

Department: Mayor's Office**FUND:** Lodging Tax Fund**RESPONSIBLE MANAGER:** Brandon Miles**FUND NUMBER:** 101**POSITION:** Business Relations Manager**Description**

This fund consists of proceeds from a special excise tax on lodging charges and is used to promote tourism within the City (Chapter 67.28 RCW).

2021-2022 Accomplishments

- ◆ Worked with partners and created a Tukwila signature event for the region (Juneteenth). **Strategic Goal 5**
- ◆ Assisted in bringing in additional events and festivals to the City. **Strategic Goal 5**
- ◆ Supported creation of a Master Plan for Tukwila Pond Park. **Strategic Goal 5**
- ◆ Increased the total number of followers on Experience Tukwila by more than 15%. **Strategic Goal 5**
- ◆ Managed ExperienceTukwila.com to bring more organic traffic to the site via site development and search engine optimization. **Strategic Goal 5**
- ◆ Continued to build partnerships with the Seattle Seawolves and other rugby organizations to position Tukwila as the center of rugby in the Pacific Northwest. **Strategic Goal 5**
- ◆ Completed first promotional videos for Experience Tukwila. **Strategic Goal 5**
- ◆ Partnered with Seattle Southside Regional Tourism Authority on room booking tracking for events receiving City sponsorship. **Strategic Goal 5**
- ◆ Partnered with the Cities of SeaTac and Des Moines to complete a comprehensive review of the Seattle Southside Tourism Promotion Area. **Strategic Goal 5**

2023-2024 Outcome Goals

- ◆ Work with community partners to build the annual Juneteenth event into a signature, regional City event. **Strategic Goal 5**
- ◆ Identify and assist in the creation of smaller events in the Tukwila International Blvd area. **Strategic Goal 5**
- ◆ Complete wayfinding program for tourism areas of the City. **Strategic Goal 5**
- ◆ Increase total number of followers on all social media platforms by 15%. **Strategic Goal 5**
- ◆ Manage and build out the Experience Tukwila website. **Strategic Goal 5**
- ◆ Follow up on survey of 2017 that resulted in Tukwila's first net promotor score. **Strategic Goal 5**
- ◆ Begin planning for tourism opportunities related to the 2026 World Cup. **Strategic Goal 5**
- ◆ Identify ways to assist small, minority owned businesses in tourism promotion. **Strategic Goal 5**
- ◆ Expand the City's relationship with the Seattle Seawolves and other rugby organizations. **Strategic Goal 5**

2023-2024 Indicators of Success

- ◆ Identification and recruitment of new activities, festivals, and events to bring to the City. **Strategic Goal 5**
- ◆ Increased sales at hotels, restaurants, and entertainment establishments. **Strategic Goal 5**
- ◆ More "feet on the streets" and "heads in beds." **Strategic Goal 5**
- ◆ Increased total number of followers on all social media platforms by 15%. **Strategic Goal 5**

- ◆ Obtain 20,000 unique visitors on the Experience Tukwila website using organic search techniques (non-ads). **Strategic Goal 5**
- ◆ See improvements in the City's Net Promotor score compared to 2017 score. **Strategic Goal 5**

Budget by Revenue and Expenditure Summary

<i>Lodging Tax</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Hotel/Motel Tax	\$ 292,358	\$ 540,329	\$ 700,000	\$ 450,000	\$ 720,000	\$ 750,000	60.0%	4.2%
Grant Revenues	30,878	10,680	-	-	-	-	0.0%	0.0%
Investment Earnings	13,036	1,942	5,200	6,000	6,000	6,000	0.0%	0.0%
Total Operating Revenue	336,272	552,950	705,200	456,000	726,000	756,000	59.2%	4.1%
Operating Expenditures								
Salaries & Wages	57,622	60,695	64,713	63,732	68,766	72,432	7.9%	5.3%
Benefits	19,017	19,182	16,542	19,335	22,631	23,398	17.0%	3.4%
Supplies	-	1,150	1,000	5,000	2,000	2,000	-60.0%	0.0%
Professional Services	394,026	186,966	146,750	425,000	375,000	375,000	-11.8%	0.0%
Professional Development	4,686	6,117	4,402	10,000	21,500	21,520	115.0%	0.1%
Advertising	93,538	218,174	139,857	250,000	350,000	350,000	40.0%	0.0%
Technology Services	572	614	885	-	2,500	2,500	0.0%	0.0%
Repairs & Maintenance Services	-	5,000	-	-	-	-	0.0%	0.0%
Other Expenses	205	95	(14)	218,000	70,000	70,000	-67.9%	0.0%
Total Operating Expenditures	569,665	497,992	374,134	991,067	912,397	916,850	-7.9%	0.5%
Indirect Cost Allocation	19,416	24,981	25,231	25,231	26,493	27,818	5.0%	5.0%
Other Non Operating	-	-	-	-	-	-	0.0%	0.0%
Total Expenses	589,081	522,973	399,365	1,016,298	938,890	944,668	-7.6%	0.6%
Beginning Fund Balance	1,965,198	1,712,389	1,742,366	1,742,366	2,048,201	1,835,311	17.6%	-10.4%
Change in Fund Balance	(252,809)	29,977	305,835	(560,298)	(212,890)	(188,668)	-62.0%	-11.4%
Ending Fund Balance	\$ 1,712,389	\$ 1,742,366	\$ 2,048,201	\$ 1,182,068	\$ 1,835,311	\$ 1,646,643	55.3%	-10.3%

Salary and Benefit Details

<i>Lodging Tax</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Business Relations Manager	0.5	0.5	\$ 68,766	\$ 22,631	0.5	\$ 72,432	\$ 23,398
Department Total	0.5	0.5	\$ 68,766	\$ 22,631	0.5	\$ 72,432	\$ 23,398

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
MR101300-313310	Hotel/Motel Tax	\$ 292,358	\$ 540,329	\$ 700,000	\$ 450,000	\$ 720,000	\$ 750,000
MR101300-333219	Dept Of Treasury-Cares Act	30,878	-	-	-	-	-
MR101300-337090	Port Of Seattle-Economic Dev P	-	10,680	-	-	-	-
MR101300-361110	Investment Interest	13,036	1,942	5,200	6,000	6,000	6,000
Total Operating Revenues		336,272	552,950	705,200	456,000	726,000	756,000
Total Revenues		\$ 336,272	\$ 552,950	\$ 705,200	\$ 456,000	\$ 726,000	\$ 756,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR101300-511000	Salaries	\$ 57,622	\$ 60,695	\$ 64,713	\$ 63,732	\$ 68,766	\$ 72,432
Total Salaries & Wages		57,622	60,695	64,713	63,732	68,766	72,432
MR101300-521000	FICA	4,254	4,489	4,738	4,872	5,261	5,541
MR101300-523000	PERS	7,344	6,966	6,485	6,238	7,216	7,677
MR101300-524000	Industrial Insurance	162	261	146	169	172	181
MR101300-524050	Paid Family & Med Leave Prem	85	90	104	90	110	116
MR101300-525000	Medical, Dental, Life, Optical	6,299	484	4,548	522	239	251
MR101300-525095	Kaiser Medical & Dental	-	-	-	-	9,632	9,632
MR101300-525097	Self-Insured Medical & Dental	873	6,892	524	7,444	-	-
MR101302-524000	Industrial Insurance	-	-	(3)	-	-	-
Total Personnel Benefits		19,017	19,182	16,542	19,335	22,631	23,398
MR101300-531000	Supplies-General	-	-	-	5,000	-	-
MR101300-531001	Office Supplies	-	-	5	-	-	-
MR101300-531003	Operating Supplies	-	1,110	995	-	2,000	2,000
MR101300-531004	Event Food	-	39	-	-	-	-
Total Supplies		-	1,150	1,000	5,000	2,000	2,000
MR101300-541007	Contracted Services	19,077	5,204	140,000	-	-	-
MR101300-543000	Professional Development	-	255	-	-	-	-
MR101300-543001	Memberships	3,000	3,000	1,000	-	1,000	1,000
MR101300-543002	Registrations	370	845	750	-	2,500	2,500
MR101300-543004	Airfare	242	1,010	-	-	1,500	1,500
MR101300-543007	Hotel/Lodging	946	835	2,000	-	2,500	2,500
MR101300-543008	Ground Transp/Parking	128	172	300	-	1,000	1,000
MR101300-543999	Other Prof Dev/Travel Expenses	-	-	-	10,000	13,000	13,020
MR101300-544000	Advertising	-	-	5,000	-	-	-
MR101300-544002	Marketing	-	-	17,857	-	-	-
MR101300-544003	Sponsorships marketing	-	-	3,000	-	-	-
MR101300-546001	Software Maintenance Contract	530	-	-	-	-	-
MR101300-546003	Web Hosting	42	614	-	-	1,500	1,500
MR101300-546004	Online Services-Subscriptions	-	-	885	-	1,000	1,000
MR101300-549000	Miscellaneous Expenses	-	-	-	18,000	-	-
MR101300-549009	Media Subscriptions	7	-	-	-	-	-
MR101300-549010	Business Meals (non Prof Dev)	199	95	(14)	-	-	-
MR101300-549999	Other Miscellaneous Expenses	-	-	-	-	15,000	15,000
MR101301-541000	Professional Services	141,810	20,000	6,750	275,000	-	-
MR101301-541006	Consulting Services	10,737	103,817	-	-	-	-
MR101301-543008	Ground Transp/Parking	-	-	12	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR101301-544000	Advertising	-	-	5,157	100,000	50,000	50,000
MR101301-544002	Marketing	63,538	32,784	20,000	100,000	50,000	50,000
MR101301-544003	Sponsorships marketing	30,000	185,390	88,843	50,000	250,000	250,000
MR101301-548001	Repair services	-	5,000	-	-	-	-
MR101302-541000	Professional Services	222,401	57,945	-	-	-	-
MR101302-541007	Contracted Services	-	-	-	150,000	375,000	375,000
MR101302-543002	Registrations	-	-	325	-	-	-
MR101302-543008	Ground Transp/Parking	-	-	15	-	-	-
MR101302-549000	Miscellaneous Expenses	-	-	-	200,000	-	-
MR101302-549999	Other Miscellaneous Expenses	-	-	-	-	55,000	55,000
Total Services & Passthrough Pmts		493,027	416,966	291,880	903,000	819,000	819,020
MR101300-750190	Transfer Out ICA	19,416	24,981	25,231	25,231	26,493	27,818
Total Expenditures		\$ 589,081	\$ 522,973	\$ 399,365	\$ 1,016,298	\$ 938,890	\$ 944,668

DEPARTMENT: Police
FUND: Drug Seizure Fund
RESPONSIBLE MANAGER: Eric Drever

FUND NUMBER: 109
POSITION: Chief of Police

Description

The Drug Seizure fund was established to account for revenues resulting from the proceeds of property and moneys forfeited as a result of their involvement with the illegal sale, possession, or distribution of narcotics and/or other controlled substances.

Expenditures from this fund must adhere to strict State and Federal stipulations. Because of this, most purchases cannot be planned with enough lead to make this publication and projected expenditures are estimates only. Revenues to this fund, by their nature, are unpredictable and are also estimates.

The Police Department has one *planned* use of these funds for the upcoming biennium: the contracted amount of a Mental Health Professional to serve as a Co-Responder to assist community members in crisis. This is a continuation of the pilot program that was introduced during the previous biennium.

Revenue and Expenditure Summary

Drug Seizure								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Intergovernmental Revenues	\$ 12,948	\$ 71,381	\$ 13,368	\$ -	\$ 35,000	\$ 35,000	0.0%	0.0%
Other Income	103,193	300,000	-	70,000	80,000	80,000	14.3%	0.0%
Investment Earnings	1,356	-	-	500	500	500	0.0%	0.0%
Total Operating Revenue	117,496	371,381	13,368	70,500	115,500	115,500	63.8%	0.0%
Operating Expenditures								
Salaries & Wages	-	-	-	-	100,107	111,510	0.0%	11.4%
Benefits	-	-	-	-	48,901	50,787	0.0%	3.9%
Supplies	11,924	8,378	26,979	40,000	10,000	10,000	-75.0%	0.0%
Small Tools	5,497	17,938	7,864	-	19,000	19,000	0.0%	0.0%
Professional Services	12,120	-	85,000	-	15,000	15,000	0.0%	0.0%
Professional Development	5,000	24,444	-	-	16,000	16,000	0.0%	0.0%
Technology Services	8,140	-	25,283	-	22,000	22,000	0.0%	0.0%
Total Operating Expenditures	42,681	50,759	145,126	40,000	231,008	244,297	477.5%	5.8%
Machinery & Equipment	-	58,881	-	-	35,000	35,000	0.0%	0.0%
Total Capital Expenditures	-	58,881	-	-	35,000	35,000	0.0%	0.0%
Transfers Out	-	26,000	-	-	-	-	0.0%	0.0%
Total Expenditures	42,681	135,641	145,126	40,000	266,008	279,297	565.0%	5.0%
Beginning Fund Balance	256,718	331,534	567,273	567,273	435,515	285,008	-23.2%	-34.6%
Change in Fund Balance	74,815	235,740	(131,758)	30,500	(150,508)	(163,797)	-593.5%	8.8%
Ending Fund Balance	\$ 331,534	\$ 567,273	\$ 435,515	\$ 597,773	\$ 285,008	\$ 121,211	-52.3%	-57.5%

Salary and Benefit Details

Drug Seizure							
Position Description	2022	2023	2023 Budget		2204	2204 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Mental Health Professional	0	1	\$ 100,107	\$ 48,901	1	\$ 111,510	\$ 50,787
Department Total	0	1	\$ 100,107	\$ 48,901	1	\$ 111,510	\$ 50,787

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PD109001-361110	Investment Interest	\$ 1,356	\$ -	\$ -	\$ 500	\$ 500	\$ 500
PD109001-369300	Confiscated And Forfeited Prop	103,193	300,000	-	30,000	50,000	50,000
PD109002-331169	Equitable Sharing Program-DOJ	12,948	71,381	13,368	-	35,000	35,000
PD109002-369300	Confiscated And Forfeited Prop	-	-	-	40,000	30,000	30,000
Total Operating Revenues		117,496	371,381	13,368	70,500	115,500	115,500
Total Revenues		\$ 117,496	\$ 371,381	\$ 13,368	\$ 70,500	\$ 115,500	\$ 115,500

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PD109001-511000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ 100,107	\$ 111,510
Total Salaries & Wages		-	-	-	-	100,107	111,510
PD109001-521000	FICA	-	-	-	-	7,658	8,531
PD109001-522000	LEOFF	-	-	-	-	5,359	6,029
PD109001-524000	Industrial Insurance	-	-	-	-	4,273	4,486
PD109001-524050	Paid Family & Med Leave Prem	-	-	-	-	161	178
PD109001-525000	Medical, Dental, Life, Optical	-	-	-	-	2,249	2,361
PD109001-525097	Self-Insured Medical & Dental	-	-	-	-	29,201	29,201
Total Personnel Benefits		-	-	-	-	48,901	50,787
PD109001-531000	Supplies-General	-	-	9,000	20,000	-	-
PD109001-531003	Operating Supplies	-	8,378	5,979	-	10,000	10,000
PD109001-531008	Employee Appreciation Supplies	905	-	-	-	-	-
PD109001-531010	Police New Officer Equip	11,019	-	-	-	-	-
PD109001-535001	Equipment	-	3,186	4,187	-	-	-
PD109001-535003	Office Equipment	-	1,907	-	-	2,000	2,000
PD109002-531000	Supplies-General	-	-	12,000	20,000	-	-
PD109002-535001	Equipment	2,631	-	168	-	5,000	5,000
PD109002-535003	Office Equipment	2,866	12,845	3,509	-	12,000	12,000
Total Supplies		17,421	26,316	34,843	40,000	29,000	29,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PD109001-541007	Contracted Services	-	-	85,000	-	15,000	15,000
PD109001-543000	Professional Development	-	2,498	-	-	-	-
PD109001-543001	Memberships	-	585	-	-	-	-
PD109001-543002	Registrations	-	1,595	-	-	3,000	3,000
PD109001-543004	Airfare	-	464	-	-	3,000	3,000
PD109001-543007	Hotel/Lodging	-	3,718	-	-	-	-
PD109001-543008	Ground Transp/Parking	-	159	-	-	-	-
PD109001-546001	Software Maintenance Contract	-	-	-	-	5,000	5,000
PD109002-541007	Contracted Services	12,120	-	-	-	-	-
PD109002-543000	Professional Development	-	-	-	-	-	-
PD109002-543002	Registrations	5,000	15,425	-	-	5,000	5,000
PD109002-543004	Airfare	-	-	-	-	5,000	5,000
PD109002-546001	Software Maintenance Contract	8,140	-	25,283	-	17,000	17,000
PD109002-549000	Miscellaneous Expenses	-	-	-	-	-	-
Total Services & Passthrough Pmts		25,260	24,444	110,283	-	53,000	53,000
PD109001C-564000	Machinery & Equipment	-	-	-	-	35,000	35,000
PD109002C-564000	Machinery & Equipment	-	58,881	-	-	-	-
Total Capital Expenditures		-	58,881	-	-	35,000	35,000
PD109002-750501	Transfer Out to 501	-	26,000	-	-	-	-
Total Transfers Out		-	26,000	-	-	-	-
Total Expenditures		\$ 42,681	\$ 135,641	\$ 145,126	\$ 40,000	\$ 266,008	\$ 279,297



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DEPARTMENT: N/A
FUND: Contingency Fund
RESPONSIBLE MANAGER: Vicky Carlsen

DIVISION: N/A
FUND NUMBER: 105
POSITION: Finance Director

Description

Sufficient fund balances and reserve levels are important for the long-term financial stability of the City. This fund provides for a reserve fund balance equal to or greater than 10% of the previous General Fund on-going revenue, exclusive of significant non-operating, non-recurring revenues such as real estate sales or transfers in from other funds. Amounts held in this fund can be used for more restrictive, emergency type purposes. All expenditures from this fund require Council approval. This fund is reported as a sub-fund of the general fund in the City's Annual Comprehensive Financial Report (ACFR).

Expenditure & Revenue Summary

Contingency Fund								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	\$ 46,191	\$ 66,960	\$ 68,083	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	0.0%
Transfers In	-	238,936	220,000	-	-	-	0.0%	0.0%
Total Operating Revenue	46,191	305,896	288,083	20,000	20,000	20,000	0.0%	0.0%
Operating Expenditures								
Transfers Out	700,000	-	-	-	-	-	0.0%	0.0%
Total Operating Expenditures	700,000	-	-	-	-	-	0.0%	0.0%
Beginning Fund Balance	7,101,978	6,448,169	6,754,065	6,754,065	7,042,148	7,062,148	4.3%	0.3%
Change in Fund Balance	(653,809)	305,896	288,083	20,000	20,000	20,000	0.0%	0.0%
Ending Fund Balance	\$ 6,448,169	\$ 6,754,065	\$ 7,042,148	\$ 6,774,065	\$ 7,062,148	\$ 7,082,148	4.3%	0.3%

*Contingency fund reserve policy:

✓ ✓ ✓ ✓ ✓ ✓

10% of previous year ongoing revenue met

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
FN105100-361110	Investment Interest	\$ 46,191	\$ 820	\$ 68,083	\$ 20,000	\$ 20,000	\$ 20,000
FN105100-361112	Investment Interest Accrued	-	4,948	-	-	-	-
FN105100-361320	Unrlzd Gain(Loss)-Investments	-	61,192	-	-	-	-
Total Operating Revenues		46,191	66,960	68,083	20,000	20,000	20,000
FN105100-730000	Transfer In from General Fund	-	-	-	-	-	-
FN105100-730010	Transfer In GF One-time Rsv	-	238,936	220,000	-	-	-
Non-Operating Revenues		-	238,936	220,000	-	-	-
Total Revenues		\$ 46,191	\$ 305,896	\$ 288,083	\$ 20,000	\$ 20,000	\$ 20,000

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN105100-750000	Transfer Out to General Fund	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers Out		700,000	-	-	-	-	-
Total Expenditures		\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -

DEPARTMENT: N/A**FUND:** Various Debt Service**RESPONSIBLE MANAGER:** Vicky Carlsen**FUND NUMBER:** 2XX**POSITION:** Finance Director**Description**

The funds in this section record the payment of principal and interest for the City's outstanding limited tax general obligation bonds, unlimited tax general obligation bonds, and bonds associated with the City's Local Improvement District #33. Unless specified below, all GO bond issues are being repaid by taxes collected in the general fund.

DEBT SERVICE SUMMARY**Existing LTGO Debt**

SCORE Limited Tax, GO Bonds, Refunded 2019 (Moody's rating "Aa2" and S&P rating "AA+"): Pay for portion of the construction costs of SCORE jail, a correctional facility, in partnership with five other cities. Original issue amount \$51,055,000 with \$4,921,702 allocated to the City of Tukwila. SCORE plans to pay the debt service on behalf of the owner cities, which includes Tukwila. The debt has a 20-year repayment schedule with interest rates ranging from 1.24% to 3.08% and is callable on December 1, 2029.

Limited Tax GO Bonds, 2015 (S&P rating "AA"): Funding for Interurban Avenue South and Boeing Access Road Bridge projects. Interurban Avenue South consisted of designing and constructing sidewalks, pavement restoration, as well as drainage and lighting work. Boeing Access Road Bridge project rehabilitated the existing bridge with a 340' long concrete or steel bridge structure. Original issue amount of \$5,825,000. The debt has a 20-year repayment schedule with interest rates ranging from 2.25% to 3.00% and is callable on June 1, 2025.

Limited Tax GO Bonds, 2017 (S&P rating "AA"): Funding for 42nd Street and 53rd Street Sidewalk projects. Original issue amount of \$8,180,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 3.50% and is callable on June 1, 2027.

Limited Tax GO Bonds, 2018 (S&P rating "AA"): Funding to purchase land for the Public Works Shops facility. This debt is part of the Public Safety Plan. Original issue amount of \$18,365,000. The debt has a 20-year repayment schedule with interest rates ranging from 1.95% to 3.50% and is callable on June 1, 2027. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center, two fire stations, and PW Shops. Original issue amount of \$22,830,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. Anticipated land sale revenue will be utilized to repay a portion of this debt.

Limited Tax GO Refunding Bonds, 2020 (private placement): Funding for Southcenter Parkway and Howard Hansen Dam projects. Original issue amount of \$1,995,000. Interest rate for the life of the issue is 1.29%.

Limited Tax GO Bonds, 2021A (private placement): Funding for Public Works Shops Phase I project. Original issue amount of \$2,867,300. Interest rate for the life of the issue is 1.70%.

Limited Tax GO Refunding Bonds, 2021B (private placement): Original proceeds were used to purchase property in the City's Tukwila Redevelopment (Urban Renewal) area. Original issue amount of \$2,780,900. Interest rate for the life of the issue is 2.70%.

Limited Tax GO Refunding Bonds, 2021C Taxable (private placement): Original proceeds were used for arterial street capital projects. Original issue amount of \$1,072,300. Interest rate for the life of the issue is 1.15%.

Existing UTGO Debt

Unlimited Tax GO Bonds, 2016 (S&P rating "AA"): Funding for Public Safety Plan projects including the purchase of land and construction of a Justice Center and two fire stations. Original issue amount of \$32,990,000. The debt has a 20-year repayment schedule with interest rates ranging from 4.50% to 5.00% and has an optional redemption date of December 1, 2026.

Unlimited Tax GO Bonds, 2019 (S&P rating "AA"): Funding for Public Safety Plan projects including the construction of a Justice Center and two fire stations. Original issue amount of \$37,770,000. The debt has a 20-year repayment schedule with interest rates ranging from 3.00% to 5.00% and is callable on June 1, 2029. This issue is being repaid by an excess property tax levy.

Existing Local Improvement District Debt

Local Improvement District #33, 2013 (S&P rating "BBB"): Funding to improve access to the Southcenter area. Original issue amount of \$6,687,500. The debt has a 20-year repayment schedule with interest rates ranging from 3.15% to 5.75%. Debt is being repaid from assessments on property within the LID #33 boundaries.

Planned Debt

There are no planned debt issuances in the 2023-2024 biennium.

LTGO Debt - Revenue and Expenditure Summary

Limited General Obligation Debt Service Funds - Combined								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Intergovernmental Revenue	\$ 20,657	\$ -	\$ -	\$ 377,030	\$ 376,876	\$ 376,914	0.0%	0.0%
Investment Earnings	2,051	154	-	2,000	-	-	-100.0%	0.0%
Bond Proceeds from Refinancing	1,995,000	3,870,500	-	-	-	-	0.0%	0.0%
Total Operating Revenue	2,017,708	3,870,654	-	379,030	376,876	376,914	-0.6%	0.0%
Transfers In - General Fund	3,490,499	3,112,735	7,207,812	7,207,812	4,749,828	4,206,344	-34.1%	-11.4%
Transfers In - Utility Funds	533,350	533,944	1,053,033	1,053,033	1,052,366	1,053,076	-0.1%	0.1%
Total Revenue	6,041,557	7,517,333	8,260,845	8,639,875	6,179,070	5,636,334	-28.5%	-8.8%
Debt Service Expenditures								
Principal	3,636,461	5,661,560	6,080,310	6,264,916	4,005,836	3,596,548	-36.1%	-10.2%
Interest Expense	2,402,093	2,236,367	2,180,535	2,378,088	2,173,234	2,039,786	-8.6%	-6.1%
Debt Issue Costs	31,600	40,500	-	-	-	-	0.0%	0.0%
Total Debt Service Expenditures	6,070,154	7,938,428	8,260,845	8,643,004	6,179,070	5,636,334	-28.5%	-8.8%
Beginning Fund Balance	449,693	421,095	-	-	-	-	0.0%	0.0%
Change in Fund Balance	(28,597)	(421,095)	-	(3,129)	-	-	-100.0%	0.0%
Ending Fund Balance	\$ 421,095	\$ -	\$ -	\$ (3,129)	\$ -	\$ -	-100.0%	0.0%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
DS200100-361110	Investment Interest	\$ 2,035	\$ 154	\$ -	\$ 2,000	\$ -	\$ -
LTGO2009-337212	Contribution-SCORE	-	-	-	377,030	376,876	376,914
LTGO2010-332210	IRS Tax Credit	20,657	-	-	-	-	-
LTGO2010-361110	Investment Interest	15	-	-	-	-	-
LTGO2010-391100	LTGO Bond Proceeds	1,971,932	-	-	-	-	-
LTGO2011-391100	LTGO Bond Proceeds	-	1,065,750	-	-	-	-
LTGO2014-391100	LTGO Bond Proceeds	-	2,764,135	-	-	-	-
LTGO2020-391100	LTGO Bond Proceeds	23,068	-	-	-	-	-
LTGO2021-391100	LTGO Bond Proceeds	-	40,615	-	-	-	-
Total Operating Revenues		2,017,708	3,870,654	-	379,030	376,876	376,914
DS200100-730197	Transfer In-Gen Fd Debt Svc	-	-	-	-	-	-
LOC2017-730197	Transfer In-Gen Fd Debt Svc	59,176	63,728	2,344,280	2,344,280	-	-
LTGO2010-730197	Transfer In-Gen Fd Debt Svc	368,378	-	-	-	-	-
LTGO2011-730197	Transfer In-Gen Fd Debt Svc	545,300	530,011	-	-	-	-
LTGO2013-730197	Transfer In-Gen Fd Debt Svc	113,130	113,130	113,115	113,115	-	-
LTGO2014-730197	Transfer In-Gen Fd Debt Svc	260,290	132,387	-	-	-	-
LTGO2015-730197	Transfer In-Gen Fd Debt Svc	390,125	98,066	390,275	390,275	392,475	389,375
LTGO2017-730197	Transfer In-Gen Fd Debt Svc	558,250	553,500	553,600	553,600	558,400	557,750
LTGO2018-730197	Transfer In-Gen Fd Debt Svc	402,100	402,100	767,100	767,100	766,350	767,225
LTGO2018-730400	Transfer In from Util Fds	402,100	402,100	767,100	767,100	766,350	767,225
LTGO2019-730197	Transfer In-Gen Fd Debt Svc	793,750	638,760	1,404,367	1,404,367	1,405,035	1,403,700
LTGO2019-730400	Transfer In from Util Fds	131,250	131,844	285,933	285,933	286,016	285,851
LTGO2020-730197	Transfer In-Gen Fd Debt Svc	-	515,736	514,415	514,415	513,029	516,579
LTGO2021-730197	Transfer In-Gen Fd Debt Svc	-	65,318	1,120,660	1,120,660	1,114,540	571,716
Total Transfers In		4,023,849	3,646,679	8,260,845	8,260,845	5,802,194	5,259,420
Total Revenues		\$ 6,041,557	\$ 7,517,333	\$ 8,260,845	\$ 8,639,875	\$ 6,179,070	\$ 5,636,334

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
LOC2017-571181	Bond Prin-Urban Renewal	\$ -	\$ -	\$ 2,276,000	\$ 2,276,000	\$ -	\$ -
LOC2017-583181	Bond Int-Urban Renewal	59,176	63,728	68,280	68,280	-	-
LTGO2009-571950	Bond Prin-Roads/Streets	-	-	-	184,606	191,836	199,548
LTGO2009-583950	Bond Int-Roads/Streets	-	-	-	192,424	185,040	177,366
LTGO2010-571180	Bond Prin-Central Govt Svcs	629,100	-	-	-	-	-
LTGO2010-571950	Bond Prin-Roads/Streets	1,700,900	-	-	-	-	-
LTGO2010-583180	Bond Int-Central Govt Svcs	22,432	-	-	-	-	-
LTGO2010-583950	Bond Int-Roads/Streets	60,648	-	-	-	-	-
LTGO2010-584180	Dbt Issue Costs-Central Govt	8,532	-	-	-	-	-
LTGO2011-571950	Bond Prin-Roads/Streets	475,000	1,545,000	-	-	-	-
LTGO2011-583950	Bond Int-Roads/Streets	70,300	51,300	-	-	-	-
LTGO2013-571760	Bond Prin-Park Facilities	101,461	105,560	109,810	109,810	-	-
LTGO2013-583760	Bond Int-Park Facilities	11,669	7,570	3,305	3,305	-	-
LTGO2014-571580	Bond Prin-Cmty & Econ Dev	160,000	2,941,000	-	-	-	-
LTGO2014-583580	Bond Int-Cmty & Economic Dev	104,990	51,827	-	5,129	-	-
LTGO2015-571950	Bond Prin-Roads/Streets	245,000	250,000	260,000	260,000	270,000	275,000
LTGO2015-583950	Bond Int-Roads/Streets	145,125	137,775	130,275	130,275	122,475	114,375
LTGO2017-571950	Bond Prin-Roads/Streets	325,000	330,000	340,000	340,000	355,000	365,000
LTGO2017-583950	Bond Int-Roads/Streets	233,250	223,500	213,600	213,600	203,400	192,750
LTGO2018-571480	Bond Prin-PW Central Svcs	-	-	730,000	730,000	765,000	805,000
LTGO2018-583480	Bond Int-PW Central Svcs	804,200	804,200	804,200	804,200	767,700	729,450
LTGO2019-571210	Bond Prin-Public Safety	-	-	371,700	371,700	390,600	409,500
LTGO2019-571220	Bond Prin-Fire Services	-	-	318,600	318,600	334,800	351,000
LTGO2019-571480	Bond Prin-PW Central Svcs	-	-	194,700	194,700	204,600	214,500
LTGO2019-583210	Bond Int-Public Safety	373,928	338,226	338,226	338,226	319,641	300,111
LTGO2019-583220	Bond Int-Fire Services	320,509	289,908	289,908	289,908	273,978	257,238
LTGO2019-583480	Bond Int-PW Central Svcs	195,867	177,166	177,166	177,166	167,431	157,201
LTGO2020-571180	Bond Prin-Central Govt Svcs	-	132,300	133,650	133,650	135,000	137,700
LTGO2020-571950	Bond Prin-Roads/Streets	-	357,700	361,350	361,350	365,000	372,300
LTGO2020-583180	Bond Int-Central Govt Svcs	-	6,949	5,242	5,242	3,518	1,776
LTGO2020-583950	Bond Int-Roads/Streets	-	18,787	14,173	14,173	9,511	4,803
LTGO2020-584950	Dbt Issue Cost-Roads/Streets	23,068	-	-	-	-	-
LTGO2021-571480	Bond Prin-PW Central Svcs	-	-	265,500	265,500	270,000	274,600
LTGO2021-571580	Bond Prin-Cmty & Econ Dev	-	-	183,100	183,100	187,600	192,400
LTGO2021-571950	Bond Prin-Roads/Streets	-	-	535,900	535,900	536,400	-
LTGO2021-583480	Bond Int-PW Central Svcs	-	23,424	48,744	48,744	44,231	39,641
LTGO2021-583580	Bond Int-Cmty & Economic Dev	-	36,082	75,084	75,084	70,141	65,075
LTGO2021-583950	Bond Int-Roads/Streets	-	5,926	12,332	12,332	6,169	-
LTGO2021-584480	Dbt Issue Cost-PW Centralized	-	17,415	-	-	-	-
LTGO2021-584580	Issue Cost-Cmty Plan & Econ Dv	-	16,605	-	-	-	-
LTGO2021-584950	Dbt Issue Cost-Roads/Streets	-	6,480	-	-	-	-
Total Debt Service Payments		6,070,154	7,938,428	8,260,845	8,643,004	6,179,070	5,636,334
Total Expenditures		\$ 6,070,154	\$ 7,938,428	\$ 8,260,845	\$ 8,643,004	\$ 6,179,070	\$ 5,636,334

UTGO Debt - Revenue and Expenditure Summary

Unlimited General Obligation Debt Service Funds - Combined								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Property Tax	\$ 3,433,628	\$ 3,906,139	\$ 4,375,000	\$ 4,375,000	\$ 4,485,975	\$ 4,811,975	2.5%	7.3%
Investment Earnings	43	171	1,500	-	1,200	1,200	0.0%	0.0%
Total Operating Revenue	3,433,671	3,906,309	4,376,500	4,375,000	4,487,175	4,813,175	2.6%	7.3%
Debt Service Expenditures								
Principal	700,000	960,000	1,780,000	1,780,000	1,980,000	2,405,000	11.2%	21.5%
Interest Expense	2,812,537	2,642,975	2,594,975	2,594,975	2,505,975	2,406,975	-3.4%	-4.0%
Total Debt Service Expenditures	3,512,537	3,602,975	4,374,975	4,374,975	4,485,975	4,811,975	2.5%	7.3%
Beginning Fund Balance	88,825	9,959	313,293	313,293	314,818	316,018	0.5%	0.4%
Change in Fund Balance	(78,866)	303,334	1,525	25	1,200	1,200	4700.0%	0.0%
Ending Fund Balance	\$ 9,959	\$ 313,293	\$ 314,818	\$ 313,318	\$ 316,018	\$ 317,218	0.9%	0.4%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
DS213100-311100	Real and Personal Prop Tax	\$ 3,433,628	\$ 3,906,139	\$ 4,375,000	\$ 4,375,000	\$ 4,485,975	\$ 4,811,975
DS213100-361110	Investment Interest	43	171	1,500	-	1,200	1,200
Total Operating Revenues		3,433,671	3,906,309	4,376,500	4,375,000	4,487,175	4,813,175
Total Revenues		\$ 3,433,671	\$ 3,906,309	\$ 4,376,500	\$ 4,375,000	\$ 4,487,175	\$ 4,813,175

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
UTGO2016-571210	Bond Prin-Public Safety	\$ 186,000	\$ 240,000	\$ 603,000	\$ 603,000	\$ 804,000	\$ 894,000
UTGO2016-571220	Bond Prin-Fire Services	124,000	160,000	402,000	402,000	536,000	596,000
UTGO2016-583210	Bond Int-Public Safety	841,905	832,605	820,605	820,605	790,455	750,255
UTGO2016-583220	Bond Int-Fire Services	561,270	555,070	547,070	547,070	526,970	500,170
UTGO2019-571210	Bond Prin-Public Safety	210,600	302,400	418,500	418,500	345,600	494,100
UTGO2019-571220	Bond Prin-Fire Services	179,400	257,600	356,500	356,500	294,400	420,900
UTGO2019-583210	Bond Int-Public Safety	761,056	677,862	662,742	662,742	641,817	624,537
UTGO2019-583220	Bond Int-Fire Services	648,307	577,438	564,558	564,558	546,733	532,013
Total Debt Service Payments		3,512,537	3,602,975	4,374,975	4,374,975	4,485,975	4,811,975
Total Expenditures		\$ 3,512,537	\$ 3,602,975	\$ 4,374,975	\$ 4,374,975	\$ 4,485,975	\$ 4,811,975

