



City of Tukwila
**Finance and Governance
 Committee**

- ◆ Zak Idan, Chair
- ◆ Kathy Hougardy
- ◆ Cynthia Delostrinos Johnson

<u>Distribution:</u>	
Z. Idan	Mayor Ekberg
K. Hougardy	D. Cline
C. Delostrinos Johnson	R. Bianchi
K. Kruller	C. O'Flaherty
V. Seal	A. Youn
D. Quinn	L. Humphrey
T. McLeod	

AGENDA

MONDAY, SEPTEMBER 27, 2021 – 5:30 PM

HAZELNUT CONFERENCE ROOM
 (At east entrance of City Hall)

**THIS MEETING WILL NOT BE CONDUCTED AT CITY FACILITIES
 BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 973303373#**

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. Appointment of Municipal Court Judge. <i>Mayor Allan Ekberg</i>	a. Forward to 10/4 Regular Meeting.	Pg.1
b. SCORE update and possible request for ARPA (American Rescue Plan Act) funds. <i>Devon Schrum, Executive Director, SCORE</i> <i>Vicky Carlsen, Finance Director</i>	b. Discussion only.	
c. A resolution authorizing the cancellation of outstanding General Fund claims and payroll checks and Municipal Court checks. <i>Cindy Wilkins, Fiscal Specialist</i>	c. Forward to 10/4 Consent Agenda.	Pg.9
d. A resolution ordering the cancellation of past due accounts receivable. <i>Cindy Wilkins, Fiscal Specialist</i>	d. Forward to 10/4 Consent Agenda.	Pg.17
e. Monthly General Fund update. <i>Tony Cullerton, Deputy Finance Director</i>	e. Discussion only.	Pg.23
2. MISCELLANEOUS		

Next Scheduled Meeting: *October 11, 2021*



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 COMMITTEE

FROM: Mayor Ekberg
David Cline, City Administrator

DATE: September 21, 2021

SUBJECT: Reappointment of Municipal Court Judge

ISSUE

The term of office for Judge Kimberly Walden will expire at the end of this year and it is my intent to appoint Judge Walden for an additional 4-year term commencing January 1, 2022. The Tukwila Municipal Code (TMC) 2.68.026 and the Revised Code of Washington (RCW) stipulate that the judge's salary shall be fixed by ordinance.

BACKGROUND

Judge Walden was first appointed to the Tukwila Municipal Court in 2003 and has served Tukwila since then.

DISCUSSION

Judge Walden has served admirably as the Tukwila Municipal Court Judge. Under her leadership the Court has implemented several innovative programs including the Jail Alternatives Program, a proactive Community Resource Center and several cost-cutting and efficiency producing procedures.

An ordinance fixing the judge's salary is attached for your review maintaining the Judge's position as a .90 FTE with the salary set at .90 of the salary set for District Court Judges in the Salary Schedule adopted by the Washington Citizens' Commission on Salaries for Elected Officials adopted on an annual basis. Holidays and Healthcare/Dental benefits would also be prorated at 90%.

RECOMMENDATION

The Council is being asked to consider this item at the October 4, 2021 Regular meeting.

ATTACHMENTS

Draft Ordinance
MOU

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, REPEALING ORDINANCE NOS. 2558 AND 2420, AS CODIFIED AT TUKWILA MUNICIPAL CODE (TMC) SECTION 2.68.026; AMENDING ORDINANCE NO. 2261 §2, AS CODIFIED AT TMC SECTION 2.68.026, REGARDING THE SETTING OF SALARY FOR THE MUNICIPAL COURT JUDGE; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City requires the services of a Municipal Court Judge who is appointed to a four-year term; and

WHEREAS, the current Municipal Court Judge will be reappointed to a term commencing January 1, 2022, under the Contract for Municipal Court Judge Services (MOU), attached hereto as Exhibit A; and

WHEREAS, pursuant to RCW 3.50.080 and Tukwila's Municipal Code, the salary of the Municipal Court Judge shall be fixed by ordinance;

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

Section 1. Repealer. Ordinance Nos. 2558 and 2420, as codified at Tukwila Municipal Code Section 2.68.026, are hereby repealed in their entirety.

