHEREAS, Tukwila Municipal Code Sections 16.28.060, 16.28.070, and 16.28.080 provides direction on annual updates to park impact fees;

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

Section 1. Repealer. Ordinance No. 2709 is hereby repealed in its entirety.

Section 2. Parks Impact Fee Schedule Amended. Exhibit B to Ordinance No. 2572 is hereby amended to update the Parks Impact Fee Schedule codified as Figure 16-1, "Fee Schedule," as attached hereto.

Section 3. Corrections by City Clerk or Code Reviser Authorized. 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 4. 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 5. 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 January 1, 2025.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2024.

ATTEST/AUTHENTICATED:

Andy Youn, CMC, City Clerk

Thomas McLeod, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____
Passed by the City Council: _____
Published: _____
Effective Date: _____
Ordinance Number: _____

Office of the City Attorney

Attachment: Updated Figure 16-1, "Fee Schedule," for Parks Impact Fees
(Exhibit B to Ordinance No. 2572)

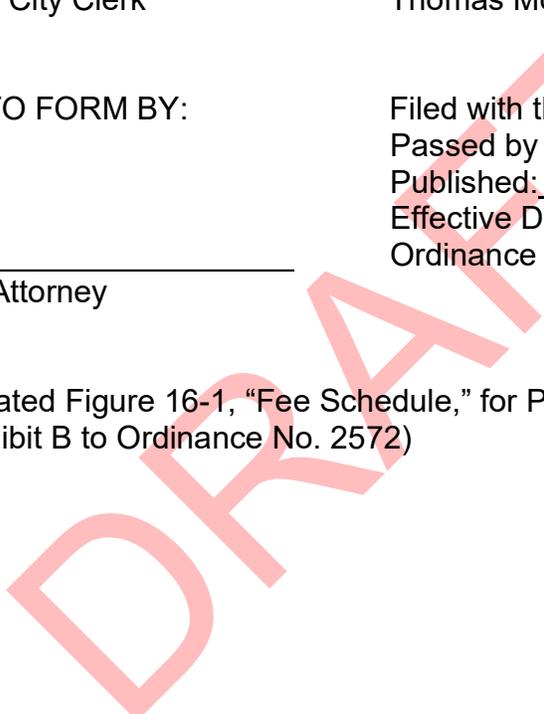


Figure 16-1 “Fee Schedule”

Exhibit B

CITY OF TUKWILA
PARKS IMPACT FEE SCHEDULE [\(2025\)](#)

	PARKS Impact Fee
RESIDENTIAL – per dwelling unit	
(a) Single family	\$ 3,773 3,835
(b) Multi-family	\$ 3,287 3,341
COMMERCIAL/NON-RESIDENTIAL - per 1,000 square feet of development	
(c) Retail	\$ 1,726 1,754
(c) Office	\$ 1,555 1,581
(d) K-12 Educational Facilities	\$ 312 317
(c) Industrial/Manufacturing	\$ 863 877

-
- (a) Attached accessory dwelling units are exempt from impact fees.
 - (b) A structure with more than two dwelling units.
 - (c) See the more detailed land use descriptions in the Land Use Categories document.
 - (d) 80% discount for K-12 educational facilities.

ENR Cost Index - Seattle, WA

YEAR	MONTH	CCI	%CHG
2024	June	15492.56	1.6
2024	May	15495.06	3.1
2024	April	15492.56	3.1
2024	March	15477.56	2.5
2024	February	15475.06	2.6
2024	January	15311.86	1.2
2023	December	15174.36	0.4
2023	November	15337.56	0.9
2023	October	15335.06	0.9
2023	September	15332.56	0.9
2023	August	15171.86	2.0
2023	July	15174.36	3.0
2023	June	15241.71	4.0
2023	May	15030.95	2.8
2023	April	15031.28	3.7
2023	March	15106.78	4.5
2023	February	15087.53	4.6
2023	January	15132.08	10.3
2023	December	15115.33	10.5
2023	November	15202.68	11.8
2023	October	15197.93	12.0
2023	September	15202.41	12.4
2023	August	14873.27	10.4
2023	July	14738.6	11.2
2022	June	14661.19	11.4

