



City of Tukwila, Washington

2023–2028 FINANCIAL PLANNING MODEL AND CAPITAL IMPROVEMENT PROGRAM

***Public Works Fleet & Facilities Building
Opened 07/14/22***

***Adopted November 28, 2022
by Resolution No. 2059***

City of Tukwila, Washington

VISION

*The city of opportunity,
the community of choice*

MISSION

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

VALUES

*Caring
Professional
Responsive*

STRATEGIC GOALS AND OBJECTIVES

1 A community of inviting neighborhoods and vibrant business districts

- ❖ *Cultivate community ownership of shared spaces.*
- ❖ *Build a broad and collaborative approach to preventing crime and increasing the sense of safety.*
- ❖ *Focus City planning and investments on creating a connected, dynamic urban environment.*
- ❖ *Use City efforts and investments to realize established visions for specific sub-areas.*

2 A solid foundation for all Tukwila residents

- ❖ *Partner with organizations that help meet the basic needs of all residents.*
- ❖ *Strive for excellent education, vocational supports, and personal growth opportunities through effective partnerships and City services.*
- ❖ *Encourage maintenance, improvements and diversity in the City's housing stock.*

3 A diverse and regionally competitive economy

- ❖ *Embrace the City's economic potential and strengthen the City's role as a regional business and employment center.*
- ❖ *Strengthen the City's engagement and partnership with the business community.*

4 A high-performing and effective organization

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

5 A positive community identity and image

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



City of Tukwila
Washington

2023 - 2028
Financial Planning Model and
Capital Improvement Program

Adopted
November 28, 2022
by Resolution No. 2059

Allan Ekberg, Mayor

TUKWILA CITY COUNCIL

Thomas McLeod, Council President

De'Sean Quinn
Kate Kruller
Mohammed Abdi

Kathy Hougardy
Tosh Sharp
Cynthia Delostrinos Johnson

Population: 21,798

Assessed Valuation: \$8.98 Billion





Dear Tukwila City Councilmembers and Community,

I am pleased to present the adopted 2023-2028 Capital Improvement Program (CIP) to the members of the Tukwila community. The CIP is a critical planning document and companion of the broader biennial budget that outlines the City's significant investments over the next six years.

Like every other jurisdiction in the region, Tukwila has been adversely impacted by revenue reductions associated with the coronavirus pandemic. While the adopted budget includes a new revenue source for the coming biennium to cover ongoing operations, the CIP is largely funded through dedicated revenues, grants and other non-general fund sources to balance our continued investment in infrastructure and ongoing operational needs I am excited to share with you some of the highlights.

Investments in our city infrastructure, including arterial streets, utilities and bridges are key for the long-term prosperity of the community, particularly given the role we play as an economic engine for the entire state. The economic health of our region relies on the ability of goods, employees, and shoppers to get in and out of our central business district and employment centers on the north and south ends of our city. Here are some examples of critical investments being made in our community in this CIP:

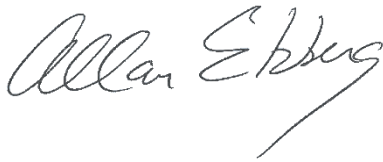
- Utilities — this budget increases the level of investment to implement strategic plan goals of upgrading facilities, ensuring future water storage for our community, improving fish passage, and maintaining our levees.
- Street Overlays — the Proposed 2023-2024 budget continues overlay investments of \$1.4 million per year to maintain our high pavement rating.
- Allentown Truck Reroute EIS – continued funding for this project to identify potential alternate routes for trucks accessing the BNSF intermodal yard to improve the quality of life in the Allentown neighborhood.
- 42nd Ave South Bridge — the CIP includes full funding for the replacement of the 42nd Avenue Bridge, largely from grant sources. The bridge is anticipated to be replaced and the new one operational by the end of 2025.
- Public Works Shops Phase II – building on the work initiated as a part of the City's Public Safety Plan, the next biennium will see the design and beginning of construction of Phase II of the Consolidated Shops facility that will eventually locate all City Public Works functions in one location, increasing efficiency and the City's ability to serve the various functions of this important public safety function.
- Various pedestrian and other safety-related improvements – the coming biennium will see additional CIP projects focused on improving pedestrian and other safety-related improvements in the City, including:
 - Raised crosswalk and a Rectangular Rapid Flashing Beacon on 42nd Ave S at the intersection of the S 119th street pedestrian bridge.
 - Neighborhood Traffic Calming Program to address neighborhood traffic concerns through a variety of methods. Residential street improvements with sidewalks, safety improvements, and bike facilities.

- 46th Avenue South Safe Routes to School project to install curb, gutter, and sidewalk on the west side of 46th Ave S., install a curb bulb-out at the southeastern corner of 46th Ave S and S 144th St and a raised crosswalk on S 144th St with pedestrian-activated flashing beacons.
- 152nd Avenue South Safe Routes to School project to install curb, gutter, and sidewalks on both sides of S 152nd St, including widening pavement width by three feet to construct an on-street parking lane as a buffer between the roadway and sidewalk on the north side.
- Southcenter Boulevard & 65th Avenue South Signal Project to design and construct a traffic signal at the Southcenter Blvd/65th Ave S intersection.
- Parks-specific investments in this CIP include:
 - Park improvements to replace, renovate, add, and/or improve amenities in various parks throughout the city.
 - Open Space improvements to provide equitable access to a quality park for all Tukwila residents. Development of new and future acquire.
 - Improvements to multipurpose trails to provide a wide array of necessary trail improvements to the existing trail system infrastructure.

These are just some of the investments we will make over the coming biennium, all of which are consistent with our adopted Strategic Plan and the budget priorities previously identified by the Community, City Council and Administration. The CIP is a living document that will be used as a roadmap and planning tool, particularly as we identify additional grants to fund projects in future biennia.

We have a lot of investments ahead in our community, and even during difficult budget times, it is critical that we continue these investments to ensure the long-term sustainability of our economy, infrastructure, and community.

Sincerely,



Allan Ekberg

Mayor

Financial Planning Model & Capital Improvement Program

Overview

Introduction

Providing infrastructure is a primary function of a local government. Maintaining public safety, city services, parks and recreation facilities, and the community's quality of life are heavily dependent on how the City plans for future infrastructure needs.

The Capital Improvement Program (CIP) is a comprehensive multi-year plan of proposed capital projects that will support the continued growth and development of the City. It represents the City's plan for physical development and it intended to identify, and balance the needs, within the financial capabilities and limitations of the City. The plan is reviewed and updated every two years to reflect changing priorities and provides an ongoing framework for identifying capital needs, scheduling projects over a period of time, coordinating related projects, and identifying future fiscal impacts.

Generally, the CIP includes projects that are relatively expensive, have a multi-year useful life, and result in capital assets. These include the additions to or renovations of existing parks, trails, streets, buildings, technology, infrastructure for utilities, and land purchases. However, the CIP can also include projects that do not result in a capital asset upon completion but are associated with significant maintenance and repair of existing capital assets. An example of this would be overlay, which the City typically expends in excess of \$1 million annually on overlay projects but does not result in a new capital asset or an improvement to an existing capital asset.

Due to the nature and total costs of the projects identified in the CIP, the City will most often fund these projects with dedicated revenue sources including grants, impact fees, bond proceeds, and taxes externally restricted to certain types of projects. Any remaining CIP projects that do not have a dedicated revenue source will be funded with general fund dollars

The first two years of the CIP is the basis for actual appropriations authorized by the City Council for projects when adopting the biennial budget. The remaining four years are a guide for future funding requirements to complete current projects as well as a guide for future planned projects. The projects reflected in the out years (years four through six) reflect projects the City believes is has the financial ability to fund within that time frame. The out years of the plan reflect projects that are important to the community, however, if funding capabilities are not realized, then the projects will either be modified, phased or deferred.

The overall CIP schedule is formulated to reflect the City's priorities and needs, by taking into consideration the City's goals and policies, various master and strategic plans, the urgency of a project, the potential for future project funding, availability of grants, and ongoing operational requirements. The CIP is informed by a series of independent but coordinated planning documents, including the Comprehensive Sanitary Sewer Plan, Surface Water Comprehensive Plan, Comprehensive Water Plan, Parks, Recreation and Open Space Plan (PROS), Green Tukwila 20 Year Stewardship Plan, Municipal Arts Plan, Urban Tree Canopy Assessment, Walk and Roll Plan, ADA Transition Plan, Facilities Needs Assessment and Feasibility Study, Public Safety Plan, Tukwila Transit Plan, Comprehensive Plan, and 2012 City Strategic Plan.

The CIP is a dynamic process, with anticipated projects being changed, added, and deleted from the plan as the six-year timeline moves forward.

The City Council adopts the CIP as part of the biennial budget process. Formal adoption of the CIP by Resolution indicates the City's commitment to the plan but does not in itself authorize expenditures. Per City policy, all purchases that are above \$40 thousand require approval by City Council.

Capital Projects

The purpose of the CIP is to systematically identify, plan, schedule, finance, track, and monitor capital projects. Most capital projects are included in the CIP, with the exception of equipment purchases for the general fund, rather than the operating budget.

The objectives used to develop the CIP include the following:

- Preserve and improve basic infrastructure of the City through construction and rehabilitation.
- Maximize the useful life of capital investments by scheduling renovations and modifications at the appropriate time in the life cycle of the asset.
- Identify and examine current and future infrastructure needs and establish priorities among projects so that available resources are used to the community's best advantage.
- Improve the financial planning by comparing needs with resources, estimating future needs, and identifying future implications.

The 2023 – 2028 CIP provides an implementation schedule for each of the projects that provides for:

- Coordination and timing of project construction/acquisition amongst other competing needs
- Estimate of each project's costs
- Estimated timeline for completing of the project
- Anticipated sources of revenue for financing the project
- Estimate of the impact on each project on ongoing operating expenditures, where possible

Operating impact information has been forecasted, where possible, from the scheduled completion date of the project. The CIP attempts to meet the highest priority needs of the community. It will be continually evaluated in the future to ensure that it is consistent with the priorities of the City Council, with sound financial policies, and the available resources of the City.

The major items in the CIP are categorized by type of project, then itemized by project title, year, and cost on the summary sheets of the CIP document. The project detail sheets for individual projects anticipated within the next six years of the program follow the summary sheets. The summary sheets also included possible projects after six years. The types of projects included in the CIP are:

- Residential Streets
- Bridges and Arterial Streets
- Parks and Trails
- Urban Renewal
- General Government
- Public Safety
- City Facilities
- Water Utility
- Sewer Utility
- Surface Water Utility
- Foster Golf Course

A summary of the CIP is provided in the 2023-2024 budget document. The total CIP budget for the six-year CIP is as follows:

Summary of Capital Improvement Program Projects in the 2023-2028 CIP							
	2023	2024	2025	2026	2027	2028	Total
<i>Residential Streets</i>	\$ 5,175,000	\$ 3,145,000	\$ 3,750,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 14,020,000
<i>Bridges & Arterial Streets</i>	\$ 5,987,000	\$ 18,780,000	\$ 15,644,000	\$ 4,676,000	\$ 4,990,000	\$ 4,607,000	\$ 54,684,000
<i>Parks</i>	\$ 931,000	\$ 1,179,000	\$ 2,505,000	\$ 1,495,000	\$ 2,470,000	\$ 940,000	\$ 9,520,000
<i>General Government</i>	\$ 2,340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,340,000
<i>Public Safety</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>City Facilities</i>	\$ 2,944,000	\$ 3,000,000	\$ 10,500,000	\$ 41,000,000	\$ -	\$ -	\$ 57,444,000
<i>Water Utility</i>	\$ 2,552,000	\$ 2,730,000	\$ 2,835,000	\$ 1,705,000	\$ 7,370,000	\$ 2,960,000	\$ 20,152,000
<i>Sewer Utility</i>	\$ 2,592,000	\$ 3,325,000	\$ 2,725,000	\$ 2,725,000	\$ 3,075,000	\$ 1,975,000	\$ 16,417,000
<i>Surface Water Utility</i>	\$ 7,316,000	\$ 6,305,000	\$ 12,995,000	\$ 7,340,000	\$ 1,965,000	\$ 6,673,000	\$ 42,594,000
<i>Foster Golf Course</i>	\$ 230,000	\$ 190,000	\$ 167,000	\$ 168,000	\$ 150,000	\$ 19,000	\$ 924,000
Total	\$ 30,067,000	\$ 38,654,000	\$ 51,121,000	\$ 59,759,000	\$ 20,670,000	\$ 17,824,000	\$ 218,095,000

Capital Outlay in the Operating Budget

In addition to the CIP, the City funds an equipment replacement internal service fund for vehicles owned and operated by the City. Funds and departments that utilize the equipment transfer funds to the internal service fund to purchase and replacement of the vehicles.

The City also funds equipment for general fund departments out of general fund tax dollars. Capital outlay in the general fund includes technology, exercise equipment, and department specific equipment.

Impact on the Operating Budget

The City's operating budget is directly affected by the CIP. When certain types of capital projects are developed and completed, they also have ongoing financial impacts. For example, if the City were to construct a new park, the operating budget would either increase to accommodate additional staffing and supplies or existing staffing and supplies would remain at the same level but be required to be spread across more parks.

The next few pages outline the individual CIP projects that will be completed in the 2023-2024 biennium, along with an estimated future operating budget impact if it is possible to identify the cost at this time in the project's lifecycle. The list does not include projects that will be completed in 2025 – 2028 because additional planning will be required in order to determine the operating budget impacts. The list also does not include projects that are included in the CIP but do not meet the definition of a capital project.

Capital Improvement Project Summaries for FY 2023-24

Amounts shown reflect new fiscal year funding only. The project type reflects whether the project is an ongoing capital maintenance and repair, new construction, one-time capital acquisition, or other designation to help differentiate between recurring costs and one-time costs. The project impact to the operating budgets is incorporated into the FY 2023-24 budget and into the long-range financial forecast, as appropriate.

Residential Street

S 119th St Bridge/42nd Ave S Raised Crosswalk and RRFB

Description: Install raised crosswalk, curb bulbs, and a Rectangular Rapid Flashing Beacon on 42nd Ave S at the intersection of the S 119th street pedestrian bridge.

Project Type: One-time capital improvement

FY 2023-24 Funding: \$250,000

Funding Source: Existing Fund Balance of \$75k with proposed grant funding of \$175k.

Impact on Operating Budget: None.

Neighborhood Traffic Calming Program

Description: Programmatic approach to addressing neighborhood traffic concerns through a variety of methods. Residential street improvements with sidewalks, safety improvements, and bike facilities.

Project Type: Ongoing program

FY 2023-24 Funding: \$1,225,000

Funding Source: ARPA Funds of \$800k with proposed grant funding of \$375k.

Impact on Operating Budget: None.

46th Ave S Safe Route to School

Description: Install curb, gutter, and sidewalk on the west side of 46th Ave S. Install a curb bulb-out at the southeastern corner of 46th Ave S and S 144th St and a raised crosswalk on S 144th St with pedestrian-activated flashing beacons.

Project Type: One-time capital improvement

FY 2023-24 Funding: \$2,580,000

Funding Source: City Oper. revenue of \$516k with proposed grant funding of \$2,064,000.

Impact on Operating Budget: Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.

Macadam Rd S Complete Street

Description: Construction of a complete street design for Macadam Rd South between South 144th St and S 150th St. This project will require roadway widening and re-channelization to add 5-foot bike lanes and 5-foot sidewalks on both sides of the roadway, and includes illumination curb, and storm drainage.

Project Type: One-time capital improvement

FY 2023-24 Funding: \$500,000

Funding Source: Dedicated revenues/prior fund balance of \$50k with proposed grant funding of \$450k in 2024.

Impact on Operating Budget: Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.

S 152nd St Safe Routes to School

Description: Install curb, gutter, and sidewalks on both sides of S 152nd St, including widening pavement width by three feet to construct an on-street parking lane as a buffer between the roadway and sidewalk on the north side.

Project Type: One-time capital improvement

FY 2023-24 Funding: \$4,015,000

Funding Source: Existing fund balance of \$715k, solid waste utility tax of \$100k, and proposed grant funds of \$3.2M.

Impact on Operating Budget: Once complete, maintenance of this project will be picked up by Streets Maintenance's regular workload.

Bridges & Arterial Streets

Allentown Truck Reroute

Description: Preparation of an Environmental Impact Statement (EIS) that will consider rerouting the freight truck traffic that currently uses surface streets in Tukwila's Allentown neighborhood.

Project Type: One-time expense.

FY 2023-24 Funding: \$900,000

Funding Source: Council allocation of \$1.3M.

Impact on Operating Budget: None.

Southcenter Blvd/65th Ave S Signal

Description: Design and construct a traffic signal at the Southcenter Blvd/65th Ave S Intersection.

Project Type: Ongoing annual maintenance.

FY 2023-24 Funding: \$1,100,000

Funding Source: Proposed grant of \$500k, Traffic Impact Fees of \$600k.

Impact on Operating Budget: This traffic light will be added to the signal technician's regular workload.

ADA Improvements

Description: Construct ADA upgrades to City infrastructure in conjunction with a City developed plan.

Project Type: Ongoing capital improvements

FY 2023-24 Funding: \$150,000

Funding Source: Dedicated revenues & 104 fund balance

Impact on Operating Budget: None.

42nd Ave S. Bridge Replacement

Description: Design and construct a replacement structure for the existing 42nd Ave S Bridge near the TCC.

Project Type: Capital construction

FY 2023-24 Funding: \$17,225,000

Funding Source: Grants (\$15,955,000) and congressional funds (\$1,270,000)

Impact on Operating Budget: This bridge will be included in the Bridge Project Manager's normal workload of inspections. This is not an increase of workload nor an increase in the regular expenditure budget.

Green River Trail Improvements

Description: Construct a widened trail section between the west landing of the Southcenter Pedestrian Bridge and the shared use path on Christensen Road.

Project Type: Capital improvement

FY 2023-24 Funding: \$1,297,000

Funding Source: Proposed grant of \$989k; City operating revenue \$308k dedicated funding source.

Impact on Operating Budget: This trail will require upkeep by the Parks Department.

Transportation Element of Comprehensive Plan

Description: Update Transportation Element of the Comprehensive Plan to include updated traffic model and street network plan.

Project Type: Study done on recurring basis.

FY 2023-24 Funding: \$300,000

Funding Source: Proposed grant of \$240k; concurrency fee balance of \$60k.

Impact on Operating Budget: None.

S 119th St Pedestrian Bridge Painting

Description: Ongoing maintenance (painting) of the S 119th St Pedestrian Bridge in the Allentown/Duwamish neighborhoods.

Project Type: Capital improvement

FY 2023-24 Funding: \$200,000

Funding Source: \$200K from dedicated revenue, parking tax.

Impact on Operating Budget: None.

Land Acquisition, Rec and Park Dev**Park Acquisition**

Description: Acquisition of land to preserve open space or park land for future generations. Funding supports the development of an acquisition and feasibility study.

Project Type: Capital purchase

FY 2023-24 Funding: \$15,000

Funding Source: Park Impact Fees

Impact on Operating Budget: This project has no direct impact on the operating budget.

Park Improvements

Description: Replace, renovation, addition, and/or improvement of amenities in various parks throughout the city.

Project Type: Capital improvement

FY 2023-24 Funding: \$1,675,000

Funding Source: Park Impact Fees, REET1, REET2, King County Parks Levy, Proposed Grants, Fund Balance

Impact on Operating Budget: This project has no direct impact on the operating budget.

Open Space Improvements

Description: The city desires to provide equitable access to a quality park for all Tukwila residents. Development of new and future acquired properties and open spaces to meet community needs, as well as restoration of natural areas, habitat enhancement, invasives removal and tree re-planting activities , etc.

Project Type: Capital development

FY 2023-24 Funding: \$100,000

Funding Source: Park Impact Fees, REET1, REET2, King County Parks Levy, Proposed Grants, Fund Balance

Impact on Operating Budget: This project has no direct impact on the operating budget.

Multipurpose Trails

Description: Wide array of necessary trail improvements to the trail system infrastructure, including new neighborhood and regional trail connections, enhanced amenities and improved surfacing.

Project Type: Capital improvement

FY 2023-24 Funding: \$200,000

Funding Source: King County Parks Levy, Fund Balance

Impact on Operating Budget: This project has no direct impact on the operating budget.

Municipal Arts Fund

Description: The Municipal Arts Fund captures 1% of qualifying Capital Improvement Project funds not otherwise integrated into Capital Projects. The Fund supports the acquisition and advancement of public art within the City of Tukwila.

Project Type: Capital Development

FY 2023-24 Funding: \$95,250

Funding Source: 1% for Arts Transfers

Impact on operating Budget: This project has no direct impact on the operating budget.

Hand Boat Launches and Water Access

Description: Improve water access for fishing, wildlife viewing, and human watercraft. Planning, development and improvement of fishing piers/structures, viewpoints, and boat launches to provide non-motorized watercraft access. Construction of boat launches to provide access to the Green/Duwamish River for non-motorized craft.

Project Type: Capital Improvement

FY 2023-24 Funding: \$25,000

Funding Source: King County Parks Levy, REET1, REET2

Impact on operating Budget: This project has no direct impact on the operating budget.

City Facilities**Public Works Shops Phase II**

Description: Construct a new City Public Works maintenance and operations center, combining all operational functions at one location.

Project Type: One-time capital acquisition

FY 2023-24 Funding: \$5,500,000

Funding Source: 50/50 split between existing 306 Fund Balance and Enterprise Funds

Impact on Operating Budget: Any newly constructed buildings will require increased upkeep by the Facilities Maintenance division.

Tukwila Community Center HVAC Replacement

Description: Replace HVAC system at Tukwila Community Center

Project Type: Capital Project

FY 2023-2024 Funding: \$2,000,000

Impact on Operating Budget: This project may require general fund support of \$100,000 for a grant match.

City-Wide ERP System

Description: Purchase a fully integrated Enterprise Resource Planning system.

Project Type: One-time capital acquisition

FY 2023-24 Funding: \$500,000

Funding Source: Transfer out of 302 Fund

Impact on Operating Budget: This project has no direct impact on the operating budget.

FINANCIAL PLANNING MODEL

The Financial Planning Model is comprised of three attachments:

Six-Year Financial Plan: General Fund Revenues and Expenditures

This attachment summarizes the general fund revenues, operations and maintenance, and debt and capital expenditures.

Attachment B: General Fund Operations & Maintenance Expenditures

Attachment B provides a greater level of detail for the anticipated operations and maintenance.

Operating Transfers – Debt Service:

This table lists all of the city's existing and proposed debt through 2028.

Attachment C: General Government Project Costs

Attachment C provides a greater level of detail for the anticipated capital expenditures.

GENERAL REVENUES

While the regional economy has improved and employment is up, COVID-19 is still negatively affecting certain economic sectors, inflation is at the highest level in 40 years, and the local real estate market is showing signs of slowing. While consumer spending has improved for now the concern for some time of a recession in the future is real; we continue to be cautious with revenue projections for the 2023-2024 biennium.

Sales Taxes

Sales tax is the City's largest revenue source. The pandemic that started in early 2020 caused businesses to close for a few months in the spring 2020. Businesses slowly throughout the summer months but the effects of businesses being closed significantly reduced this revenue stream. While sales tax revenue has returned to pre-pandemic levels, increases have not kept pace with inflation resulting in ongoing expenditures are rising faster than ongoing revenues. Retail sales tax from construction activity is expected to remain relatively strong as a number of projects are in the pipeline. Additionally, the Washington State Legislature ended the payment of sales tax mitigation payments to cities hard-hit by destination-based sales tax. The mitigation payments decline each year and ending in 2026. Staff is conservatively projecting annual increases of 0.5% for 2023 and 1.3% in 2024, raising it to 2.5% per year in the out years.

Property Taxes

The 1% property tax limitation is still the most revenue restrictive element of the general revenue base. Accordingly, other revenue categories must make up the difference in order to achieve the overall 3% revenue growth target. Combined with new construction as the foundation for annual growth, the City is anticipating an average growth rate of 3.4% in 2023 and 2.5% in 2024.

Utility Taxes

The utility tax rate is 6% for external (non-City run) utilities. The City enacted a solid waste utility tax in 2009 to address revenue shortfalls in certain areas and unexpected costs in other areas. Utility taxes have remained fairly level over the past several years but took a dip in 2020 due to businesses being closed for a few months. Increases of 2.4% are expected in 2023 but, due to conservation efforts and changes in consumer behavior, no growth is projected for 2024. The City also enacted a utility tax on the City operated utility funds (water, sewer, and surface water utilities). These interfund utility taxes are projected to increase 4.6% on average over the biennium and 9.4% in 2023-2024.

Business & Occupation (B&O Tax)

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

Park Impact Fees

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

Real Estate Excise Tax (REET)

Real Estate Excise Tax (REET) is levied on the sales of real property. The tax is calculated based on the selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The tax is due at the time of sale and is collected by the County at time of recording. The City of Tukwila imposes a .25% real estate excise tax- known as REET1 or the “first quarter percent” and an additional .25% REET2 tax on the “second quarter percent”. with such proceeds to be used primarily for capital projects and limited maintenance.

Other Revenues

The City enacted a business license fee in 2010. Revenue from this license fee is expected to exceed \$3.2 million per year. The remaining General Fund revenues are gambling taxes, permit fees, court fees, charges for services, and recreation program fees, which are projected to show minimal increases through 2024. The increase in construction related fees are expected to continue as improvements in the local economy occur and property development projects are undertaken.

UTILITY REVENUES

Water

Cascade Water Alliance (CWA) has increased the cost of purchased water and administrative dues for 2023 by 2.2% and another 2.2% for 2024. The City is proposing 7.5% water rate increase in 2023 and 2024 and 5%4% in 2025 through 2028 to incorporate CWA's increases and the cost of the City's operation and maintenance as well as critical infrastructure, including a new reservoir required for the City to meet growth targets. These rate increases are necessary to keep the fund stable and incorporate CWA's rate increases in the future.

Sewer

King County Sewer Metro will have a 5.75% rate increase in 2023 and a 5.5% rate increase in 2024. There are 3% proposed rate increases in the City's sewer fees in 2023 and 2024.

Surface Water

The Six-Year Planning Model requires rate increases to compensate for rising costs. The City has proposed rate increases of 5% in 2023 and 2024. National Pollutant Discharge Elimination System (NPDES) permit requirements have significant costs for the Surface Water fund. The City's surface water fees remain lower than neighboring jurisdictions.

CAPITAL EFFORTS – GENERAL

Below are the significant new elements of the 2023-2028 Capital Improvement Program.

Residential Streets

Residential street improvements include three grant-funded projects: South 152nd Street Safe Routes to School Project, the 46th Avenue South Safe Routes to School Project, and the Macadam Road South Complete Street Project. In addition, the City will continue its commitment to neighborhood traffic calming with ARPA funding in 2023 and 2024 and City funds thereafter.

Bridges

The 42nd Avenue South Bridge Replacement, the bridge next to the Tukwila Community Center, will be a major focus in 2023. The full \$32 million cost of this project has been funded by grants. The CIP includes funding to get the project to 100% design and complete construction by the end of 2025. As the bridge is near the end of its useful life, this will be a key priority for the coming biennium.

Arterial Streets

West Valley Highway multimodal improvements from I-405 to Strander Boulevard is currently in construction and is scheduled for completion in 2023. A State Transportation Improvement Board grant and Federal grant funds cover most of the costs. Funding is also included for the Annual Overlay and Repair Program.

Parks & Recreation

Park improvements include Park Acquisition, Open Space Improvements, the Municipal Arts Fund, and Multipurpose Trails.

Facilities

The City completed Phase I of the Public Works Shops Project in the 21-22 biennium and the next biennium will continue Phase II. Funding will come from both general fund revenue and utility funds. The general fund would contribute half of the costs for the project with the other half from the three utility funds, allocated by FTE count.

This fund will also account for the design and construction of a new Intergenerational Teen/Senior Center.

Water

Water capital improvements include beginning the new Water Reservoir and Pump Station Project, Macadam Road South Water Upgrade, and continuing with GIS Inventory. The update to Water Comprehensive Plan is also scheduled for adoption in 2023.

Sewer

Sewer improvements include the continuing construction of the Commercial Business District's Sanitary Sewer Rehabilitation Project. Construction for 2023 and 2024 includes the Annual Sewer Repair Program and the Sewer Lift Station Upgrades Project. The update to the Sewer Comprehensive Plan is scheduled for adoption in 2023.

Surface Water

Ongoing projects include the Annual Small Drainage Program, Storm Water Quality Retrofit Program, NPDES Phase II permit, WRIA 9, Green the Green and Surface Water Monitoring. Construction will continue on Gilliam Creek Fish Barrier Removal Projects as well as the Nelsen Side Channel.



CITY ADMINISTRATION

Mayor	Allan Ekberg
City Administrator	David Cline
Deputy City Administrator	Rachel Bianchi
City Attorney	Kari Sand
Finance Director	Vicky Carlsen
Community Development Director	Nora Gierloff
Parks and Recreation Director	Pete Mayer
Public Works Director	Hari Ponnekanti
Fire Chief	Jay Wittwer
Police Chief	Eric Drevers
Chief People Officer	TC Croone
Deputy Administrative Service Director/CIO	Joel Bush
City Clerk	Christy O'Flaherty

2023 – 2028 ADOPTED FINANCIAL PLANNING MODEL AND CAPITAL IMPROVEMENT PROGRAM PREPARED BY:

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Brittany Robinson
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Adib Altallal
Adam Cox
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Karen Fricke
Dalene Qualls

CITY OF TUKWILA
ADOPTED 2023 - 2028
FINANCIAL PLANNING MODEL &
CAPITAL IMPROVEMENT PROGRAM

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City of Tukwila

Washington

Resolution No. 2059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING THE 2023-2028 FINANCIAL PLANNING MODEL AND THE CAPITAL IMPROVEMENT PROGRAM FOR GENERAL GOVERNMENT AND THE CITY'S ENTERPRISE FUNDS.

WHEREAS, when used in conjunction with the biennial City budget, the Capital Improvement Program (CIP) and the Financial Planning Model for the period of 2023-2028 are resource documents to help plan directions the City will consider for the future; and

WHEREAS, the Financial Planning Model and Capital Improvement Program are not permanent fixed plans, but are guidelines or tools to help reflect future goals and future resources at the time budgets are being planned; and

WHEREAS, the commitment of funds and resources can only be made through the budget process;

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

Section 1. The City Council hereby adopts the 2023-2028 Financial Planning Model and accompanying Capital Improvement Program, incorporated by this reference as if fully set forth herein.

Section 2. A copy of the 2023-2028 Financial Planning Model and accompanying Capital Improvement Program shall be kept on file electronically by the City Clerk and accessible from the City's website in accordance with Washington State records retention schedule requirements and City policy, and shall be made available to the public upon request.

Section 3. The assumptions, revenues and expenditures will be reviewed and updated biennially, or as necessary, by the City Council.

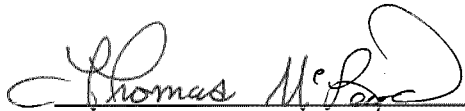
Section 4. The detail of Capital Improvement Program projects will be reflected in the published Financial Planning Model and Capital Improvement Program 2023-2028.

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

ATTEST/AUTHENTICATED:



Christy O'Flaherty, MMC, City Clerk



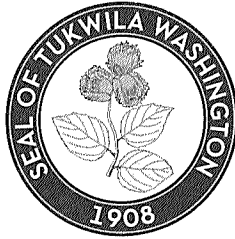
Thomas McLeod, Council President

APPROVED AS TO FORM BY:



Office of the City Attorney

Filed with the City Clerk: 11-22-22
Passed by the City Council: 11-28-22
Resolution Number: 2059



City of Tukwila

Washington

Resolution No. 2014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING FINANCIAL POLICIES, AND REPEALING RESOLUTION NOS. 1919 AND 1950.

WHEREAS, the City Council is committed to the highest standard of financial management; and

WHEREAS, financial policies adopted by the legislative body are a best practice to provide written guidance for how local government officials and staff should approach fiscal issues and core financial areas; and

WHEREAS, financial policies outline a clear vision of how the City of Tukwila will manage its financial resources to provide the best value to the community; and

WHEREAS, periodically updating and revising financial policies are important steps toward ensuring consistent and rational financial management; and

WHEREAS, financial policies have traditionally existed in many different documents and the City Council desires to minimize confusion and eliminate redundancies or conflicts by consolidating financial policy direction to the extent feasible;

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

Section 1. The Financial Policies attached hereto as Exhibit A are adopted.

Section 2. The Financial Policies shall be reviewed on at least a biennial basis and updated as necessary.

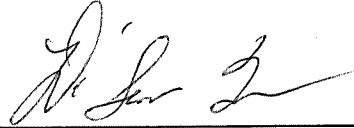
Section 3. Repealer. Resolution Nos. 1919 and 1950 are hereby repealed.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular Meeting thereof this 7th day of December, 2020.

ATTEST/AUTHENTICATED:

eSigned via SeamlessDocs.com
Christy O'Flaherty
Key: 605ed4597enn25704c3d917295230-c0

Christy O'Flaherty, MMC, City Clerk



De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

eSigned via SeamlessDocs.com
Kari Sand
Key: 9f0070aee4bab1ca229c7a7e0bf9d0a

Office of the City Attorney

Filed with the City Clerk: 12-2-20

Passed by the City Council: 12-7-20

Resolution Number: 2014

Attachment: Exhibit A – Financial Policies

Financial Policies

Section 1. Purpose

- a. The City of Tukwila is accountable to the public and shall maintain the fiscal integrity of its operating, debt service, and capital budgets while providing an appropriate level of public services within the City's fiscal responsibility.
- b. The City's Financial Policies are intended to provide guidelines for the financial planning and internal financial management of the City.

Section 2. Budgeting

Cross references: TMC Chapter 3.30

- a. The City of Tukwila shall prepare and adopt a biennial budget in accordance with RCW Chapter 35A.34, and Tukwila Municipal Code (TMC) Chapter 3.30. Fiscal years begin January 1 and end December 31.
- b. The budget shall be prepared with a priority-based approach that enables resources to be allocated to the programs and services that provide the greatest value to the community.
- c. The budget must be developed in accordance with the policies and priorities set forth in long-term policy documents including the Equity Policy, Strategic Plan, Comprehensive Plan, City Council and community priorities, and federal and state laws.
- d. Within each budget cycle, the budget should be structurally balanced, which means that ongoing expenditures shall be provided for by anticipated ongoing revenue and one-time revenue should only be used for one-time expenditures unless explicitly authorized by the City Council.
- e. The City shall maintain a six-year Capital Improvement Program and update it with each budget cycle to ensure that all costs are addressed.
- f. As part of each biennial budget process, the City shall prepare six-year expenditure and revenue forecasts for the principal operating and capital funds. Revenues will be estimated on a conservative basis.
- g. The City Council may informally approve mid-year budget amendments by motion prior to the submission of a comprehensive formal budget amendment at the end of the fiscal year.

Section 3. Revenues

Cross references: TMC Title 3

- a. The City will maintain a diversified and stable revenue system to shelter it from short-term fluctuations.
- b. The City shall develop and maintain a comprehensive schedule of fees and charges, which should be reviewed biennially.

Section 3. Revenues *(continued)*

- c. The City shall develop and maintain a Revenue Guide that describes major revenue sources available to the City of Tukwila.
- d. Revenue sources should be reviewed in off-budget years to account for inflation, to stay in line with market, or to ensure cost recovery at a prescribed level depending on the revenue source.

Section 4. Expenditures

Cross references:

- *Purchasing Policy (Resolution TBD)*
- *Procurement Card Policy (Resolution No. 1750)*
- *Expense Reimbursement Policy (Resolution No. 1874)*

- a. The City shall maintain expenditure categories according to state statute and administrative regulation known as the State Auditor's Budgeting, Accounting, and Reporting System (BARS).
- b. Operating expenditures within funds must be supported by the operating revenues generated by that fund.
- c. Purchasing will be conducted with appropriate internal controls, observe fair and ethical business practices, and use wise and prudent judgement in the expenditure of public funds.

Section 5. Grants

Cross references: Grant Policy/Procedure in progress

- a. The City shall, whenever practical and advantageous, pursue grant funding. All potential grants shall be examined carefully for matching requirements, and to determine whether programs must be continued with local resources after grant funds are exhausted.
- b. Staff shall obtain approval from the appropriate City Council Committee before applying for grants requiring a local match, and staff shall obtain City Council approval prior to accepting grant agreements in amounts above the Mayor's signing authority.

Section 6. Capital Improvement Program (CIP)

- a. Transportation improvements will be coordinated with related improvements such as utility, landscaping, sidewalks, etc.
- b. Whenever feasible, capital improvements shall be coordinated with related improvements of adjacent jurisdictions.
- c. Capital Improvement Program projects shall, whenever possible, take advantage of grants, loans or other financing external to the City. If the proposed grants or mitigation are either not funded or are reduced, the City Council will reevaluate the respective project on the basis of its value and priority level placement in the Capital Improvement Program.

Section 6. Capital Improvement Program (CIP) *(continued)*

- d. Residential streets with safety issues, high traffic volumes, high pedestrian activity and poor roadway conditions will be considered the highest priority projects.
- e. Residential street designs will follow basic designs for arterials, collectors, and local access streets. Designs to accommodate individual properties shall be avoided.
- f. Design of connecting streets is strongly encouraged.
- g. For City-scheduled projects located on residential streets, the City will require the undergrounding of new electrical and communication facilities pursuant to TMC Chapter 11.28.
- h. Street and road improvement projects on slopes will include roadside plantings wherever feasible to help mitigate the land used for roadway and sidewalk improvements.
- i. Donation of the property needed for rights-of-way and easements shall be pursued.
- j. Latecomer agreements, where appropriate, shall be considered an acceptable means of funding capital projects, improvements and replacements, in whole or in part.
- k. Right-of-way agreements for cable and electrical services should be utilized to discourage excessive wiring throughout the City.
- l. Current arterial street improvements determined in the six-year CIP may be funded through a Local Improvement District (LID) or financing external to the City. The City may participate using operating revenues, grants or bonds based on health and safety needs or public benefit. The City may participate in the funding by financing the preliminary engineering design and professional service costs associated with planning and creating the LID.
- m. A majority of property owners on a street may petition the City to set up an LID to pay for residential street improvement projects, sidewalks and undergrounding of utilities. The City will evaluate the possibility of paying for the design, preliminary engineering, construction engineering, and LID formulation. The residents will pay for undergrounding utilities in the street, undergrounding from the street to their residence, the actual construction costs, and any improvements on private property such as rockeries, paved driveways, or roadside plantings.
- n. Non-transportation capital projects and improvements should be funded by operating revenues, grants or bonds as determined in the six-year Financial Planning Model.
- o. Pursuant to TMC Chapters 3.56 and 3.60, the first 1/4 cent Real Estate Transfer Tax (REET) shall be dedicated to park and open space land acquisition, and the second 1/4 cent shall be used for arterial streets, along with the parking tax, unless the City Council enacts other priorities consistent with state law distribution of REET funds.

Section 6. Capital Improvement Program (CIP) *(continued)*

- p. Street and road improvement projects shall be evaluated for the inclusion of features that support the City's "Walk and Roll Plan" in order to encourage walking, bicycling, and use of public transit.
- q. Policies will be reviewed annually and in concert with the adoption of growth management policies to ensure continuity.
- r. Transportation impact fees shall be collected so that "growth may pay for growth" and growth-caused improvements may be constructed.

Section 7. Enterprise Funds

- a. Utility fund expenditures shall be fully supported by their own rates, fees, and charges and not subsidized by the General Fund.
- b. Utility rates should be structured to ensure adequate infrastructure development and replacement.
- c. Each Enterprise Fund shall be reviewed bi-annually to ensure a rate structure adequate to meet its operations, maintenance, and long-term capital requirements.
- d. Enterprise Fund rate increases shall be small, applied frequently, and staggered to avoid an overly burdensome increase and undue impact in any given year.
- e. Enterprise Fund rate increases of external agencies will be passed through to the customer.
- f. Infrastructure improvements such as water reuse should consider conservation of resources such as water and electricity.

Section 8. Debt

Cross references: Debt Policy (Resolution No. 1840)

- a. Appropriate management of debt is an important factor in measuring the City's financial performance and condition.

Section 9. Reserves

- a. Prudent financial management dictates that some portion of funds available to the City be reserved for future use.
- b. At the close of each fiscal year, the General Fund unassigned balance shall equal or exceed 18% and the Contingency Fund reserve balance shall equal or exceed 10% of the previous year General Fund revenue, exclusive of significant non-operating, non-recurring revenues such as real estate sales or transfers in from other funds.

Section 9. Reserves *(continued)*

- c. At the close of each fiscal year, the unrestricted balances of the Enterprise Funds shall equal or exceed 20% of the previous year revenue, exclusive of the effects of GASB Statement 68, as well as significant non-operating, non-recurring revenues such as real estate sales, transfers in from other funds or debt proceeds.
- d. Use or draw down of minimum balances shall occur only upon recommendation of City Administration and approval by City Council through a resolution. Should use or draw down occur, the City Administration shall establish a plan, no later than the end of the fiscal year following the year of decline, to restore the fund balance to the prescribed minimum level. The plan shall be presented to and approved by the City Council.
- e. A One-time Revenue Reserve shall be established and maintained in the Contingency Fund. The One-time Revenue Reserve shall be credited annually with 10% of the prior year one-time revenues to the extent General Fund surplus for the year is sufficient to cover the reserve funding. Use of the reserve shall occur only upon recommendation by City Administration and approval by City Council resolution.
- f. The City shall maintain a reserve in each of its self-insured health care funds in an amount equal to 1.5 times, or 150%, of the actuarially determined IBNR (incurred but not reported) balance. Use of the reserve shall occur only upon recommendation by City Administration and approval by City Council resolution.

Section 10. Investments

(Cross references: TMC 3.28, Resolution 1828,

- a. The City will strive to maximize the return on its investments with the primary objective of preserving capital in accordance with city policy and prudent investment practices.

Section 11. Minimum Reporting Requirements

- a. The Finance Director shall provide a financial status update at least quarterly.
- b. City Administration shall provide the City Council with financial reports that reflect actual performance in various expenditures and revenues.
- c. City Administration shall provide the City Council with a quarterly report of all newly-executed contracts, including the amount, responsible department, scope of work, and expiration date.
- d. Once the annual audit is complete, City Administration shall provide a report to the City Council showing compliance with the Financial Reserve Policy.



City of Tukwila

Washington

Resolution No. 1840

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, ADOPTING A DEBT POLICY AND PROVIDING FOR APPROPRIATE MANAGEMENT OF DEBT ISSUED BY THE CITY OF TUKWILA.

WHEREAS, a debt policy and appropriate management of debt issued by the City is an important factor in measuring the City's financial performance and condition; and

WHEREAS, proper use and management of borrowing can yield significant advantages; and

WHEREAS, the use of debt is a mechanism to equalize costs of needed improvements to both present and future citizens; and

WHEREAS, it is the responsibility of the City Council of the City of Tukwila to provide policy direction through the passage of motions and ordinances, adoption of resolutions, and final approval of the budget; and

WHEREAS, a debt policy establishes the purpose, type, and use of debt; responsibilities of various City officials; method of sale of bonds; refundings (bonds or notes); structural elements; credit objective; and the use of professional and other service providers;

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

Section 1. The debt policy dated August 2014, attached hereto as "Exhibit A," is hereby adopted by this reference as if set forth in full.

Section 2. The debt policy shall be reviewed on a regular basis and updated as necessary.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular Meeting thereof this 2nd day of September, 2014.

ATTEST/AUTHENTICATED:

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

De'Sean Quinn
De'Sean Quinn, Council President

APPROVED AS TO FORM BY:

Chen Zache For
Rachel Turpin, City Attorney

Filed with the City Clerk: 8-21-14
Passed by the City Council: 9-2-14
Resolution Number: 1840

Attachment: Exhibit A, City of Tukwila Debt Policy dated August 2014

CITY OF TUKWILA DEBT POLICY

A debt policy and appropriate management of debt issued by the City of Tukwila (the "City") is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages. From a policy perspective, the City uses debt as a mechanism to equalize the costs of needed improvements to both present and future citizens.

SECTION 1. PURPOSE, TYPE AND USE OF DEBT

In the issuance and management of debt, the City shall comply with the Washington State constitution and with all other applicable legal requirements imposed by federal, state and local laws, rules and regulations. Approval from the City Council (the "Council") is required prior to the issuance of all debt. Long-term debt will only be used for improvements that cannot be financed from current revenues or to fulfill the purposes set forth in the first paragraph of this Debt Policy (the "Policy").