Section 2. Ordinance Amended. Ordinance No. 2261 §2, as codified at Tukwila Municipal Code Section 2.68.026, is hereby amended to read as follows:

2.68.026 Municipal Judge Salary

The salary of the Municipal Court Judge shall be set at the rate of 90% of the District Court Judges Salary as set by the Salary Schedule adopted by the Washington Citizens' Commission on Salaries for Elected Officials on an annual basis.

Section 3. 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 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 five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular Meeting thereof this _____ day of _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, 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: Exhibit A – Contract for Municipal Court Judge Services (MOU)



MEMORANDUM OF UNDERSTANDING

TO: Honorable Kimberly Walden, Municipal Court Judge

FROM: Allan Ekberg, Mayor

DATE: September 21, 2021

RE: Term of Appointment as Tukwila Municipal Court Judge

This Memorandum of Understanding will confirm your appointment as the Municipal Court Judge for the City of Tukwila for the period from January 1, 2022 through December 31, 2025 and is pursuant to judicial and legal mandates governing such appointments (RCW 3.50.040 and TMC 2.68). The following wages and benefits are provided to you effective January 1, 2022, during the term of your appointment:

WAGE: Salary set at 90% of the District Court Judges Salary as set in the Salary Schedule adopted by the Washington Citizens' Commission on Salaries for Elected Officials on an annual basis. The current schedule, adopted on February 3, 2021 is attached hereto as Exhibit A. All taxes, social security and related deductions shall be made from your wages.

BENEFITS: General Leave: You are entitled to accrue a general leave bank to use for sick leave and/or vacation, as you deem appropriate. This general leave shall accrue at the rate of 12 hours per month to a maximum accrual of 96 hours. Any hours over 96 that are not used are defaulted back to the City. Upon the ending of your appointment, any leave hours, up to a maximum of 96 hours will be paid off at the rate of \$70.00 per hour.

Holidays: You shall be entitled to the same holidays as the Non-Represented Employee group, paid at a prorated rate of 90% commensurate with your hours on the bench.

Healthcare/Dental: You have the option of participating in the City of Tukwila Medical/Dental self-insured plan, Kaiser Permanente or waiving this benefit. The City will pay 90% of the premium for you and your dependents. Payments by you will be a minimum of 10% and may be higher if the Kaiser plan is selected and premiums are higher than the City's self-insured plan. Your share of the premium will be made by payroll deduction.

Please sign the attached Personnel Action Form (PAF) and the bottom of this memorandum to indicate agreement.

Agreed to this _____ day of October, 2021.

Allan Ekberg, Mayor

Kimberly Walden, Judge

MOU Exhibit A



2021 and 2022 Salary Schedule
Adopted February 3, 2021

Judicial Branch

Position	Current Salary	Salary Effective 7/1/2021	Salary Effective 7/1/2022
Supreme Court Chief Justice	223,499	223,499	227,410
Supreme Court Justices	220,320	220,320	224,176
Court of Appeals Judges	209,730	209,730	213,400
Superior Court Judges	199,675	199,675	203,169
District Court Judges	190,120	190,120	193,447



INFORMATIONAL MEMORANDUM

TO: Finance Committee

FROM: Vicky Carlsen, Finance Director

BY: Cindy Wilkins – Fiscal Specialist

CC: Mayor Ekberg

DATE: September 27, 2021

SUBJECT: 2021 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 2021 unclaimed property report year, reporting of abandoned or unclaimed property totals \$5,713.77 comprised of General Fund Accounts, payable Claims checks, Payroll 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 in order to claim their property.

One of the largest contributors to Unclaimed Property are juror reimbursement checks. To help reduce unclaimed property, a member from Finance is reimbursing jurors from a petty cash fund in the courtroom prior to the start of the trial. Checks are no longer being issued for reimbursement.

RECOMMENDATION

The Council is being asked to approve the Resolution declaring the cancellation of unclaimed General Fund accounts payable claims and consider these items on the Consent Agenda at the October 4, 2021 Regular Council Meeting.

ATTACHMENTS

Proposed Draft Resolution
2020 Unclaimed Property Summary Detail Report.