2024 2025
PARKS IMPACT FEES

RESIDENTIAL – per dwelling unit

(a) Single family

(b) Multi-family

COMMERCIAL/NON-RESIDENTIAL

- per 1,000 square feet of development

(c) Retail

(c) Office

(d) K-12 Educational Facilities

(c) Industrial/Manufacturing

\$ 3,773	\$ 3,835	1.64%
\$ 3,287	\$ 3,341	1.64%
\$ 1,726	\$ 1,754	1.62%
\$ 1,555	\$ 1,581	1.67%
\$ 312	\$ 317	1.60%
\$ 863	\$ 877	1.62%

$$\% \text{ Increase} = \frac{\text{New CCI} - \text{Base CCI}}{\text{Base CCI}} \times 100$$

2024 2025

FIRE IMPACT FEES

RESIDENTIAL – per dwelling unit

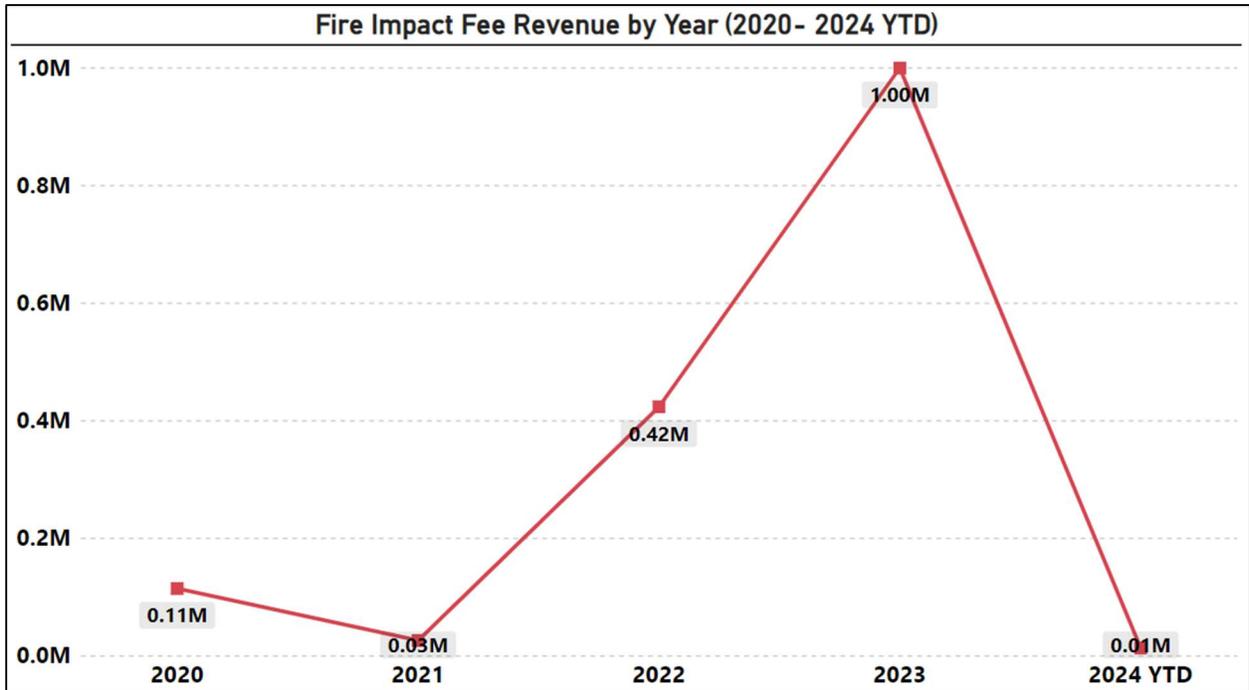
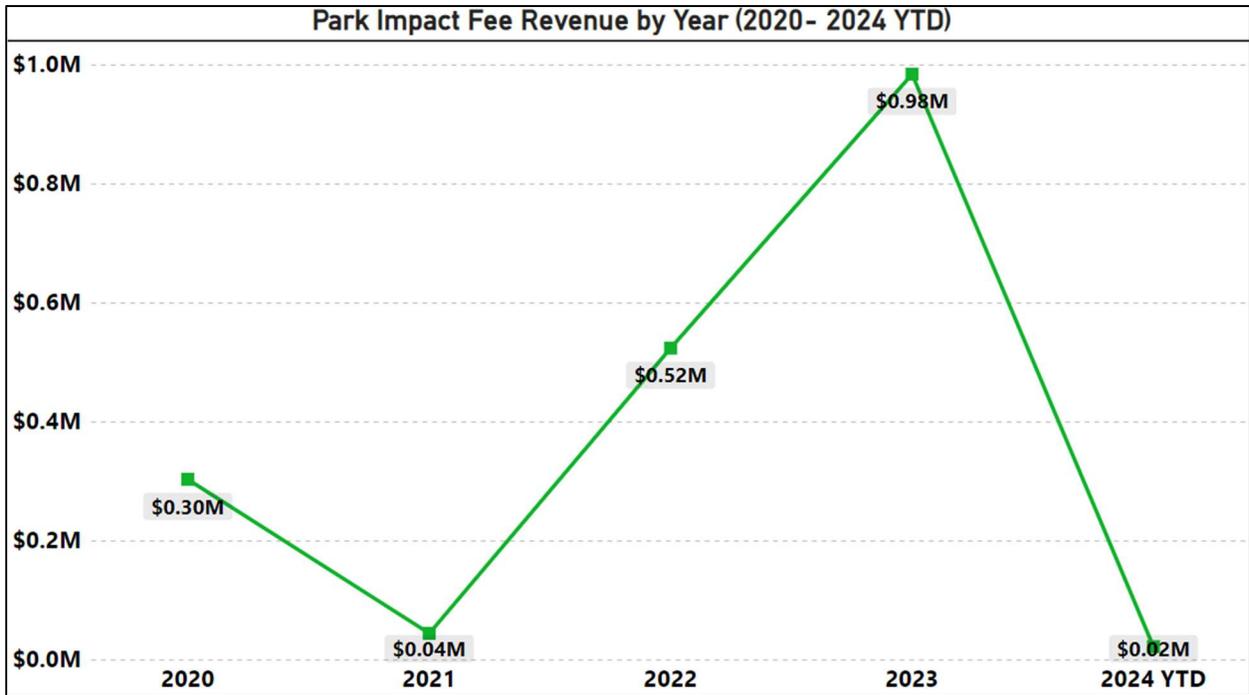
- (a) Single family
- (b) with fire sprinkler system installed
- (c) Multi-family

\$ 2,363	\$ 2,402	1.65%
\$ 2,221	\$ 2,258	1.67%
\$ 2,722	\$ 2,767	1.65%
\$ 2,647	\$ 2,691	1.66%
\$ 1,033	\$ 1,050	1.65%
\$ 221	\$ 225	1.81%

COMMERCIAL/NON-RESIDENTIAL
- per 1,000 square feet of development

- (c) Retail
- (c) Office
- (c) Industrial/Manufacturing

$$\% \text{ Increase} = \frac{\text{New CCI} - \text{Base CCI}}{\text{Base CCI}} \times 100$$





INFORMATIONAL MEMORANDUM

TO: Finance Committee
FROM: Joel Bush, CTO
BY: Mike Marcum, Technical Operations Supervisor
CC: Mayor McLeod
DATE: 8/16/24
SUBJECT: Copier Lease: High-use copiers

ISSUE

Consideration of funding to refinance high-use copiers in key locations across the city.