Long-term debt will only be issued after reviewing the impact on the Six Year Financial Planning Model and its policy guidelines. When both tax exempt and taxable debt is under consideration, priority will be given to issuing the tax exempt debt, unless otherwise justified.

Limited Tax General Obligation (LTGO) Bonds. The City is authorized to sell LTGO bonds under RCW 39.36.020, subject to the approval of the Council. LTGO bonds will be issued only if: (1) a project requires funding not available from alternative sources; (2) the project has a useful life longer than five years, and the Council determines it is appropriate to spread the cost over that useful life, to achieve intergenerational equity, so those benefiting will also be the ones paying; (3) matching money is available which may be lost if not applied for in a timely manner; or (4) emergency conditions exist as determined by the Council. LTGO (non-voted) debt of the City shall not exceed an aggregate total of 1.5 percent of the City's assessed value of taxable property within the City.

Unlimited Tax General Obligation (UTGO) Bonds. The City is authorized to sell UTGO bonds under RCW 39.36.020, subject to the approval of the Council, and subject to voter approval. UTGO debt will be used for capital purposes when the use of an excess tax levy is necessary for debt service payments. No combination of UTGO (voter approved) debt and LTGO debt of the City shall exceed an aggregate total of: (a) 2.5 percent of the City's assessed value of the taxable property within the City for general purposes; (b) 2.5 percent of the City's assessed value of the taxable property within the City for parks, open spaces and capital facilities associated with economic development; and (c) 2.5 percent of the City's assessed value of the taxable property within the City for utility purposes.

Revenue Bonds. The City is authorized to sell revenue bonds under RCW 35.41.030, subject to the approval of the Council. Revenue bonds will be issued to finance the acquisition, construction or improvements to facilities of enterprise systems operated by the City, in accordance with a system and plan of improvements. The enterprise system must be legally authorized for operation by the City. There are no legal limits to the amount of revenue bonds the City can issue, but the City will not incur revenue obligations without first ensuring the ability of an enterprise system to meet all pledges and covenants customarily required by investors in such obligations during the term of the obligation.

Local Improvement District Bonds. The City is authorized to sell local improvement district (special assessment) bonds ("LID bonds") under RCW 35.45.010, subject to the approval of the Council. LID bonds are issued to finance projects that will provide special benefit to certain property owners. The specially benefiting property owners are levied an assessment, based upon a formula developed to fairly reflect the benefit received by each property owner in the local improvement district. After consideration and review, the City may form local improvement districts upon petition of benefiting property owner(s), unless the Council determines to establish such districts by resolution, pursuant to statutory authority. LIDs for utility improvements may be authorized as ULIDs, which may be financed through issuance of Revenue Bonds.

Lease Purchase Financing. Lease purchase financing may be used when the cost of borrowing or other factors make it in the City's best interest.

Short-Term Debt. The City is authorized to incur short-term debt under chapter 39.50 RCW, subject to the approval of the Council. Short-term debt may be issued to meet: (1) the immediate financing needs of a project for which long-term financing has been identified and is likely or secured but not yet received; or (2) cash flow needs within authorized budgets and anticipated receipts for the budget year.

The Finance Director is authorized to make loans from one City fund to another City fund for periods not exceeding twelve months. The Finance Director or designee is required to assure that the loaning fund will have adequate cash balances to continue to meet current expenses after the loan is made and until repayment from the receiving fund. All interfund short-term borrowing will bear interest based upon prevailing Local Government Investment Pool rates.

SECTION 2. RESPONSIBILITIES

The primary responsibility for debt management rests with the City's Finance Director.

The Finance Director shall (or shall cause the following to occur):

- Provide for the issuance of debt at the lowest cost and risk;
- Determine the available debt capacity;
- Provide for the issuance of debt at appropriate intervals and in reasonable amounts as required to fund approved projects;
- Recommend to the Council the manner of sale of debt;
- Monitor opportunities to refund debt and recommend such refunding as appropriate;
- Comply with all Internal Revenue Service (IRS), Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB) rules and regulations governing the issuance of debt pursuant to the City's Post Issuance Compliance Policy;
- Provide information for and participate in the preparation and review of bond offering or disclosure documents;
- Comply with all terms, conditions and disclosures required by Ordinances governing the debt issued;
- Submit to the Council all recommendations to issue debt;
- Distribute to appropriate repositories, such as the EMMA repository managed by the Municipal Securities Rulemaking Board, information regarding financial condition and affairs at such times and in the form required by contract, regulation and general practice, including Rule 15c2-12 regarding continuing disclosure;

- Provide for the distribution of pertinent information to rating agencies;
- Coordinate and lead presentations to rating agencies, when appropriate;
- Maintain a database with all outstanding debt;
- Apply and promote prudent fiscal practices;
- Select a qualified financial advisor with experience in municipal finance in Washington, and registered with the SEC and MSRB as a “municipal advisor,” and
- Account for and pay all bonded indebtedness for the City , by specifically providing for the timely payment of principal of and interest on all debt; and ensuring that the fiscal agent receives funds for payment of debt service on or before the payment date.

The Council shall:

- Approve the Debt Policy;
- Approve indebtedness;
- Approve budgets sufficient to provide for the timely payment of principal and interest on debt;
- Determine the most appropriate financing plan for proposed debt, based on recommendation from the Finance Director, upon advice of the City’s financial advisor; and
- By Ordinance, delegate broad or limited authority to the Finance Director relative to execution of a financing plan approved by the Council.

SECTION 3: METHOD OF SALE OF BONDS

Competitive Sale. The Finance Director may, upon the advice of the City's financial advisor, submit to the Council a recommendation to sell debt on a competitive bid basis. City debt issued on a competitive bid basis will be sold to the bidder proposing the lowest true interest cost to the City. Such bid may take the form of electronically transmitted offers to purchase the bonds.

Negotiated Sale. The Finance Director may, upon the advice of the City's financial advisor, submit to the Council a recommendation to sell debt on a negotiated basis. If debt is sold on a negotiated basis, the negotiations of terms and conditions shall include, but not be limited to, prices, interest rates, redemption provisions and underwriting compensation. The Finance Director, with the assistance of its financial advisor, shall evaluate the terms offered by the underwriter including comparison of terms with prevailing terms and conditions in the marketplace for comparable issues. If more than one underwriter is included in the negotiated sale of debt, the Finance Director shall establish appropriate levels of liability, participation and priority of orders and, with the assistance of its financial advisor, oversee the bond allocation process.

Private or Direct Placement. When deemed appropriate to minimize the direct or indirect costs and risks of a debt issue, the Finance Director will, upon the advice of the City's financial advisor, submit to the Council a request to incur debt issue through a private placement or direct bank placement.

SECTION 4. REFUNDING BONDS OR NOTES

Refundings will be conducted in accordance with chapter 39.53 RCW. Unless otherwise justified, the City will refinance debt to either achieve debt service savings as market opportunities arise, or to eliminate restrictive covenants.

Unless otherwise justified, an "advance refunding" transaction will require a present value savings of five percent of the principal amount of the debt being refunded. In addition to the savings, any determination to refund debt should take into consideration all costs and negative arbitrage in the refunding escrow.

A "current refunding" transaction will require present value savings in an amount or percentage to be determined by the Finance Director based upon the advice of the City's financial advisor.

SECTION 5. STRUCTURAL ELEMENTS

Maturity Term. The City shall issue debt with an average life less than or equal to the average life of the assets being financed. Unless otherwise stated in law, the final maturity of the debt shall be no longer than 40 years (RCW 39.46.110).

Debt Service Structure. Unless otherwise justified and deemed necessary, debt service should be structured on a level annual basis. Refunding bonds should be structured to produce debt service savings as determined by the Finance Director, based upon the advice of the City's financial advisor, to be in the best interest of the City. Unless specifically justified and deemed necessary, debt shall not have capitalized interest. If appropriate, debt service reserve funds may be used for revenue bonds.

Maturity Structure. The City's long-term debt may include serial and term bonds. Unless otherwise justified, term bonds should be sold with mandatory sinking fund requirements.

Price Structure. The City's long-term debt may include par, discount and premium bonds. Discount and premium bonds must be demonstrated to be advantageous relative to par bond structures, given applicable market conditions and the City's financing goals.

Interest Payments. Unless otherwise justified and deemed necessary, long-term debt will bear interest payable semiannually.

Redemption Features. For each transaction, the City shall evaluate the costs and benefits of call provisions.

Capitalization. Debt service reserves may be capitalized for enterprise activities only. Costs of issuance may be capitalized for all debt. Interest costs may be capitalized upon the advice of the City's financial advisor for any type of debt.

Bond Insurance. The City may evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancement purchased by the City shall be competitively procured unless otherwise justified.

Tax-exemption. Unless otherwise justified and deemed necessary, the City shall issue its debt on a tax-exempt basis. Taxable debt may be justified based on a need for flexibility in use of proceeds, or when expected to reduce burdens relative to IRS rules.

SECTION 6. CREDIT OBJECTIVE

The City shall seek to maintain and improve its bond rating or ratings, as applicable.

SECTION 7. USE OF PROFESSIONALS AND OTHER SERVICE PROVIDERS

Bond Counsel. All debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the debt, and that all statutory requirements have been met. The bond counsel opinion and other documents relating to the issuance of debt will be prepared by nationally recognized bond counsel with extensive experience in public finance and tax issues. Bond counsel will be appointed by the Finance Director consistent with the City's general authority to contract. .

Financial Advisor. The Finance Director will appoint a financial advisor for each debt issue, or for a specified term, consistent with the City's general authority to contract. The financial advisor shall be nationally recognized, have comprehensive municipal debt experience, including debt structuring and pricing of municipal securities, be registered as a "municipal advisor" with the MSRB and SEC, and have knowledge of State laws relating to City finances. The City financial advisor is to be available for general purposes, and will assist the City with all financing issues. *In no case shall the financial advisor serve as underwriter for the City's debt issues.*

Underwriter. The Finance Director in consultation with the City's financial advisor will select an underwriter for any negotiated sale of bonds. The selection of an underwriter may be for an individual bond issue, series of financings or a specified time period, as determined by the Finance Director. Depending upon the nature and amount of each financing, the Finance Director is authorized, in consultation with the City's financial advisor, to appoint more than one underwriter for each financing and to designate one underwriting firm as the managing underwriter.

Other Service Providers. Professional services such as verification agent, escrow agent or rebate analyst shall be appointed by the Finance Director in consultation with the City's financial advisor and/or bond counsel.

Other City Policies and Procedures. The City shall comply with its Post-Issuance Tax Compliance Policy, and shall provide the appropriate department heads and staff with educational opportunities to ensure they are aware of requirements that may pertain to bond financed facilities and assets relating to their duties.

SECTION 8. POST-ISSUANCE COMPLIANCE PROCEDURES

Continuing Disclosure Obligations for All Bonds

Purpose. At the time of issuance of any Bonds, regardless of tax status, the City is required to enter into a Continuing Disclosure Undertaking ("Undertaking") in order to allow the underwriter of the Bonds to comply with Securities and Exchange ("SEC") Rule 15(c)2-12. The Undertaking is a contract between the City and the underwriter in which the City agrees to provide certain information to an "information repository" operated by the Municipal Securities Rulemaking Board ("MSRB") to ensure investors have access to annual updates and related events that occur during the year.

Responsibility for Undertaking. The Finance Director is responsible for negotiating the terms of and complying with each of the City's Undertakings. The Finance Director will negotiate the terms of the Undertaking at the time of each bond issuance, with a goal of meeting the

requirements of Rule 15(c)2-12, without undue burden on the City. The Finance Director will strive to ensure that each Undertaking is similar to prior Undertakings to the extent possible, to simplify future compliance.

Compliance with Undertaking. The Finance Director will have responsibility for ensuring compliance with each Undertaking, which activities may be delegated to staff within the finance department. This will require certain annual filings, by a set due date, as well as periodic filings as certain specified events arise. Filings are to be made through the Electronic Municipal Market Access (“EMMA”) portal, managed by the MSRB. The Finance Director is responsible for knowing the terms of the City’s Undertakings, and ensuring appropriate staff within the finance department and other departments of the City are aware of the events that may require a filing.

Certification of Compliance. At the time of each subsequent bond issue, the Finance Director is responsible for reviewing all prior compliance, and providing a statement as to that prior compliance, as required by Rule 15(c)2-12. Each official statement will include a statement that describes compliance (or non-compliance) with each prior undertaking, which statement will be certified by the Finance Director.

Compliance Relating to Tax Exempt Bonds

Purpose. The purpose of these post-issuance compliance procedures (“Compliance Procedures”) for tax-exempt bonds and other obligations issued by the City for which federal tax exemption is provided by the Internal Revenue Code of 1986, as amended (the “Code”), is to facilitate compliance by the City with the applicable requirements of the Code that must be satisfied after the issue date of the bonds to maintain the tax exemption for the bonds after the issue date.

Responsibility for Monitoring Post-Issuance Tax Compliance. The City Council of the City has the overall, final responsibility for monitoring whether the City is in compliance with post-issuance federal tax requirements for the City’s tax-exempt bonds. However, the City Council has delegated the primary operating responsibility to monitor the City’s compliance with post-issuance federal tax requirements for the City’s bonds to the Finance Director and has authorized and directed the Finance Director of the City to adopt and implement on behalf of the City these Compliance Procedures.

Arbitrage Yield Restriction and Rebate Requirements. The Finance Director will maintain or cause to be maintained records of:

- (a) purchases and sales of investments made with bond proceeds (including amounts treated as “gross proceeds” of bonds under section 148 of the Code) and receipts of earnings on those investments;
- (b) expenditures made with bond proceeds (including investment earnings on bond proceeds) in a timely and diligent manner for the governmental purposes of the bonds, such as for the costs of purchasing, constructing and/or renovating property and facilities;
- (c) information showing, where applicable for a particular calendar year, that the City was eligible to be treated as a “small City” in respect of bonds issued in that calendar year because the City did not reasonably expect to issue more than \$5,000,000 of tax-exempt bonds in that calendar year;
- (d) calculations that will be sufficient to demonstrate to the Internal Revenue Service (“IRS”) upon an audit of a bond issue that, where applicable, the City has complied with an available spending exception to the arbitrage rebate requirement in respect of that bond issue;

- (e) calculations that will be sufficient to demonstrate to the IRS upon an audit of a bond issue for which no exception to the arbitrage rebate requirement was applicable, that the rebate amount, if any, that was payable to the United States of America in respect of investments made with gross proceeds of that bond issue was calculated and timely paid with Form 8038-T timely filed with the IRS; and
- (f) information and records showing that investments held in yield-restricted advance refunding or defeasance escrows for bonds, and investments made with unspent bond proceeds after the expiration of the applicable temporary period, were not invested in higher-yielding investments.

Restrictions on Private Business Use and Private Loans. The Finance Director will adopt procedures calculated to educate and inform the principal operating officials of those departments, including utility departments, if any, of the City (the “users”) for which land, buildings, facilities and equipment (“property”) are financed with proceeds of tax-exempt bonds about the restrictions on private business use that apply to that property after the bonds have been issued, and of the restriction on the use of proceeds of tax-exempt bonds to make or finance any loan to any person other than a state or local government unit. In particular, following the issuance of bonds for the financing of property, the Finance Director shall provide to the users of the property a copy of these Compliance Procedures and other appropriate written guidance advising that:

- (a) “private business use” means use by any person other than a state or local government unit, including business corporations, partnerships, limited liability companies, associations, nonprofit corporations, natural persons engaged in trade or business activity, and *the United States of America and any federal agency*, as a result of ownership of the property or use of the property under a lease, management or service contract (except for certain “qualified” management or service contracts), output contract for the purchase of electricity or water, privately sponsored research contract (except for certain “qualified” research contracts), “naming rights” contract, “public-private partnership” arrangement, or any similar use arrangement that provides special legal entitlements for the use of the bond-financed property;
- (b) under section 141 of the Code, no more than 10% of the proceeds of any tax-exempt bond issue (including the property financed with the bonds) may be used for private business use, of which no more than 5% of the proceeds of the tax-exempt bond issue (including the property financed with the bonds) may be used for any “unrelated” private business use—that is, generally, a private business use that is not functionally related to the governmental purposes of the bonds; and no more than *the lesser* of \$5,000,000 or 5% of the proceeds of a tax-exempt bond issue may be used to make or finance a loan to any person other than a state or local government unit;
- (c) before entering into any special use arrangement with a nongovernmental person that involves the use of bond-financed property, the user must consult with the Finance Director, provide the Finance Director with a description of the proposed nongovernmental use arrangement, and determine whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond-financed property;
- (d) the Finance Director is to communicate with the City’s bond counsel and/or financial advisor relative to any proposed change in use or special use arrangement that may impact the status of the bonds, before entering into such agreement.

6-Year Financial Plan
2023 – 2028 Analysis

General Fund	2020 Actual	2021 Actual	2022 Budget	2022 Projected Actuals	2023 Proposed Budget	2024 Proposed Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	Percent Change (Budgetary Comparison)					
											2022- 23	2023- 24	2024- 25	2025- 26	2026- 27	2027- 28
Revenues																
Taxes																
Sales Tax	17,036,034	20,060,862	20,200,000	21,047,582	21,153,000	21,425,000	21,960,625	22,508,641	23,072,382	23,649,191	0.5%	1.3%	2.5%	2.5%	2.5%	2.5%
Use Tax	66,027	87,141	100,000	113,285	130,000	130,000	132,600	135,252	137,957	140,716	14.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Total Sales Tax	17,102,061	20,148,003	20,300,000	21,160,867	21,283,000	21,555,000	22,093,225	22,643,893	23,210,339	23,789,907	0.6%	1.3%	2.5%	2.5%	2.5%	2.5%
Property Tax	16,251,567	17,124,167	17,300,000	17,100,000	17,682,000	18,124,000	11,457,720	11,801,452	12,155,495	12,520,160	3.9%	2.5%	-36.8%	3.0%	3.0%	3.0%
Business Tax	9,330,964	10,834,614	10,608,700	12,346,153	12,450,680	12,625,000	12,952,718	13,884,741	13,625,593	13,975,517	0.9%	1.4%	2.6%	2.6%	2.6%	2.6%
Total Business Taxes	0	0	0	0	0	3,000,000	3,090,000	3,182,700	3,278,181	3,376,526	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Charges for Services	42,684,593	48,106,884	48,208,700	50,606,001	51,415,680	55,304,000	49,593,663	50,913,785	52,691,608	53,662,111	1.6%	7.6%	-10.3%	2.7%	2.7%	2.7%
Other Income	1,884,061	1,752,856	2,060,125	1,700,036	2,141,038	2,379,501	2,416,891	2,465,229	2,514,533	2,564,824	25.9%	11.1%	1.6%	2.0%	2.0%	2.0%
Licenses & Permits	945,160	834,573	702,348	1,702,348	614,220	1,261,220	1,261,220	1,261,220	1,261,220	1,261,220	-12.5%	105.3%	0.0%	0.0%	0.0%	0.0%
Indirect Cost Allocation	6,367,699	4,977,911	5,760,100	5,095,016	5,010,660	5,463,288	5,589,620	5,320,281	5,363,288	5,589,620	-1.7%	1.6%	2.0%	2.5%	2.5%	2.5%
Intergovernmental Revenue	2,637,289	2,687,382	2,687,987	2,687,987	2,822,387	2,822,387	3,022,787	3,083,243	3,144,908	3,207,906	5.0%	5.0%	2.0%	2.0%	2.0%	2.0%
One-Time Intergovernmental Revenue	4,255,526	4,388,113	4,066,997	4,883,106	5,001,909	4,907,932	4,160,405	4,264,415	4,371,026	4,480,301	2.4%	-1.9%	-15.2%	2.5%	2.5%	2.5%
Total Sales Tax Mitigation	0	1,323,895	792,000	792,000	635,470	508,376	406,700	180,756	0	0	-19.8%	-20.0%	-20.0%	-55.6%	-100.0%	0.0%
Total CARES Act Revenue	504,050	186,432	0	21,216	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total AFPA Revenue	0	877,324	2,860,000	2,307,881	1,813,679	874,893	0	0	0	0	-21.4%	-51.8%	-100.0%	0.0%	0.0%	0.0%
One-Time Intergovernmental Revenue	504,050	2,327,712	3,652,000	3,121,097	2,449,149	1,383,269	406,700	180,756	0	0	-21.4%	-51.8%	-100.0%	0.0%	0.0%	0.0%
Fines & Penalties	177,019	290,634	576,725	510,541	760,425	754,225	761,767	769,385	777,079	784,850	48.9%	-0.8%	1.0%	1.0%	1.0%	1.0%
Total Revenues	59,455,398	65,153,140	67,847,217	69,310,143	70,215,487	74,042,407	66,813,952	68,255,314	69,791,661	71,550,732	1.3%	5.5%	-9.8%	2.2%	2.2%	2.5%
Expenditures																
Salaries & Benefits	41,928,197	42,890,258	48,906,296	46,276,252	38,419,625	41,069,075	43,497,487	44,528,479	45,589,584	46,681,878	-17.0%	6.9%	5.9%	2.4%	2.4%	2.4%
Operations	13,607,493	14,235,951	15,326,913	15,775,962	31,210,565	30,838,021	16,872,171	17,114,484	17,362,370	17,615,963	97.9%	-1.2%	-45.3%	1.4%	1.4%	1.5%
Transfers Out																
Debt Service																
Transfer Out - Fund 209 (2017 GO)	558,250	553,500	553,600	553,600	558,400	557,750	556,800	555,550	554,000	557,150	0.9%	-0.1%	-0.2%	-0.2%	-0.3%	0.6%
Transfer Out - Fund 208 (2018 GO)	402,100	402,100	767,100	767,100	768,350	767,225	767,100	765,975	766,350	765,600	-0.1%	0.1%	0.0%	-0.1%	0.0%	-0.1%
Transfer Out - Fund 217 (2011 GO)	545,300	530,011	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 214 (2010 GO)	368,378	0	0	0	0	0	1,404,812	1,503,700	1,504,812	1,503,477	0.0%	-0.1%	0.1%	7.0%	0.1%	-0.1%
Transfer Out - Fund 219 (2019 GO)	793,750	638,760	1,404,367	1,404,367	1,405,035	1,403,700	516,579	571,547	571,344	571,015	-0.3%	0.7%	-100.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 220 (2020 GO)	515,736	514,415	514,415	514,415	513,029	516,579	572,553	571,547	571,344	571,015	-0.5%	0.0%	0.1%	-0.2%	0.0%	-0.1%
Transfer Out - Fund 221 (2021 GO)	0	65,818	1,120,660	1,120,660	1,114,540	571,716	1,951,543	1,951,543	1,951,543	1,951,543	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - New Debt-FW Phase 2	0	0	0	0	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer Out - Fund 218 (MFD)	113,130	113,130	113,115	113,115	392,475	389,375	391,125	387,575	391,050	392,050	-85.6%	-0.8%	0.4%	-0.9%	0.4%	0.3%
Transfer Out - Fund 201 (2014, 2015, 2017)	709,391	294,181	2,739,684	2,734,555	2,739,684	2,734,555	391,125	387,575	391,050	392,050	-34.1%	-11.4%	34.2%	1.6%	0.1%	0.0%
Total Debt Service	3,450,499	3,112,735	7,212,941	7,207,812	4,749,828	4,206,345	5,643,933	5,735,690	5,739,099	5,740,335	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other																
Transfer to Contingency Fund	0	238,936	0	220,000	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Golf Course	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Other	300,000	538,936	300,000	520,000	300,000	300,000	300,000	300,000	300,000	300,000	-42.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Transfers	3,790,499	3,651,671	7,512,941	7,727,812	5,049,828	4,506,345	5,943,933	6,035,690	6,039,099	6,040,335	-34.7%	-10.8%	31.9%	1.5%	0.1%	0.0%
Total Expenditures	59,328,198	60,777,880	71,746,150	69,777,035	74,860,918	76,413,440	68,313,592	67,876,854	68,991,053	70,338,675	7.0%	2.3%	-13.2%	2.1%	1.9%	2.0%
Net Operating Result	129,209	4,375,259	(3,898,933)	(466,893)	(4,644,531)	(2,371,033)	500,360	579,460	800,608	1,212,057						
Capital Expenditures	5,495	136,506	730,000	384,352	420,000	320,000	200,000	200,000	200,000	200,000	9.3%	-23.8%	-37.5%	0.0%	0.0%	0.0%
Transfers In																
Transfer from Contingency	700,000	0	0	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer from PSP-GF Debt Service contribution	0	1,088,817	2,171,467	2,171,467	1,319,019	1,317,849	1,318,824	1,317,849	1,318,824	1,317,654	-38.3%	-0.1%	0.1%	-0.1%	0.1%	-0.1%
Transfer from 303-closure fund	0	0	0	0	5,128	0	0	0	0	0	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
Transfer from Urban Renewal	400,000	786,184	3,186,000	2,553,951	300,000	200,000	0	0	0	0	-88.3%	-33.3%	-100.0%	0.0%	0.0%	0.0%
Total Transfer In	1,100,000	1,855,001	5,357,467	4,725,418	1,624,147	1,517,849	1,318,824	1,317,849	1,318,824	1,317,654	-65.6%	-6.5%	-13.1%	-0.1%	0.1%	-0.1%
Transfer Out																
Transfer to 1% Arts	21,950	750	6,350	6,350	16,250	19,000	10,000	10,000	10,000	10,000	155.9%	16.9%	-47.4%	0.0%	0.0%	0.0%
Transfer to Gen Gov't Imp.	0	300,000	0	0	100,000	0	0	0	0	0	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%
Transfer to PW Shops	0	0	0	0	140,000	840,000	20,000	0	0	0	0.0%	500.0%	-97.6%	-100.0%	0.0%	0.0%
Transfer to Residential Street	1,050,000	100,000	400,000	400,000	400,000	400,000	500,000	500,000	500,000	500,000	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%
Transfer to Arterial Street	0	1,592,102	1,700,000	1,300,000	0	0	200,000	500,000	500,000	500,000	-100.0%	0.0%	0.0%	150.0%	0.0%	0.0%
Total Transfer Out	1,071,950	1,992,852	2,106,350	1,706,350	656,250	1,259,000	730,000	1,010,000	1,010,000	1,010,000	-61.5%	91.8%	-42.0%	38.4%	0.0%	0.0%
Net Transfers Out (In)	(28,050)	137,851	(3,251,117)	(3,019,068)	(967,897)	(258,849)	(588,824)	(307,849)	(308,824)	(307,654)	-67.9%	-73.3%	127.5%	-47.7%	0.3%	-0.4%
Total Capital Outflows (Inflows)	(22,556)	274,357	(2,521,117)	(2,634,716)	(547,897)	61,151	(388,824)	(107,849)	(108,824)	(107,654)	-78.2%	-111.2%	-735.8%	-72.3%	0.9%	-1.1%
Fund Balance																
Starting Fund Balance	12,664,651	12,816,416	13,527,208	16,917,318	19,085,142	15,168,508	12,736,324	13,625,508	14,312,817	15,222,249	12.8%	-20.5%	-16.0%	7.0%	5.0%	6.4%
Surplus/(Deficit)	151,764	4,100,902	(2,167,816)	2,167,824	(3,916,634)	(899,184)	889,184	887,309	909,432	1,319,711	-280.7%	-37.9%	-136.6%	-22.7%	32.3%	46.1%
Ending Fund Balance	12,816,416	16,917,318	12,149,392	19,085,142	15,168,508	12,736,324	13,625,508	14,312,817	15,222,249	16,541,960	-20.5%	-16.0%	7.0%	5.0%	6.4%	8.7%
Reserve Policy (18% of prior year ongoing revenue):	11,598,531	11,598,531	11,727,565	11,727,565	12,475,826	12,638,788	13,327,633	12,026,511	12,286,497	12,562,499						

The City's **Reserve Policy** is met in the 2023-24 as well as in the out years of the City's six-year plan. The ability to meet the Reserve policy in 2025 through 2028 is contingent on the implementation of a modest B&O tax as well as a positive annexation vote for the fire department. Adding the B&O tax increases and diversifies the City's revenue sources and a positive vote for annexation for the fire department frees up property tax capacity that can be utilized to maintain existing city services.

All ongoing expenditures and debt service requirements are met without drawing down fund balance. The 6-year financial plan is used for planning purposes only and is updated with each budget cycle. The plan will be adjusted as necessary to ensure the Reserve Policy continues to be met in each year. The Reserve policy, as revised in 2015, requires a general fund minimum fund balance of 18%, as calculated on the prior year ongoing general fund revenue. Also, a new discretionary reserve was added to the policy. Under this section, 10% of one-time revenue realized in the previous year will be set aside as a one-time revenue reserve, to the extent doing so does not negatively impact compliance with the general fund minimum fund balance requirement. Indication of compliance with the new minimum balance reserve requirement and the former requirement is demonstrated in the chart below.

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

Reserve policy compliance:	Proposed Budget		Projections			
	2023	2024	2025	2026	2027	2028
Minimum fund balance - 18%	Yes	Yes	Yes	Yes	Yes	Yes
Contingency reserve fund balance - 10%	Yes	Yes	Yes	Yes	Yes	Yes

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

	ACTUALS COMPARE		BUDGET COMPARE		CURRENT SIX YEAR PLAN ANNUAL CHANGE			
	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28
REVENUE ASSUMPTIONS								
Sales Tax	17.8%	4.9%	0.5%	1.3%	2.5%	2.5%	2.5%	2.5%
Use Tax	32.0%	30.0%	14.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Property Tax	5.4%	-0.1%	3.4%	2.5%	3.0%	3.0%	3.0%	3.0%
Gambling & excise tax	62.8%	14.6%	-6.8%	0.0%	2.0%	2.0%	2.0%	2.0%
Business & Occupation Taxes	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Utility tax	-15.9%	16.4%	2.4%	0.0%	3.0%	3.0%	3.0%	3.0%
Interfund utility tax	7.8%	0.2%	13.2%	5.7%	3.0%	3.0%	3.0%	3.0%
Admissions tax	159.0%	51.1%	4.2%	2.9%	2.5%	2.0%	2.0%	2.0%
Charges for Services	-7.0%	-3.0%	25.9%	11.1%	2.0%	2.0%	2.0%	2.0%
Other Income	-31.4%	8.4%	-12.5%	105.3%	0.0%	0.0%	0.0%	0.0%
Licenses & Permits	-21.8%	2.4%	-1.7%	1.6%	2.0%	2.5%	2.5%	2.5%
Indirect Cost Allocation	0.9%	1.0%	5.0%	5.0%	2.0%	2.0%	2.0%	2.0%
Transfers In-Other	0.9%	1.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%
Intergovernmental Revenue	3.1%	11.3%	2.4%	-1.9%	2.5%	2.5%	2.5%	2.5%
Fines & Penalties	64.2%	75.7%	48.9%	-0.8%	1.0%	1.0%	1.0%	1.0%
EXPENDITURE ASSUMPTIONS								
	ACTUALS COMPARE		BUDGET COMPARE		CURRENT SIX YEAR PLAN ANNUAL CHANGE			
	20-21	21-22(P)	22(P)-23	23-24	24-25	25-26	26-27	27-28
Salaries & Benefits								
Salaries	-0.8%	17.6%	-15.3%	8.4%	2.0%	2.0%	2.0%	2.0%
Overtime	66.3%	-12.0%	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%
Extra Labor	56.6%	183.0%	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Holiday Pay	-3.1%	20.1%	-43.3%	0.0%	2.0%	2.0%	2.0%	2.0%
Medical & Dental	6.4%	9.4%	-23.4%	0.4%	5.0%	5.0%	5.0%	5.0%
FICA	2.0%	21.3%	8.5%	8.1%	2.0%	2.0%	2.0%	2.0%
Pension-PERS/PSERS	-8.6%	-1.6%	18.2%	8.4%	2.0%	2.0%	2.0%	2.0%
Industrial Insurance	3.8%	-1.8%	-20.0%	5.3%	0.0%	0.0%	0.0%	0.0%
Pension-LEOFF 2	-6.5%	-3.5%	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%
Uniform/Clothing	42.2%	26.6%	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%
Unemployment	-51.6%	-100.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Operations Supplies								
Professional Services	7.5%	10.4%	188.3%	3.3%	2.0%	2.0%	2.0%	2.0%
Communication	-6.8%	2.2%	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%
Professional Development/Travel	-2.6%	-35.9%	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%
Advertising	12.7%	86.1%	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Rentals and Leases	-22.3%	12.1%	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%
Technology Services	13.4%	-60.8%	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%
Public Utilities	23.7%	-9.6%	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%
Repairs and Maintenance	-1.7%	23.5%	-44.5%	15.4%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	-47.3%	279.9%	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%
Office & Operating Supplies	17.8%	33.3%	4.0%	-16.0%	0.0%	0.0%	0.0%	0.0%
Repair & Maintenance Supplies	-18.6%	17.3%	20.7%	-6.5%	0.0%	0.0%	0.0%	0.0%
Small Tools & Minor Equipment	-19.6%	-61.5%	210.4%	7.0%	0.0%	0.0%	0.0%	0.0%
Technology Supplies	34.6%	-81.5%	369.5%	1.4%	0.0%	0.0%	0.0%	0.0%
Fleet Supplies	-70.3%	-20.8%	30.8%	3.7%	0.0%	0.0%	0.0%	0.0%
Items Purchased for resale	-100.0%	0.0%	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%

Attachment B - General Fund Departmental Expenditures

General Fund											Percent Change (Budgetary Comparison)					
											2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Expenditures																
Expenditures																
Salaries	28,119,885	27,887,462	32,802,451	30,460,450	25,787,017	27,964,721	29,518,516	30,108,886	30,711,064	31,325,285	-15.3%	8.4%	5.6%	2.0%	2.0%	2.0%
Overtime	1,367,623	2,274,124	2,000,115	2,373,370	755,184	797,180	813,124	829,386	845,974	862,893	-68.2%	5.6%	2.0%	2.0%	2.0%	2.0%
Extra Labor	131,789	206,427	584,220	464,622	769,106	773,627	773,627	773,627	773,627	773,627	65.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Holiday Pay	443,224	429,309	515,500	441,157	250,000	250,000	255,000	260,100	265,302	270,608	-43.3%	0.0%	2.0%	2.0%	2.0%	2.0%
Total Salaries	30,062,521	30,797,323	35,902,286	33,739,600	27,561,307	29,785,528	31,360,266	31,971,999	32,595,966	33,232,413	-18.3%	8.1%	5.3%	2.0%	2.0%	2.0%
Benefits																
Medical & Dental	6,486,004	6,901,878	7,551,216	7,500,577	5,748,434	5,771,171	6,328,529	6,644,956	6,977,203	7,326,063	-23.4%	0.4%	9.7%	5.0%	5.0%	5.0%
FICA	1,739,528	1,774,345	2,151,955	1,944,784	2,110,085	2,280,239	2,402,344	2,450,391	2,499,388	2,549,386	8.5%	8.1%	5.4%	2.0%	2.0%	2.0%
Pension-PERS/PERS	1,662,169	1,516,973	1,494,905	1,475,859	1,744,920	1,891,079	2,034,980	2,075,680	2,117,194	2,159,537	18.2%	8.4%	7.6%	2.0%	2.0%	2.0%
Industrial Insurance	859,956	892,567	878,692	733,117	586,182	617,060	633,560	633,560	633,560	633,560	-20.0%	5.3%	2.7%	0.0%	0.0%	0.0%
Pension-LEOFF 2	1,020,215	953,421	920,517	840,996	635,408	690,494	704,304	718,390	732,758	747,413	-24.4%	8.7%	2.0%	2.0%	2.0%	2.0%
Uniform/Clothing	4,734	6,732	8,525	6,293	33,290	33,504	33,504	33,504	33,504	33,504	429.0%	0.6%	0.0%	0.0%	0.0%	0.0%
Unemployment	93,070	45,019	0	35,036	0	0	0	0	0	0	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Benefits	11,865,676	12,092,935	13,004,010	12,536,662	10,858,318	11,283,547	12,137,221	12,556,480	12,993,617	13,449,464	-13.4%	3.9%	7.6%	3.5%	3.5%	3.5%
Total Salaries & Benefits	41,928,197	42,890,258	48,906,296	46,276,262	38,419,625	41,069,075	43,497,487	44,528,479	45,589,584	46,681,878	-17.0%	6.9%	5.9%	2.4%	2.4%	2.4%
Services																
Professional Services	6,228,735	6,697,806	7,391,918	7,561,715	21,798,538	22,518,662	8,482,261	8,651,906	8,824,945	9,001,443	188.3%	3.3%	-62.3%	2.0%	2.0%	2.0%
Communication	481,591	448,927	458,739	523,555	440,528	446,392	446,392	446,392	446,392	446,392	-15.9%	1.3%	0.0%	0.0%	0.0%	0.0%
Professional Development/Travel	404,980	394,404	252,921	276,376	570,360	532,851	532,851	532,851	532,851	532,851	106.4%	-6.6%	0.0%	0.0%	0.0%	0.0%
Advertising	19,183	21,629	40,250	25,749	66,300	66,716	66,716	66,716	66,716	66,716	157.5%	0.6%	0.0%	0.0%	0.0%	0.0%
Rentals and Leases	549,703	426,952	478,484	341,742	1,298,060	319,003	319,003	319,003	319,003	319,003	279.8%	-75.4%	0.0%	0.0%	0.0%	0.0%
Technology Services	783,678	888,918	348,291	655,542	1,031,264	1,082,490	1,082,490	1,082,490	1,082,490	1,082,490	57.3%	5.0%	0.0%	0.0%	0.0%	0.0%
Public Utilities	1,820,212	2,251,250	2,034,285	2,246,892	2,244,354	2,351,709	2,422,260	2,494,328	2,569,776	2,646,869	-0.1%	4.8%	3.0%	3.0%	3.0%	3.0%
Repairs and Maintenance	1,801,240	1,769,890	2,185,367	2,317,490	1,286,418	1,484,569	1,484,569	1,484,569	1,484,569	1,484,569	-44.5%	15.4%	0.0%	0.0%	0.0%	0.0%
Miscellaneous	439,364	231,554	879,747	700,928	1,012,899	694,890	694,890	694,890	694,890	694,890	44.5%	-31.4%	0.0%	0.0%	0.0%	0.0%
Total Services	12,528,686	13,131,330	14,070,002	14,649,989	29,748,720	29,497,284	15,531,434	15,773,747	16,021,633	16,275,225	103.1%	-0.8%	-47.3%	1.6%	1.6%	1.6%
Supplies																
Supplies	1,078,572	1,104,621	1,246,911	1,122,833	1,459,345	1,338,157	1,338,157	1,338,157	1,338,157	1,338,157	30.0%	-8.3%	0.0%	0.0%	0.0%	0.0%
Items Purchased for resale	235	0	10,000	141	2,580	2,580	2,580	2,580	2,580	2,580	1679.2%	3.2%	0.0%	0.0%	0.0%	0.0%
Total Supplies	1,078,807	1,104,621	1,256,911	1,122,973	1,461,945	1,340,737	1,340,737	1,340,737	1,340,737	1,340,737	30.2%	-8.3%	0.0%	0.0%	0.0%	0.0%
Total Supplies & Services	13,607,493	14,235,951	15,326,913	15,772,962	31,210,565	30,838,021	16,872,171	17,114,484	17,362,370	17,615,963	97.9%	-1.2%	-45.3%	1.4%	1.4%	1.5%
Total Departmental Expenditures	55,535,690	57,126,209	64,233,209	62,049,223	69,630,190	71,907,096	60,369,659	61,642,964	62,951,954	64,297,840	12.2%	3.3%	-16.0%	2.1%	2.1%	2.1%

ATTACHMENT A-1

NOTES TO 6-YEAR FINANCIAL PLAN REVENUES, EXPENDITURES AND FUND BALANCE

GENERAL

Purpose

The purpose of the Financial Planning Model is to:

1. Assess the financial health of the City over a 6-year period.
2. Demonstrate the impact of policy decisions on the City's finances.
3. Assist in the productive use of financial resources.
4. Demonstrate compliance with the Reserve Policy.
5. Determine the impact of changing economic conditions and assumptions on the plan and the City's financial stability.

Structure

The General Fund receives most the City's unrestricted revenues. These revenues are categorized into accounts and reporting groups according to rules established by the Washington State Auditor's Office and communicated through the Budget and Reporting System (BARS). The 6-year financial plan of the Financial Planning Model reflects the revenues and expenditures of the General Fund and impacts to other governmental funds via transfers from the General Fund to other funds and transfer into the General Fund from other funds. It is divided into the following sections:

- Revenues
- Expenditures
- Operating Results
- Capital
- Fund Balance Details
- Reserve Policy Compliance

Revenues include all revenues not restricted or dedicated for specific uses. They support operations and are considered part of ordinary governmental activities and include revenues such as taxes, charges for services, licenses & permits, intergovernmental revenue, fines & penalties, and miscellaneous revenue. With the exception of grant funding, these revenues are considered to be ongoing. Also included in revenues are transfers in. Transfers in are one-time revenue received from other funds and transfer into the General Fund to pay for capital needs or debt service specific to the Public Safety Plan.

Expenditures are for general operating and maintenance and include salaries and benefits, supplies, and services to provide a wide variety of services to our residential and business communities. Expenditures also includes annual transfers to debt service funds as well as transfers to the contingency fund to maintain compliance with the City's reserve fund policy.

Operating results demonstrate if ongoing revenues are meeting annual maintenance and operational costs. Operating results do not reflect revenue or expenditures specific to capital projects.

The capital section includes transfers out to capital project funds. These transfers provide funding for roadway projects including annual overlay, and general repairs and improvements to City owned facilities. The 2023-2024 biennium also includes transfers to fund technology.

Fund balance details show the beginning fund balance for each year, change in fund balance, and ending fund balance.

Reserve policy compliance demonstrates whether or not ending fund balance each year is at least 18% of previous year ongoing revenue.

GENERAL REVENUES

General revenues have been projected to increase by 2% in 2023 – 2028. This rate is lower than historical increases and takes into consideration the ongoing effects of the pandemic.

Sales Tax

This revenue category includes retail sales tax, criminal justice sales tax and natural gas use tax. Retail sales tax has historically comprised 94% to 96% of this revenue category but has been particularly hard hit by the pandemic.

Property Taxes

Property tax revenue is limited to a 1% annual increase plus taxes generated by new construction and annexations.

Utility Taxes

A utility tax was approved beginning in 2003 at an initial rate of 4%, increased to 5%, and to 6% in 2007. The tax applies to electric, natural gas, and communications sales. In 2009, Council adopted a 6% utility tax on solid waste collection in the City. The solid waste utility tax was increased in 2019 to 11% in November of 2019 and to 16% effective July 1, 2020. The increase applies only to commercial properties.

Interfund Utility Taxes

A 15% utility tax on revenue from City owned utilities was established in 2009 to provide funds for flood mitigation measures when the structural integrity of the Howard Hanson Dam was impaired. On May 1, 2010, the tax was reduced to 10%. In 2014, the tax was extended through 2023. Staff expects to present legislation early in 2023 to extend this tax an additional five year.

Gambling Taxes

The gambling tax revenue category comprises gambling, admission, and leasehold taxes. Historically, gambling taxes have constituted 91% to 96% of the category.

Licenses and Permits

This revenue category includes business licenses, residential rental licenses and permits related to construction, e.g. building, electrical, mechanical, and plumbing permits; and special fire permits.

Seattle City Light (SCL) Agreement

The City entered into a contract agreement with SCL in 2003 with a 4% contract payment. The rate was increased to 5% in 2006 and to 6% in 2007. The rate currently remains at 6%.

Franchise Fees

The City administers franchise fees on its franchise agreements with the solid waste provider and Comcast. Beginning in 2023, the City is proposing a franchise fee as a part of its agreement with Highline Water District and Water District 125.

Business & Occupation (B&O Tax

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

Intergovernmental Revenue

Intergovernmental revenue includes State shared liquor taxes and profits, operating grants, and the emergency services (EMS) allocation and other revenue from other governments.

Charges for Services

This revenue category includes Court related fees such as adult probation and record check fees; fees generated by the Community Development department for plan check and structural reviews; fire inspection and re-inspection fees and recreation fees for youth, senior and other programs

Indirect Cost Allocations

The allocation reflects the General Fund support for Tukwila's Hotel/Motel Tax Fund, the Internal Service Funds, and the Enterprise Funds. The fees are expected to increase at the same rate as operating and maintenance costs.

One-time Revenues

One-time revenues include real property sales for surplus property. In this model, the one-time revenue derives from transfers into the general fund from the urban renewal fund for realized land sales and from anticipated motel property land sale. Additional land sales are planned as funding for the Public Safety Plan and have been included in the D-20 financial framework since 2018.