DRAFT

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

WHEREAS, the State of Washington, Department of Revenue Unclaimed Property Section, for the reporting on year 2020, requires a one-year dormancy period for outstanding claims and payroll checks 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 payroll checks and Municipal Court checks; and

WHEREAS, the City Council of the City of Tukwila wishes to cancel all outstanding, unclaimed General Fund claims and payroll checks and Municipal Court checks issued prior to July 1, 2020, and Municipal Court checks issued prior to July 1, 2019;

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 and payroll checks and Municipal Court checks as detailed on Attachment A, the 2021 Unclaimed Property Summary Report.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular Meeting thereof this _____ day of _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Kate Kruller, 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: 2021 Unclaimed Property Summary Report (07/20/2019 – 06/30/2020)

Attachment A - 2021 Unclaimed Property Summary Report Reporting Period: 07/20/2019 - 6/30/2020

Accounts Payable

Check #	Date	Vendor	Description	DEPT	GL CODE	Invoice	Inv. Date	Amount Paid
382873	01/06/2020	006921 COMPLETE OFFICE	OFFICE SUPPLIES	FIN	000.05.514.230.35.00	1916769-0	12/26/2019	610.19
380767	04/22/2019	008122 WA ST ASSN OF PERMIT	REG FEE	DCD	000.08.558.600.49.00	4221935	04/15/2019	240.00
382815	12/23/2019	020072 LUN PIEPER	INTERPRETER FEE	CRT	000.09.512.500.41.03	12231906	11/13/2019	37.50
383479	03/16/2020	020328 JENNIFER P OLSON	WITNESS FEE	CRT	000.09.512.500.41.03	3062008	02/26/2020	18.63
381749	08/19/2019	019856 SAINI SAHIL	WITNESS FEE	CRT	000.09.512.500.49.00	8191967	07/24/2019	12.55
382044	09/23/2019	019952 SYLVIA SALMERON	WITNESS FEE	CRT	000.09.512.500.49.04	9231928	08/28/2019	11.16
382231	10/21/2019	020029 DEBORAH GIVENS	WITNESS FEE	CRT	000.09.512.500.49.04	6051741	09/25/2019	22.53
382441	11/18/2019	020079 ADRIANA V CRUZ	WITNESS FEE	CRT	000.09.512.500.49.04	11181902	10/30/2019	13.13
382871	01/06/2020	020201 CHRISTOPHER KEVIN CL	WITNESS FEE	CRT	000.09.512.500.49.04	12311940	12/18/2019	11.74
382096	10/07/2019	019459 BRETT HARTMAN	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-1861	09/19/2019	600.00
381573	08/05/2019	019837 KELLY FRANCIS	REFUND CAMP TUKWILLY	TCC	000.213.100	PYMT31411	07/23/2019	175.00
381700	08/19/2019	019772 ANGIE HERNANDEZ-BAQ	REFUND - TCC CLASS	TCC	000.213.100	PYMT33911	06/24/2019	100.00
381843	09/03/2019	019934 MCDONALDS	REFUND-SECURITY DEPOSIT	TCC	000.213.100	17975	08/16/2019	100.00
381881	09/03/2019	019941 CANDACE TINIFU	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-3271	08/27/2019	10.00
381892	09/03/2019	019947 DEVINA WEAVER	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-3182	08/26/2019	100.00
382672	12/16/2019	020135 PAIGE JONES	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-3210	12/10/2019	200.00
383182	02/03/2020	020224 JULIANA REYES	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-3974	01/10/2020	500.00
383185	02/03/2020	020223 RV WANG CHRISTIAN CH	REFUND-SECURITY DEPOSIT	TCC	000.213.100	FA-0808	01/10/2020	200.00
383284	02/18/2020	020276 RUDY OLSON	REFUND-CASINO TRIP	TCC	000.213.100	INV35676	02/06/2020	40.00
383569	04/06/2020	020392 MARIAM ALI	REFUND - CLASS	TCC	000.213.100	PYMT51036	03/13/2020	48.88
383735	05/04/2020	020400 LATEIKA DALE	REFUND - CLASS	TCC	000.213.100	PYMT-52106	04/10/2020	37.50
383744	05/04/2020	020412 RAYMOND GUZMAN	REFUND - CLASS	TCC	000.213.100	PYMT-51985	04/10/2020	37.50
384059	06/22/2020	020492 TALON SWANSON	REFUND - RENTAL FEE	TCC	000.213.100	FA-3775	06/12/2020	160.00