BACKGROUND

In 2017 we entered a five-year lease for copiers across the city. In 2022 rather than enter a new five-year lease we opted to refinance the same copiers for an additional three-years, believing the equipment had more longevity due to the lack of use during covid.

Technology and innovation Services is now seeking Council approval to enact a new lease that targets specific copiers with the largest impact.

Analysis

In 2024 there has been rise in maintenance requests on high-use/high-impact copiers throughout the city, which has impacted employee productivity and efficiency. New copiers will address all work-related impacts, increasing equipment reliability and employee productivity.

FINANCIAL IMPACT

The contract being proposed is for a new five-year lease replacing the copiers listed below, absorbing the remainder of the existing lease into the total, with a new total not to exceed \$77,000 w/tax over the five-year term.

- 1- Finance Department
- 2- City Clerks
- 3- Tukwila Community Center
- 4- Public Works Engineering

All pricing is based upon the Omnia State Contract #R191102

RECOMMENDATION

Technology and Innovation Services is seeking approval to implement a new 60-month equipment lease. The Finance & Governance Committee is being asked to consider the equipment lease at the August 26, 2024 Finance Committee meeting, and forward to the Regular Meeting Consent Agenda on September 16th, 2024

ATTACHMENTS

Informational Memorandum_Copier Lease
Sales Order



802 134th ST SW, Suite 170, Everett, WA 98204
 Phone: 425-742-2244 Fax: 425-743-3117

THANK YOU

FOR YOUR BUSINESS!

Customer Order

Sales Rep Glenn Frazier
 PO # 0

Ship To				Bill To			
City of Tukwila							
Address	6300 Southcenter Blvd			Address			
Suite				Suite			
City	Tukwila			City			
State	WA			State			
Zip	98188			Zip			
Phone	(206) 433-1800			Phone			
Fax				Fax			
Meter Read Contact	Mike Marcum			A/R Contact			
Meter Read Email	Mike.Marcum@TukwilaWA.gov			A/R Email			
Decision Maker				Decision Maker			
Decision Maker Email				Decision Maker Email			
Lease Months	Monthly Lease Payment			Lease Rate	Lease Type		
60				0.02037	FMV		
QTY	Product #	Description	Equip ID	Serial Number	Unit Price	Total Price	
1	1102XN2US0	Kyocera 8353ci – 80 B&W 70 Color ppm			ASCC Clerks	\$350.75 per month	
1	1102XN2US0	Kyocera 8353ci – 80 B&W 70 Color ppm			Finance	\$350.75 per month	
1	1102YN2US0	Kyocera 6054ci – 60 B&W 60 Color ppm			PW Engineering	\$241.72 per month	
1	1102YN2US0	Kyocera 5054ci – 50 B&W 50 Color ppm			PRTCC	\$208.95 per month	
Pricing per month also includes the following equipment buyouts							
	Kyocera 8052	ASCC Clerks	\$4,844.31				
	Kyocera 8052	Finance	\$4,844.31				
	Kyocera 6052	PW Engineeering	\$3,068.20				
	Kyocera 5052	PRTCC	\$2,685.79				
All pricing is in accordance with Omnia State Contract # R191102							
Price includes Delivery, Setup, Netorking and Training							
Also includes shipping all of the old equipment back to the lease company at No Charge to the city							
Please see attached sheets for equipment breakdown							
Comments/Special Instructions						Subtotal	\$ 1,152.17
Delivery Date	Delivery Time					Sales Tax	\$ 117.52
Delivery Instructions						Amount Due	\$ 1,269.69
Customer acknowledges by its signature that it has read and understands it and that it constitutes the entire agreement, understandings, and representations, express or implied, between customer and Electronic Business Machines, with respect to hardware, supply, media, or documentation furnished or to be furnished hereunder and that this agreement supersedes all prior communications between the parties including all oral or written proposals. By executing this agreement, I acknowledge that I have read and understand this agreement and certify that I am authorized to execute this agreement on behalf of customer. In the case of this being a demo. You are allotted 1,000 B&W and 1,000 Color copies. Overages will be charged at .03 for B&W and .15 for color. There will be a 3% credit card processing fee if paying for equipment by credit card.							
Customer Acceptance				Electronic Business Machines Acceptance			
Authorized Signature				Manager's Signature			
8/9/2024				8/9/2024			
Printed Name	Title	Date		Printed Name	Title	Date	