Local Improvement District & Guaranty Fund - Revenue and Expenditure Summary

<i>Local Improvement District #33 Debt Service Funds - Combined</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
LID Assessments	\$ 377,132	\$ 375,889	\$ 380,093	\$ 445,000	\$ 400,000	\$ 400,000	-10.1%	0.0%
LID Assessment Interest	170,485	150,987	140,339	136,000	125,000	104,000	-8.1%	-16.8%
Investment Earnings	17,850	17,723	20,996	3,000	3,000	3,000	0.0%	0.0%
Total Operating Revenue	565,467	544,599	541,428	584,000	528,000	507,000	-9.6%	-4.0%
Debt Service Expenditures								
Principal	480,000	370,000	375,000	445,000	400,000	400,000	-10.1%	0.0%
Interest Expense	199,313	177,713	161,063	183,563	125,000	104,000	-31.9%	-16.8%
Total Debt Service Expenditures	679,313	547,713	536,063	628,563	525,000	504,000	-16.5%	-4.0%
Beginning Fund Balance	1,457,230	1,343,385	1,340,271	1,340,271	1,345,636	1,348,636	0.4%	0.2%
Change in Fund Balance	(113,845)	(3,114)	5,365	(44,563)	3,000	3,000	-106.7%	0.0%
Ending Fund Balance	\$ 1,343,385	\$ 1,340,271	\$ 1,345,636	\$ 1,295,708	\$ 1,348,636	\$ 1,351,636	4.1%	0.2%

General Ledger Code Details

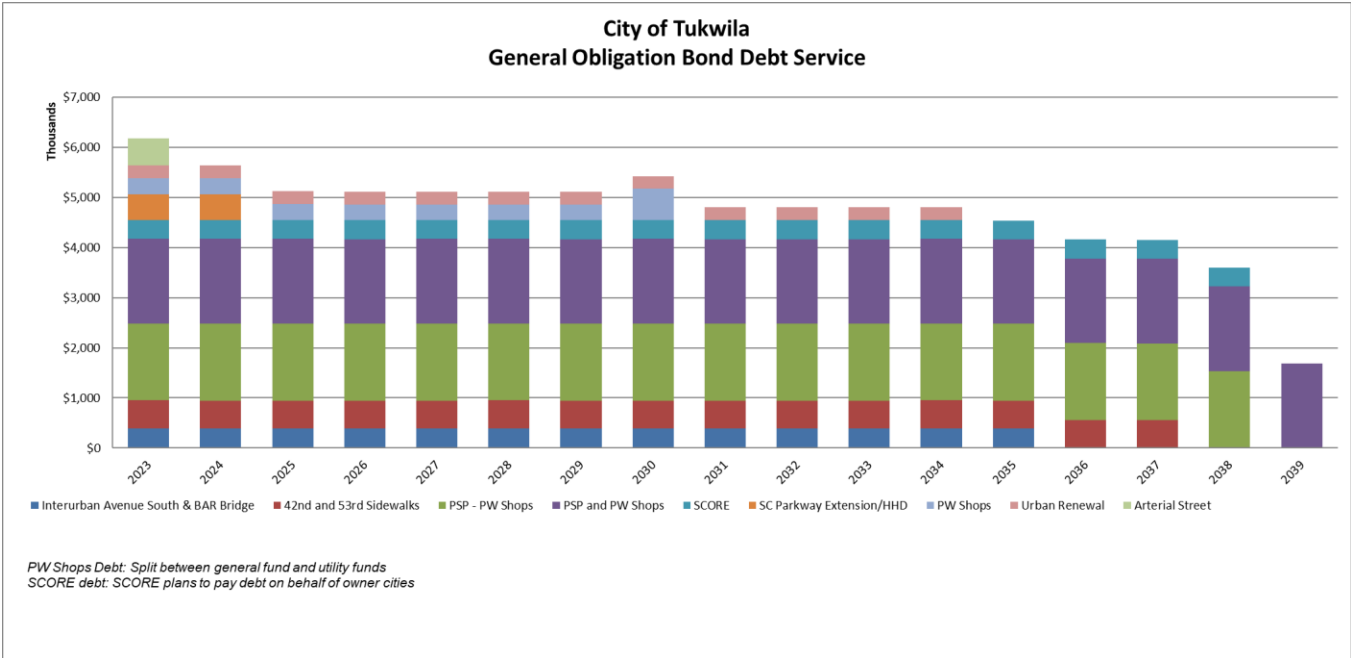
Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
DS206100-361110	Investment Interest	\$ 20,499	\$ 20,815	\$ 20,496	\$ 3,000	\$ 3,000	\$ 3,000
DS206100-361112	Investment Interest Accrued	-	(2,135)	-	-	-	-
DS206100-361320	Unrlzd Gain(Loss)-Investments	(5,430)	(1,030)	-	-	-	-
LID33-361110	Investment Interest	2,781	73	500	-	-	-
LID33-361400	Interest on Receivables	170,485	150,987	140,339	136,000	125,000	104,000
LID33-368100	Special Assessments-Capital	377,132	375,889	380,093	445,000	400,000	400,000
Total Operating Revenues		565,467	544,599	541,428	584,000	528,000	507,000
Total Revenues		\$ 565,467	\$ 544,599	\$ 541,428	\$ 584,000	\$ 528,000	\$ 507,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
LID33-571950	Bond Prin-Roads/Streets	\$ 480,000	\$ 370,000	\$ 375,000	\$ 445,000	\$ 400,000	\$ 400,000
LID33-583950	Bond Int-Roads/Streets	199,313	177,713	161,063	183,563	125,000	104,000
Total Debt Service Payments		679,313	547,713	536,063	628,563	525,000	504,000
Total Expenditures		\$ 679,313	\$ 547,713	\$ 536,063	\$ 628,563	\$ 525,000	\$ 504,000

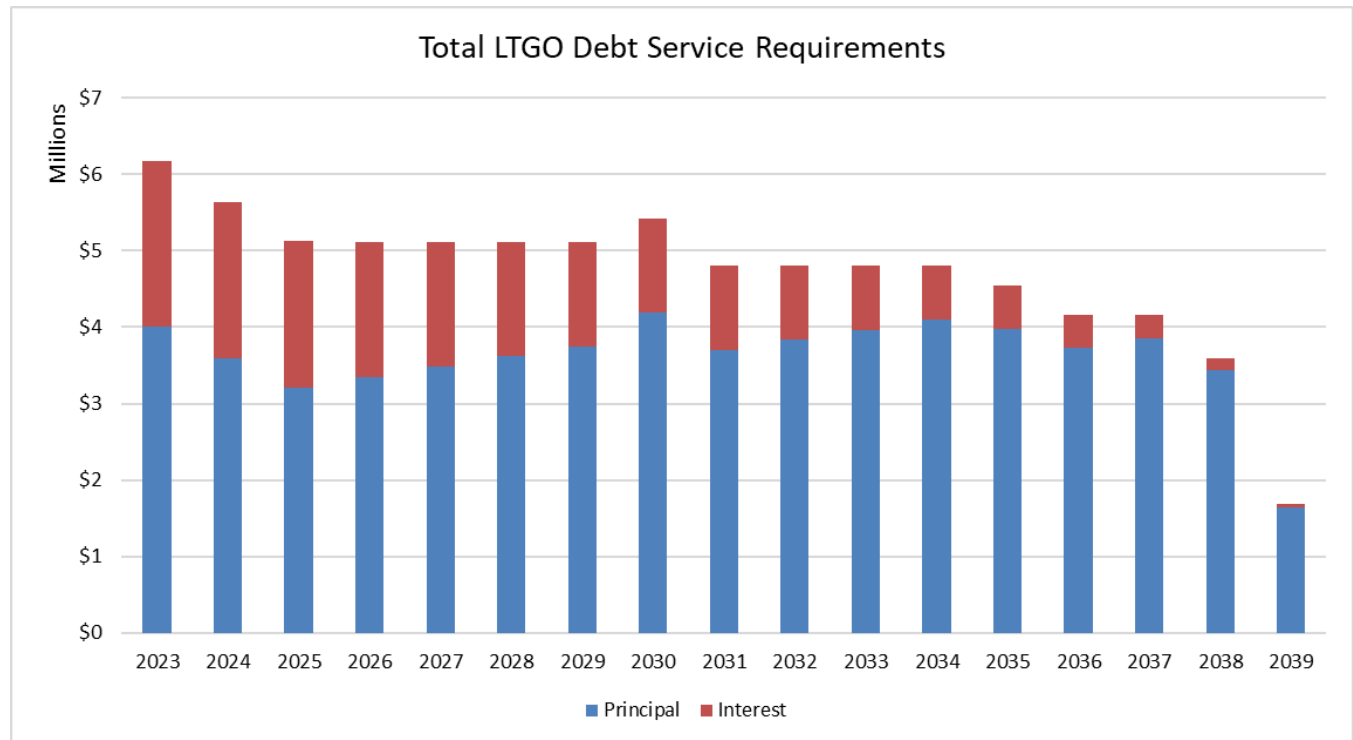
This chart represents the general obligation debt service of the City. It includes debt being repaid with general fund revenue as well as debt that is being repaid from utility funds. Since 2015, SCORE bonds have been paid directly by SCORE jail.



The chart below reflects the existing general obligation debt service of the City and includes both principal and interest requirements.

Schedule of Budgeted General Obligation Long-Term Debt										
	LTGO 2015	LTGO 2017	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C	
	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue	
	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/H HD	PW Shops	Urban Renewal	Arterial Street	Total Existing General Obligation Debt
2023	\$ 392,475	\$ 558,400	\$ 1,532,700	\$ 1,691,050	\$ 376,876	\$ 513,029	\$ 314,231	\$ 257,741	\$ 542,569	\$ 6,179,070
2024	389,375	557,750	1,534,450	1,689,550	376,914	516,579	314,241	257,475	-	5,636,334
2025	391,125	556,800	1,534,200	1,690,800	377,126	-	314,172	258,381	-	5,122,604
2026	387,575	555,550	1,531,950	1,689,550	376,861	-	314,226	257,321	-	5,113,033
2027	391,050	554,000	1,532,700	1,690,800	377,054	-	314,198	257,146	-	5,116,948
2028	392,050	557,150	1,531,200	1,689,300	376,693	-	314,188	256,827	-	5,117,408
2029	387,750	554,850	1,532,450	1,688,750	376,741	-	314,196	256,265	-	5,111,001
2030	388,300	557,250	1,536,200	1,687,150	377,151	-	623,218	255,463	-	5,424,731
2031	388,550	554,200	1,533,000	1,689,500	376,910	-	5,253	255,623	-	4,803,035
2032	388,500	555,850	1,533,200	1,690,650	376,982	-	-	254,416	-	4,799,597
2033	388,150	557,050	1,531,600	1,690,600	376,866	-	-	254,173	-	4,798,439
2034	392,500	557,800	1,533,200	1,689,350	376,770	-	-	253,566	-	4,803,186
2035	391,400	551,875	1,532,800	1,686,900	376,673	-	-	-	-	4,539,648
2036	-	555,625	1,535,400	1,688,250	377,040	-	-	-	-	4,156,315
2037	-	553,725	1,535,800	1,688,250	376,866	-	-	-	-	4,154,641
2038	-	-	1,534,000	1,686,900	376,813	-	-	-	-	3,597,713
2039	-	-	-	1,689,200	-	-	-	-	-	1,689,200
Totals	\$ 5,068,800	\$ 8,337,875	\$24,534,850	\$28,716,550	\$ 6,030,336	\$ 1,029,608	\$ 2,827,922	\$ 3,074,396	\$ 542,569	\$ 80,162,905

Section 1												
Existing General Obligation Debt												
Column 11	Column 12	Column 13	Column 15	Column 16	Column 17	Column 18	Column 19	Column 20	Column 21	Column 21	Column 21	Column 22
Fund 217 LTGO Refunding, 2011	Fund 218 LTGO, 2013	Fund 200 LTGO, 2014	LTGO 2015	LTGO 2017	LTGO 2017 Refunded LOC	LTGO 2018	LTGO 2019	LTGO Refunding 2019	LTGO Refunding 2020	LTGO 2021A	LTGO Refunding 2021B	LTGO Refunding 2021C
\$4,620,000 Original Issue	\$1,000,000 Original issue	\$3,850,000 Original Issue	\$5,825,000 Original Issue	\$8,180,000 Original Issue	\$2,276,000 Original Issue	\$18,365,000 Original Issue	\$22,830,000 Original Issue	\$4,921,702 Original Issue	\$1,995,000 Original Issue	\$2,867,300 Original Issue	\$2,780,900 Original Issue	\$1,072,300 Original Issue
Arterial Street, KC Bridge	MPD Loan	Urban Renewal	Interurban Avenue South & BAR Bridge	42nd and 53rd Sidewalks	Urban Renewal - Refunded LOC	PSP - PW Shops	PSP and PW Shops	SCORE	SC Parkway Extension/HH D	PW Shops	Urban Renewal	Arterial Street
Subtotal = Columns 1-21												
2021	546,300	113,130	387,775	553,500	63,728	804,200	805,300	376,895	515,736	23,424	36,082	5,926
2022	-	113,115	390,275	553,600	2,344,280	1,534,200	1,690,300	377,030	514,415	314,244	258,184	548,231
2023	-	-	392,475	558,400	-	1,532,700	1,691,050	376,876	513,029	314,231	257,741	542,569
2024	-	-	389,375	557,750	-	1,534,450	1,689,550	376,914	516,579	314,241	257,475	-
2025	-	-	391,125	556,800	-	1,534,200	1,690,800	377,126	-	314,172	258,381	-
2026	-	-	387,575	555,550	-	1,531,950	1,689,550	376,861	-	314,226	257,321	-
2027	-	-	391,050	554,000	-	1,532,700	1,690,800	377,054	-	314,198	257,146	-
2028	-	-	392,050	557,150	-	1,531,200	1,689,300	376,693	-	314,188	256,827	-
2029	-	-	387,750	554,850	-	1,532,450	1,688,750	376,741	-	314,196	256,265	-
2030	-	-	388,300	557,250	-	1,536,200	1,687,150	377,151	-	623,218	255,463	-
2031	-	-	388,550	554,200	-	1,533,000	1,689,500	376,910	-	5,253	255,623	-
2032	-	-	388,550	555,850	-	1,533,200	1,690,650	376,982	-	-	254,416	-
2033	-	-	388,150	557,050	-	1,531,600	1,690,600	376,866	-	-	254,173	-
2034	-	-	392,500	557,800	-	1,533,200	1,689,350	376,770	-	-	253,566	-
2035	-	-	391,400	551,875	-	1,532,800	1,686,900	376,673	-	-	-	-
2036	-	-	-	555,625	-	1,535,400	1,688,250	377,040	-	-	-	-
2037	-	-	-	553,725	-	1,535,800	1,688,250	376,866	-	-	-	-
2038	-	-	-	-	-	1,534,000	1,686,900	376,813	-	-	-	-
2039	-	-	-	-	-	-	1,689,200	-	-	-	-	-
Totals	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Totals reflect outstanding debt service requirements only from the prior biennium through maturity. Not included is debt obligations from prior years.												



Total LTGO Debt Service Requirements			
Year	Principal	Interest	Total
2023	4,005,836	2,173,234	6,179,070
2024	3,596,548	2,039,786	5,636,334
2025	3,215,442	1,907,162	5,122,604
2026	3,339,664	1,773,369	5,113,033
2027	3,480,850	1,636,098	5,116,948
2028	3,627,136	1,490,272	5,117,408
2029	3,749,386	1,361,615	5,111,001
2030	4,196,600	1,228,131	5,424,731
2031	3,703,014	1,100,021	4,803,035
2032	3,831,992	967,605	4,799,597
2033	3,959,660	838,779	4,798,439
2034	4,097,610	705,576	4,803,186
2035	3,973,242	566,406	4,539,648
2036	3,726,738	429,577	4,156,315
2037	3,855,234	299,407	4,154,641
2038	3,430,838	166,875	3,597,713
2039	1,640,000	49,200	1,689,200
Total	\$ 61,429,790	\$ 18,733,115	\$ 80,162,905

DEPARTMENT: Public Works (103)
FUND: Residential Street
RESPONSIBLE MANAGER: Hari Ponnekanti

DIVISION: Residential Streets
FUND NUMBER: 103
POSITION: Public Works Director

Description

The program provides for maintenance, lane widening, curbs and gutters, sidewalks, illumination and undergrounding of utilities of the residential street system.

2021-2022 Accomplishments

- ◆ Completed numerous improvements for the Traffic Calming/Residential Safety Program that included an Allentown Speed & Safety Study, two new RRFB crosswalks at Tukwila Community Center, an ADA ramp and revised RRFB crossing at 144th and 46th Ave S, two speed cushion sets on S 140th Street between TIB and 33rd Pl S, two sets of speed cushions on 37th Avenue S between S144th St and S 142nd St, curb bulbs at S 140th Street at 37th Avenue S, and three new streetlights. **Strategic Goals 1, 3, & 5**
- ◆ Received \$369,000 in grant funding and began design on S 152nd Safe Routes to School project. **Strategic Goals 1, 3, & 5**
- ◆ Received \$320,000 from Transportation Improvement Board in support of Macadam Complete Streets project. **Strategic Goals 1, 3, & 5**
- ◆ Added sidewalks to east side of roadway on Macadam Road S between Southcenter Blvd and S 144th St. **Strategic Goals 1, 3, & 5**

2023-2024 Outcome Goals

- ◆ Improve pedestrian safety in neighborhoods.

2023-2024 Indicators of Success

- ◆ Continue improvements for the Traffic Calming/Residential Safety Program.
- ◆ Complete design and construction of South 152nd St Safe Routes to School Project.
- ◆ Begin design of the Macadam Road S Complete Street and 46th Ave South Safe Route to School Projects.

Revenue and Expenditure Summary

<i>Residential Street Fund</i>									
	Actual			Budget			Percent Change		
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024	
Operating Revenue									
General Revenue									
Utility Taxes - Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 100,000	0.0%	-84.6%	
MVFT	267,504	294,508	284,800	250,000	268,800	268,800	7.5%	0.0%	
Total General Revenue	267,504	294,508	284,800	250,000	918,800	368,800	267.5%	-59.9%	
Miscellaneous Revenue									
Investment Earnings	-	667	1,000	20,000	1,000	1,000	-95.0%	0.0%	
Total Miscellaneous Revenue	-	667	1,000	20,000	1,000	1,000	-95.0%	0.0%	
Total Operating Revenue	267,504	295,175	285,800	270,000	919,800	369,800	240.7%	-59.8%	
Capital Project Revenue									
Grant Revenues	-	-	689,510	3,186,000	4,033,000	2,356,000	26.6%	-41.6%	
Road/Street Construction Svcs	(145,296)	-	-	-	-	-	0.0%	0.0%	
Total Capital Project Revenue	(145,296)	-	689,510	3,186,000	4,033,000	2,356,000	26.6%	-41.6%	
Transfers In - General Fund	1,050,000	-	-	-	-	-	0.0%	0.0%	
Transfers In - ARPA	-	100,000	400,000	400,000	400,000	400,000	0.0%	0.0%	
Total Revenue	1,172,208	395,175	1,375,310	3,856,000	5,352,800	3,125,800	38.8%	-41.6%	
Capital Projects									
42nd Ave S Phase III Wtld Monitor	15,559	2,717	-	-	-	-	0.0%	0.0%	
Traffic Calming/Residential Safety	80,667	151,995	400,000	400,000	650,000	575,000	62.5%	-11.5%	
53rd Ave S	381,332	34,983	-	-	154,000	-	0.0%	-100.0%	
42nd Ave S Phase III (SC Blvd-160)	331,323	87	-	-	333,000	-	0.0%	-100.0%	
S 152nd St Safe Routes to School	-	2,498	435,213	2,600,000	4,015,000	-	54.4%	-100.0%	
46th Ave s Safe Routes to School	-	-	-	510,000	510,000	2,070,000	0.0%	305.9%	
Macadam Rd s Complete Street	-	-	400,000	500,000	-	500,000	-100.0%	0.0%	
S 119th St Bridge/42nd Ave S	-	-	-	-	250,000	-	0.0%	-100.0%	
Total Capital Projects	808,881	192,280	1,235,213	4,010,000	5,912,000	3,145,000	47.4%	-46.8%	
Beginning Fund Balance	141,586	504,912	707,807	707,807	847,904	288,704	19.8%	-66.0%	
Change in Fund Balance	363,327	202,895	140,097	(154,000)	(559,200)	(19,200)	263.1%	-96.6%	
Ending Fund Balance (Net Working Capital)	\$ 504,912	\$ 707,807	\$ 847,904	\$ 553,807	\$ 288,704	\$ 269,504	-47.9%	-6.7%	

General Ledger Code Details

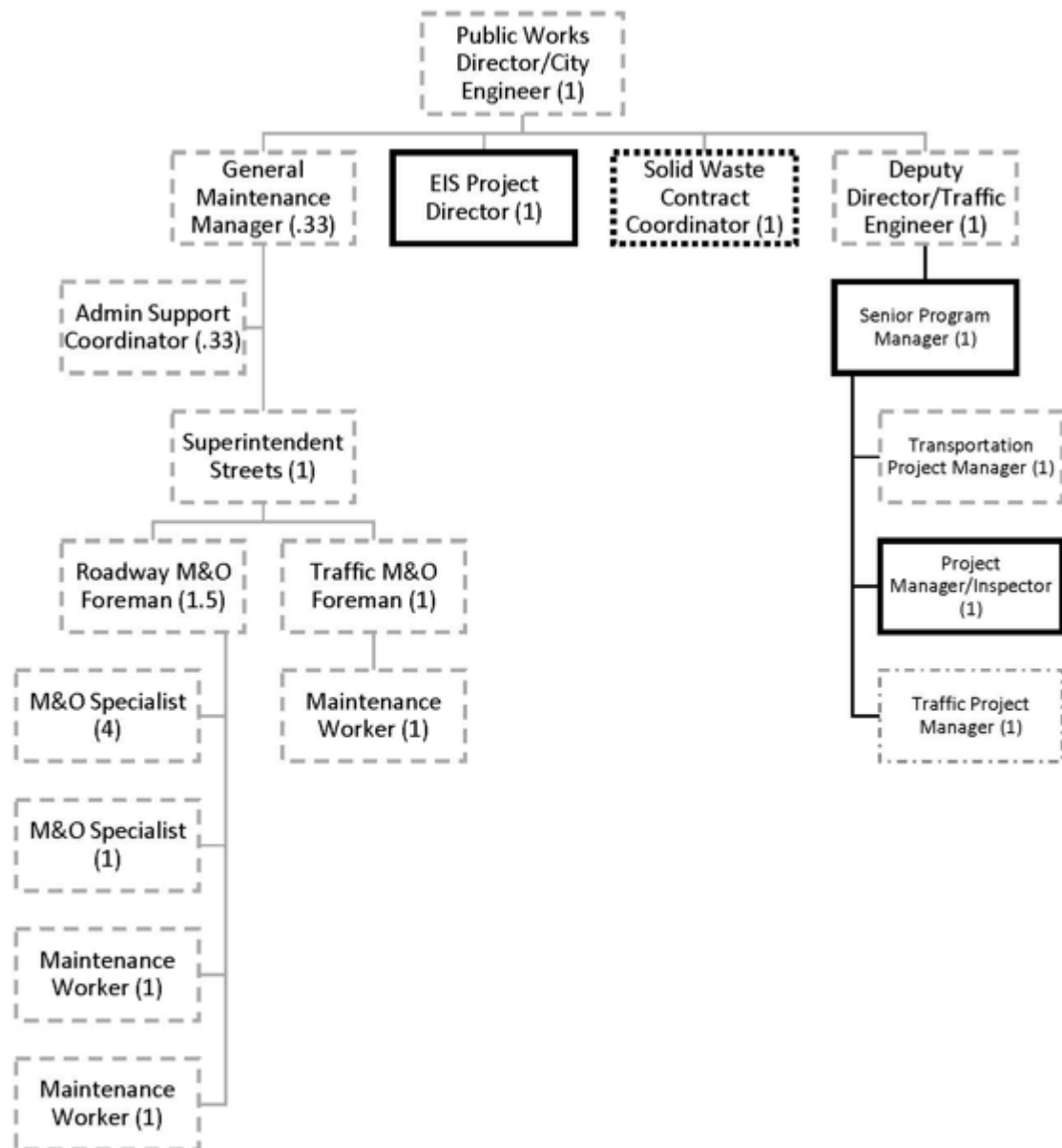
Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PW103100-316451	Utility Tx-Solid Waste Streets	\$ -	\$ -	\$ -	\$ -	650,000	\$ 100,000
PW103100-334039	State Grant-Transp Projects	-	-	180,510	-	-	-
PW103100-336071	Multimodal Transportation-City	28,531	28,740	28,000	-	28,800	28,800
PW103100-336087	MVFT Cities	238,972	265,767	256,800	250,000	240,000	240,000
PW103100-361110	Investment Interest	-	667	1,000	20,000	1,000	1,000
Total Operating Revenues		267,504	295,174	466,310	270,000	919,800	369,800
PW103100-333202	DOT Indirect Fed Grant	-	-	369,000	2,736,000	-	-
PW103100-334035	State Agencies	-	-	140,000	450,000	-	-
PW103100-344100	Road/Street Maint/Repair Chrgs	(145,296)	-	-	-	-	-
PW103640-334039	State Grant-Transp Projects	-	-	-	-	4,033,000	2,356,000
Total Capital Project Revenues		(145,296)	-	509,000	3,186,000	4,033,000	2,356,000
PW103100-730000	Transfer In from General Fund	1,050,000	100,000	400,000	400,000	400,000	400,000
Non-Operating Revenues		1,050,000	100,000	400,000	400,000	400,000	400,000
Total Revenues		\$ 1,172,207	\$ 395,174	\$ 1,375,310	\$ 3,856,000	\$ 5,352,800	\$ 3,125,800

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW103100-511000	Salaries	\$ 11,697	\$ 12,593	\$ 46,158	\$ -	\$ -	\$ -
PW103100-512000	Extra Labor	-	418	-	-	-	-
PW103100C-511000	Salaries	90,665	-	-	-	-	-
PW103100C-513000	Overtime	124	-	-	-	-	-
PW103800C-511000	Salaries	-	873	4,503	-	-	-
Total Salaries & Wages		102,486	13,884	50,661	-	-	-
PW103100-521000	FICA	894	972	3,513	-	-	-
PW103100-523000	PERS	1,515	1,546	4,731	-	-	-
PW103100-524000	Industrial Insurance	383	311	958	-	-	-
PW103100-525000	Medical, Dental, Life, Optical	75	44	236	-	-	-
PW103100-525097	Self-Insured Medical & Dental	2,540	2,337	8,909	-	-	-
PW103100C-521000	FICA	6,911	-	-	-	-	-
PW103100C-523000	PERS	11,695	-	-	-	-	-
PW103100C-524000	Industrial Insurance	1,235	-	-	-	-	-
PW103100C-525000	Medical, Dental, Life, Optical	831	-	92	-	-	-
PW103100C-525097	Self-Insured Medical & Dental	18,481	-	-	-	-	-
PW103200-524000	Industrial Insurance	(9)	-	-	-	-	-
PW103800C-521000	FICA	-	66	340	-	-	-
PW103800C-523000	PERS	-	89	462	-	-	-
PW103800C-524000	Industrial Insurance	-	6	49	-	-	-
PW103800C-525000	Medical, Dental, Life, Optical	-	4	13	-	-	-
PW103800C-525097	Self-Insured Medical & Dental	-	113	695	-	-	-
Total Personnel Benefits		44,553	5,488	19,998	-	-	-
PW103100-531000	Supplies-General	-	-	68	-	-	-
PW103100-531001	Office Supplies	-	-	21	-	-	-
PW103100-531003	Operating Supplies	59	74,293	-	-	-	-
PW103100-532002	Maintenance Supplies	88	-	-	-	-	-
PW103100-532004	Irrigation Supplies	-	28	-	-	-	-
PW103100-535000	Small Tool & Minor Equipment	-	46,862	(180)	-	-	-
PW103640-531003	Operating Supplies	1,161	1,082	-	-	-	-
PW103640-532001	Repair Supplies	-	6,936	-	-	-	-
PW103640-532002	Maintenance Supplies	-	-	4,046	-	-	-
PW103640-535000	Small Tool & Minor Equipment	982	-	306,845	400,000	-	-
PW103640-535004	Traffic Control Devices/Tools	37,945	17,706	-	-	-	-
Total Supplies		40,235	146,908	310,800	400,000	-	-
PW103100-541000	Professional Services	(18,720)	-	11,271	-	-	-
PW103100-541007	Contracted Services	23,474	-	64,641	-	-	-
PW103100-549004	Employee Appreciation Svcs	-	-	105	-	-	-
PW103100C-541007	Contracted Services	-	-	80,000	-	-	-
PW103100C-544000	Advertising	-	1,347	-	-	-	-
PW103200-541000	Professional Services	(1,401)	-	155	-	-	-
PW103200-541007	Contracted Services	16,813	2,688	3,490	-	-	-
PW103300-548000	Repair & Maint Services	-	7,573	-	-	-	-
PW103640-541007	Contracted Services	-	-	-	-	575,000	770,000
PW103700C-548000	Repair & Maint Services	-	14,392	-	-	-	-
Total Services & Passthrough Pmts		20,165	26,000	159,661	-	575,000	770,000
PW103100C-565000	Construction Projects	48,581	-	66,213	1,070,000	-	-
PW103200C-565001	Right of Way	-	-	-	340,000	-	-
PW103300C-565000	Construction Projects	377,595	-	627,880	2,200,000	487,000	-
PW103610C-565000	Construction Projects	34,755	-	-	-	-	-
PW103630C-565000	Construction Projects	55,957	-	-	-	-	-
PW103640-565005	Traffic Control Devices	-	-	-	-	4,850,000	2,375,000
PW103640C-565000	Construction Projects	14,462	-	-	-	-	-
PW103700C-565000	Construction Projects	70,092	-	-	-	-	-
Total Capital Expenditures		601,442	-	694,093	3,610,000	5,337,000	2,375,000
Total Expenditures		\$ 808,881	\$ 192,280	\$ 1,235,213	\$ 4,010,000	\$ 5,912,000	\$ 3,145,000

Arterial Street Fund



- Positions funded by the Arterial Streets Fund
- Positions in the Division not funded by the Arterial Streets Fund
- . - . - . Frozen Position
- New Position in 2024 Funded by Solid Waste Administrative Fee

DEPARTMENT: Public Works (104)
FUND: Bridges and Arterial Streets
RESPONSIBLE MANAGER: Hari Ponnekanti

DIVISION: Bridges and Arterial Streets
FUND NUMBER: 104
POSITION: Public Works Director

Description

This program provides for the preliminary engineering, right-of-way, construction engineering, and construction of arterial streets and bridges. The program includes transportation comprehensive plans, streets, bridges, sidewalks, traffic control devices, widening, and lane additions. One-quarter percent real estate excise tax (REET) are used to fund projects.

2021-2022 Accomplishments

- ◆ Completed Annual Overlay and Repair and Annual Signal programs in 2021 and 2022. **Strategic Plan Goals 1, 3 & 5**
- ◆ Completed Annual Bridge Inspections and Repair Program in 2021 and 2022. **Strategic Plan Goals 1, 3 & 5**
- ◆ Completed construction of Boeing Access Road over Airport Way Seismic Retrofit Project. **Strategic Plan Goals 1, 3 & 5**
- ◆ Substantially completed construction of the West Valley Highway improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Achieved full funding for \$32 million 42nd Ave Bridge Replacement and completed 30% design. **Strategic Plan Goals 1, 3 & 5**
- ◆ Received \$989,000 in grant funding to support Green River Trail Improvements. **Strategic Plan Goals 1, 3 & 5**
- ◆ Began Transportation Element of Comprehensive Plan. **Strategic Plan Goals 1, 3 & 5**
- ◆ Hired Project Director to oversee Environmental Impact Statement for Allentown Truck Reroute; contracted with consultant to lead study. **Strategic Plan Goals 1, 3 & 5**

2023-2024 Outcome Goals

- ◆ Improve capacity, safety, and condition of arterial streets.

2023-2024 Indicators of Success

- ◆ Complete Annual Overlay and Repair and Annual Signal programs in 2023 and 2024.
- ◆ Complete Annual Bridge Inspections and Repair Program for 2023 and 2024.
- ◆ Complete 100% design of the 42nd Ave S Bridge Replacement Project.
- ◆ Complete construction of Green River Trail Improvements.
- ◆ Complete the Transportation Element of the Comprehensive Plan.
- ◆ Complete Environmental Impact Statement for Allentown Truck Reroute.
- ◆ Complete construction of Southcenter Blvd/65th Ave Traffic Signal.

