



## **INFORMATIONAL MEMORANDUM**

**TO: Councilmembers**  
**CC: Mayor Ekberg**  
**FROM: Peggy McCarthy, Finance Director**  
**BY: Craig Zellerhoff, Fiscal Coordinator**  
**DATE: June 9, 2017**  
**SUBJECT: 2017 April Year to Date Financial Update**

### **Summary**

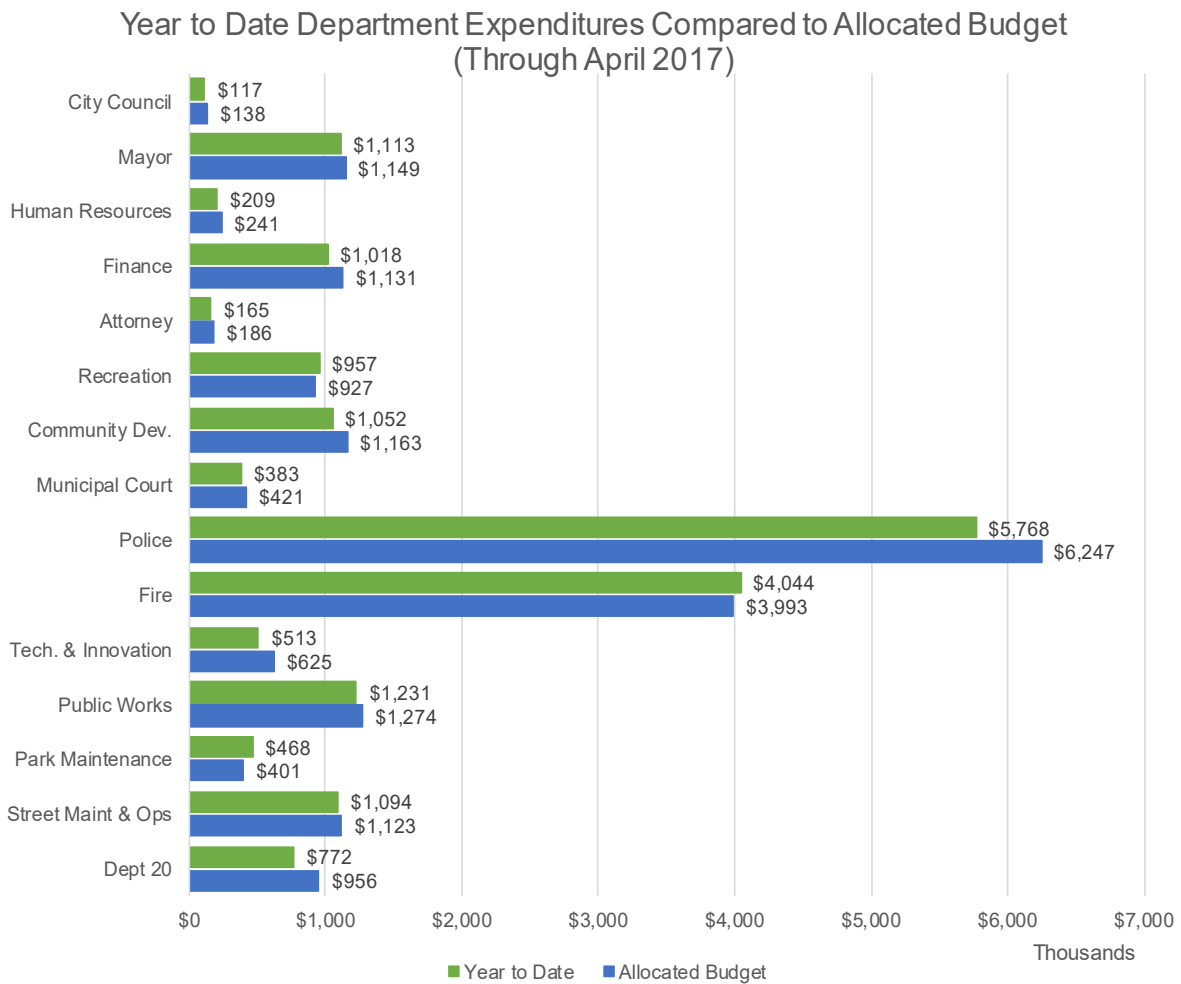
The purpose of the 2017 Financial report is to summarize for the City Council the general state of Departmental expenditures and to highlight significant items or trends. The following provides a high-level summary of the Departmental financial performance. The 2017 April YTD report is based on financial data available as of June 9<sup>th</sup>, 2017, for the reporting period ending April 30<sup>th</sup>, 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 \$18.9 million as compared to the allocated budget of \$20.0 million, which is \$1.1 million below budget. Notable variances are as follows:

- Recreation department is above budget by \$29 thousand, although overall spending to date is 28% of budget through April. 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 \$51 thousand. This is attributed to the staffing of the unbudgeted pipeline positions (5 vs 3 in 2016) to maintain minimum staffing levels. Overtime is now in line with budget with a overspend four thousand year-to-date.
- Park department exceeded budget by \$67 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.
- Transfers from the general fund into capital projects funds for first quarter have not been recorded. Rather than transferring funds automatically, we will be transferring funds into the capital projects funds as needed.



**GENERAL FUND**

YTD AS OF APRIL 30, 2017

CITY OF TUKWILA

6/9/2017 13:00

GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGT	% SPENT
01 City Council	366,016	137,884	111,497	116,218	116,922	(20,963)	32%	4%	1%
03 Mayor	4,079,582	1,149,262	1,022,287	1,153,323	1,113,051	(36,212)	27%	13%	(3)%
04 Human Resources	706,208	241,092	202,982	211,721	208,538	(32,553)	30%	4%	(2)%
05 Finance	2,638,813	1,131,334	1,020,293	966,270	1,017,800	(113,534)	39%	(5)%	5%
06 Attorney	716,955	185,794	146,890	137,289	164,735	(21,059)	23%	(7)%	20%
07 Recreation	3,384,688	927,470	870,881	886,675	956,772	29,301	28%	2%	8%
08 Community Development	3,693,338	1,162,940	941,146	1,005,206	1,052,322	(110,618)	28%	7%	5%
09 Municipal Court	1,307,808	420,783	363,795	374,825	383,482	(37,302)	29%	3%	2%
10 Police	18,288,092	6,246,815	5,744,324	6,115,290	5,767,899	(478,915)	32%	6%	(6)%
11 Fire	11,862,568	3,992,757	4,000,375	3,804,038	4,044,198	51,441	34%	(5)%	6%
12 Technology & Innovation Svcs	2,026,820	624,850	330,336	421,895	513,492	(111,357)	25%	28%	22%
13 Public Works	3,802,639	1,273,908	1,240,927	1,244,460	1,231,296	(42,612)	32%	0%	(1)%
15 Park Maintenance	1,418,760	400,722	409,027	375,106	467,914	67,192	33%	(8)%	25%
16 Street Maintenance & Operations	3,109,592	1,122,868	928,858	1,053,281	1,094,175	(28,692)	35%	13%	4%
20 Dept 20	5,237,691	956,203	789,962	868,906	771,501	(184,702)	15%	10%	(11)%
<b>Total Expenditures</b>	<b>62,639,570</b>	<b>19,974,682</b>	<b>18,123,579</b>	<b>18,734,504</b>	<b>18,904,097</b>	<b>(1,070,585)</b>	<b>30%</b>	<b>3%</b>	<b>1%</b>