Attachment A - 2021 Unclaimed Property Summary Report

Reporting Period: 07/20/2019 - 6/30/2020

382742	12/17/2019	016070 ALLIED RESIDENTIAL	REFUND-SECURITY DEPOSIT	TCC	000,237.104	5833	11/29/2017	200.00
381469	07/22/2019	019778 TSEHAY HAILE	REFUND SURFACE WATER	PWM	400,257.100	Ref000909547	07/12/2019	602.46
381494	07/22/2019	019777 JOSE & MANDEE MONTE	REFUND SURFACE WATER	PWM	400,257.100	Ref000909546	07/12/2019	619.30
381527	07/22/2019	019793 UNITED SOURCE LLC	REFUND SURFACE WATER	PWM	400,257.100	Ref000909562	07/12/2019	173.27
381537	07/22/2019	019799 STEVE & LINN WEDE	REFUND SURFACE WATER	PWM	400,257.100	Ref000909568	07/12/2019	100.00
381946	09/16/2019	019964 STEPHEN KOURI	REFUND SURFACE WATER	PWM	400,257.100	Ref000921833	09/05/2019	99.82
381958	09/16/2019	019972 DUNG NGUYEN	REFUND SURFACE WATER	PWM	400,257.100	Ref000921841	09/06/2019	88.17
381977	09/16/2019	019986 THONGCHAIRAWEEWAT	REFUND SURFACE WATER	PWM	400,257.100	Ref000921855	09/06/2019	87.19
382140	10/07/2019	020027 TERRY PLUMB	STORM O/P	PWM	412,361,400.00.00	00-4000-0680	09/27/2019	6.49
							AP Total: \$	5,263.01

Attachment A - 2021 Unclaimed Property Summary Report				Reporting Period: 07/20/2019 - 6/30/2020	
Payroll					
Check #	Date	Paid to	Pay Period Dates	Amount	
535942	09/20/2019	KALNASY, REBECCA	09/01/19 - 09/15/19	14.02	
535945	09/20/2019	MOELLER, CHRISTINA	09/01/19 - 09/15/19	50.81	
535953	09/20/2019	BORDEN, JOHN	09/01/19 - 09/15/19	69.90	
536161	12/20/2019	STEPHENSON, ARTHUR	12/01/19 - 12/15/19	2.37	
536185	01/03/2020	KAUFFMAN, SCOTT	12/16/19 - 12/31/19	59.56	
536299	03/05/2020	BASKIN, TOMAZ	02/16/20 - 02/29/20	54.00	
				Payroll Total: \$	250.66
Court					
Type	Date	Payee Name	Amount		
Bail Refund	04/04/2019	Pena, Luis David	150.00		
Misc Trust	11/30/2018	Payor Unknown	0.10		
Misc Trust	01/30/2019	Clukey, Ethan	50.00		
			Court Total: \$	200.10	
			Unclaimed Property Total:	5,713.77	



INFORMATIONAL MEMORANDUM

TO: Finance Committee

FROM: Vicky Carlsen, Finance Director

BY: Cindy Wilkins – Fiscal Specialist

CC: Mayor Ekberg

DATE: September 9/27/2021

**SUBJECT: Cancellation of Accounts Receivable
Updated after the Finance Committee Meeting on Monday, September 27,
2021**

ISSUE

Each year a resolution comes before the Council for the cancellation of uncollectable accounts receivable. For 2021, these items include: False Alarms equaling \$3,950.00, Miscellaneous Billings equals \$1,542.03 for a grand total of \$5,492.03.

BACKGROUND

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

- Invoice is sent to the recipient by the Finance Department 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.
- At this time, 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 has passed in pre-collect status, the receivable then rolls over to active collections. At the onset of active collections, a letter is sent to the debtor notifying them of status change and advising that all payments must now be made through the collection agency.
- When in active collections status, 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.
- The City will not issue or renew a business license until all outstanding debt owed to the City is paid.
- 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 2021 Cancellation of Accounts Receivable is \$5,492.03. This is an annual housekeeping item.

FINANCIAL IMPACT

The financial impact of cancelling \$5,492.03 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 for collection purposes with the exception of 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 10/4/2021.