Revenue and Expenditure Summary

Bridges & Arterial Street Fund								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
General Revenue								
Utility Taxes - Solid Waste	\$ -	\$ 1,047,023	\$ 1,131,102	\$ 800,000	\$ 490,000	\$ 1,100,000	-38.8%	124.5%
Parking Tax	199,524	488,144	670,870	400,000	600,000	600,000	50.0%	0.0%
Real Estate Excise Tax (REET)	320,567	1,516,767	1,097,301	500,000	500,000	500,000	0.0%	0.0%
Tech Fee	-	-	12,504	-	-	-		
Total General Revenue	520,091	3,051,933	2,911,777	1,700,000	1,590,000	2,200,000	-6.5%	38.4%
Miscellaneous Revenue								
Fines and Penalties	533	-	-	-	-	-	0.0%	0.0%
Other Income	12,200	104,100	137,565	80,000	80,000	80,000	0.0%	0.0%
Investment Earnings	13,462	933	8,284	30,000	5,000	5,000	-83.3%	0.0%
Total Miscellaneous Revenue	26,195	105,033	145,849	110,000	85,000	85,000	-22.7%	0.0%
Total Operating Revenue	546,286	3,156,966	3,057,626	1,810,000	1,675,000	2,285,000	-7.5%	36.4%
Capital Project Revenue								
Traffic Impact Fees	406,730	251,088	273,342	161,000	200,000	200,000	24.2%	0.0%
Franchise Fees	-	-	-	-	75,000	450,000	0.0%	500.0%
Grant Revenues	1,380,699	1,261,113	5,951,902	6,400,000	2,779,000	16,225,000	-56.6%	483.8%
State Entitlements	137,423	150,215	145,960	140,000	144,800	144,800	3.4%	0.0%
Total Capital Project Revenue	1,924,852	1,662,416	6,371,204	6,701,000	3,198,800	17,019,800	-52.3%	432.1%
Transfers In - General Fund	-	1,666,850	1,300,000	1,700,000	-	-	-100.0%	0.0%
Total Revenue	2,471,138	6,486,232	10,728,830	10,211,000	4,873,800	19,304,800	-52.3%	296.1%
Capital Projects								
Salaries & Benefits (Overhead)	271,012	203,837	-	343,099	162,662	559,451	-52.6%	243.9%
Public Records Request	915	-	86	-	-	-	0.0%	0.0%
Wetland Monitoring	35,417	21,413	5,000	60,000	60,000	70,000	0.0%	16.7%
TIB Channelization Study	19,920	-	-	-	-	-	0.0%	0.0%
Traffic Calming/Res Safety	3,368	82	-	-	-	-	0.0%	0.0%
Traffic Counts	5,300	10,550	19,225	-	-	-	0.0%	0.0%
Annual Traffic Signals	44,829	22,020	40,000	50,000	130,000	130,000	160.0%	0.0%
Transportation Element of Comp Plan	1,338	-	397,000	-	300,000	70,000	0.0%	-76.7%
TUC Pedestrian/Bicycle Bridge	8,814	38,593	-	-	-	-	0.0%	0.0%
Boeing Access Rd Bridge/Airport Wy	855,939	1,114,766	11,559	-	-	-	0.0%	0.0%
S 196th/200th St Bridge	1,304	-	-	-	-	-	0.0%	0.0%
42nd Ave S Bridge Replacement	97,489	450,591	454,933	1,400,000	1,500,000	15,725,000	7.1%	948.3%
Overlay & Repair	485,692	1,280,300	1,650,000	1,400,000	1,400,000	1,400,000	0.0%	0.0%
Bridge Inspections	32,929	31,812	75,000	75,000	200,000	205,000	166.7%	2.5%
Strander Blvd Extension	625,428	-	-	-	-	-	0.0%	0.0%
West Valley Hwy (I-405-Strander Blvd)	455,825	327,983	4,498,000	3,200,000	-	-	-100.0%	0.0%
Boeing Access Rd Bridge Rehab	16	-	-	-	-	-	0.0%	0.0%
S 144th St Phase II (42nd Ave S - TIB)	161	-	-	-	-	-	0.0%	0.0%
42nd Ave Bridge Emergency Repair	-	192,984	62,746	-	-	-	0.0%	0.0%
ADA Improvements	-	16,103	35,000	35,000	100,000	50,000	185.7%	-50.0%
Allentown Truck Reroute	-	27,200	300,000	1,300,000	900,000	-	-30.8%	-100.0%
S 144th St Bridge - Sidewalks	-	-	4,000	-	-	-	0.0%	0.0%
Green River Trail Improvements	-	-	287,589	1,200,000	1,297,000	-	8.1%	-100.0%
Southcenter Blvd/65th Ave Signal	-	-	-	100,000	100,000	1,000,000	0.0%	900.0%
APE/Industry Dr Intersection	-	-	-	144,000	-	-	-100.0%	0.0%
Total Capital Projects	2,945,696	3,738,235	7,840,139	9,307,099	6,149,662	19,209,451	-33.9%	212.4%
Transfers Out - General Fund	190,106	485,000	-	-	-	-	0.0%	0.0%
Total Expenditures	3,135,802	4,223,235	7,840,139	9,307,099	6,149,662	19,209,451	-33.9%	212.4%
Beginning Fund Balance	2,083,854	1,419,191	3,682,188	3,682,188	6,570,880	5,295,018	78.5%	-19.4%
Change in Fund Balance	(664,663)	2,262,998	2,888,691	903,901	(1,275,862)	95,349	-241.2%	-107.5%
Ending Fund Balance (Net Working Capital)	\$ 1,419,191	\$ 3,682,188	\$ 6,570,880	\$ 4,586,089	\$ 5,295,018	\$ 5,390,367	15.5%	1.8%

Salary and Benefit Details

Bridges & Arterial Streets							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Senior Program Manager	1	1	\$ 147,480	\$ 38,606	1	\$ 155,352	\$ 40,263
Transportation Project Manager	1	1	130,668	53,245	1	138,624	54,997
EIS Project Director	1	1	111,240	31,423	1	9,270	2,961
Solid Waste Contract Coordinator	0	0	-	-	1	108,276	49,708
Department Total	3	3	\$ 389,388	\$ 123,274	4	\$ 411,522	\$ 147,929

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PW104100-316451	Utility Tx-Solid Waste Streets	\$ -	\$ 1,047,023	\$ 1,131,102	\$ 800,000	\$ 490,000	\$ 1,100,000
PW104100-318120	Parking Tax	199,524	488,144	670,870	400,000	600,000	600,000
PW104100-318350	REET 2 - Second Quarter Percnt	320,567	1,516,767	1,097,301	500,000	500,000	500,000
PW104100-321910	Franchise Fees	-	-	-	-	75,000	450,000
PW104100-322901	Oth Non-BL-Tech Fee	-	-	12,504	-	-	-
PW104100-336071	Multimodal Transportation-City	24,965	25,148	25,000	-	24,800	24,800
PW104100-336087	MVFT Cities	112,458	125,067	120,960	140,000	120,000	120,000
PW104100-359700	Penalty-Parking Tax	533	-	-	-	-	-
PW104100-361110	Investment Interest	13,462	933	8,284	30,000	5,000	5,000
Total Operating Revenues		671,508	3,203,081	3,066,021	1,870,000	1,814,800	2,799,800
Capital Project Revenues							
PW104100-333202	DOT Indirect Fed Grant	1,113,845	1,261,113	2,884,380	-	1,740,000	225,000
PW104100-333203	Federal Grant-DOT	-	-	-	1,400,000	-	-
PW104100-333970	Homeland Security Grant	-	-	17,413	-	-	-
PW104100-334037	WSDOT Reg Mobility Grant	-	-	-	900,000	-	-
PW104100-334039	State Grant-Transp Projects	266,854	-	2,164,000	4,100,000	1,039,000	16,000,000
PW104100-334041	Complete Streets-Transplmp Brd	-	-	400,000	-	-	-
PW104100-337721	Sound Transit System Access Fd	-	-	486,110	-	-	-
PW104100-345840	Traffic Impact Fees	406,731	251,088	273,342	161,000	200,000	200,000
PW104100-345851	Park Impact Fees	-	-	-	-	-	-
PW104100-367120	Plan/Development Contributions	-	-	13,065	50,000	50,000	50,000
PW104100-367121	Concurrency Fees	12,200	104,100	124,500	30,000	30,000	30,000
Total Capital Project Revenues		1,799,630	1,616,301	6,362,810	6,641,000	3,059,000	16,505,000
Non-Operating Revenues							
PW104100-730000	Transfer In from General Fund	-	1,592,102	1,300,000	1,700,000	-	-
PW104100-730301	Transfer In from 301	-	74,748	-	-	-	-
Total Non-Operating Revenues		-	1,666,850	1,300,000	1,700,000	-	-
Total Revenues		\$ 2,471,138	\$ 6,486,232	\$ 10,728,830	\$ 10,211,000	\$ 4,873,800	\$ 19,304,800

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW104100-511000	Salaries	\$ 254,820	\$ 204,765	\$ 66,442	\$ -	\$ 111,240	\$ 117,546
PW104100-513000	Overtime	41	-	-	-	-	-
PW104100C-511000	Salaries	64,406	109,210	158,537	-	-	-
PW104200-511000	Salaries	6,667	-	3,302	-	-	-
PW104800C-511000	Salaries	-	3,560	191,440	258,434	278,148	293,976
Total Salaries & Wages		325,934	317,535	419,721	258,434	389,388	411,522
PW104100-521000	FICA	19,300	15,401	5,075	-	8,510	8,992
PW104100-523000	PERS	32,870	23,494	6,810	-	11,673	12,459
PW104100-524000	Industrial Insurance	3,678	2,339	1,100	-	344	723
PW104100-524050	Paid Family & Med Leave Prem	502	383	130	-	179	188
PW104100-525000	Medical, Dental, Life, Optical	1,930	1,108	229	-	-	395
PW104100-525097	Self-Insured Medical & Dental	38,788	27,632	9,502	-	10,717	29,912
PW104100C-521000	FICA	4,894	8,571	12,087	-	-	-
PW104100C-523000	PERS	8,309	13,429	16,250	-	-	-
PW104100C-524000	Industrial Insurance	1,111	2,084	1,571	-	-	-
PW104100C-525000	Medical, Dental, Life, Optical	497	533	332	-	-	-
PW104100C-525097	Self-Insured Medical & Dental	9,256	22,819	27,393	-	-	-
PW104200-521000	FICA	500	-	246	-	-	-
PW104200-523000	PERS	857	-	339	-	-	-
PW104200-524000	Industrial Insurance	14	(1)	10	-	-	-
PW104200-525000	Medical, Dental, Life, Optical	73	-	6	-	-	-
PW104200-525097	Self-Insured Medical & Dental	562	-	400	-	-	-
PW104800C-521000	FICA	-	-	14,482	19,757	21,278	22,489
PW104800C-523000	PERS	-	-	19,623	25,362	29,189	31,158
PW104800C-524000	Industrial Insurance	-	-	965	677	2,826	2,967
PW104800C-524050	Paid Family & Med Leave Prem	-	-	412	366	447	470
PW104800C-525000	Medical, Dental, Life, Optical	-	-	1,178	2,277	1,284	1,348
PW104800C-525097	Self-Insured Medical & Dental	-	-	25,981	36,226	36,828	36,828
Total Personnel Benefits		123,143	117,790	144,121	84,665	123,274	147,929
PW104100-531003	Operating Supplies	376	352	-	-	-	-
PW104100-531004	Event Food	-	-	33	-	-	-
PW104100-532002	Maintenance Supplies	177	-	-	-	-	-
PW104100-532004	Irrigation Supplies	-	69	-	-	-	-
PW104100C-531004	Event Food	-	-	13	-	-	-
PW104640-535004	Traffic Control Devices/Tools	-	22,020	18,876	-	-	-
Total Supplies		553	22,441	18,922	-	-	-
PW104100-541000	Professional Services	538,305	(163,084)	300,000	300,000	-	-
PW104100-541006	Consulting Services	75,443	194,539	-	-	-	-
PW104100-541007	Contracted Services	25,670	296,890	33,304	-	1,340,000	525,000
PW104100-541010	Inspection Services & Permits	9,859	11,611	-	-	-	-
PW104100-544001	Legal & Public Notices	2,705	1,270	4	-	-	-
PW104100-547026	Surface Water utility	2,795	-	-	-	-	-
PW104100-548002	Maintenance Services	167,412	-	-	-	-	-
PW104100C-541000	Professional Services	-	-	596	-	-	-
PW104100C-541007	Contracted Services	204,900	197,404	147,480	-	-	-
PW104100C-544001	Legal & Public Notices	274	1,306	-	-	-	-
PW104200-541000	Professional Services	18,508	-	57,147	60,000	-	-
PW104200-541006	Consulting Services	4,214	-	-	-	-	-
PW104200-541007	Contracted Services	16,737	21,747	-	-	-	-
PW104200-541010	Inspection Services & Permits	10,524	-	-	-	-	-
PW104200-544001	Legal & Public Notices	-	-	796	-	-	-
PW104300-548001	Repair services	246,105	737,779	850,000	1,425,000	-	-
PW104300-548008	Non-Capital Improvements	-	-	-	-	1,400,000	1,400,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW104300C-541010	Inspection Services & Permits	-	-	589	-	-	-
PW104300C-544001	Legal & Public Notices	-	-	672	-	-	-
PW104500-541007	Contracted Services	-	1,067,799	-	-	-	-
PW104500-548000	Repair & Maint Services	-	(1,039,468)	-	-	-	-
PW104500-548001	Repair services	-	180,564	-	-	-	-
PW104500C-548001	Repair services	-	-	1,392	-	-	-
PW104610-548001	Repair services	9,417	60,435	-	-	-	-
PW104640-541007	Contracted Services	-	99,850	-	-	-	-
PW104640-548000	Repair & Maint Services	47,594	-	-	-	-	-
PW104640-548001	Repair services	-	37,419	-	-	-	-
PW104640-548002	Maintenance Services	-	31,244	-	-	-	-
PW104700-541007	Contracted Services	-	8,739	-	-	-	-
Total Services & Passthrough Pmts		1,380,462	1,746,043	1,391,980	1,785,000	2,740,000	1,925,000
PW104100C-565000	Construction Projects	508,646	665,327	1,251,924	2,244,000	1,297,000	-
PW104200C-565000	Construction Projects	-	-	-	-	100,000	1,000,000
PW104200C-565002	Roadway	-	-	-	1,300,000	-	-
PW104300C-565000	Construction Projects	-	-	3,127,470	2,200,000	-	-
PW104300C-565005	Traffic Control Devices	-	-	1,265	-	-	-
PW104500C-565000	Construction Projects	-	-	253,518	1,400,000	1,500,000	15,725,000
PW104500C-565005	Traffic Control Devices	-	-	52,978	-	-	-
PW104610C-565000	Construction Projects	-	-	251,765	-	-	-
PW104630C-565000	Construction Projects	-	-	189,528	-	-	-
PW104640C-565000	Construction Projects	-	-	590,107	-	-	-
PW104700C-565000	Construction Projects	-	-	146,838	-	-	-
PW104800C-564000	Machinery & Equipment	-	-	-	35,000	-	-
PW104800C-565000	Construction Projects	606,959	869,098	-	-	-	-
Total Capital Expenditures		1,115,605	1,534,425	5,865,394	7,179,000	2,897,000	16,725,000
PW104100-750301	Transfer Out to 301	190,106	485,000	-	-	-	-
Total Transfers Out		190,106	485,000	-	-	-	-
Total Expenditures		\$ 3,135,802	\$ 4,223,235	\$ 7,840,139	\$ 9,307,099	\$ 6,149,662	\$ 19,209,451

DEPARTMENT: N/A**FUND:** Land Acquisition, Rec., and Park Dev.**RESPONSIBLE MANAGER:** Pete Mayer**FUND NUMBER:** 301**POSITION:** Interim Parks & Recreation
Director

Description

The Land Acquisition, Recreation, and Park Development fund supports the Parks and Recreation Department's six-year capital improvement plan (CIP) that addresses construction, repair, maintenance and acquisition of parks, trails, recreation, and open space properties. Projects include planning, permitting, engineering, renovation, replacement and construction of park and recreation facilities and acquisition of park and open space lands. General government projects are in fund 303. Funding sources include a variety of sources including a one-quarter real estate excise tax (REET), park impact fees (PIF), 1% Municipal Arts Fund, King County Parks levy allocations, local, state, and federal grants, and other miscellaneous sources. The CIP includes both secured funding, as well as funding that has not yet been secured, assuming successful obtainment of grants.

2021-2022 Accomplishments

- ◆ Joe Duffie Tree dedication. **Strategic Goals 1 & 5**
- ◆ Foster Golf course safety and security bollards. **Strategic Goals 1 & 5**
- ◆ Completed Tukwila Park gazebo replacement. **Strategic Goals 1 & 5**
- ◆ Completed tennis court renovations at Tukwila and Crystal Springs Parks. **Strategic Goals 1 & 5**
- ◆ Completed parking lot overlay at Foster park. **Strategic Goals 1 & 5**
- ◆ Completed road mural installation at Christiansen Road and Baker Boulevard, utility box art wrap program and park mural program painting utilizing 1% for Arts Funds. **Strategic Goals 1 & 5**

2023-2024 Outcome Goals

- ◆ Implement recommendations from the 2012 City Strategic Plan- amended 2018, Tukwila's Comprehensive Plan, 2020 Parks, Recreation and Open Space Plan, the 2012 Urban Tree Canopy Assessment, 2019 Older Adults Recreational Service Needs Assessment, 2018 Public Arts & Culture Master Plan and 2017 Green Tukwila 20-Year Stewardship Plan and other applicable local, regional, and state plans.
- ◆ Engage in more routine park, open space, and trail master planning initiatives to inform a more aggressive master plan implementation program.
- ◆ Leverage current revenues with external funding sources to bolster scope, scale, and quantity of park improvements.
- ◆ Conduct an ADA Transition Plan self-assessment to guide ongoing accessibility improvements.
- ◆ Expand access and neighborhood connectivity through improved local and regional trails and water access opportunities.
- ◆ Rehabilitate and expand play spaces, playgrounds, spray parks, skate parks, sport courts and ballfields.
- ◆ Enhance user experience through park safety and security improvements.
- ◆ Restore riparian habitat, improve urban forest canopy, better control invasive species, improve flood control and enhance water quality.

- ◆ Facilitate renovation and rehabilitation of critical park infrastructure and assets to extend life cycle and lower operating and maintenance costs.
- ◆ Secure, improve and increase access to undeveloped properties, including 116th open space and 140th Street and 42nd Avenue.

2023-2024 Indicators of Success

- ◆ Increased monetary investment in renovating, rehabilitating, repairing, and improving public park and recreation assets.
- ◆ Increased volume of grant applications and grants awarded.
- ◆ Increase grant amounts awarded and philanthropic partnerships.
- ◆ Secure grant matches through a combination of in-kind support, donated cash, labor, materials, and equipment and other grants.

Program Change Discussion

Significant increases in investments supporting the rehabilitation and improvement of parks, recreation facilities, trails and open space are forecasted over the six-year CIP period. In addition to appropriating dedicated REET funds for parks, the Department will be more aggressively pursuing local, regional, state, and federal grants and developing philanthropic and planned giving initiatives to leverage secured sources of funding. The Department is updating its approach to capital improvement planning focusing on projects that 1) renovate and replace park furnishings and assets, including preserving green infrastructure; 2) address safety and security improvements and emergency repair needs; 3) increase neighborhood and regional connectivity through improved trail and water access opportunities; 4) dedicate resources for future park, recreation and open space planning and acquisition, including planning, design and engineering.

Department Detail**Budget by Revenue & Expenditure Summary**

<i>Land Acquisition, Recreation, and Park Improvement</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Excess Property Tax Levy	\$ 309,197	\$ 159,442	\$ 171,247	\$ 304,000	\$ 165,000	\$ 165,000	-45.7%	0.0%
Investment Earnings	8,175	2,128	4,000	5,000	8,000	8,000	60.0%	0.0%
Total Operating Revenue	317,372	161,570	175,247	309,000	173,000	173,000	-44.0%	0.0%
Capital Project Revenue								
Real Estate Excise Tax (REET)	2,250	949,149	597,301	-	150,000	150,000	0.0%	0.0%
Grant Revenues	6,700	-	-	-	-	-	0.0%	0.0%
Park Impact Fees	302,750	43,780	325,000	101,000	100,000	100,000	-1.0%	0.0%
Total Capital Project Revenue	311,700	992,930	922,301	101,000	250,000	250,000	147.5%	0.0%
Transfers In	231,506	518,550	72,290	72,290	64,250	31,000	-11.1%	-51.8%
Total Operating Revenue	860,578	1,673,050	1,169,838	482,290	487,250	454,000	1.0%	-6.8%
Projects								
Air's river	7,996	18,033	9,471	-	-	-	0.0%	0.0%
Art Projects	28,254	80,318	10,280	50,000	64,250	31,000	28.5%	-51.8%
Star Nursery Acquisition	8,933	23,744	-	-	-	-	0.0%	0.0%
Parks, Rec., & Open Space Plan	61,943	-	-	-	-	-	0.0%	0.0%
Duwamish Hill Preserve	-	176	1,500	-	-	-	0.0%	0.0%
Park Improvements	150,332	153,941	192,414	405,000	742,000	958,000	83.2%	29.1%
Tukwila South Trail	11,232	-	-	-	-	-	0.0%	0.0%
Open Space Improvements	-	-	-	-	-	100,000	0.0%	0.0%
Tukwila Pond	2,782	40,489	11,885	-	-	-	0.0%	0.0%
Parks Maintenance	-	76,298	40,033	-	-	-	0.0%	0.0%
Park Acquisition	-	1,990	-	-	-	15,000	0.0%	0.0%
Homeless Camp Clean Up	-	-	16,354	-	-	-	0.0%	0.0%
Multipurpose Trails	-	-	32,560	50,000	125,000	75,000	150.0%	-40.0%
Total Projects	271,472	394,989	314,497	505,000	931,250	1,179,000	84.4%	26.6%
Transfers Out	-	149,495	-	-	-	-	0.0%	0.0%
Total Expenses	271,472	544,484	314,497	505,000	931,250	1,179,000	84.4%	26.6%
Beginning Fund Balance	1,178,173	1,767,280	2,895,845	2,895,845	3,751,186	3,307,186	29.5%	-11.8%
Change in Fund Balance	589,106	1,128,565	855,341	(22,710)	(444,000)	(725,000)	1855.1%	63.3%
Ending Fund Balance	\$ 1,767,280	\$ 2,895,845	\$ 3,751,186	\$ 2,873,135	\$ 3,307,186	\$ 2,582,186	15.1%	-21.9%

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PR301800-311137	Excess Property Tax Levy-Parks	\$ 309,197	\$ 159,442	\$ 171,247	\$ 304,000	\$ 165,000	\$ 165,000
PR301800-318340	REET 1 - First Quarter Percent	2,250	949,149	597,301	-	150,000	150,000
PR301800-361110	Investment Interest	8,175	2,128	4,000	5,000	8,000	8,000
Total Operating Revenues		319,622	1,110,719	772,548	309,000	323,000	323,000
PR301800-337733	Duamish River Habitat Coord	6,700	-	-	-	-	-
PR301800-345851	Park Impact Fees	302,750	43,780	325,000	101,000	100,000	100,000
Total Capital Project Revenues		309,450	43,780	325,000	101,000	100,000	100,000
PR301800-730104	Transfer In from 104	190,106	485,000	-	-	-	-
PR301801-730195	Transfer In for 1% Arts	41,400	33,550	72,290	72,290	64,250	31,000
Non-Operating Revenues		231,506	518,550	72,290	72,290	64,250	31,000
Total Revenues		\$ 860,578	\$ 1,673,050	\$ 1,169,838	\$ 482,290	\$ 487,250	\$ 454,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR301800-511000	Salaries	\$ 2,260	\$ 7,789	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages		2,260	7,789	-	-	-	-
PR301800-521000	FICA	173	589	-	-	-	-
PR301800-523000	PERS	291	867	-	-	-	-
PR301800-524000	Industrial Insurance	56	5	-	-	-	-
PR301800-525000	Medical, Dental, Life, Optical	-	36	-	-	-	-
Total Personnel Benefits		520	1,496	-	-	-	-
PR301800-531003	Operating Supplies	8,226	1,505	-	-	-	-
PR301800-532001	Repair Supplies	-	8,337	-	-	-	-
PR301800-532002	Maintenance Supplies	1,550	-	-	-	-	-
PR301800-535002	Power Tools	7,499	-	-	-	-	-
PR301801-531003	Operating Supplies	(17,941)	10,739	-	-	-	-
Total Supplies		(666)	20,582	-	-	-	-

Expenditures (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR301800-541000	Professional Services	211,447	44,204	-	-	-	-
PR301800-541006	Consulting Services	-	50,784	-	-	-	-
PR301800-541007	Contracted Services	3,056	107,784	91,900	-	867,000	1,148,000
PR301800-541010	Inspection Services & Permits	-	976	-	-	-	-
PR301800-541012	Translation & Interpretation	-	396	-	-	-	-
PR301800-545004	Equipment Rental	-	1,778	-	-	-	-
PR301800-547000	General Utilities	-	176	-	-	-	-
PR301800-548001	Repair services	-	1,258	-	-	-	-
PR301800-548002	Maintenance Services	-	120,265	-	-	-	-
PR301800-548003	Irrigation Maint Service	663	-	-	-	-	-
PR301800-548005	Tree/Landscape Maintenance	-	11,979	-	-	-	-
PR301800-548008	Non-Capital Improvements	-	-	-	-	-	-
PR301800-549000	Miscellaneous Expenses	-	1,990	-	-	-	-
PR301800C-541000	Professional Services	(1,690)	-	-	79,000	-	-
PR301800C-541006	Consulting Services	1,690	-	-	-	-	-
PR301800C-547000	General Utilities	-	-	1,500	-	-	-
PR301800C-548008	Non-Capital Improvements	-	-	3,500	-	-	-
PR301801-541000	Professional Services	-	1,500	1,500	-	-	-
PR301801-541006	Consulting Services	-	5,500	8,250	-	-	-
PR301801-541007	Contracted Services	(19,077)	-	5,000	-	64,250	31,000
PR301801-548000	Repair & Maint Services	73,269	16,533	-	-	-	-
Total Services & Passthrough Pmts		269,358	365,123	111,650	79,000	931,250	1,179,000
PR301800C-563000	Other Improvements	-	-	76,339	-	-	-
PR301800C-564000	Machinery & Equipment	-	-	108,947	-	-	-
PR301800C-565000	Construction Projects	-	-	17,561	426,000	-	-
Total Capital Expenditures		-	-	202,847	426,000	-	-
PR301800-750104	Transfer Out to 104	-	74,748	-	-	-	-
PR301800-750305	Transfer Out to 305	-	74,748	-	-	-	-
Total Transfers Out		-	149,495	-	-	-	-
Total Expenditures		\$ 271,472	\$ 544,485	\$ 314,497	\$ 505,000	\$ 931,250	\$ 1,179,000



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DEPARTMENT:**FUND:** Urban Renewal**RESPONSIBLE MANAGER:** Derek Speck**FUND NUMBER:** 302**POSITION:** Economic Development Administrator**Description**

The Urban Renewal fund has been established to provide future funding needs to encourage redevelopment in specific areas throughout the City.

2021-2022 Accomplishments

- ◆ Executed an agreement to sell the former Traveler's Choice motel property to Tukwila Community Coalition, LLC and closed on the sale. **Strategic Plan Goals 1, 3, & 5**
- ◆ Terminated billboard lease and cleared due diligence under the agreement to sell the former motel site (Great Bear, Spruce, and Boulevard motels and Smoke Shop) to HealthPoint. **Strategic Plan Goals 1, 3, & 5**
- ◆ Tukwila Village developer completed construction of final building (Building B). **Strategic Plan Goals 1, 3, & 5**

2023-2024 Outcome Goals

- ◆ Close on the sale of the former motels site to HealthPoint.
- ◆ Sell the former Newporter motel property.

2023-2024 Indicators of Success

- ◆ City receives final payment on the HealthPoint site.
- ◆ City sells Newporter site.

Revenue and Expenditure Summary

Urban Renewal								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Revenue								
Investment Earnings	\$ 35,328	\$ 2,629	\$ 8,200	\$ 10,000	\$ -	\$ -	-100.0%	0.0%
Sale of Capital Assets	-	1,400,000	1,300,000	1,850,000	1,350,000	-	-27.0%	-100.0%
Total Revenue	35,328	1,402,630	1,308,200	1,860,000	1,350,000	-	-27.4%	-100.0%
Projects								
Tukwila Village	6,416	8,312	12,710	10,000	-	-	-100.0%	0.0%
TIB Redevelopment Project	13,157	13,017	20,000	-	-	-	0.0%	0.0%
Total Project Expenditures	19,573	21,329	32,710	10,000	-	-		
Transfer Out to General Fund	400,000	786,184	2,553,951	3,186,000	300,000	200,000	-90.6%	-33.3%
Transfer out to 305	2,753,000	-	-	-	-	-	0.0%	0.0%
Total Expenditures	3,172,573	807,513	2,586,661	3,196,000	300,000	200,000	-90.6%	-33.3%
Beginning Fund Balance	5,004,388	1,867,144	2,462,261	2,462,261	1,183,800	2,233,800	-51.9%	88.7%
Change in Fund Balance	(3,137,245)	595,117	(1,278,461)	(1,336,000)	1,050,000	(200,000)	-178.6%	-119.0%
Ending Fund Balance	\$ 1,867,144	\$ 2,462,261	\$ 1,183,800	\$ 1,126,261	\$ 2,233,800	\$ 2,033,800	98.3%	-9.0%

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
MR302300-361110	Investment Interest	\$ 35,328	\$ 2,629	\$ 8,200	\$ 10,000	\$ -	\$ -
MR302300-395100	Proceeds From Sales Of Capital	-	1,400,000	1,300,000	1,850,000	1,350,000	-
Total Operating Revenues		35,328	1,402,629	1,308,200	1,860,000	1,350,000	-
Total Revenues		\$ 35,328	\$ 1,402,629	\$ 1,308,200	\$ 1,860,000	\$ 1,350,000	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
MR302300-524000	Industrial Insurance	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Benefits		(12)	-	-	-	-	-
MR302300-541000	Professional Services	8,402	9,767	2,000	10,000	-	-
MR302300-541002	Attorney Services	-	-	4,120	-	-	-
MR302300-541007	Contracted Services	-	-	2,040	-	-	-
MR302300-547021	Electric Utility	(143)	-	-	-	-	-
MR302300-547026	Surface Water utility	11,325	11,562	4,000	-	-	-
MR302300C-547025	Water/Sewer Utility	-	-	550	-	-	-
Total Services & Passthrough Pmts		19,584	21,329	12,710	10,000	-	-
MR302300C-563000	Other Improvements	-	-	20,000	-	-	-
Total Capital Expenditures		-	-	20,000	-	-	-
MR302300-750000	Transfer Out to General Fund	400,000	786,184	2,553,951	3,186,000	300,000	200,000
MR302300-750305	Transfer Out to 305	2,753,000	-	-	-	-	-
Total Transfers Out		3,153,000	786,184	2,553,951	3,186,000	300,000	200,000
Total Expenditures		\$ 3,172,573	\$ 807,512	\$ 2,586,661	\$ 3,196,000	\$ 300,000	\$ 200,000

DEPARTMENT: N/A**FUND:** General Government Improvement**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 303**POSITION:** Public Works Director**Description:**

The General Government Improvement fund is used for improvements, additions, or other miscellaneous minor capital projects not provided for elsewhere in the City's budget. Projects that benefit multiple departments or functions will be given priority.

2021-2022 Accomplishments

- ◆ Completed exterior painting and staining of Tukwila Community Center. **Strategic Goal 4 & 5**
- ◆ Completed retrofit of Tukwila Community Center HVAC chiller. **Strategic Goal 4**
- ◆ Completed Seismic Study of City Hall and 6300 Building. **Strategic Goal 4**
- ◆ Installed new siding at City Hall. **Strategic Goal 4 & 5**
- ◆ Completed exterior painting and staining of Fire Station 53. **Strategic Goal 4 & 5**

2023 Outcome Goals

- ◆ Improve conditions of existing facilities.
- ◆ Develop a City-wide facilities study to understand need for ongoing long-term facilities and maintenance needs.

2023 Indicators of Success

- ◆ Close out this fund at the end of fiscal year 2023 and transfer general repairs and maintenance to the general fund budget.

Revenue and Expenditure Summary

General Government Improvement								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Grant Revenues	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,800,000	\$ -	0.0%	-100.0%
Investment Earnings	4,269	700	1,580	500	1,000	-	100.0%	-100.0%
Total Operating Revenue	4,269	700	2,580	500	1,801,000	-	360100.0%	-100.0%
Transfers In	-	300,000	-	-	100,000	-	0.0%	-100.0%
Total Revenue	4,269	300,700	2,580	500	1,901,000	-	380100.0%	-100.0%
Projects								
TCC Siding/Roofing Repairs	116,211	-	-	-	-	-	0.0%	0.0%
Install No Parking Signs 6200/6300	2,026	-	-	-	-	-	0.0%	0.0%
6300 Bldg Dry Fire Sprinkler System	29,689	-	-	-	-	-	0.0%	0.0%
TCC Retrofit HVAC Chiller	-	17,013	-	-	-	-	0.0%	0.0%
TCC Exterior Painting	-	118,302	-	-	-	-	0.0%	0.0%
City Hall Siding	-	-	158,807	200,000	-	-	-100.0%	0.0%
Seismic Study of City Facilities	-	-	28,300	-	-	-	0.0%	0.0%
Fire Station 53 Exterior Paint	-	-	49,378	-	-	-	0.0%	0.0%
Citywide Facilities Plan	-	-	-	-	340,000	-	0.0%	-100.0%
TCC HVAC Replacement	-	-	-	-	2,000,000	-	0.0%	-100.0%
Total Projects	147,926	135,315	236,485	200,000	2,340,000	-	1070.0%	-100.0%
Transfers Out	-	-	-	-	5,128	-	0.0%	-100.0%
Total Expenses	147,926	135,315	236,485	200,000	2,345,128	-	1072.6%	-100.0%
Beginning Fund Balance	656,306	512,648	678,033	678,033	444,128	-	-34.5%	-100.0%
Change in Fund Balance	(143,657)	165,385	(233,905)	(199,500)	(444,128)	-	122.6%	-100.0%
Ending Fund Balance	\$ 512,648	\$ 678,033	\$ 444,128	\$ 478,533	\$ -	\$ -	-100.0%	0.0%

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PW303300-361110	Investment Interest	\$ 4,269	\$ 700	\$ 1,580	\$ 500	\$ 1,000	\$ -
Total Operating Revenues		4,269	700	1,580	500	1,000	-
PW303300-334035	State Agencies	-	-	1,000	-	1,800,000	-
Total Capital Project Revenues		-	-	1,000	-	1,800,000	-
PW303300-730000	Transfer In from General Fund	-	300,000	-	-	100,000	-
Non-Operating Revenues		-	300,000	-	-	100,000	-
Total Revenues		\$ 4,269	\$ 300,700	\$ 2,580	\$ 500	\$ 1,901,000	\$ -

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW303300-511000	Salaries	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages		500	-	-	-	-	-
PW303300-521000	FICA	38	-	-	-	-	-
PW303300-523000	PERS	64	-	-	-	-	-
PW303300-524000	Industrial Insurance	149	(31)	-	-	-	-
Total Personnel Benefits		251	(31)	-	-	-	-
PW303300-532001	Repair Supplies	1,399	-	-	-	-	-
Total Supplies		1,399	-	-	-	-	-
PW303180C-541000	Professional Services	-	-	-	50,000	-	-
PW303180C-541007	Contracted Services	-	-	29,000	-	-	-
PW303180C-542004	Printing & Binding Services	-	-	500	-	-	-
PW303300-541007	Contracted Services	-	-	-	-	340,000	-
PW303300-548001	Repair services	145,776	135,346	41,985	-	-	-
Total Services & Passthrough Pmts		145,776	135,346	71,485	50,000	340,000	-
PW303180C-562000	Buildings & Structures	-	-	49,378	-	-	-
PW303180C-565000	Construction Projects	-	-	115,622	150,000	-	-
PW303300-564000	Machinery & Equipment	-	-	-	-	2,000,000	-
Total Capital Expenditures		-	-	165,000	150,000	2,000,000	-
PW303300-750000	Transfer Out to General Fund	-	-	-	-	5,128	-
Total Transfers Out		-	-	-	-	5,128	-
Total Expenditures							
		\$ 147,926	\$ 135,315	\$ 236,485	\$ 200,000	\$ 2,345,128	\$ -

DEPARTMENT: Fire
FUND: Fire Improvement
RESPONSIBLE MANAGER: Jay Wittwer

FUND NUMBER: 304
POSITION: Fire Chief

Description

Fire impact fees provide for fire department capital improvements and apparatus through Fire Impact Fees. Impact fees are transferred to the Public Safety fund to pay for improvements specific to the fire department.

Revenue and Expenditure Summary

<i>Fire Improvement</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	\$ 1,773	\$ -	\$ -	\$ 500	\$ -	\$ -	-100.0%	0.0%
Total Operating Revenue	1,773	-	-	500	-	-	-100.0%	0.0%
Capital Project Revenue								
Fire Impact Fees	113,843	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Total Revenue	115,616	25,382	150,000	300,500	300,000	300,000	-0.2%	0.0%
Transfers Out - Public Safety Plan	428,775	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Total Expenditures	428,775	25,382	150,000	300,000	300,000	300,000	0.0%	0.0%
Beginning Fund Balance	313,159	-	-	-	-	-	0.0%	0.0%
Change in Fund Balance	(313,159)	-	-	500	-	-	-100.0%	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	-100.0%	0.0%

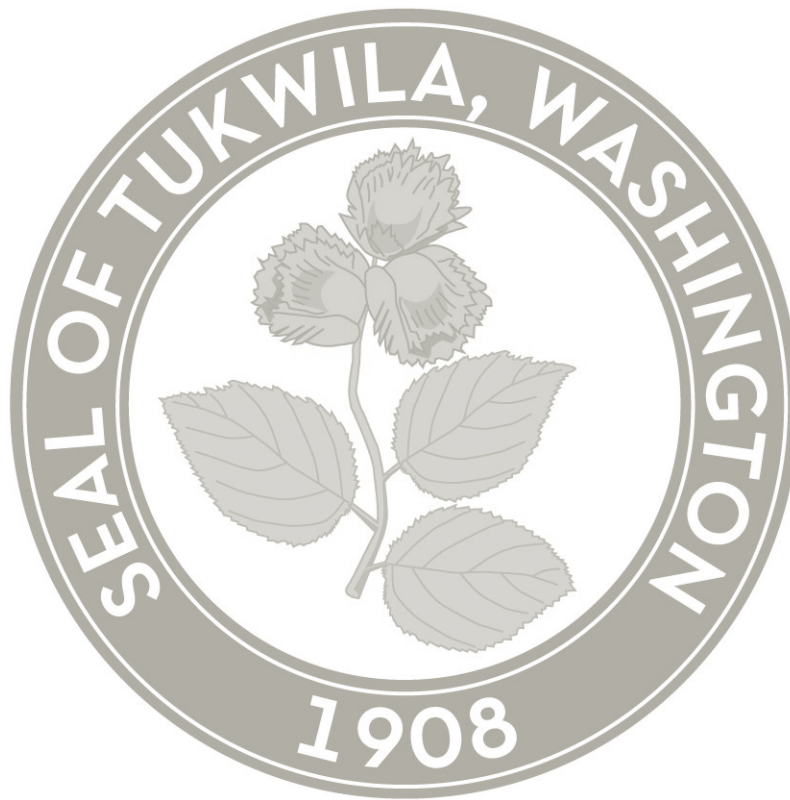
General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
Operating Revenues							
FD304100-345852	Fire Impact Fees	113,843	25,383	150,000	300,000	300,000	300,000
FD304100-361110	Investment Interest	\$ 1,773	\$ -	\$ -	\$ 500	\$ -	\$ -
Total Operating Revenues		115,616	25,383	150,000	300,500	300,000	300,000
Total Revenues		\$ 115,616	\$ 25,383	\$ 150,000	\$ 300,500	\$ 300,000	\$ 300,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FD304100-750305	Transfer Out to 305	428,775	25,383	150,000	300,000	300,000	300,000
Total Transfers Out		428,775	25,383	150,000	300,000	300,000	300,000
Total Expenditures		\$ 428,775	\$ 25,383	\$ 150,000	\$ 300,000	\$ 300,000	\$ 300,000



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DEPARTMENT: N/A**FUND:** Public Safety Plan Fund**RESPONSIBLE MANAGER:** Rachel Bianchi**FUND NUMBER:** 305**POSITION:** Deputy City Administrator**Description**

The Public Safety Plan fund is used to construct the Tukwila Justice Center, which houses the Police Department, Emergency Operations Center, and Municipal Court, and reconstruct two new fire stations. Projects in this fund are paid for with voter-approved debt, non-voted debt (LTGO), and other dedicated revenue sources including real estate excise taxes, impact fees, and proceeds from land sales.

2021-2022 Accomplishments

- ◆ Fire Station 52 completed and opened.
- ◆ Fire equipment and apparatus purchased per D-20 model.

2023-2024 Outcome Goals

- ◆ Sell land identified as funding for the Public Safety Plan.