RECOMMENDATION FOR ASCC Clerks

QTY	DESCRIPTION
1	Kyocera 8353ci – 80 B&W 70 Color ppm
1	ESP Surge Protector 20 Amp
1	PinPoint 3 Scan
1	Keyboard Holder 10 Keyboard Tray Kit
1	USB Keyboard
1	DF-7110 4,000 Sheet Finisher (65 Sheet Staple)
1	PF-7120 3,000 Sheet Large Capacity Side Tray - Letter
1	PH-7A Punch Unit for DF-7110 / DF-7130

Lease Payment	Lease Months	Lease Type
\$252.07	60	FMV

B&W Cost Per Page	Color Cost Per Page
\$0.0065	\$.019 - \$.039 - \$.069

Buyout	Lease Rate	Lease Payment	Total Payment
\$4,844.31	\$.02037	\$98.68	\$350.75



RECOMMENDATION FOR FINANCE

QTY	DESCRIPTION
1	Kyocera 8353ci – 80 B&W 70 Color ppm
1	ESP Surge Protector 20 Amp
1	PinPoint 3 Scan
1	Keyboard Holder 10 Keyboard Tray Kit
1	USB Keyboard
1	DF-7110 4,000 Sheet Finisher (65 Sheet Staple)
1	PF-7120 3,000 Sheet Large Capacity Side Tray - Letter
1	PH-7A Punch Unit for DF-7110 / DF-7130

Lease Payment	Lease Months	Lease Type
\$252.07	60	FMV

B&W Cost Per Page	Color Cost Per Page
\$0.0065	\$.019 - \$.039 - \$.069

Buyout	Lease Rate	Lease Payment	Total Payment
\$4,844.31	\$.02037	\$98.68	\$350.75



RECOMMENDATION FOR PW ENGINEERING

QTY	DESCRIPTION
1	Kyocera TASKalfa 6054ci A3 Color MFP 60ppm B&W/Color
1	DF-7120 - 1,000 Sheet Finisher/Stapler
1	DP-7160 - 320 Sheet Single Pass Document Feeder
1	ESP Surge Protector 15 Amp
1	Keyboard Tray Kit
1	PF-7150 - Dual 1,500 Sheet Trays
1	PH-7A - Punch Unit for DF-7120 / DF-7140
1	UG-37 Speed License Upgrade to 50ppm
1	USB Keyboard 89 Key
1	PinPoint 3 Scan

Lease Payment	Lease Months	Lease Type
\$179.23	60	FMV

B&W Cost Per Page	Color Cost Per Page
\$0.0085	\$.019 - \$.039 - \$.069

Buyout	Lease Rate	Lease Payment	Total Payment
\$3,068.20	\$.02037	\$62.50	\$241.72

RECOMMENDATION FOR PRTCC

<u>QTY</u>	<u>DESCRIPTION</u>
1	Kyocera TASKalfa 5054ci A3 Color MFP 50ppm B&W/Color
1	DF-7120 - 1,000 Sheet Finisher/Stapler
1	DP-7160 - 320 Sheet Single Pass Document Feeder
1	ESP Surge Protector 15 Amp
1	Keyboard Tray Kit
1	PF-7150 - Dual 1,500 Sheet Trays
1	PH-7A - Punch Unit for DF-7120 / DF-7140
1	UG-37 Speed License Upgrade to 50ppm
1	USB Keyboard 89 Key
1	PinPoint 3 Scan

