



INFORMATIONAL MEMORANDUM

TO: Councilmembers
CC: Mayor Ekberg
FROM: Peggy McCarthy, Finance Director
BY: Craig Zellerhoff, Fiscal Coordinator
DATE: April 7, 2017
SUBJECT: 2017 February Year to Date Financial Update

Summary

The purpose of the 2017 Financial report is to summarize for the City Council the general state of Departmental expenditures and to highlight significant items or trends. The following provides a high-level summary of the Departmental financial performance. The 2017 February YTD report is based on financial data available as of April 6th, 2017, for the reporting period ending February 28th, 2017. Additional details can be found within the attached financial report.

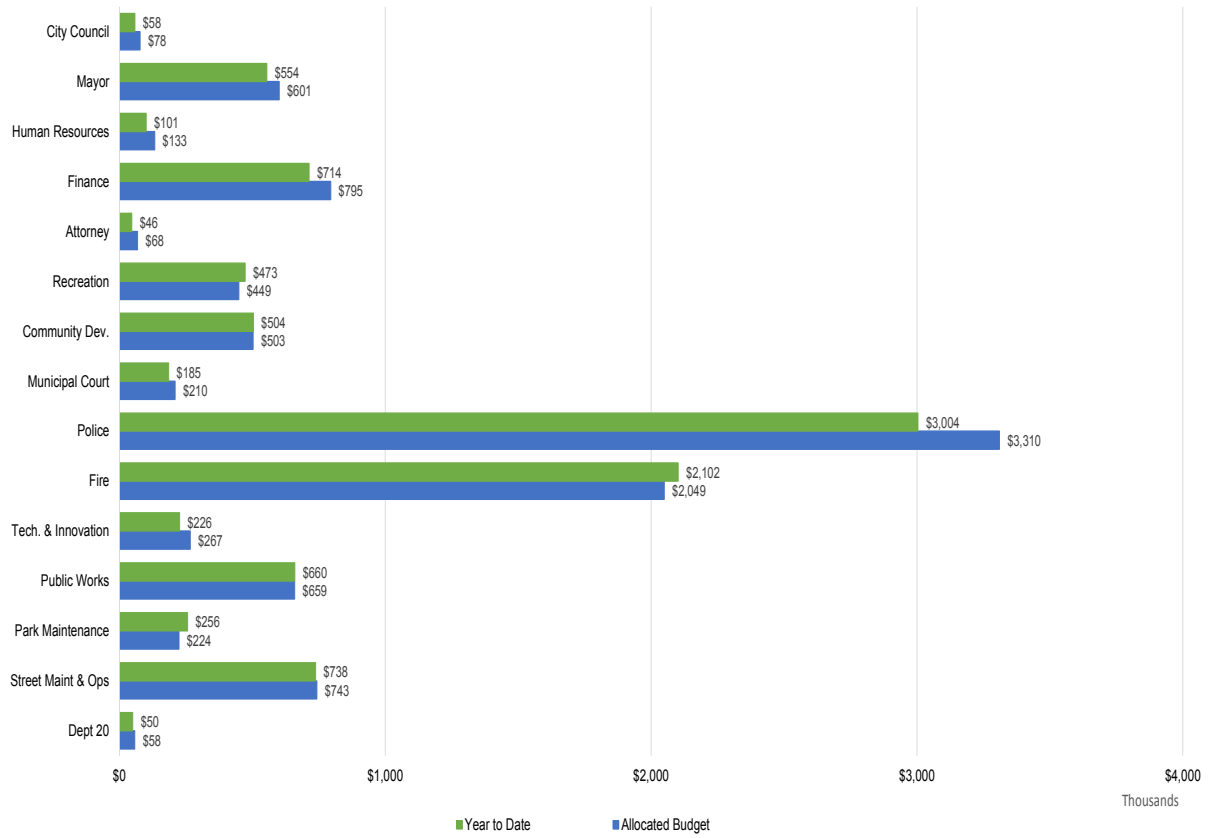
Allocated budgets through the reporting period are calculated by analyzing spend patterns in the previous year and allocating the current year budget using the same spend pattern. If a line item had no expenditures in the prior year but a budget in the current year, the allocated budget for the current year would be zero.

Departmental Expenditures

General fund expenditures totaled \$9.7 million as compared to the allocated budget of \$10.1 million, which is \$475 thousand below budget. Notable variances are as follows:

- Recreation department is above budget by \$23 thousand. Administration salaries and benefits are greater than 2016 due to being fully staffed in 2017. Supplies are higher than normal due to costs associated with the 20-year Gala celebration. The department also incurred expenses related to the Teen visit to Olympia, these costs were funded through a grant/donation from World Vision.
- Fire department is above budget by \$53 thousand. This is attributed to the staffing of the unbudgeted pipeline positions (5 vs 3 in 2016) to maintain minimum staffing levels. The department experienced a greater use of overtime in January of \$25 thousand and \$2 thousand in February compared to 2016.
- Park department exceeded budget by \$32 thousand. This is a result of the department being fully staffed in 2017 compared to 2016. They also incurred a higher level of spending on supplies as they are being more proactive and intentional in the planning and preparation for busier summer months.