DEDICATED REVENUES

These revenues are recorded directly into the project funds they support and help pay for project costs but are not tied to a specific project.

OPERATING TRANSFERS – DEBT SERVICE

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

PROJECT TRANSFERS

General Fund project transfers are made to support capital and governmental projects. The contribution required is based on the financial status of the project fund (such as the Arterial Street fund, the Land/Parks Acquisition fund, etc.), the amount of dedicated revenues received into the fund, the amount of specific funding sources such as grants and the amount of the existing fund balance.

Priority of use for project fund revenues generally are as follows:

1. Specific project funding such as grant revenue.
2. Dedicated taxes such as REET or parking tax.
3. Fund balance, debt or General Fund contributions/transfers depending on the unique circumstances of the project and the overall financial plan.

FUND BALANCE

To the extent revenues exceed expenditures, fund balance is increased and can be carried forward for use in the following fiscal year. To the extent expenditures exceed revenues, fund balance is used and declines. The City's Reserve Policy specifies that the general fund ending fund balance shall equal or exceed 18% of the previous year operating revenues. The Reserve Policy also requires that a 10% minimum fund balance be maintained for the Contingency / Reserve Fund. The biennial budget complies with both these requirements, and both requirements are met in the subsequent biennium.

Attachment C – General Government Capital Projects

Project	Page No.	Neighborhood Revitalization												After Six Years	
		2023		2024		2025		2026		2027		2028			Totals
Residential Streets	1														
S 119th St Crosswalk and RRFB	2	250	175												
Traffic Calming/Res Safety	3	650	650	575	575	250	250	650	250	650	250	650	250	3,825	2,225
S 152nd St SRTS	4	4,015	3,200											4,015	3,200
46th Ave S SRTS	5	510	408	2,070	414									2,580	822
Macadam Rd S Street	6			500	450	3,100	2,800							3,600	3,250
42nd Ave S Phase IV	7													0	0
Subtotal by Source		5,425	4,433	3,145	1,439	3,750	3,050	650	250	650	250	650	250	14,270	9,672
SUBTOTAL		City Total 992		City Total 1,706		City Total 700		City Total 400		City Total 400		City Total 400		City Total 4,538	5,530

Economic Development

Project	Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
		Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
Bridges & Arterial Streets	8															
42nd Ave S Bridge Replace	9	1,500	1,500	15,725	15,725	13,500	13,500							30,725	30,725	
Allentown Truck Reroute EIS	10	989														
Green River Trail	11	1,297	989											1,297	989	
Annual Overlay and Repair ***	12	1,400		1,400		1,400		1,400		1,500		1,500		8,600	0	1,650
Annual Bridge Inspections ***	13	200		205		215		220		230		235		1,305	0	200
ADA Improvements ***	14	100		50		50		50		50		50		350	0	50
Annual Traffic Signal Program ***	15	130		130		130		130		150		150		820	0	150
Wetland Mitigation ***	16	60		70		70		70		70		70		410	0	70
Transportation Comp Plan	17	300	240											300	240	650
S 119th St Ped Bridge Painting	18			200				200						400	0	
Southcenter Blvd/65th Signal	19	100	100	1,000	1,000									1,100	1,100	
APE/Minkler Blvd Intersection	20			144		144		1,570						1,858	1,431	
S 144th St Bridge - Sidewalks	21							579		2,630				3,269	2,500	1,210
APE/Industry Dr Intersection	22					85		657						742	571	
S 133rd SW/SR599 Intersection	23													350	0	2,070
Minkler Blvd (APW - S/C Pkwy)	24									300	250	2,300	2,252	2,600	2,502	2,600
E Marginal Way (BAR - S 112 St)	25					50	16							50	16	3,300
Strander Blvd Ext Phase 3														0	0	82,401
S 140th St Intersection														0	0	1,400
TUC/TOD Ped Improvements														0	0	4,350
Tuk Int'l Blvd (BAR - 116 Wv)														0	0	5,050
Tuk Int'l Blvd/S 118th On-Ramp														0	0	4,675
Traffic Signal Interconnect														0	0	3,000
S 168th St (S/C Pkwy - APE)														0	0	23,244
Southcenter Blvd (I-5-61 Bridge)														0	0	20,000
Rockery Replacement Program														0	0	525
S 180 SW/APW Intersection														0	0	235
S 143 St (Interurban-Duwamish)														0	0	100
Subtotal by Source		5,987	2,829	18,924	16,836	15,644	13,627	4,876	2,280	4,980	2,250	4,655	2,252	55,076	40,074	156,830
SUBTOTAL		City Total 3,153		City Total 2,088		City Total 2,017		City Total 2,536		City Total 2,740		City Total 2,403		City Total 15,002		156,830

* Traffic or Park Impact Fee List Projects (project must be started within 10 years).

*** Ongoing Projects

Neighborhood Revitalization																
Project	Page No.	2023		2024		2025		2026		2027		2028		Totals		After Six Years
		Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
Parks & Trails	25													0	0	
Lake to Sound Trail	26													0	0	
Park Acquisition	27													0	0	
Open Space Improvements	28											1000	1000	1,000	1,000	4,005
Park Improvements	29	194	194	200	200	405	405	405	210	405	210	405	405	2,014	1,219	13,895
Tukwila Pond Trail & Brdwlk	30			125						100		1,175	500	1,400	500	12,600
Multipurpose Trails	31	79		73		50	50	50		50		50		352	0	1,250
Municipal Arts Fund	32	64	64	50	50	50	50	50	50	50	50	50	50	314	314	50
Fort Dent Park	33													0	0	
Duwamish Hill Preserve	34													0	0	8,018
Parks & Rec Open Space Plan	35													0	0	145
Tukwila South Trail	36													0	0	6,525
Hand Boat Launches	37													0	0	1,807
Macadam Garden & Wetland	38													0	0	1,450
Synthetic Turf Field	39													0	0	2,900
Subtotal by Source		337	258	448	250	505	455	505	260	605	260	2,680	1,550	5,080	3,033	52,639
SUBTOTAL		City Total 79		City Total 188		City Total 50		City Total 245		City Total 345		City Total 1,130		City Total 2,047		52,639

* Park Impact Fee List Projects (project must be started within 10 years)

General Government													
Page No	2023		2024		2025		2026		2027		2028		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
General Improvements													
Facilities Improvements ***	2,350	1,800	150										200
Subtotal by Source	2,350	1,800	150	0	0	0	0	0	0	0	0	0	200
SUBTOTAL	City Total 550		City Total 150		City Total 0		City Total 0		City Total 0		City Total 0		City Total 0
Page No	2023		2024		2025		2026		2027		2028		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
Public Safety Plan													
Justice Center													
Relocate Fire Station 52													
Rebuild Fire Station 54													
Fire Apparatus & Equipment													
Subtotal by Source	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL	City Total 0		City Total 0		City Total 0		City Total 0		City Total 0		City Total 0		City Total 0
* Fire Impact Fee List Projects (project must be started within 10 years)													
Page No	2023		2024		2025		2026		2027		2028		After Six Years
	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	Total	Other Rev	
City Facilities													
Public Works Shops	2,500	1,250	3,000	1,500	13,500	6,750	40,000	20,000			50,000	25,000	
Teen/Senior Center											0	0	
City Hall Facilities									1,295		3,295	0	18,900
Subtotal by Source	2,500	1,250	3,000	1,500	13,500	6,750	40,000	20,000	1,295	0	53,295	25,000	18,900
SUBTOTAL	City Total 1,250		City Total 1,500		City Total 6,750		City Total 20,000		City Total 1,295		City Total 2,000		City Total 32,795
SUMMARY													
Totals by Source	16,599	10,570	25,667	20,025	33,399	23,082	46,031	22,790	2,530	2,790	9,985	4,052	136,711
PROPOSED TOTALS	Total 6,029		Total 5,642		Total 9,517		Total 23,241		Total 4,770		Total 5,933		Total 54,432
*** On-going Projects													

ATTACHMENT D
City of Tukwila
WATER ENTERPRISE FUND
2023 - 2028 Analysis in 000's

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
Monthly Water Charges ⁽¹⁾	+5% Commercial	+5% Commercial	+2%	+5%		+7.5%	+7.5%	+5%	+5%	+4%	+4%	
Cascade Water Alliance (CWA)	2,707	2,753	2,688	3,356	2,805	2,763	2,769	3,012	3,071	3,141	3,211	17,967
Regular City Water	4,030	3,397	4,067	3,488	4,288	4,862	5,428	5,594	5,966	6,167	6,376	34,392
Subtotal Water	6,737	6,150	6,755	6,844	7,093	7,625	8,197	8,606	9,037	9,308	9,587	52,359
Other Miscellaneous Revenue	352	105	50	83	92	130	135	140	145	150	150	850
Interlocal Ags/PWTF/Grants/Bonds	0	0	0	1,900	0	0	1,437	1,563	3,000	6,600	1,225	13,825
Water Connection Fees ⁽²⁾	37	78	68	20	45	20	20	20	20	20	20	120
Total Revenues	7,126	6,333	6,873	8,847	7,230	7,775	9,789	10,329	12,202	16,078	10,982	67,154
EXPENDITURES												
CWA Purchased Water ⁽³⁾	2,707	2,753	2,688	3,356	2,805	2,763	2,769	3,012	3,071	3,141	3,211	17,967
Water Operations & Maintenance	2,345	2,263	2,440	2,520	2,150	2,425	2,528	2,579	2,630	2,683	2,736	15,581
Debt Service ⁽⁴⁾	146	145	144	129	129	128	128	147	147	200	200	950
Debt Service/Costs for PW Shops	340	197	182	358	358	1,038	698	1,058	1,057	1,058	1,058	5,967
Interfund Utility Tax ⁽⁵⁾ 10%	677	617	677	693	709	775	833	875	918	946	974	5,321
Engineering Labor ⁽⁷⁾	63	39	75	119	77	80	82	84	86	88	90	510
Subtotal	6,278	6,014	6,206	7,175	6,228	7,209	7,038	7,754	7,909	8,116	8,269	46,296
Water Capital - CIP Program	265	138	332	2,455	3,300	1,997	2,825	3,275	3,600	5,455	2,600	19,752
Total Expenditures	6,543	6,152	6,538	9,630	9,528	9,206	9,863	11,029	11,509	13,571	10,869	66,047
FUND BALANCE												
Change in Fund Balance ^(a)	583	181	335	(783)	(2,299)	(1,431)	(75)	(700)	692	2,507	113	113
Beginning Balance	6,058	5,787	6,639	6,987	6,987	4,690	3,259	3,184	2,484	3,177	5,684	5,684
Ending Balance	6,641	6,639	6,987	6,204	4,690	3,259	3,184	2,484	3,177	5,684	5,797	5,797
Fund Balance:												
Reserved ^(b) 20% of revenue	1,435	1,302	1,267	1,375	1,375	1,389	1,555	1,670	1,753	1,840	1,896	1,896
Unreserved	5,206	5,337	5,720	4,830	3,315	1,869	1,629	814	1,423	3,844	3,901	3,901
Ending Balance	6,641	6,639	6,987	6,204	4,690	3,259	3,184	2,484	3,177	5,684	5,797	5,797

^(a) Revenues in excess of (less than) expenditures

^(b) Annual reserve balance requirement equals 20% of the prior year operating revenues.

ATTACHMENT D-1

NOTES TO WATER ENTERPRISE FUND

- 1) Rates reflect increases of 7.5% in 2023, 7.5% in 2024, and 5%/4% in 2025 through 2028. These rate increases are essential to sustain our reserve balance, site and construct a new water reservoir, which is required for the City to meet growth targets and cover any possible increases from Cascade Water Alliance (CWA). The City will continue to review the annual rate model to confirm that the proposed increases are necessary.

Future water purchased at additional costs will be passed on to ratepayers. The City has identified Cascade Water Alliance's revenues and expenditures to better reflect the actual water charges and the respective increases. CWA has proposed rate increases of 2.2% in 2023 and 2.2% in 2024.

- 2) Connection fees are estimated for the Allentown/Foster Point and Duwamish projects.
- 3) Cascade Water Alliance is split out to identify the actual costs of purchased water. CWA has scheduled increases in their six-year planning model that will affect our water rates.
- 4) Debt schedule includes Public Works Trust Fund (PWTF) loans and Bonds. Public Works debt service is projected to increase with Phase II, and is reflected accordingly on the projections.

Water Debt Service includes:	<u>Expires</u>	<u>2023</u>	<u>2024</u>
2004 PWTF Allentown (26%)	7/1/24	\$ 81,431.74	\$ 81,028.63
2006 Bond Allentown (26%)	12/31/26	<u>46,388.75</u>	<u>46,648.51</u>
Subtotal		\$127,820.49	\$127,677.14
2018 Public Works Shops (17%)	12/31/38	260,559.00	260,856.50
2019 Public Works Shops (17%)	12/31/39	<u>63,245.27</u>	<u>63,189.17</u>
Total		<u>\$323,804.27</u>	<u>\$324,045.67</u>

- 5) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 6) The Working Capital Reserve Fund's policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year's revenue, exclusive of significant non-operating, non-recurring revenues.
- 7) The Senior Water/Sewer Engineer's salary and benefits are split evenly between the water department and the sewer department. For 2023 and 2024, Technology staff will continue to charge at 22% for the GIS Coordinator and 10% for the Information Systems Project Analyst.

Water Enterprise Fund

The City's Enterprise Funds account for utility operations that are self-supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Water Fund accounts for operations and capital improvements to provide water to a portion of City residents. King County Water District 125 and Highline Water District also supply water to City residents.

ATTACHMENT E

City of Tukwila

SEWER ENTERPRISE FUND

2023 - 2028 Analysis in 000's

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
	KC	0%	KC +4.5%	0%		KC +5.75%; city 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	KC +5% City 3%	
Monthly Sewer Charges												
King County Metro Sewer ⁽¹⁾	4,840	4,658	4,173	5,225	4,690	5,526	5,830	6,151	6,489	6,846	7,188	38,029
Regular City Sewer ⁽²⁾	4,927	3,477	4,937	4,730	4,800	5,085	5,238	5,395	5,557	5,723	5,895	32,893
Subtotal Sewer Revenue	9,767	8,135	9,110	9,955	9,490	10,611	11,068	11,545	12,045	12,569	13,083	70,921
Other Misc. Revenue	976	467	312	305	504	300	300	300	1,300	300	300	3,321
Grant/Bonds/PWTF	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Connection Fees ⁽³⁾	150	143	163	25	106	0	100	100	100	100	100	594
Total Revenues	10,893	8,745	9,585	10,285	10,100	10,911	11,468	11,945	13,445	12,969	13,483	74,836
EXPENDITURES												
Sewer Operations & Maintenance												
King County Metro Sewer ⁽⁴⁾	4,840	4,658	4,173	5,225	4,690	5,526	5,830	6,151	6,489	6,846	7,188	38,083
Regular City Sewer ⁽⁵⁾	1,330	1,435	1,382	1,660	1,611	1,769	1,828	1,883	1,939	1,998	2,057	12,072
Debt Service ⁽⁶⁾	356	355	352	352	352	348	347	154	154	42	42	2,059
Debt Service/Costs for PW Shops	80	95	103	200	1,200	606	200	671	671	671	671	3,651
Interfund Utility Tax ⁽⁷⁾ 10%	1,006	844	942	1,021	999	1,091	1,137	1,185	1,335	1,287	1,338	7,709
Engineering Labor ⁽⁸⁾	93	91	436	478	664	701	754	777	800	824	845	4,610
Subtotal	7,705	7,478	7,388	8,936	9,516	10,041	10,096	10,820	11,388	11,667	12,141	68,184
Sewer Capital - CIP Program	416	418	2,011	2,865	2,000	2,592	3,325	2,725	2,725	3,075	1,975	18,243
Total Expenditures	8,121	7,896	9,399	11,801	11,516	12,633	13,421	13,545	14,113	14,742	14,116	86,427
FUND BALANCE												
Change in Fund Balance ⁽⁹⁾	2,772	849	186	(1,516)	(1,416)	(1,722)	(1,953)	(1,599)	(667)	(1,773)	(633)	(8,688)
Beginning Balance	8,651	12,269	12,646	12,832	13,158	11,742	10,020	8,067	6,468	5,801	4,028	12,646
Ending Balance	11,423	13,118	12,832	11,316	11,742	10,020	8,067	6,468	5,801	4,028	3,394	3,958
Fund Balance:												
Reserved ⁽¹⁰⁾ 20% of revenue	2,076	2,179	1,982	1,917	1,917	2,057	2,182	2,294	2,389	2,689	2,594	2,389
Unreserved	9,347	10,939	10,850	9,399	9,825	7,963	5,885	4,174	3,411	1,338	801	3,411
Ending Balance	11,423	12,646	13,158	11,316	11,742	10,020	8,067	6,468	5,801	4,028	3,394	5,801

⁽⁹⁾ Revenues in excess of (less than) expenditures

⁽¹⁰⁾ Annual reserve balance requirement equals 20% of the prior year operating revenues.

ATTACHMENT E-1

NOTES TO SEWER ENTERPRISE FUND

- 1) King County Metro sewer and Tukwila's sewer have been split out to present the revenues separately. Metro increases will be passed through to the sewer ratepayers. King County Metro sewer fees will increase 5.75% in 2023 per KC Ordinance No. 19447 and the City has factored in potential King County increases for 2024 through 2028.
- 2) 3 percent increases are proposed for Tukwila sewer in 2023 and 2024. The City will continue with the annual rate model review to confirm that the proposed increases are necessary.
- 3) Sewer connection fees for Allentown Phase I and Allentown/Foster Point Phase II.
- 4) King County Metro Sewer treatment fees are passed through to ratepayers.
- 5) City's basic operation and maintenance costs.
- 6) Includes the Public Works Trust Fund (PWTF) Loan and the 2006 Bond for the Allentown/Foster Point Phase II Sewer Improvement Project. Public Works debt service is projected to increase with Phase II, and is reflected accordingly on the projections.

Sewer Debt Service includes:	<u>Expires</u>	<u>2023</u>	<u>2024</u>
2004 PWTF Allentown (62%)	7/1/24	\$194,183.39	\$193,222.08
2006 Bond Allentown (62%)	12/31/26	110,619.33	111,238.76
2013 PWTF CBD Sewer Rehab	12/31/33	<u>43,233.72</u>	<u>43,027.85</u>
Subtotal		\$351,672.31	\$351,543.63
2018 Public Works Shops (10%)	12/31/38	145,606.50	145,772.75
2019 Public Works Shops (10%)	12/31/39	<u>35,342.95</u>	<u>35,311.60</u>
Total		<u>\$528,985.89</u>	<u>\$528,573.04</u>

- 7) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 8) The Working Capital Reserve Fund's policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year's revenue, exclusive of significant non-operating, non-recurring revenues.
- 9) The Senior Water/Sewer Engineer's salary and benefits are split evenly between the water department and the sewer department. For 2023 and 2024, Technology staff will continue to charge at 22% for the GIS Coordinator and 10% for the Information Systems Project Analyst to assist with the GIS Inventory of the sewer fund. The Sewer fund is also splitting a GIS Technician position with the Surface Water fund.
- 10) The City is utilizing an interfund loan of up to \$1.1 million from the Sewer Fund to purchase a fire engine as a part of the agreement with the Puget Sound Regional Fire Authority (PSRFA). As allowed by State law, the City will repay the Sewer Fund with interest, beginning in 2026.

Sewer Enterprise Fund

The City's Enterprise Funds account for utility operations that are self-supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Sewer Fund accounts for operations and capital improvements to provide sanitary sewer to a portion of City residents. Valley View Sewer District also provides sewer in the City.

City of Tukwila
SURFACE WATER ENTERPRISE FUND
 2023 - 2028 Analysis in 000's

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
	+5%	+3%	+2%	+5%	+5%	+5%	+5%	+5%	+5%	+3%	+5%	
Annual Billings (Current) ⁽¹⁾	6,739	6,971	7,021	7,350	7,390	7,760	8,147	8,555	8,983	9,252	9,715	52,411
Other Revenues	71	2	8	50	18	60	65	70	70	75	75	490
Grants/Bond Proceeds ⁽²⁾	310	1,069	1,540	3,109	625	3,944	3,164	8,746	3,495	215	4,666	24,230
Total Revenues	7,120	8,042	8,569	10,509	8,033	11,764	11,376	17,371	12,548	9,542	14,456	77,056
EXPENDITURES												
Operations & Maintenance	2,823	2,299	2,434	2,262	2,587	2,376	2,485	2,560	2,636	2,715	2,797	15,569
Debt Service ⁽³⁾	301	300	288	285	285	283	282	22	22	-	-	891
Debt Service/Costs for PW Shops	189	235	255	495	495	1,441	971	1,463	1,463	1,463	1,463	8,264
Interfund Utility Tax ⁽⁴⁾ 10%	676	692	702	740	738	776	815	855	898	925	971	5,241
Engineering Labor ⁽⁵⁾	148	673	724	708	836	855	896	997	1,026	1,057	1,089	5,920
Subtotal	4,137	4,199	4,403	4,490	4,941	5,731	5,449	5,897	6,046	6,161	6,320	35,603
SSWM Capital - CIP Program	917	3,433	3,507	7,300	3,051	7,316	6,305	12,995	7,340	1,965	6,673	42,594
Total Expenditures	5,054	7,632	7,910	11,790	7,992	13,047	11,754	18,892	13,386	8,126	12,993	78,197
FUND BALANCE												
Change in Fund Balance ^(a)	2,066	410	659	(1,281)	41	(1,283)	(377)	(1,521)	(838)	1,416	1,462	(1,141)
Beginning Balance	2,709	4,775	5,185	5,903	5,903	5,944	4,661	4,283	2,762	1,924	3,341	5,944
Ending Balance	4,775	5,185	5,903	4,622	5,944	4,661	4,283	2,762	1,924	3,341	4,803	4,803
Fund Balance:												
Reserved ^(b) 20% of revenue	1,362	1,395	1,406	1,410	1,482	1,564	1,642	1,725	1,811	1,865	1,958	1,958
Unreserved	3,413	3,790	4,497	3,212	4,462	3,097	2,641	1,037	114	1,475	2,845	2,845
Ending Balance	4,775	5,185	5,903	4,622	5,944	4,661	4,283	2,762	1,924	3,341	4,803	4,803

^(a) Revenues in excess of (less than) expenditures

^(b) Annual reserve balance requirement equals 20% of the prior year operating revenues.

ATTACHMENT F-1

NOTES TO SURFACE WATER ENTERPRISE FUND

- 1) Reflects proposed rate increases of 5% in 2023 through 2028, excluding a 3% increase in 2027. The City will continue with the annual rate model review to confirm that the proposed Surface Water rate increases are necessary.
- 2) The National Pollution Discharge Elimination System (NPDES) permit required by the State Department of Ecology is having a significant impact on the Surface Water fund.
- 3) Potential grants and/or bond revenue. Included is the estimated Department of Ecology grant for NPDES and King County Flood Control District Opportunity grants as well as significant grant funding for the Nelsen Side Channel, the Storm Quality Retrofit Project, S 131st PI Drainage Improvements, the Gilliam Creek Fish Barrier Removal Project and the Chinook Wind Project.
- 4) Debt schedule includes PWTF loans and the 2006 Allentown Bond. Public Works debt service is projected to increase with Phase II, and is reflected accordingly on the projections.

Debt Service includes:	<u>Expires</u>	<u>2023</u>	<u>2024</u>
2004 PWTF Cascade View Const.	7/01/24	\$ 224,365.58	\$ 223,254.86
2004 PWTF Allentown (12%)	7/01/24	37,956.00	37,398.00
2006 Bond Allentown (12%)	12/31/26	<u>21,410.19</u>	<u>21,530.08</u>
Subtotal		\$283,359.65	\$282,182.76
2018 Public Works Shops (23%)		360,185.00	360,596.00
2019 Public Works Shops (23%)	12/31/38	<u>134,427.00</u>	<u>134,350.00</u>
Total		<u>\$ 770,971.00</u>	<u>\$ 777,130.00</u>

- 5) An Interfund Utility Tax was approved in October 2009 for the water, sewer, and surface water utilities. Gross revenues are currently taxed 10% through December 31, 2027.
- 6) The Working Capital Reserve Fund's policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the enterprise funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year's revenue, exclusive of significant non-operating, non-recurring revenues.
- 7) Cost of engineering to support capital projects, NPDES, and operation efforts in-house. For 2023 and 2024, Technology staff will continue to charge 22% for the GIS Coordinator and 10% for the Information Systems Project Analyst to assist with the GIS Inventory of the Surface Water fund. The Surface Water Fund is also hiring a GIS Field Technician (split with Sewer) and another NPDES Inspector.

Surface Water Enterprise Fund

The City's Enterprise Funds account for utility operations that are self-supported through user charges. The utilities are financed and operated like a private business enterprise which requires periodic determination of revenues earned; expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Surface Water Enterprise Fund accounts for operations and capital improvements for the City's storm drainage and surface water management function. Surface Water projects are required to meet Federal, State and local mandates. The largest contributor to the surface water enterprise fund is the City of Tukwila.

ATTACHMENT G
City of Tukwila
GOLF ENTERPRISE FUND
2023 - 2028 Analysis in 000's

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023	2024	2025	2026	2027	2028	Total
Excise Tax	4	4	2	3	3	3	3	3	3	3	3	3	19
Merchandise	138	142	125	161	115	130	125	125	129	133	137	141	789
Snacks Sales	13	13	18	24	15	18	20	20	21	21	22	23	126
Green Fees	1,063	1,098	1,391	1,652	1,052	1,410	1,400	1,400	1,442	1,485	1,530	1,576	8,833
Instruction	3	1	0	1	1	3	2	2	2	2	2	2	13
Interest Earnings	9	10	3	1	1	2	2	2	2	2	2	2	13
Rentals (Clubs & Pull Carts)	17	18	13	24	20	20	25	25	26	27	27	28	158
Rentals (Riding Carts)	197	200	266	307	195	275	275	275	283	292	300	310	1,735
Concession Proceeds	106	103	49	74	110	100	100	100	103	106	109	113	631
Cart Replacement Fee			15	23	18	20	20	20	21	21	22	23	126
Other	13	22	29	0	20	11	10	10	10	11	11	11	63
Subtotal Revenues	1,563	1,610	1,911	2,268	1,550	1,991	1,982	1,982	2,041	2,103	2,166	2,231	12,505
Fleet Transfer from 501 Fund			212										
General Fund Contribution	300	300	300	300	300	300	300	300	300	300	300	300	1,800
Total Revenues	1,863	1,910	2,423	2,568	1,850	2,291	2,282	2,282	2,341	2,403	2,466	2,531	14,305
EXPENDITURES													
Golf Maintenance	1,121	1,033	1,055	815	969	954	967	1,024	1,054	1,086	1,118	1,152	6,401
Pro Shop Operations	646	765	547	919	662	667	681	731	753	775	799	823	4,561
Cart Operations							5	6	6	6	6	6	34
Equipment Operations							33	35	36	37	38	39	218
Irrigation Operations							77	81	83	86	88	91	506
Fleet Replacement	78	55	70	160			65	110	80	80	80	80	495
Course Improvements		35	39		50		210	170	150	150	150	19	849
Club House Maintenance						40	20	20	17	18			75
Cart Replacement (* Cart Fee)		50		75			35	35	43	46	48	51	258
Subtotal	1,844	1,938	1,711	1,968	1,681	1,661	2,093	2,211	2,222	2,283	2,328	2,261	13,398
Admissions Tax to General Fund	64												
Indirect Cost Allocation ⁽⁵⁾	185	190	197	207	209	209	219	230	237	244	251	259	1,440
Total Expenditures	2,093	2,128	1,907	2,175	1,890	1,869	2,312	2,441	2,459	2,527	2,579	2,520	14,838
FUND BALANCE													
Change in Fund Balance ⁽³⁾	(230)	(218)	516	393	(40)	210	(30)	(159)	(117)	(125)	(113)	11	(534)
Fleet Fund Balance (restricted)			212										
Beginning Balance	636	661	663	1,391	1,784	1,744	1,954	1,924	1,765	1,648	1,523	1,410	1,954
Ending Balance	406	443	1,391	1,784	1,744	1,954	1,924	1,765	1,648	1,523	1,410	1,420	1,420
Fund Balance:													
Reserved ⁽³⁾ 20% of revenue	263	313	322	382	454	322	398	396	396	408	421	433	446
Assigned-Fleet ⁽²⁾													0
Assigned-CIP ⁽²⁾													0
Assigned-Clubhouse Maint ⁽⁴⁾													0
Assigned-Cart Fees ⁽⁵⁾													0
Unreserved	143	130	1,069	1,402	1,290	1,632	1,525	1,369	1,251	1,115	989	987	987
Ending Balance	406	443	1,391	1,784	1,744	1,954	1,924	1,765	1,648	1,523	1,410	1,420	1,420

⁽³⁾ Revenues in excess of (less than) expenditures.

⁽³⁾ Annual reserve balance requirement equals 20% of the prior year operating revenues.

⁽²⁾ Fund balance designated for the lifecycle replacement of golf equipment.

⁽⁴⁾ Fund balance designated for improvements to increase golf course playability.

⁽⁴⁾ Fund balance designated for clubhouse planned lifecycle maintenance.

⁽⁵⁾ Fund balance designated for lifecycle cart replacement program.

ATTACHMENT G-1

NOTES TO GOLF ENTERPRISE FUND

- 1) Green Fees and Instruction are expected to increase modestly as a function of both increased instruction for new and young players and periodic greens fee increases. This model allows for a slight growth in golf rounds and includes an increase in green fees every two years to keep current with the market.
- 2) General Fund Contribution is the portion of the City's sales tax revenue that will be transferred to the 411 Golf fund to cover Admission tax, Indirect Cost Allocation, and Working Capital Reserves.
- 3) Operations and Maintenance does not include the Parks and Recreation's Director's 25% of salary and benefits. The Golf Maintenance building is covered 50%/50% between Golf and the Parks Department.
- 4) Indirect Cost Allocation will be calculated on an annual basis.
- 5) The Working Capital Reserve Fund's policy was updated in 2012 per Resolution No. 1774 to maintain an adequate fund balance in each of the Enterprise Funds. For the Enterprise Funds, the unrestricted fund balance shall equal or exceed 20% of the previous year's revenue, exclusive of significant non-operating, non-recurring revenues.

Golf Enterprise Fund

The City's Enterprise Funds account for operations that are self-supported through user charges. The funds are financed and operated like a private business enterprise which requires periodic determination of revenues earned, expenses incurred, and net income for capital maintenance, public policy, management control and accountability. The Golf Enterprise Fund accounts for operation, maintenance, debt service and improvements of the municipal golf facility. The difference between the other utility enterprise funds is that Golf has voluntary users as opposed to involuntary users of the water, sewer, and surface water funds.



CITY OF TUKWILA CAPITAL PROJECT SUMMARY
2023 - 2028
RESIDENTIAL STREETS
103 Fund

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
2	S 119th St Bridge Safety Improvements	250	0	0	0	0	0	250	175	0
3	Traffic Calming/Residential Safety	650	575	650	650	650	650	3,825	1,425	650
4	S 152nd St Safe Routes to School	4,015	0	0	0	0	0	4,015	3,300	0
5	46th Ave S Safe Routes to School	510	2,070	0	0	0	0	2,580	2,064	0
6	Macadam Rd South Complete Street	0	500	3,100	0	0	0	3,600	3,250	0
	42nd Ave S Phase IV (S 139 - S 131)	0	0	0	0	0	0	0	0	5,590
Grand Total		5,175	3,145	3,750	650	650	650	14,020	10,039	6,240

** Denotes other funding sources, grants, or mitigation.

Changes from 2021 to 2023 CIP:

Additions

S 119th St Bridge/ 42nd Ave S Raised Crosswalk and RRFB

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S 119th St Bridge/ 42nd Ave S Raised Crosswalk and RRFB Project No. 92210301

DESCRIPTION: Install raised crosswalk, curb bulbs, and a Rectangular Rapid Flashing Beacon on 42nd Ave S at the intersection of the S 119th street pedestrian bridge.

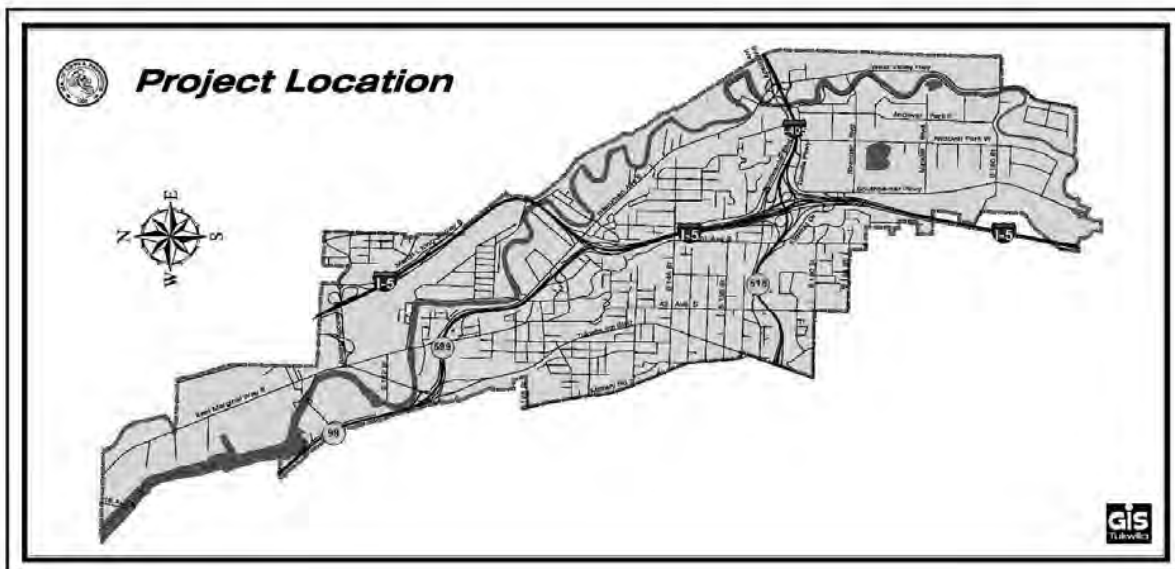
JUSTIFICATION: Enhance safety for pedestrians crossing at S 119th Street/42nd Ave S and encourages transportation choices for the neighborhood.

STATUS:

MAINT. IMPACT: New crosswalk and pedestrian flashing beacon will need to be maintained.

COMMENT: Residential improvements and traffic calming features to reduce speeds and improve pedestrian and bicycle safety. Grants submitted to WSDOT and TIB for 2023/2024 funding.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			30							30
Land (R/W)										0
Const. Mgmt.			35							35
Construction			185							185
TOTAL EXPENSES	0	0	250	0	0	0	0	0	0	250
FUND SOURCES										
Proposed Grant			175							175
Awarded Grant										0
Mitigation Expected										0
103 Fund Balance	0	0	75	0	0	0	0	0	0	75
TOTAL SOURCES	0	0	250	0	0	0	0	0	0	250



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: **Traffic Calming/Residential Safety Improvements** Project No. 80010301

DESCRIPTION: Programmatic approach to addressing neighborhood traffic concerns through a variety of methods. Residential street improvements with sidewalks, safety improvements, and bike facilities.

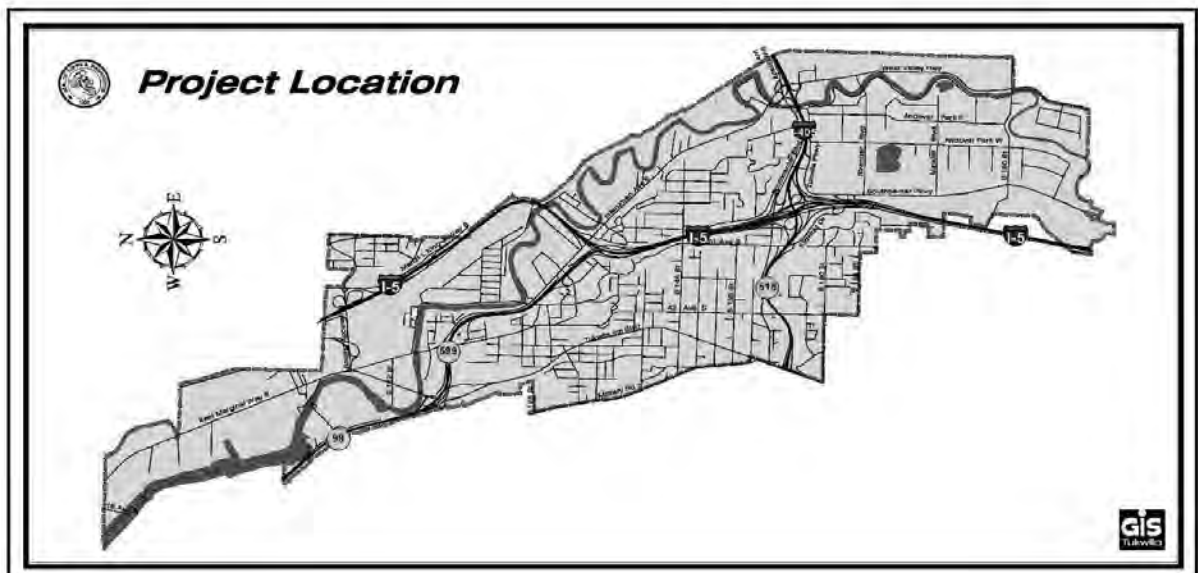
JUSTIFICATION: Neighborhood revitalization by improving residential streets.

STATUS: Future candidates are listed in the citywide comprehensive update and safety-based prioritization of residential street improvements, sidewalks, and bike lanes.

MAINT. IMPACT: Varies, depends on treatment(s) used.

COMMENT: Residential improvements and traffic calming features to reduce speeds and improve pedestrian and bicycle safety such as the speed cushions, RRFB crossings, LED enhanced signs, Radar driver feedback signs, etc.

FINANCIAL (in \$000's)	Through	Estimated								
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	7	100	155	155	155	155	155	155	155	1,192
Land (R/W)										0
Const. Mgmt.										0
Construction	93	300	495	420	495	495	495	495	495	3,783
TOTAL EXPENSES	100	400	650	575	650	650	650	650	650	4,975
FUND SOURCES										
ARPA	100	400	400	400						500
Awarded Grant										0
Proposed Grant			250	175	250	250	250	250	250	1,675
Mitigation Expected										0
City Operating Funds			0	0	400	400	400	400	400	2,000
TOTAL SOURCES	100	400	650	575	650	650	650	650	650	5,475



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S 152nd St Safe Routes to School

Project No. 91710303

DESCRIPTION: Install curb, gutter, and sidewalks on both sides of S 152nd St, including widening pavement width by three feet to construct an on-street parking lane as a buffer between the roadway and sidewalk on the north side.

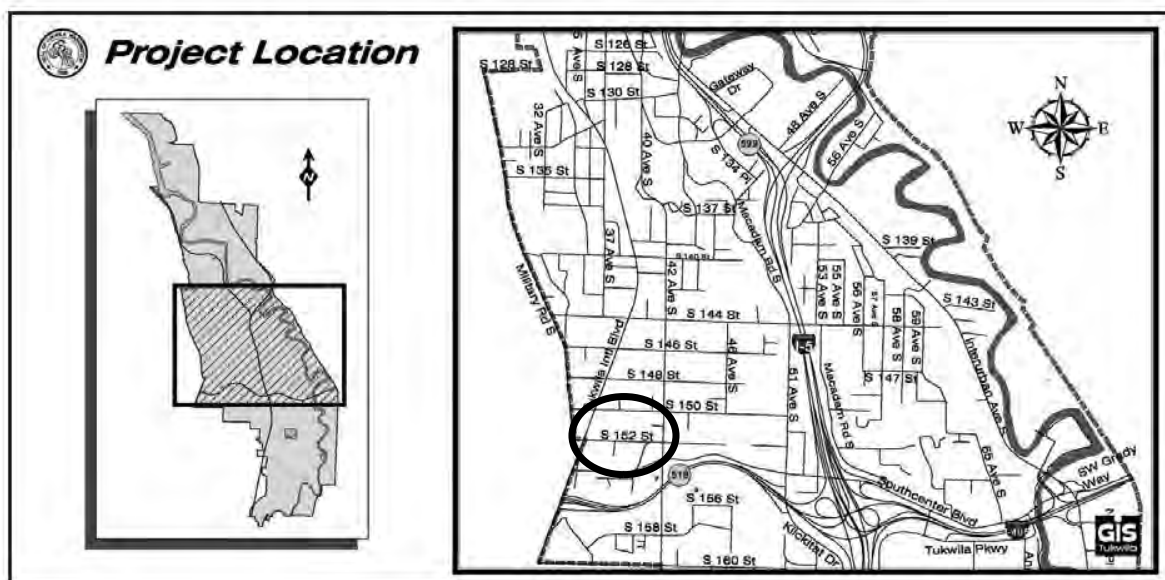
JUSTIFICATION: Enhance safety for students walking to Foster High School, Showalter Middle School, and Thorndyke Elementary School and encourage transportation choices for the neighborhood.

STATUS: Design funded, construction pending SRTS grant funding.

MAINT. IMPACT: New sidewalk and pavement will need to be maintained.

COMMENT: Sound Transit System Access Fund Grant of \$369k for design. Apply for SRTS grant in 2021 for construction.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		453								453
Land (R/W)			15							15
Const. Mgmt.			400							400
Construction			3,600							3,600
TOTAL EXPENSES	0	453	4,015	0	0	0	0	0	0	4,468
FUND SOURCES										
Awarded Grant		369								369
Proposed Grant			3,200	-						3,200
Solid Waste Utility Tax			100							100
Surface Water Fund		84								84
103 Fund Balance	0		715	0	0	0	0	0	0	715
TOTAL SOURCES	0	453	4,015	0	0	0	0	0	0	4,468



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: 46th Ave S Safe Routes to School

Project No. 91710301

DESCRIPTION: Install curb, gutter, and sidewalk on the west side of 46th Avenue South. Install a curb bulb-out at the southeastern corner of 46th Ave S and S 144th St and a raised crosswalk on S 144th St with pedestrian-activated flashing beacons.

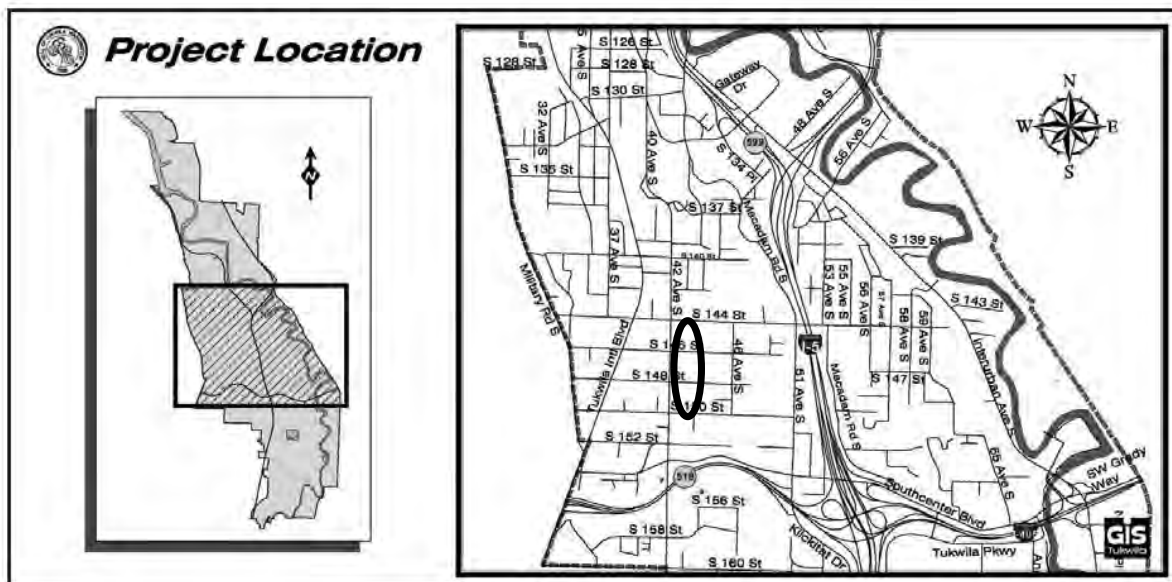
JUSTIFICATION: Enhance safety for students walking to Foster High School and Showalter Middle School and encourages transportation choices for the neighborhood.

STATUS: RRFB at 46th Ave S & S 144th St Intersection in 2019 as part of the Neighborhood Traffic Calming Program.