Revenue and Expenditure Summary

Public Safety Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	\$ 200,354	\$ 1,378	\$ 1,500	\$ -	\$ -	\$ -	0.0%	0.0%
Sales Tax Mitigation Payments	439,636	-	-	-	-	-	0.0%	0.0%
Grant Revenues	497,247	-	-	-	-	-	0.0%	0.0%
Total Operating Revenue	1,137,237	1,378	1,500	-	-	-	0.0%	0.0%
Capital Project Revenue								
Real Estate Excise Tax (REET)	318,317	567,617	500,000	500,000	500,000	500,000	0.0%	0.0%
Fire Impact Fees	300,000	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
Interfund Loan	-	-	950,000	-	-	-	0.0%	0.0%
Sale of Capital Assets	-	261,845	2,000,000	5,000,000	-	-	-100.0%	0.0%
Total Capital Project Revenue	618,317	1,129,462	3,750,000	5,800,000	800,000	800,000	-86.2%	0.0%
Transfers In - Fire Impact Fees	428,775	25,383	150,000	300,000	300,000	300,000	0.0%	0.0%
Transfers In - Urban Renewal	2,753,000	-	-	-	-	-	0.0%	0.0%
Transfers In - REET	-	74,748	-	-	-	-	0.0%	0.0%
Total Revenue	4,937,329	1,230,971	3,901,500	6,100,000	1,100,000	1,100,000	-82.0%	0.0%
Capital Projects								
Fire Station 51	7,655,142	123,279	-	-	-	-	0.0%	0.0%
Fire Station 52	14,795,933	1,267,324	-	-	-	-	0.0%	0.0%
Fire Equipment	232,792	56,853	267,149	167,000	-	-	-100.0%	0.0%
Fire Apparatus	-	-	950,000	-	-	-	0.0%	0.0%
Fire Station 54	17,212	18,051	-	-	-	-	0.0%	0.0%
Justice Center	23,229,032	863,824	-	-	-	-	0.0%	0.0%
Total Capital Projects	45,930,111	2,329,331	1,217,149	167,000	-	-	-100.0%	0.0%
Transfers Out - City Facilities	-	600,000	-	-	-	-	0.0%	0.0%
Transfers Out - Fleet	147,692	319,413	52,000	52,000	-	-	-100.0%	0.0%
Transfers Out - General Fund	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849	-39.3%	-0.1%
Total Expenses	46,077,803	4,317,561	3,440,616	2,390,467	1,319,019	1,317,849	-44.8%	-0.1%
Beginning Fund Balance	44,304,737	3,164,263	77,674	77,674	538,558	319,539	593.4%	-40.7%
Change in Fund Balance	(41,140,474)	(3,086,590)	460,884	3,709,533	(219,019)	(217,849)	-105.9%	-0.5%
Ending Fund Balance	\$ 3,164,263	\$ 77,674	\$ 538,558	\$ 3,787,207	\$ 319,539	\$ 101,690	-91.6%	-68.2%

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
AS305180-318340	REET 1 - First Quarter Percent	\$ 318,317	\$ 567,617	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
AS305180-361110	Investment Interest	200,354	1,378	1,500	-	-	-
Total Operating Revenues		518,671	568,995	501,500	500,000	500,000	500,000
Capital Project Revenues							
AS305180-333219	Dept Of Treasury-Cares Act	497,247	-	-	-	-	-
AS305180-336099	Sales Tax Mitigation Pmts	439,636	-	-	-	-	-
AS305180-345852	Fire Impact Fees	300,000	300,000	300,000	300,000	300,000	300,000
AS305180-390000	Sale of Land	-	-	2,000,000	5,000,000	-	-
AS305180-395100	Proceeds From Sales Of Capital	-	261,845	-	-	-	-
Total Capital Project Revenues		1,236,883	561,845	2,300,000	5,300,000	300,000	300,000
Transfer In Revenues							
AS305180-730301	Transfer In from 301	-	74,748	-	-	-	-
AS305180-730302	Transfer In from 302	2,753,000	-	-	-	-	-
AS305180-730304	Transfer In from 304	428,775	25,383	150,000	300,000	300,000	300,000
AS305180-381100	Interfund Loan Received	-	-	950,000	-	-	-
Non-Operating Revenues		3,181,775	100,130	1,100,000	300,000	300,000	300,000
Total Revenues		\$ 4,937,329	\$ 1,230,970	\$ 3,901,500	\$ 6,100,000	\$ 1,100,000	\$ 1,100,000

Expenditures

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
AS305210-531001	Office Supplies	\$ 34,991	\$ -	\$ -	\$ -	\$ -	\$ -
AS305210-532007	Cleaning & Janitorial Supplies	25	-	-	-	-	-
AS305210-535000	Small Tool & Minor Equipment	-	3,724	-	-	-	-
AS305210C-535000	Small Tool & Minor Equipment	-	-	-	-	-	-
AS305220-531011	Fire Fghtr Equipmt, Bunker Gear	-	-	240,000	167,000	-	-
AS305220C-531003	Operating Supplies	-	-	6,496	-	-	-
FD305220-531011	Fire Fghtr Equipmt, Bunker Gear	120,462	103,812	-	-	-	-
FD305220-536001	Computer peripherals	-	1,156	-	-	-	-
Total Supplies		155,478	108,691	246,496	167,000	-	-
AS305210-545000	Operating Rentals & Leases	-	4,006	-	-	-	-
AS305210-547000	General Utilities	23,221	-	-	-	-	-
AS305210-548000	Repair & Maint Services	-	2,900	-	-	-	-
AS305210-548002	Maintenance Services	15,800	-	-	-	-	-
AS305210-548007	Cleaning/Janitorial Services	14,659	-	-	-	-	-
AS305210C-547000	General Utilities	12,844	-	-	-	-	-
FD305220-541000	Professional Services	-	12,057	-	-	-	-
FD305220-545004	Equipment Rental	10,969	8,933	-	-	-	-
FD305220-547000	General Utilities	19,206	5,748	-	-	-	-
FD305220-548000	Repair & Maint Services	-	2,944	-	-	-	-
Total Services & Passthrough Pmts		96,700	36,588	-	-	-	-

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
AS305210C-561000	Land	(5,617)	-	-	-	-	-
AS305210C-562000	Buildings & Structures	23,132,953	857,027	19,640	-	-	-
AS305220-564000	Machinery & Equipment	-	-	951,013	-	-	-
AS305220C-561000	Land	980	-	-	-	-	-
AS305220C-562000	Buildings & Structures	22,328,105	1,304,218	-	-	-	-
AS305220C-564000	Machinery & Equipment	221,512	22,807	-	-	-	-
Total Capital Expenditures		45,677,933	2,184,052	970,653	-	-	-
AS305180-750000	Transfer Out to General Fund	-	1,068,817	2,171,467	2,171,467	1,319,019	1,317,849
AS305180-750306	Transfer Out to 306	-	600,000	-	-	-	-
AS305180-750501	Transfer Out to 501	147,693	319,413	52,000	52,000	-	-
Total Transfers Out		147,693	1,988,230	2,223,467	2,223,467	1,319,019	1,317,849
Total Expenditures		\$ 46,077,803	\$ 4,317,561	\$ 3,440,616	\$ 2,390,467	\$ 1,319,019	\$ 1,317,849



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DEPARTMENT: N/A**FUND:** City Facilities Fund**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 306**POSITION:** Public Works Director**Description**

The City Facilities Fund is used for new construction or major reconstruction of city facilities. The current project accounted for in this fund is the Public Works Shops facility and the future Intergenerational Teen and Senior Center.

2021-2022 Accomplishments

- ◆ Complete Phase I of the consolidated Public Works Shops site.
- ◆ Began design for Phase II for the new Public Works shops site
- ◆ Began community engagement, programming and feasibility study for Intergenerational Teen and Senior Center.

2023-2024 Outcome Goals

- ◆ Complete design for Phase II of the consolidated Public Works Shops site.

Revenue and Expenditure Summary

<i>City Facilities</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Capital Project Revenue								
Investment Earnings	\$ 37,423	\$ 5,384	\$ 9,443	\$ -	\$ 1,000	\$ 1,000	0.0%	0.0%
Sale of Property	-	-	2,300,000	-	-	-	0.0%	0.0%
Bond Proceeds	-	2,850,000	-	-	-	-	0.0%	0.0%
Total Capital Projects Revenue	37,423	2,855,384	2,309,443	-	1,000	1,000	0.0%	0.0%
Transfers In - Lease Revenue	-	-	-	-	140,000	840,000	0.0%	500.0%
Transfers In - Public Safety Plan	-	600,000	-	-	-	-	0.0%	0.0%
Transfers In - Utility Funds	-	1,150,000	300,000	-	2,000,000	1,000,000	0.0%	-50.0%
Total Revenue	37,423	4,605,384	2,609,443	-	2,141,000	1,841,000	0.0%	-14.0%
Capital Projects								
Public Works Shops	756,352	5,744,843	3,686,000	1,200,000	2,500,000	3,000,000	108.3%	20.0%
Teen/Senior Center	-	320,867	74,163	-	-	-	0.0%	0.0%
Minkler Improvements	241,354	40,491	75,000	225,000	200,000	-	-11.1%	-100.0%
Tot Transfers Out	997,706	6,106,201	3,835,163	1,425,000	2,700,000	3,000,000	89.5%	11.1%
Indirect Cost Allocation	-	-	-	-	-	-	0.0%	0.0%
Other Non Operating	-	-	-	-	-	-	0.0%	0.0%
Total Expenses	997,706	6,106,201	3,835,163	1,425,000	2,700,000	3,000,000	89.5%	11.1%
Beginning Fund Balance	5,961,144	5,000,861	3,500,044	3,500,044	2,274,324	1,715,324	-35.0%	-24.6%
Change in Fund Balance	(960,283)	(1,500,817)	(1,225,720)	(1,425,000)	(559,000)	(1,159,000)	-60.8%	107.3%
Ending Fund Balance	\$ 5,000,861	\$ 3,500,044	\$ 2,274,324	\$ 2,075,044	\$ 1,715,324	\$ 556,324	-17.3%	-67.6%

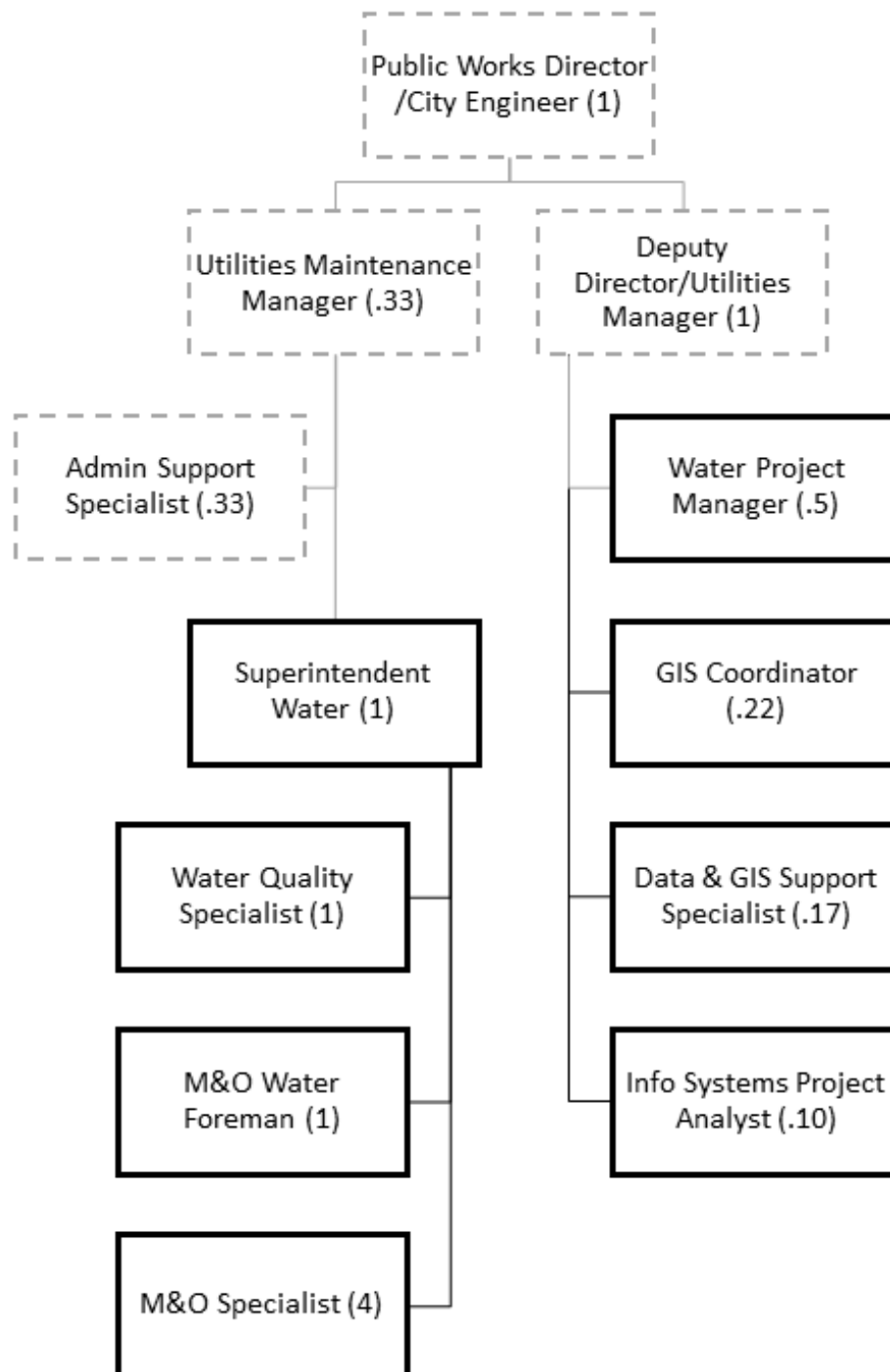
General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PW306100-361110	Investment Interest	\$ 37,423	\$ 5,384	\$ 9,443	\$ -	\$ 1,000	\$ 1,000
Total Operating Revenues		37,423	5,384	9,443	-	1,000	1,000
Capital Project Revenues							
PW306100-391100	LTGO Bond Proceeds	-	2,850,000	-	-	-	-
PW306480-390000	Sale of Land	-	-	2,300,000	-	-	-
Total Capital Project Revenues		-	2,850,000	2,300,000	-	-	-
Non-Operating Revenues							
AS306750-730305	Transfer In from 305	-	600,000	-	-	-	-
PW306480-730000	Transfer In from General Fund	-	-	-	-	140,000	840,000
PW306480-730401	Transfer In from 401	-	221,000	102,000	-	680,000	340,000
PW306480-730402	Transfer In from 402	-	623,500	57,000	-	380,000	190,000
PW306480-730412	Transfer In from 412	-	305,500	141,000	-	940,000	470,000
Non-Operating Revenues		-	1,750,000	300,000	-	2,140,000	1,840,000
Total Revenues		\$ 37,423	\$ 4,605,384	\$ 2,609,443	\$ -	\$ 2,141,000	\$ 1,841,000

Expenditures

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW306480-531003	Operating Supplies	\$ -	\$ -	\$ 1,201	\$ -	\$ -	\$ -
PW306480C-535001	Equipment	-	-	2,670	-	-	-
Total Supplies		-	-	3,871	-	-	-
PW306180C-541007	Contracted Services	-	-	1,397	-	-	-
PW306180C-547022	Natural Gas Utility	-	-	1,654	-	-	-
PW306180C-548001	Repair services	-	-	65,064	-	-	-
PW306480C-541007	Contracted Services	-	-	2,623	-	-	-
PW306480C-541010	Inspection Services & Permits	-	-	19,408	-	-	-
PW306480C-544001	Legal & Public Notices	-	-	326	-	-	-
PW306480C-547021	Electric Utility	-	-	84	-	-	-
PW306480C-547025	Water/Sewer Utility	-	-	88	-	-	-
PW306480C-547026	Surface Water utility	-	-	8,219	-	-	-
PW306480C-548001	Repair services	-	-	1,595	-	-	-
Total Services & Passthrough Pmts		-	-	100,457	-	-	-
AS306750C-562000	Buildings & Structures	-	320,867	74,163	-	-	-
PW306180C-562000	Buildings & Structures	939,936	5,785,335	-	225,000	-	-
PW306180C-563000	Other Improvements	-	-	6,886	-	200,000	-
PW306480C-562000	Buildings & Structures	57,770	-	3,610,927	1,200,000	2,500,000	3,000,000
PW306480C-563000	Other Improvements	-	-	29,830	-	-	-
PW306480C-564002	Network Equipment	-	-	9,030	-	-	-
Total Capital Expenditures		997,705	6,106,202	3,730,835	1,425,000	2,700,000	3,000,000
Total Expenditures		\$ 997,705	\$ 6,106,202	\$ 3,835,163	\$ 1,425,000	\$ 2,700,000	\$ 3,000,000

Public Works – Water

DEPARTMENT: Public Works**FUND:** Water**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 401**POSITION:** Public Works Director**Description**

The mission of the Water Utility is to operate and maintain a water distribution system that provides residential, commercial, and industrial customers with high water quality, adequate capacity and pressure, at economical costs. The system distributes, on an annual basis, approximately 682 million gallons of water through 44 miles of water mains through approximately 2,300 meters. The Water Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, and the Washington State Department of Health. Additional service is provided with reclaimed water along the Interurban Avenue South Corridor.

2021-2022 Accomplishments

- ◆ Continued development of the GIS as-builts of City water infrastructure. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Continued monitoring water use efficiency efforts and provided an annual report. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Achieved 10 percent water savings to meet Water Efficiency Goals established by the Municipal Water Law. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed and adopted Water Comprehensive Plan. **Strategic Goal 1 Utility Comp Plan Goal 12.1**
- ◆ Completed construction of Macadam Rd S Water Upgrade. **Strategic Goal 1 Utility Comp Plan Goal 12.1**

2023-2024 Outcome Goals

- ◆ Improve water use efficiency.
- ◆ Improve water system reliability.
- ◆ Increase water system capacity.

2023-2024 Indicators of Success

- ◆ Continue development of the GIS as-builts of City water infrastructure.
- ◆ Continue feasibility and explore property location for a new water reservoir and pump station, which will be necessary for future growth in the City.
- ◆ Complete construction of S 152nd Street waterline extension and replacement project.

Statistics

	Actual 2020	Actual 2021	Projected 2022	Estimated 2023 2024	
Ensure a safe supply of drinking water					
Number of backflow prevention assemblies (BPA) certified	1,725	1,821	1,841	1,851	1,861
Number of water system samples tested	50	50	50	50	50
Number of zones where mains are flushed	48	48	48	48	48
Bi-monthly tests for coliform & chlorine residual levels	50	50	50	50	50
Number of fire hydrants tested	589	599	602	602	602
Capital					
Number of water meters 2 inches and larger tested for accuracy	-	-	145	100	145
Number of new water meters installed within 48 hours of hook-up request	20	16	10	15	15
Customers					
Number of water customers	2,212	2,232	2,235	2,250	2,500
Total CCF of Water sold (in thousands)	727	799	800	800	800
Number of total water system miles	49.00	49.00	49.00	49.00	49.00
Number of fire hydrants owned by the city	601	601	601	605	605
*Number of shut-off notices	113	107	500	400	400
*Number of actual shut-offs for non-payment	8	12	80	100	105

*Shut-offs were temporarily suspended due to COVID-19

Fund Detail**Program Descriptions**

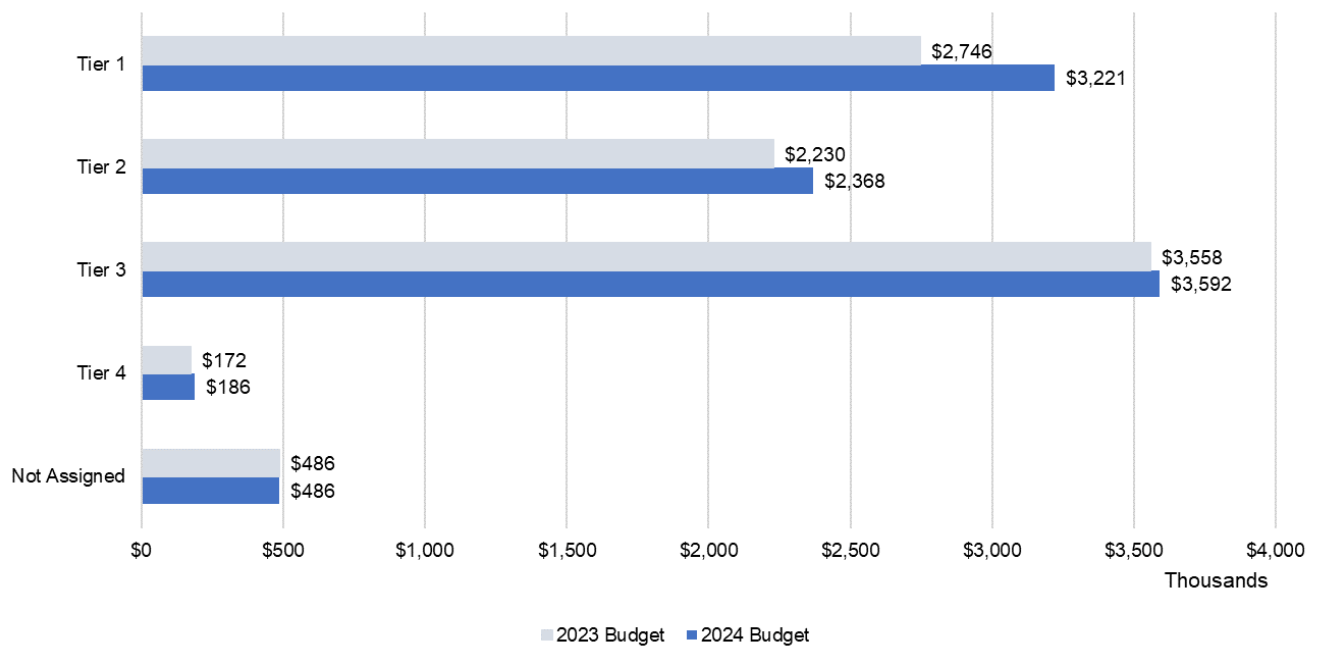
The following programs are budgeted in the Water Fund:

PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Meter Reading and Maintenance	Staff time for meter reading (majority are radio reads) and maintenance and replacement of water meters
Reservoir/Water Supply Stns	Reservoir/ Water Supply Stations/ Pressure Reducing Stations Covers all work at the City's reservoir, supply stations, and includes CWA fees for purchased water that supplies the City's water district
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Water Mains/Service Lines	Staff time and supplies for water main maintenance and replacement by the City's water crew
Water Quality/Backflow Prev	Staff time and supplies for water quality maintenance and replacement. Includes a full-time water employee to maintain backflow prevention records to meet City codes in order to protect the water quality throughout the City's water district
Fire Hydrants	Staff time and supplies for fire hydrant maintenance and replacement. Includes flushing the fire hydrants as well as billable workorders after accidents
Not Assigned to any program	This program code is to be used with budget items that are not part of a program

Staffing and Expenditure by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.500	2,745,608	0.500	3,221,289	17.33%
1 - Total				0.500	2,745,608	0.500	3,221,289	17.33%
Administration	2	Y - Federal/State	Governance	0.750	1,713,392	0.750	1,814,325	5.89%
GIS	2	Y - City Code	Governance	0.720	106,049	0.720	112,357	5.95%
Meter Reading and Maintenance	2	N - Best Practice	Community	1.050	205,078	1.050	216,584	5.61%
Reservoir/Water Supply Stns	2	Y - Federal/State	Community	1.050	205,044	1.050	224,548	9.51%
2 - Total				3.570	2,229,563	3.570	2,367,814	6.20%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	-	5,000	-	5,000	-
Mandatory Training	3	Y - Federal/State	Governance	-	1,000	-	1,000	-
Utility Billing	3	Y - Federal/State	Governance	-	3,130,943	-	3,140,993	0.32%
Water Mains/Service Lines	3	Y - Federal/State	Community	1.300	225,022	1.300	239,201	6.30%
Water Quality/Backflow Prev	3	Y - Federal/State	Community	1.200	196,201	1.200	205,333	4.65%
3 - Total				2.500	3,558,166	2.500	3,591,527	0.94%
Fire Hydrants	4	N - Best Practice	Community	1.250	172,399	1.250	186,246	8.03%
4 - Total				1.250	172,399	1.250	186,246	8.03%
Not Assigned to any program	5	Not Applicable	Governance	-	485,625	-	485,723	0.02%
5 - Total				-	485,625	-	485,723	0.02%
Grand Total				7.820	9,191,361	7.820	9,852,599	7.19%

Programs by Tier



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Fire Hydrants	Perform scheduled valve and hydrant inspections annually.	*	*	100%	Strategic Goal 1
Water Quality/Backflow Prev	Percent of water supply's residual chlorine sampling 2x/wk	*	*	100%	Strategic Goal 1

Revenue and Expense Summary

WATER UTILITY FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Water Sales	\$ 6,165,501	\$ 6,771,116	\$ 7,004,726	\$ 6,866,000	\$ 7,647,000	\$ 8,219,000	11.4%	7.5%
Grant Revenues	2,324	-	-	-	-	687,000	0.0%	0.0%
Security Revenue	330	210	35,000	-	-	-	0.0%	0.0%
Other Income	79,307	79,120	74,710	21,000	21,000	21,000	0.0%	0.0%
Investment Earnings	88,640	22,144	12,429	60,000	60,000	60,000	0.0%	0.0%
Transfers In	5,947	-	-	-	-	-	0.0%	0.0%
Bond Proceeds	-	-	-	-	-	750,000	0.0%	0.0%
Total Operating Revenue	6,342,050	6,872,590	7,126,865	6,947,000	7,728,000	9,737,000	11.2%	26.0%
Operating Expenses								
Salaries & Wages	574,747	549,418	557,392	729,163	707,380	767,386	-3.0%	8.5%
Benefits	297,947	307,429	244,669	348,484	274,851	287,773	-21.1%	4.7%
Supplies	36,584	53,096	13,017	29,200	29,000	29,000	-0.7%	0.0%
Repair & Maintenance Supplies	69,870	53,132	97,663	115,500	115,500	115,500	0.0%	0.0%
Small Tools	8,349	3,985	5,457	2,500	14,000	14,000	460.0%	0.0%
Technology Supplies	941	4	-	12,500	1,000	1,000	-92.0%	0.0%
Utility Fund Supplies	2,760,415	2,688,048	2,806,402	3,552,000	2,773,243	2,778,293	-21.9%	0.2%
Professional Services	142,913	223,514	398,638	673,376	115,491	156,489	-82.8%	35.5%
Communications	7,549	7,982	11,655	8,000	8,000	8,000	0.0%	0.0%
Professional Development	9,572	15,313	12,307	7,500	12,000	12,000	60.0%	0.0%
Advertising	531	1,332	58	-	-	-	0.0%	0.0%
Rentals	94,541	58,318	42,404	41,377	1,600	1,600	-96.1%	0.0%
Technology Services	15,907	15,836	21,448	-	15,000	15,000	0.0%	0.0%
Utilities	22,256	26,499	28,720	33,200	46,600	46,600	40.4%	0.0%
Repairs & Maintenance Services	104,089	216,098	819,495	101,194	94,976	97,121	-6.1%	2.3%
Other Expenses	965,575	1,067,436	955,287	1,048,450	1,131,750	1,194,750	7.9%	5.6%
Total Operating Expenses	5,111,785	5,287,442	6,014,609	6,702,444	5,340,390	5,524,512	-20.3%	3.4%
Capital Expenses								
Capital-Land	-	-	-	10,000	-	750,000	-100.0%	0.0%
Other Capital Improvements	-	-	1,735	-	50,000	1,400,000	0.0%	2700.0%
Machinery & Equipment	21,385	5,385	4,797	-	-	-	0.0%	0.0%
Construction Projects	-	-	2,093,468	1,800,000	1,880,000	575,000	4.4%	-69.4%
Principal	135,799	121,492	122,883	122,883	122,891	124,140	0.0%	1.0%
Interest Expense	9,799	8,567	6,321	6,321	4,929	3,537	-22.0%	-28.2%
Total Capital Expenses	166,984	135,444	2,229,204	1,939,204	2,057,820	2,852,677	6.1%	38.6%
Transfers Out	197,423	402,541	475,031	373,031	1,052,804	698,046	182.2%	-33.7%
Indirect Cost Allocation	684,977	698,111	705,092	705,092	740,347	777,364	5.0%	5.0%
Total Expenses	6,161,168	6,523,538	9,423,937	9,719,771	9,191,362	9,852,599	-5.4%	7.2%
Beginning Fund Balance	6,457,701	6,638,582	6,987,634	6,987,634	4,690,562	3,227,200	-32.9%	-31.2%
Change in Fund Balance	180,881	349,052	(2,297,072)	(2,772,771)	(1,463,362)	(115,599)	-47.2%	-92.1%
Ending Fund Balance	\$ 6,638,582	\$ 6,987,634	\$ 4,690,562	\$ 4,214,863	\$ 3,227,200	\$ 3,111,601	-23.4%	-3.6%

Capital Projects

The capital projects listed below are capital projects planned for the 2023-2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget document.

Capital Projects	2023 Budget	2024 Budget	Anticipated Completion
S 152nd Street Waterline Extension & Replacement	\$1,880,000.00		2023
Update GIS Water System Inventory	\$67,000.00		2023
Large Water Meters Replacement	\$50,000.00	\$150,000.00	2030
Annual Water Repair		\$100,000.00	N/A
S 149th St & S 150th St Watermain Replacement		\$575,000.00	2025
Smart Water Meters Upgrade		\$1,250,000.00	2025
Water Reservoir and Pump Station		\$750,000.00	2027
Total Capital Projects	\$1,997,000.00	\$2,825,000.00	

Salary and Benefit Details

<i>Water</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	1	1	\$ 123,600	\$ 51,935	1	\$ 130,188	\$ 53,428
Maint & Ops Foreman	1	1	101,484	39,988	1	106,872	41,236
Maint & Ops Specialist	4	4	302,507	98,887	4	341,280	106,938
Water Quality Specialist	1	1	94,944	46,635	1	99,972	47,808
Developemnt/Project Manager	0.5	0.5	35,131	18,477	0.5	37,300	18,989
Info Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
Overtime			11,000	2,013		11,000	2,025
Uniforms				2,000			2,000
Department Total	7.82	7.82	\$ 707,380	\$ 274,850	7.82	\$ 767,385	\$ 287,774

Debt Service Requirements

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
2015 Revenue Bonds	Allentown Phase II		
Principal		\$ 42,266	\$ 43,514
Interest		4,123	3,134
	Total	46,389	46,648
PWTFL 2004	Allentown Phase II		
Principal		80,625	80,625
Interest		806	403
	Total	81,431	81,028
Public Safety Plan	Public Works Shops		
2018 Bond Issuance			
Debt Service in Lieu of Rent		260,559	260,857
	Total	260,559	260,857
Public Safety Plan	Public Works Shops		
2019 Bond Issuance			
Debt Service in Lieu of Rent		97,245	97,189
	Total	97,245	97,189
Total Principal		122,891	124,139
Total Interest		4,929	3,537
Total Debt Service in Lieu of Rent		357,804	358,046
Total Debt Service		\$ 485,624	\$ 485,722

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PW401800-333219	Dept Of Treasury-Cares Act	\$ 2,324	\$ -	\$ -	\$ -	\$ -	\$ -
PW401800-342400	Protective Inspection Fees	330	210	35,000	-	-	-
PW401800-343401	Water Regular monthly charges	6,149,589	6,754,977	6,970,726	6,844,000	7,625,000	8,197,000
PW401800-343402	Meter Installations-Temporary	3,150	6,719	3,000	3,000	3,000	3,000
PW401800-343403	Repair Services-Water	7,362	(1,106)	4,000	3,000	3,000	3,000
PW401800-343405	Other Misc Charges-Water	2,100	7,315	15,000	4,000	4,000	4,000
PW401800-343406	Water Shut-Off Notice Svc Chrg	3,300	3,210	12,000	12,000	12,000	12,000
PW401800-361110	Investment Interest	88,640	22,144	12,429	60,000	60,000	60,000
PW401800-361400	Interest on Receivables	270	1,676	6,000	1,000	1,000	1,000
PW401800-369100	Sale Of Scrap And Junk	-	9,174	3,000	-	-	-
PW401800-369900	Other Revenues	400	405	1,000	-	-	-
Total Operating Revenues		6,257,465	6,804,724	7,062,155	6,927,000	7,708,000	8,280,000
PW401801-333934	IndFed-WaterSmart grant	-	-	-	-	-	687,000
PW401801-379002	CapContr-Contractor/Developers	22,557	17,446	13,496	-	-	-
PW401801-379004	CapContr-Allentown/Ryan Hill	56,080	50,419	51,214	20,000	20,000	20,000
PW401801-391900	Other LT Bond Proceeds	-	-	-	-	-	750,000
Total Capital Project Revenues		78,638	67,865	64,710	20,000	20,000	1,457,000
PW401800-730400	Transfer In from Util Fds	5,947	-	-	-	-	-
Non-Operating Revenues		5,947	-	-	-	-	-
Total Revenues		\$ 6,342,050	\$ 6,872,590	\$ 7,126,865	\$ 6,947,000	\$ 7,728,000	\$ 9,737,000

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW401800-511000	Salaries	\$ 537,886	\$ 480,089	\$ 490,090	\$ 621,864	\$ 622,535	\$ 678,312
PW401800-512000	Extra Labor	-	1,987	1,536	4,000	-	-
PW401800-513000	Overtime	7,589	15,501	7,800	10,000	11,000	11,000
PW401801-511000	Salaries	26,362	34,178	18,062	93,299	73,845	78,074
PW401801-513000	Overtime	-	50	-	-	-	-
PW401801C-511000	Salaries	2,909	17,613	38,911	-	-	-
PW401801C-513000	Overtime	-	-	992	-	-	-
Total Salaries & Wages		574,747	549,418	557,392	729,163	707,380	767,386
PW401800-521000	FICA	41,910	38,149	36,868	48,613	48,465	52,732
PW401800-523000	PERS	70,401	57,847	49,317	62,651	66,483	73,059
PW401800-524000	Industrial Insurance	15,360	14,444	10,099	19,008	17,370	18,239
PW401800-524050	Paid Family & Med Leave Prem	818	752	786	890	1,018	1,108
PW401800-525000	Medical, Dental, Life, Optical	4,407	5,060	2,518	5,465	3,495	3,670
PW401800-525097	Self-Insured Medical & Dental	153,929	167,017	126,493	180,378	102,628	102,628
PW401800-528000	Uniform Clothing	-	-	-	1,700	-	-
PW401800-528001	Boot Allowance	1,059	1,432	325	-	2,000	2,000
PW401801-521000	FICA	1,878	2,402	1,382	7,133	5,649	5,973
PW401801-523000	PERS	3,166	3,622	1,851	9,186	7,749	8,275
PW401801-524000	Industrial Insurance	616	770	314	277	1,351	1,418
PW401801-524050	Paid Family & Med Leave Prem	63	77	93	133	119	125
PW401801-525000	Medical, Dental, Life, Optical	222	450	96	578	440	462
PW401801-525097	Self-Insured Medical & Dental	3,190	9,483	1,509	12,472	18,083	18,083
PW401801C-521000	FICA	223	1,349	3,126	-	-	-
PW401801C-523000	PERS	377	2,011	4,192	-	-	-
PW401801C-524000	Industrial Insurance	81	414	842	-	-	-
PW401801C-525000	Medical, Dental, Life, Optical	13	85	192	-	-	-
PW401801C-525097	Self-Insured Medical & Dental	235	2,065	4,666	-	-	-
Total Personnel Benefits		297,947	307,429	244,669	348,484	274,851	287,773
PW401800-531000	Supplies-General	-	-	-	500	-	-
PW401800-531001	Office Supplies	-	596	25	-	200	200
PW401800-531002	Printing Supplies	70	308	140	-	100	100
PW401800-531003	Operating Supplies	34,574	49,505	11,343	26,000	26,000	26,000
PW401800-531012	Billing Supplies	1,865	2,687	1,509	2,700	2,700	2,700
PW401800-532000	Repairs & Maint Supplies	36,719	28,340	13,313	58,500	-	-
PW401800-532001	Repair Supplies	-	-	57,389	-	58,500	58,500
PW401800-532002	Maintenance Supplies	30,183	22,099	25,393	55,000	55,000	55,000
PW401800-532003	Safety Supplies	2,942	2,673	1,568	2,000	2,000	2,000
PW401800-532007	Cleaning & Janitorial Supplies	26	21	-	-	-	-
PW401800-535000	Small Tool & Minor Equipment	3,201	3,534	659	-	-	-
PW401800-535001	Equipment	-	-	1,278	-	8,250	8,250
PW401800-535002	Power Tools	3,308	-	767	-	3,250	3,250
PW401800-535003	Office Equipment	-	451	310	-	-	-
PW401800-535004	Traffic Control Devices/Tools	1,840	-	2,444	2,500	2,500	2,500
PW401800-536000	Technology Supplies	794	-	-	-	-	-
PW401800-536001	Computer peripherals	147	4	-	12,500	1,000	1,000
PW401800-539001	Purchased Water	2,753,050	2,680,140	2,804,726	3,542,000	2,763,243	2,768,293
PW401800-539002	Reclaimed Water	7,365	7,908	1,676	10,000	10,000	10,000
PW401801-531003	Operating Supplies	74	-	-	-	-	-
Total Supplies		2,876,159	2,798,266	2,922,539	3,711,700	2,932,743	2,937,793