Lease Payment	Lease Months	Lease Type
\$154.24	60	FMV

B&W Cost Per Page	Color Cost Per Page
\$0.0088	\$.019 - \$.039 - \$.069

Buyout	Lease Rate	Lease Payment	Total Payment
\$2,685.79	\$.02037	\$54.70	\$208.95



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor McLeod
FROM: Tony Cullerton, Interim Finance Director
DATE: August 26, 2024
SUBJECT: July 2024 General Fund Expenditure Report

SUMMARY

The July 2024 General Fund Financial Report provides the City Council with a comprehensive overview of departmental expenditures and highlights significant financial items. This report is a high-level summary of the departmental financial performance based on data available as of August 1st, 2024, for the period ending July 31st, 2024.

Expenditures

General Fund departmental expenditures were \$42.8 million through July, which is \$3.8 million under the allocated budget of \$46.7 million. Department 20, responsible for fund transfers, reported \$2.7 million in year-to-date activity. Overall, the General Fund activity as of the end of July was \$45.6 million, which is \$3.6 million under budget.

Allocated Budget

As of the end of July, three departments ended the month over their allocated budget. The **Mayor's Office** is slightly over their allocated budget by 34k. The increase is attributed to a predetermined separation payout. The increase in **Fire** has been previously reported and may be resolved through a budget amendment. The overage in **Non-Departmental** is due to costs associated with Asylee expenditures.

% Expended

The end of July represents 58% of the year completed. Two departments have YTD expenditures that exceed 58% of their annual budget. Both **Fire** and the **Mayor's Office** have been previously explained.

2024 Compared to 2023

When comparing expenditures to the previous year, three departments reported increased spending over the same period last year that was both greater than \$50,000 and 5%. **Finance** reported an increase of \$452,361 and 23.8% over the prior year. The increase is due to Insurance Liability and Software Implementation costs. **Municipal Court** reported an increase of \$68k and 7% over the prior year. The bulk of the increase is due to adding a revenue backed FTE for photo enforcement. **Fire** reported an increase of \$1,043,337 and 9% over the prior year. The increase pertains to Contracted Services and Insurance Liabilities. These are all prior budgeted and approved expenditures.

Departmental Variances

Year to Date Department Expenditures Through July 2024:

DEPARTMENT	BUDGET		ACTUAL			Allocated Budget vs Actual OVER/(UNDER)	%	\$ Change	% Change
	2024 Annual	2024 Allocated	2022	2023	2024				
						Expended		2023/2024	
City Council	393,067	229,289	202,311	217,668	200,000	(29,289)	50.9%	(17,667)	-8.1%
Mayor's Office	2,405,513	1,423,329	1,235,167	1,347,304	1,456,949	33,620	60.6%	109,645	8.1%
Administrative Services	5,621,624	3,251,718	2,766,320	4,063,889	2,864,107	(387,611)	50.9%	(1,199,782)	-29.5%
Finance Department	4,625,307	3,020,222	2,028,578	1,963,516	2,415,877	(604,345)	52.2%	452,361	23.0%
Rec Dept / Parks Maint	5,808,439	3,452,943	2,620,798	2,860,884	2,776,079	(676,865)	47.8%	(84,805)	-3.0%
Community Dev	5,063,237	2,953,555	2,428,165	2,578,041	2,382,238	(571,317)	47.0%	(195,803)	-7.6%
Municipal Court	1,859,399	1,084,649	900,092	950,924	1,019,348	(65,301)	54.8%	68,425	7.2%
Police Department	24,212,875	14,323,474	10,763,926	12,233,245	12,688,963	(1,634,511)	52.4%	455,718	3.7%
Fire Department	15,605,441	11,582,861	8,536,635	11,446,485	12,489,822	906,961	80.0%	1,043,337	9.1%
PW Dept / Street Maint	8,002,142	5,323,303	4,475,160	4,630,421	4,586,570	(736,733)	57.3%	(43,851)	-0.9%
Subtotal	73,597,044	46,645,344	35,957,150	42,292,376	42,879,954	(3,765,390)	58.3%	587,578	1.4%
Non Departmental	5,865,345	2,472,172	2,683,765	3,032,566	2,676,508	204,335	45.6%	(356,058)	N/A
Total Expenditures	79,462,388	49,117,516	38,640,915	45,324,942	45,556,461	(3,561,055)	57.3%	231,520	0.5%
						% of Year	58.0%		