Percent of year completed 33.33%

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**GENERAL FUND**

YTD AS OF APRIL 30, 2017

CITY OF TUKWILA

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GENERAL FUND EXPENDITURES

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPENT	2015/2016
						BDGT			
11 Salaries	27,560,991	9,229,759	8,513,026	8,810,769	8,893,204	(336,555)	32%	3%	1%
12 Extra Labor	777,897	179,696	132,434	175,205	162,882	(16,814)	21%	32%	(7)%
13 Overtime	1,632,035	456,256	600,721	413,697	533,904	77,647	33%	(31)%	29%
15 Holiday Pay	525,583	5,252	2,518	4,751	4,726	(526)	1%	89%	(1)%
21 FICA	1,809,260	597,877	547,557	563,518	575,302	(22,575)	32%	3%	2%
22 Pension-LEOFF 2	849,253	266,328	256,853	261,450	264,742	(1,586)	31%	2%	1%
23 Pension-PERS/PSERS	1,580,986	518,381	368,805	453,149	478,303	(40,078)	30%	23%	6%
24 Industrial Insurance	864,098	258,782	183,180	207,415	197,679	(61,102)	23%	13%	(5)%
25 Medical & Dental	5,903,094	1,980,171	1,756,490	1,877,454	1,874,680	(105,492)	32%	7%	(0)%
26 Unemployment	13,000	-	1,285	19,276	471	471	4%	1400%	(98)%
28 Uniform/Clothing	10,460	1,769	1,459	1,002	965	(805)	9%	(31)%	(4)%
<b>Total Salaries and Benefits</b>	<b>41,526,657</b>	<b>13,494,271</b>	<b>12,364,328</b>	<b>12,787,685</b>	<b>12,986,857</b>	<b>(507,415)</b>	<b>31%</b>	<b>3%</b>	<b>2%</b>

Percent of year completed 33.33%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPENT	2015/2016
						BDGT			
Transfers	5,237,691	956,203	789,962	868,906	771,501	(184,702)	15%	10%	(11)%
31 Supplies	1,164,823	366,666	365,160	362,180	413,645	46,978	36%	(1)%	14%
34 Items Purchased for resale	22,000	283	1,307	(673)	3,822	3,539	17%	(151)%	(668)%
35 Small Tools	99,818	22,974	182,682	15,930	32,258	9,284	32%	(91)%	102%
41 Professional Services	3,266,711	615,535	576,841	512,085	598,760	(16,775)	18%	(11)%	17%
42 Communication	449,970	111,273	111,759	100,413	111,307	34	25%	(10)%	11%
43 Travel	192,380	76,619	47,838	56,076	65,171	(11,448)	34%	17%	16%
44 Advertising	51,500	13,025	6,405	9,131	7,139	(5,885)	14%	43%	(22)%
45 Rentals and Leases	2,314,372	997,454	869,444	871,893	717,979	(279,475)	31%	0%	(18)%
46 Insurance	886,895	886,758	779,175	810,866	881,033	(5,725)	99%	4%	9%
47 Public Utilities	1,893,570	720,383	577,552	699,173	750,450	30,066	40%	21%	7%
48 Repairs and Maintenance	732,613	217,186	265,354	210,148	183,011	(34,175)	25%	(21)%	(13)%
49 Miscellaneous	1,562,773	537,373	418,691	347,382	435,539	(101,834)	28%	(17)%	25%
51 Inter-Governmental	3,003,792	942,915	767,065	840,524	922,921	(19,994)	31%	10%	10%
53 Ext Taxes, Oper. Assess	5	-	18	6	52	52	1042%	(65)%	737%
64 Machinery & Equipment	234,000	15,763	-	242,978	22,653	6,890	10%	-	(91)%
<b>Total Supplies, Services, and Capital</b>	<b>21,112,913</b>	<b>6,480,411</b>	<b>5,759,251</b>	<b>5,947,018</b>	<b>5,917,241</b>	<b>(563,170)</b>	<b>28%</b>	<b>3%</b>	<b>(1)%</b>

Percent of year completed 33.33%