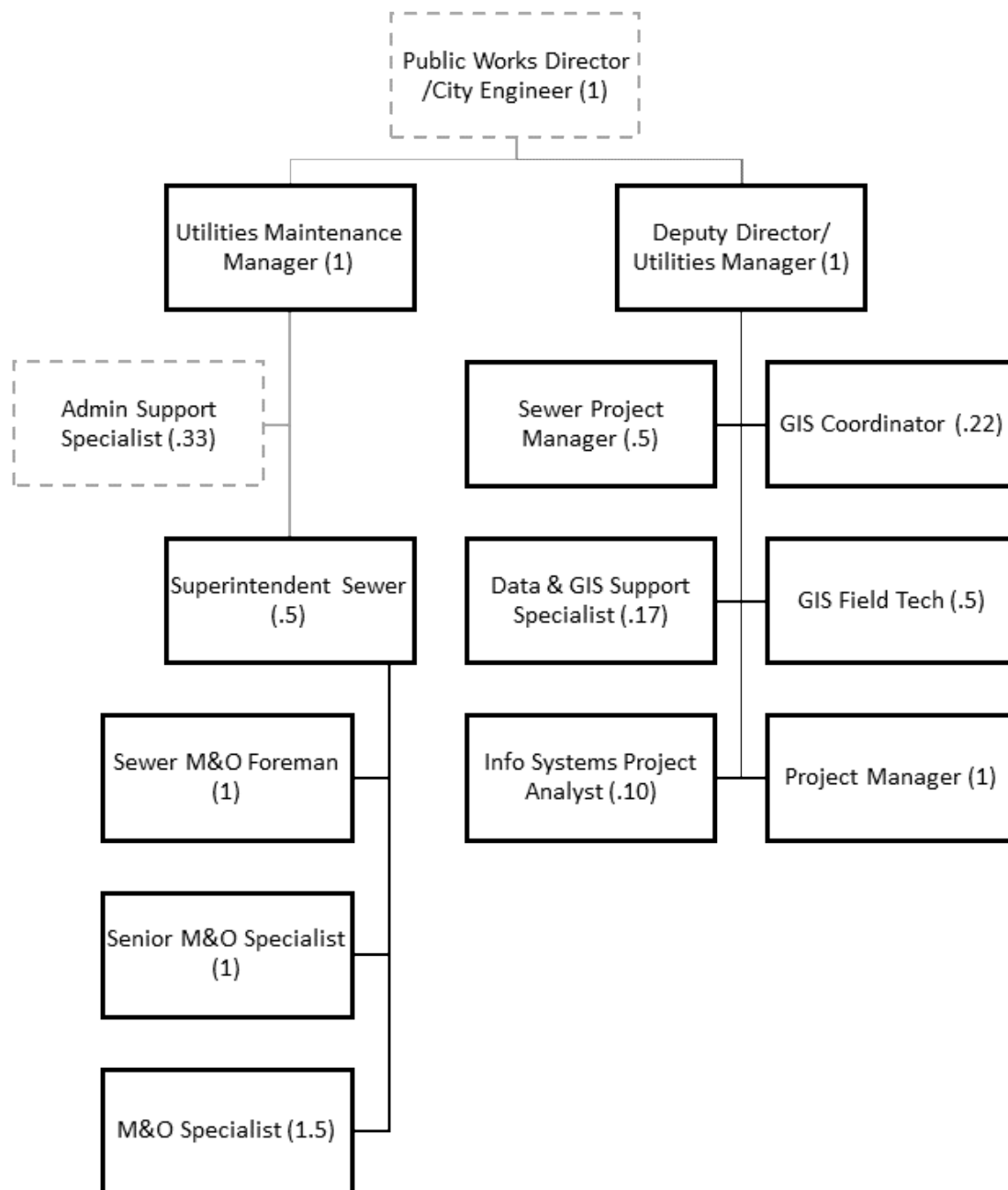
Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW401800-541000	Professional Services	3,873	4,941	-	8,000	-	-
PW401800-541007	Contracted Services	3,227	-	-	-	8,000	8,000
PW401800-541010	Inspection Services & Permits	45	194	-	-	-	-
PW401800-541026	Employee screening/testing	614	436	295	500	500	500
PW401800-541030	Insurance-Liability	19,131	18,657	31,343	19,876	39,991	47,989
PW401800-542001	Telephone/Alarm/Cell Service	7,549	7,982	9,293	8,000	8,000	8,000
PW401800-542004	Printing & Binding Services	-	-	2,362	-	-	-
PW401800-543001	Memberships	1,055	581	1,165	-	1,000	1,000
PW401800-543002	Registrations	1,748	8,950	1,200	-	3,000	3,000
PW401800-543003	Meals-Prof Dev related	296	-	106	1,500	1,500	1,500
PW401800-543005	Mileage	-	-	59	-	500	500
PW401800-543006	Certifications & Licenses	6,585	5,782	9,127	6,000	6,000	6,000
PW401800-545003	Building Rent/Lease	1,505	3,122	2,527	1,500	1,600	1,600
PW401800-545094	Fleet rental/repl funding	93,036	55,196	39,877	39,877	-	-
PW401800-546001	Software Maintenance Contract	15,907	13,736	21,448	-	15,000	15,000
PW401800-547021	Electric Utility	17,852	20,912	20,806	24,000	36,000	36,000
PW401800-547025	Water/Sewer Utility	3,293	3,345	3,230	4,200	4,200	4,200
PW401800-547028	Solid Waste Disposal	1,110	2,241	4,684	5,000	6,400	6,400
PW401800-548000	Repair & Maint Services	5,627	1,110	-	19,000	-	-
PW401800-548001	Repair services	-	369	-	-	9,500	9,500
PW401800-548002	Maintenance Services	-	963	-	-	9,500	9,500
PW401800-548004	Radios/Telemetry Maint	3,398	3,529	2,013	-	10,000	10,000
PW401800-548095	Fleet Oper and Maint costs	95,064	86,756	82,194	82,194	65,976	68,121
PW401800-549000	Miscellaneous Expenses	819	1,853	-	6,000	-	-
PW401800-549002	Credit Card Fees	62,919	89,585	77,051	75,000	75,000	80,000
PW401800-549007	Excise Taxes & Other Assessmnt	283,758	297,559	195,582	280,000	280,000	280,000
PW401800-549010	Business Meals (non Prof Dev)	945	625	1,205	-	1,000	1,000
PW401800-549012	Bank Fees	-	7	-	-	-	-
PW401800-549013	Utility One-Call Service	557	529	449	750	750	750
PW401800-549054	Interfund Taxes & Oper Assmnts	616,577	677,279	681,000	686,700	775,000	833,000
PW401801-541000	Professional Services	116,023	88,287	-	-	-	-
PW401801-541007	Contracted Services	-	-	-	-	67,000	100,000
PW401801-543001	Memberships	173	-	-	-	-	-
PW401801-543002	Registrations	(285)	-	650	-	-	-
PW401801-544001	Legal & Public Notices	531	45	-	-	-	-
PW401801-546001	Software Maintenance Contract	-	2,100	-	-	-	-
PW401801-548000	Repair & Maint Services	-	114,158	-	-	-	-
PW401801-548001	Repair services	-	-	735,288	-	-	-
PW401801C-541000	Professional Services	(75,466)	(81,053)	-	645,000	-	-
PW401801C-541006	Consulting Services	72,953	153,216	-	-	-	-
PW401801C-541007	Contracted Services	2,513	38,837	367,000	-	-	-
PW401801C-544001	Legal & Public Notices	-	1,287	58	-	-	-
PW401801C-548001	Repair services	-	9,213	-	-	-	-
Total Services & Passthrough Pmts		1,362,933	1,632,328	2,290,010	1,913,097	1,425,417	1,531,560
PW401801C-561000	Land	-	-	-	10,000	-	750,000
PW401801C-563000	Other Improvements	-	-	1,735	-	50,000	1,400,000
PW401801C-564000	Machinery & Equipment	21,385	5,385	4,797	-	-	-
PW401801C-565000	Construction Projects	-	-	2,093,468	1,800,000	1,880,000	575,000
Total Capital Expenditures		21,385	5,385	2,100,000	1,810,000	1,930,000	2,725,000

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW401801-750195	Transfer Out for 1% Arts	-	-	15,000	15,000	15,000	-
PW401801-750208	Transfer Out to 208	152,798	136,714	260,814	260,814	260,559	260,857
PW401801-750219	Transfer Out to 219	44,625	44,827	97,217	97,217	97,245	97,189
PW401801-750306	Transfer Out to 306	-	221,000	102,000	-	680,000	340,000
Total Transfers Out		197,423	402,541	475,031	373,031	1,052,804	698,046
PWTFL401-578064	PW-01-691-064 VAL VUE PRIN	14,454	-	-	-	-	-
PWTFL401-578069	PW 04-691-069 PRINCIPAL	80,625	80,625	80,625	80,625	80,625	80,625
PWTFL401-583064	Pw-01-691-064 Val Vue Interest	108	(36)	-	-	-	-
PWTFL401-583069	Pw-04-691-069 Interest	1,646	1,512	1,209	1,209	806	403
REV15WTR-572000	Revenue Bond	40,720	40,866	42,258	42,258	42,266	43,514
REV15WTR-583347	Interest On Long-Term External	6,942	5,989	5,112	5,112	4,123	3,134
REV15WTR-588340	Amortization Costs	1,103	1,103	-	-	-	-
Total Debt Service Payments		145,599	130,059	129,204	129,204	127,820	127,677
PW401800-750190	Transfer Out ICA	684,977	698,111	705,092	705,092	740,347	777,364
Total Expenditures		\$ 6,161,168	\$ 6,523,538	\$ 9,423,937	\$ 9,719,771	\$ 9,191,362	\$ 9,852,599

Public Works – Sewer



DEPARTMENT: Public Works**FUND:** Sewer**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 402**POSITION:** Public Works Director

Description

The mission of the Sewer Utility is to operate and maintain a sewer collection system that will ensure the health, safety, and welfare of the residents, businesses, and visitors of Tukwila. The Sewer Utility is responsible for the maintenance of approximately 39 miles of gravity sewer main and the operation and maintenance of 12 lift stations and force mains. These lift stations pump approximately 60% of all sewage in the City (approximately 460 million gallons). The Sewer Utility maintains relationships with adjoining jurisdictions, cities, water districts, sewer districts, King County Department of Natural Resources & Parks, Wastewater Treatment Division, State Department of Ecology, State Department of Health, and King County Health Department.

2021-2022 Accomplishments

- ◆ Evaluated system-wide conditions for potential upgrades for Annual Sewer Repair Program. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Ongoing construction of Central Business District Sanitary Sewer Rehabilitation. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Replaced generator, control system, and concrete slab at Sewer Lift Station No. 2. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Upgraded the electrical system at Sewer Lift Station No. 4. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued development of the GIS as-builts of city sewer infrastructure. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Completed and adopted Sewer Comprehensive Plan **Strategic Goal 1 Utility Comp Plan Goal 12.1**

2023-2024 Outcome Goals

- ◆ Improve sewer system efficiency.
- ◆ Improve sewer system reliability.
- ◆ Improve sewer system capacity.

2023-2024 Indicators of Success

- ◆ Evaluate system-wide conditions for potential upgrades for Annual Sewer Repair Program.
- ◆ Ongoing construction of CBD Sanitary Sewer Rehabilitation.
- ◆ Begin the Abandon Sewer Lift Station No. 9 Project.
- ◆ Continued development of the GIS as-builts of city sewer infrastructure.

Statistics

	Actual 2020	Actual 2021	Estimated 2022	Projected 2023	Projected 2024
Maintain and Improve Sewer System					
Number of linear feet TV inspected	47,098	47,078	50,000	50,000	50,000
Number of linear feet of sewer pipe jet cleaned	8,461	7,741	10,000	10,000	10,000
Number of manholes cleaned	1,261	1,261	1,261	1,261	1,261
Capital					
Hours of 10 sewer lift stations monitoring of pump hours, start counts, and generator operation (weekly)	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week	2 FTEs, 11 hours a week
Customers					
Number of sewer customers	1,860	1,872	1,878	1,880	1,890
Number of total sewer system miles	39	40	40	40	40

Fund Detail

Program Descriptions

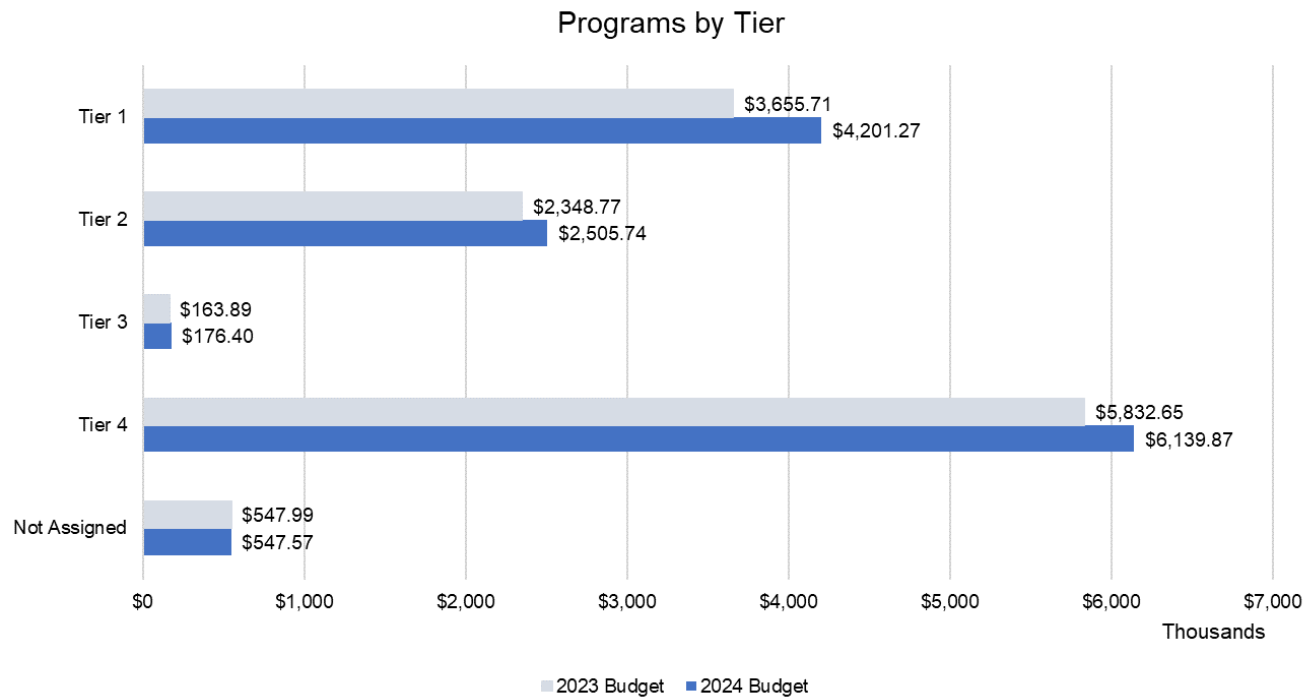
The following programs are budgeted in the Sewer Fund. Some programs, such as utility billing, risk management, and mandatory training, do not have FTEs attached to them because they either represent solely item expenses independent from staff time or have staff time in other divisions throughout the City.

PROGRAM NAME	PROGRAM DESCRIPTION
Emergency Preparation & Response	Emergency training, continuity of operations plans, developing backup systems.
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Pump Station Monitor/Maint	Covers all work at the City's surface water pump stations, which includes monitoring and maintenance
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.

Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc.
Sewer Mains/Service Lines	Staff time and supplies for sewer main maintenance and replacement by the City's sewer crew
Not Assigned to any program	This program code is to be used with budget items that are not part of a program

Staffing and Expenditure by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Emergency Prep & Response	1	Y - Federal/State	Governance	0.050	9,738	0.050	10,418	6.99%
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	1.800	3,300,748	1.800	3,842,459	16.41%
Pump Station Monitor/Maint	1	Y - Federal/State	Community	1.700	345,221	1.700	348,397	0.92%
1 - Total				3.550	3,655,707	3.550	4,201,274	14.92%
Administration	2	Y - Federal/State	Governance	1.900	2,214,696	1.900	2,362,296	6.66%
Communications & Cmnty Engmnt	2	N - Best Practice	Community	0.050	9,738	0.050	10,418	6.98%
GIS	2	Y - City Code	Governance	0.820	104,856	0.820	112,194	7.00%
Budget/CIP Development	2	Y - Federal/State	Governance	0.100	19,476	0.100	20,836	6.98%
2 - Total				2.870	2,348,767	2.870	2,505,745	6.68%
Mandatory Training	3	Y - Federal/State	Governance	-	5,000	-	5,000	-
Boards/Commissions/Committees	3	Y - City Code	Governance	0.200	38,953	0.200	41,672	6.98%
Risk Management	3	Y - Federal/State	Governance	-	28,937	-	34,724	20.00%
Utility Billing	3	Y - Federal/State	Governance	-	91,000	-	95,000	4.40%
3 - Total				0.200	163,890	0.200	176,397	7.63%
Sewer Mains/Service Lines	4	N - Best Practice	Community	1.700	5,832,651	1.700	6,139,867	5.27%
4 - Total				1.700	5,832,651	1.700	6,139,867	5.27%
Not Assigned to any program	5	Not Applicable	Governance	-	547,986	-	547,573	-0.08%
5 - Total				-	547,986	-	547,573	-0.08%
Grand Total				8.320	12,549,000	8.320	13,570,855	8.14%



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Sewer Mains/Service Lines	Clean sewer lines within 6 months of report	*	*	100%	Strategic Goal 1
Sewer Mains/Service Lines	Complete sewer line video inspections every three years	*	*	100%	Strategic Goal 1

Revenue and Expense Summary

SEWER UTILITY FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Sewer Sales	\$ 8,453,169	\$ 9,422,525	\$ 9,941,513	\$ 10,205,000	\$ 10,802,300	\$ 11,329,915	5.9%	4.9%
Grant Revenues	181	-	-	-	-	-	0.0%	0.0%
Transportation Revenue	51,672	-	-	-	-	-	0.0%	0.0%
Other Income	147,675	168,365	119,197	30,000	30,000	30,000	0.0%	0.0%
Investment Earnings	92,326	(5,075)	78,210	50,000	50,000	50,000	0.0%	0.0%
Total Operating Revenue	8,745,023	9,585,815	10,138,920	10,285,000	10,882,300	11,409,915	5.8%	4.8%
Operating Expenses								
Salaries & Wages	445,322	715,043	877,901	721,402	947,190	1,022,498	31.3%	8.0%
Benefits	198,824	304,691	389,457	317,328	340,550	356,420	7.3%	4.7%
Supplies	19,614	4,266	8,322	14,600	6,200	6,200	-57.5%	0.0%
Repair & Maintenance Supplies	7,417	9,735	11,006	8,000	17,600	17,600	120.0%	0.0%
Resale Supplies	-	-	-	-	-	-	0.0%	0.0%
Small Tools	1,917	958	2,063	5,000	5,000	5,000	0.0%	0.0%
Technology Supplies	343	-	-	-	2,500	2,500	0.0%	0.0%
Fleet Supplies	-	-	256	-	-	-	0.0%	0.0%
Utility Fund Supplies	4,658,117	4,173,212	4,690,000	5,225,000	5,525,960	5,830,000	5.8%	5.5%
Professional Services	180,635	361,076	231,486	827,339	253,437	392,224	-69.4%	54.8%
Communications	8,067	7,607	10,220	6,300	7,000	7,000	11.1%	0.0%
Professional Development	3,085	1,288	1,362	-	5,000	5,000	0.0%	0.0%
Advertising	2,001	2,690	-	-	-	-	0.0%	0.0%
Rentals	74,246	44,186	31,830	33,817	24,916	2,000	-26.3%	-92.0%
Technology Services	13,098	14,572	22,448	2,000	15,000	15,000	650.0%	0.0%
Utilities	34,122	39,274	38,221	47,500	50,430	50,430	6.2%	0.0%
Repairs & Maintenance Services	293,618	455,760	50,614	91,802	1,127,567	1,178,789	1128.3%	4.5%
Other Expenses	1,037,636	1,181,598	1,191,720	1,316,700	1,342,930	1,432,700	2.0%	6.7%
Total Operating Expenses	6,978,063	7,315,956	7,556,905	8,616,788	9,671,281	10,323,362	12.2%	6.7%
Capital Expenses								
Machinery & Equipment	-	39,050	25,101	-	-	-	0.0%	0.0%
Construction Projects	-	1,001,768	1,800,000	2,050,000	1,300,000	1,850,000	-36.6%	42.3%
Principal	330,536	330,886	334,205	334,205	334,223	337,201	0.0%	0.9%
Interest Expense	25,460	23,072	17,349	17,349	13,813	10,288	-20.4%	-25.5%
Total Capital Expenses	355,996	1,394,776	2,176,655	2,401,554	1,648,036	2,197,489	-31.4%	33.3%
Transfers Out	113,289	749,449	277,576	220,576	605,949	395,084	174.7%	-34.8%
Indirect Cost Allocation	522,167	588,149	594,031	594,031	623,733	654,920	5.0%	5.0%
Other Non Operating	-	-	950,000	-	-	-	0.0%	0.0%
Total Expenses	7,969,516	10,048,330	11,555,168	11,832,949	12,549,000	13,570,855	6.1%	8.1%
Beginning Fund Balance	12,845,283	13,620,790	13,158,275	13,158,275	11,742,027	10,075,327	-10.8%	-14.2%
Change in Fund Balance	775,507	(462,515)	(1,416,248)	(1,547,949)	(1,666,700)	(2,160,940)	7.7%	29.7%
Ending Fund Balance	\$ 13,620,790	\$ 13,158,275	\$ 11,742,027	\$ 11,610,327	\$ 10,075,327	\$ 7,914,388	-13.2%	-21.4%

Capital Projects

The capital projects listed below are capital projects planned for the 2023-2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget document as well as the Capital Improvement Program document, which is adopted biannually.

Capital Project	2023 cost	2024 cost	Anticipated Completion
80040201 - Annual Sewer Repair Program	\$ 1,050,000.00	\$ 1,100,000.00	N/A
81640104 - Update GIS Water System Invento	\$ 67,000.00		2023
92340201 - Sewer Lift Station No. 5 Rebuild	\$ 1,300,000.00	\$ 1,250,000.00	2024
90540208 - Abandon Lift Station No. 9	\$ 150,000.00	\$ 350,000.00	2025
90440206 - Sewer Lift Station No. 3 Upgrade		\$ 600,000.00	2025
80040102 - Lift Station Generators Load Bank	\$ 25,000.00	\$ 25,000.00	N/A
Total Capital Projects	\$ 2,592,000.00	\$ 3,325,000.00	

Salary and Benefit Details

Sewer							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maintenance Operations Manager	1	1	\$ 148,176	\$ 46,588	1	\$ 159,492	\$ 48,869
Utilities Engineer/Asst City Engineer	1	1	142,789	37,664	1	162,576	41,498
Project Manager	1.5	1.5	197,243	74,936	1.5	208,387	77,421
Maint & Ops Superintendent	0.5	0.5	61,500	18,034	0.5	65,244	18,863
Maint & Ops Foreman	1	1	101,484	50,571	1	107,172	51,874
Sr Maint & Ops Specialist	1	1	80,448	28,213	1	90,516	30,298
Maint & Ops Specialist	1.5	1.5	132,222	53,672	1.5	139,728	55,413
Info Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
GIS Field Tech	0	0.5	37,614	13,614	0.5	41,610	14,462
Overtime			7,000	1,323		7,000	1,332
Uniforms				1,020			1,040
Department Total	7.82	8.32	\$ 947,190	\$ 340,550	8.32	\$ 1,022,498	\$ 356,420

Sewer Fund – Debt Service Requirements

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
2015 Revenue Bonds	Allentown Phase II		
Principal		\$ 100,787	\$ 103,765
Interest		9,832	7,474
	Total	110,619	111,239
PWTFL 2004	Allentown Phase II		
Principal		192,261	192,261
Interest		1,923	961
	Total	194,184	193,222
PWTFL 2014	CBD Sewer Rehab		
Principal		41,175	41,175
Interest		2,059	1,853
	Total	43,234	43,028
Public Safety Plan	Public Works Shops		
2018 Bond Issuance			
Debt Service in Lieu of Rent		145,607	145,773
	Total	145,607	145,773
Public Safety Plan	Public Works Shops		
2019 Bond Issuance			
Debt Service in Lieu of Rent		54,343	54,312
	Total	54,343	54,312
Total Principal		334,223	337,201
Total Interest		13,814	10,288
Total Debt Service in Lieu of Rent		199,950	200,085
Total Debt Service		\$ 547,987	\$ 547,574

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PW402800-333219	Dept Of Treasury-Cares Act	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -
PW402800-343501	Sewer-Regular Monthly Charges	8,134,729	9,110,432	9,490,000	9,955,000	10,552,300	11,079,915
PW402800-343505	Sewer Other Misc Charges	318,439	312,093	451,513	250,000	250,000	250,000
PW402800-344100	Road/Street Maint/Repair Chrgs	51,672	-	-	-	-	-
PW402800-361110	Investment Interest	106,371	14,444	43,979	50,000	50,000	50,000
PW402800-361112	Investment Interest Accrued	(13,126)	1,875	-	-	-	-
PW402800-361320	Unrlzd Gain(Loss)-Investments	(918)	(21,394)	34,230	-	-	-
PW402800-361400	Interest on Receivables	4,875	5,165	7,501	5,000	5,000	5,000
Total Operating Revenues		8,602,223	9,422,615	10,027,223	10,260,000	10,857,300	11,384,915
PW402801-379004	CapContr-Allentown/Ryan Hill	142,800	163,200	111,696	25,000	25,000	25,000
Total Capital Project Revenues		142,800	163,200	111,696	25,000	25,000	25,000
Total Revenues		\$ 8,745,023	\$ 9,585,815	\$ 10,138,920	\$ 10,285,000	\$ 10,882,300	\$ 11,409,915

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW402800-511000	Salaries	\$ 375,024	\$ 341,749	\$ 374,854	\$ 362,268	\$ 413,268	\$ 444,270
PW402800-512000	Extra Labor	-	1,924	1,632	-	-	-
PW402800-513000	Overtime	3,889	5,256	1,165	7,000	7,000	7,000
PW402801-511000	Salaries	57,520	334,033	396,708	352,134	526,922	571,228
PW402801-513000	Overtime	-	50	-	-	-	-
PW402801C-511000	Salaries	8,888	32,032	102,041	-	-	-
PW402801C-513000	Overtime	-	-	1,501	-	-	-
Total Salaries & Wages		445,322	715,043	877,901	721,402	947,190	1,022,498
PW402800-521000	FICA	26,535	26,528	29,103	28,231	32,151	34,522
PW402800-523000	PERS	44,738	40,026	38,661	36,337	44,103	47,829
PW402800-524000	Industrial Insurance	9,386	9,570	7,729	10,669	11,208	11,768
PW402800-524050	Paid Family & Med Leave Prem	498	507	577	514	675	725
PW402800-525000	Medical, Dental, Life, Optical	3,063	3,696	2,198	3,991	2,155	2,263
PW402800-525097	Self-Insured Medical & Dental	90,201	89,195	114,179	96,330	75,135	75,135
PW402800-528000	Uniform Clothing	95	-	-	625	-	-
PW402800-528001	Boot Allowance	555	884	-	-	1,020	1,040
PW402801-521000	FICA	4,396	20,346	29,667	26,921	40,310	43,699
PW402801-523000	PERS	7,419	30,303	40,231	34,640	55,295	60,544
PW402801-524000	Industrial Insurance	1,510	5,312	4,666	2,115	4,520	4,746
PW402801-524050	Paid Family & Med Leave Prem	64	436	708	500	847	918
PW402801-525000	Medical, Dental, Life, Optical	434	2,527	1,700	2,881	1,963	2,061
PW402801-525097	Self-Insured Medical & Dental	7,144	63,908	69,033	73,574	71,170	71,170
PW402801C-521000	FICA	680	2,451	8,036	-	-	-
PW402801C-523000	PERS	1,147	3,750	10,767	-	-	-
PW402801C-524000	Industrial Insurance	243	894	2,509	-	-	-
PW402801C-525000	Medical, Dental, Life, Optical	51	141	528	-	-	-
PW402801C-525097	Self-Insured Medical & Dental	666	4,216	29,165	-	-	-
Total Personnel Benefits		198,824	304,691	389,457	317,328	340,550	356,420

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW402800-531001	Office Supplies	-	65	149	-	100	100
PW402800-531002	Printing Supplies	81	310	162	-	100	100
PW402800-531003	Operating Supplies	17,297	1,204	8,011	11,600	3,000	3,000
PW402800-531012	Billing Supplies	1,865	2,687	-	3,000	3,000	3,000
PW402800-532000	Repairs & Maint Supplies	4,453	2,097	-	5,000	-	-
PW402800-532001	Repair Supplies	-	198	1,497	-	9,600	9,600
PW402800-532002	Maintenance Supplies	17	5,922	1,332	-	-	-
PW402800-532003	Safety Supplies	2,878	1,518	399	3,000	3,000	3,000
PW402800-532005	Chemicals/Fertilizers	68	-	-	-	-	-
PW402800-532007	Cleaning & Janitorial Supplies	-	-	602	-	-	-
PW402800-532008	Pump Station Repair Supplies	-	-	6,732	-	5,000	5,000
PW402800-535000	Small Tool & Minor Equipment	171	958	-	2,500	-	-
PW402800-535001	Equipment	-	-	-	-	2,500	2,500
PW402800-535002	Power Tools	392	-	-	-	-	-
PW402800-535003	Office Equipment	-	-	310	-	-	-
PW402800-535004	Traffic Control Devices/Tools	1,354	-	1,753	2,500	2,500	2,500
PW402800-536001	Computer peripherals	343	-	-	-	2,500	2,500
PW402800-537002	Supplies added to vehicles	-	-	256	-	-	-
PW402800-539003	Metro Sewage Treatment	4,658,117	4,173,212	4,690,000	5,225,000	5,525,960	5,830,000
PW402801-531003	Operating Supplies	371	-	-	-	-	-
PW402801-532003	Safety Supplies	-	-	443	-	-	-
Total Supplies		4,687,408	4,188,171	4,711,647	5,252,600	5,557,260	5,861,300
PW402800-541000	Professional Services	-	44	-	2,000	-	-
PW402800-541007	Contracted Services	-	-	-	-	7,000	7,000
PW402800-541010	Inspection Services & Permits	405	495	-	-	-	-
PW402800-541026	Employee screening/testing	759	161	347	400	500	500
PW402800-541030	Insurance-Liability	11,375	9,329	22,607	9,939	28,937	34,724
PW402800-542001	Telephone/Alarm/Cell Service	7,975	7,607	7,829	6,300	6,900	6,900
PW402800-542002	Postage/Shipping Costs	92	-	29	-	100	100
PW402800-542004	Printing & Binding Services	-	-	2,362	-	-	-
PW402800-543001	Memberships	248	318	-	-	-	-
PW402800-543002	Registrations	1,288	120	1,192	-	4,000	4,000
PW402800-543003	Meals-Prof Dev related	-	-	106	-	500	500
PW402800-543005	Mileage	-	-	64	-	500	500
PW402800-543006	Certifications & Licenses	1,499	850	-	-	-	-
PW402800-545000	Operating Rentals & Leases	16	147	13	2,000	-	-
PW402800-545094	Fleet rental/repl funding	74,230	44,039	31,817	31,817	22,916	-
PW402800-545999	Operating Rentals & Leases	-	-	-	-	2,000	2,000
PW402800-546001	Software Maintenance Contract	13,098	12,472	22,448	2,000	15,000	15,000
PW402800-547021	Electric Utility	15,764	17,722	19,282	21,000	22,050	22,050
PW402800-547025	Water/Sewer Utility	18,358	21,500	18,939	23,500	25,380	25,380
PW402800-547028	Solid Waste Disposal	-	52	-	3,000	3,000	3,000
PW402800-548000	Repair & Maint Services	10,428	-	-	35,000	-	-
PW402800-548001	Repair services	965	3,038	1,896	-	30,000	30,000
PW402800-548002	Maintenance Services	-	3,787	-	-	-	-
PW402800-548004	Radios/Telemetry Maint	5,906	-	1,917	10,000	10,000	10,000
PW402800-548095	Fleet Oper and Maint costs	28,518	47,864	46,802	46,802	37,567	38,789
PW402800-549000	Miscellaneous Expenses	-	-	-	5,000	-	-
PW402800-549002	Credit Card Fees	71,690	102,053	87,781	88,000	88,000	92,000
PW402800-549007	Excise Taxes & Other Assessmnt	121,171	136,174	104,490	200,000	200,000	200,000
PW402800-549010	Business Meals (non Prof Dev)	36	72	-	2,000	2,000	2,000
PW402800-549013	Utility One-Call Service	557	529	449	700	700	700
PW402800-549054	Interfund Taxes & Oper Assmnts	844,181	942,769	999,000	1,021,000	1,052,230	1,138,000

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW402801-541000	Professional Services	131,211	272,546	-	-	-	-
PW402801-541007	Contracted Services	-	-	-	-	217,000	350,000
PW402801-543001	Memberships	173	-	-	-	-	-
PW402801-543002	Registrations	(123)	-	-	-	-	-
PW402801-544001	Legal & Public Notices	1,493	1,434	-	-	-	-
PW402801-546001	Software Maintenance Contract	-	2,100	-	-	-	-
PW402801-548000	Repair & Maint Services	247,801	351,674	-	-	-	-
PW402801-548001	Repair services	-	-	-	-	1,050,000	1,100,000
PW402801C-541000	Professional Services	1,843	(213,686)	8,532	815,000	-	-
PW402801C-541006	Consulting Services	32,290	182,917	-	-	-	-
PW402801C-541007	Contracted Services	2,752	109,271	200,000	-	-	-
PW402801C-544001	Legal & Public Notices	508	1,256	-	-	-	-
PW402801C-548000	Repair & Maint Services	(266,654)	31,725	-	-	-	-
PW402801C-548002	Maintenance Services	266,654	17,671	-	-	-	-
Total Services & Passthrough Pmts		1,646,509	2,108,050	1,577,901	2,325,458	2,826,280	3,083,143
PW402801C-564000	Machinery & Equipment	-	39,050	25,101	-	-	-
PW402801C-565000	Construction Projects	-	1,001,768	1,800,000	2,050,000	1,300,000	1,850,000
Total Capital Expenditures		-	1,040,818	1,825,101	2,050,000	1,300,000	1,850,000
PW402800-750195	Transfer Out for 1% Arts	13,000	24,500	-	20,500	-	-
PW402800-750400	Transfer Out to Util Fds	2,973	-	-	-	-	-
PW402801-750195	Transfer Out for 1% Arts	-	-	20,500	-	26,000	5,000
PW402801-750208	Transfer Out to 208	72,378	76,399	145,749	145,749	145,607	145,773
PW402801-750219	Transfer Out to 219	24,938	25,050	54,327	54,327	54,343	54,312
PW402801-750306	Transfer Out to 306	-	623,500	57,000	-	380,000	190,000
PW402801-581200	Interfund Loan Disbursed	-	-	950,000	-	-	-
Total Transfers Out		113,289	749,449	1,227,576	220,576	605,949	395,084
PWTFL402-578069	PW 04-691-069 PRINCIPAL	192,261	192,261	192,261	192,261	192,261	192,261
PWTFL402-578075	PC13-961-075 PRIN	41,175	41,175	41,175	41,175	41,175	41,175
PWTFL402-583069	Pw-04-691-069 Interest	3,925	3,605	2,894	2,894	1,923	961
PWTFL402-583075	Pc13-961-075 Interest	(326)	2,556	2,265	2,265	2,059	1,853
REV15SWR-572000	Revenue Bond	97,101	97,450	100,769	100,769	100,787	103,765
REV15SWR-583357	Interest On Long-Term External	19,230	14,280	12,190	12,190	9,832	7,474
REV15SWR-588350	Amortization Costs	2,631	2,631	-	-	-	-
Total Debt Service Payments		355,996	353,959	351,554	351,554	348,036	347,489
PW402800-750190	Transfer Out ICA	522,167	588,149	594,031	594,031	623,733	654,920
Total Expenses		\$ 7,969,516	\$ 10,048,330	\$ 11,555,168	\$ 11,832,949	\$ 12,549,000	\$ 13,570,855



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DEPARTMENT: Parks & Recreation
FUND: Golf Course
RESPONSIBLE MANAGER: Pete Mayer

FUND NUMBER: 411
POSITION: Interim Parks & Recreation
 Director

Description

The mission of Foster Golf Links (FGL) is to provide a quality golfing experience for those that live, work, and play in Tukwila. The golf course is operated as an enterprise fund with revenues covering all maintenance, pro shop services, and capital costs.