MAINT. IMPACT: New sidewalk, pavement, and pedestrian flashing beacon will need to be maintained.

COMMENT: Safe Routes to School grant submitted in April 2018, but unsuccessful. Apply for SRTS grant for design in 2020 and in 2022 for construction.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design			270							270
Land (R/W)			240							240
Const . Mgmt.				270						270
Construction				1,800						1,800
TOTAL EXPENSES	0	0	510	2,070	0	0	0	0	0	2,580
FUND SOURCES										
Awarded Grant										0
Proposed Grant			408	1,656						2,064
Mitigation Actual										0
Mitigation Expected										0
103 Fund Balance	0	0	102	414	0	0	0	0	0	516
TOTAL SOURCES	0	0	510	2,070	0	0	0	0	0	2,580



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Macadam Rd South Complete Street

Project No. 91710302

DESCRIPTION:

Construction of a complete street design for Macadam Rd South between South 144th St and S 150th St. The project will require roadway widening and re-channelization to add 5-foot bike lanes and 5-foot sidewalks on both sides of the roadway, and includes illumination, curb, and storm drainage.

JUSTIFICATION:

Enhance safety for students walking to Foster High School and Showalter Middle School and encourages transportation choices for the neighborhood.

STATUS:

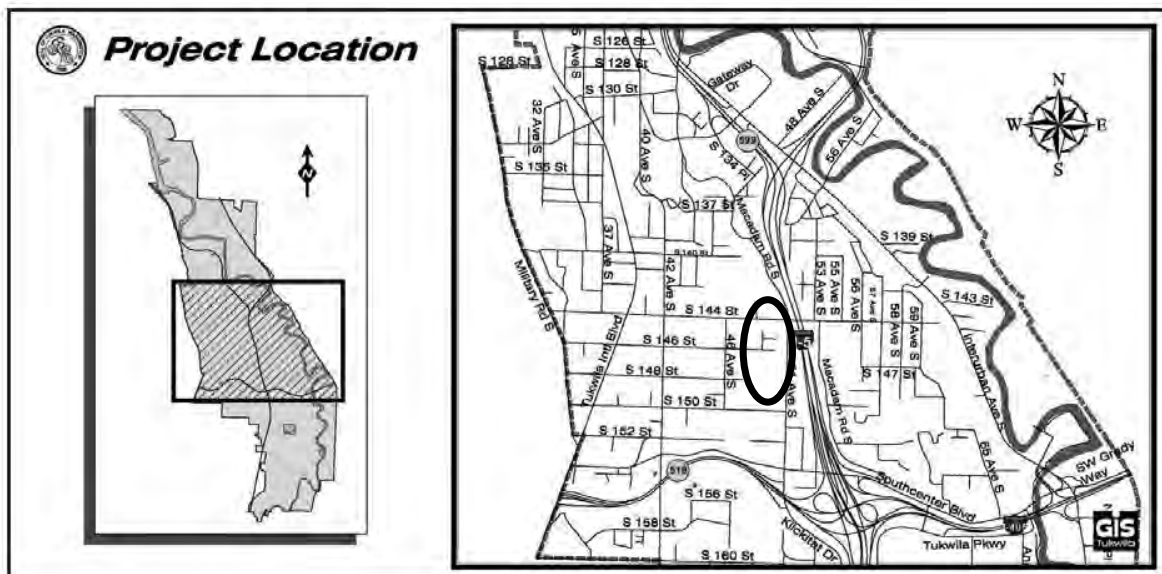
MAINT. IMPACT:

New sidewalk and pavement will need to be maintained.

COMMENT:

WSDOT Pedestrian/Bicycle grant submitted in April 2018, but unsuccessful. Match will be the Water Improvements. Apply for same grant in 2020 for design and 2022 for construction. Sidewalk on East side of roadway completed in 2022.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				400						400
Land (R/W)				100						100
Const. Mgmt.					400					400
Construction		400			2,700					3,100
TOTAL EXPENSES	0	400	0	500	3,100	0	0	0	0	4,000
FUND SOURCES										
Awarded Grant										0
Proposed Grant		320		450	2,800					3,570
Mitigation Actual										0
Mitigation Expected										0
Fuel Tax	0	80	0	50	300	0	0	0	0	430
TOTAL SOURCES	0	400	0	500	3,100	0	0	0	0	4,000







CITY OF TUKWILA CAPITAL PROJECT SUMMARY
2023 - 2028
BRIDGES & ARTERIAL STREETS
104 Fund

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
9	42nd Ave S Bridge Replacement	1,500	15,725	13,500	0	0	0	30,725	30,725	0
10	Allentown Truck Reroute	900	0	0	0	0	0	900	0	0
11	Green River Trail Improvements	1,297	0	0	0	0	0	1,297	989	0
12	Annual Overlay and Repair Program	P 1,400	1,400	1,400	1,400	1,500	1,500	8,600	0	1,650
13	Annual Bridge Inspections and Repairs	P 200	205	215	220	230	235	1,305	0	240
14	ADA Improvements	P 100	50	50	50	50	50	350	0	50
15	Annual Traffic Signal Program	P 130	130	130	130	150	150	820	0	150
16	Wetland & Environmental Mitigation	P 60	70	70	70	70	70	410	0	70
17	Transportation Element of Comp Plan	300	0	0	0	0	0	300	240	650
18	S 119th St Pedestrian Bridge Painting	0	200	0	0	0	0	200	0	0
19	Southcenter Blvd/65th Ave S Signal	* 100	1,000	0	0	0	0	1,100	1,100	0
20	APE/Minkler Blvd Intersection	* 0	0	144	1,570	0	0	1,714	1,320	0
21	S 144th St Bridge - Sidewalks	0	0	0	579	2,690	0	3,269	2,500	0
22	APE/Industry Dr Intersection	* 0	0	85	657	0	0	742	571	0
23	S 133 St/SR599 Intersection	* 0	0	0	0	0	350	350	0	2,070
24	Minkler Blvd (APW - S/C Pkwy)	* 0	0	0	0	300	2,252	2,552	2,600	0
25	E Marginal Way (BAR - S 112 St)	* 0	0	50	0	0	0	50	16	3,300
	S 140th St Intersection Improvements	0	0	0	0	0	0	0	0	1,400
	TUC/TOD Pedestrian Improvements	0	0	0	0	0	0	0	0	4,250
	Tukwila Int'l Blvd Phase IV	* 0	0	0	0	0	0	0	0	5,050
	Tukwila Int'l Blvd/S 116th Wy/SR599	0	0	0	0	0	0	0	0	4,675
	Traffic Signal Interconnect Program	* 0	0	0	0	0	0	0	0	3,000
	S 168 St (S/C Pkwy - APE)	0	0	0	0	0	0	0	0	23,244
	Southcenter Blvd (I-5 - 61st Ave Br)	0	0	0	0	0	0	0	0	20,000
	Rockery Replacement Program	0	0	0	0	0	0	0	0	525
	S 180 St/Andover Pk W Intersection	0	0	0	0	0	0	0	0	235
	S 143 St (Interurban - Duwamish)	0	0	0	0	0	0	0	0	100
Grand Total		5,987	18,780	15,644	4,676	4,990	4,607	54,684	40,061	70,659

* Traffic Impact Fee List Projects (*fees must be used within 10 years*).

** Denotes other funding sources, grants, or mitigation.

P - Preservation accounting codes per GASB 34

Project sheets scheduled beyond 2028
can be found in the City's website under
Public Works Capital Improvement Program.

Changes from 2021 to 2023 CIP:

Additions:

Allentown Truck Reroute

Deleted:

West Valley Hwy (I-405 - Strander Blvd)

BAR over Airport Way Seismic Retrofit

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: 42nd Ave S Bridge Replacement

Project No. 91810404

DESCRIPTION: Design and construct a replacement structure for the existing 42nd Ave S Bridge near the Tukwila Community Center.

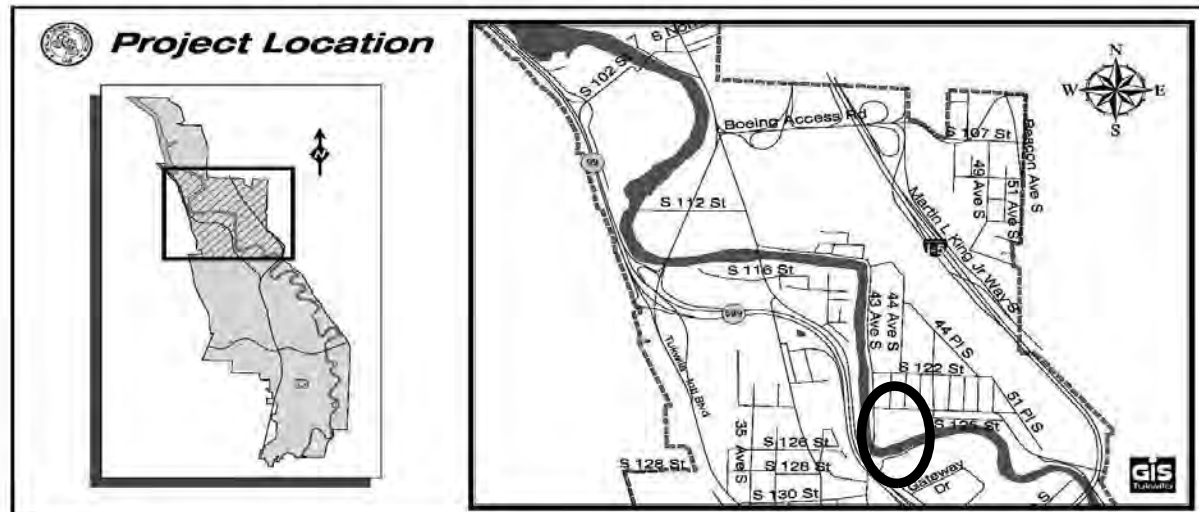
JUSTIFICATION: The current bridge has a sufficiency rating of 7.6 (out of 100), is load restricted for AASHTO Type 3 trucks and is structurally deficient. Truck speed was reduced to 15 mph in 2018, and reduced to one lane in 2021.

STATUS: The project is currently in the design phase, with 30% design complete. Project construction is anticipated to begin in early 2024 and be complete by end of 2025.

MAINT. IMPACT: New bridge.

COMMENT: Council approved 30% design with City funding of \$1M. The City has secured remaining project costs through grants- \$1.5M in Surface Transportation Program funding (13.5% match), \$12M in Local Programs funding (no match), and \$17M in Move Ahead Washington funding (no match).

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	568	1,040	1,000							2,608
Land (R/W)			200							200
Const. Mgmt.			300	2,000	1,800					4,100
Construction				13,725	11,700					25,425
TOTAL EXPENSES	568	1,040	1,500	15,725	13,500		0	0	0	32,333
FUND SOURCES										
PSRC Grant	145	900	455							1,500
Local Bridge Grant				6,000	6,000					12,000
MAWA Grant				9,500	7,500					17,000
Congressional Funds			1,045	225						1,270
Solid Waste Utility Tax	423	140								563
City Oper. Revenue	0								0	0
TOTAL SOURCES	568	1,040	1,500	15,725	13,500	0	0	0	0	32,333



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Allentown Truck Reroute

Project No. 92110405

DESCRIPTION: Preparation of an Environmental Impact Statement (EIS) that will consider rerouting the freight truck traffic that currently uses surface streets in Tukwila's Allentown neighborhood to access BNSF Railway Company's South Seattle Intermodal Facility.

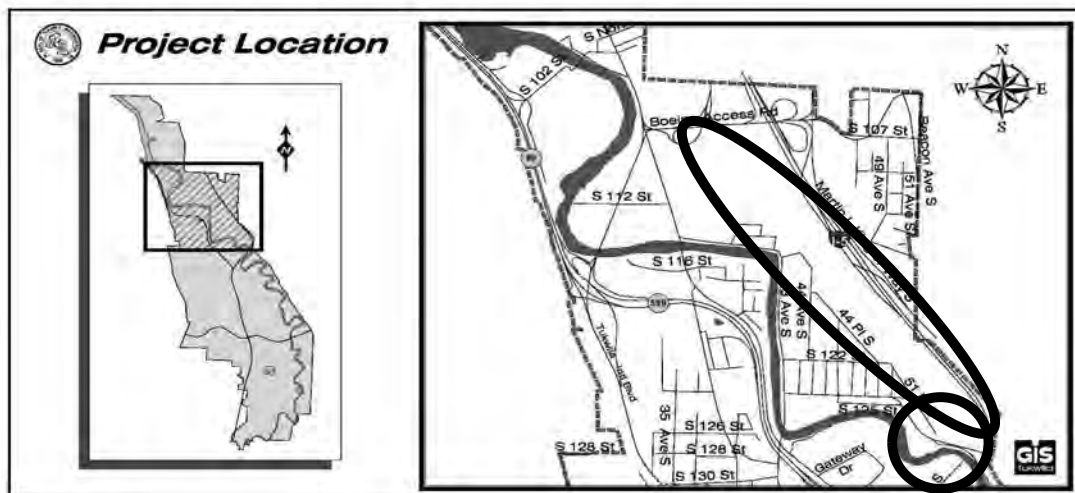
JUSTIFICATION: The City has committed to addressing the Allentown community's ongoing concerns about the adverse effects of truck traffic from BNSF's intermodal facility on the Allentown neighborhood – e.g. noise, vibration, truck emissions, and the safety of pedestrians and bicyclists.

STATUS: In 2021, City Council allocated \$1.2 Million for the EIS. Using that budget, the City hired a project manager, who has reviewed documentation from the City's past truck reroute efforts for Allentown, established a working relationship with the Allentown community, and coordinated the hiring of a consultant team. Consultant work on the project is expected to begin in October of 2022, and will take approximately 18 to 24 months to complete.

MAINT. IMPACT: Because the project is an environmental study, no maintenance impacts are expected.

COMMENT: The project has been coordinated with other City efforts in Allentown, including the 42nd Ave. S Bridge replacement, the Allentown traffic calming project, and overlay work. Discussion of these efforts has been included in regular community engagement meetings at the TCC to ensure a regular flow of information to Allentown residents and businesses, and to encourage public buy-in of City projects.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	427	600	600							1,627
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	427	600	600	0	0	0	0	0	0	1,627
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual BNSF										0
Mitigation Expected										0
Council Allocation	427	300	900	0	0	0	0	0	0	1,627
TOTAL SOURCES	427	300	900	0	0	0	0	0	0	1,627



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Green River Trail Improvements

Project No. 91810403

DESCRIPTION:

Construct a widened trail section between the west landing of the Southcenter Pedestrian Bridge and the shared use path on Christensen Road. Includes illumination, CCTV, and provides the fiber connection to the Pedestrian Bridge for operation of CCTV and communication to the light controllers and ped/bike counter.

JUSTIFICATION:

Wider trail section is needed to accommodate the intermingling of trail and bridge users by providing a wider trail and improved safety features.

STATUS:

Designed and permitted as part of the TUC Pedestrian/Bicycle Bridge.

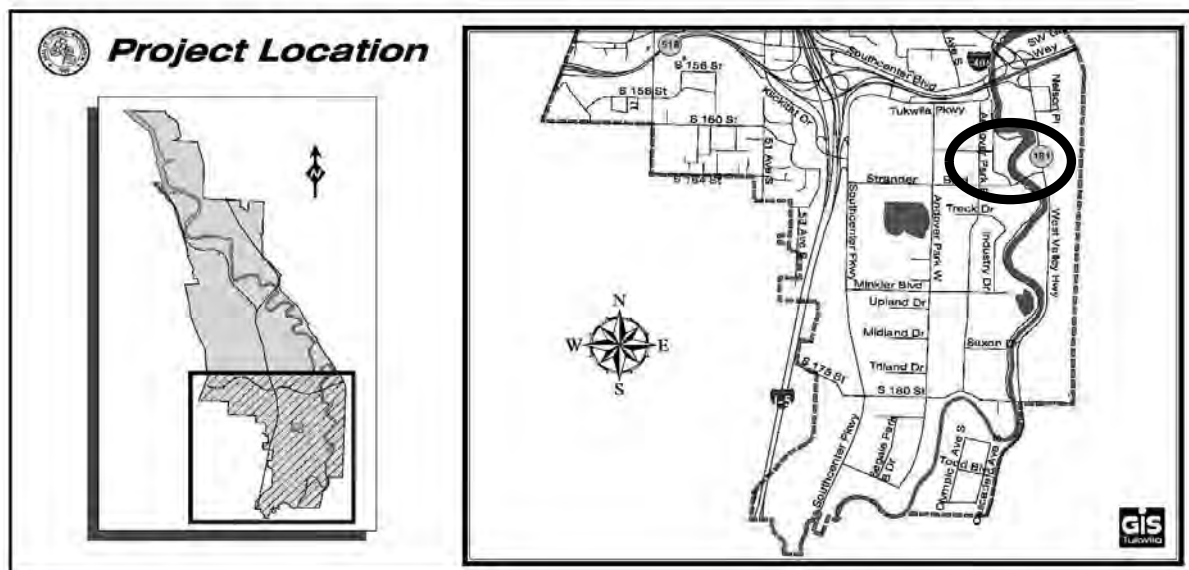
MAINT. IMPACT:

Reduced pavement repairs, increased maintenance for illumination and CCTV upkeep.

COMMENT:

Project is a subset of the TUC/TOD Ped Imprvmt Project (90710405), the TUC Ped/Bike Bridge Project (90510403) and Baker Blvd Non-Motorized (91610409). All permitting and mitigation was completed as part of the Ped Bridge project. Permitting expires in 2022, delays past this date would need new permit approvals. PSRC grant application in 2018 unsuccessful. Apply for ped/bike grant in 2020.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design										0
Land (R/W)										0
Const. Mgmt.			235							235
Construction			1,062							1,062
TOTAL EXPENSES	0	0	1,297	0	0	0	0	0	0	1,297
FUND SOURCES										
TAP Grant			989							989
Proposed Grant										0
Mitigation Actual										0
Traffic Impact Fees										0
Parking Tax	0	0	308	0	0	0	0	0	0	308
TOTAL SOURCES	0	0	1,297	0	0	0	0	0	0	1,297



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Overlay and Repair Program

Project No. 80010401

DESCRIPTION: Select, design and construct asphalt and concrete pavement overlays of arterial and residential streets.

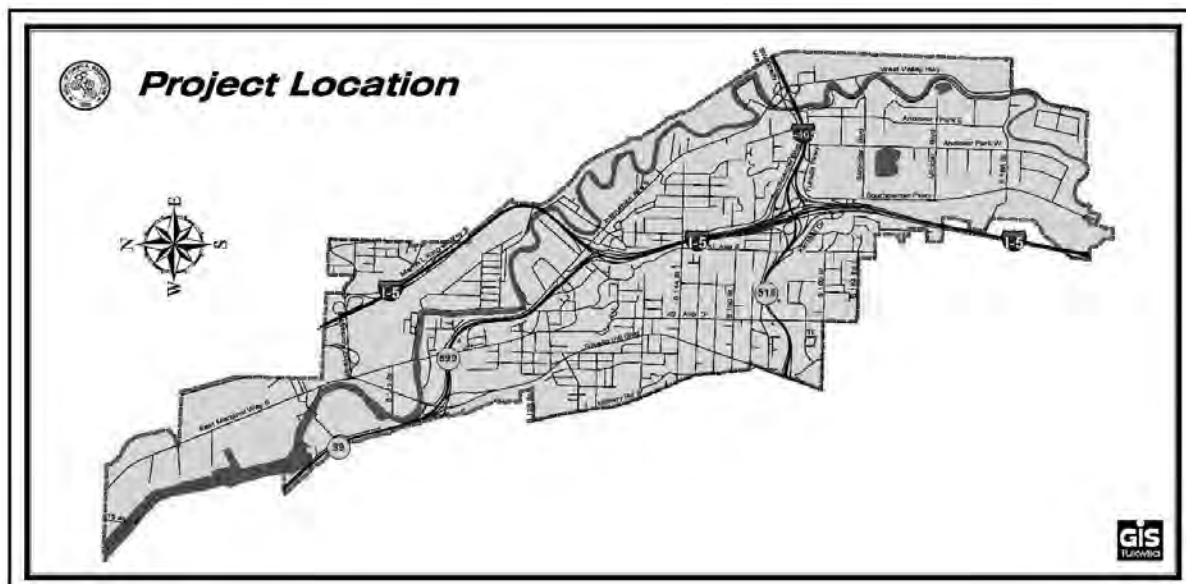
JUSTIFICATION: Preserve and maintain the street structure in a safe and useable state by resurfacing before failure which also minimizes costs. Some individual sites may be coordinated with water, sewer, and surface water projects.

STATUS: Each year various sections of roadway throughout the City are designed and constructed for asphalt overlay.

MAINT. IMPACT: Reduces annual maintenance.

COMMENT: Ongoing project. Only one year actuals shown in first column.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	316	150	150	150	150	150	150	150	150	1,516
Land (R/W)										0
Const. Mgmt.	43	200	200	200	200	200	200	200	200	1,643
Construction	970	1,050	1,050	1,050	1,050	1,050	1,150	1,150	1,300	9,820
TOTAL EXPENSES	1,329	1,400	1,400	1,400	1,400	1,400	1,500	1,500	1,650	12,979
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Solid Waste Utility Tax	1,329	1,400	1,400	1,400	1,400	1,400	1,500	1,500	1,650	12,979
TOTAL SOURCES	1,329	1,400	1,400	1,400	1,400	1,400	1,500	1,500	1,650	12,979



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Bridge Inspections and Repairs

Project No. 7001402

DESCRIPTION: Ongoing program of bi-annual inspections, repairs, painting and rehabilitation of the 24 City vehicle and pedestrian bridges.

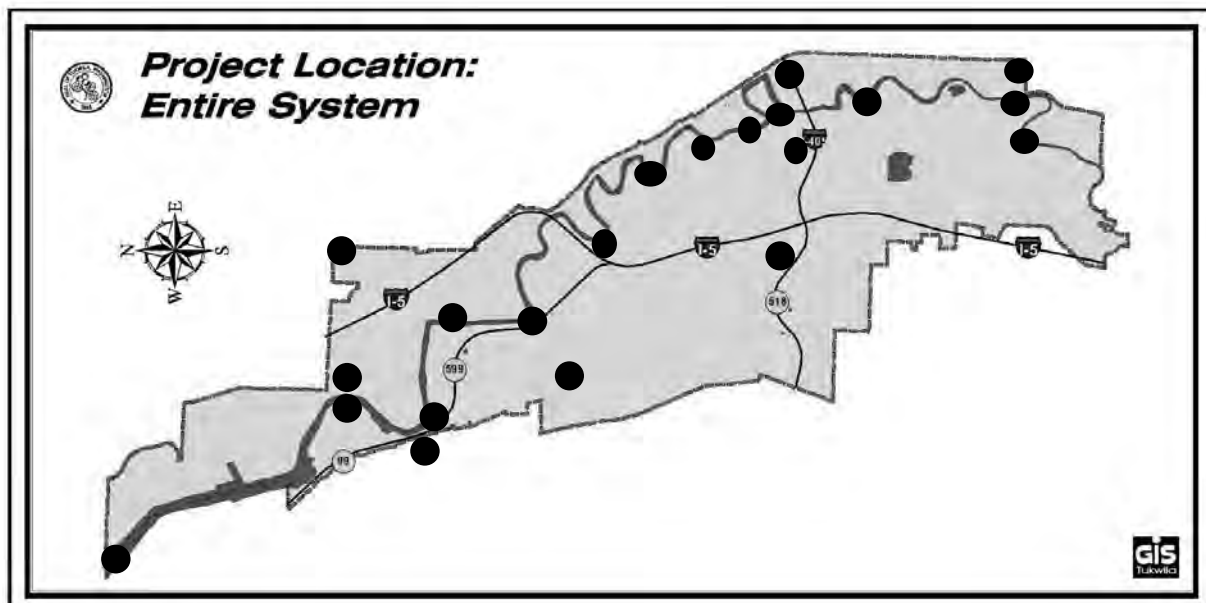
JUSTIFICATION: Federally required program identifies safety or repair needs in the early stages to minimize hazards and costs. The number of bridge inspections necessary each year can vary year to year. Inspection frequencies vary from bridge to bridge and King County has provided some inspection services.

STATUS: Construction projects will be determined from inspection reports and noted deficiencies/problems.

MAINT. IMPACT: Reduces maintenance costs.

COMMENT: Ongoing project, only one year actuals are shown in the first column.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Inspections	35	40	110	115	120	125	130	135	140	950
Land (R/W)										0
Const. Mgmt.			15	15	15	15	15	15	15	105
Construction			75	75	80	80	85	85	85	565
TOTAL EXPENSES	35	40	200	205	215	220	230	235	240	1,620
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Parking Tax	35	40	200	205	215	220	230	235	240	1,620
TOTAL SOURCES	35	40	200	205	215	220	230	235	240	1,620



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Americans with Disabilities Act (ADA) Improvements

Project No. 91510405

DESCRIPTION: Construct ADA compliant upgrades to City infrastructure in conjunction with a City developed plan.

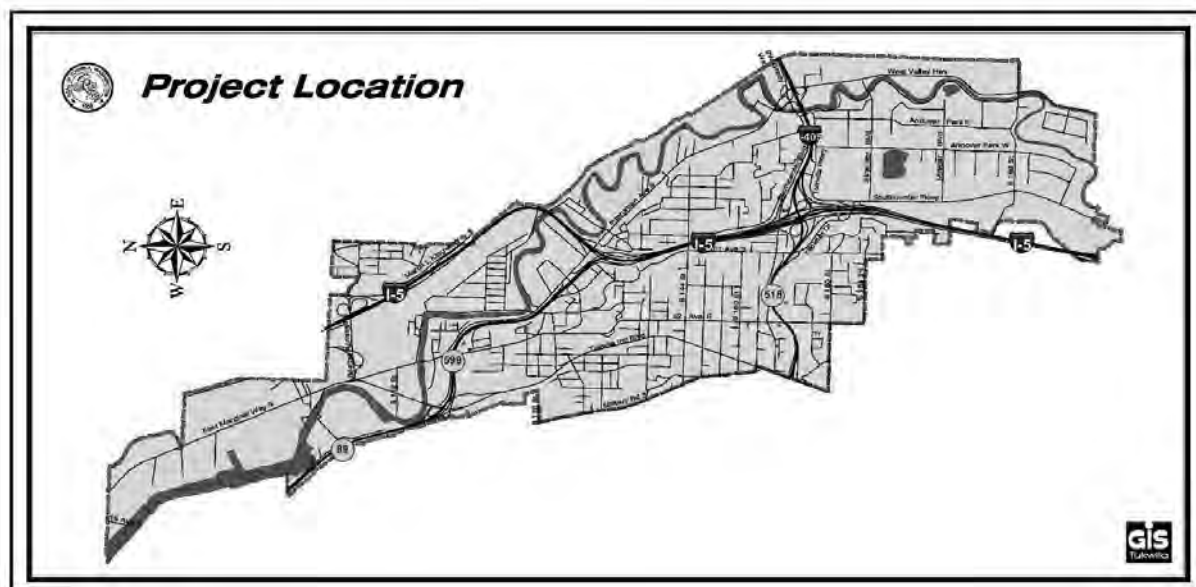
JUSTIFICATION: The enforcement of ADA laws and standards was delayed pending legal challenges and studies. Recent court rulings now mandate ADA compliance. The City must provide upgrades with most construction projects.

STATUS: Provide annual funding to construct improvements as necessary. Began the ADA Transition Plan in 2016 with adoption in 2017. The goal is to resolve ADA compliance issues within a reasonable time period.

MAINT. IMPACT: Negligible.

COMMENT: Project will be ongoing until City facilities and infrastructure meet ADA requirements. This will also include ADA compliance by utilities and private development.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		35	5	5	5	5	5	5	5	70
Land (R/W)										0
Const. Mgmt.			5	5	5	5	5	5	5	35
Construction			90	40	40	40	40	40	40	330
TOTAL EXPENSES	0	35	100	50	50	50	50	50	50	435
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Traffic Impact Fees										0
Parking Tax	0	35	100	50	50	50	50	50	50	435
TOTAL SOURCES	0	35	100	50	50	50	50	50	50	435



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Traffic Signal Program

Project No. 80010404

DESCRIPTION: Design and construct traffic signal upgrades and repairs of signals that exceed routine maintenance work; loop replacement, head replacement, and controllers. Replace direct bury cable for existing lighting system.

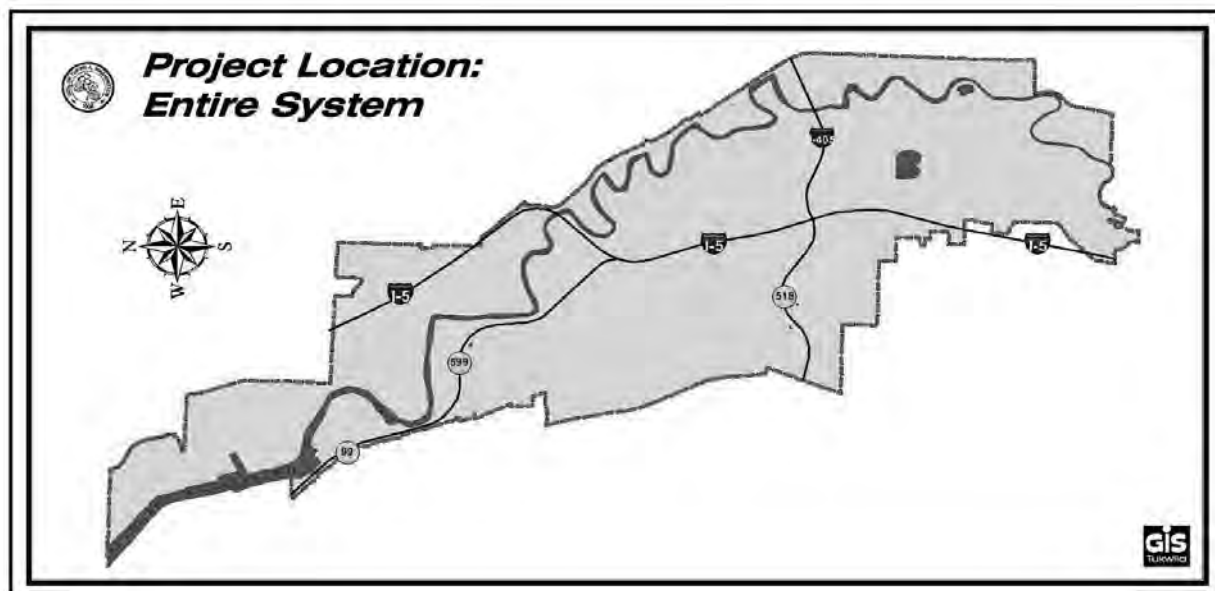
JUSTIFICATION: City is adding traffic signals to inventory every year.

STATUS: LEDs are on a 4 to 5 year replacement cycle. Work includes adding additional signal heads, luminaires, loop repairs, and controller upgrades including signal timing and coordination plans.

MAINT. IMPACT: Reduces maintenance costs. Preventative maintenance on every traffic signal is required to be completed quarterly.

COMMENT: Ongoing project, only one year actuals shown in first column. Also includes concurrency modeling in 2019.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	15	15	50	50	50	50	50	50	50	380
Land (R/W)										0
Const. Mgmt.										0
Equipment/Const.		35	80	80	80	80	100	100	100	655
TOTAL EXPENSES	15	50	130	130	130	130	150	150	150	1,035
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Traffic Impact Fees										0
REET	15	50	130	130	130	130	150	150	150	1,035
TOTAL SOURCES	15	50	130	130	130	130	150	150	150	1,035

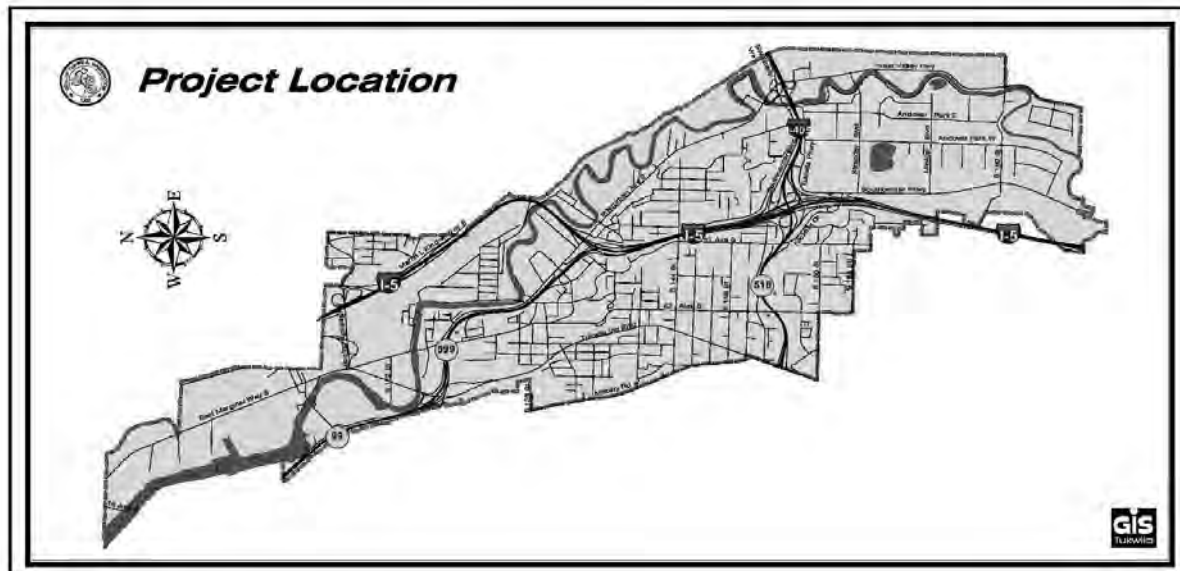


CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT:	Wetland & Environmental Mitigation	Project No.	Varies
DESCRIPTION:	Provide annual maintenance of wetland, stream, or other environmental mitigation commitments until accepted by the permitting agency.		
JUSTIFICATION:	Some capital improvement projects have been approved contingent upon environmental mitigation requirements. Examples include: wetlands and streams.		
STATUS:	Annual work is required to prepare mitigation reports and provide the necessary mitigation maintenance that in-house staff is unable to do in addition to their normal workload.		
MAINT. IMPACT:	Significant annual weeding, plant replacement, and preparation of monitoring reports is required.		
COMMENT:	Ongoing projects, only previous year shown in 2019. S 180th St Grade Separation wetland mitigation completed. Southcenter Pkwy Extension wetland and stream mitigation started in 2013. TUC Ped/Bridge & 42nd Ave S mitigation to start in 2019 with required minimum 5 year monitoring and maintenance.		

FINANCIAL (in \$000's)	Through		Estimated								
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL	
EXPENSES											
Design											0
Land (R/W)											0
Const. Mgmt.											0
Repairs & Maintenance			60	70	70	70	70	70	70	480	
TOTAL EXPENSES	0	0	60	70	70	70	70	70	70	480	
FUND SOURCES											
Awarded Grant											0
Proposed Grant											0
Mitigation Actual											0
Proposed Mitigation											0
104 Fund Balance	0	0	60	70	70	70	70	70	70	480	
TOTAL SOURCES	0	0	60	70	70	70	70	70	70	480	



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: **Transportation Element of Comprehensive Plan** Project No. 72010405

DESCRIPTION: Update Transportation Element of the Comprehensive Plan to include updated traffic model and street network plan.

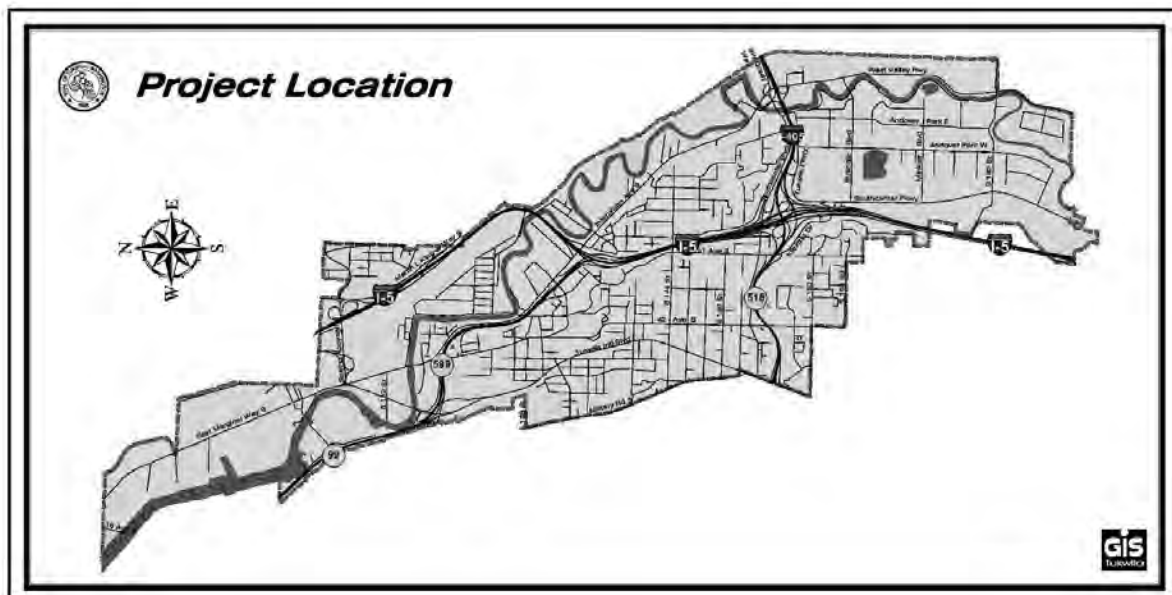
JUSTIFICATION: Growth Management Act transportation concurrency and traffic impact mitigations need updated traffic and capital planning. Adoption by 2024 required by Community Trade and Economic Development (CTED). Update every 8 years. Transportation Element will be coordinated with updates to Comprehensive Plan by the Department of Community Development. Next update is scheduled for 2024. (Updated with extended time due to COVID impacts)

STATUS:

MAINT. IMPACT: None.

COMMENT: An update to the Transit Plan and incorporation of the Walk and Roll Plan (non-motorized) are included in the Transportation Element of the Comp Plan update. Also included is a Road Safety Plan.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		396	300						650	1,346
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	0	396	300	0	0	0	0	0	650	1,346
FUND SOURCES										
Awarded Grant										0
Proposed SS4A Grant			240							240
Mitigation										0
Impact Fees										0
Concurrency Fees	0	396	60	0	0	0	0	0	650	1,106
TOTAL SOURCES	0	396	300	0	0	0	0	0	650	1,346



2023 to 2028

Project No. 91610407

COMMENT: New CIP project sheet for 2021-2026.

[illegible]

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Southcenter Blvd/65th Ave S Signal

Project No. 90310404

DESCRIPTION: Design and construct a traffic signal at the Southcenter Boulevard/65th Avenue S intersection.

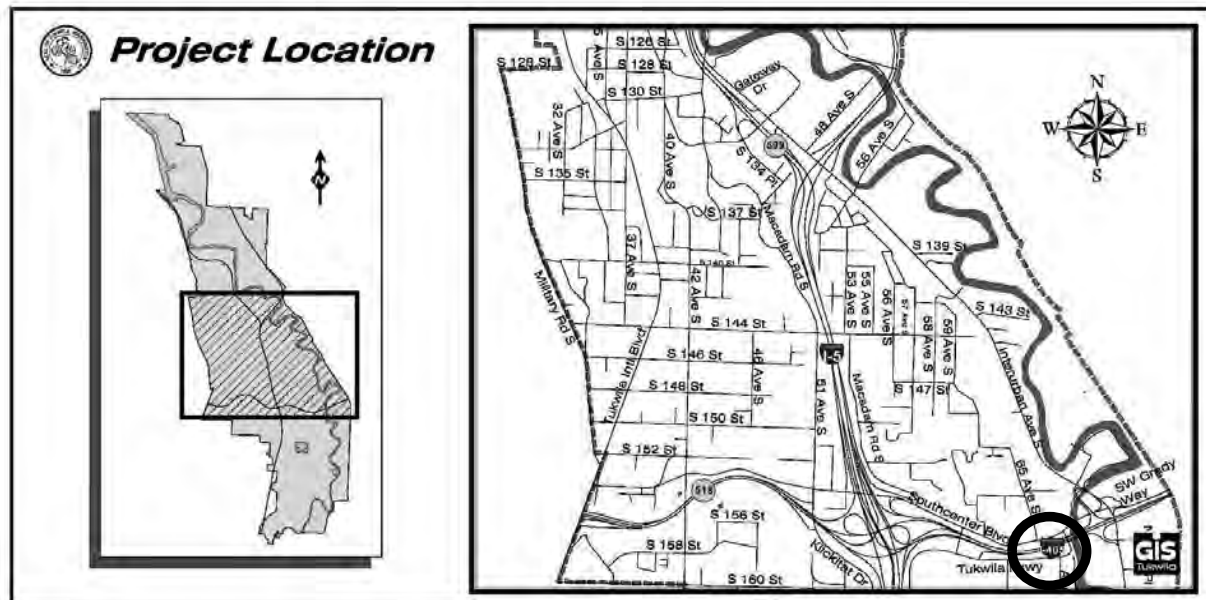
JUSTIFICATION: The intersection experiences significant delay for southbound left turn movements during the PM Peak Hour. Signal warrants have been met.

STATUS: New project for 2021-2026 CIP.

MAINT. IMPACT: Ongoing annual maintenance.

COMMENT: Project on Traffic Impact Fee list.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design			100	100						200
Land (R/W)										0
Const. Mgmt.				100						100
Construction				800						800
TOTAL EXPENSES	0	0	100	1,000	0	0	0	0	0	1,100
FUND SOURCES										
Awarded Grant										0
Proposed Grant				500						500
Mitigation Actual										0
Traffic Impact Fees			100	500						600
City Oper. Revenue	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	0	0	100	1,000	0	0	0	0	0	1,100



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Andover Park E/Minkler Blvd Intersection *

Project No. 90310405 Zone 1

DESCRIPTION: Design and construct left turn lanes on Andover Park East and reconstruct traffic signal.

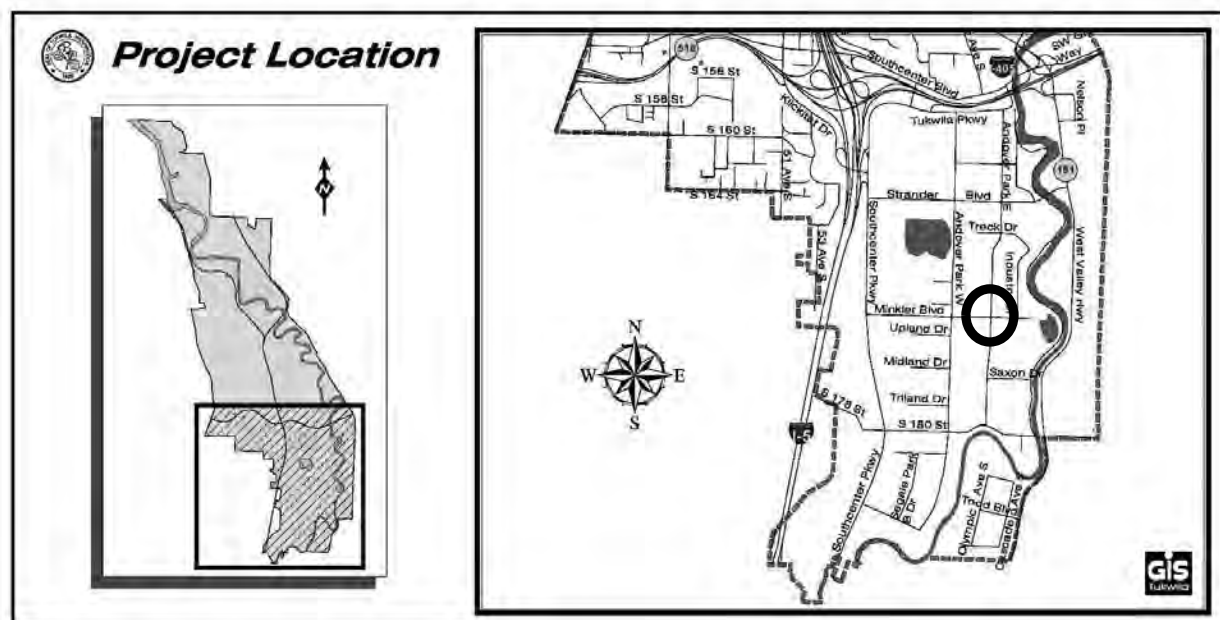
JUSTIFICATION: Improve safety and provide needed capacity.