ATTACHMENTS

Attachment A – 2021 AR Write-Offs 2019 and Prior

DRAFT

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

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 \$5,492.03 (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 _____, 2021.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Kate Kruller, 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: 2021 AR Write-Offs 2019 and Prior

Attachment A - 2021 AR Write-Offs 2019 and Prior

Acct	Customer Name	Date	Invoice #	Billing Description	GL Account	Amount
TUKSVC	TUKWILA SERVICE CENTER	11/14/18	PD-00192	POLICE FALSE ALARM #5	000.342.800.00.00	200.00
000180	ELECTRONIC SERVICE PROVIDER IN	08/26/19	PF-03930	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
000180	ELECTRONIC SERVICE PROVIDER IN	09/12/19	PF-03951	POLICE FALSE ALARM #4	000.342.800.00.00	200.00
000193	SEATTLE CHAR LLC	04/24/19	PF-03890	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
000193	SEATTLE CHAR LLC	06/13/19	PF-03905	POLICE FALSE ALARM #4	000.342.800.00.00	200.00
000193	SEATTLE CHAR LLC	12/31/19	PF-04018	POLICE FALSE ALARM #5-8	000.342.800.00.00	800.00
000211	PETSMART INC #377	09/13/19	PF-03961	POLICE FALSE ALARM #8-11	000.342.800.00.00	800.00
000248	LOUIE SANFT	12/31/19	PF-04000	POLICE FALSE ALARM #3-6	000.342.800.00.00	150.00
000369	SINGH, TARAN DG FOODS	12/26/19	PF-03997	POLICE FALSE ALARM #5	000.342.800.00.00	200.00
000371	AVURE TECHNOLOGIES	12/31/19	PF-04001	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
000377	LAVENDER LAUNDROMAT LLC	12/31/19	PF-04026	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
000378	TRANG T H DAO	12/31/19	PF-04028	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
LOWES	LOWE'S HOME CENTER LLC #10	08/26/19	PF-03937	POLICE FALSE ALARM #4	000.342.800.00.00	200.00
SIMTH3	SIMPLY THAI	09/13/19	PF-03965	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
SOMALI	SOMGRO INC	10/03/19	PF-03991	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
WWGRAI	WW GRAINGER	12/31/19	PF-04017	POLICE FALSE ALARM #3	000.342.800.00.00	150.00
						\$ 3,950.00
000262	AV HOOD CLEANING LLC	04/09/19	FI-00171	18H205 3/1/19 INSPECTION	401.343.403.00.00	436.44
000359	CURTIS B REEP	10/31/19	PM-00123	WO 21940131 TPD19-4929	401.343.403.00.00	754.93
000311	THALIA NUREKES-LARA	05/22/19	PW-00116	DAMAGED HYDRANT 4300 S 133RD	401.343.403.00.00	350.66
						\$ 1,542.03
				Total Write-offs:		\$ 5,492.03



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: September 27, 2021

SUBJECT: July 2021 Departmental Budget-to-Actuals Report

Summary

The purpose of the July 2021 General Fund Financial Report is to summarize for the City Council the general state of departmental expenditures and to highlight significant items. The following provides a high-level summary of the departmental financial performance.

The July 2021 Report is based on financial data available as of September 17, 2021, for the period ending July 31, 2021. Additional details can be found within the included financial report.

Expenditures

General Fund departmental expenditures totaled \$32.64 million through June, which is \$1.13 million less than the allocated budget of \$33.77 million. Dept. 20, which is transfers to other funds totaled \$2.73 million, which is \$409 thousand less than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

While all but one department is currently below the allocated budget, there continues to be concern that department budgets, in general, are too low and may be unable to absorb necessary costs without a budget amendment. General inflation is increasing the cost of both supplies and services purchased. In reviewing expenditures by type, insurance exceeds the annual budget by \$84 thousand and utilities category has now expended 83% of the annual budget. Given that the City has 3 new facilities and the vacated fire stations are still owned by the City, it is very likely that the annual utilities budget will be exceeded in the 3rd quarter of 2021.

Staff will be closely monitoring departmental budgets and will continue to keep the City Council fully informed of additional budgetary concerns.