2021-2022 Accomplishments

- ◆ Increased number of rounds of play in 2021 to 64,203. **Strategic Goals 2, 3, & 5. PROS Plan Goals 3 & 4.**
- ◆ Fully updated and relaunched the Foster Golf Links website. **Strategic Goals 2, 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Successfully integrated financial reporting of Foster Golf Links operations with new Finance Enterprise system deployed in 2022. **Strategic Goal 4.**
- ◆ Reintroduced the lessons program to our services offerings at the golf course. **Strategic Goal 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Repainted the Foster Golf Links clubhouse. **PROS Plan Goal 4.**

2023-2024 Outcome Goals

- ◆ Maintain rounds of play greater than 47,000. **Strategic Goals 3, 4, & 5. PROS Plan Goals 4, 5, & 6.**
- ◆ Continue with Cart Replacement Plan to reduce downtime and repairs on older carts. **Strategic Goal 4. PROS Plan Goals 3 & 5.**
- ◆ Maintain up to date merchandise in the golf shop. **Strategic Goals 3 & 4. PROS Plan Goals 5 & 6.**
- ◆ Develop and utilize Key Performance Indicators in day-to-day and long-term golf course operations. **Strategic Goal 4. PROS Plan Goal 6.**
- ◆ Perform Deep Tine Aerification and top dressing to increase playability of course during the shoulder months. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Implement divot repair program through partnership with Men's and Ladies Club. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Perform capital improvements at the course for playability and sustainability. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**
- ◆ Continue to employ player engagement through marketing and clinics. **Strategic Goals 2, 3, & 4. PROS Plan Goals 2, 3, 4, & 5.**
- ◆ Reduce chemical and fertilizer expenditures through turf management and watering practices. **Strategic Goal 4 & 5. PROS Plan Goals 4 & 5.**

2023-2024 Indicators of Success

- ◆ Maintaining rounds of play above 47,000 per year.
- ◆ Attract new customers while retaining current customer base.
- ◆ Employees receive better knowledge of equipment in use and products/services being offered.
- ◆ Employees provide better customer service.
- ◆ Better drainage on course, reduced soft spots, and healthier turf

Program Descriptions

The following programs are budgeted in the Golf Fund:

PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Communications & Community Engagement	Fosters more inclusive public participation and relationship building.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compiles memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Course Maintenance	Execute maintenance tasks on PGA -rated Foster Golf Links, including maintenance of cart paths, course accessories, irrigation, landscape, sand bunkers, set course, turf, and equipment necessary to care for the course
Golf Maint Operations Admin	General functions for standard operations of the golf course operations department at Foster Golf Links, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Pro Shop Operations	Customer service, lessons and tournaments, management of play, and retail operations at Foster Golf Links
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Clubhouse Maintenance	Facility maintenance at Foster Golf Links Clubhouse
Fleet Management	Maintenance of all carts, vehicles, and equipment necessary for golf course operations

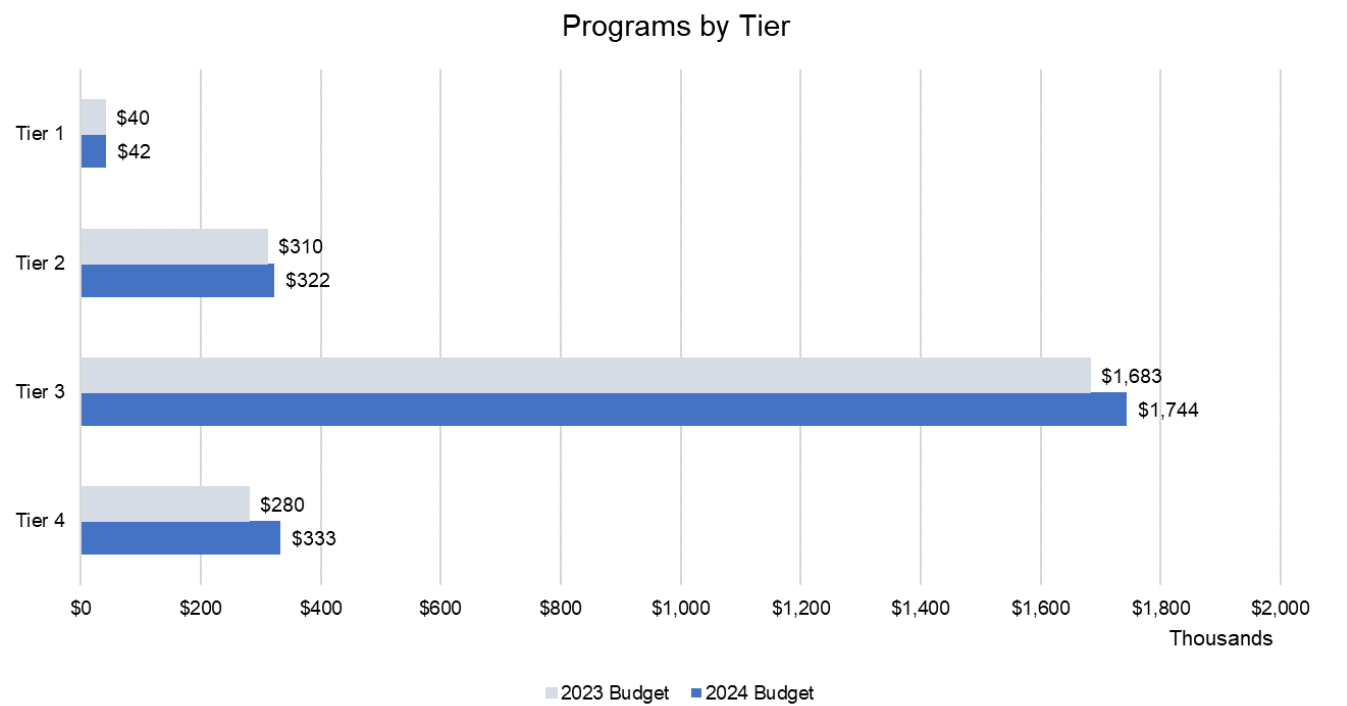
Program Change Discussion

The current Foster Golf Links (411) Fund budget reflects maintenance of current staffing levels and service provision to both our customers and the course itself. The present FGL Pro Shop staffing model presents challenges in providing continuous and sufficient coverage for peak periods. Other options and alternatives will be explored in 2023-24 to provide more consistent, flexible, and sustainable staffing and ensure necessary expertise during operational hours. The department will be developing a new business plan to inform and guide operations of FGL, leveraging key performance indicators developed in Q3 2022.

The budget also reflects our department's continuous efforts to preserve and enhance a key capital asset the City possesses in Foster Golf Links via course and clubhouse improvements as well as maintaining and acquiring the proper equipment for efficient day-to-day operations. Increases in budget reflect sustained inflationary pressure in key operational inputs such as fuel for carts and equipment as well as chemicals and fertilizers for course maintenance. These same inflationary pressures also result in higher labor costs via collective bargaining terms and negotiations.

Department staff strive to optimize revenue sources via marketing and sponsorships, communication with our concessionaire on site, collaboration with our POS system provider to optimize course utilization and continue to search for new and innovative methods of creating sustainable revenue sources for course operations and capital needs.

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	0.270	40,262	0.270	42,381	5.26%
1 - Total				0.270	40,262	0.270	42,381	5.26%
Administration	2	Y - Federal/State	Governance	0.575	296,730	0.525	306,933	3.44%
Communications & Cmmnty Engmnt	2	N - Best Practice	Community	0.100	13,122	0.100	15,037	14.59%
2 - Total				0.675	309,852	0.625	321,970	3.91%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	0.103	15,605	0.103	16,465	5.51%
Boards/Commissions/Committees	3	Y - Federal/State	Governance	0.020	2,823	0.020	2,952	4.55%
Course Maintenance	3	N - Best Practice	Community	4.808	986,645	4.808	991,922	0.53%
Golf Maint Operations Admin	3	N - Best Practice	Community	0.112	54,875	0.100	55,594	1.31%
Pro Shop Operations	3	N - No Mandate	Community	3.612	593,850	3.674	646,246	
Risk Management	3	Y - Federal/State	Governance	-	29,000	-	30,450	5.00%
3 - Total				8.655	1,682,799	8.705	1,743,629	3.61%
Clubhouse Maintenance	4	N - Best Practice	Community	-	20,000	-	20,000	-
Fleet Management	4	N - Best Practice	Governance	0.900	259,958	0.900	313,045	20.42%
4 - Total				0.900	279,958	0.900	333,045	18.96%
Grand Total				10.500	2,312,871	10.500	2,441,024	5.54%



Cart Replacement Program

To provide a consistent and quality golfing experience for the customer, Foster Golf Links has included funding in the budget for the purchase of EZGO golf carts. The purchase of EZGO golf carts supports the cart replacement program which was restarted in 2019. The program ensures the service lives of our aging fleet of carts does not exceed nine years and reduces excessive maintenance cost. The budget includes EZGO cart purchases as follows:

Year	Equipment	Price
2023	7 EZGO Carts	\$35,000
2024	7 EZGO Carts	\$35,000
Total		\$70,000

As part of the purchase in 2023, seven of the oldest carts will be traded-in, seven carts will also be traded-in for the 2024 purchase as well.

Fleet Program (Maintenance Equipment)

In 2020 Foster Golf Links maintenance assumed responsibility for the management of fleet program to allow for replacement of equipment on an as needed basis via a one in one out methodology. Equipment is evaluated annually for life expectancy based on condition and need for repairs. The fleet plan in the next biennium calls for:

Year	Equipment	Price
2023	Utility Cart	\$12,000
2023	Mower	\$53,000
2024	Top Dresser	\$60,000
2024	Spray Tank	\$50,000
Total		\$175,000

Course Capital Program

To maintain course conditions and playability, customer experience and satisfaction, and ecological conditions and benefits, the golf course requires day-to-day maintenance as well as long-term capital investment. Without proper capital investment, Foster Golf Links risks potentially lower customer satisfaction and loss of market share to neighboring courses and other competing amenities. Course operations staff evaluate the course to guide capital investment decisions. The course capital program in the next biennium calls for:

Year	Project	Price
2023	Hole 1 Improvements	\$160,000
2024	Hole 7 Improvements	\$120,000
Total		\$280,000

Clubhouse Capital Program

To maintain customer experience and satisfaction the Foster Golf Links clubhouse also requires both day-to-day maintenance as well as long-term capital investments to be made. Department staff, including those working both in the Pro Shop and in Course Maintenance evaluate capital needs of the clubhouse to guide capital investment decisions. The clubhouse capital program in the next biennium calls for:

Year	Project	Price
2023	HVAC Unit Replacement	\$20,000
2024	HVAC Unit Replacement	\$20,000
Total		\$40,000

Budget by Revenue & Expense Summary

FOSTER GOLF COURSE								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Gambling & Excise Taxes	\$ 1,925	\$ 2,895	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	0.0%
Greens Fees	1,390,801	1,652,121	1,410,000	1,052,000	1,412,500	1,412,500	34.3%	0.0%
Grant Revenues	5,446	-	-	-	-	-	0.0%	0.0%
General Government Revenue	143,192	184,398	148,000	130,000	145,000	145,000	11.5%	0.0%
Culture and Recreation Fees	493	515	2,500	1,000	2,000	2,000	100.0%	0.0%
Other Income	23,911	435	11,500	20,000	10,000	10,000	-50.0%	0.0%
Investment Earnings	3,477	943	1,870	1,000	2,000	2,000	100.0%	0.0%
Rent & Concessions	342,557	427,601	415,000	343,000	420,000	420,000	22.4%	0.0%
Transfers In	511,724	300,000	300,000	300,000	300,000	300,000	0.0%	0.0%
Total Operating Revenue	2,423,525	2,568,908	2,291,870	1,850,000	2,294,500	2,294,500	24.0%	0.0%
Operating Expenses								
Salaries & Wages	603,974	787,050	781,406	789,525	931,642	1,004,860	18.0%	7.9%
Benefits	326,433	340,420	354,203	352,212	372,040	388,041	5.6%	4.3%
Supplies	14,847	25,682	5,123	21,500	4,250	4,463	-80.2%	5.0%
Repair & Maintenance Supplies	82,593	102,205	80,055	56,000	83,500	87,675	49.1%	5.0%
Resale Supplies	105,491	126,704	122,000	73,000	96,500	101,325	32.2%	5.0%
Small Tools	5,935	78,805	1,500	42,500	4,500	4,700	-89.4%	4.4%
Technology Supplies	-	1,010	-	-	-	-	0.0%	0.0%
Fleet Supplies	28,926	40,107	36,223	32,000	36,000	37,800	12.5%	5.0%
Professional Services	32,570	54,098	26,362	23,876	32,575	34,204	36.4%	5.0%
Communications	8,417	5,520	7,079	5,600	4,900	5,145	-12.5%	5.0%
Professional Development	1,998	1,519	1,901	500	1,935	2,032	287.0%	5.0%
Advertising	11,641	11,186	282	5,000	5,000	5,250	0.0%	5.0%
Rentals	31,036	33,574	35,313	37,500	39,000	40,950	4.0%	5.0%
Technology Services	7,931	-	1,913	-	4,000	4,200	0.0%	5.0%
Utilities	59,684	79,220	95,700	71,700	82,700	86,835	15.3%	5.0%
Repairs & Maintenance Services	59,643	105,414	43,792	81,800	34,500	36,225	-57.8%	5.0%
Other Expenses	66,708	75,957	28,000	38,500	30,520	32,046	-20.7%	5.0%
Other Capital Improvements	-	-	-	50,000	230,000	190,000	360.0%	-17.4%
Machinery & Equipment	109,484	234,871	758	-	100,000	145,000	0.0%	45.0%
Transfers Out	500	500	500	500	-	-	-100.0%	0.0%
Total Operating Expenses	1,557,812	2,103,844	1,622,111	1,681,713	2,093,562	2,210,750	24.5%	5.6%
Indirect Cost Allocation	196,512	206,798	208,866	208,866	219,309	230,274	5.0%	5.0%
Total Non Operating Expenses	196,512	206,798	208,866	208,866	219,309	230,274	5.0%	5.0%
Total Expenses	1,754,324	2,310,642	1,830,977	1,890,579	2,312,871	2,441,024	22.3%	5.5%
Beginning Fund Balance	116,682	785,884	1,044,149	1,044,149	1,505,043	1,486,672	44.1%	-1.2%
Change in Fund Balance	669,201	258,265	460,893	(40,579)	(18,371)	(146,524)	-54.7%	697.6%
Ending Fund Balance	\$ 785,884	\$ 1,044,149	\$ 1,505,043	\$ 1,003,570	\$ 1,486,672	\$ 1,340,148	48.1%	-9.9%

Salary and Benefit Details

Foster Golf Course							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Head Golf Professional	1	1	\$ 99,504	\$ 31,714	1	\$ 115,464	\$ 34,905
Golf Maintenance Supervisor	1	1	100,584	50,406	1	105,972	51,653
Lead Maintenance Specialist	1	1	95,244	36,107	1	100,272	37,281
Fleet Technician	1	1	87,048	47,905	1	92,652	49,175
Parks & Recreation Analyst	0	0.25	28,690	8,137	0.25	31,407	8,691
Admin Support Technician	2.5	2.5	171,650	74,849	2.5	184,551	77,502
Maintenance Specialist	2.25	3.25	222,578	90,669	3.25	244,506	95,413
Golf Shop Assistant	0	0.5	29,644	6,874	0.5	33,336	7,657
Extra Labor			95,000	23,056		95,000	23,439
Overtime			1,700	323		1,700	325
Clothing Allowance				2,000			2,000
Department Total	8.75	10.5	\$ 931,642	\$ 372,040	10.5	\$ 1,004,860	\$ 388,041

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
PR411680-317200	Leasehold Excise Tax	\$ 1,925	\$ 2,895	\$ 3,000	\$ 3,000	\$ -	\$ -
PR411680-333219	Dept Of Treasury-Cares Act	5,446	-	-	-	-	-
PR411680-347301	Green Fees	1,384,845	1,642,160	1,400,000	1,049,000	-	-
PR411680-347302	Golf Tournament Fees	5,956	9,961	10,000	3,000	-	-
PR411680-347620	Golf Instruction	493	515	2,500	1,000	-	-
PR411680-361110	Investment Interest	3,477	943	1,870	1,000	-	-
PR411680-362100	Equipment Rents (Short-Term)	12,923	23,723	20,000	20,000	-	-
PR411680-362101	Power Cart Rentals	265,793	307,267	-	195,000	-	-
PR411680-362102	Power Cart Replacement fee	14,728	22,758	-	18,000	-	-
PR411680-362800	Concession Proceeds	49,112	73,853	100,000	110,000	-	-
PR411681-317200	Leasehold Excise Tax	-	-	-	-	3,000	3,000
PR411681-341702	Sales Of Merchandise	125,250	160,700	130,000	115,000	125,000	125,000
PR411681-341704	Sales Of Snacks	17,942	23,698	18,000	15,000	20,000	20,000
PR411681-347301	Green Fees	-	-	-	-	1,400,000	1,400,000
PR411681-347302	Golf Tournament Fees	-	-	-	-	12,500	12,500
PR411681-347620	Golf Instruction	-	-	-	-	2,000	2,000
PR411681-361110	Investment Interest	-	-	-	-	2,000	2,000
PR411681-362100	Equipment Rents (Short-Term)	-	-	-	-	25,000	25,000
PR411681-362101	Power Cart Rentals	-	-	-	-	275,000	275,000
PR411681-362102	Power Cart Replacement fee	-	-	-	-	20,000	20,000
PR411681-362800	Concession Proceeds	-	-	-	-	100,000	100,000
PR411681-369810	Cashier's Overages/Shortages	167	-	-	-	-	-
PR411681-369900	Other Revenues	23,745	435	1,500	-	-	-
PR411681-369901	Other Rev-Rewards Programs	-	-	-	20,000	-	-
PR411681-369908	Credit Card Fee Revenue	-	-	10,000	-	10,000	10,000
PR411682-362101	Power Cart Rentals	-	-	275,000	-	-	-
PR411682-362102	Power Cart Replacement fee	-	-	20,000	-	-	-
Total Operating Revenues		1,911,801	2,268,908	1,991,870	1,550,000	1,994,500	1,994,500
PR411680-730000	Transfer In from General Fund	300,000	300,000	300,000	300,000	300,000	300,000
PR411680C-730501	Transfer In from 501	211,724	-	-	-	-	-
Non-Operating Revenues		511,724	300,000	300,000	300,000	300,000	300,000
Total Revenues		\$ 2,423,525	\$ 2,568,908	\$ 2,291,870	\$ 1,850,000	\$ 2,294,500	\$ 2,294,500

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR411680-511000	Salaries	\$ 412,747	\$ 393,795	\$ 447,203	\$ 437,568	\$ 534,144	\$ 574,809
PR411680-512000	Extra Labor	25,055	10,880	22,000	55,000	60,000	60,000
PR411680-513000	Overtime	445	285	145	505	-	-
PR411681-511000	Salaries	135,006	341,295	280,558	265,947	300,798	333,351
PR411681-512000	Extra Labor	27,325	31,541	30,000	30,000	35,000	35,000
PR411681-513000	Overtime	3,396	9,255	1,500	505	1,700	1,700
Total Salaries & Wages		603,974	787,050	781,406	789,525	931,642	1,004,860
PR411680-521000	FICA	32,234	30,241	35,167	37,687	45,452	48,563
PR411680-523000	PERS	53,523	44,730	45,694	47,846	62,349	67,282
PR411680-524000	Industrial Insurance	13,429	15,744	11,517	18,659	19,174	20,133
PR411680-524050	Paid Family & Med Leave Prem	572	618	750	690	955	1,020
PR411680-525000	Medical, Dental, Life, Optical	3,395	3,567	3,879	3,852	3,258	3,421
PR411680-525095	Kaiser Medical & Dental	-	-	-	-	2,408	2,408
PR411680-525097	Self-Insured Medical & Dental	107,708	106,520	130,724	115,041	114,190	114,190
PR411680-526000	Unemployment Compensation	3,162	257	2,481	5,100	-	-
PR411680-528000	Uniform Clothing	-	-	-	1,100	-	-
PR411680-528001	Boot Allowance	712	1,162	1,000	-	1,000	1,000
PR411681-521000	FICA	18,633	30,244	23,692	22,659	25,819	28,309
PR411681-523000	PERS	30,955	39,145	30,307	28,599	35,417	39,221
PR411681-524000	Industrial Insurance	6,589	8,367	6,341	6,067	6,682	7,016
PR411681-524050	Paid Family & Med Leave Prem	384	567	514	414	542	595
PR411681-525000	Medical, Dental, Life, Optical	2,070	2,320	7,955	2,506	1,769	1,857
PR411681-525095	Kaiser Medical & Dental	-	-	-	-	7,075	7,075
PR411681-525097	Self-Insured Medical & Dental	53,068	56,937	54,182	61,492	44,951	44,951
PR411681-526000	Unemployment Compensation	-	-	-	500	-	-
PR411681-528001	Boot Allowance	-	-	-	-	1,000	1,000
Total Personnel Benefits		326,433	340,420	354,203	352,212	372,040	388,041
PR411680-531000	Supplies-General	-	-	60	15,000	-	-
PR411680-531001	Office Supplies	271	-	200	-	-	-
PR411680-531002	Printing Supplies	85	116	250	-	250	263
PR411680-531003	Operating Supplies	1,791	17,684	2,000	-	2,000	2,100
PR411680-532001	Repair Supplies	845	-	4,500	-	-	-
PR411680-532002	Maintenance Supplies	7,907	14,016	18,000	-	13,000	13,650
PR411680-532003	Safety Supplies	881	838	400	-	1,000	1,050
PR411680-532004	Irrigation Supplies	(12,942)	9,435	5,250	3,500	-	-
PR411680-532005	Chemicals/Fertilizers	56,203	61,168	50,000	50,000	50,000	52,500
PR411680-532006	Trees/Landscape Supplies	22,698	15,420	-	2,000	-	-
PR411680-532007	Cleaning & Janitorial Supplies	-	54	-	-	-	-
PR411680-535000	Small Tool & Minor Equipment	(39,697)	337	-	2,500	-	-
PR411680-535001	Equipment	44,801	-	-	-	-	-
PR411680-535002	Power Tools	831	-	-	-	1,500	1,575
PR411680-535005	Tool Allowance	-	450	500	-	-	-
PR411680-537000	Fleet Supplies	4,030	5,565	223	13,000	-	-
PR411680-537001	Fuel	9,972	15,397	20,000	12,000	-	-
PR411680-537002	Supplies added to vehicles	8,782	9,915	6,000	-	-	-
PR411681-531000	Supplies-General	-	-	441	6,000	-	-
PR411681-531001	Office Supplies	319	1,415	300	-	-	-
PR411681-531002	Printing Supplies	36	60	-	-	-	-
PR411681-531003	Operating Supplies	12,236	6,407	800	500	2,000	2,100
PR411681-531005	Meeting Food	-	-	72	-	-	-
PR411681-531006	Program Food	109	-	-	-	-	-

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR411681-531007	Marketing Supplies	-	-	1,000	-	-	-
PR411681-532001	Repair Supplies	77	-	320	500	500	525
PR411681-532002	Maintenance Supplies	6,204	981	1,585	-	500	525
PR411681-532003	Safety Supplies	292	22	-	-	-	-
PR411681-532005	Chemicals/Fertilizers	108	-	-	-	-	-
PR411681-532007	Cleaning & Janitorial Supplies	318	271	-	-	-	-
PR411681-534001	Pro Shop Supplies (Resale)	81,242	108,899	105,000	50,000	80,000	84,000
PR411681-534002	Pro Shop Concessions	6,820	7,292	10,000	8,000	9,000	9,450
PR411681-534003	Pro Shop Custom Orders	17,429	10,513	7,000	15,000	7,500	7,875
PR411681-535001	Equipment	-	74,830	1,000	40,000	2,500	2,625
PR411681-535002	Power Tools	-	2,699	-	-	-	-
PR411681-535003	Office Equipment	-	489	-	-	-	-
PR411681-536001	Computer peripherals	-	1,010	-	-	-	-
PR411681-537001	Fuel	6,142	9,229	10,000	7,000	11,000	11,550
PR411682-532002	Maintenance Supplies	-	-	-	-	5,000	5,250
PR411682-535005	Tool Allowance	-	-	-	-	250	250
PR411683-532001	Repair Supplies	-	-	-	-	8,000	8,400
PR411683-535005	Tool Allowance	-	-	-	-	250	250
PR411683-537001	Fuel	-	-	-	-	25,000	26,250
PR411684-532001	Repair Supplies	-	-	-	-	4,000	4,200
PR411684-532004	Irrigation Supplies	-	-	-	-	1,500	1,575
Total Supplies		237,792	374,514	244,901	225,000	224,750	235,963
PR411680-541000	Professional Services	-	6,944	-	2,000	-	-
PR411680-541006	Consulting Services	-	13,881	-	-	-	-
PR411680-541007	Contracted Services	7,895	12,845	2,000	-	-	-
PR411680-541010	Inspection Services & Permits	29	-	-	-	-	-
PR411680-541016	Recruitment	133	-	-	-	-	-
PR411680-541017	Security/Safety Svcs	-	-	217	-	250	263
PR411680-541026	Employee screening/testing	120	-	300	-	325	341
PR411680-541030	Insurance-Liability	24,392	20,428	22,607	19,876	29,000	30,450
PR411680-542001	Telephone/Alarm/Cell Service	3,438	3,136	4,000	1,600	2,500	2,625
PR411680-542002	Postage/Shipping Costs	-	77	-	-	-	-
PR411680-543001	Memberships	982	1,084	1,687	-	1,750	1,838
PR411680-543002	Registrations	-	10	-	-	-	-
PR411680-543006	Certifications & Licenses	-	149	-	-	-	-
PR411680-543999	Other Prof Dev/Travel Expenses	-	-	-	300	-	-
PR411680-545000	Operating Rentals & Leases	17	44	8	2,500	-	-
PR411680-545004	Equipment Rental	462	2,786	-	-	250	263
PR411680-546001	Software Maintenance Contract	3,966	-	-	-	-	-
PR411680-547009	Utility-Foster Golf Maint Bldg	2,819	4,819	-	4,000	-	-
PR411680-547021	Electric Utility	11,452	7,831	8,500	10,000	-	-
PR411680-547022	Natural Gas Utility	453	539	700	700	700	735
PR411680-547025	Water/Sewer Utility	5,168	9,896	30,000	3,000	17,500	18,375
PR411680-547026	Surface Water utility	38,535	39,306	50,000	35,000	-	-
PR411680-547028	Solid Waste Disposal	-	1,541	-	-	-	-
PR411680-548000	Repair & Maint Services	-	-	-	5,000	-	-
PR411680-548001	Repair services	5,012	28,729	16,000	-	-	-
PR411680-548002	Maintenance Services	-	34,152	-	61,800	-	-
PR411680-548003	Irrigation Maint Service	32,812	-	6,000	-	-	-
PR411680-548005	Tree/Landscape Maintenance	-	-	1,800	-	2,000	2,100
PR411680-548006	Uniform Cleaning/Repair	3,748	3,479	2,200	-	2,500	2,625

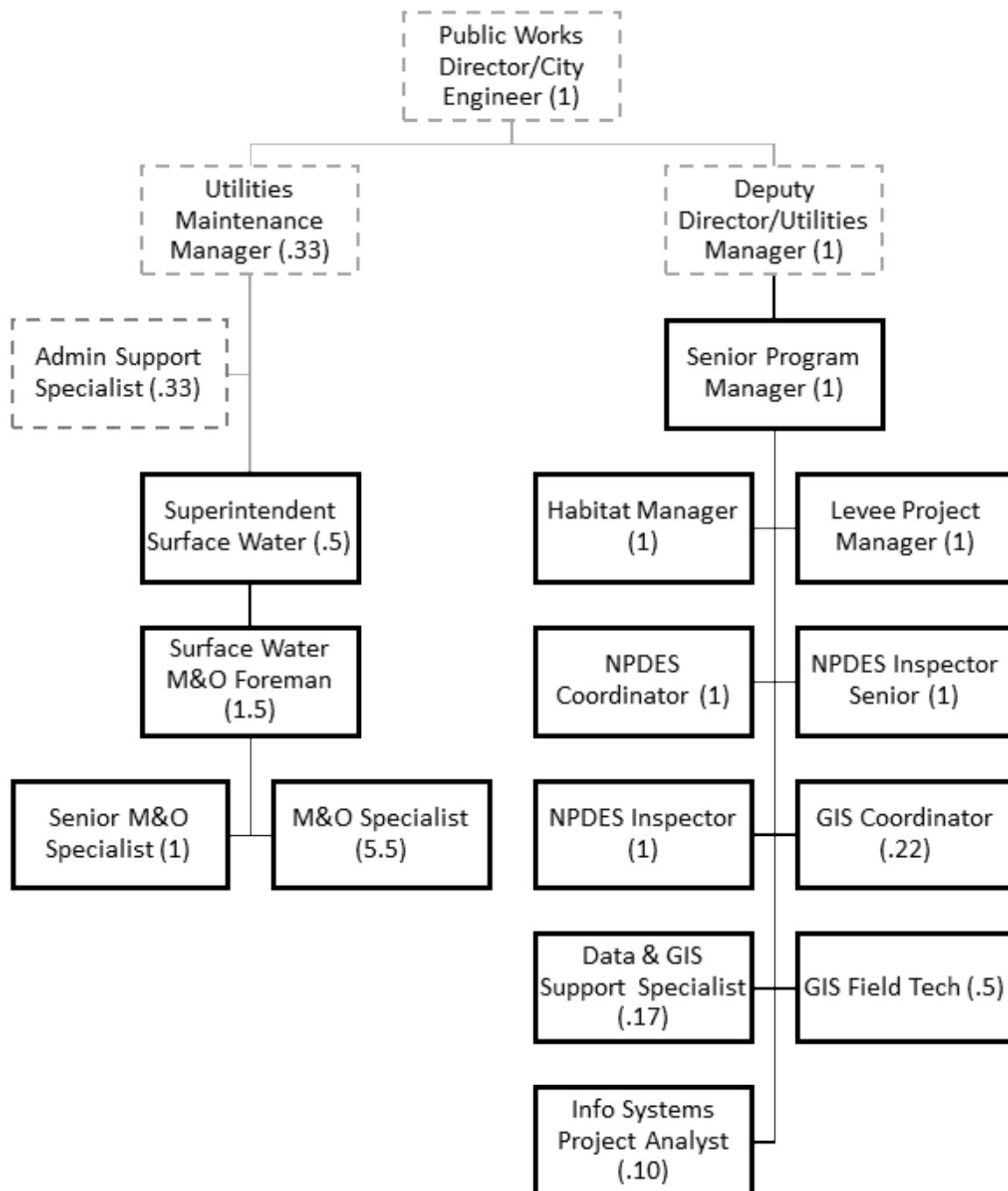
Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PR411680-549000	Miscellaneous Expenses	-	-	-	2,000	-	-
PR411680-549007	Excise Taxes & Other Assessmnt	-	5	-	-	-	-
PR411681-541000	Professional Services	-	-	638	2,000	-	-
PR411681-541007	Contracted Services	-	-	-	-	3,000	3,150
PR411681-541008	Revenue Backed Services	-	-	600	-	-	-
PR411681-542000	Communications	1,190	-	579	-	-	-
PR411681-542001	Telephone/Alarm/Cell Service	3,771	2,230	2,500	4,000	2,400	2,520
PR411681-542002	Postage/Shipping Costs	-	77	-	-	-	-
PR411681-542003	City Wide Internet	18	-	-	-	-	-
PR411681-543001	Memberships	237	276	214	-	185	194
PR411681-543002	Registrations	697	-	-	-	-	-
PR411681-543008	Ground Transp/Parking	82	-	-	200	-	-
PR411681-544000	Advertising	-	-	30	-	-	-
PR411681-544002	Marketing	11,641	11,186	252	5,000	5,000	5,250
PR411681-545000	Operating Rentals & Leases	44	105	22,000	35,000	-	-
PR411681-545003	Building Rent/Lease	29,175	26,523	5,305	-	32,500	34,125
PR411681-545004	Equipment Rental	1,339	4,116	8,000	-	6,250	6,563
PR411681-546001	Software Maintenance Contract	3,966	-	-	-	-	-
PR411681-546004	Online Services-Subscriptions	-	-	1,913	-	-	-
PR411681-547000	General Utilities	(27,567)	(16,031)	-	(28,000)	-	-
PR411681-547021	Electric Utility	26,791	28,382	2,000	44,000	8,000	8,400
PR411681-547022	Natural Gas Utility	2,033	2,936	4,500	3,000	4,000	4,200
PR411681-548001	Repair services	15,632	28,552	16,292	15,000	15,000	15,750
PR411681-548002	Maintenance Services	2,331	8,818	1,500	-	-	-
PR411681-548007	Cleaning/Janitorial Services	108	1,684	-	-	-	-
PR411681-549000	Miscellaneous Expenses	(25)	-	-	8,500	-	-
PR411681-549001	Armor Car Service	3,302	(1,166)	-	-	-	-
PR411681-549002	Credit Card Fees	54,596	64,129	25,000	25,000	25,000	26,250
PR411681-549006	Entrance Fees/Admissions	50	-	-	-	-	-
PR411681-549007	Excise Taxes & Other Assessmnt	8,485	10,709	3,000	3,000	3,000	3,150
PR411681-549009	Media Subscriptions	-	2,281	-	-	2,520	2,646
PR411681-549010	Business Meals (non Prof Dev)	300	-	-	-	-	-
PR411684-546001	Software Maintenance Contract	-	-	-	-	4,000	4,200
PR411684-547025	Water/Sewer Utility	-	-	-	-	7,500	7,875
PR411684-547026	Surface Water utility	-	-	-	-	45,000	47,250
PR411684-548001	Repair services	-	-	-	-	10,000	10,500
PR411684-548002	Maintenance Services	-	-	-	-	5,000	5,250
Total Services & Passthrough Pmts		279,628	366,489	240,342	264,476	235,130	246,887
PR411680-564000	Machinery & Equipment	-	-	758	-	-	-
PR411680C-563000	Other Improvements	-	-	-	-	180,000	140,000
PR411680C-563005	Tees & Greens	-	-	-	50,000	50,000	50,000
PR411680C-564000	Machinery & Equipment	109,484	234,871	-	-	100,000	145,000
Total Capital Expenditures		109,484	234,871	758	50,000	330,000	335,000
PR411680-750195	Transfer Out for 1% Arts	500	500	500	500	-	-
Total Transfers Out		500	500	500	500	-	-
PR411680-750190	Transfer Out ICA	196,512	206,798	208,866	208,866	219,309	230,274
Total Expenditures		\$ 1,754,324	\$ 2,310,642	\$ 1,830,977	\$ 1,890,579	\$ 2,312,871	\$ 2,441,024



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Public Works – Surface Water



DEPARTMENT: Public Works**FUND:** Surface Water**RESPONSIBLE MANAGER:** Hari Ponnekanti**FUND NUMBER:** 412**POSITION:** Public Works Director**Description**

The surface water program provides for engineering studies, preliminary engineering, construction, and maintenance of public surface water and drainage facilities to include control and monitoring of storm and surface water quantity and quality. The Green River Basin management agreement and the Green River levees are also included in this program. The costs of operating and maintaining the system are included with the capital projects necessary for system improvements.

2021 - 2022 Accomplishments

- ◆ Completed Small Drainage Project identified on the approved list for 2020, 2021 and 2022. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Continued development of the GIS as-builts of city infrastructure that complies with NPDES. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Substantially constructed Riverton Creek Flap Gate Removal. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Began the ongoing Green the Green Program along the Duwamish River. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Completed construction of the East Marginal Way S Stormwater Outfalls. **Strategic Goal 1. Utility Comp Plan Goal 12.1**
- ◆ Began design of the Gilliam Creek Fish Barrier Removal Project. **Strategic Goal 1. Utility Comp Plan Goal 12.1**

2023 - 2024 Outcome Goals

- ◆ Improve surface water system efficiency.
- ◆ Improve surface water system reliability.
- ◆ Improve surface water system capacity.

2023 - 2024 Indicators of Success

- ◆ Complete small drainage projects identified on the approved list for 2023 and 2024.
- ◆ Continue development of the GIS as-builts of City infrastructure that complies with NPDES.
- ◆ Construct Storm Water Quality Retrofit Projects.
- ◆ Continue the Green the Green Program along the Duwamish River.
- ◆ Begin design of Nelsen Side Channel Project.

Statistics

	Actual 2020	Actual 2021	Estimated 2022	Projected 2023 2024	
Maintain & Improve surface water system					
Number of linear feet TV inspected	2,795	5,940	10,000	10,000	10,000
Number of linear feet of storm lines cleaned	1,455	6,190	12,000	12,000	12,000
Number of linear feet of ditches cleaned	7,524	1,411	2,000	2,000	2,000
Number of manholes/catch basins/or stormceptors cleaned	1,002	412	1,500	1,500	1,500
Number of catch basins/manholes inspected	2,310	2,671	2,363	3,660	2,363
Number of flow control/BMP facilities inspected	95**	72	72	80	80
Number of times cleaned Station 16 water quality pond	Once/yr	Once/yr	Once/yr	Once/yr	Once/yr
Number of times cleaned 42nd Ave water quality pond	Three/yr	Three/yr	Three/yr	Three/yr	Three/yr
Number of times cleaned Foster Park water quality pond	Three/yr	Three/yr	Three/yr	Three/yr	Three/yr
Number of times cleaned Cascade Glen water quality pond	Twice/yr	Twice/yr	Twice/yr	Twice/yr	Twice/yr
Number of times cleaned large pot type water quality vaults	Once/yr	Once/yr	Once/yr	Once/yr	Once/yr
Number of times clean 10 large trash racks	250	250	250	250	250
Capital					
Hours of 5 storm lift stations monitoring of pump hours, start counts, and generator operation (weekly)	5	5	5	5	5
NPDES (National Pollutant Discharge Elimination System)					
*Number of illicit discharge events	7	10	12	10	12
Customers					
Number of surface water customers	5,261	5,278	5,300	5,345	5,345
Number of catchbasins/manholes	6,023	6,023	6,040	6,050	6,050
Number of flow control/BMP facilities	95	72**	72**	80	80
Number of total drainage system miles	97	111	85	82	85

* COVID-19 impacted this statistic

**23 of the facilities that were mapped as public were found to be private. That's why 2021 has 72 facilities

Fund Detail

Program Descriptions

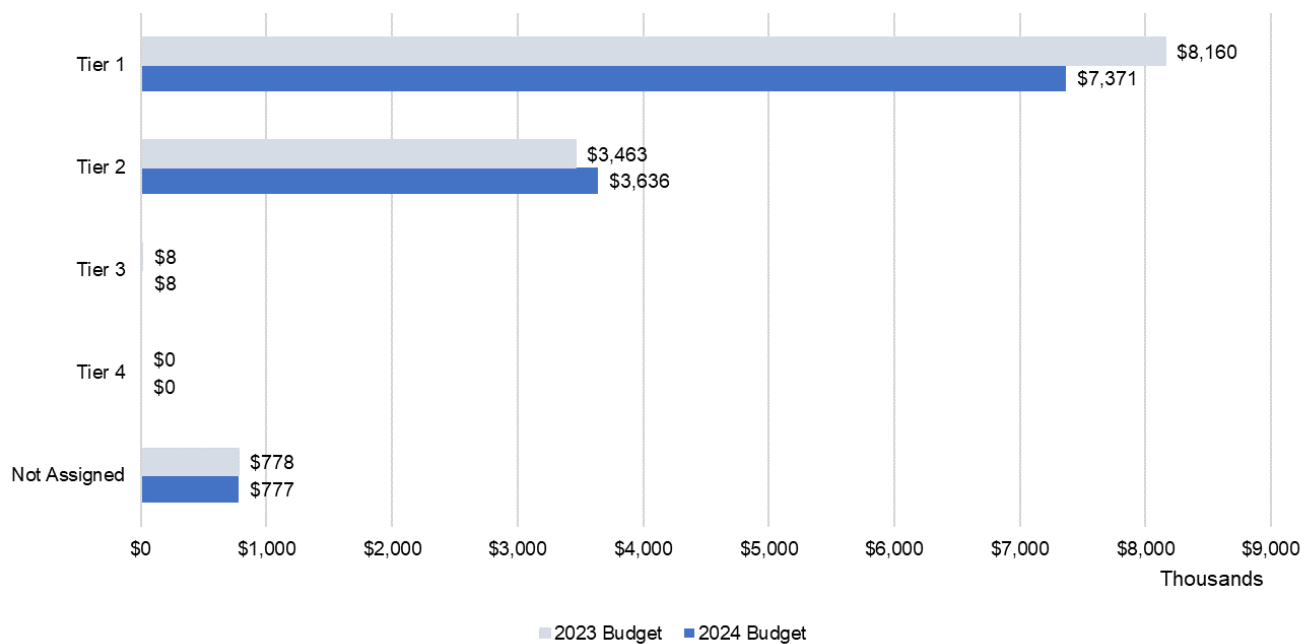
The following programs are budgeted in the Surface Water fund. The category called “not assigned to any program” includes debt service payments.

PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmnt	Planning and executing community infrastructure investment
Levees	Management of the City's 205 Levee and cooperation with FEMA and King County Flood Control District.
Pump Station Monitor/Maint	Covers all work at the City's surface water pump stations, which includes monitoring and maintenance
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture, and internal communications, recruiting and hiring, employee supervision and performance evaluations.
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations, and infrastructure maintenance.
Digital Records Center	Growth and development of system, microfilming and digitization, importing new record series, GET-IT, policies, training, new initiatives, maintenance costs professional development.?
Manholes/Catch basins	Staff time for maintenance and supplies for City's manholes/catch basins. Includes using the Vactor truck and costs for proper disposal of drainage waste
NPDES	Includes staff time and supplies to adhere to the requirements under Surface Water's National Pollutant Discharge Elimination System (NPDES) Permit. Includes annual reporting, public education and outreach, staff training, and inspections of public and private systems. Includes staff response to illicit discharge events in City's right-of-way.
Outfall/Flap Gates/Trash racks	Outfalls, Flap Gates, and Trash racks-Staff time and supplies for maintenance of surface water outfalls, flap gates, and trash racks by the City's surface water crew. Includes all staff time for monitoring the Green/Duwamish River in high water events
Surface Water Mains	Staff time for maintenance and supplies for City surface water mains
Utilities/Surface Water	Staff time and supplies for surface water main maintenance and replacement by the City's crew.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Not Assigned to any program	This program code is to be used with budget items that are not part of a program

Staffing and Expenditure by Program

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change
								2023-2024
Projects & Capital Impr Mgmt	1	N - Best Practice	Community	1.625	7,887,893	1.625	7,089,356	-10.12%
Levees	1	Y - Federal/State	Community	1.000	178,057	1.000	186,700	4.85%
Pump Station Monitor/Maint	1	Y - Federal/State	Community	0.025	94,519	0.025	94,622	0.11%
1 - Total				2.650	8,160,470	2.650	7,370,678	-9.68%
Administration	2	Y - Federal/State	Governance	0.450	728,731	0.450	764,387	4.89%
GIS	2	Y - City Code	Governance	1.845	258,053	1.845	273,326	5.92%
Ditches, Ponds, Bioswale	2	Y - Federal/State	Community	0.900	168,131	0.900	174,637	3.87%
Manholes/Catchbasins	2	N - Best Practice	Community	1.875	287,215	1.875	301,185	4.86%
NPDES	2	Y - Federal/State	Community	4.175	622,355	4.175	655,846	5.38%
Outfall/Flap Gates/Trash racks	2	N - Best Practice	Community	1.550	218,521	1.550	230,002	5.25%
Surface Water Mains	2	Y - Federal/State	Community	1.875	276,745	1.875	290,032	4.80%
Utilities/Surface Water	2	Y - City Code	Governance	-	903,241	-	946,896	4.83%
2 - Total				12.670	3,462,993	12.670	3,636,313	5.00%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance	-	740	-	740	-
Mandatory Training	3	Y - Federal/State	Governance	-	7,250	-	7,250	-
3 - Total				-	7,990	-	7,990	-
Not Assigned to any program	5	Not Applicable	Governance	-	777,971	-	777,128	-0.11%
5 - Total				-	777,971	-	777,128	-0.11%
Grand Total				15.320	12,409,424	15.320	11,792,110	-4.97%

Programs by Tier



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
NPDES	Percent of current stormwater catch basin structures every two years.	*	*	100%	Strategic Goal 1
Levees	Inspect outfalls on the levee inspected annually	*	*	100%	Strategic Goal 1

Revenue and Expense Summary

SURFACE WATER MANAGEMENT FUND								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Surface Water Sales	\$ 6,925,263	\$ 7,021,365	\$ 7,389,873	\$ 7,350,000	\$ 7,717,500	\$ 8,103,375	5.0%	5.0%
Grant Revenues	201,303	340,755	496,775	381,000	2,176,000	1,328,000	471.1%	-39.0%
Other Income	889,664	1,201,842	31,430	2,748,000	1,444,000	1,620,000	-47.5%	12.2%
Investment Earnings	26,578	5,783	8,516	30,000	30,000	30,000	0.0%	0.0%
Total Operating Revenue	8,042,808	8,569,744	7,926,593	10,509,000	11,367,500	11,081,375	8.2%	-2.5%
Operating Expenses								
Salaries & Wages	1,081,403	1,132,676	1,218,499	1,241,759	1,555,045	1,653,686	25.2%	6.3%
Benefits	511,411	547,180	555,193	569,167	700,378	720,938	23.1%	2.9%
Supplies	19,678	6,323	20,560	86,000	20,300	20,300	-76.4%	0.0%
Repair & Maintenance Supplies	1,723	19,832	1,288	1,500	17,500	17,500	1066.7%	0.0%
Small Tools	1,620	3,637	8,225	6,500	6,500	6,500	0.0%	0.0%
Technology Supplies	58	1,570	792	-	500	500	0.0%	0.0%
Fleet Supplies	-	-	256	-	-	-	0.0%	0.0%
Professional Services	1,066,688	786,543	484,381	2,680,014	4,103,137	2,552,924	53.1%	-37.8%
Communications	8,028	6,408	6,767	7,000	7,100	7,100	1.4%	0.0%
Professional Development	5,071	2,703	13,590	-	7,990	7,990	0.0%	0.0%
Advertising	2,897	1,777	5,947	-	-	-	0.0%	0.0%
Rentals	299,826	175,677	126,377	130,343	4,000	4,000	-96.9%	0.0%
Technology Services	6,312	10,008	18,245	-	3,000	3,000	0.0%	0.0%
Utilities	61,244	51,221	89,415	87,020	90,685	90,685	4.2%	0.0%
Repairs & Maintenance Services	190,190	207,735	115,368	145,927	59,000	59,000	-59.6%	0.0%
Other Expenses	789,214	804,170	840,865	835,725	862,475	901,025	3.2%	4.5%
Capital-Land	4,739	-	-	-	-	-	0.0%	0.0%
Other Capital Improvements	-	-	3,237	-	900,000	900,000	0.0%	0.0%
Machinery & Equipment	-	-	5,140	-	-	-	0.0%	0.0%
Construction Projects	1,269,108	2,683,638	2,792,000	4,613,000	1,687,000	2,900,000	-63.4%	71.9%
Principal	289,746	278,217	279,360	279,360	278,863	279,439	-0.2%	0.2%
Interest Expense	9,095	8,107	6,249	6,249	4,497	2,743	-28.0%	-39.0%
Transfers Out	247,534	564,254	665,866	524,866	1,441,612	971,945	174.7%	-32.6%
Total Operating Expenses	5,865,587	7,291,673	7,257,620	11,214,430	11,749,582	11,099,276	4.8%	-5.5%
Indirect Cost Allocation	684,699	622,199	628,421	628,421	659,842	692,834	5.0%	5.0%
Total Non Operating Expenses	684,699	622,199	628,421	628,421	659,842	692,834	5.0%	5.0%
Total Expenses	6,550,286	7,913,872	7,886,041	11,842,851	12,409,424	11,792,110	4.8%	-5.0%
Beginning Fund Balance	3,755,424	5,247,946	5,903,817	5,903,817	5,944,369	4,902,446	0.7%	-17.5%
Change in Fund Balance	1,492,522	655,872	40,552	(1,333,851)	(1,041,924)	(710,735)	-21.9%	-31.8%
Ending Fund Balance	\$ 5,247,946	\$ 5,903,817	\$ 5,944,369	\$ 4,569,966	\$ 4,902,446	\$ 4,191,711	7.3%	-14.5%

Capital Projects

The capital projects listed below are capital projects planned for the 2023 - 2024 biennium. The year in which the project is estimated to be completed has been provided. Additional information on the projects may be found in the Capital Improvement Program section of the budget.

Capital Project	2023 cost	2024 cost	Anticipated Completion
Annual Small Drainage Program	\$ 900,000.00	\$ 900,000.00	N/A
Storm Water Quality Retrofit Program	\$ 1,620,000.00	\$ 100,000.00	N/A
NPDES Program	\$ 60,000.00	\$ 60,000.00	N/A
Regional Surface Water Partnerships	\$ 75,000.00	\$ 75,000.00	N/A
Green the Green Program	\$ 185,000.00	\$ 180,000.00	N/A
Gilliam Creek Fish Barrier Removal	\$ 600,000.00	\$ 650,000.00	2026
Tukwila 205 Levee Certification	\$ 650,000.00	\$ 650,000.00	N/A
Nelsen Side Channel	\$ 600,000.00	\$ 300,000.00	2025
Surface Water Comprehensive Plan	\$ 165,000.00	\$ -	2023
S 131st PI Drainage Improvements	\$ 671,000.00	\$ 2,400,000.00	2024
Chinook Wind Public Access	\$ 422,000.00	\$ -	2023
Chinook Wind Extension	\$ 150,000.00	\$ 150,000.00	2026
Surface Water GIS Inventory	\$ 47,000.00	\$ -	2023
Northwest Gilliam Storm Drainage System	\$ 100,000.00	\$ 840,000.00	2024
Duwamish Rvrbk Stabilization at S 104th St	\$ 150,000.00	\$ -	2026
Duwamish Hill Preserve	\$ 370,000.00	\$ -	2025
Soils Reclamation Facility	\$ 551,000.00	\$ -	2026
Total Capital Projects	\$ 7,316,000.00	\$ 6,305,000.00	

Salary and Benefit Details

<i>Surface Water</i>							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	0.5	0.5	\$ 30,975	\$ 17,714	0.5	\$ 32,622	\$ 18,125
Maint & Ops Foreman	1.5	1.5	152,076	74,535	1.5	160,158	76,407
Maint & Ops Specialist	5.5	5.5	474,874	255,222	5.5	510,186	263,032
Senior Program Manager	1	1	146,880	56,958	1	154,752	58,613
NPDES Coordinator	1	1	124,500	46,925	1	131,088	48,420
Senior NPDES Inspector	1	1	100,572	35,345	1	105,960	36,592
Junior NPDES Inspector	0	1	80,460	46,724	1	89,016	48,531
Sr Maint & Ops Specialist	1	1	94,044	49,189	1	99,073	50,361
Habitat Project Manager	1	1	130,668	37,488	1	137,724	39,076
Levee Project Manager	1	1	130,668	45,389	1	137,724	46,976
Information Systems Project Analyst	0.1	0.1	13,217	5,411	0.1	13,922	5,560
GIS Coordinator	0.22	0.22	25,497	9,504	0.22	26,851	9,790
GIS Field Tech	0	0.5	37,614	13,614	0.5	41,610	14,462
Overtime			13,000	3,110		13,000	1,743
Clothing Allowance				3,250			3,250
Department Total	13.82	15.32	\$ 1,555,045	\$ 700,378	15.32	\$ 1,653,686	\$ 720,938

Debt Service Requirements

The following chart provides information on debt service requirements, by debt issue, for the biennium.

Debt Service	Project	Budget	
		2023	2024
2015 Revenue Bonds	Allentown Phase II		
Principal		\$ 19,507	\$ 20,084
Interest		1,903	1,447
	Total	21,410	21,531
PWTFL 2004	Allentown Phase II		
Principal		37,212	37,212
Interest		372	186
	Total	37,584	37,398
PWTFL 2004	Cascade View		
Principal		222,144	222,144
Interest		2,221	1,111
	Total	224,365	223,255
Public Safety Plan	Public Works Shops		
2018 Bond Issuance			
Debt Service in Lieu of Rent		360,185	360,596
	Total	360,185	360,596
Public Safety Plan	Public Works Shops		
2019 Bond Issuance			
Debt Service in Lieu of Rent		134,427	134,350
	Total	134,427	134,350
Total Principal		278,863	279,440
Total Interest		4,496	2,744
Total Debt Service in Lieu of Rent		494,612	494,946
Total Debt Service		\$ 777,971	\$ 777,130

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
PW412380-333219	Dept Of Treasury-Cares Act	\$ 4,346	\$ -	\$ -	\$ -	\$ -	\$ -
PW412380-343100	SSWM Regular Monthly Charges	6,923,235	7,021,365	7,389,795	7,350,000	7,717,500	8,103,375
PW412380-343110	Lein Fees	2,028	-	78	-	-	-
PW412380-361110	Investment Interest	26,578	5,783	8,516	30,000	30,000	30,000
PW412380-361400	Interest on Receivables	2,880	2,354	15,240	20,000	20,000	20,000
PW412380-367110	Gifts & Bequests Pvt Sources	12,500	-	-	-	-	-
PW412380-369900	Other Revenues	1,981	-	-	-	-	-
Total Operating Revenues		6,973,548	7,029,502	7,413,628	7,400,000	7,767,500	8,153,375
PW412301-334038	NPDES Grant	33,318	48,404	50,000	64,000	64,000	64,000
PW412301-337704	KC Ntrl Res & Pks-S 180 Flood	-	-	-	117,000	-	-
PW412301-337734	Kcfczd-Opportunity Funds	-	-	89,125	150,000	-	-
PW412301-337735	KCFCD-Green the Green Revegitin	63,639	13,226	86,774	50,000	50,000	50,000
PW412301-337736	KCFCD-Riverton Flapgate Rmvl	100,000	279,125	(139,125)	-	-	-
PW412301-337737	King Co Flood Control District	-	-	410,000	-	2,062,000	1,214,000
PW412301-374027	CapContr-RCO State Grant	-	-	-	-	126,000	-
PW412301-374031	Capital Contribution-DOE Grant	-	-	-	2,160,000	1,298,000	1,600,000
PW412301-375114	Dept of Comm-Riverton Flapgate	211,764	31,285	-	-	-	-
PW412301C-374027	CapContr-RCO State Grant	472,316	74,472	125,969	568,000	-	-
PW412301C-374031	Capital Contribution-DOE Grant	188,223	1,093,730	(109,778)	-	-	-
Total Capital Project Revenues		1,069,259	1,540,242	512,965	3,109,000	3,600,000	2,928,000
Total Revenues		\$ 8,042,808	\$ 8,569,744	\$ 7,926,593	\$ 10,509,000	\$ 11,367,500	\$ 11,081,375

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412301-511000	Salaries	\$ 415,815	\$ 437,225	\$ 288,252	\$ 503,029	\$ 752,462	\$ 797,038
PW412301-512000	Extra Labor	-	1,924	1,632	-	-	-
PW412301-513000	Overtime	718	-	-	-	-	-
PW412301C-511000	Salaries	61,286	76,532	313,944	-	-	-
PW412301C-513000	Overtime	124	-	-	-	-	-
PW412380-511000	Salaries	590,035	602,200	610,063	717,730	789,583	843,648
PW412380-512000	Extra Labor	-	3,410	-	8,000	-	-
PW412380-513000	Overtime	13,425	11,384	4,607	13,000	13,000	13,000
Total Salaries & Wages		1,081,403	1,132,676	1,218,499	1,241,759	1,555,045	1,653,686
PW412301-521000	FICA	28,709	34,288	21,887	38,457	57,563	60,973
PW412301-523000	PERS	48,848	49,754	29,546	49,492	78,963	84,477
PW412301-524000	Industrial Insurance	6,916	8,650	4,029	1,462	12,861	13,505
PW412301-524050	Paid Family & Med Leave Prem	622	781	924	715	1,209	1,279
PW412301-525000	Medical, Dental, Life, Optical	20,889	3,646	3,245	4,306	3,509	3,685
PW412301-525095	Kaiser Medical & Dental	-	-	-	-	13,961	13,961
PW412301-525097	Self-Insured Medical & Dental	60,052	79,196	51,736	102,593	115,676	115,676
PW412301C-521000	FICA	4,653	5,774	23,707	-	-	-
PW412301C-523000	PERS	7,915	8,793	32,179	-	-	-
PW412301C-524000	Industrial Insurance	1,087	1,473	6,150	-	-	-
PW412301C-525000	Medical, Dental, Life, Optical	504	341	12,853	-	-	-
PW412301C-525097	Self-Insured Medical & Dental	14,898	15,798	48,473	-	-	-

Expenses (cont.)

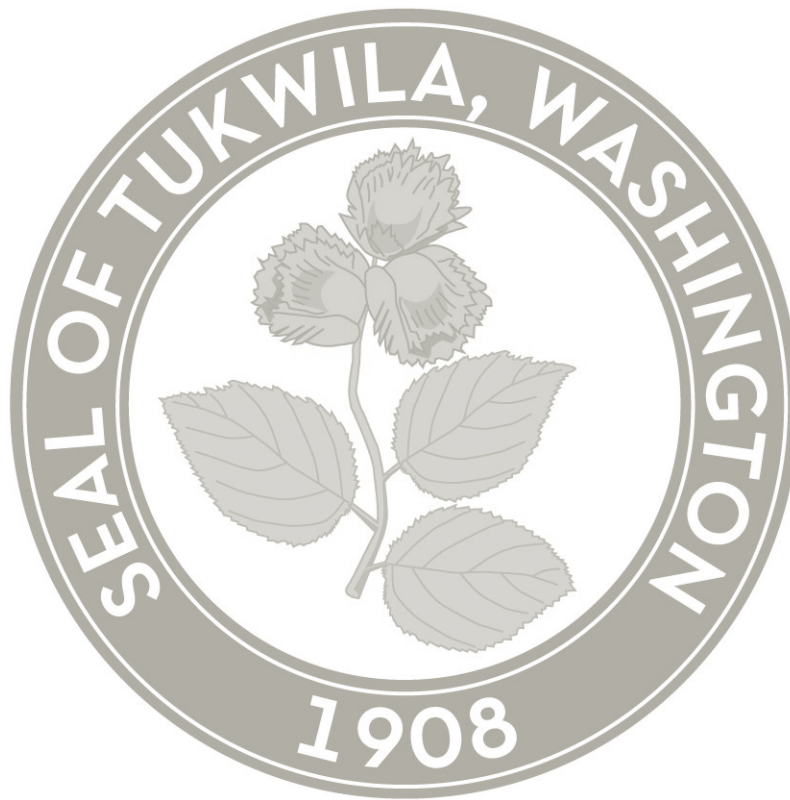
GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412380-521000	FICA	45,669	47,136	46,977	56,477	61,398	65,534
PW412380-523000	PERS	76,232	69,880	63,122	72,744	84,222	89,417
PW412380-524000	Industrial Insurance	17,703	18,004	13,606	23,351	22,333	23,450
PW412380-524050	Paid Family & Med Leave Prem	904	942	1,025	1,031	1,269	1,356
PW412380-525000	Medical, Dental, Life, Optical	28,635	6,531	20,396	7,053	4,256	4,469
PW412380-525095	Kaiser Medical & Dental	-	-	-	-	17,630	17,630
PW412380-525097	Self-Insured Medical & Dental	145,979	194,432	174,075	209,986	221,527	221,527
PW412380-528000	Uniform Clothing	-	36	229	1,500	750	750
PW412380-528001	Boot Allowance	1,196	1,726	1,035	-	3,250	3,250
Total Personnel Benefits		511,411	547,180	555,193	569,167	700,378	720,938
PW412301-531001	Office Supplies	63	107	-	-	-	-
PW412301-531002	Printing Supplies	14	2	-	-	-	-
PW412301-531003	Operating Supplies	-	65	-	-	-	-
PW412301-535003	Office Equipment	-	635	-	-	-	-
PW412301-536000	Technology Supplies	-	-	125	-	-	-
PW412301-536001	Computer peripherals	-	121	509	-	-	-
PW412301C-531000	Supplies-General	-	-	-	50,000	-	-
PW412301C-531001	Office Supplies	(63)	-	-	-	-	-
PW412301C-531003	Operating Supplies	513	56	-	-	-	-
PW412301C-532006	Trees/Landscape Supplies	-	-	321	-	-	-
PW412301C-535000	Small Tool & Minor Equipment	-	22	-	-	-	-
PW412380-531001	Office Supplies	-	-	129	-	100	100
PW412380-531002	Printing Supplies	45	242	56	-	200	200
PW412380-531003	Operating Supplies	19,106	5,850	20,376	36,000	20,000	20,000
PW412380-532000	Repairs & Maint Supplies	163	299	-	-	-	-
PW412380-532001	Repair Supplies	-	-	45	-	13,000	13,000
PW412380-532002	Maintenance Supplies	-	18,624	207	-	-	-
PW412380-532003	Safety Supplies	1,561	909	558	1,500	1,500	1,500
PW412380-532007	Cleaning & Janitorial Supplies	-	-	125	-	-	-
PW412380-532008	Pump Station Repair Supplies	-	-	32	-	3,000	3,000
PW412380-535000	Small Tool & Minor Equipment	36	2,518	1,564	-	-	-
PW412380-535001	Equipment	-	-	1,057	-	1,000	1,000
PW412380-535002	Power Tools	584	462	512	4,000	3,000	3,000
PW412380-535003	Office Equipment	-	-	310	-	-	-
PW412380-535004	Traffic Control Devices/Tools	1,000	-	4,783	2,500	2,500	2,500
PW412380-536001	Computer peripherals	58	1,449	158	-	500	500
PW412380-537002	Supplies added to vehicles	-	-	256	-	-	-
Total Supplies		23,079	31,361	31,122	94,000	44,800	44,800
PW412301-541000	Professional Services	365,728	133,516	-	-	-	-
PW412301-541007	Contracted Services	2,027	-	17,996	-	4,061,000	2,505,000
PW412301-542001	Telephone/Alarm/Cell Service	1,360	1,021	1,145	-	-	-
PW412301-542003	City Wide Internet	108	120	-	-	-	-
PW412301-543000	Professional Development	-	332	-	-	-	-
PW412301-543001	Memberships	600	-	-	-	-	-
PW412301-543002	Registrations	-	20	-	-	-	-
PW412301-543003	Meals-Prof Dev related	-	-	649	-	-	-
PW412301-543004	Airfare	-	-	717	-	-	-
PW412301-546001	Software Maintenance Contract	-	4,686	7,560	-	-	-
PW412301-546004	Online Services-Subscriptions	-	-	21	-	-	-
PW412301-548000	Repair & Maint Services	38,008	57,801	-	-	-	-
PW412301-549000	Miscellaneous Expenses	-	789	-	-	-	-

Expenses (cont.)

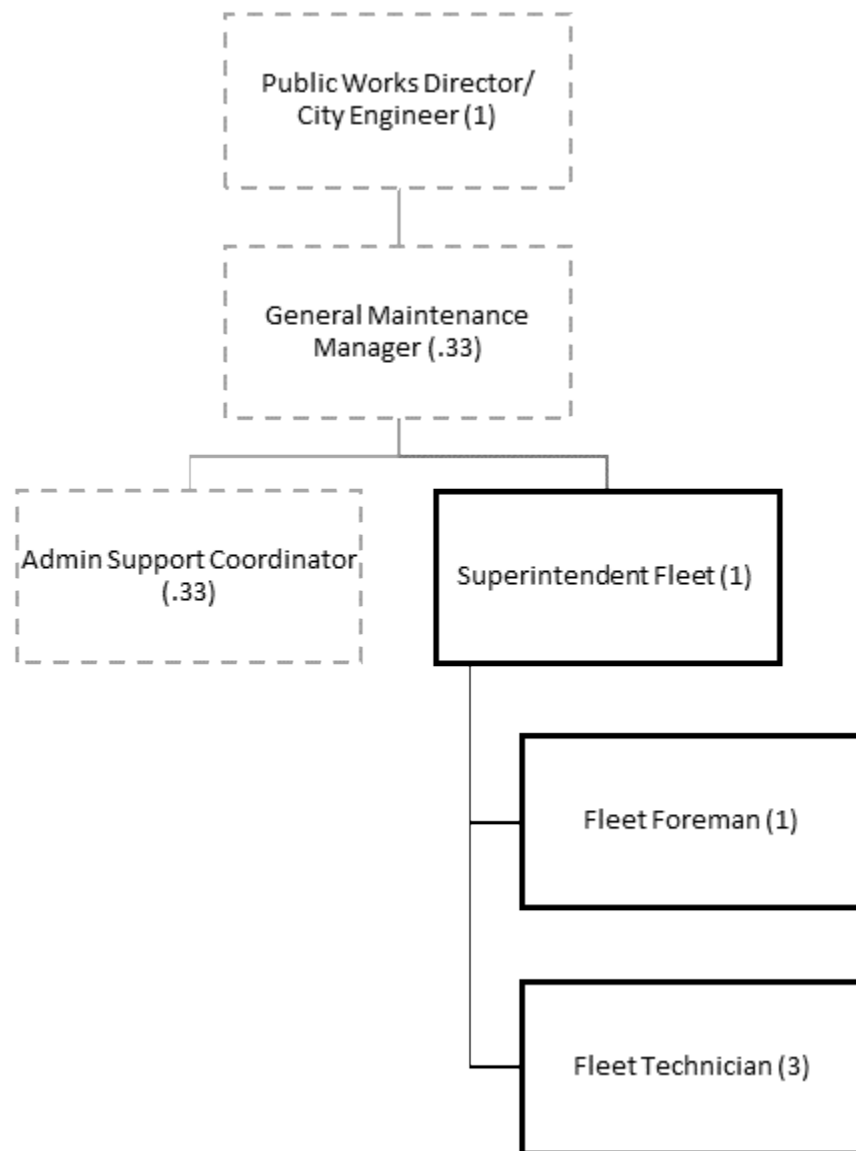
GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412301C-541000	Professional Services	343,942	(126,281)	86,518	2,637,000	-	-
PW412301C-541006	Consulting Services	-	60,076	-	-	-	-
PW412301C-541007	Contracted Services	307,602	675,220	348,817	-	-	-
PW412301C-543006	Certifications & Licenses	944	-	-	-	-	-
PW412301C-544000	Advertising	-	-	2,906	-	-	-
PW412301C-544001	Legal & Public Notices	2,897	1,777	3,041	-	-	-
PW412301C-547000	General Utilities	-	11,363	23,455	-	-	-
PW412301C-548000	Repair & Maint Services	2,083	2,471	8,621	-	-	-
PW412301C-548001	Repair services	-	-	7,680	-	-	-
PW412380-541000	Professional Services	289	17	-	2,000	-	-
PW412380-541007	Contracted Services	13,842	15,420	8,146	10,000	12,000	12,000
PW412380-541010	Inspection Services & Permits	90	99	-	-	-	-
PW412380-541026	Employee screening/testing	853	482	297	1,200	1,200	1,200
PW412380-541030	Insurance-Liability	32,316	27,996	22,607	29,814	28,937	34,724
PW412380-542001	Telephone/Alarm/Cell Service	6,383	5,231	5,592	7,000	7,000	7,000
PW412380-542002	Postage/Shipping Costs	177	36	29	-	100	100
PW412380-543001	Memberships	464	428	32	-	240	240
PW412380-543002	Registrations	1,640	1,225	10,640	-	7,000	7,000
PW412380-543003	Meals-Prof Dev related	189	-	1,135	-	250	250
PW412380-543005	Mileage	-	-	64	-	250	250
PW412380-543006	Certifications & Licenses	1,234	254	353	-	250	250
PW412380-543007	Hotel/Lodging	-	328	-	-	-	-
PW412380-543008	Ground Transp/Parking	-	116	-	-	-	-
PW412380-545000	Operating Rentals & Leases	17	49	34	4,000	-	-
PW412380-545002	Vehicle Rental/Lease	-	752	-	-	-	-
PW412380-545004	Equipment Rental	5,045	-	-	-	-	-
PW412380-545094	Fleet rental/repl funding	294,765	174,876	126,343	126,343	-	-
PW412380-545999	Operating Rentals & Leases	-	-	-	-	4,000	4,000
PW412380-546001	Software Maintenance Contract	6,312	5,322	10,664	-	3,000	3,000
PW412380-547000	General Utilities	-	-	-	700	-	-
PW412380-547008	Spill Response & Disposal	-	-	1,102	20,000	20,000	20,000
PW412380-547021	Electric Utility	8,648	8,367	10,928	9,700	10,185	10,185
PW412380-547025	Water/Sewer Utility	2,980	2,653	1,052	2,500	2,500	2,500
PW412380-547026	Surface Water utility	3,736	3,810	11,115	4,120	8,000	8,000
PW412380-547028	Solid Waste Disposal	45,880	25,027	41,763	50,000	50,000	50,000
PW412380-548000	Repair & Maint Services	13,519	-	-	2,000	-	-
PW412380-548001	Repair services	3,484	17,113	1,785	33,000	35,000	35,000
PW412380-548002	Maintenance Services	-	12,109	-	20,000	-	-
PW412380-548004	Radios/Telemetry Maint	811	484	367	4,000	14,000	14,000
PW412380-548005	Tree/Landscape Maintenance	-	-	9,988	-	10,000	10,000
PW412380-548095	Fleet Oper and Maint costs	132,284	117,757	86,927	86,927	-	-
PW412380-549000	Miscellaneous Expenses	\$ -	\$ 334	\$ -	\$ 8,000	\$ -	\$ -
PW412380-549007	Excise Taxes & Other Assessmnt	92,652	97,635	100,000	85,000	85,000	85,000
PW412380-549010	Business Meals (non Prof Dev)	851	405	352	2,000	2,000	2,000
PW412380-549012	Bank Fees	2,340	2,106	1,287	-	-	-
PW412380-549013	Utility One-Call Service	557	529	449	725	725	725
PW412380-549054	Interfund Taxes & Oper Assmnts	692,814	702,372	738,777	740,000	774,750	813,300
Total Services & Passthrough Pmts		2,429,471	2,046,241	1,700,954	3,886,029	5,137,387	3,625,724

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW412301C-561000	Land	4,739	-	-	-	-	-
PW412301C-563000	Other Improvements	-	-	3,237	-	900,000	900,000
PW412301C-564000	Machinery & Equipment	-	-	5,140	-	-	-
PW412301C-565000	Construction Projects	1,269,108	2,683,638	2,792,000	4,613,000	1,687,000	2,900,000
Total Capital Expenditures		1,273,847	2,683,638	2,800,377	4,613,000	2,587,000	3,800,000
PW412301-750195	Transfer Out for 1% Arts	5,950	7,800	29,940	29,940	7,000	7,000
PW412301-750208	Transfer Out to 208	176,924	188,987	360,537	360,537	360,185	360,596
PW412301-750219	Transfer Out to 219	61,687	61,967	134,389	134,389	134,427	134,350
PW412301-750306	Transfer Out to 306	-	305,500	141,000	-	940,000	470,000
PW412301-750400	Transfer Out to Util Fds	2,973	-	-	-	-	-
Total Transfers Out		247,534	564,254	665,866	524,866	1,441,612	971,945
PWTFL412-578064	PW-01-691-064 VAL VUE PRIN	11,597	-	-	-	-	-
PWTFL412-578069	PW 04-691-069 PRINCIPAL	37,212	37,212	37,712	37,712	37,212	37,212
PWTFL412-578070	PW 04-691-070 PRIN	222,144	222,144	222,144	222,144	222,144	222,144
PWTFL412-583064	Pw-01-691-064 Val Vue Interest	87	(29)	-	-	-	-
PWTFL412-583069	Pw-04-691-069 Interest	760	698	558	558	372	186
PWTFL412-583070	Pw-04-691-070 Interest	4,535	4,165	3,332	3,332	2,221	1,111
REV15SWM-572000	Revenue Bond	18,794	18,861	19,504	19,504	19,507	20,084
REV15SWM-583387	2015 Refunding Bond Interest	3,241	-	2,359	2,359	1,903	1,447
REV15SWM-588380	Amortization Costs	509	509	-	-	-	-
REV15SWM-588387	Amortization Costs	(37)	2,764	-	-	-	-
Total Debt Service Payments		298,841	286,324	285,609	285,609	283,360	282,183
PW412380-750190	Transfer Out ICA	684,699	622,199	628,421	628,421	659,842	692,834
Total Expenses		\$ 6,550,286	\$ 7,913,872	\$ 7,886,041	\$ 11,842,851	\$ 12,409,424	\$ 11,792,110



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Public Works – Fleet (Equipment Rental and Replacement)

DEPARTMENT: Public Works
FUND: Equipment Rental & Replacement
RESPONSIBLE MANAGER: Hari Ponnekanti

FUND NUMBER: 501
POSITION: Public Works Director

Description

The function of the Equipment Rental and Replacement unit is to provide a fleet of vehicles and equipment with an operation maintenance and replacement program and to supply the City with adequate, safe, economical and on-demand operational cars, trucks, and specialty equipment. Services are provided through in-house labor and contracted services. The current fleet consists of approximately 193 vehicles and 134 other pieces of equipment.

2021-2022 Accomplishments

- ◆ Provided Fire apparatus replacement projections for the Public Safety Plan. **Strategic Plan Goals 1 & 4**
- ◆ Adopted Lucity as the Work/Asset Management program to provide real-time maintenance records. **Strategic Plan Goal 4**
- ◆ Partnered with Fire to use their ESO station check software for communicating Fleet repairs and vehicle status in real time. **Strategic Plan Goal 4**
- ◆ Started the digitization of all Fleet records. **Strategic Plan Goal 4**
- ◆ Implemented the Fleet Leasing program and updated accounting practices for better financial sustainability and cash flow and a more modern fleet. **Strategic Plan Goal 4**
- ◆ Procured an off-road vehicle for Police to access areas along Tukwila's trails and other locations not accessible by patrol vehicles. **Strategic Plan Goals 1, 2, 4, & 5**
- ◆ Moved fleet maintenance shop to new Fleet and Facilities building. **Strategic Plan Goals 1 & 4**

2023-2024 Indicators of Success

- ◆ Continue to promote the pool car program for maximum use of shared resources.
- ◆ Evaluate and adjust replacement plan for cost effective and appropriate replacement solutions.
- ◆ Increase the number of vehicles under the Fleet Leasing Program.
- ◆ Continue digitizing Fleet records.