General Fund by Category

The City adopts a biennial budget by fund, as mandated by ordinance. This level of reporting is essential for external authoritative oversight, such as the Washington State Auditor's office. It is also utilized for debt issuance and by other stakeholders. For managerial reporting and internal use, the City reports activity at the departmental level, providing detailed information to support decision-making within the City and by those charged with governance.

Allocated Budget

Services is the only category that is over in their allocated budget. Increases to **Professional Services** is a combination of Contracted Services and Insurance Liability. **Technology Services** is slightly over in their allocated budget but only tracking \$2,391 (0.3%) above the same period last year. The increase in **Repairs and Maintenance** is largely attributed to Fleet Operations & Maintenance.

% Expended

% expended increases are to **Professional Services** and **Repairs and Maintenance**. The specific drivers to the increases have been detailed above.

\$ Change 2023 / 2024

Professional Development is the only category that has not been previously explained. The increase is \$40k over the same period last year. The increase is heavily weighted by PD training.

General Fund
City of Tukwila
General Fund Expenditures

Year-to-Date as of July 31, 2024

	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2023	2023	2021	2022	2023	Actual Budget	%	Change	
	Annual	Allocated				vs Allocated	Expended		
						OVER/(UNDER)		\$ 2023/2024	% 2023/2024
Salaries	28,083,897	16,382,273	17,350,565	13,361,526	13,176,654	(3,205,619)	46.9%	(184,872)	(1.4%)
Extra Labor	794,977	463,737	238,047	311,848	291,633	(172,104)	36.7%	(20,215)	(6.5%)
Overtime	797,180	465,022	1,540,832	883,227	858,013	392,991	107.6%	(25,214)	(2.9%)
Holiday Pay	250,000	145,833	84,116	71,993	92,983	(52,850)	37.2%	20,989	N/A
FICA	2,299,308	1,341,263	1,125,063	1,104,715	1,079,149	(262,114)	46.9%	(25,565)	(2.3%)
Pension-LEOFF	690,494	433,622	615,396	386,793	301,737	(131,885)	43.7%	(85,057)	(22.0%)
Pension-PERS/PSERS	1,877,476	1,095,194	848,140	868,043	766,451	(328,743)	40.8%	(101,591)	(11.7%)
Industrial Insurance	616,066	359,371	427,734	238,146	222,907	(136,465)	36.2%	(15,240)	(6.4%)
Medical & Dental	5,818,916	3,394,367	4,275,551	3,126,126	2,966,394	(427,973)	51.0%	(159,732)	(5.1%)
Unemployment	0	0	15,108	2,076	8,957	8,957	-	6,881	N/A
Uniform/Clothing	33,504	19,544	1,511	1,064	2,495	(17,049)	7.4%	1,432	N/A
Total Salaries & Benefits	41,261,818	24,100,226	26,522,064	20,355,557	19,767,373	(4,332,853)	47.9%	(588,184)	(2.9%)
Supplies	640,401	373,567	154,883	248,197	263,993	(109,574)	41.2%	\$15,796	6.4%
Repairs & Maint Supplies	420,705	245,411	196,721	233,822	343,424	98,013	81.6%	\$109,602	46.9%