STATUS: Design completed to 60% in 2015. Project on hold pending additional funding.

MAINT. IMPACT: Annual signal re-lamping and routine operations.

COMMENT: Project is on Traffic impact fee list. Mitigation of \$19,622.55 from Westfield Mall.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	118				134					252
Land (R/W)					10					10
Const. Mgmt.						205				205
Construction						1,365				1,365
TOTAL EXPENSES	118	0	0	0	144	1,570	0	0	0	1,832
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual	20									20
Traffic Impact Fees					111	1,209				1,320
City Oper. Revenue	98	0	0		33	361	0	0	0	492
TOTAL SOURCES	118	0	0	0	144	1,570	0	0	0	1,832



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S 144th St Bridge - Sidewalks

Project No. 90310404

DESCRIPTION: Design of pedestrian improvements to the S 144th Street bridge over I-5, to include structural, civil, environmental, and traffic design to obtain PS&E. Project will widen the existing pedestrian pathway on the bridge from three feet to six feet with a barrier to separate automobile and pedestrian traffic.

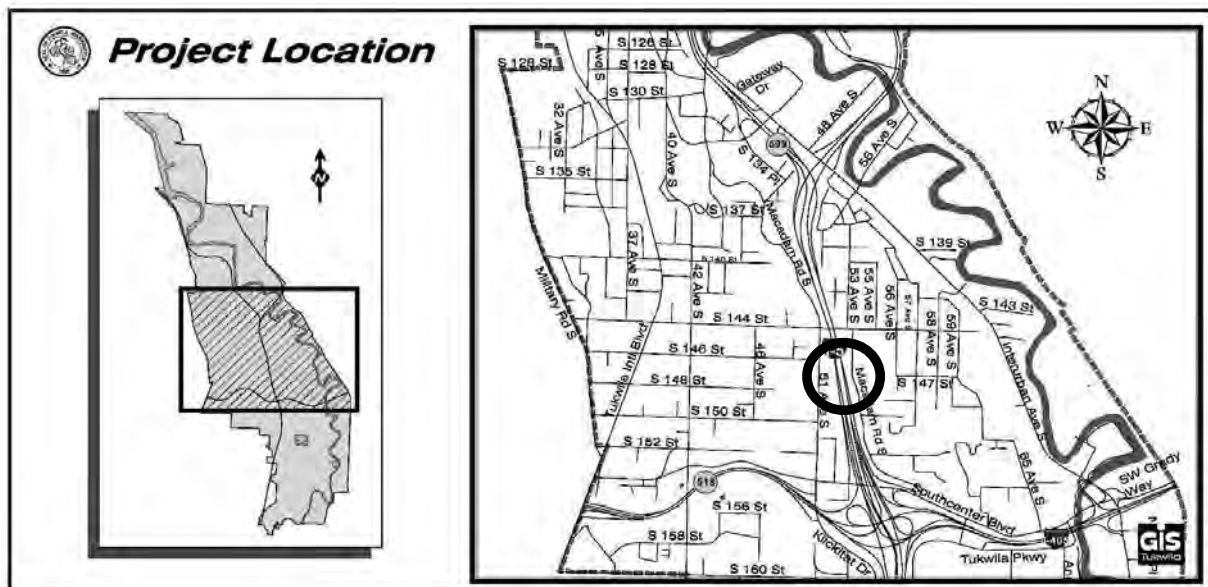
JUSTIFICATION: Improve pedestrian safety, particularly for Foster High School and Showalter Middle School students.

STATUS: Design work to determine feasibility of widening the sidewalk on the existing bridge over I-5 and gain WSDOT approval. If feasible, construction funding will need to be identified.

MAINT. IMPACT: Minimal for additional sidewalk width.

COMMENT: New approach is to widen the sidewalks on the existing bridge instead of modifying the bridge to provide extra width as was originally proposed. Grant applications submitted in 2013, 2016 and 2018 were unsuccessful.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	29					579				608
Land (R/W)										0
Const. Mgmt.							240			240
Construction							2,450			2,450
TOTAL EXPENSES	29	0			0	579	2,690	0	0	3,298
FUND SOURCES										
STP Grant						500				500
Proposed Grants							2,000			2,000
Mitigation Actual										0
Traffic Impact Fees										0
City Oper. Revenue	29	0			0	79	690	0	0	798
TOTAL SOURCES	29	0	0	0	0	579	2,690	0	0	3,298



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: **Andover Park East/Industry Dr Intersection *** Project No. 99110405 Zone 1

DESCRIPTION: Design and construct traffic signal with Andover Park East left turn lanes and crosswalks.

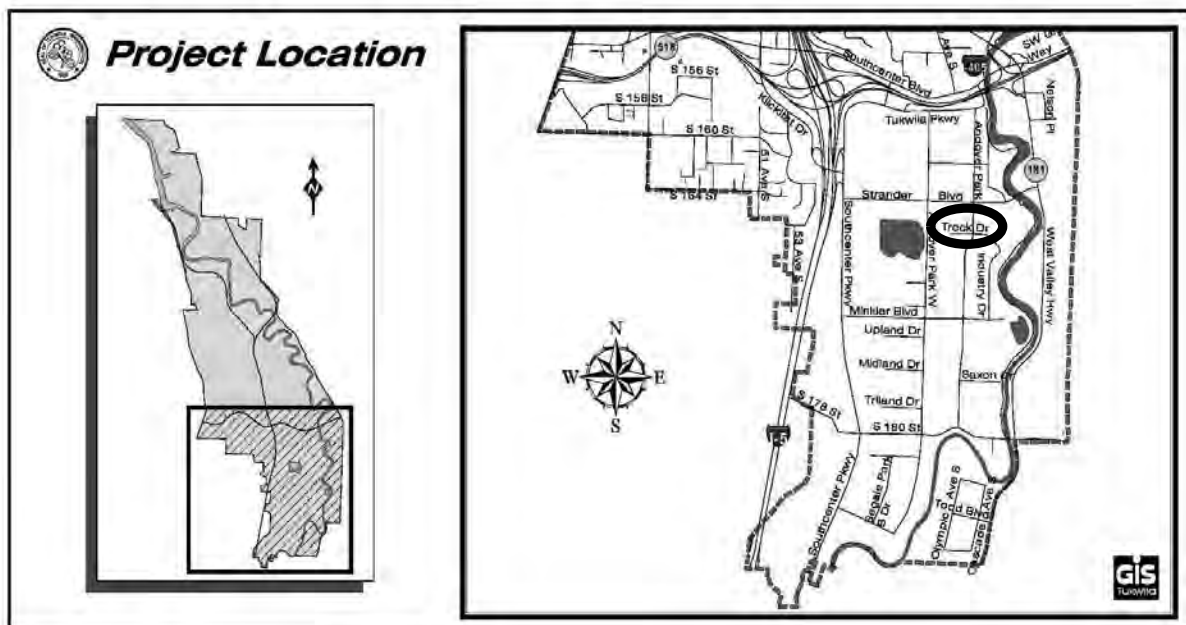
JUSTIFICATION: Signal control and left turn lanes will improve safety and provide needed capacity.

STATUS: Design completed to 60% in 2015. Project on hold pending additional funding.

MAINT. IMPACT: Annual signal re-lamping and routine operations.

COMMENT: Project is on Traffic impact fee list.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	104				75					179
Land (R/W)					10					10
Const. Mgmt.						86				86
Construction						571				571
TOTAL EXPENSES	104	0	0	0	85	657	0	0	0	846
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Traffic Impact Fees						571				571
City Oper. Revenue	104	0	0	0	85	86	0	0	0	275
TOTAL SOURCES	104	0	0	0	85	657	0	0	0	846



2023 to 2028

Project No. 99510405 Zone 3

COMMENT: Project is on impact fee list.

[illegible]

2023 to 2028

Project No. 98410407

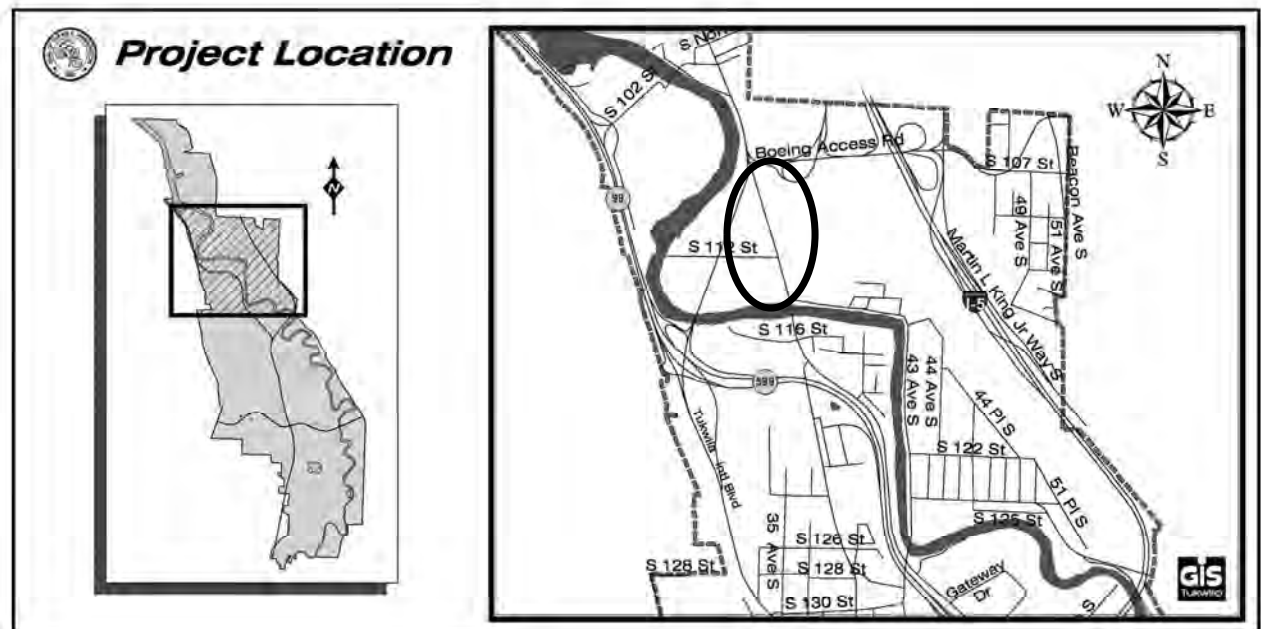
COMMENT: Remaining improvements on south side of Minkler are anticipated to occur with future redevelopment. On Traffic Impact Fee List

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT:	E Marginal Way S (BAR - S 112 St) *	Project No. 98910405	Zone 4
DESCRIPTION:	Design and construct curb, gutter, drainage, lighting, turn lanes, and traffic control.		
JUSTIFICATION:	Safety, capacity, and drainage items needed to serve this area of increasing vehicle and pedestrian traffic.		
STATUS:	Design feasibility report began in 2014 to identify infrastructure needs over the next 20 year. The west half of the road was improved by Sound Transit with the Light Rail construction.		
MAINT. IMPACT:	Reduction in maintenance.		
COMMENT:	Project is on impact fee list for only the design costs.		

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	68				50				170	288
Land (R/W)									700	700
Const. Mgmt.									280	280
Construction									2,150	2,150
TOTAL EXPENSES	68	0	0	0	50	0	0	0	3,300	3,418
FUND SOURCES										
Awarded Grant										0
Proposed Grant									1,300	1,300
Mitigation Actual										0
Traffic Impact Fees	146				16				990	1,152
City Oper. Revenue	(78)	0	0	0	34	0	0	0	1,010	966
TOTAL SOURCES	68	0	0	0	50	0	0	0	3,300	3,418







City of Tukwila
CAPITAL IMPROVEMENT PROGRAM
for
2023- 2028

**PARKS & RECREATION
301 Fund**

CIP Page #	PROJECT TITLE		2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
28	Park Acquisition	*	0	15	200	15	0	15	245	245	0
29	Open Space Improvements	*	0	100	0	100	0	100	300	300	4,215
30	Park Improvements	*	742	933	1,780	1,080	1,875	775	7,185	4,645	13,895
31	Multipurpose Trails		125	75	25	250	95	0	570	570	1,250
32	Municipal Arts Fund		64	31	50	50	50	50	295	295	50
33	Hand Boat Launches and Water Access		0	25	450	0	450	0	925	900	1,801
34	Tukwila Pond Trail & Boardwalk	*	0	0	0	0	0	0	0	0	14,000
35	Lake to Sound Trail		0	0	0	0	0	0	0	0	0
36	Fort Dent Park		0	0	0	0	0	0	0	0	0
37	Duwamish Hill Preserve	*	0	0	0	0	0	0	0	0	8,018
38	Parks, Recreation & Open Space Plan		0	0	0	0	0	0	0	0	145
39	Tukwila South Trail	*	0	0	0	0	0	0	0	0	6,525
40	Macadam Winter Garden & Wetland	*	0	0	0	0	0	0	0	0	1,450
41	Synthetic Turf Field	*	0	0	0	0	0	0	0	0	2,900
Grand Total			931	1,179	2,505	1,495	2,470	940	9,520	6,955	54,249

* Park Impact Fee List Projects (fees must be used within 10 years).

** Denotes other funding sources, grants, or mitigation.

Park Impact Fees were effective January 1, 2009, per Ordinance 2366

Updated in 2018 per Ordinance No. 2572

Changes from 2021 to 2023 CIP:

Increased anticipated funding and expenditure levels.

Currently working on an overall reconstruction of 301 CIP section.

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Park Acquisition

Project No. 91730103

DESCRIPTION: Acquisition of land to preserve open space or park land for future generations. Focus areas include Cascade \

JUSTIFICATION: There are recreational deserts within Tukwila, defined as areas more than a 10-minute walk from a quality park. The City desires to provide equitable access to a quality park for all Tukwila residents and acquisition of key properties is needed. Also, open spaces are continually being developed and need to be preserved for future generations. To support new development within the city, and the increase of population associated with development (housing, work, or leisure), additional recreational spaces need to be provided to support those that live, work, and play in Tukwila.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: To be determined

COMMENT: Project is on Park Impact Fee list.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				15		15		15		45
Land (R/W)	232	25			200				17,100	17,557
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	232	25	0	15	200	15	0	15	17,100	17,602
FUND SOURCES										
Awarded Grant		25								25
Proposed Grant									8,000	8,000
Mitigation Expected										0
Park Impact Fees				15	200	15		15	2,200	2,445
City Oper. Revenue	232	0	0	0	0	0	0	0	6,900	7,132
TOTAL SOURCES	232	25	0	15	200	15	0	15	17,100	17,602



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Open Space Improvements

Project No. 91930102

DESCRIPTION:

Development of new and future acquired properties and open spaces to meet community needs. This Project includes planning and acquisition activities as well as the coordination of a Level 1 clean-up to prepare the site for public access and passive recreational uses. Additionally, this Project also includes investments in the urban forest canopy, restoration of habitat and natural areas and vegetation management activities to improve functionality, prevent erosion, improve air quality, provide shade and other community and environmental benefits. Approximately 138 acres of forested parks and natural and open space in the City are in need of various levels of restoration, maintenance and long-term stewardship. Focus areas include 53 sites within 7 management areas.

JUSTIFICATION:

The city desires to provide equitable access to a quality park for all Tukwila residents. Developing existing, and potential future acquired properties, into a quality park will help meet this goal. There are multiple open spaces in the Tukwila Park System that are not promoted as public parks or supportive of public use for various reasons (wetlands, steep slopes, vegetation, etc.). Tukwila's urban forest, natural shorelines, streams and wetlands help absorb stormwater run-off, stabilize shorelines and steep slopes, filter polluted run-off and capture air particulates. Various sites have developable opportunities that would enable them to be promoted as open public use spaces and could help meet the needs of the community while still maintaining the ecological benefits of preserved green space.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

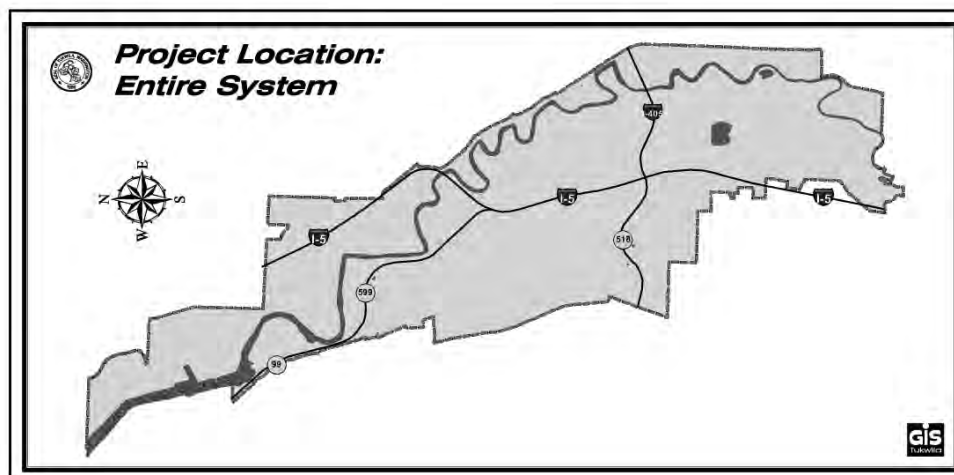
MAINT. IMPACT:

To be determined.

COMMENT:

Project is on Park Impact Fee list at 75%. 1% Municipal Arts Fund for City funded construction.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design		23							1,050	1,073
Land (R/W)	151	2								153
Const. Mgmt.										0
Construction		175		100		100		100	3,165	3,640
TOTAL EXPENSES	151	200	0	100	0	100	0	100	4,215	4,866
FUND SOURCES										
Awarded Grant										0
Proposed Grant				100		75		100	1,000	1,275
Mitigation										0
Park Impact Fees		150							3,005	3,155
REET 1 Funds	151	50	0	0	0	25	0	0	210	436
TOTAL SOURCES	151	200	0	100	0	100	0	100	4,215	4,866



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Park Improvements

Project No. 91730101

DESCRIPTION:

Replacement, renovation, addition, and/or improvement of amenities in various parks throughout the city informed by the 2020 PROS Plan and emergent safety, security and emergency needs. Sites include Green River Trail, Tukwila South Trail, Lake to Sound Trail, Interurban Trail, Cascade View Community Park, Crestview, Crystal Springs, Joseph Foster, Tukwila Park, Fort Dent, Riverton, Tukwila Pond, Tukwila Community Center and Foster Golf Links. Projects will focus on increasing activation and overall capacity of parks, trails and facilities. Improvements include pavement patching, sport court installation, bollards and gates, tree risk assessments, new playground equipment and fall surfacing, new irrigation systems, drainage repairs, replacement of picnic tables, park benches, garbage cans, drinking fountains, BBQ grills, restroom fixtures, fences, signs and kiosks, etc. Activities include planning and feasibility studies, assessments, design and engineering, construction and project management.

JUSTIFICATION:

The 6-Year, 2020 Parks, Recreation, and Open Space (PROS) Plan identifies a variety of park improvement projects to be completed based on input from the community engagement efforts. There is not sufficient funding for all projects, however some smaller projects can be completed immediately with existing funding. These projects will focus on increasing activation of parks and addressing the results of deferred maintenance of the aging park system, by replacing, renovating, adding, or improving amenities in various parks throughout the city.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT:

To be determined.

COMMENT:

1% Municipal Arts Fund for City funded costs to be included. Project is on Park Impact Fee list at 25%.

FINANCIAL (in \$000's)	Through Estimated									
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	19	23	192	165	75		75		1,240	1,789
Land (R/W)		7								7
Const. Mgmt.									1,200	1,200
Construction	66	595	550	768	1,705	1,080	1,800	775	11,455	18,794
TOTAL EXPENSES	85	625	742	933	1780	1080	1875	775	13,895	21,790
FUND SOURCES										
Awarded Grant										0
Proposed Grant				100	1,275	500	1,200			3,075
KC Parks Levy		100	342	333	105	228	158			1,266
Park Impact Fees	34	125	100	100	100	52	52			563
Mitigation Expected										0
REET 1 Funds	51	400	300	400	300	300	465	775	13,895	16,886
TOTAL SOURCES	85	625	742	933	1780	1080	1875	775	13,895	21,790



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Multipurpose Trails

Project No. 9.2E+07

DESCRIPTION:

Wide array of necessary trail improvements to the existing trail system infrastructure. Renovate trails that improve neighborhood and community access and connectivity. Repair trails with decreased functionality and/or safety issues. Acquire easements where needed. Manage property issues such as encroachments, donations, rights-of-entry, and leases. Pursue local and regional multi-modal connectivity. Facilitate design and construction of active transportation improvements consistent with the City's update to the Tukwila Transportation Element.

JUSTIFICATION:

Connecting people to parks and creating a safe and accessible system of sidewalks, trails and crossings is one of the top needs according to the community. The City's ADA Plan and update to the Transportation Element of the City's Comprehensive Plan help inform connection opportunities and priorities.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT:

To be determined.

COMMENT:

Beyond includes geo-tech design and improvements.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design	107								250	357
Land (R/W)										0
Const. Mgmt.										0
Construction	10		125	75	25	250	95	-	1,000	1,580
TOTAL EXPENSES	117	0	125	75	25	250	95	0	1,250	1,937
FUND SOURCES										
Awarded Grant	12									12
Proposed Grant										0
King County Levy	5		125	75	25	250	95			575
Mitigation Expected										0
REET 1 Funds	100	0	0	0	0	0	0	0	1,250	1,350
TOTAL SOURCES	117	0	125	75	25	250	95	0	1,250	1,937



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Municipal Arts Fund

Project No. 91630105

DESCRIPTION:

The Municipal Arts Fund captures 1% of qualifying Capital Improvement Project funds not otherwise integrated into Capital Projects. The Fund supports the acquisition and advancement of public art within the City of Tukwila.

JUSTIFICATION:

Tukwila Municipal Code 2.30.050

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

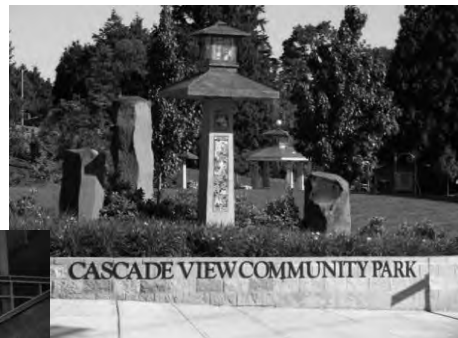
MAINT. IMPACT:

To be determined.

COMMENT:

Two contracts for Artist in Residence will begin in 2018.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design	38	50	64	31	50	50	50	50	50	433
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	38	50	64	31	50	50	50	50	50	433
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Municipal Arts Fund Tra	307	53	64	31	50	50	50	50	50	705
Mitigation Expected										0
Municipal Arts Fund	(269)	(3)	0	0	0	0	0	0	0	(272)
TOTAL SOURCES	38	50	64	31	50	50	50	50	50	433



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Hand Boat Launches and Water Access

Project No. 90830101

DESCRIPTION:

Improve water access for fishing, wildlife viewing, and human watercraft. Planning, development and improvement of fishing piers/structures, viewpoints, and boat launches to provide non-motorized watercraft access to the Green/Duwamish River.

JUSTIFICATION:

The Parks, Recreation and Open Space Plan and the Shoreline Master Plan promote and encourage additional public access to the Green River.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

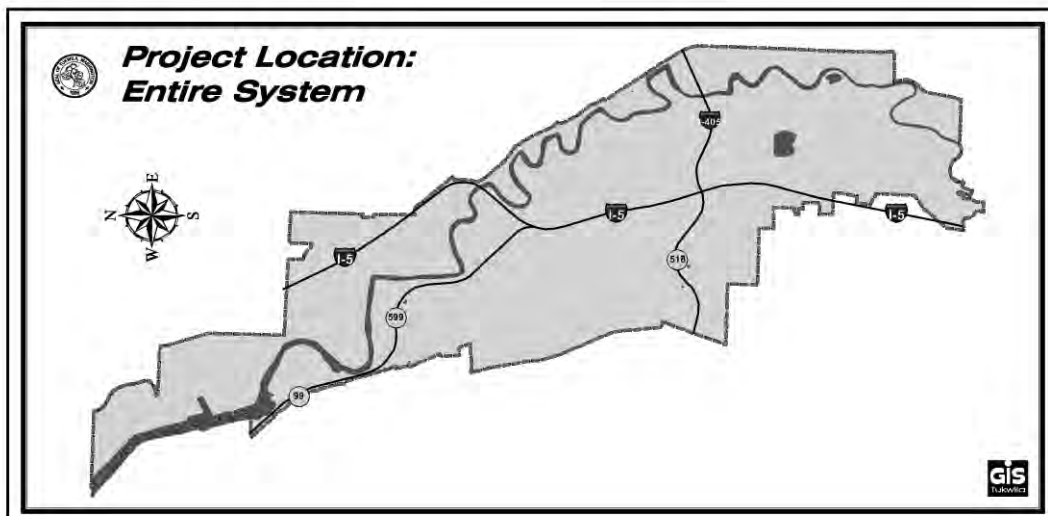
MAINT. IMPACT:

To be determined.

COMMENT:

The 2020 PROS Plan identified water access and hand boat launches as an area of need.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design				15					213	228
Land (R/W)									500	500
Const. Mgmt.									185	185
Construction				10	450		450		903	1813
TOTAL EXPENSES	0	0	0	25	450	0	450	0	1,801	2,726
FUND SOURCES										
Awarded Grant										0
Proposed Grant					450		450			900
Donation										0
Park Impact Fees										0
City Oper. Revenue	0	0	0	25	0	0	0	0	1,801	1,826
TOTAL SOURCES	0	0	0	25	450	0	450	0	1,801	2,726



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Tukwila Pond Trail & Boardwalk

Project No. 90330110 III
90930101 Phase IV

DESCRIPTION: Master planning, designing, and developing the Tukwila Pond Park in coordination with surrounding property developments and in response to the community.

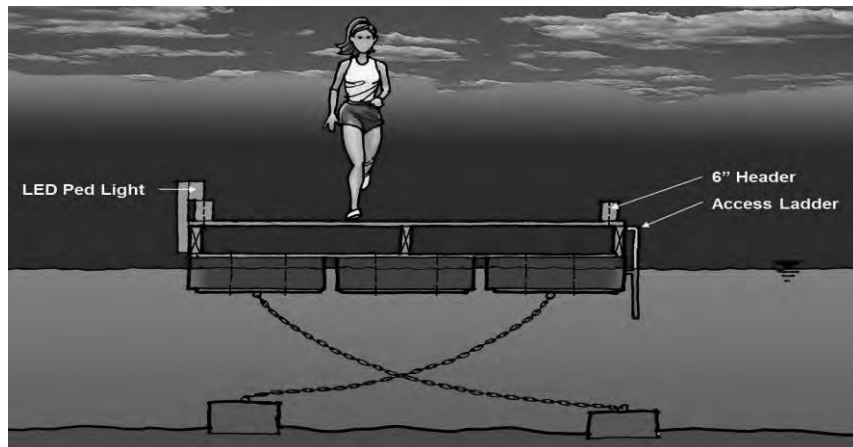
JUSTIFICATION: Provides improved access to open spaces, gathering places, and enhances the Tukwila Urban Center.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: To be determined.

COMMENT: Project is on Park Impact Fee list at 75%. Council approved expending Lodging Tax for a Master Plan. Wetland mitigation of \$86,000 from WIG Properties & a 2008 KC grant for buffer enhancement. 1% Municipal Arts Fund for City funded construction included.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	240								1,440	1,680
Land (R/W)										0
Const. Mgmt.									1,650	1650
Construction									10,910	10,910
TOTAL EXPENSES	240	0	0	0	0	0	0	0	14,000	14,240
FUND SOURCES										
Awarded Grant	8									8
Proposed Grant									5,500	5,500
Mitigation Actual	86									86
Park Impact Fees	18									18
Lodging Tax Funds									1,500	1,500
REET 1 Funds	128	0	0	0	0	0	0	0	7,000	7,128
TOTAL SOURCES	240	0	0	0	-	0	0	0	14,000	14,240



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Lake to Sound Trail

Project No. 91130101

DESCRIPTION:

Segment A of the regional Lake to Sound Trail that connects Lake Washington to Puget Sound. This project features trail construction and improvements between Fort Dent Park and Monster Rd in Renton. Future trail planned along Southcenter Blvd.

JUSTIFICATION:

Meets PROS plan goal of a connected system. King County is paying for the design, construction management, and construction. City paid for permit fees.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT:

To be determined.

COMMENT:

1% Municipal Arts fund for City funded construction costs to be included.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Permits	10									10
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	10	0	0	0	0	0	0	0	0	10
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
REET 1 Funds	10	0	0	0	0	0	0	0	0	10
TOTAL SOURCES	10	0	0	0	0	0	0	0	0	10



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Fort Dent Park

Project Nos. 90330107

DESCRIPTION: 52-acre regional park requires ongoing capital and maintenance improvements. King County transferred Fort Dent Park to the City in 2003. Concessionaire agreement with Starfire Sports to operate the complex.

JUSTIFICATION: City is responsible for maintenance of the picnic area, parking lot, trail, pond, and all major park repairs and infrastructure.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: Approximately 1,750 staff hours per year.

COMMENT: 1% Municipal Arts Fund for City funded construction costs to be included.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design	343									343
Land (R/W)										0
Const. Mgmt.										0
Construction	1,674									1,674
TOTAL EXPENSES	2,017	0	0	0	0	0	0	0	0	2,017
FUND SOURCES										
Awarded Grant	694									694
Parking Taxes	50									50
Mitigation Actual										0
Mitigation Expected										0
REET 1 Funds	1,273	0	0	0	0	0	0	0	0	1,273
TOTAL SOURCES	2,017	0	0	0	0	0	0	0	0	2,017



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Duwamish Hill Preserve

Project No. 9E+07

DESCRIPTION: 10.36-acre parcel of open space allows for restoration of this site. Site is culturally and historically significant. Partnership with Forterra (formerly Cascade Land Conservancy) to preserve the site.

JUSTIFICATION: Meets the Parks and Open Space Plan providing cultural and historical value along the City's shoreline.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: Approximately 250 staff hours per year.

COMMENT: Phase II is on Park Impact Fee list. Sound Transit mitigation of \$313K for use of the site. Grants of \$765K (\$50K KCD, \$500 HCPF, \$15 HCF, \$200K 4Culture) with REET funds as a match. 1% Municipal Arts fund for City funded construction costs to be included. Formerly known as Duwamish Riverbend Hill, Poverty Hill, and Grandmother's Hill.

FINANCIAL (in \$000's)	Through	Estimated								
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	744								1,038	1,782
Land (R/W)	2,036								2,000	4,036
Const. Mgmt.	7								830	837
Construction	904								4,150	5,054
TOTAL EXPENSES	3,691	0	0	0	0	0	0	0	8,018	11,709
FUND SOURCES										
Awarded Grant	2,235									2,235
Proposed Grant									1,000	1,000
KC Parks Levy	750									750
Sound Transit Lease	313									313
Park Impact Fees	243									243
Park Impact Fees Expected									2,004	2,004
REET 1 Funds	150	0	0	0	0	0	0	0	5,014	5,164
TOTAL SOURCES	3,691	0	0	0	0	0	0	0	8,018	11,709



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Parks, Recreation & Open Space Plan

Project No. 81330101

DESCRIPTION: Prepare a citywide Parks, Recreation and Open Space Plan.

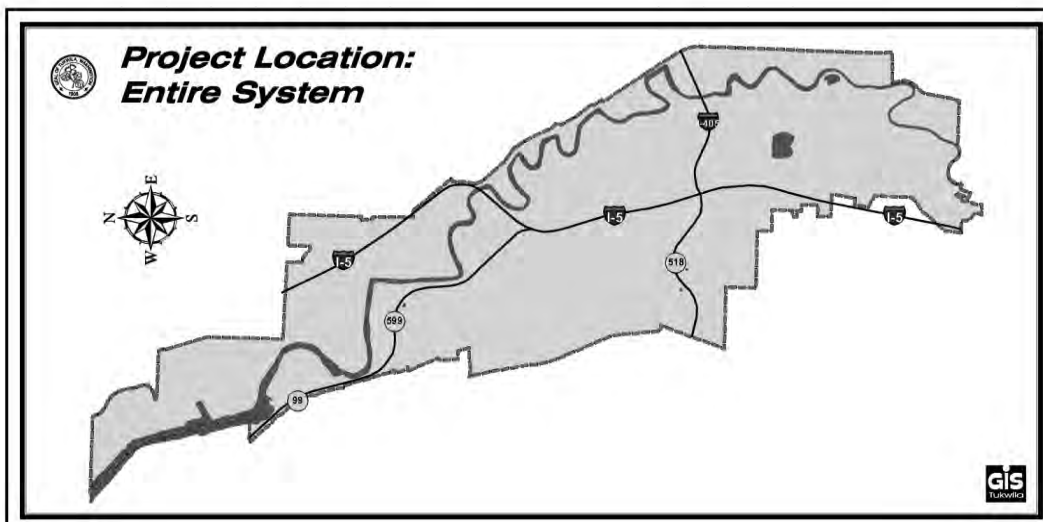
JUSTIFICATION: A current six-year Open Space Plan is required to be eligible to apply for any state and federal park grants, and also serves as a planning document for the Parks department.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: None.

COMMENT: Planning tool to assist with the entire parks and recreation system.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design	205								145	350
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	205	0	0	0	0	0	0	0	145	350
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
City Oper. Revenue	205	0	0	0	0	0	0	0	145	350
TOTAL SOURCES	205	0	0	0	0	0	0	0	145	350



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Tukwila South Trail Project No. 91930101

DESCRIPTION: Construct trails along the Green River in the Tukwila South area. First step is preliminary design report, trail alignment, cross section, and construction cost estimates.

JUSTIFICATION: Trail provides a connected park and trail system and promotes healthy and active living for walking and biking. Improves trail access for those that will live, work, and play in the Tukwila South area.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: To be determined.

COMMENT: Project is on Park Impact Fee list.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Permits/Design	35								1,125	1,160
Land (R/W)										0
Const. Mgmt.									900	900
Construction									4,500	4,500
TOTAL EXPENSES	35	0	0	0	0	0	0	0	6,525	6,560
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation										0
Park Impact Fees									4,894	4,894
REET 1 Funds	35	0	0	0	0	0	0	0	1,631	1,666
TOTAL SOURCES	35	0	0	0	0	0	0	0	6,525	6,560



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Macadam Winter Garden & Wetland

Project No. 9E+07

DESCRIPTION:

A small winter garden area on this 11 acre site with educational exhibits related to the wetland was completed in 2007. Entire site purchased with 1989 King County Open Space funds with habitat cleanup

JUSTIFICATION:

To utilize this preserved area to educate and provide a small garden area to improve the wetland area.

STATUS:

2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

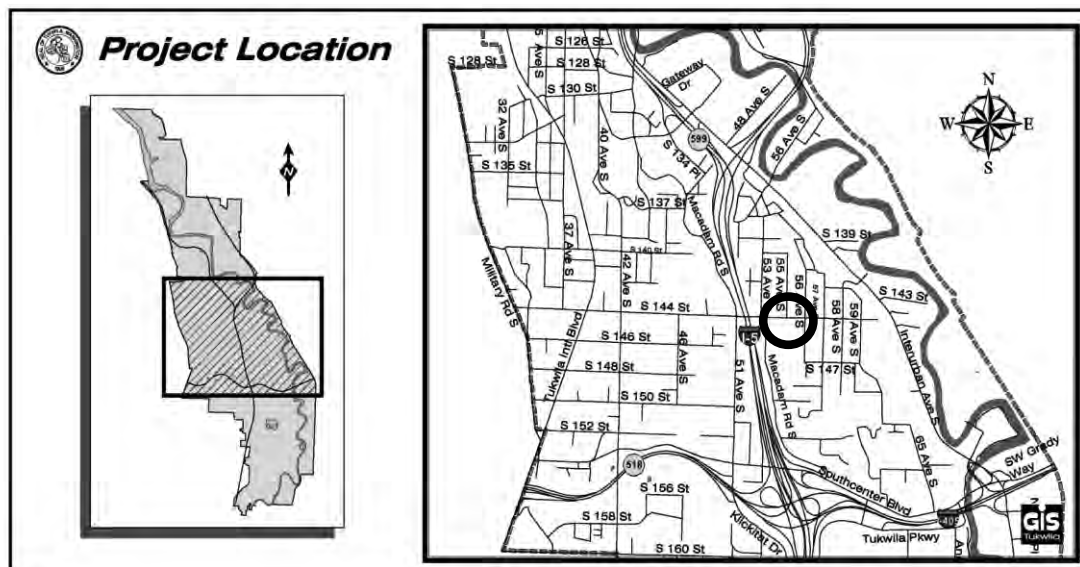
MAINT. IMPACT:

To be determined.

COMMENT:

Project is on the Park Impact Fee list. Received a \$15,000 grant from Starbucks and Home Street Bank contributed \$2,500 for signage. 1% Municipal Arts Fund for City funded construction costs included.

FINANCIAL (in \$000's)	Through Estimated									TOTAL
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	
EXPENSES										
Design	50								250	300
Land (R/W)										0
Const. Mgmt.									200	200
Construction	374								1,000	1,374
TOTAL EXPENSES	424	0	0	0	0	0	0	0	1,450	1,874
FUND SOURCES										
Awarded Grant	18									18
Proposed Grant									50	50
Mitigation										0
Park Impact Fees									725	725
REET 1 Funds	406	0	0	0	0	0	0	0	675	1,081
TOTAL SOURCES	424	0	0	0	0	0	0	0	1,450	1,874



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Synthetic Turf Field

Project No. 91830101

DESCRIPTION: Change existing grass field to synthetic turf field for increased usage and playability.

JUSTIFICATION: Synthetic turf will increase the annual usage, make the site more playable all year, and will allow for increased programming of the park. Potential candidate for Youth Athletic Field grant through WA State Recreation Conservation Office.

STATUS: 2020 PROS Plan Identified 57th Ave South park, Tukwila Pond Park, P-17 Pond, and the Riverview Plaza Riverfront as locations suitable for water access/public space improvements.

MAINT. IMPACT: To be determined.

COMMENT: Project is on Park Impact Fee list. 1% Municipal Arts Fund for City funded construction costs included.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design									500	500
Land (R/W)										0
Const. Mgmt.									400	400
Construction									2,000	2000
TOTAL EXPENSES	0	0	0	0	0	0	0	0	2,900	2,900
FUND SOURCES										
Awarded Grant										0
Proposed Grant									500	500
KC Park Levy										0
Park Impact Fees									2,400	2400
REET 1 Funds	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	0	0	0	0	0	0	0	0	2,900	2,900





City of Tukwila
CAPITAL IMPROVEMENT PROGRAM
for
2023 - 2028

**URBAN RENEWAL
302 Fund**

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
44	Tukwila Village	0	0	0	0	0	0	0	0	0
45	TIB Redevelopment (Motels)	0	0	0	0	0	0	0	1,350	0
Grand Total		0	0	0	0	0	0	0	1,350	0

*** Denotes other funding sources, grants, or mitigation.*

Changes from 2021 to 2023 CIP:

None.

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Tukwila Village

Project No. 90030222

DESCRIPTION: The City purchased and sold 5.76 acres of property at Tukwila International Boulevard and South 144th Street for a mixed-use development including senior apartments, a library, plaza, office, and retail.

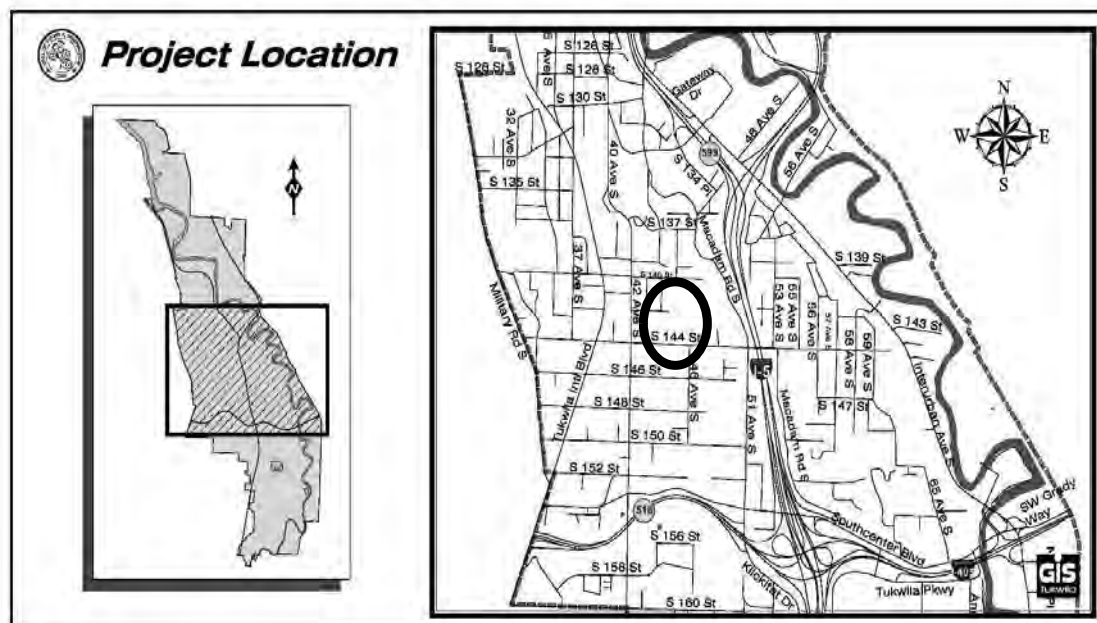
JUSTIFICATION: The new development will help revitalize the neighborhood.

STATUS: The library was completed in 2017. Buildings D and E, Sullivan Center, and plaza were completed in 2018. Final land sale occurred in 2019. Building A opened in 2020 and Building B opened in 2021.

MAINT. IMPACT:

COMMENT: Land sale reflects sale of the Library parcel for \$500,000 and Phase 1 for \$2,252,000. Phase 2 revenue of \$2,753,000 is shown in the Public Safety Plan. The project also purchased the Gregor House and Newporter properties. The value of those properties (estimated over \$1.3 million) is not shown here.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design/Engineering	1,805									1,805
Land (R/W)	7,604	20								7,624
Construction	230									230
TOTAL EXPENSES	9,639	20	0	0	0	0	0	0	0	9,659
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Land Sale	2,755									2,755
Bonds	5,550									5,550
302 Fund Balance	1,334	20	0	0	0	0	0	0	0	1,354
TOTAL SOURCES	9,639	20	0	0	0	0	0	0	0	9,659



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: TIB Redevelopment (Motels)

Project No. 91330201

DESCRIPTION: Tukwila International Blvd (TIB) Redevelopment Project is for the acquisition and disposition of properties within and adjacent to the City's Urban Renewal Area.

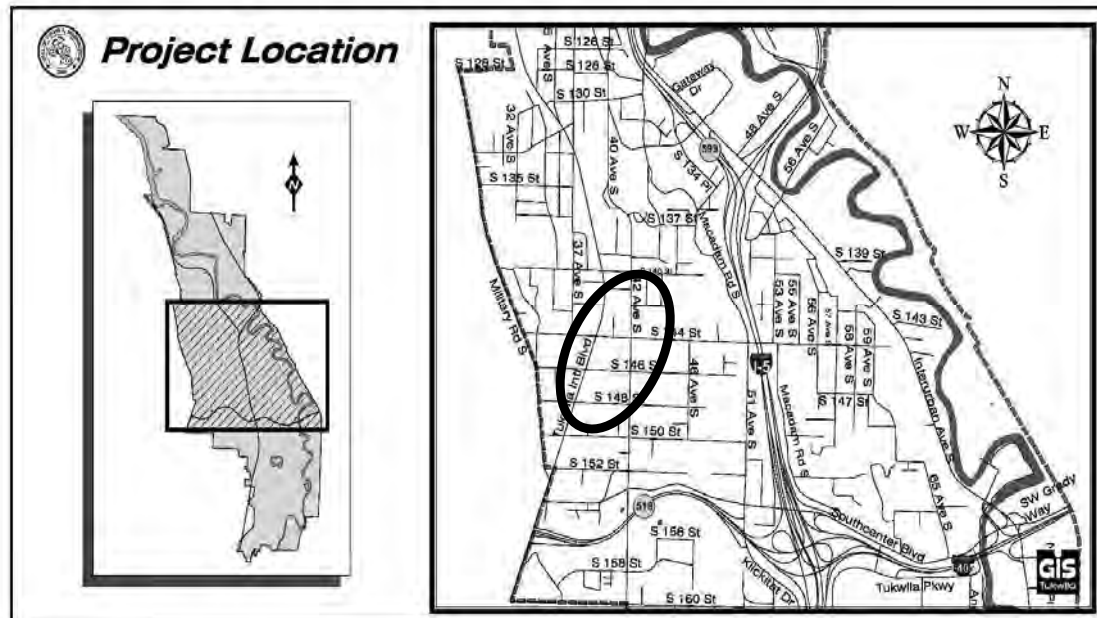
JUSTIFICATION: Improve the neighborhood's safety by eliminating the high amounts of crime associated with the Boulevard Motel, Great Bear Motel, Smoke Shop, Spruce Motel, and Travelers Choice Motel.