Departmental Variances

All but one General Fund department was under their allocated budget through July 2021. Noteworthy variances are:

- The Fire Department is now \$713 thousand over the allocated budget of \$7.16 million. The variance is related to overtime & associated benefits compared to the allocated budget. Council recently gave consensus for a year-end budget amendment to increase fire overtime by \$200k. An additional budget amendment will be needed to account for overtime that is reimbursable. Any reimbursable overtime will have no effect on the general fund. However, given the use of minimum staffing overtime in 2021, unless action is taken to reduce expenditures, a budget amendment that will affect the general fund will be needed. The 2nd quarter report for the Fire Department was presented to the Community Services and Safety Committee on August 16, 2021 where additional details on overtime usage was provided.

The chart below provides additional details on overtime associated with the Fire Department.

Fire Overtime Summarized - Through July 31, 2021							
Category	Reimbursable OT			Category	Unreimbursable OT		
	Salary	Benefits	Total		Salary	Benefits	Total
Billable Contractor	\$ 8,395	\$ 1,102	\$ 9,497	Minimum Staffing	\$ 290,598	\$ 38,156	\$ 328,754
COVID Testing Site	174,721	22,941	197,662	Instructor	17,393	2,284	19,677
Repeater Malfunction	70,826	9,299	80,125	Training	15,104	1,983	17,087
				Fire Prevention	41,468	5,445	46,913
				Fire Investigation	5,306	697	6,003
				Academy	21,911	2,877	24,788
				Public Safety Plan	8,660	1,137	9,797
				Meetings	7,672	1,007	8,679
				Shift Extension	6,094	800	6,894
				Special Assignment	9,929	1,304	11,233
				Other	21,768	2,858	24,626
Totals	\$ 253,942	\$ 33,343	\$ 287,285		\$ 445,903	\$ 58,547	\$ 504,450

Budget Amendments

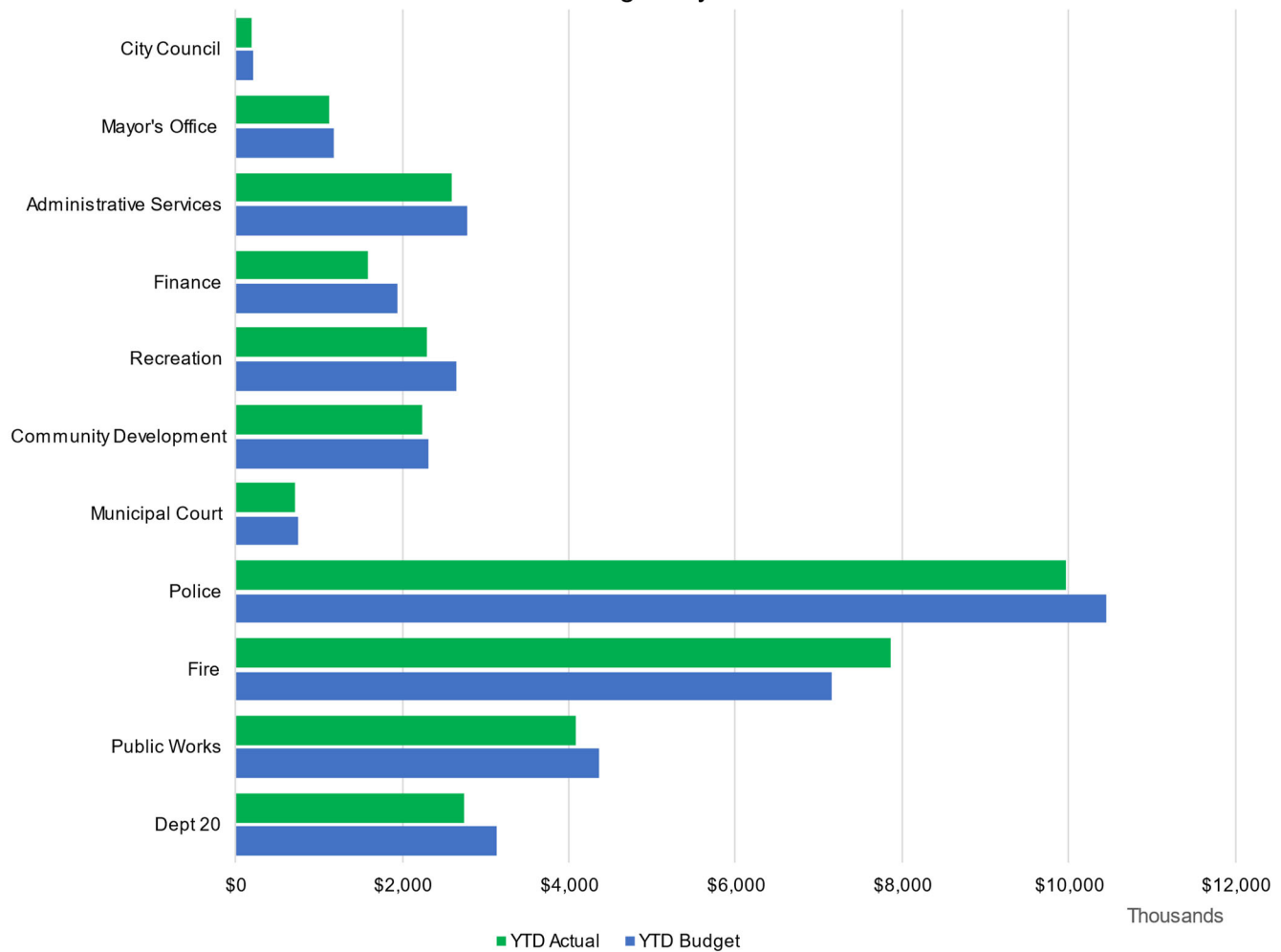
The list on the next page outlines budget amendments the City Council has already given consensus for and will be included in the final budget amendment at year-end.