Statistics

Public Works - Equipment Rental

	Actual		Estimated	Projection	
	2020	2021	2022	2023	2024
Improve fleet service					
Gallons of Fuel Consumed		113,404	120,000	125,000	130,000
Number of Accidents	54	67	60	60	60
Capital					
Average Age of Fleet	10 years	11 years	10 years	9.5 years	9 years
Inventory					
Number of passenger vehicles	161	161	161	172	172
Number of motorcycles	5	5	5	0	0
Number of pieces of medium / heavy equipment (dump trucks, etc)	50	50	50	50	50
Number of miscellaneous equipment (mowers, etc)	126	126	133	136	136

Fund Detail

Program Descriptions

Different staff complete mandatory trainings and optional professional development each year at the discretion of their supervisor and department leadership. Due to the varying cadence of training, individual staff were not allocated training time; rather the division as a whole received an allocation of money to split among staff as needed. The following programs are budgeted in the Fleet Fund:

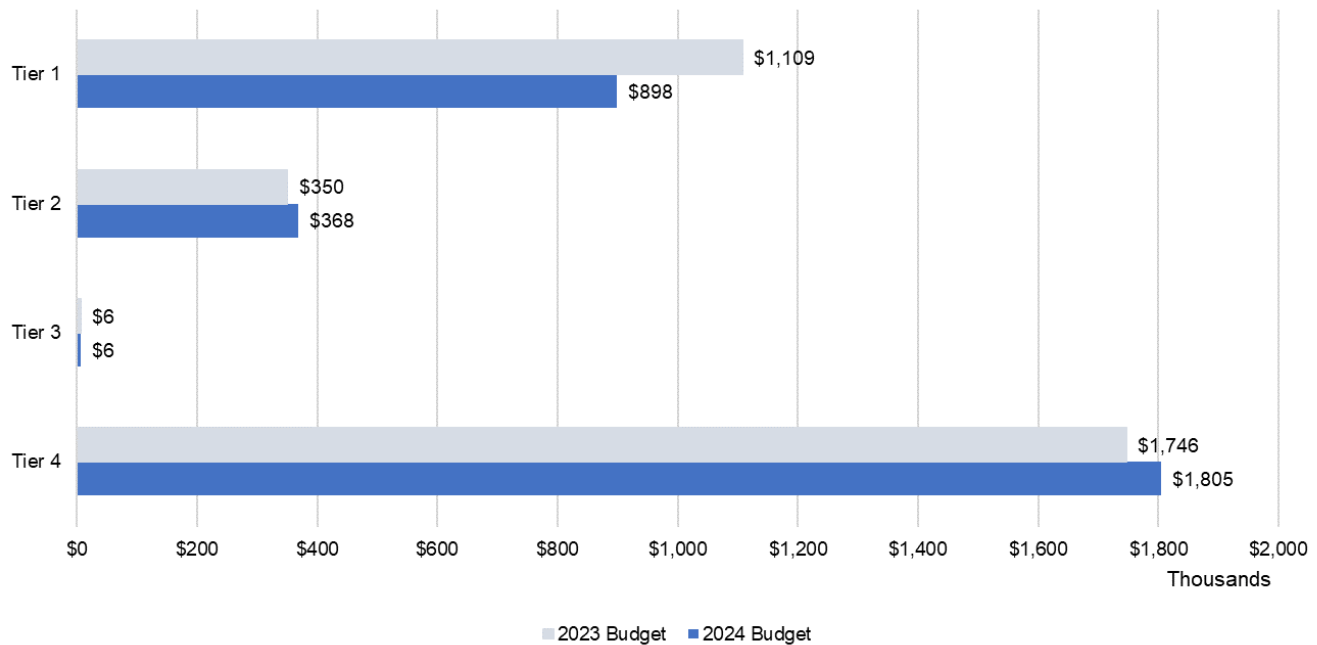
PROGRAM NAME	PROGRAM DESCRIPTION
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investment
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Professional Development & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Fleet Management	Maintenance of all carts, vehicles, and equipment necessary for City operations

Budget by Program

The allocations associated with Capital Improvements and Administration represent solely new vehicle purchases and overhead costs and are not attached to staff time.

Program Description	Tier	Legally Required (Y/N)	Type of Program	FTE Allocation	2023 Budget	FTE Allocation	2024 Budget	% Change 2023 - 2024
Projects & Capital Impr Mgmnt	1	N - Best Practice	Community		1,108,556		897,972	-19.00%
1 - Total				-	1,108,556	-	897,972	-19.00%
Administration	2	Y - Federal/State	Governance		350,392		367,912	5.00%
2 - Total				-	350,392	-	367,912	5.00%
Professional Dev & Training	3	Y - Ordinance/Resolution	Governance		5,650		5,650	-
3 - Total				-	5,650	-	5,650	-
Fleet Management	4	N - Best Practice	Governance	5.000	1,746,246	5.000	1,804,685	3.35%
4 - Total				5.000	1,746,246	5.000	1,804,685	3.35%
Grand Total				5.000	3,210,844	5.000	3,076,219	-4.19%

Programs by Tier



Performance Measures

PROGRAM	PERFORMANCE MEASURE	2021 Actual	2022 Actual	2023-2024 Target	COUNCIL GOAL
Fleet Management	City vehicles maintained on schedule.	*	*	100%	Strategic Goal 1
Fleet Management	Percent of fleet breakdowns that are preventable	*	*	80%	Strategic Goal 1

Revenue and Expense Summary

<i>Equipment Rental & Replacement</i>								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Grant Revenues	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Other Income	1,546	2,119	1,575	-	-	-	0.0%	0.0%
Investment Earnings	32,459	6,171	12,889	20,000	20,000	20,000	0.0%	0.0%
Rent & Concessions	2,117,021	2,034,751	2,268,831	2,268,831	2,056,241	1,240,748	-9.4%	-39.7%
Transfers In	147,693	345,413	52,000	52,000	-	-	-100.0%	0.0%
Sale of Capital Assets	163,847	284,724	108,296	25,000	161,750	124,040	547.0%	-23.3%
Total Operating Revenue	2,466,460	2,673,177	2,443,591	2,365,831	2,237,991	1,384,788	-5.4%	-38.1%
Operating Expenses								
Salaries & Wages	299,886	330,346	409,817	439,210	476,273	515,516	8.4%	8.2%
Benefits	162,242	203,671	233,583	233,660	227,102	235,566	-2.8%	3.7%
Supplies	1,751	5,145	3,653	3,000	3,350	3,350	11.7%	0.0%
Repair & Maintenance Supplies	-	2,117	29	-	-	-	0.0%	0.0%
Small Tools	2,079	6,484	4,192	-	10,750	11,000	0.0%	2.3%
Technology Supplies	691	23	694	-	6,200	6,200	0.0%	0.0%
Fleet Supplies	401,749	536,538	547,635	655,000	710,000	710,000	8.4%	0.0%
Utility Fund Supplies	-	-	-	-	-	-	0.0%	0.0%
Professional Services	98,758	97,530	97,250	114,400	102,100	111,900	-10.8%	9.6%
Communications	4,965	5,370	4,500	5,500	5,000	5,000	-9.1%	0.0%
Professional Development	248	19,987	2,849	1,500	5,850	5,850	290.0%	0.0%
Advertising	599	-	-	-	-	-	0.0%	0.0%
Rentals	63,738	38,802	24,349	40,806	1,500	1,500	-96.3%	0.0%
Technology Services	2,530	-	2,388	7,500	10,500	10,500	40.0%	0.0%
Utilities	-	-	2,000	-	4,000	4,000	0.0%	0.0%
Repairs & Maintenance Services	95,628	90,624	226,326	146,126	153,771	154,453	5.2%	0.4%
Other Expenses	2	303	207	20,000	500	500	-97.5%	0.0%
Machinery & Equipment	1,716,058	779,683	962,937	269,000	1,143,556	932,972	325.1%	-18.4%
Transfers Out	211,724	-	-	-	-	-	0.0%	0.0%
Total Operating Expenses	3,062,648	2,116,623	2,522,409	1,935,702	2,860,452	2,708,307	47.8%	-5.3%
Indirect Cost Allocation	381,412	330,403	333,707	333,707	350,392	367,912	5.0%	5.0%
Total Non Operating Expenses	381,412	330,403	333,707	333,707	350,392	367,912	5.0%	5.0%
Total Expenses	3,444,060	2,447,026	2,856,116	2,269,409	3,210,844	3,076,219	41.5%	-4.2%
Beginning Fund Balance	5,486,735	4,509,134	4,735,285	4,735,285	4,322,760	3,349,907	-8.7%	-22.5%
Change in Fund Balance	(977,600)	226,151	(412,525)	96,422	(972,853)	(1,691,431)	-1109.0%	73.9%
Ending Fund Balance	\$ 4,509,134	\$ 4,735,285	\$ 4,322,760	\$ 4,831,707	\$ 3,349,907	\$ 1,658,476	-30.7%	-50.5%

NEW AND REPLACEMENT PURCHASES IN 23/24

Fleet Services may replace the listed vehicle or another in its place depending on the best, most effective, and fiducially responsible options at the time of replacement. Should other fleet vehicles or equipment fail those failed units will be replaced and units listed here may be pushed to other replacement years.

	UNIT #	PURCHASE YEAR		LEASE YEAR		REPLACEMENT UNIT
		2023	2024	2023	2024	
POLICE						
Ford Interceptor Admin Sedan	1432			6,900	5,700	Ford Escape
Chevy Caprice Admin Sedan	1433			6,900	5,700	Ford Escape
Ford Taurus (Detective)	1434			6,900	5,700	Ford Escape
Ford Taurus (Detective)	1435			6,900	5,700	Ford Escape
Ford Police Interceptor	1744				33,140	Ford Police Interceptor
Ford Police Interceptor	1747				33,140	Ford Police Interceptor
Ford Police Interceptor	1748				33,140	Ford Police Interceptor
Ford Police Interceptor	1749				33,140	Ford Police Interceptor
Ford Police Interceptor	1751			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1752			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1753			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1755			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1756			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1758				33,140	Ford Police Interceptor
Ford Police Interceptor	1759			33,140	13,140	Ford Police Interceptor
Ford Police Interceptor	1761				33,140	Ford Police Interceptor
Ford Police Interceptor	1763				33,140	Ford Police Interceptor
Ford Police Interceptor	1764				33,140	Ford Police Interceptor
Ford Police Interceptor	1765				33,140	Ford Police Interceptor
Ford Police Interceptor	1766				33,140	Ford Police Interceptor
Ford Police Interceptor (Patrol Sgt.)	1768				33,140	Ford Police Interceptor (Patrol Sgt.)
Ford Police Interceptor	1769				33,140	Ford Police Interceptor
Ford Police Interceptor	1770				33,140	Ford Police Interceptor
Ford Police Interceptor	1771				33,140	Ford Police Interceptor
Jail Transport Van	1915		70,000			Jail Transport Van
PW MAINTENANCE ADMIN						
Ford Taurus	1100			6,500	6,500	Escape 4x4
Ford Taurus	1159			6,500	6,500	Escape 4x4
PW ADMINISTRATION & ENGINEERING						
Ford Taurus	1160			8,604	8,604	Crew cab pickup, 4x4 (Shared Pool Vehicle)
Ford Explorer	1186			6,500	6,500	Escape 4x4
1/2-ton pickup, quad cab	1226			10,752	10,752	Crew cab pickup, 4x4 (Shared Pool Vehicle)
Toyota Prius Hybrd	3101			6,500	6,500	Escape AWD (strobes)
MINKLER SHARED						
Dump truck, 10 yd	1313	200,000				Dump truck, 10 yd
STREET						
Trailer, buttons	1002	15,000				Trailer, ST emergency traffic control response
Dump truck, 1-ton	1301				10,752	Dump truck, 1-ton
Plow	1409	20,000				Plow
Sander	1415	40,000				Sander
Crack Sealer	1412	40,000				Crack Sealer

	UNIT #	PURCHASE YEAR		LEASE YEAR		REPLACEMENT UNIT
		2023	2024	2023	2024	
Variable Message Board	1430	30,000				Variable Message Board
3/4-ton Pickup Quad Cab	2205			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
Cargo van, Fiber Optic	2303			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
3/4-ton Pickup Quad Cab	2205	10,000				Pickup truck sander
	NEW	30,000				Pavement breaker backhoe attachment
	NEW	27,000				Asphalt Cutter
	NEW	30,000				Sweeper, Trailer-mounted
SEWER						
3/4-ton Pickup Supercab	2202			10,752	10,752	Pickup 4x4, 8' bed w/ liftgate
SURFACE WATER						
1-ton dump cab & chassis	1220		85,000			Flatbed w/ crane
Variable Message Board	1427	30,000				Variable Message Board
Sewer/Surface Water (shared)						
Van, TV Ford E350 chassis	2900	250,000				Van, TV
WATER						
3/4-ton pickup, reg cab	1270			10,752	10,752	F350 w/ liftgate & toolbox
1-1/2-ton Service Truck, Ford F450	1291			10,752	10,752	1-1/2-ton Service Truck, Ford F450
Variable Message Board	1426	30,000				Variable Message Board
FLEET						
Pickup	1237			5,000	5,000	Pickup
Heavy Duty mobile lifts (4)	9611	70,000				Heavy Duty mobile lifts (2)
PARKS MAINTENANCE						
3/4-ton Dump	1246			18,500	18,500	Ford F350 Chassis XL 4x2
1/4-TON PICKUP	1259			6,500	6,500	1/4-ton pickup
Mower, Front mount rotary 4WD	1673	60,000				Mower, 72"
3/4-ton Pickup, Ford F250	6200				10,752	3/4-ton Pickup 4x4
1/2-ton Pickup, Ford F150	6201				10,752	3/4-ton Pickup 4x4
COMMUNITY DEVELOPMENT/PLANNING						
Chevy Impala (Pool Car #1)	1188			6,500	6,500	Ford Escape
TIS						
Ford Windstar Cargo Van	1219			7,500	7,500	Ford Transit
Chevy Astro Cargo Van	1223			7,000	7,000	Ford Explorer
Lease Equity (Cash back on resale)				(161,750)	(124,040)	
Total by Year		\$ 882,000	\$ 155,000	\$ 214,806	\$ 623,933	
				\$ 1,096,806	\$ 778,933	

Salary and Benefit Details

Equipment Rental & Replacement							
Position Description	2022	2023	2023 Budget		2024	2024 Budget	
	FTE	FTE	Salaries	Benefits	FTE	Salaries	Benefits
Maint & Ops Superintendent	1	1	\$ 114,549	\$ 52,974	1	\$ 130,188	\$ 56,122
Fleet Technician Foreman		1	101,184	50,516	1	106,572	51,763
Fleet Technician	4	3	257,040	121,721	3	275,256	125,787
Overtime			3,500	641		3,500	644
Uniform Allowance				1,250			1,250
Department Total	5	5	\$ 476,273	\$ 227,102	5	\$ 515,516	\$ 235,566

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-333219	Dept Of Treasury-Cares Act	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -
PW501650-344501	Fleet Repair Charges	1,072	-	-	-	-	-
PW501650-348300	Vehicle/Equip Repair Charges	1,523,440	1,633,350	1,978,831	1,978,831	1,050,522	1,240,748
PW501650-361110	Investment Interest	32,459	6,171	12,889	20,000	20,000	20,000
PW501650-369100	Sale Of Scrap And Junk	474	2,119	1,575	-	-	-
Total Operating Revenues		1,561,340	1,641,640	1,993,295	1,998,831	1,070,522	1,260,748
PW501650C-348301	Other Charges-Fleet Depr	593,580	401,401	-	290,000	-	-
PW501650C-395200	Ins Comp/Loss Capital Asset	114,057	184,443	58,284	20,000	-	-
PW501650C-395400	Gain/Loss Disp of Captl Asset	49,789	100,281	50,012	5,000	161,750	124,040
PW501651C-348301	Other Charges-Fleet Depr	-	-	290,000	-	1,005,719	-
Total Capital Project Revenues		757,427	686,125	398,296	315,000	1,167,469	124,040
PW501651C-730109	Transfer in From DrugSzr fund	-	26,000	-	-	-	-
PW501651C-730305	Transfer In from 305	147,693	319,413	52,000	52,000	-	-
Non-Operating Revenues		147,693	345,413	52,000	52,000	-	-
Total Revenues		\$ 2,466,460	\$ 2,673,177	\$ 2,443,591	\$ 2,365,831	\$ 2,237,991	\$ 1,384,788

Expenses

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
PW501650-511000	Salaries	\$ 299,748	\$ 323,032	\$ 403,170	\$ 405,335	\$ 472,773	\$ 512,016
PW501650-512000	Extra Labor	-	-	-	32,000	-	-
PW501650-513000	Overtime	138	7,314	6,647	1,875	3,500	3,500
Total Salaries & Wages		299,886	330,346	409,817	439,210	476,273	515,516
PW501650-521000	FICA	22,655	25,351	31,986	33,580	36,435	39,437
PW501650-523000	PERS	38,059	37,632	42,006	43,375	49,612	54,268
PW501650-524000	Industrial Insurance	8,014	10,333	10,831	16,040	12,775	13,399
PW501650-524050	Paid Family & Med Leave Prem	444	491	659	626	765	828
PW501650-525000	Medical, Dental, Life, Optical	14,397	2,377	2,613	2,567	2,380	2,499
PW501650-525097	Self-Insured Medical & Dental	78,003	126,270	144,646	136,372	123,886	123,886
PW501650-528000	Uniform Clothing	236	-	-	1,100	-	-
PW501650-528001	Boot Allowance	435	1,216	841	-	1,250	1,250
Total Personnel Benefits		162,242	203,671	233,583	233,660	227,102	235,566

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW501650-531000	Supplies-General	-	-	13	3,000	-	-
PW501650-531001	Office Supplies	1,156	2,832	2,268	-	2,500	2,500
PW501650-531002	Printing Supplies	144	152	137	-	500	500
PW501650-531003	Operating Supplies	451	2,161	1,055	-	100	100
PW501650-531004	Event Food	-	-	50	-	-	-
PW501650-531005	Meeting Food	-	-	131	-	250	250
PW501650-532000	Repairs & Maint Supplies	-	42	10	-	-	-
PW501650-532002	Maintenance Supplies	-	2,075	-	-	-	-
PW501650-532003	Safety Supplies	-	-	19	-	-	-
PW501650-535000	Small Tool & Minor Equipment	643	4,369	505	-	-	-
PW501650-535001	Equipment	-	-	197	-	1,000	1,000
PW501650-535002	Power Tools	-	-	-	-	1,000	1,000
PW501650-535003	Office Equipment	-	-	2,500	-	6,000	6,000
PW501650-535005	Tool Allowance	1,436	2,115	989	-	2,750	3,000
PW501650-536000	Technology Supplies	-	-	650	-	-	-
PW501650-536001	Computer peripherals	691	23	44	-	200	200
PW501650-536002	Computer/Laptop Purchase	-	-	-	-	6,000	6,000
PW501650-537000	Fleet Supplies	-	-	4,144	-	10,000	10,000
PW501650-537001	Fuel	220,135	345,143	397,690	350,000	400,000	400,000
PW501650-537002	Supplies added to vehicles	122,669	120,980	97,516	225,000	200,000	200,000
PW501650-537003	Supplies added to Inventory	58,944	70,415	34,823	80,000	75,000	75,000
PW501650-537004	Fleet Bulk Fluids	-	-	12,962	-	25,000	25,000
PW501650C-537002	Supplies added to vehicles	-	-	500	-	-	-
Total Supplies		406,271	550,307	556,203	658,000	730,300	730,550
PW501650-541000	Professional Services	-	-	600	5,500	-	-
PW501650-541007	Contracted Services	729	203	-	-	-	-
PW501650-541010	Inspection Services & Permits	3,880	-	5,000	-	2,000	2,000
PW501650-541016	Recruitment	33	-	-	-	-	-
PW501650-541020	Insurance-Property	92,063	96,446	-	108,900	-	-
PW501650-541026	Employee screening/testing	96	158	200	-	600	600
PW501650-541028	Contracted Towing Services	1,956	723	2,000	-	1,500	1,500
PW501650-541040	Insurance-Auto	-	-	89,450	-	98,000	107,800
PW501650-542001	Telephone/Alarm/Cell Service	3,823	4,310	4,000	5,500	3,800	3,800
PW501650-542002	Postage/Shipping Costs	1,037	1,061	500	-	1,200	1,200
PW501650-542003	City Wide Internet	105	-	-	-	-	-
PW501650-543000	Professional Development	-	734	-	-	-	-
PW501650-543001	Memberships	248	205	-	-	200	200
PW501650-543002	Registrations	-	12,818	603	1,500	2,000	2,000
PW501650-543003	Meals-Prof Dev related	-	893	842	-	250	250
PW501650-543005	Mileage	-	-	178	-	100	100
PW501650-543006	Certifications & Licenses	-	5,337	130	-	300	300
PW501650-543007	Hotel/Lodging	-	-	1,096	-	1,200	1,200
PW501650-543999	Other Prof Dev/Travel Expenses	-	-	-	-	1,800	1,800
PW501650-544000	Advertising	599	-	-	-	-	-
PW501650-545000	Operating Rentals & Leases	409	-	-	-	-	-
PW501650-545001	Copier Rental	1,052	1,027	1,043	20,000	1,500	1,500
PW501650-545004	Equipment Rental	13,734	8,976	2,500	-	-	-
PW501650-545094	Fleet rental/repl funding	48,542	28,799	20,806	20,806	-	-
PW501650-546001	Software Maintenance Contract	2,530	-	-	7,500	7,500	7,500
PW501650-546004	Online Services-Subscriptions	-	-	2,388	-	3,000	3,000
PW501650-547028	Solid Waste Disposal	-	-	2,000	-	4,000	4,000
PW501650-548000	Repair & Maint Services	37,806	1,044	265	-	-	-

Expenses (cont.)

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
PW501650-548001	Repair services	24,431	49,425	189,409	120,000	120,000	120,000
PW501650-548002	Maintenance Services	-	1,951	1,107	-	2,800	2,800
PW501650-548006	Uniform Cleaning/Repair	11,303	17,339	5,420	-	10,000	10,000
PW501650-548007	Cleaning/Janitorial Services	2,663	378	-	-	-	-
PW501650-548095	Fleet Oper and Maint costs	19,425	20,487	26,126	26,126	20,971	21,653
PW501650-549000	Miscellaneous Expenses	-	-	200	20,000	-	-
PW501650-549007	Excise Taxes & Other Assessmnt	2	5	7	-	-	-
PW501650-549010	Business Meals (non Prof Dev)	-	298	-	-	500	500
PW501651C-548001	Repair services	-	-	4,000	-	-	-
Total Services & Passthrough Pmts		266,468	252,617	359,870	335,832	283,221	293,703
PW501650-564000	Machinery & Equipment	-	-	2,269	-	-	-
PW501650-564003	Software Implementation	-	16,725	-	-	-	-
PW501650C-564000	Machinery & Equipment	12,661	-	20,006	15,000	35,000	35,000
PW501651C-564000	Machinery & Equipment	1,703,397	762,958	940,662	254,000	1,108,556	897,972
Total Capital Expenditures		1,716,058	779,683	962,937	269,000	1,143,556	932,972
PW501651C-750411	Transfer Out to 411	211,724	-	-	-	-	-
Total Transfers Out		211,724	-	-	-	-	-
PW501650-750190	Transfer Out ICA	381,412	330,403	333,707	333,707	350,392	367,912
Total Expenses		\$ 3,444,060	\$ 2,447,026	\$ 2,856,116	\$ 2,269,409	\$ 3,210,844	\$ 3,076,219

DEPARTMENT: Finance
FUND: Self Insured Healthcare Plan
RESPONSIBLE MANAGER: Vicky Carlsen

FUND NUMBER: 502
POSITION: Finance Director

Description

This fund accounts for the City's self-insured healthcare plan. This fund receives contributions on behalf of the employees through premiums charged to their respective organization units. Healthcare claims, program administrative fees and a Wellness Program are expensed in this fund.

2011-2022 Accomplishments

- ◆ Enhanced Wellness Program, including increased vendor participation at the annual Wellness Fair. **Strategic Goal 4**
- ◆ Issued an RFP and selected new health care broker. **Strategic Goal 4**

2023-2024 Outcome Goals

- ◆ Monitor fund balance to ensure adequate balance between annual premium charges and maintenance of reserve levels. **Strategic Goal 4**
- ◆ Continued enhanced Wellness Program and participation. **Strategic Goal 4**

2023-2024 Indicators of Success

- ◆ A premium structure that adequately funds the plan and maintains a smooth and predictable premium trajectory is achieved. **Strategic Goal 4**
- ◆ A balance is maintained between Plan benefits and City priorities. **Strategic Goal 5**

Revenue and Expense Summary

Self-Insured Healthcare Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
General Government Revenue	\$ 26	\$ 352	\$ 226	\$ 1,000	\$ -	\$ -	-100.0%	0.0%
Investment Earnings	13,928	5,877	6,000	30,000	6,000	6,000	-80.0%	0.0%
Employee Trust Contributions	157,710	202,186	198,000	160,000	294,885	294,885	84.3%	0.0%
Employer Trust Contributions	6,630,773	7,161,351	7,527,966	8,534,122	5,903,457	5,903,457	-30.8%	0.0%
Total Operating Revenue	6,802,438	7,369,765	7,732,192	8,725,122	6,204,342	6,204,342	-28.9%	0.0%
Operating Expenses								
Self Insured Medical Claims	4,592,793	4,670,903	4,751,378	5,734,599	3,895,309	4,177,719	-32.1%	7.3%
Dental Claims	473,111	489,323	683,852	557,636	436,959	453,564	-21.6%	3.8%
Prescription Claims	971,354	910,834	993,656	1,296,000	906,175	985,466	-30.1%	8.8%
Vision Claims	26,961	27,476	50,134	35,558	18,193	18,557	-48.8%	2.0%
Stop Loss Reimbursements	(91,867)	(36,665)	(19,030)	-	-	-	0.0%	0.0%
TPA Admin Fees	159,943	159,571	149,145	185,000	141,640	145,889	-23.4%	3.0%
Excess Loss Premiums	354,270	366,282	526,119	400,000	351,946	404,738	-12.0%	15.0%
IBNR Adjustment	-	-	-	200,000	-	-	-100.0%	0.0%
Professional Services	90,000	82,500	224,208	100,000	-	-	-100.0%	0.0%
Contracted Services	-	-	-	-	100,000	100,000	0.0%	0.0%
Miscellaneous Expenses	3,818	1,595	1,392	3,000	-	-	-100.0%	0.0%
Other Miscellaneous Expenses	-	-	9,350	-	3,000	3,000	0.0%	0.0%
Employee Wellness Svcs	3,622	8,875	15,000	18,000	18,000	18,000	0.0%	0.0%
Total Operating Expenses	6,584,004	6,680,694	7,385,204	8,529,793	5,871,222	6,306,933	-31.2%	7.4%
Indirect Cost Allocation	148,106	178,821	180,609	180,609	189,639	199,121	5.0%	5.0%
Total Expenses	6,732,110	6,859,515	7,565,813	8,710,402	6,060,861	6,506,054	-30.4%	7.3%
Beginning Fund Balance	17,215	87,542	597,792	597,792	764,171	907,652	27.8%	18.8%
Change in Fund Balance	70,327	510,250	166,379	14,720	143,481	(301,712)	874.7%	-310.3%
Ending Fund Balance	\$ 87,542	\$ 597,792	\$ 764,171	\$ 612,512	\$ 907,652	\$ 605,940	48.2%	-33.2%
Unrestricted	87,542	597,792	764,171	612,512	907,652	605,940	48.2%	-33.2%
IBNR Reserve	1,662,500	1,500,000	1,671,724	1,795,500	1,559,864	1,679,120	-13.1%	7.6%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected	Budget		
		2020	2021	2022	2022	2023	2024
Operating Revenues							
FN502370-341970	Employee Benefit Program Svcs	\$ 26	\$ 352	\$ 226	\$ 1,000	\$ -	\$ -
FN502370-361110	Investment Interest	25,275	5,042	6,000	30,000	6,000	6,000
FN502370-361112	Investment Interest Accrued	(5,085)	-	-	-	-	-
FN502370-361320	Unrlzd Gain(Loss)-Investments	(6,261)	835	-	-	-	-
FN502370-369700	Trust Contributions-Employer	6,630,773	7,161,351	7,527,966	8,534,122	5,903,457	5,903,457
FN502370-369710	Vol Contributions - Employees	123,381	160,461	126,037	130,000	-	-
FN502370-369720	Mandatory Contrib-Employees	34,329	41,725	71,963	30,000	294,885	294,885
Total Operating Revenues		6,802,438	7,369,765	7,732,192	8,725,122	6,204,342	6,204,342
Total Revenues		\$ 6,802,438	\$ 7,369,765	\$ 7,732,192	\$ 8,725,122	\$ 6,204,342	\$ 6,204,342

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN502370-525500	Self Insured Medical Claims	\$ 4,592,793	\$ 4,670,903	\$ 4,751,378	\$ 5,734,599	\$ 3,895,309	\$ 4,177,719
FN502370-525501	Dental Claims	473,111	489,323	683,852	557,636	436,959	453,564
FN502370-525502	Prescription Claims	971,354	910,834	993,656	1,296,000	906,175	985,466
FN502370-525503	Vision Claims	26,961	27,476	50,134	35,558	18,193	18,557
FN502370-525504	Stop Loss Reimbursements	(91,867)	(36,665)	(19,030)	-	-	-
FN502370-525506	TPA Admin Fees	159,943	159,571	149,145	185,000	141,640	145,889
FN502370-525507	Excess Loss Premiums	354,270	366,282	526,119	400,000	351,946	404,738
FN502370-525510	IBNR Adjustment	-	-	-	200,000	-	-
Total Personnel Benefits		6,486,565	6,587,724	7,135,254	8,408,793	5,750,222	6,185,933
FN502370-541000	Professional Services	90,000	82,500	224,208	100,000	-	-
FN502370-541007	Contracted Services	-	-	-	-	100,000	100,000
FN502370-549000	Miscellaneous Expenses	3,818	1,595	1,392	3,000	-	-
FN502370-549999	Other Miscellaneous Expenses	-	-	9,350	-	3,000	3,000
FN502900-549005	Employee Wellness Svcs	3,622	8,875	15,000	18,000	18,000	18,000
Total Services & Passthrough Pmts		97,440	92,970	249,950	121,000	121,000	121,000
FN502370-750190	Transfer Out ICA	148,106	178,821	180,609	180,609	189,639	199,121
Total Expenditures		\$ 6,732,110	\$ 6,859,515	\$ 7,565,813	\$ 8,710,402	\$ 6,060,861	\$ 6,506,054



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DEPARTMENT: Finance
FUND: LEOFF I Retiree Self-Insured Healthcare Plan
RESPONSIBLE MANAGER: Vicky Carlsen

DIVISION: N/A
FUND NUMBER: 503
POSITION: Finance Director

Description

This fund accounts for the City's self-insured healthcare plan for Law Enforcement Officers and Fire Fighters (LEOFF I) retirees. This fund receives contributions on behalf of retired LEOFF I employees through their respective organization units. Healthcare claims and program administrative fees are expensed in this fund.

2021-2022 Accomplishments

- ◆ Optimized use of Medicare insurance coverage to manage plan costs. **Strategic Goal 4**

2023-2024 Outcome Goals

- ◆ Continue to analyze and revise funding structure to achieve a smooth and predictable premium trend. **Strategic Goal 4**

2023-2024 Indicators of Success

- ◆ A smooth funding trend is achieved. **Strategic Goal 4**
- ◆ Reserves levels are maintained. **Strategic Goal 4**
- ◆ Costs are managed and stabilized. **Strategic Goal 4**

Revenue and Expense Summary

LEOFF 1 Self-Insured Healthcare Plan								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Investment Earnings	21,631	405	1,000	1,000	500	500	-50.0%	0.0%
Employer Trust Contributions	254,868	270,249	295,755	435,000	350,000	350,000	-19.5%	0.0%
Total Operating Revenue	276,499	270,654	296,755	436,000	350,500	350,500	-19.6%	0.0%
Operating Expenses								
Insurance Program Costs	374,959	331,071	288,486	479,500	426,296	441,784	-11.1%	3.6%
Professional Services	-	-	1,750	5,000	5,000	5,000	0.0%	0.0%
Other Expenses	-	-	-	500	500	500	0.0%	0.0%
Total Operating Expenses	374,959	331,071	290,236	485,000	431,796	447,284	-11.0%	3.6%
Indirect Cost Allocation	-	11,920	12,040	12,040	12,642	13,274	5.0%	5.0%
Total Expenses	374,959	342,991	302,276	497,040	444,438	460,558	-10.6%	3.6%
Beginning Fund Balance	435,054	336,595	264,258	264,258	258,737	164,799	-2.1%	-36.3%
Change in Fund Balance	(98,459)	(72,336)	(5,521)	(61,040)	(93,938)	(110,058)	53.9%	17.2%
Ending Fund Balance	\$ 336,595	\$ 264,258	\$ 258,737	\$ 203,218	\$ 164,799	\$ 54,741	-18.9%	-66.8%
Unrestricted	336,595	264,258	258,737	203,218	164,799	54,741	-18.9%	-66.8%
IBNR Reserve	137,500	82,500	63,905	137,500	76,585	80,337	-44.3%	4.9%

General Ledger Code Details

Revenues

		Actual		Projected	Budget		
GL Account Code	Account Description	2020	2021	2022	2022	2023	2024
Operating Revenues							
FN503200-361110	Investment Interest	\$ 8,751	\$ 405	\$ 1,000	\$ 1,000	\$ 500	\$ 500
FN503200-361320	Unrlzd Gain(Loss)-Investments	12,880	-	-	-	-	-
FN503200-369700	Trust Contributions-Employer	254,868	270,249	295,755	435,000	350,000	350,000
Total Operating Revenues		276,499	270,654	296,755	436,000	350,500	350,500
Total Revenues		\$ 276,499	\$ 270,654	\$ 296,755	\$ 436,000	\$ 350,500	\$ 350,500

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN503200-525500	Self Insured Medical Claims	\$ 92,323	\$ 76,374	\$ 42,727	\$ 150,000	\$ 129,948	\$ 135,731
FN503200-525501	Dental Claims	40,400	38,883	10,220	50,000	60,201	64,505
FN503200-525502	Prescription Claims	111,563	109,852	47,599	140,000	102,429	104,478
FN503200-525503	Vision Claims	4,349	4,727	2,553	8,000	6,159	6,394
FN503200-525504	Stop Loss Reimbursements	-	3,403	-	-	-	-
FN503200-525506	TPA Admin Fees	15,914	16,106	5,746	18,000	17,218	17,734
FN503200-525507	Excess Loss Premiums	12,369	14,285	5,062	20,000	17,341	19,942
FN503200-525508	Long Term Care	10,385	11,819	98,229	15,000	15,000	15,000
FN503200-525510	IBNR Adjustment	-	-	-	500	-	-
FN503200-525520	Out of Pocket Costs	31,297	5,939	8,214	30,000	78,000	78,000
FN503200-525521	Medicare Plan B	56,357	49,684	68,136	48,000	-	-
Total Personnel Benefits		374,959	331,071	288,486	479,500	426,296	441,784
FN503200-541000	Professional Services	-	-	1,750	5,000	-	-
FN503200-541007	Contracted Services	-	-	-	-	5,000	5,000
FN503200-549000	Miscellaneous Expenses	-	-	-	500	-	-
FN503200-549999	Other Miscellaneous Expenses	-	-	-	-	500	500
Total Services & Passthrough Pmts		-	-	1,750	5,500	5,500	5,500
FN503200-750190	Transfer Out ICA	-	11,920	12,040	12,040	12,642	13,274
Total Expenses		\$ 374,959	\$ 342,991	\$ 302,276	\$ 497,040	\$ 444,438	\$ 460,558

DEPARTMENT: N/A
FUND: Firemen's Pension
RESPONSIBLE MANAGER: Vicky Carlsen

DIVISION: N/A
FUND NUMBER: 611
POSITION: Finance Director

Description

This fund exists to support seven (7) firefighters who qualify for a City pension system prior to 1971.

Firemen's Pension Fund 611								
	Actual			Budget			Percent Change	
	2020	2021	Projected 2022	2022	2023	2024	2022-2023	2023-2024
Operating Revenue								
Fire Insurance Premium Tax	\$ 72,088	\$ 71,112	\$ 74,397	\$ 65,000	\$ 74,000	\$ 74,000	13.8%	0.0%
Investment Earnings	10,134	1,486	1,805	5,000	1,500	1,500	-70.0%	0.0%
Total Revenue	82,222	72,598	76,203	70,000	75,500	75,500	7.9%	0.0%
Operating Expenses								
Supplemental Pension	69,186	58,330	65,000	65,000	60,000	60,000	-7.7%	0.0%
Professional Services	-	-	1,750	-	2,000	2,000	0.0%	0.0%
Other Services	-	500	500	-	-	-	0.0%	0.0%
Total Expenses	69,186	58,830	67,250	65,000	62,000	62,000	-4.6%	0.0%
Beginning Fund Balance	1,504,419	1,517,456	1,531,223	1,531,223	1,540,176	1,553,676	0.6%	0.9%
Change in Fund Balance	13,037	13,768	8,953	5,000	13,500	13,500	170.0%	0.0%
Ending Fund Balance	\$ 1,517,456	\$ 1,531,223	\$ 1,540,176	\$ 1,536,223	\$ 1,553,676	\$ 1,567,176	1.1%	0.9%

General Ledger Code Details

Revenues

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN611200-336691	Fire Insurance Premium Tax	\$ 72,088	\$ 71,112	\$ 74,397	\$ 65,000	\$ 74,000	\$ 74,000
FN611200-361110	Investment Interest	15,098	1,486	1,805	5,000	1,500	1,500
FN611200-361112	Investment Interest Accrued	(1,063)	-	-	-	-	-
FN611200-361320	Unrlzd Gain(Loss)-Investments	(3,902)	-	-	-	-	-
Total Revenues		\$ 82,222	\$ 72,598	\$ 76,203	\$ 70,000	\$ 75,500	\$ 75,500

Expenses

GL Account Code	Account Description	Actual		Projected 2022	Budget		
		2020	2021		2022	2023	2024
FN611200-529000	Excess Retirement Benefits	\$ 69,186	\$ 58,330	\$ 65,000	\$ 65,000	\$ 60,000	\$ 60,000
FN611200-541000	Professional Services	-	-	1,750	-	-	-
FN611200-541007	Contracted Services	-	-	-	-	2,000	2,000
FN611200-549000	Miscellaneous Expenses	-	500	500	-	-	-
Total Expenses		\$ 69,186	\$ 58,830	\$ 67,250	\$ 65,000	\$ 62,000	\$ 62,000



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