STATUS: The City sold the Traveler's Choice parcel to a consortium of businesses displaced by the Justice Center and is selling land to HealthPoint for a new health and wellness center. An additional \$265,000 of revenue from the Traveler's Choice sale is shown in Public Safety Plan funding.

MAINT. IMPACT: Upkeep of property until development.

COMMENT: Debt service costs are not shown below (see Attachment A).

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Engineering	403									403
Land (R/W)	5,205									5,205
Const. Mgmt.	175									175
Construction	636	20								656
TOTAL EXPENSES	6,419	20	0	0	0	0	0	0	0	6,439
FUND SOURCES										
Awarded Grant										0
Land Sales - Traveler	400									400
Land Sales - HealthP	1,200	1,300	1,350							3,850
Bonds	6,100									6,100
302 Fund Balance	(1,281)	(1,280)	(1,350)							(3,911)
TOTAL SOURCES	6,419	20	0	0	0	0	0	0	0	6,439







CITY OF TUKWILA CAPITAL PROJECT SUMMARY
2023 - 2028
GENERAL IMPROVEMENTS
303 Fund

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
48	Facility Improvements	2,340	-	-	-	-	-	2,340	1,800	-
Grand Total		2,340	0	-	-	-	-	2,340	1,800	-

*** Denotes other funding sources, grants, or mitigation.*

Changes from 2021 to 2023 CIP:

Closing out fund after 2023

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Facility Improvements

Project No. Various

DESCRIPTION: Yearly improvements and required maintenance to City facilities that are located throughout the City.

JUSTIFICATION: Maintenance of existing facilities and required updating and improvements.

STATUS: Ongoing.

MAINT. IMPACT: None.

COMMENT: Ongoing project, only one year actuals are shown in first column.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Engineering			340							340
Land (R/W)										0
Construction			2,000							2,000
TOTAL EXPENSES			2,340	0	0	0	0	0	0	2,340
FUND SOURCES										
Awarded Grant			1,800							1,800
Proposed Grant										0
Mitigation Actual										0
City Operating Revenue			100							100
303 Fund balance	0	0	440	0	0	0	0	0	0	440
TOTAL SOURCES	0	0	2,340	0	0	0	0	0	0	2,340

Facility Projects scheduled for 2023-2024

TCC HVAC Replacement	2,000,000	2023
Citywide Facilities Plan	350,000	2023
	\$ 2,350,000	



CITY OF TUKWILA CAPITAL PROJECT SUMMARY
2023 - 2028
CITY FACILITIES
306 Fund

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
51	Public Works Shops	2,944	3,000	13,500	40,500	0	0	59,944	46,500	0
52	Intergenerational Teen/Senior Center	0	0	500	500	0	0	1,000	0	0
Grand Total		2,944	3,000	14,000	41,000	0	0	60,944	46,500	0

*** Denotes other funding sources, grants, or mitigation.*

Changes from 2021 to 2023 CIP

Completed Phase I of PW shops
Added updated cost estimates for Phase II
Taking two year recess from Teen and Senior Center

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Public Works Shops

Project No. 92230601

DESCRIPTION:

Construct a new City Public Works maintenance and operations center, combining all operational functions at one location. Facility may also include a City Clerk & Police Records Center and Police evidence storage.

JUSTIFICATION:

Existing Public Works operations and maintenance areas are inadequate structurally and seismically. Current land for staging dirt and vector materials is only temporary. Project includes selling dirt/vector land, Minkler Shops, and George Long Shops to acquire the real estate to build an equipment operations center that meets current

STATUS:

Phase I is complete as staff have moved from George Long Shops. Phase II is listed below in 2023-2026.

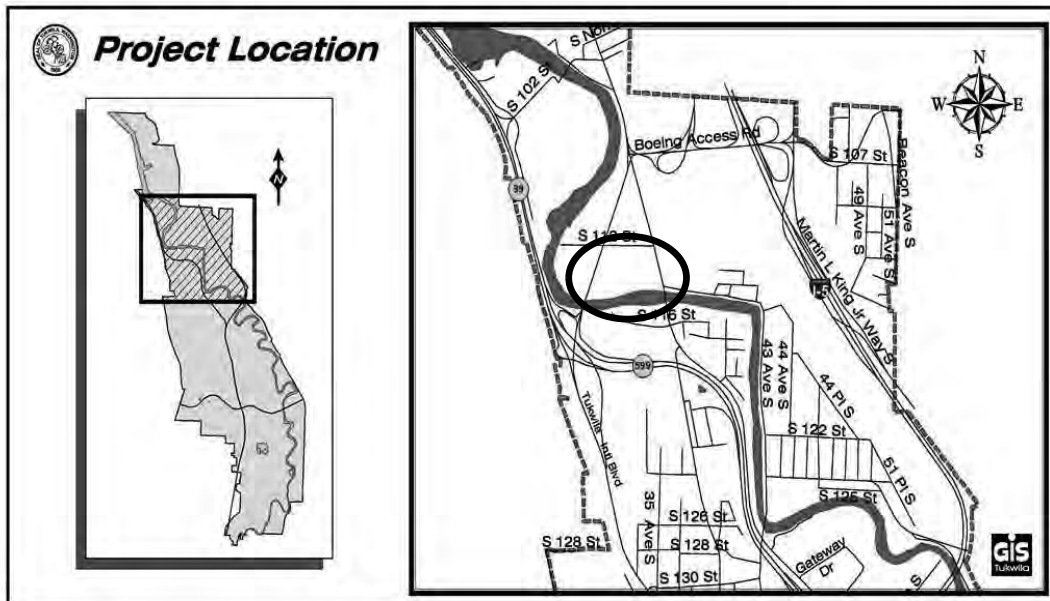
MAINT. IMPACT:

Improves safety and efficiency for First Responders and maintenance operations.

COMMENT:

Based on usage and benefits, it is estimated that the Water, Sewer, and Surface water enterprise funds will fund 50% of the Public Works Shops with the other 50% funded by Streets, Facilities, & Equipment Rental.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design/PM	1,288	388	2,500	3,000						7,176
Land (R/W)	25,462									25,462
Const. Mgmt.	753	270	171		500	500				2,194
Construction	5,402	3,028	273		13,000	40,000				61,703
TOTAL EXPENSES	32,905	3,686	2,944	3,000	13,500	40,500	0	0	0	96,535
FUND SOURCES										
Enterprise Funds	9,034		2,000	1,000	6,750	15,000				33,784
Councilmatic Bond	5,572				6,750	15,000				27,322
Land (R/W)	3,000									3,000
General Fund	462									462
Lease Revenue			140	840						980
306 Fund Balance	14,837	3,686	804	1,160	0	10,500	0	0	0	30,987
TOTAL SOURCES	32,905	3,686	2,944	3,000	13,500	40,500	0	0	0	96,535



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Intergenerational Teen/Senior Center

Project No. 92030601

DESCRIPTION: Build a new facility for Teens and Seniors in the Tukwila International Boulevard neighborhood, that will be in proximity to the Foster High School, Showalter Middle School, and the senior community.

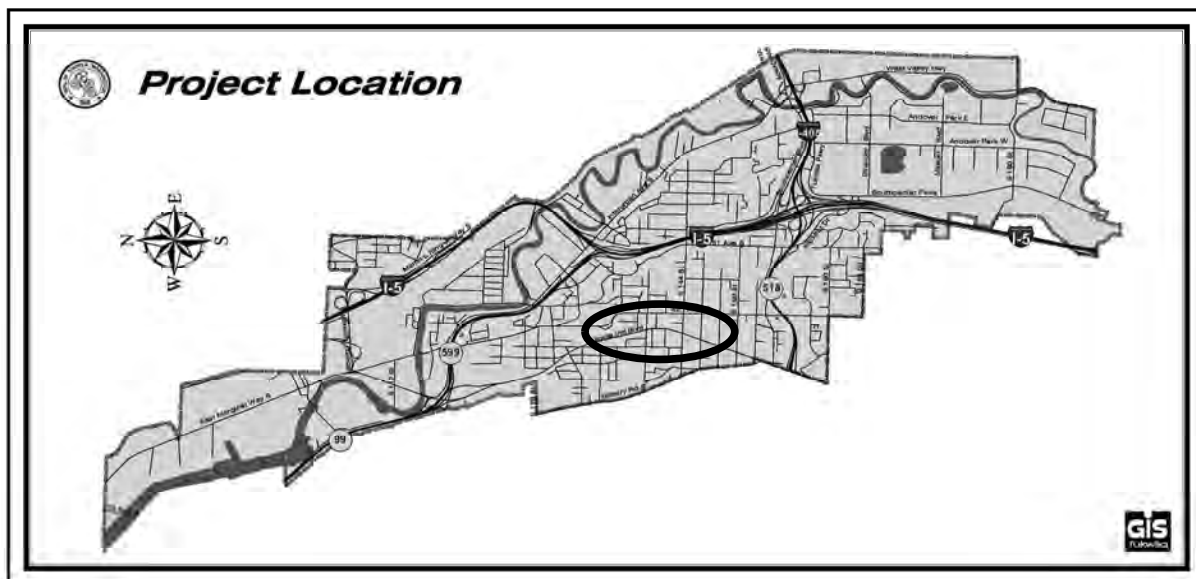
JUSTIFICATION: Recognize the need for an innovative facility that will be inclusive and serve seniors during the day and teens in the afternoon/evening. The facility will serve our Tukwila community and incorporate diverse cultural, economic, educational, and athletic opportunities and activities.

STATUS: New Project for 2021 - 2026 CIP. A City team was formed for community outreach.

MAINT. IMPACT: New facility.

COMMENT: Initial funding is from Justice Center savings. Potential funding partners are being sought from the philanthropic and business communities as well as the YMCA/YWCA and the Boys and Girls Club.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Analysis/Site Selection	200									200
Design/PM	320	287			500	500				1,607
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	520	287	0	0	500	500	0	0	0	1,807
FUND SOURCES										
Grant										0
Bond										0
Mitigation Expected										0
City Oper. Revenue	520	287	0	0	500	500	0	0	0	1,807
TOTAL SOURCES	520	287	0	0	500	500	0	0	0	1,807





City of Tukwila
CAPITAL IMPROVEMENT PROGRAM
for
2023 - 2028

**WATER ENTERPRISE FUND
401**

CIP Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
55	S 152nd Street Waterline Extension	1,880	0	0	0	0	0	1,880	0	0
56	Water Reservoir and Pump Station	0	750	1,000	3,000	4,600	0	9,350	9,350	7,000
57	Update GIS Water System Inventory	67	0	0	50	105	0	222	0	0
58	Smart Water Meters Upgrade	0	1,250	1,000	0	0	0	2,250	1250	0
59	S 149th St & S 150th St Watermain	0	575	925	0	0	0	1,500	0	0
60	Annual Water Repair	0	100	200	400	500	0	1,200	0	1,500
61	Large Water Meters Replacement	50	150	150	150	100	100	700	0	200
62	Baker Blvd Water Main Replacement	0	0	0	0	150	2,500	2,650	1,225	0
	Strander Blvd Waterline Upgrade	0	0	0	0	0	0	0	0	3,450
	Allentown Phase III - Water Revitalization	0	0	0	0	0	0	0	0	1,650
	57th Ave S Waterline Replacement	0	0	0	0	0	0	0	0	975
	Southcenter Blvd Water Main Replacement	0	0	0	0	0	0	0	0	2,500
	S 140th St Waterline Replacement	0	0	0	0	0	0	0	0	1,225
	S 180th & W Valley Loop/Renton Turnover	0	0	0	0	0	0	0	0	2,550
	Foster Area Water Upgrade	0	0	0	0	0	0	0	0	2,750
	West Valley Hwy East Side Water Looping	0	0	0	0	0	0	0	0	2,200
	58th Ave S Water Main Replacement	0	0	0	0	0	0	0	0	1,450
	West Valley Deep Water Main Replacement	0	0	0	0	0	0	0	0	1,350
	65th Ave S Water Main Replacement	0	0	0	0	0	0	0	0	3,150
	49th Ave S Water Main Replacement	0	0	0	0	0	0	0	0	2,000
	S 180th St Water Main Replacement	0	0	0	0	0	0	0	0	1,232
	Evans Black Dr Water Main Replacement	0	0	0	0	0	0	0	0	780
	S 112 St Water Looping	0	0	0	0	0	0	0	0	1,140
	S 153rd St Water Main Replacement	0	0	0	0	0	0	0	0	350
	Corporate Dr S Water Main Replacement	0	0	0	0	0	0	0	0	560
	Ryan Hill Watermain Improvements	0	0	0	0	0	0	0	0	4,650
	Crystal Springs Intertie with Highline WD - 500 i	0	0	0	0	0	0	0	0	325
Grand Total		1,997	2,825	3,275	3,600	5,455	2,600	19,752	11,825	39,692

** Denotes other funding sources, grants, or mitigation.

Changes from 2021 to 2023 CIP:

Additions

S 149th St & S 150th St Watermain Replacement
Large Water Meters Replacement
Smart Water Meters Upgrade
Annual Water Repair

Deleted:

Water Comp Plan Completed
Macadam Road completed

Project sheets scheduled beyond 2028
can be found in the City's website under
Public Works Capital Improvement Program.

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: **S 152nd Street Waterline Extension & Replacement** Project No. 91640103

DESCRIPTION: Design and construct 2,000 LF of 12" ductile iron waterline in S 152nd Place from Macadam Rd. to Sunwood Blvd.

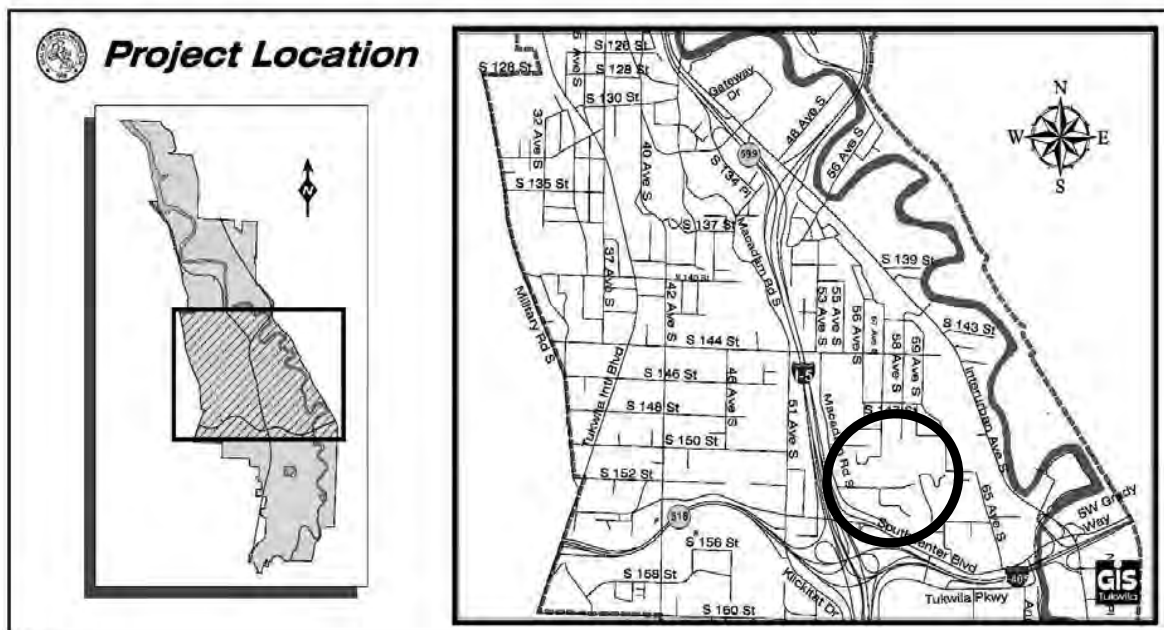
JUSTIFICATION: The proposed waterline will also meet fire flow requirements.

STATUS: Easement acquisitions will be needed.

MAINT. IMPACT: Reduce water quality issues by removing a dead-end and upsizing existing main.

COMMENT: Planned to be combined with S 152nd Street Waterline Replacement project.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		195	130							325
Land (R/W)										0
Const. Mgmt.			250							250
Construction			1,500							1,500
TOTAL EXPENSES	0	195	1,880	0	0	0	0	0	0	2,075
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	195	1,880	0	0	0	0	0	0	2,075
TOTAL SOURCES	0	195	1,880	0	0	0	0	0	0	2,075



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Water Reservoir and Pump Station

Project No. 91240102

DESCRIPTION: Design and construct a new 2.5 MG water reservoir with a pump station.

JUSTIFICATION: The Department of Health is requiring the City provide additional water storage. A pump station is needed for fire flow.

STATUS: Design funds will be used to update and expand the siting study Carollo completed in 2014 and updated in 2021.

MAINT. IMPACT: Additional staff will be needed to provide maintenance for the new reservoir and pumps.

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	7					500	500			1,007
Land (R/W)				750	1,000					1,750
Const. Mgmt.						500	500			1,000
Construction						2,000	3,600		7,000	12,600
TOTAL EXPENSES	7	0	0	750	1,000	3,000	4,600	0	7,000	16,357
FUND SOURCES										
Awarded Grant										0
Proposed Grant							1,000			1,000
Bond				750	1,000	3,000	3,600			8,350
Mitigation Expected										0
Utility Revenue	7	0	0	0	0	0	0	0	7,000	7,007
TOTAL SOURCES	7	0	0	750	1,000	3,000	4,600	0	7,000	16,357

Location to be determined.

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Update GIS Water System Inventory

Project No. 81640104

DESCRIPTION: The Geographic Information System (GIS) water system inventory update will continue processing as-builts and survey data to improve the accuracy of the existing program utilized for construction and public records request.

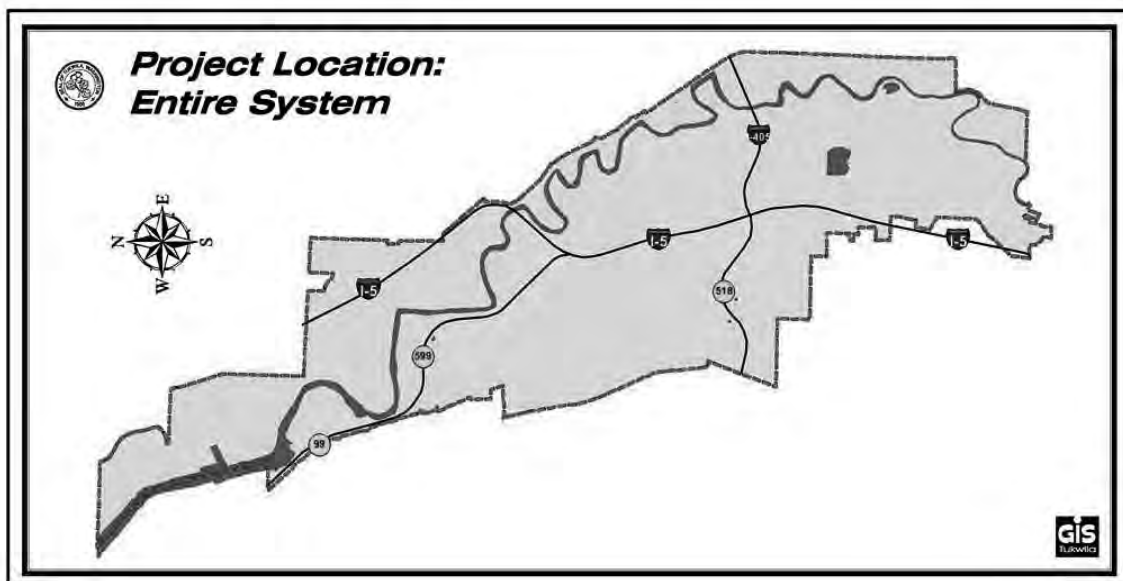
JUSTIFICATION: The GIS mapping will provide information on the water system that is easily accessible by City staff and the public. With GIS data, the City will be able to develop an asset management plan to determine the water assets needed to be upgraded or replaced.

STATUS: Combined Asset Management System began in 2017 and has been ongoing since.

MAINT. IMPACT: The survey will provide staff with-up-date information on the location of water line features.

COMMENT: CIP is part of a coordinated project with Sewer and Stormwater.

FINANCIAL (in \$000's)	Through	Estimated								
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			67	0	0	50	50	0	300	467
Land (R/W)										0
Const. Mgmt.							5		5	10
Construction							50		50	100
TOTAL EXPENSES	0	0	67	0	0	50	105	0	355	577
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	67	0	0	50	105	0	355	577
TOTAL SOURCES	0	0	67	0	0	50	105	0	355	577



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Smart Water Meters Upgrade

Project No. 92240101

DESCRIPTION: Upgrade the City's existing automatic meter reading (AMR) portable radio-based water system with an advanced metering infrastructure (AMI) fixed-based system.

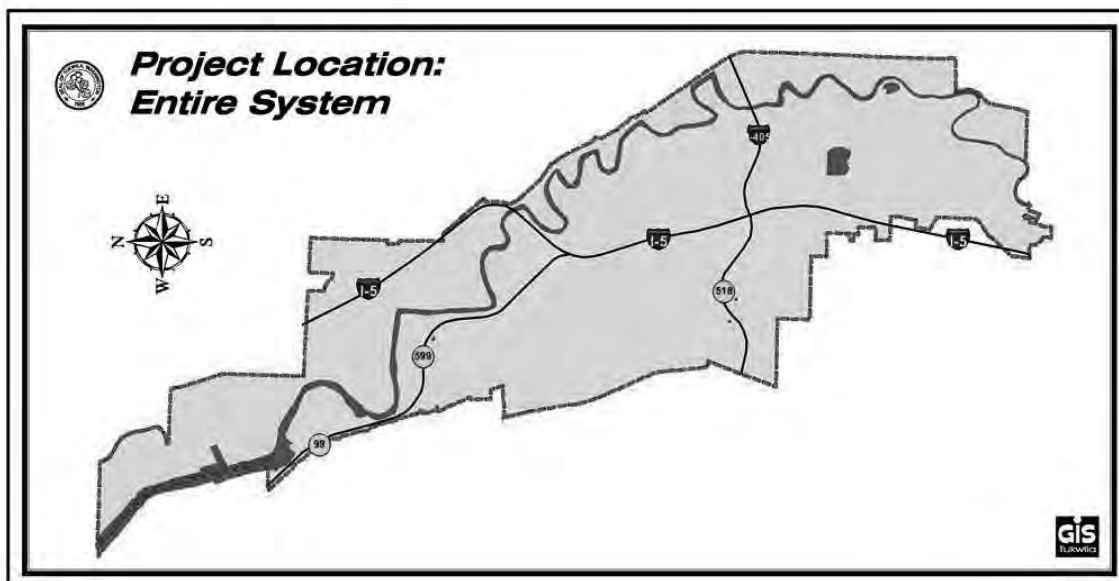
JUSTIFICATION: The new system will enable real-time alerts for leaks, reduce unaccounted-for water loss, and provide City staff with more data to make better decisions regarding operational and customer concerns.

STATUS: Project scheduled for 2024/2025.

MAINT. IMPACT: No impact on maintenance

COMMENT: Applied for WaterSMART grant in 2022 for 50% of project costs. Will continue to research and apply for other grant sources.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				250						250
Land (R/W)										0
Const. Mgmt.				200	200					400
Construction				800	800					1,600
TOTAL EXPENSES	0	0	0	1,250	1,000	0	0	0	0	2,250
FUND SOURCES										
Awarded Grant										0
Proposed Grant				687	563					1,250
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	563	437	0	0	0	0	1,000
TOTAL SOURCES	0	0	0	1,250	1,000	0	0	0	0	2,250

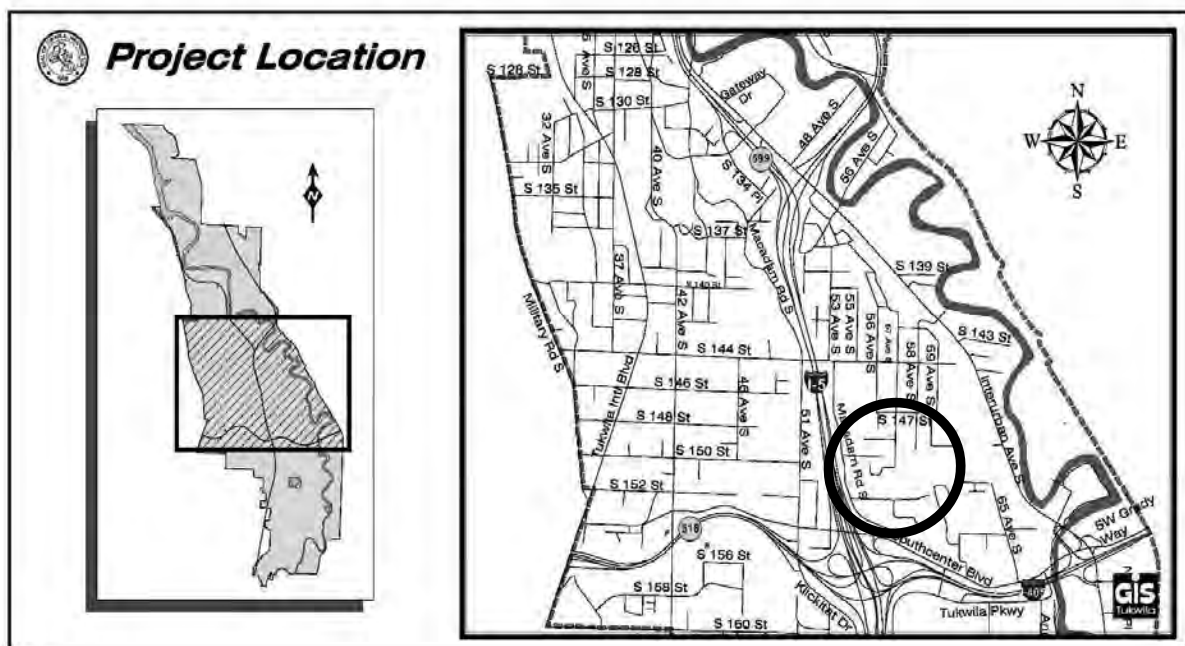


2023 to 2028

Project No. 92340102

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				250						250
Land (R/W)										0
Const. Mgmt.				125	125					250
Construction				200	800					1,000
TOTAL EXPENSES	0	0	0	575	925	0	0	0	0	1,500
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	575	925	0	0	0		1,500
TOTAL SOURCES	0	0	0	575	925	0	0	0	0	1,500



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Water Repair

Project No. 80040101

DESCRIPTION: Reduce leaks by performing small repairs of the water system identified by the Water Department.

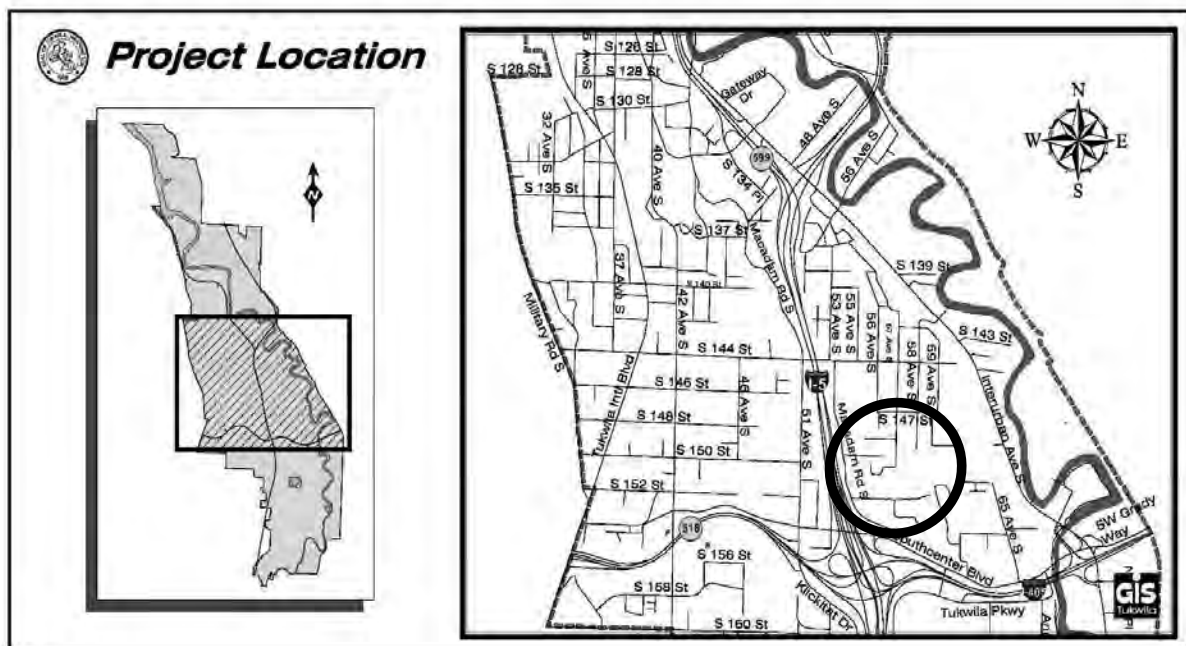
JUSTIFICATION: The Water Department identifies small repairs throughout the City that have a high priority of affecting the health and safety of the residents.

STATUS: Ongoing repairs annually.

MAINT. IMPACT: Have potential to reduce maintenance needs.

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				100	50	50	50		300	550
Land (R/W)										0
Const. Mgmt.					50	50	50		300	450
Construction					100	300	400		4,000	4,800
TOTAL EXPENSES	0	0	0	100	200	400	500	0	2,000	5,800
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	100	200	400	500	0	2,000	3,200
TOTAL SOURCES	0	0	0	100	200	400	500	0	2,000	3,200



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Large Meter Water Replacement

Project No. 92340101

DESCRIPTION: Upgrade and replace the City's existing large water meters.

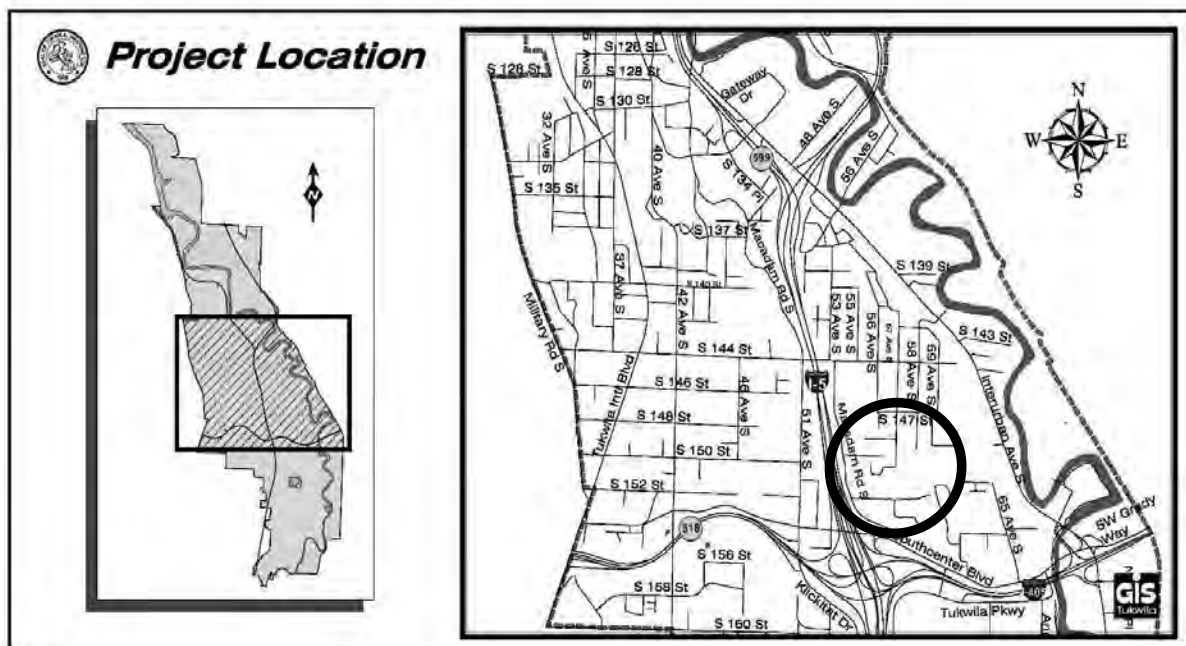
JUSTIFICATION: The new meters will enable easier and safer access to the meters. A potential leak would also be detected much quicker.

STATUS: Project scheduled for 2023 through 2027.

MAINT. IMPACT: New equipment will slightly reduce maintenance needs.

COMMENT: As most of the large water meters are within the CBD area, the construction will be phased out over several years to minimize disruption.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			50	50	50	50				200
Land (R/W)										0
Const. Mgmt.										0
Construction				100	100	100	100	100	600	1,100
TOTAL EXPENSES	0	0	50	150	150	150	100	100	2,000	1,300
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	50	150	150	150	100	100	600	1,300
TOTAL SOURCES	0	0	50	150	150	150	100	100	600	1,300



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Baker Blvd Water Main Replacement

Project No. 91840101

DESCRIPTION: Replace approximately 2,400 LF of existing 8" water line with a 12" line in Baker Blvd between Andover Park East and Andover Park West.

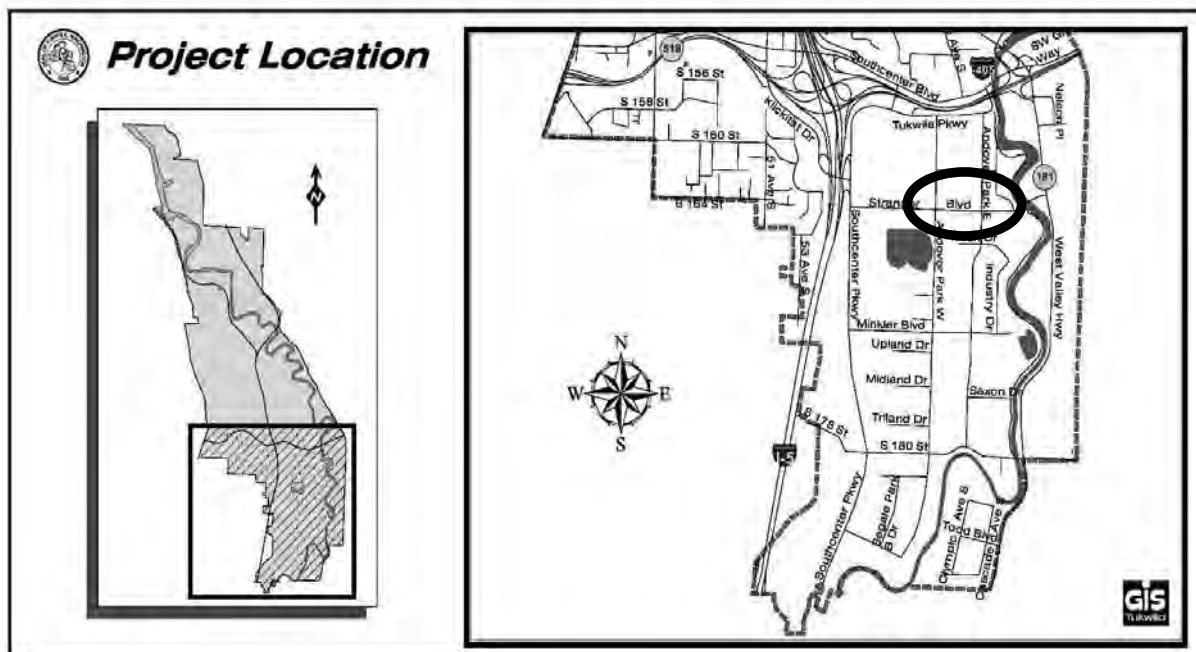
JUSTIFICATION: This replacement will improve fire flows. Existing cast iron has reached its useful life and is susceptible to failure.

STATUS:

MAINT. IMPACT: Reduces leak potential and repair liability.

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design						100	150			250
Land (R/W)										0
Const. Mgmt.								250		250
Construction								2,250		2,250
TOTAL EXPENSES	0	0	0	0	0	100	150	2,500	0	2,750
FUND SOURCES										
Awarded Grant										0
Proposed Grant								1,225		1,225
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	0	0	100	150	1,275	0	1,525
TOTAL SOURCES	0	0	0	0	0	100	150	2,500	0	2,750





City of Tukwila
CAPITAL IMPROVEMENT PROGRAM
for
2023 - 2028

**SEWER ENTERPRISE FUND
402**

Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	*Other Sources	After Six Years
65	Annual Sewer Repair Program	1,050	1,100	1,050	1,100	800	850	5,950	0	6,450
66	GIS Sewer System Inventory	67	0	0	0	0	0	67	0	0
67	Sewer Lift Station No. 5 Rebuild	1,300	1,250	0	0	0	0	2,550	0	0
68	Sewer Lift Station No. 3 Upgrade	0	600	300	0	0	0	900	0	910
69	Abandon Sewer Lift Station No. 9	150	350	300	0	0	0	800	0	0
70	Southcenter Blvd Sewer Upgrade	0	0	300	900	900	0	2,100	0	0
71	Lift Stations Generators Load Bank Testing	25	25	25	25	25	25	150	0	0
72	Sewer Repair at 14438 59th Ave S	0	0	750	0	0	0	750	0	0
73	Future Sewer Lift Station No. 7	0	0	0	700	1,350	1,100	3,150	0	0
	Ryan Hill - Sewer Revitalization	0	0	0	0	0	0	0	0	1,900
	Sewer Lift Station No. 12	0	0	0	0	0	0	0	0	3,650
	APW Sewer connection to KC Metro	0	0	0	0	0	0	0	0	650
	Allentown Phase III - Sewer Revitalization	0	0	0	0	0	0	0	0	1,900
	MLK Way Sewer Improvements	0	0	0	0	0	0	0	0	1,000
	Valley View West Hill Sewer Transfer Area	0	0	0	0	0	0	0	0	0
Grand Total		2,592	3,325	2,725	2,725	3,075	1,975	16,417	0	15,460

** Denotes other funding sources, grants, or mitigation.

Changes from 2021 to 2023 CIP:

Combined Annual Sewer Repair and CBD Rehab
Added Lift Station No. 5 Rebuild
Added Lift Station No. 3 Upgrade
Added MLK Way & 47th Ave S Sewer Improvements

Deleted:

CBD Sanitary Sewer Rehabilitation
Sewer Lift Station No. 2 Upgrades
Sewer Comprehensive Plan
Sewer Replacement at 14025 Interurban Ave S

Project sheets scheduled beyond 2028
can be found in the City's website under
Public Works Capital Improvement Program.

Sewer Lift Station Locations

Lift Station No. 1 - Master Telemetry Panel	600 Minkler Blvd. - Shops
Lift Station No. 2 - Backup Dialer	1105 Andover Pk W (at Minkler Blvd)
Lift Station No. 3	550 Minkler Blvd
Lift Station No. 4	6790 Todd Blvd - Southcenter South
Lift Station No. 5	6830 Fort Dent Way (entrance to Park)
Lift Station No. 6	6820 Fort Dent Way (only serves Park)
Lift Station No. 7 - Abandoned in 2011	was at 14601 Interurban - replaced by gravity sewer
Lift Station No. 8	13359 56th Ave S - Foster Point (new in 2007)
Lift Station No. 9	12638 Interurban - Suburban Propane
Lift Station No. 10	12218 51st Pl S - Allentown (new in 2007)
Lift Station No. 11	18799 Southcenter Pkwy (new in 2012)
Lift Station No. 12	255 Andover Park W - Key Bank parking lot at mall
Lift Station No. 13	Future - Tukwila Pkwy & Andover Park W

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Sewer Repair Program

Project No. 80040201

DESCRIPTION: Reduce sewer line infiltration and inflow (I & I) through groundwater intrusion or storm events as a result of damaged deteriorating systems or illicit connections. Includes small repairs and capital maintenance.

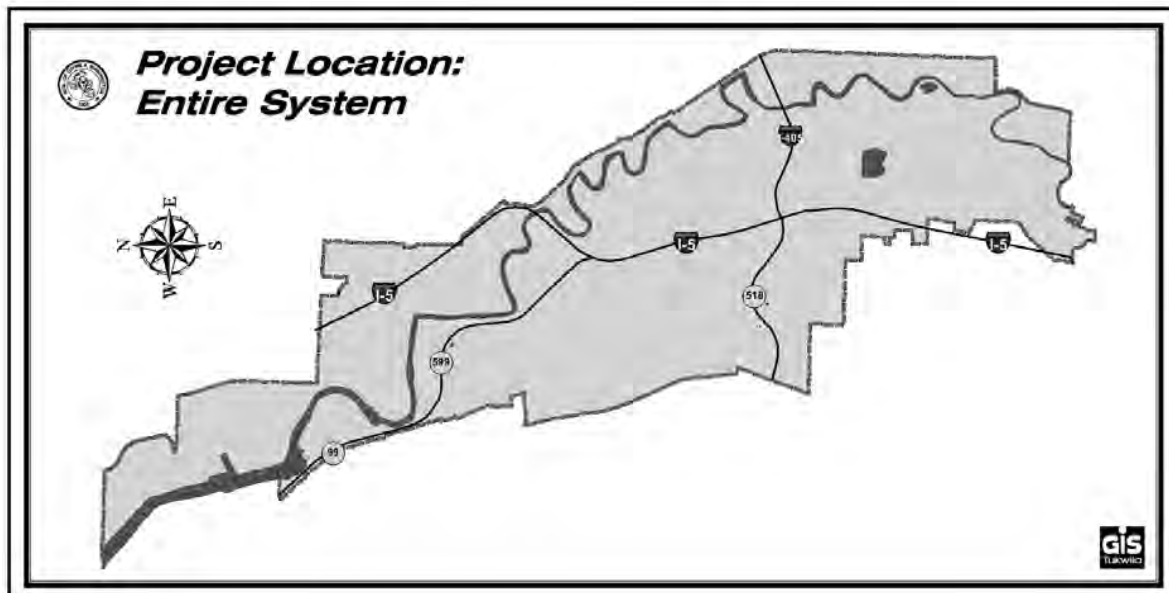
JUSTIFICATION: Decreases treatment, discharge, and pumping costs.

STATUS: Annual program is determined after pipeline TV inspection reports are completed.

MAINT. IMPACT: Less maintenance costs through rehabilitation of aging system.

COMMENT: Ongoing project, only one year actuals shown in first column.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	15	75	150	150	150	150	150	150	750	1,740
Land (R/W)										0
Const. Mgmt.	10	232	150	200	150	200	150	200	1,200	2,492
Construction	75	1,875	750	750	750	750	500	500	4,500	10,450
TOTAL EXPENSES	100	2,182	1,050	1,100	1,050	1,100	800	850	6,450	14,682
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	100	2,182	1,050	1,100	1,050	1,100	800	850	6,450	14,682
TOTAL SOURCES	100	2,182	1,050	1,100	1,050	1,100	800	850	6,450	14,682



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: GIS Sewer System Inventory

Project No. 80540202

DESCRIPTION: Geographic Information Systems (GIS) provides current as-built data for the sanitary sewer system in the Central Business District. This project will expand the as-built database for Tukwila's entire sewer system.