INFORMATIONAL MEMO

Page 3

Council Meeting Date	Summary of Budget Amendment
4/5 regular meeting	Contract for BHC Consultants for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
4/5 regular meeting	Contract for Reid Middleton for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
5/10 COW	Consensus to use new funding (SST) to restore service levels and cover certain contractual obligations. Budget amendment will include increasing both revenue and expenditures by the same amount.
5/17 regular meeting	Acceptance of Sound Transit System Access grant. Both revenue and expenditures will be increased by the same amount, net effect of zero
5/24 COW	Grant contract with King County Dept. of Community and Human Services. Award amount of \$115,384 so both revenue and expenditures will be adjusted, net effect of zero
5/24 COW	Use of SST funds to complete the transfer of records from the offsite storage location to City Hall. Use of SST is estimated to be \$40k. Again revenue backed so net effect of zero to the general fund
6/14 COW	BNSF Alternative Access Study for up to \$1.25 million
6/14 COW	Fire advisory Task Force Consulting for up to \$80 thousand
6/21 regular meeting	TDM regional mobility grant award, no effect on general fund
8/2 regular meeting	Summer Experience & Enrichment for Kids Fund (SEEK) grant, no effect on the general fund as there is no match required
8/2 regular meeting	Restore before and after school programming, funded by ARPA so both revenue and expenditure budgets will be adjusted
8/23 COW	Reclassify Jail Alternative Specialist to Court Support Services Case Manager and increase from .75 FTE to 1.0 FTE. Will require ongoing funding source

Year to Date Department Expenditures Compared to Allocated Budget Through July 2021



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of July, 31, 2021

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
01 City Council	\$ 363,618	\$ 211,434	\$ 217,793	\$ 202,742	\$ 195,815	\$ (15,619)	54%	-7%	-3%
03 Mayor's Office	2,104,126	1,171,470	1,256,432	1,240,174	1,126,617	(44,854)	54%	-1%	-9%
04 Administrative Services	4,984,464	2,780,836	2,677,208	2,435,936	2,589,024	(191,812)	52%	-9%	6%
05 Finance	3,049,858	1,947,203	1,553,278	1,547,299	1,579,430	(367,774)	52%	0%	2%
07 Recreation	4,260,543	2,647,568	2,908,685	2,436,792	2,292,274	(355,294)	54%	-16%	-6%
08 Community Development	4,069,943	2,305,277	2,111,887	1,837,941	2,236,499	(68,778)	55%	-13%	22%
09 Municipal Court	1,272,888	744,852	739,291	742,750	709,037	(35,815)	56%	0%	-5%
10 Police	18,286,665	10,448,230	10,886,466	10,108,148	9,972,531	(475,699)	55%	-7%	-1%
11 Fire	12,706,860	7,156,552	7,530,964	7,216,878	7,869,189	712,637	62%	-4%	9%
13 Public Works	6,584,325	4,363,603	4,836,329	4,110,452	4,075,531	(288,072)	62%	-15%	-1%
Subtotal	57,683,290	33,777,026	34,718,331	31,879,112	32,645,947	(1,131,079)	57%	-8%	2%
20 Dept 20	5,462,760	3,140,951	3,425,593	2,068,215	2,732,130	(408,821)	50%	-40%	32%
Total Expenditures	\$ 63,146,050	\$ 36,917,977	\$ 38,143,924	\$ 33,947,327	\$ 35,378,077	\$ (1,539,900)	56%	-11%	4%