Resale Supplies	2,580	1,505	93	0	2,247	742	87.1%	\$2,247	-
Small Tools	228,078	133,046	35,566	50,102	145,650	12,604	63.9%	\$95,548	190.7%
Technology Supplies	112,364	65,545	17,871	261,961	31,675	(33,870)	28.2%	(\$230,286)	(87.9%)
Fleet Supplies	7,260	4,235	3,217	4,074	3,997	(238)	55.1%	(\$77)	(1.9%)
Total Supplies	1,411,387	823,309	408,351	798,156	790,986	(32,324)	56.0%	(\$7,171)	(0.9%)
Professional Services	23,292,740	16,758,207	4,270,174	15,881,717	18,057,538	1,299,332	77.5%	\$2,175,821	13.7%
Communications	468,177	273,103	250,995	249,179	251,776	(21,327)	53.8%	\$2,597	1.0%
Professional Dev	532,851	336,105	205,016	281,080	321,736	(14,369)	60.4%	\$40,657	14.5%
Advertising	66,716	38,918	4,764	11,862	18,148	(20,770)	27.2%	\$6,285	N/A
Rentals	319,003	186,085	210,259	542,317	125,658	(60,427)	39.4%	(\$416,658)	(76.8%)
Technology Services	1,081,907	623,550	429,235	689,788	692,179	68,629	64.0%	\$2,391	0.3%
Utilities	2,387,484	1,903,781	1,739,694	1,802,396	1,769,817	(133,963)	74.1%	(\$32,578)	(1.8%)
Repairs & Maint Svs.	1,483,739	865,514	1,290,732	815,260	1,017,272	151,757	68.6%	\$202,011	24.8%
Miscellaneous	701,220	409,045	347,916	274,403	238,898	(170,147)	34.1%	(\$35,505)	(12.9%)
Total Services	30,333,839	21,394,308	8,748,785	20,548,002	22,493,022	1,098,714	74.2%	1,945,020	9.5%
Capital Outlay-Land	0	0	0	0	0	0	-	0	-
Other Improvements	0	0	0	0	0	0	-	0	-
Machinery & Equipment	590,000	327,500	277,951	1,082,062	225,891	(101,609)	38.3%	(856,171)	N/A
Construction Projects	0	0	0	0	0				
Total Capital Outlay	590,000	327,500	277,951	1,082,062	225,891	(101,609)	38.3%	(856,171)	N/A
Transfers Out	5,865,345	2,472,172	2,683,765	2,541,164	2,279,189	(192,983)	38.9%	(261,975)	N/A
Total Non Operating Expenses	5,865,345	2,472,172	2,683,765	2,541,164	2,279,189	(192,983)	38.9%	(261,975)	N/A
Total Expenditures	79,462,389	49,117,516	38,640,915	45,324,942	45,556,461	(3,561,055)	57.3%	231,520	0.5%
						% of Year	58.0%		

Riverton Park United Methodist Church Response (RPUMC)

Total costs to date are slightly over \$740,000. These expenditures are a combination of consulting services/contracts, employee time, and services/supplies. Contracts include fencing and tenting. Consulting is for media prep and long-term strategy. The total contract amount is currently \$752,950. Of that total, \$481,818 has been spent, leaving a remaining encumbered amount of \$271,132.

Total Costs (Snapshot)

SNAPSHOT				
Object	2023 \$	2024 \$	Total	%
Consulting	88,864	195,412	284,277	38.4%
Contracts	18,734	240,063	258,797	35.0%
Salaries/Benefits	106,670	55,080	161,750	21.8%
Services	0	528	528	0.1%
Supplies	0	2,533	2,533	0.3%
Cleaning & Janitorial	<u>0</u>	<u>32,511</u>	<u>32,511</u>	4.4%
Subtotal	214,267	526,128	740,395	100.0%
Encumbered			271,132	
Grand Total			1,011,527	