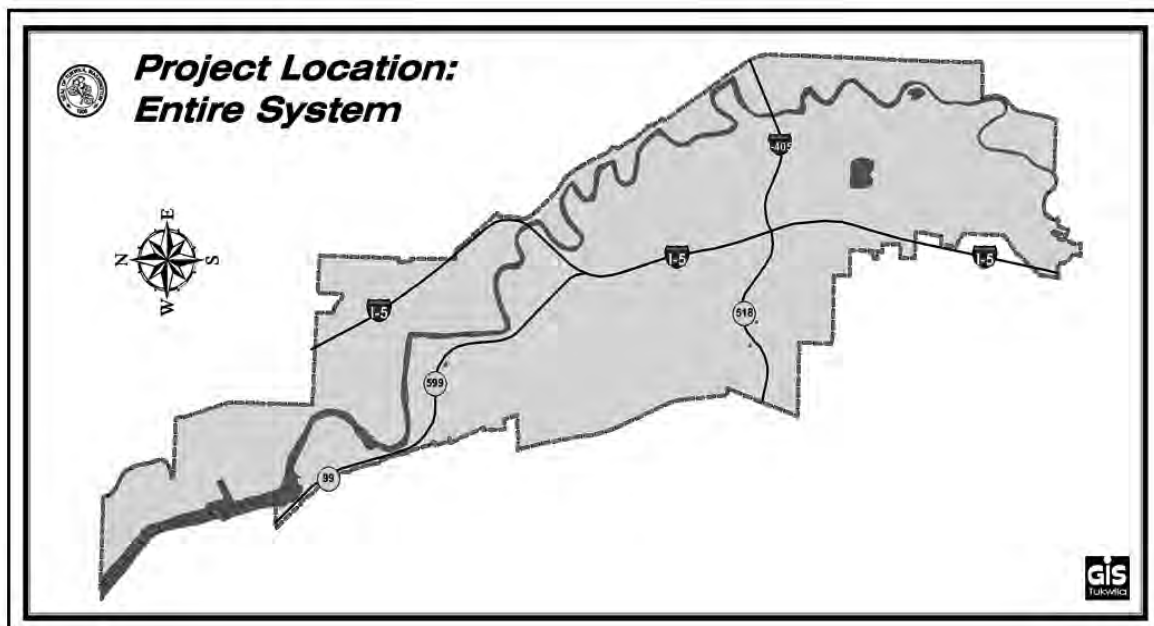
JUSTIFICATION: GIS mapping of the sewer system will provide information that is easily accessible by City staff and the public. With the GIS data, the City will be able to develop an asset management plan to determine the sewer assets that need to be upgraded or replaced.

STATUS: The GIS Inventory will be continually updated, mostly in-house, to improve the accuracy of the existing system.

MAINT. IMPACT: The survey will provide staff with up-to-date information on the location of manholes for the sanitary sewers.

COMMENT: Ongoing project cooperating with Water and Stormwater.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	248	15	67							
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	248	15	67	0	0	0	0	0	0	0
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	248	15	67	0	0	0	0	0	0	330
TOTAL SOURCES	248	15	67	0	0	0	0	0	0	330



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Sewer Lift Station No. 5 Rebuild

Project No. 92340201

DESCRIPTION: Rebuilding of sewer lift station 5 will reduce maintenance costs and reduce the risk of failure.

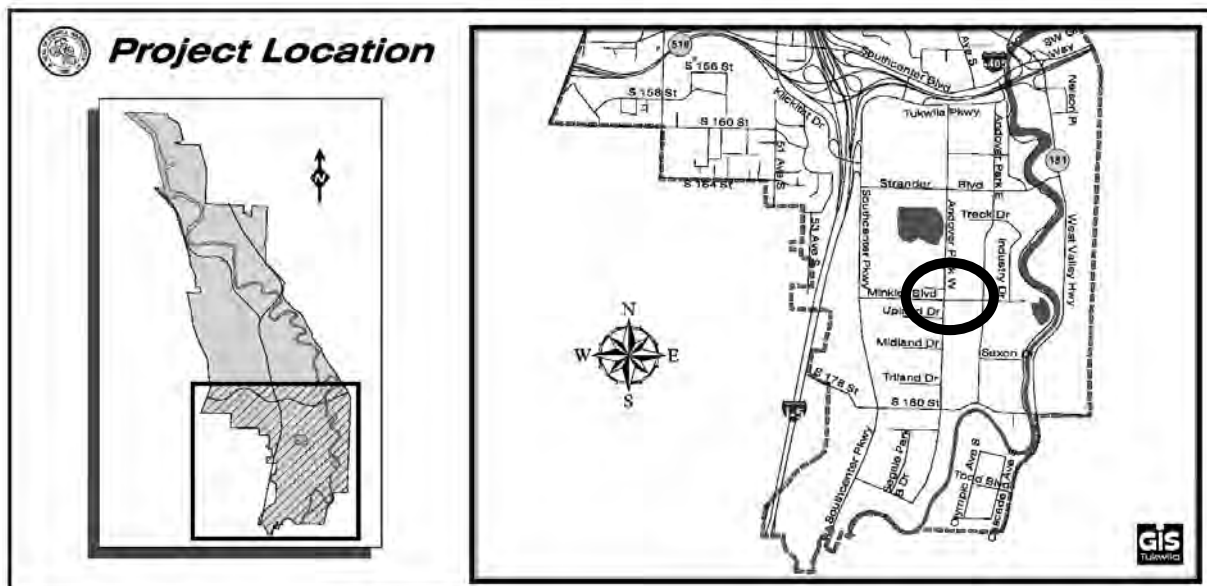
JUSTIFICATION: Aging sewer lift station requires the replacement of motors, pumps, and controls at older lift stations to reduce maintenance.

STATUS: The sewer lift station has been seeing a lot of issues with maintenance of pumps and motors. The existing panels and valves are in a confined space and will need to be moved to grade for safer access.

MAINT. IMPACT: New pumps will reduce the liability of the existing pumps that are obsolete and prone to fail.

COMMENT: Additional right-of-way or property will be required for the new backup generators to be installed.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			250	50						300
Land (R/W)										0
Const. Mgmt.			50	200						250
Construction			1,000	1,000						2,000
TOTAL EXPENSES	0	0	1,300	1,250	0	0	0	0		2,550
FUND SOURCES										
Awarded Grant										0
Proposed Bond/ULID										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	1,300	1,250	0	0	0	0		2,550
TOTAL SOURCES	0	0	1,300	1,250	0	0	0	0	0	2,550



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Sewer Lift Station No. 3 Upgrade

Project No. 90440206

DESCRIPTION: Upgrading sewer lift station 3, including control panel, valves, and pumps. A backup power source will also be installed.

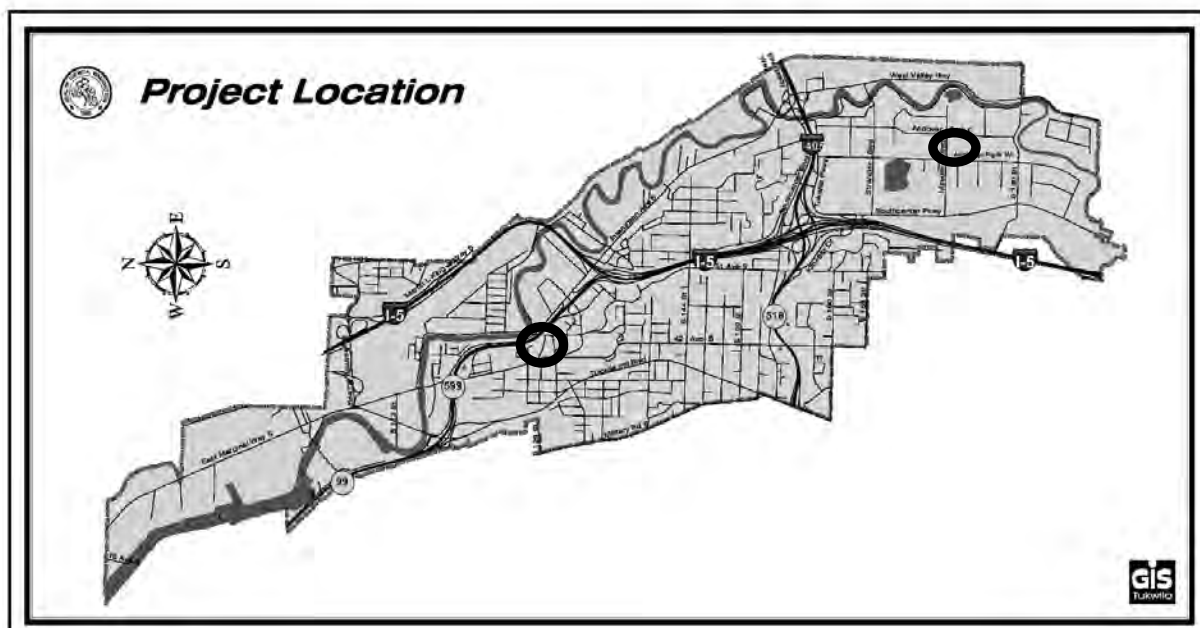
JUSTIFICATION: Aging sewer system requires the replacement of motors, pumps, and controls at older lift stations to reduce maintenance.

STATUS: Sewer Lift Station 3 is at the end of its life cycle and need to be rebuilt with a backup power source.

MAINT. IMPACT: New pumps will reduce the liability of the existing pumps that are obsolete and prone to fail.

COMMENT: Additional right-of-way or property will be required for the new backup generators to be installed.

FINANCIAL (in \$000's)	Through		Estimated							
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design				100					100	200
Generators				100					10	110
Const. Mgmt.				100					100	200
Construction				300	300				700	1,300
TOTAL EXPENSES	0	0	0	600	300	0	0	0	910	1,810
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	600	300	0	0	0	910	1,810
TOTAL SOURCES	0	0	0	600	300	0	0	0	910	1,810



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Abandon Sewer Lift Station No. 9

Project No. 90540208

DESCRIPTION: Install 900 LF of 8" gravity sewer from the Lift Station No. 9 to the existing Metro main nearby.

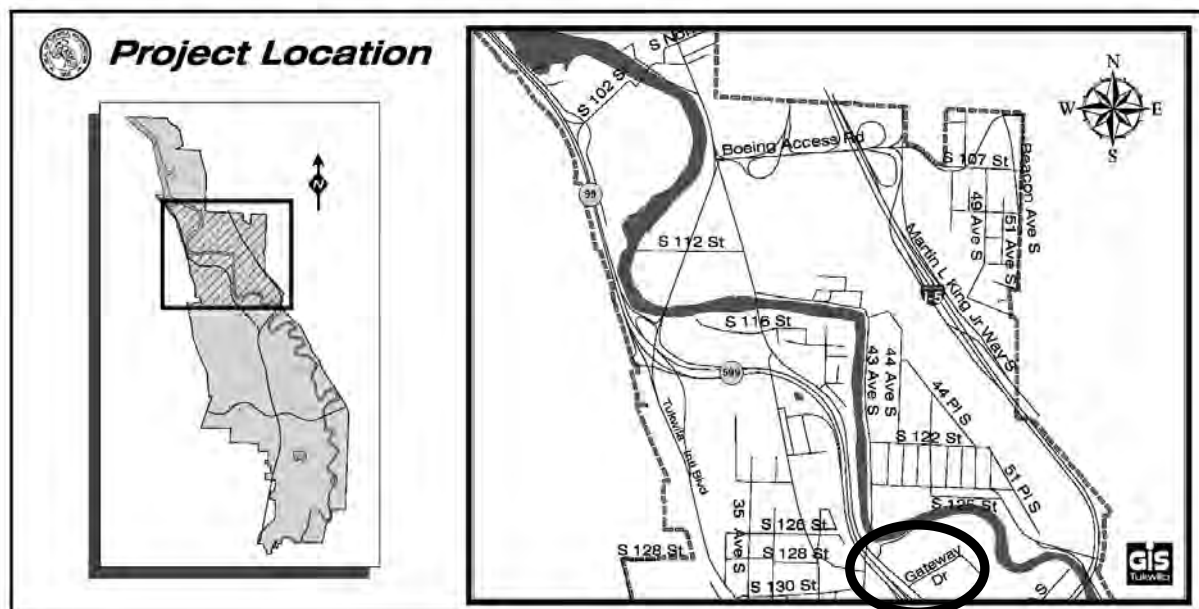
JUSTIFICATION: The existing Metro sewer in Interurban Ave South was designed to service the area that is also currently served by Lift Station No. 9.

STATUS:

MAINT. IMPACT: Staff will not have to maintain Lift Station on private property.

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		15	100							115
Land (R/W)										0
Const. Mgmt.			50	50						100
Construction				300	300					600
TOTAL EXPENSES	0	15	150	350	300	0	0	0	0	815
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	15	150	350	300	0	0	0	0	815
TOTAL SOURCES	0	15	150	350	300	0	0	0	0	815



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Southcenter Blvd Sewer Upgrade

Project No. 99840202

DESCRIPTION: Upgrade 3,200 LF of 8' to a larger capacity 12' system from Macadam Rd to the I-405 undercrossing (or new bridge crossing) on Southcenter Blvd.

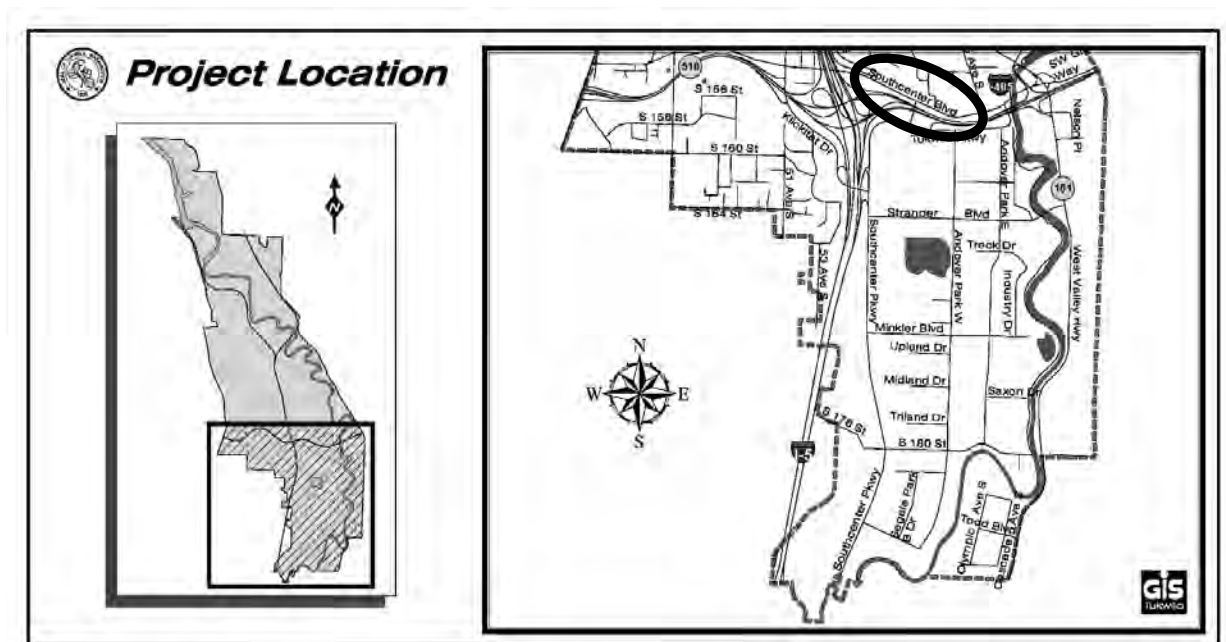
JUSTIFICATION: Flows have greatly increased with additional connections to the basin from the North Hill apartment buildings causing the system to be deficient in terms of capacity for peak discharges.

STATUS:

MAINT. IMPACT: Improved service would reduce maintenance liability.

COMMENT: Coordinate with I-405 improvements to Southcenter Blvd and Future Lift Station 7.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design					300					300
Land (R/W)										0
Const. Mgmt.						150	150			300
Construction						750	750			1,500
TOTAL EXPENSES	0	0	0	0	300	900	900	0	0	2,100
FUND SOURCES										
Awarded Grant										0
Bond/PWTF Loan										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	0	300	900	900	0	0	2,100
TOTAL SOURCES	0	0	0	0	300	900	900	0	0	2,100



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Lift Station Generators Load Bank Testing

Project No. 80040102

DESCRIPTION: Perform an annual test on all Lift Stations generators that's more extensive than the weekly routine check currently conducted by the crews.

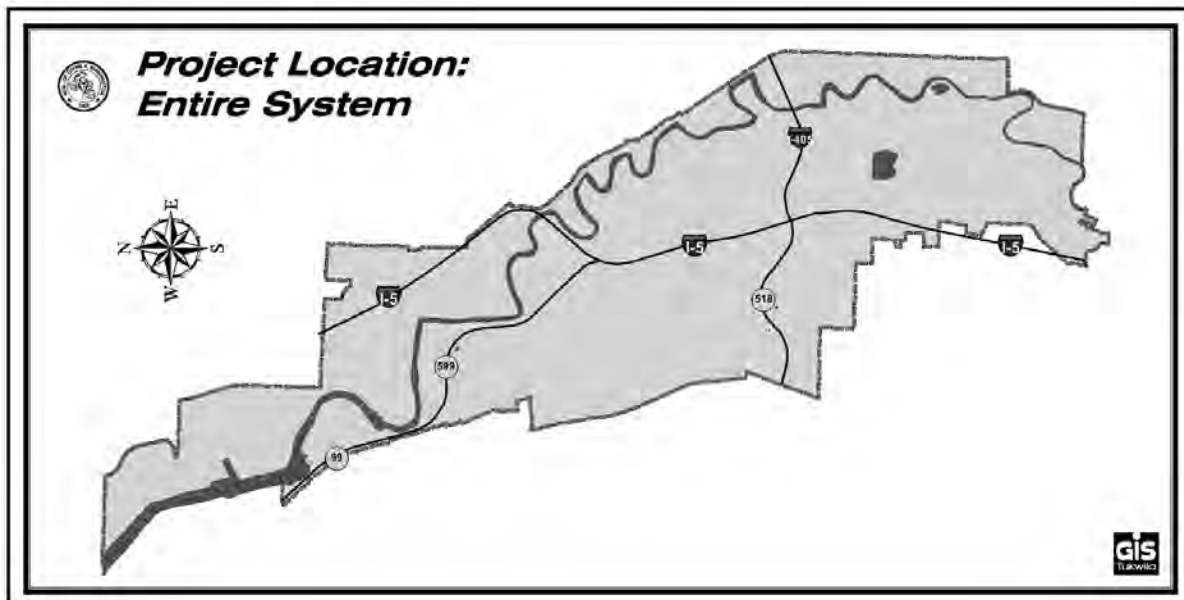
JUSTIFICATION: Performing load bank testing on generators annually will avoid failure of generators during a time of need. The testing will also elongate the life of generators by more than 25%.

STATUS: Current test was recommended after performing a study of our existing lift stations generators.

MAINT. IMPACT: None.

COMMENT: Approximately one-third of lift stations generators would be tested a year.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design										
Land (R/W)										
Const. Mgmt.										
Peak Testing			25	25	25	25	25	25	25	175
TOTAL EXPENSES	0	0	25	25	25	25	25	25	25	175
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	25	25	25	25	25	25	25	175
TOTAL SOURCES	0	0	25	25	25	25	25	25	25	175



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Sewer Repair at 14438 59th Ave S

Project No. 91240202

DESCRIPTION: Replace existing 500 LF of 8" sewer and 2 manholes from Viewcrest Apartments at 14438 59th Ave S.

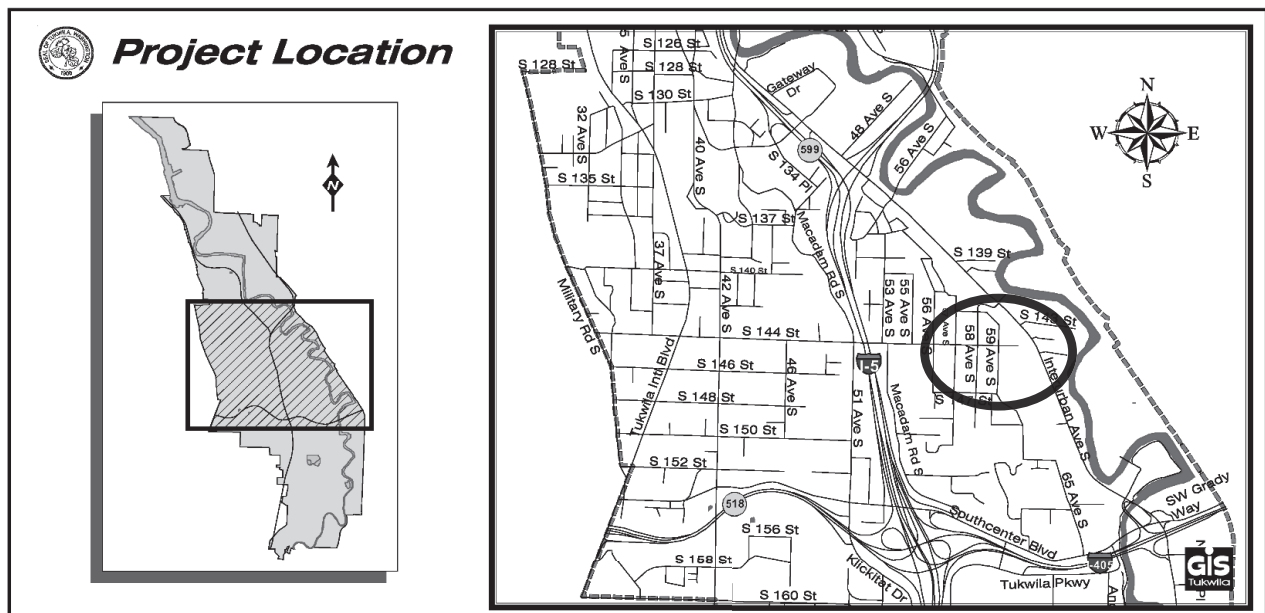
JUSTIFICATION: The existing pipe is located in an unstable hillside and not well supported.

STATUS: Staff will monitor hillside.

MAINT. IMPACT: Service to Viewcrest Apartments would be impacted if there was a landslide.

COMMENT: Hillside repair has significantly increased the cost of the project.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design					100					100
Land (R/W)					100					100
Const. Mgmt.					50					50
Construction					500					500
TOTAL EXPENSES	0	0	0	0	750	0	0	0	0	750
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	0	750	0	0	0	0	750
TOTAL SOURCES	0	0	0	0	750	0	0	0	0	750



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Future Sewer Lift Station No. 7

Project No. 99740205

DESCRIPTION: Due to utility conflicts with existing utilities, a new sewer lift station will be required near 65th Ave S and Southcenter Blvd. A gravity sewer main is not possible under I-405.

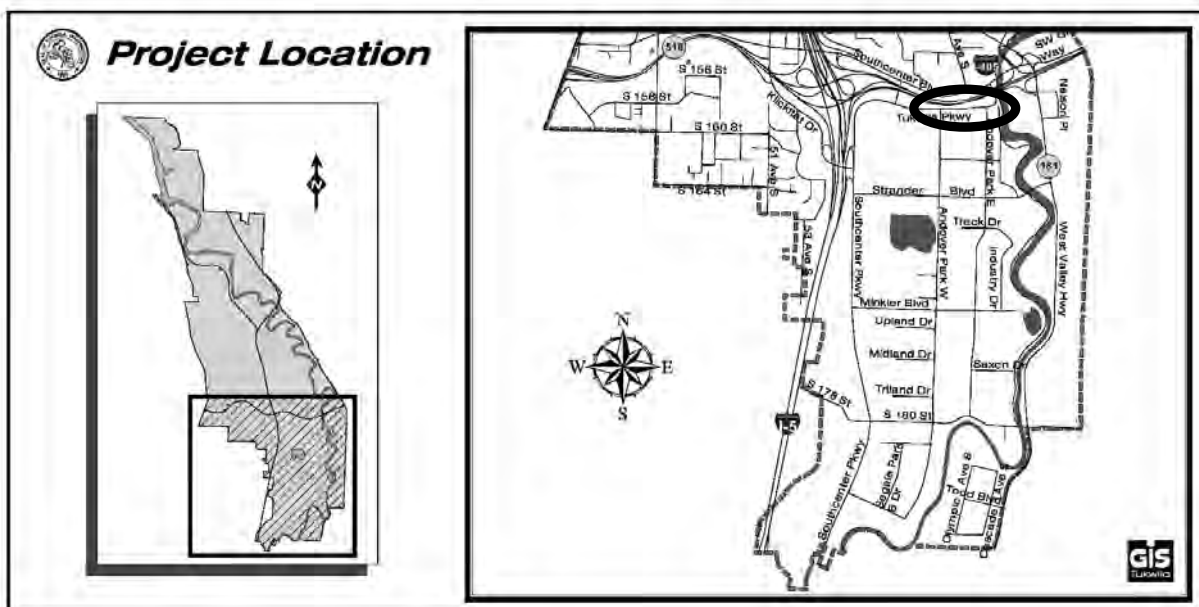
JUSTIFICATION: Existing line is undersized and has a severe sag. Increased development on the North Hill exacerbates the deficiency.

STATUS: Design will be coordinated with WSDOT and Seattle Public Utilities.

MAINT. IMPACT: Less flushing maintenance to clear debris from sag and from the improved HOV manhole alignment.

COMMENT: Other alternatives are being reviewed due to WSDOT requirements. Formerly known as Gravity Sewer under I-405 to Tukwila Parkway.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	67					150	150			367
Land (R/W)										0
Const. Mgmt.						50	200	100		350
Construction	10					500	1,000	1,000		2,510
TOTAL EXPENSES	77	0	0	0	0	700	1,350	1,100	0	3,227
FUND SOURCES										
Awarded Grant										0
Bond										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	77	0	0	0	0	700	1,350	1,100	0	3,227
TOTAL SOURCES	77	0	0	0	0	700	1,350	1,100	0	3,227







City of Tukwila
CAPITAL IMPROVEMENT PROGRAM
for
2023 - 2028

**SURFACE WATER
412 Fund**

CIP Page	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	**Other Sources	After Six Years
76	Annual Small Drainage Program	900	900	970	970	970	970	5,680	0	673
77	Storm Water Quality Retrofit Program	1,620	100	100	2,200	100	100	4,220	3,095	115
78	NPDES Program	60	60	60	60	65	65	370	150	65
79	Regional Surface Water Partnerships	75	75	75	75	100	100	500	87	100
80	Green the Green Program	185	180	105	160	80	188	898	319	200
81	Gilliam Creek Fish Barrier Removal	600	650	8,500	0	0	0	9,750	8,050	0
82	Tukwila 205 Levee Certification	650	650	650	650	650	650	3,900	900	0
83	Nelsen Side Channel	600	300	1,825	0	0	0	2,725	1,932	0
84	Surface Water Comprehensive Plan	165	0	0	0	0	0	165	0	400
85	S 131st PI Drainage Improvements	671	2,400	0	0	0	0	3,071	1,960	0
86	Chinook Wind Public Access	422	0	0	0	0	0	422	126	0
87	Chinook Wind Extension	150	150	50	1,060	0	0	1,410	650	0
88	Surface Water GIS Inventory	47	0	0	0	0	0	47	0	0
89	Northwest Gilliam Storm Drainage System	100	840	0	0	0	0	940	0	1,100
90	Duamish Rvr/bk Stabilization at S 104th St	150	0	0	200	0	0	350	0	6,700
91	Duamish Hill Preserve	370	0	600	0	0	4,600	5,570	5,000	
92	Soils Reclamation/Decant Facility	551	0	0	1,550	0	0	2,101	1,468	1,375
93	Tukwila Pkwy/Gilliam Creek Outfalls	0	0	60	415	0	0	475	0	0
94	S 146th St Pipe & 35th Ave S Drainage	0	0	0	0	0	0	0	0	1,066
	S 143rd Street Storm Drainage System	0	0	0	0	0	0	0	0	1,096
	TUC Surface Water Conveyance	0	0	0	0	0	0	0	0	541
Grand Total		7,316	6,305	12,995	7,340	1,965	6,673	42,594	23,737	13,431

** Denotes other funding sources, grants, or mitigation.

Project sheets scheduled beyond 2028
can be found in the City's website under
Public Works Capital Improvement Program.

Changes from 2021 to 2023 CIP:

Additions

Duamish Hill Preserve Phase III
Duamish Rvr/bk Stabilization at S 104th St
Chinook Wind Extension
Consolidated multiple items into Regional Partnerships

Deletions

Riverton Creek Flap Gate Removal
East Marginal Wy S Stormwater Outfalls

Surface Water Lift Station Locations

Storm Lift Station No. 15	5910 S 180th St - Mizuki Grill
Storm Lift Station No. 16	7420 S 180th St (underpass)
Storm Lift Station No. 17	530 Strander Blvd - Bicentennial Park
Storm Lift Station No. 18	4225 S 122nd St - Allentown
Storm Lift Station No. 19	Fort Dent Park (Parks Dept.)

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Annual Small Drainage Program

Project No. 80041201

DESCRIPTION: Select, design, and construct small drainage projects throughout the City.

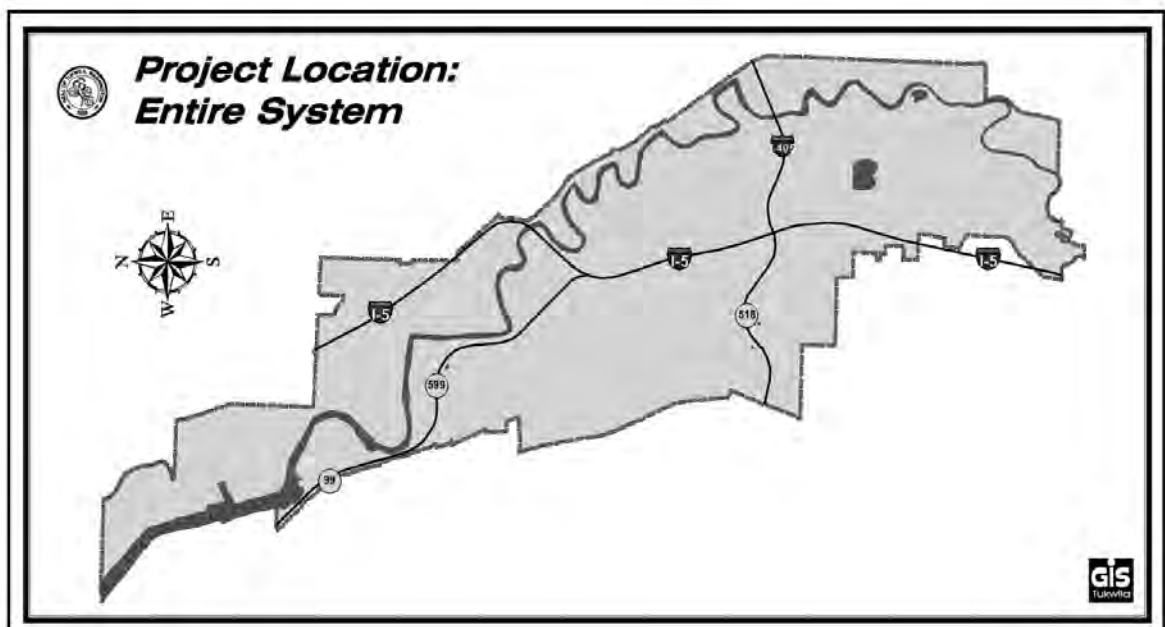
JUSTIFICATION: Provide drainage corrections for existing/ongoing drainage problems throughout the City, including culvert replacements, drain extensions, and pavement upgrades.

STATUS: Projects for this annual program are taken from Small Drainage Project List.

MAINT. IMPACT: Reduces maintenance.

COMMENT: Ongoing project, only one year shown in first column. Construction expenses may occur over two calendar years.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	97	100	100	100	110	110	110	110	80	917
Const. Mgmt.	136	99	100	100	110	110	110	110	80	955
Construction	638	603	700	700	750	750	750	750	513	6,154
TOTAL EXPENSES	871	802	900	900	970	970	970	970	673	8,026
FUND SOURCES										
Awarded Grant										0
Proposed Grant	65									65
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	806	802	900	900	970	970	970	970	673	7,961
TOTAL SOURCES	871	802	900	900	970	970	970	970	673	8,026



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Storm Water Quality Retrofit Program

Project No. 91241202

DESCRIPTION: Provide, design, and install water quality testing and improvements at selected drainage locations.

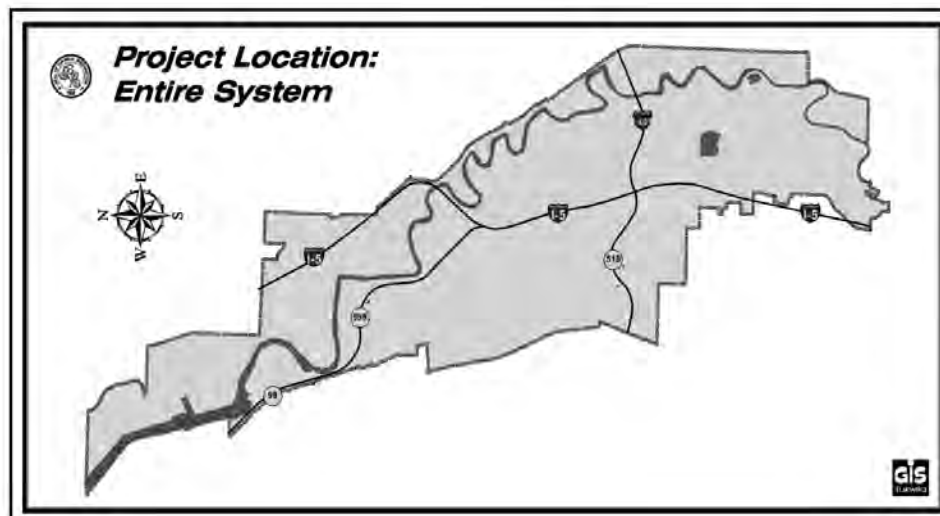
JUSTIFICATION: Most surface water is discharged directly to receiving water bodies untreated.

STATUS: Water quality retrofit has been added to CIP projects since 2015 (Interurban and 53rd Ave S).

MAINT. IMPACT: Expected to increase maintenance.

COMMENT: Combine with other CIP projects for design and construction, where feasible. For 2021, funding for added improvements to the West Valley Highway project. A proposed State DOE grant is listed in 2022.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	41	100	20	100	100		100	100	20	581
Land (R/W)		5								5
Const. Mgmt.			300			400			15	715
Construction			1,300			1,800			80	3,180
TOTAL EXPENSES	41	105	1,620	100	100	2,200	100	100	115	4,481
FUND SOURCES										
Awarded Grant	22		1,365							1,387
Proposed Grant					100	1,530		100		1,730
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	19	105	255	100	0	670	100	0	115	1,364
TOTAL SOURCES	41	105	1,620	100	100	2,200	100	100	115	4,481



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: NPDES Program

Project No. 99341210

DESCRIPTION: Provide programmatic implementation requirements of NPDES. The Master Drainage Program specifies a NPDES reporting and action plan for City compliance. The services/supplies funds will also include any illicit discharge (spill cleanup) costs that may occur in the City's right-of-way.

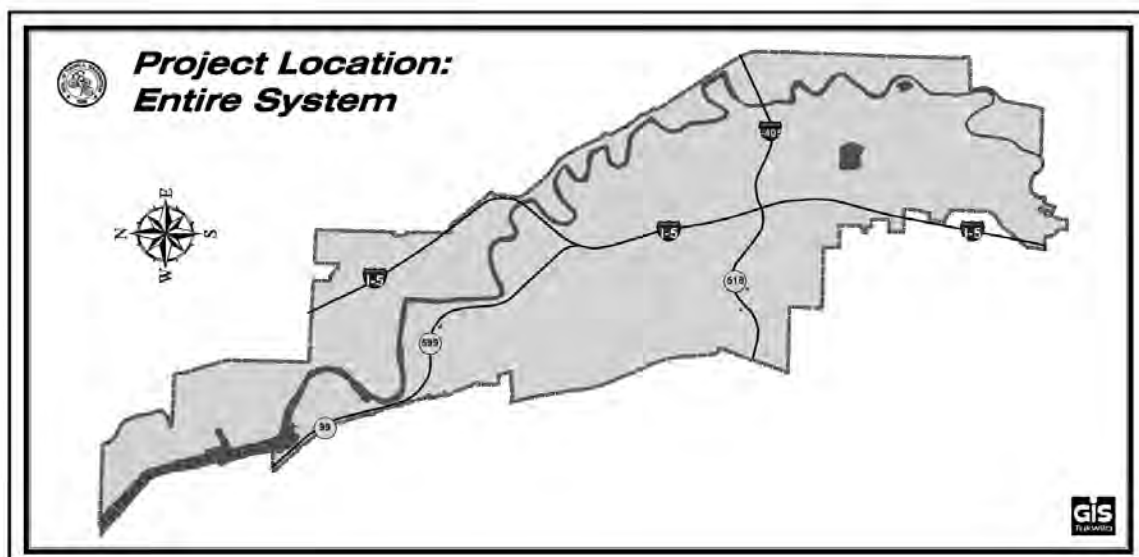
JUSTIFICATION: State NPDES requirements include an annual report, public education and outreach, illicit discharge detection and illumination, approved technical standards, staff training, inspections of public and private systems, and drainage system maps.

STATUS: All current NPDES requirements have been implemented. LID added to TMC in 2017.

MAINT. IMPACT: Additional cleaning and documentation will require added staff resources.

COMMENT: National Pollutant Discharge Elimination System (NPDES). Additional NPDES requirements will be ongoing. Costs shown include emergency supplies, testing equipment, DOE testing, and annual public outreach surveys. Added Smap requirements requiring changes to GIS Mapping to conform with DOE NPDES standards.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Services/Supplies	50	50	60	60	60	60	65	65	65	535
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	50	50	60	60	60	60	65	65	65	535
FUND SOURCES										
Awarded Grant		50								50
Proposed Grant				50		50		50		150
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	50	0	60	10	60	10	65	15	65	335
TOTAL SOURCES	50	50	60	60	60	60	65	65	65	535



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: **Regional Surface Water Partnerships** Project No. 70041201

DESCRIPTION: The City is party to a number of ongoing inter-agency partnerships related to surface water including WRIA 9, a streamgages funding program with USGS and a Duwamish Steward ILA.

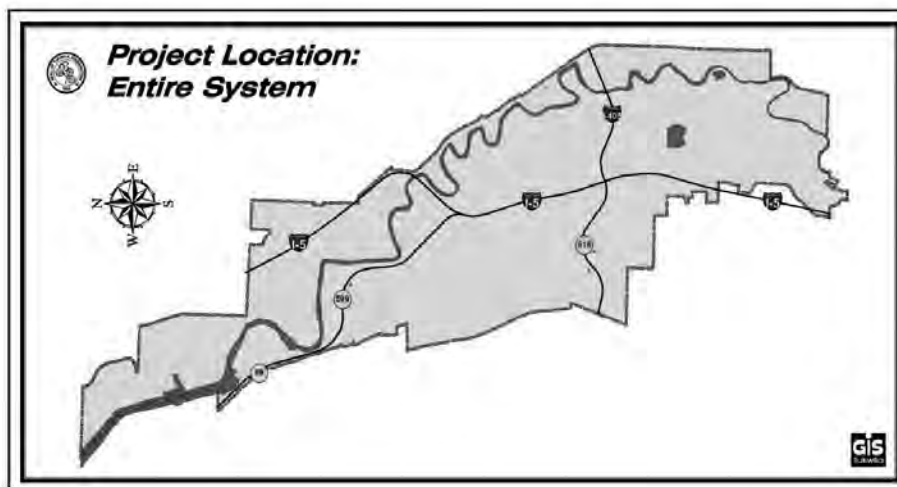
JUSTIFICATION: These partnerships generally arise as part of collaboration to recover salmon species listed under the Endangered Species Act (ESA) and to improve water quality within the Green/Duwamish watershed.

STATUS: WRIA 9 ILA is through 2025; Duwamish Steward ILA through 2026; Streamgages annually.

MAINT. IMPACT: Policies and recommendations may impact maintenance.

COMMENT: Ongoing partnerships; only one year actuals are shown in the first column.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	33	20	75	75	75	75	100	100	100	653
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	33	20	75	75	75	75	100	100	100	653
FUND SOURCES										
King Conservation District			13	14	14	15	15	16	16	103
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	33	20	62	61	61	60	85	84	84	550
TOTAL SOURCES	33	20	75	75	75	75	100	100	100	653



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Green the Green Program

Project No. 91641202

DESCRIPTION:

This program supports revegetation efforts along watercourses within the City with main goal of providing habitat and reducing water temperatures. Funding may be utilized for costs related to planting or maintenance and include City and partner projects that contribute to the goals.

JUSTIFICATION:

WRIA 9 has identified warm water temperatures as an impediment to salmon recovery, and has also started a funding program called, "ReGreen the Green" which aims to support revegetation projects along the river.

STATUS:

Pilot project at NC Machinery & Southcenter Plaza completed and in ongoing maintenance. Funds maintenance of recently completed surface water CIP projects meeting program goals. Other opportunities are being identified in a collaborative interdepartmental effort.

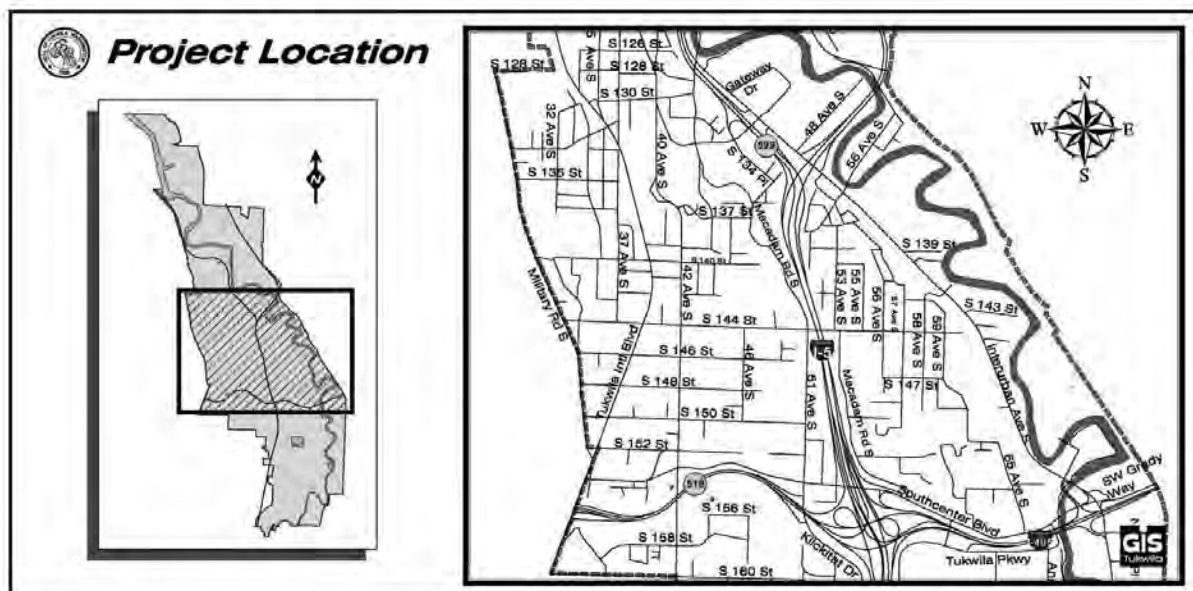
MAINT. IMPACT:

Expected to increase maintenance.

COMMENT:

Grant funding ongoing. Funding to date has come from WRIA9, King Co., and the Rose Foundation.

FINANCIAL	Through		Estimated							
(in \$000's)	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	35		20	5	20	5	20	5	30	140
Land (R/W)			5		5			3	5	18
Monitoring & Maint.	10	8	160	50	80	30	60	60	45	503
Const. Mgmt.	9			25	0	25		20	20	99
Construction	181			100		100		100	100	581
TOTAL EXPENSES	235	8	185	180	105	160	80	188	200	1,341
FUND SOURCES										
Awarded Grants KC	172	8	29							209
Proposed Grants			40	50	50	50	50	50	50	340
Rose Foundation	25									25
Mitigation Expected										0
Utility Revenue	38	0	116	130	55	110	30	138	150	767
TOTAL SOURCES	235	8	185	180	105	160	80	188	200	1,341



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Gilliam Creek Fish Barrier Removal

Project No. 99830105

DESCRIPTION: Construct fish passage improvements at existing flap gate and restore salmonid habitat; replace flap gate which may include a self-regulating tide gate or flood wall.