Percent of year completed 58%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of July, 31, 2021

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
11 Salaries	\$ 28,723,860	\$ 17,059,386	\$ 16,501,687	\$ 16,633,051	\$ 16,136,684	\$ (922,702)	56%	1%	-3%
12 Extra Labor	347,528	285,588	479,403	119,135	65,831	(219,757)	19%	-75%	-45%
13 Overtime	1,218,115	647,303	1,067,992	629,536	1,262,551	615,248	104%	-41%	101%
15 Holiday Pay	515,500	85,575	76,376	65,888	72,268	(13,307)	14%	-14%	10%
21 FICA	1,872,655	1,123,224	1,082,335	1,038,550	1,021,535	(101,689)	55%	-4%	-2%
22 Pension-LEOFF	899,828	563,204	513,617	655,392	577,157	13,953	64%	28%	-12%
23 Pension-PERS/PSERS	1,631,377	980,475	1,026,153	990,803	937,993	(42,482)	57%	-3%	-5%
24 Industrial Insurance	875,820	539,679	477,242	533,038	539,456	(223)	62%	12%	1%
25 Medical & Dental	6,904,119	3,926,534	3,349,666	3,663,712	3,948,258	21,724	57%	9%	8%
26 Unemployment	-	-	10,400	27,319	20,710	20,710	-	163%	-24%
28 Uniform/Clothing	8,525	2,160	1,783	1,334	1,391	(769)	16%	-25%	4%
Total Salaries & Benefits	\$ 42,997,327	\$ 25,213,128	\$ 24,586,654	\$ 24,357,759	\$ 24,583,835	\$ (629,293)	57%	-1%	1%

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
0 Transfers	\$ 5,462,760	\$ 3,140,951	\$ 3,425,593	\$ 2,068,215	\$ 2,732,130	\$ (408,821)	50%	-40%	32%
31 Supplies	1,055,711	524,508	932,596	393,825	405,733	(118,775)	38%	-58%	3%
34 Items Purchased for resale	13,000	11,484	18,029	1,417	1,323	(10,161)	10%	-92%	-7%
35 Small Tools	66,450	30,027	63,941	46,731	42,382	12,355	64%	-27%	-9%
41 Professional Services	5,439,071	2,682,024	3,480,234	2,578,831	2,692,730	10,706	50%	-26%	4%
42 Communication	481,810	279,781	215,105	249,691	235,099	(44,681)	49%	16%	-6%
43 Travel	83,196	64,769	124,216	30,082	11,830	(52,939)	14%	-76%	-61%
44 Advertising	34,750	13,516	11,651	5,720	2,695	(10,821)	8%	-51%	-53%
45 Rentals and Leases	2,166,137	1,032,306	1,776,771	755,319	1,180,729	148,424	55%	-57%	56%
46 Insurance	1,030,329	1,030,329	889,957	987,671	1,113,881	83,552	108%	11%	13%
47 Public Utilities	1,991,445	1,564,112	1,535,863	1,449,898	1,652,887	88,775	83%	-6%	14%
48 Repairs and Maintenance	651,669	324,456	394,623	419,153	193,472	(130,984)	30%	6%	-54%
49 Miscellaneous	1,153,730	704,031	643,462	597,521	453,167	(250,864)	39%	-7%	-24%
64 Machinery & Equipment	518,665	302,555	45,228	5,495	76,184	(226,371)	15%	-88%	1287%
Total Operating Expenses	20,148,723	11,704,849	13,557,270	9,589,569	10,794,242	(910,607)	54%	-29%	13%
Total Expenses	\$ 63,146,050	\$ 36,917,977	\$ 38,143,924	\$ 33,947,327	\$ 35,378,077	\$ (1,539,900)	56%	-11%	4%

Percent of year completed 58%