Year to Date Department Expenditures Compared to Allocated Budget
 (Through February 2017)



GENERAL FUND

YTD AS OF FEBRUARY 28, 2017

CITY OF TUKWILA

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GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPENT	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						ALLOCATED			
						BDGT			
01 City Council	366,016	77,629	57,873	60,668	58,185	(19,444)	16%	5%	(4)%
03 Mayor	4,079,582	601,159	452,478	571,486	554,399	(46,760)	14%	26%	(3)%
04 Human Resources	706,208	132,792	106,412	110,775	100,818	(31,974)	14%	4%	(9)%
05 Finance	2,638,813	794,856	674,887	686,397	713,615	(81,241)	27%	2%	4%
06 Attorney	716,955	68,400	46,243	50,661	46,449	(21,951)	6%	10%	(8)%
07 Recreation	3,384,688	449,186	426,122	437,676	472,876	23,689	14%	3%	8%
08 Community Development	3,693,338	502,711	431,817	418,285	503,804	1,093	14%	(3)%	20%
09 Municipal Court	1,307,808	209,547	179,704	184,736	185,388	(24,159)	14%	3%	0%
10 Police	18,288,092	3,310,154	2,934,692	3,168,001	3,003,706	(306,448)	16%	8%	(5)%
11 Fire	11,862,568	2,049,160	1,892,113	1,916,114	2,101,913	52,754	18%	1%	10%
12 Technology & Innovation Svcs	2,026,820	266,615	166,499	184,195	226,328	(40,287)	11%	11%	23%
13 Public Works	3,802,639	659,238	652,928	650,142	659,816	578	17%	(0)%	1%
15 Park Maintenance	1,418,760	223,961	227,665	203,683	256,158	32,197	18%	(11)%	26%
16 Street Maintenance & Operations	3,109,592	743,032	610,656	717,372	738,068	(4,964)	24%	17%	3%
20 Dept 20	5,501,474	57,795	50,000	50,000	50,000	(7,795)	1%	0%	0%
Total Expenditures	62,903,353	10,146,234	8,910,088	9,410,191	9,671,522	(474,712)	15%	6%	3%

Percent of year completed 16.67%

GENERAL FUND

YTD AS OF FEBRUARY 28, 2017

CITY OF TUKWILA

4/12/2017 12:28

GENERAL FUND EXPENDITURES

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED	BDGT	% SPENT	2015/2016
11 Salaries	27,560,991	4,611,116	4,271,986	4,410,807	4,497,579	(113,537)	16%	3%	2%
12 Extra Labor	777,897	87,293	67,845	91,248	79,487	(7,805)	10%	34%	(13)%
13 Overtime	1,632,035	208,665	253,674	197,656	286,821	78,156	18%	(22)%	45%
15 Holiday Pay	525,583	489	-	-	489	-	0%	-	-
21 FICA	1,809,260	297,684	273,904	281,354	290,651	(7,033)	16%	3%	3%
22 Pension-LEOFF 2	849,253	132,612	124,794	130,126	133,423	811	16%	4%	3%
23 Pension-PERS/PSERS	1,580,986	256,093	187,511	223,620	239,905	(16,187)	15%	19%	7%
24 Industrial Insurance	864,098	125,803	86,878	101,538	95,951	(29,853)	11%	17%	(6)%
25 Medical & Dental	5,903,094	987,403	879,780	937,275	935,400	(52,003)	16%	7%	(0)%
26 Unemployment	13,000	-	1,285	10,624	471	471	4%	727%	(96)%
28 Uniform/Clothing	10,460	1,349	920	520	630	(719)	6%	(43)%	21%
Total Salaries and Benefits	41,526,657	6,708,507	6,148,578	6,384,767	6,560,809	(147,698)	16%	4%	3%

Percent of year completed 16.67%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED	BDGT	% SPENT	2015/2016
Transfers	5,501,474	57,795	50,000	50,000	50,000	(7,795)	1%	0%	0%
31 Supplies	1,164,823	176,926	142,439	169,050	165,705	(11,221)	14%	19%	(2)%
34 Items Purchased for resale	22,000	69	214	(1,115)	69	-	0%	(621)%	(106)%
35 Small Tools	99,818	17,421	57,387	8,367	16,060	(1,361)	16%	(85)%	92%
41 Professional Services	3,266,711	264,305	128,967	234,474	211,216	(53,089)	6%	82%	(10)%
42 Communication	449,970	50,231	45,772	47,030	42,555	(7,676)	9%	3%	(10)%
43 Travel	192,380	40,459	15,161	27,008	30,794	(9,665)	16%	78%	14%
44 Advertising	51,500	3,928	1,682	3,239	4,237	309	8%	93%	31%
45 Rentals and Leases	2,314,372	499,547	431,084	435,663	355,612	(143,935)	15%	1%	(18)%
46 Insurance	886,895	879,866	778,210	804,035	880,875	1,009	99%	3%	10%
47 Public Utilities	1,893,570	561,092	441,044	539,968	581,973	20,881	31%	22%	8%
48 Repairs and Maintenance	732,613	88,089	143,759	66,371	117,078	28,988	16%	(54)%	76%
49 Miscellaneous	1,562,773	315,762	144,956	204,195	182,259	(133,503)	12%	41%	(11)%
51 Inter-Governmental	3,003,792	472,242	380,830	421,069	462,269	(9,973)	15%	11%	10%
53 Ext Taxes, Oper. Assess	5	-	4	6	16	16	326%	49%	170%
64 Machinery & Equipment	234,000	9,995	-	16,063	9,995	-	4%	-	(38)%
Total Supplies, Services, and Capital	21,376,696	3,437,727	2,761,510	3,025,424	3,110,713	(327,014)	15%	10%	3%

Percent of year completed 16.67%