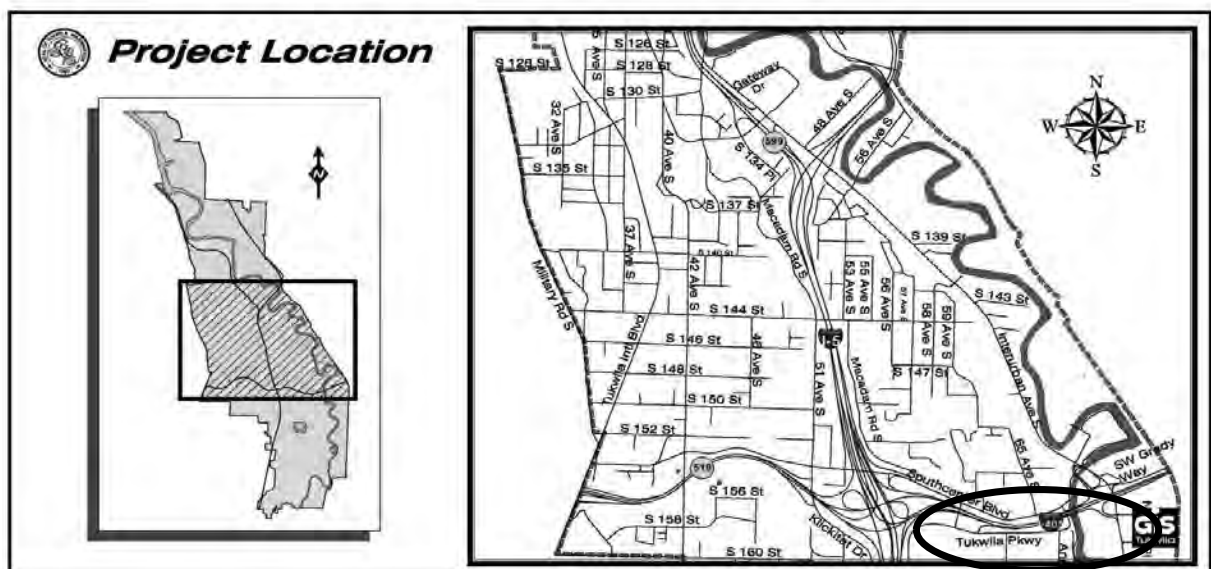
JUSTIFICATION: Enable fish access to lower Gilliam Creek under wider range of flow conditions; fish barrier per WDFW and City; WRIA 9 salmon habitat project.

STATUS: Analysis of lower Gilliam Creek is being conducted in 2018 to determine the best solution for fish passage and to address potential flooding.

MAINT. IMPACT: Likely a shift in maintenance commitments with potential elimination of flapgate maintenance.

COMMENT: In 2020, SRFB listed as Project of Concern, WRIA pulling funding from this cycle; BA Fish Barrier Board - scored 63 of 94; outcomes yet to be determined; \$100K allocated in CWM via WRIA 9.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	60	150	600	650						1,460
Land (R/W)										0
Monitoring										0
Const. Mgmt.					1,000					1000
Construction					7,500					7,500
TOTAL EXPENSES	60	150	600	650	8,500	-	-	0	0	9,960
FUND SOURCES										
Awarded Grant		150	325	375						850
Proposed Grant			275	275	6,800	-				7,350
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	60	0	0	0	1700	-	-	0	0	1,760
TOTAL SOURCES	60	150	600	650	8,500	-	0	0	0	9,960



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Tukwila 205 Levee Certification

Project No. 91341203

DESCRIPTION: Reconstruct the Tukwila 205 Levee to provide 500-year level of flood protection and obtain levee certification.

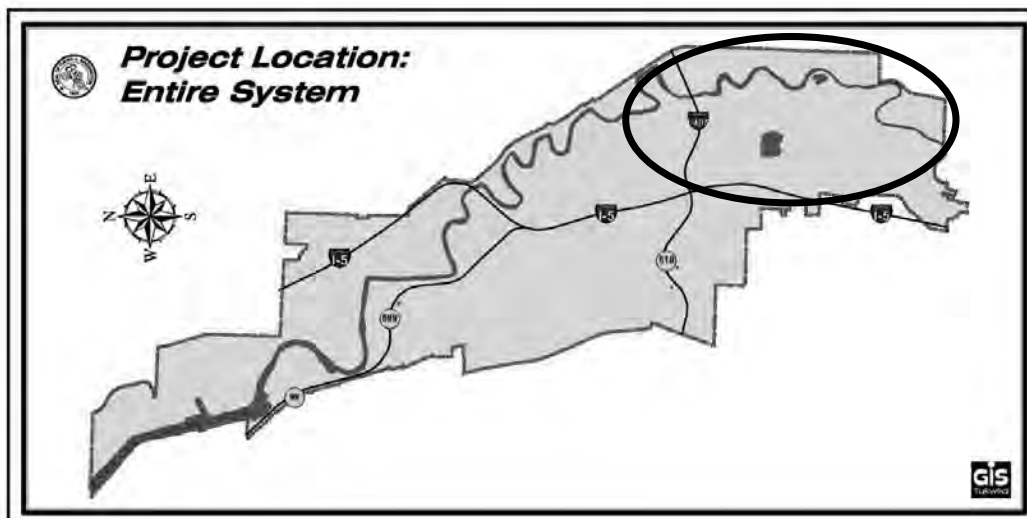
JUSTIFICATION: The US Army Corps of Engineers no longer provides levee certification services to federally authorized levees. The existing certification expired in August 2013. Certification is required for the Federal Emergency Management Agency to accreditate the levee system as providing a 100-year level of flood protection. A study of the Tukwila 205 Levee found approximately 80% of the levee could not be certified in its current condition and will require repair or reconstruction.

STATUS: A levee assessment has been completed.

MAINT. IMPACT: Certification process is expected to lead to additional levee repair projects that are required to meet the certification criteria. Certification is valid for a 10-year period.

COMMENT: The City has petitioned the King County Flood Control District to make levee improvements to upgrade the 205 Levee to provide a minimum of 100-year level of protection, and where construction is needed, construct to a 500-year level of protection. KCFCD has agreed to begin design of several projects in 2020, which will take approximately 15 years to complete and will require extensive work with the City of Tukwila and property owners. A full time employee to monitor this project will be required and listed in 2021 through 2026.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Certification Phase I	350									350
Certification Phase II	229	500	500	500	500	500	500	500		3,729
Design										0
Const. Mgmt.			150	150	150	150	150	150		900
Construction										0
TOTAL EXPENSES	579	500	650	650	650	650	650	650	0	4,979
FUND SOURCES										
KC Flood Control	236	150	150	150	150	150	150	150		1286
Proposed Grants										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	343	350	500	500	500	500	500	500	0	3,693
TOTAL SOURCES	579	500	650	650	650	650	650	650	0	4,979



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Nelsen Salmon Habitat Side Channel

Project No. 91641203

DESCRIPTION: Create an off-channel salmon rearing habitat side channel by connecting a segment of historic river channel with the Green River.

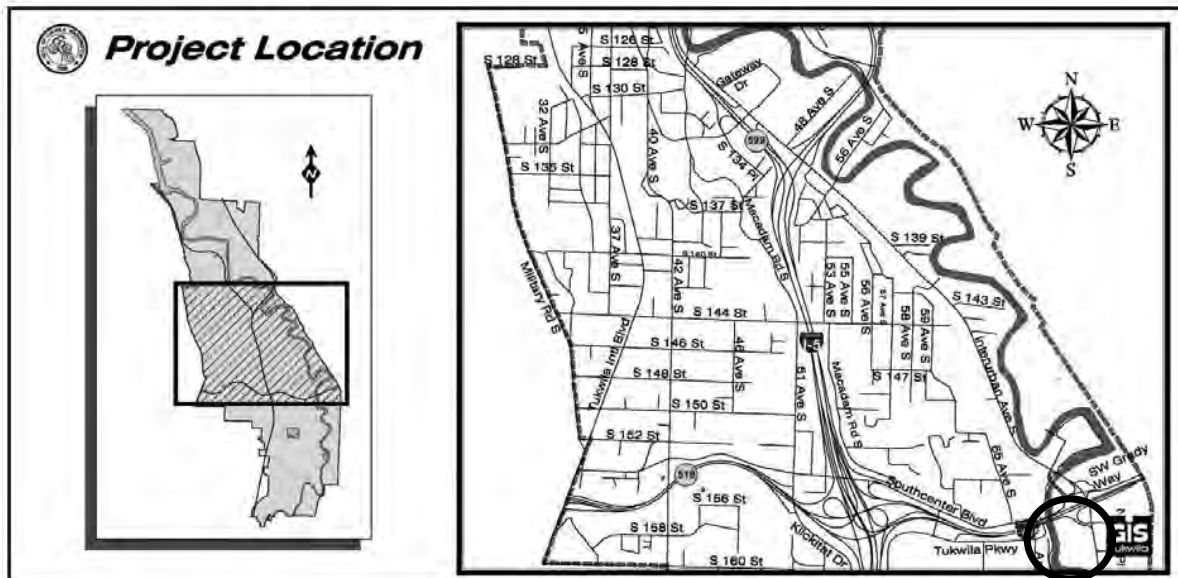
JUSTIFICATION: WRIA 9 has identified this project a proposed action in the Salmon Habitat Plan.

STATUS: The project area is primarily within State lands, but the intent is to transfer to City. The project may take place under an aquatic lease (DNR), depending on timing. Grant application for design funding submitted to Floodplains in 2020 with a low probability of success.

MAINT. IMPACT: Expected to increase maintenance

COMMENT: Property acquisition to the north could create the opportunity for a side channel and additional flood storage, or potentially combine this with Gilliam Creek Fish Barrier project depending on funding source feedback.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design		50	300	300						650
Land (R/W)		5	300							305
Monitoring										0
Const. Mgmt.					385					385
Construction					1,440					1,440
TOTAL EXPENSES	0	55	600	300	1,825	0	0	0	0	2,780
FUND SOURCES										
Awarded Grant		50	150	150						350
Proposed Grant			300	100	1,232					1,632
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	5	150	50	593	0	0	0	0	798
TOTAL SOURCES	0	55	600	300	1,825	0	0	0	0	2,780



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Surface Water Comprehensive Plan

Project No. 82141202

DESCRIPTION:

Periodically revise and update the adopted Surface Water Comprehensive Plan to: 1) Incorporate the latest requirements of the National Pollution Discharge Elimination System (NPDES) and Endangered Species Act (ESA); 2) Update Capital Improvement Projects to reflect current needs and completed projects; 3) Include GIS based basin and system maps as they become available; and 4) Revise Storm Water ordinance as needed.

JUSTIFICATION:

The latest requirements from regulatory agencies as well as newly identified City needs must be included in a regularly updated Surface Water Comprehensive Plan.

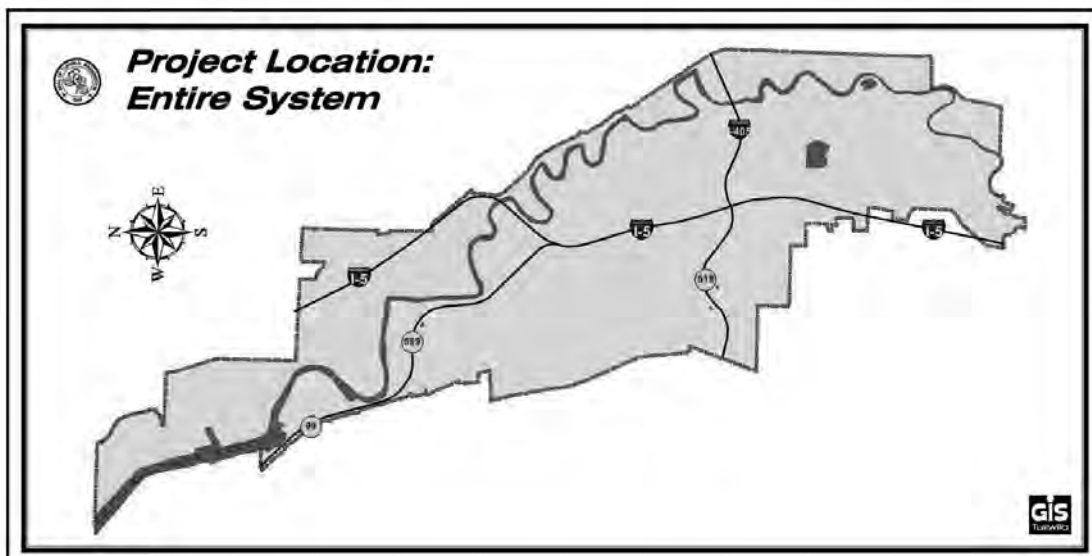
STATUS:

The Surface Water Comprehensive Plan was completed in 2003 and updated in 2013. Future updates are planned on a 7-year cycle with the next update in 2021.

MAINT. IMPACT:

COMMENT:

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	163	195	165						400	923
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	163	195	165	0	0	0	0	0	400	923
FUND SOURCES										
Awarded Grant			72							72
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	163	195	93	0	0	0	0	0	400	851
TOTAL SOURCES	163	195	165	0	0	0	0	0	400	923



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S 131st Place Drainage Improvements

Project No. 91641204

DESCRIPTION: Design and replace an existing 36" culvert under S. 131st Pl. Raise the roadway approximately 18" and/or provide a concrete wall or other means to keep Southgate Creek within its banks during storm events.

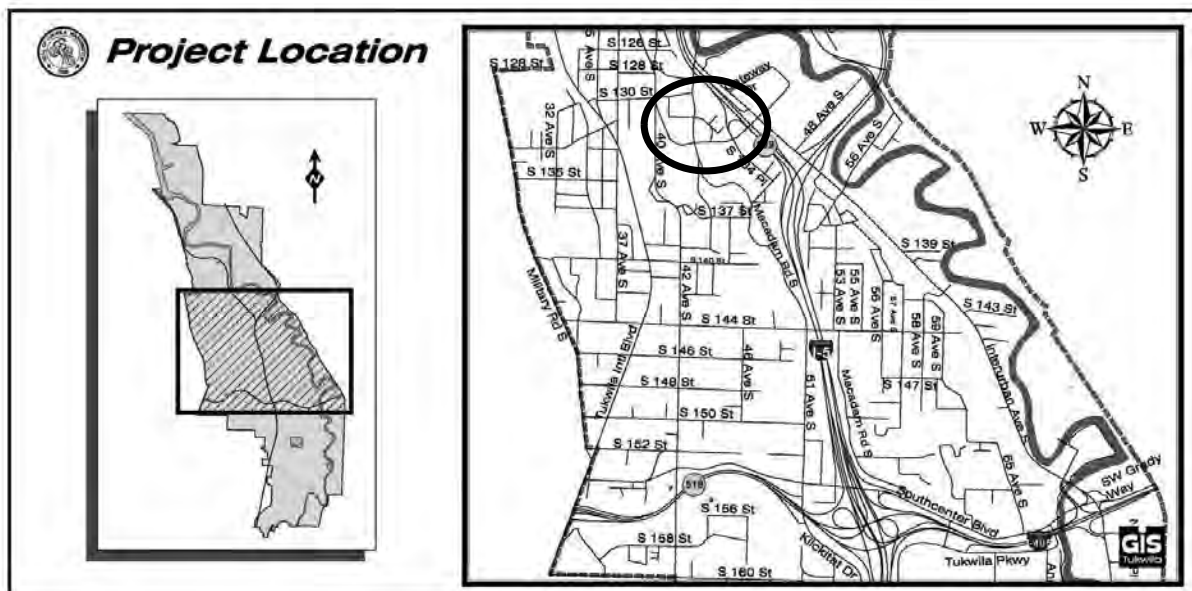
JUSTIFICATION: Southgate Creek overtops its bank several times per year during storm events and runs through private property. Debris is deposited within a private driveway and storm system.

STATUS: Maintenance is performed annually on the creek to remove excess sedimentation to reduce the likelihood of flooding.

MAINT. IMPACT: Reduce the frequency of stream sediment removal and storm cleanup.

COMMENT: Project will require an HPA. Will consider combining with a future overlay project to reduce overall costs. A grant request for \$200K was submitted to the KCFCF in 2020.

FINANCIAL (in \$000's)	Through	Estimated									
	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL	
EXPENSES											
Design		100	421							521	
Land (R/W)			250							250	
Const. Mgmt.				400						400	
Construction				2,000						2,000	
TOTAL EXPENSES	0	100	671	2,400	0	0	0	0	0	3,171	
FUND SOURCES											
Awarded Grant		60	60							120	
Proposed Grant			300	1,600						1,900	
Mitigation Actual										0	
Mitigation Expected										0	
Utility Revenue	0	40	311	800	0	0	0	0	0	1,151	
TOTAL SOURCES	0	100	671	2,400	0	0	0	0	0	3,171	



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Chinook Wind Public Access

Project No. 91441202

DESCRIPTION: King County purchased site and will restore it as a salmon estuary and passive park in partnership with the City. City CIP project is to develop public access and maintenance trail. Plan is to connect trail through PW shops to Duwamish Gardens.

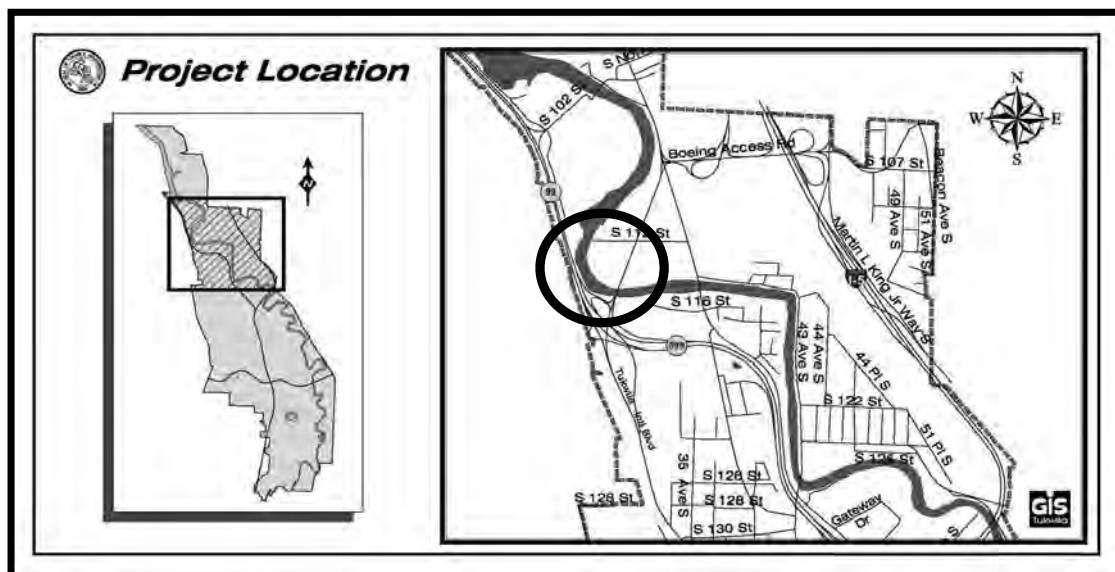
JUSTIFICATION: The WRIA 9 Salmon Recovery Plan recommends creating 20-acres of off-channel habitat within the Duwamish Transition Zone and lists this section of the river as critical habitat for salmon recovery within the Green/Duwamish Watershed.

STATUS: King County construction slated to begin in 2021. City construction will be a separate contract, to start in 2022.

MAINT. IMPACT: Passive park will require additional maintenance.

COMMENT: Grant funding for County project is from the KC fee in-lieu mitigation program and KCD. City CIP has 50% RCO ALEA funding.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	19	45								64
Land (R/W)										0
Monitoring										0
Const. Mgmt.			85							85
Construction			337	0						337
TOTAL EXPENSES	19	45	422	0	0	0	0	0	0	486
FUND SOURCES										
Awarded Grant ALEA		31	126							157
Proposed Grant				0						0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	19	14	296	0	0	0	0	0	0	329
TOTAL SOURCES	19	45	422	0	0	0	0	0	0	486



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Chinook Wind Extension

Project No. 92341202

DESCRIPTION:

Following the Public Works Facility Preferred Master Plan (2019) and the Duwamish Gardens Opportunities for Expansion Concept Plan (2013), this project will develop connecting shoreline habitat and the 'missing trail link' between Duwamish Gardens and Chinook Wind within recently acquired City property.

JUSTIFICATION:

This is a Tier 1 project in the WRIA 9 Salmon Recovery Plan, fulfilling a core recovery strategy of restoring, protecting and enhancing estuary habitat in the Duwamish River. The trail connection has been discussed in the community for many years and is anticipated to be part of larger, popular shoreline trail.

STATUS:

City takes ownership of the site in 2023.

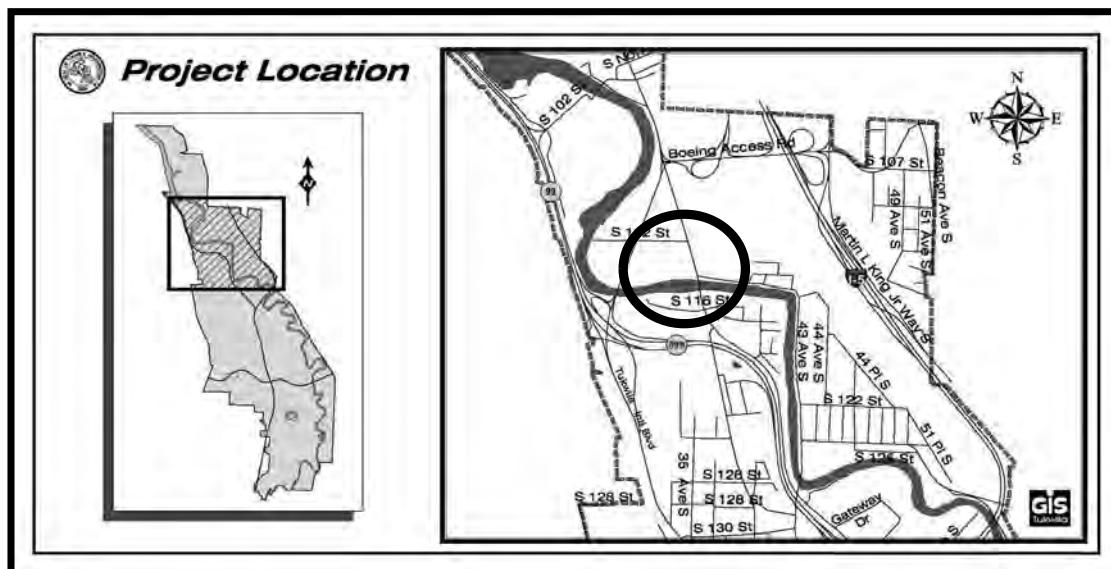
MAINT. IMPACT:

Passive park elements and restoration plantings will require additional maintenance.

COMMENT:

Grant funding is anticipated to support this project.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			150	150	50					350
Land (R/W)										0
Monitoring										0
Const. Mgmt.						160				160
Construction				0		900				900
TOTAL EXPENSES	0	0	150	150	50	1,060	0	0	0	1,410
FUND SOURCES										
Awarded Grant										0
Proposed Grant				150		500				650
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	150	0	50	560	0	0	0	760
TOTAL SOURCES	0	0	150	150	50	1,060	0	0	0	1,410



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Surface Water GIS Inventory

Project No. 90241201
80241201

DESCRIPTION: The GIS (Geographic Information Systems) inventory establishes citywide as-built drawings for the public drainage systems. This is an ongoing project as all CIP and development infrastructure improvements will need to be mapped.

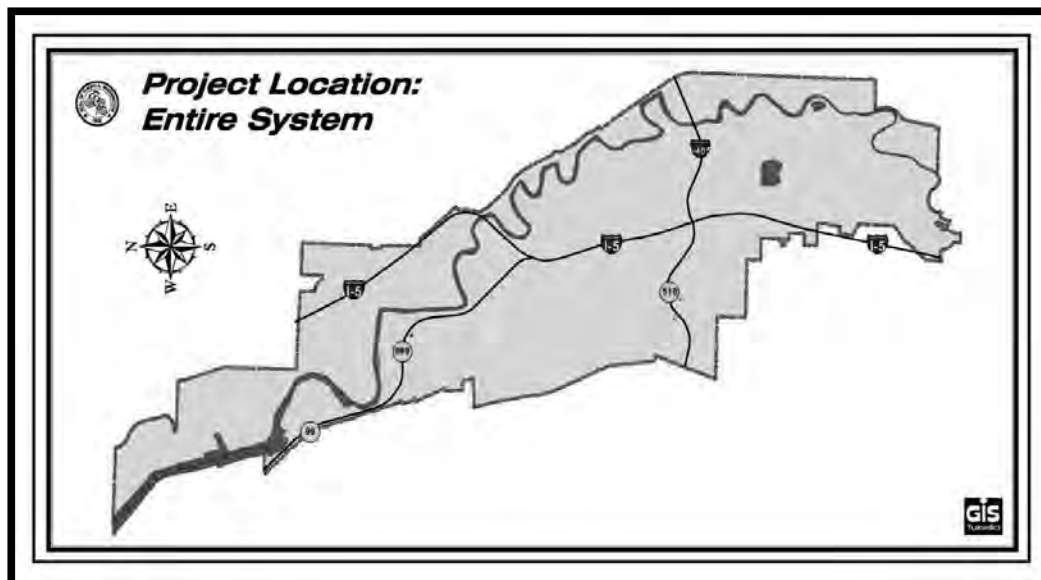
JUSTIFICATION: State NPDES requirements include provisions for permitted jurisdictions to compile accurate drainage system maps for all outfalls 24" or greater.

STATUS: GIS mapping was completed citywide in 2013. Future contracts will keep maps up to date as projects change the existing system. Combined Asset Management System scheduled for 2017.

MAINT. IMPACT: GIS information will allow maintenance to better track storm facility maintenance needs.

COMMENT: National Pollution Discharge Elimination System (NPDES). Department of Ecology grants for NPDES permit.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	0	30	47	0	0	0	0	0		77
Land (R/W)										0
Const. Mgmt.										0
Construction										0
TOTAL EXPENSES	0	30	47	0	0	0	0	0	0	77
FUND SOURCES										
Awarded Grant	0									0
Proposed Grant										0
Mitigation Actual	0									0
Mitigation Expected										0
Utility Revenue	0	30	47	0	0	0	0	0	0	77
TOTAL SOURCES	0	30	47	0	0	0	0	0	0	77



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Northwest Gilliam Basin Storm Drainage System

Project No. 90341206

DESCRIPTION: Upgrade existing storm drainage system. Provide water quality treatment manholes at the downstream end of the retrofitted drainage systems. Provide asphalt overlay and extruded asphalt curb for all streets.

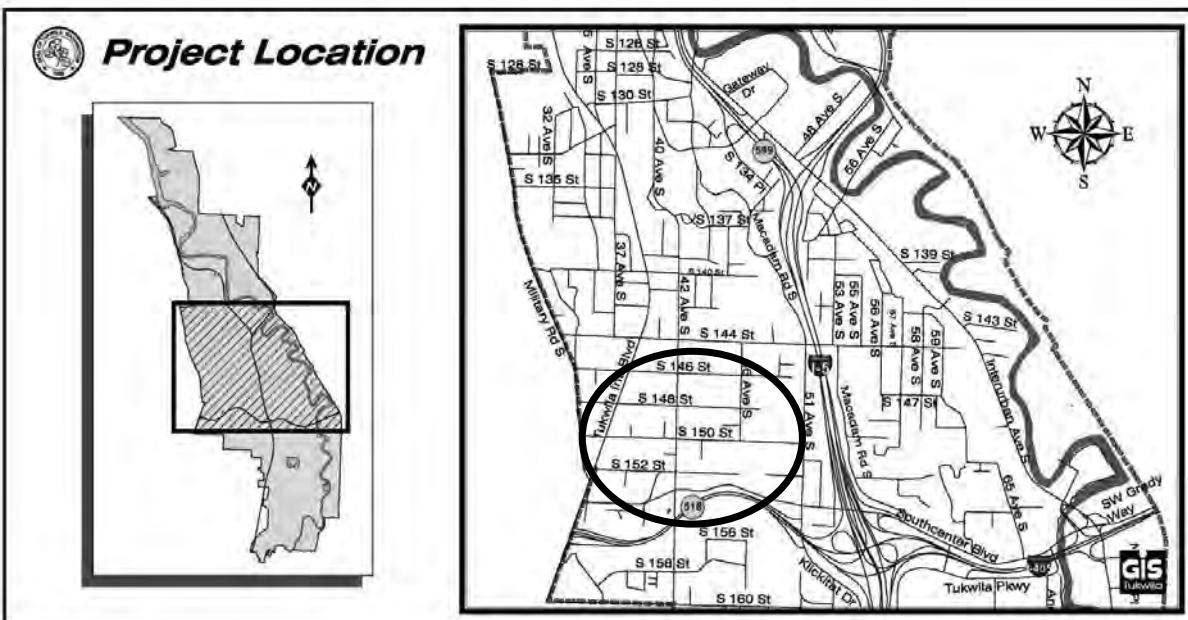
JUSTIFICATION: Reduces right-of-way and private property flooding by increasing the hydraulic capacity of the existing storm drainage system. Water quality manholes remove sediment and oil from street runoff.

STATUS: S 146th St was completed in 2009 and S 150th in 2015 with Thorndyke Safe Routes to School. Remaining streets include S 148th St and S 152nd St.

MAINT. IMPACT: Expected to decrease maintenance.

COMMENT: Where feasible, combine with future water quality and overlay projects to reduce costs and construction impact.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	0	100	100						200	400
Land (R/W)										0
Const. Mgmt.				40					100	140
Construction			0	800					800	1,600
TOTAL EXPENSES	0	100	100	840	0	0	0	0	1,100	2,140
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	100	100	840	0	0	0	0	1,100	2,140
TOTAL SOURCES	0	100	100	840	0	0	0	0	1,100	2,140



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S. 104th Street Shoreline Restoration

Project No. 92241203

DESCRIPTION:

The armored bank on an outside bend of the Duwamish River adjacent to S. 104th Street is steep and subject to erosion and potential failure. This project would analyze site conditions and develop solutions to create a sustainable shoreline that can withstand hydraulic forces, reduce erosional risk to uplands and provide ecological value.

JUSTIFICATION:

This is project DUW-26 in the WRIA 9 2021 Salmon Recovery Plan Update. The City roadway and adjacent properties and utilities may be at risk under current conditions.

STATUS:

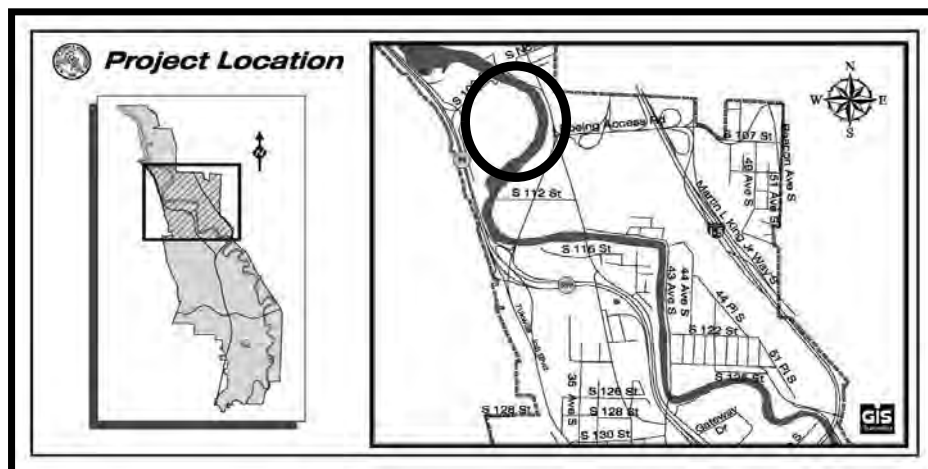
MAINT. IMPACT:

This project is expected to reduce maintenance in the long term.

COMMENT:

Grant funding is anticipated to support this project.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	31		150			200			400	781
Land (R/W)									1,000	1,000
Monitoring										0
Const. Mgmt.									300	300
Construction				0					5,000	5,000
TOTAL EXPENSES	31	0	150	0	0	200	0	0	6,700	7,081
FUND SOURCES										
Awarded Grant										0
Proposed Grant				0		200			4,500	4,700
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	31	0	150	0	0	0	0	0	2,200	2,381
TOTAL SOURCES	31	0	150	0	0	200	0	0	6,700	7,081



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Duwamish Hill Preserve Phase III

Project No. 92241203

DESCRIPTION: The park master plan calls for moving a portion of S. 115th Street landward to improve shallow water habitat, water quality and enjoyment of the shoreline.

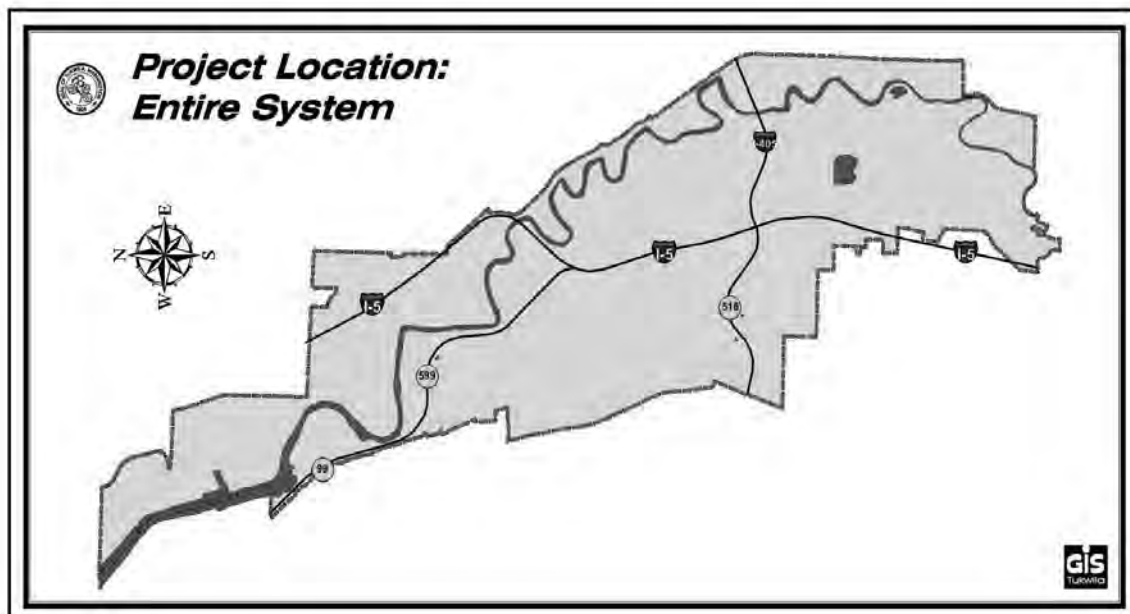
JUSTIFICATION: This project is described in the Duwamish Hill Preserve Park Master Plan and is listed as Project DUW-63 in the WRIA 9 Salmon Habitat Plan (2021)

STATUS: In 2022, a section of shoreline eroded into the river, creating cracks in the gravel road shoulder. Residents have complained about issues and activities related to vehicles parking along the shoreline.

MAINT. IMPACT: Responses to shoreline erosion, roadway shoulder maintenance and clean-up are expected to decrease. Some passive park and roadway element improvements may be expected to increase maintenance (TBD).

COMMENT: Consideration being given to omitting parking along the shoreline gravel shoulder. Staff will seek grants to help support this project.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design			20		600					620
Land (R/W)			300							300
Maint./Monitoring										
Const. Mgmt.								600		600
Construction			50					4,000		4,050
TOTAL EXPENSES			370	0	600	0	0	4,600	0	5,570
FUND SOURCES										
Awarded Grant										0
Proposed Grant			300		400			4,300		5,000
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue			70		200			300		570
TOTAL SOURCES			370	0	600	0	0	4,600	0	5,570



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Soils Reclamation/Decant Facility

Project No. 92341201

DESCRIPTION: Construct soils reclamation facility to handle, treat, dispose and/or reuse non-hazardous street sweepings and catch basin cleanings, etc. (formerly named Drainage/Vactor Waste Facility).

JUSTIFICATION: To meet State NPDES regulations, the City needs facilities to treat & dispose of waste materials resulting from cleaning/maintenance activities, including street sweepings and Vactor truck wastes.

STATUS:

MAINT. IMPACT: Expected to decrease maintenance.

COMMENT: Will be combined with Public Works Shops. Grants may be available

(in \$000's)	2021	2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design	49		551			1,300			175	2,075
Land (R/W)	561								600	1,161
Const. Mgmt.						250			100	350
Construction									500	500
TOTAL EXPENSES	610	0	551	0	0	1,550	0	0	1,375	4,086
FUND SOURCES										
Proposed Grant			468			1,000				1,468
Bond										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	610	0	83		0	550	0	0	1,375	2,618
TOTAL SOURCES	610	0	551	0	0	1,550	0	0	1,375	4,086

* Note: Site Location is still under consideration.

CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: Tukwila Parkway/Gilliam Creek Surface Water Outfalls Project No. 91241205

DESCRIPTION: Install a new 84" manhole structure on the existing 48" Andover Park W/Tukwila Parkway pipe and a 72" manhole structure on the 30" pipe west of Andover Park E/Tukwila Parkway and provide slide gates with discharge ports.

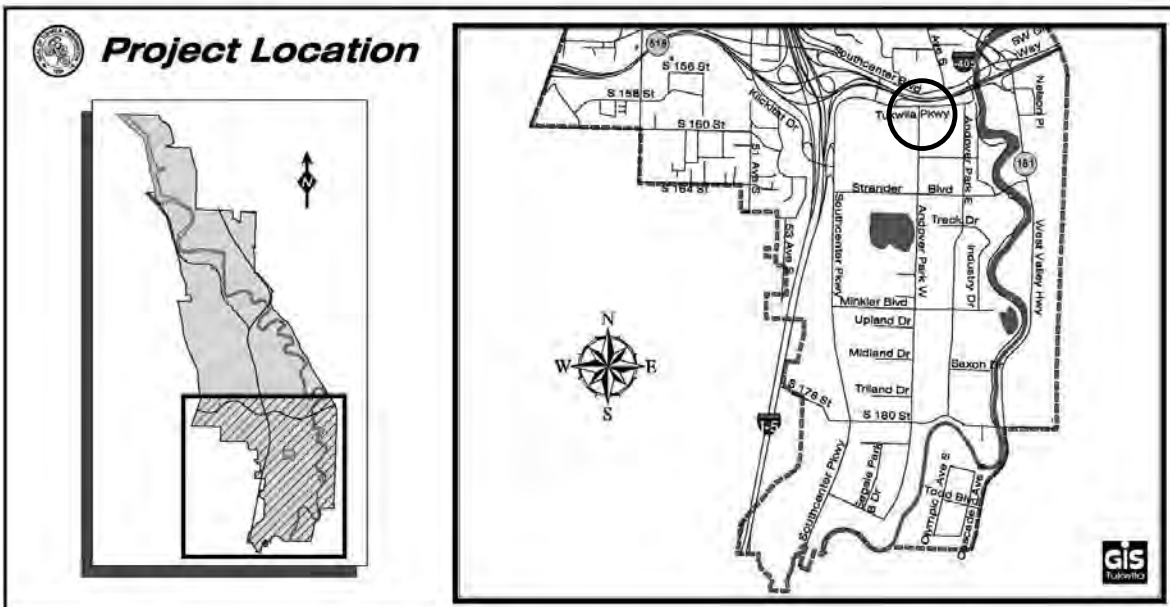
JUSTIFICATION: The existing 48" and 30" City stormwater pipes discharge to a 108" WSDOT pipe that conveys Gilliam Creek. The flow line of the WSDOT pipe is approximately 1.6 feet above that of the City pipes that discharge to it. This results in a backwater condition within the City pipes for several hundred feet and prevents inspection and cleaning of those pipes.

STATUS: Maintenance inspected system in 2015 and determined pipes are in adequate condition.

MAINT. IMPACT: After project completion, maintenance will be able to clean and inspect the pipes.

COMMENT: New manhole structures will include the slide gates which will control water flow during maintenance.

FINANCIAL (in \$000's)	Through 2021	Estimated 2022	2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
EXPENSES										
Design					60					60
Land (R/W)										0
Const. Mgmt.						65				65
Construction						350				350
TOTAL EXPENSES	0	0	0	0	60	415	0	0	0	475
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Utility Revenue	0	0	0	0	60	415	0	0	0	475
TOTAL SOURCES	0	0	0	0	60	415	0	0	0	475



CITY OF TUKWILA CAPITAL PROJECT SUMMARY

2023 to 2028

PROJECT: S 146th St Pipe and 35th Ave S Drainage System

Project No. 90341214

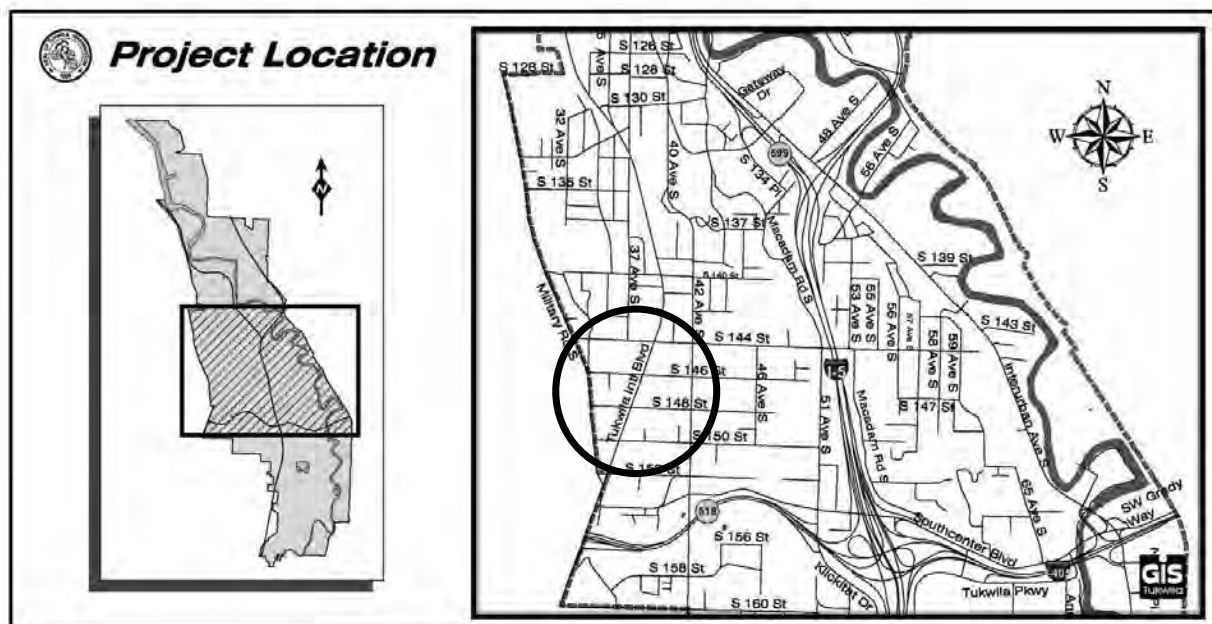
DESCRIPTION: Replace existing storm drainage system on S 146th St and provide new storm drainage system for 35th Ave S. Provide asphalt overlay and extruded asphalt curb for both streets.

JUSTIFICATION: Reduce right-of-way and private property flooding by increasing the capacity of the storm drainage system.

STATUS: Maintenance is monitoring area during storm events.

MAINT. IMPACT: Expanded system will require additional maintenance.

COMMENT:

[illegible]





GOLF COURSE ENTERPRISE FUND 411

CIP									**Other
Page #	PROJECT TITLE	2023	2024	2025	2026	2027	2028	TOTAL	Sources
97	Foster Golf Links General Improvements	230	190	167	168	150	19	924	0
Grand Total		230	190	167	168	150	19	924	0

*** Denotes other funding sources, grants, or mitigation.*

Changes from 2021 to 2023 CIP:

None.

2023 to 2028

PROJECT: Foster Golf Links General Improvements

Project No. Varies

DESCRIPTION: Provide annual improvements to the golf course and facilities, including greens, tees, drainage, irrigation, and facility lifecycle improvements as provided by golf revenues after operating costs.

JUSTIFICATION: Improvements are part of the plan to improve the playability of the course and maintenance of the clubhouse.

STATUS:

MAINT. IMPACT: Better year round play with improved course conditions, reduced maintenance, and increased safety.

COMMENT: Ongoing project, only one year actuals shown in first column. Funding provides resources for in-house and contracted work to complete major maintenance and lifecycle replacement projects.

FINANCIAL (in \$000's)	Through Estimated		2023	2024	2025	2026	2027	2028	BEYOND	TOTAL
	2021	2022								
EXPENSES										
Engineering										0
Course Improvement	35	31	210	170	150	150	150	19	2,000	2,915
Club House Maint.			20	20	17	18			48	123
TOTAL EXPENSES	35	31	230	190	167	168	150	19	2,048	3,038
FUND SOURCES										
Awarded Grant										0
Proposed Grant										0
Mitigation Actual										0
Mitigation Expected										0
Golf Revenue	35	31	230	190	167	168	150	19	2,048	3,038
TOTAL SOURCES	35	31	230	190	167	168	150	19	2,048	3,038

