



City of Tukwila

**Finance Committee**

- ◆ De'Sean Quinn, Chair
- ◆ Dennis Robertson
- ◆ Kate Kruller

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Mayor Ekberg  
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# AGENDA

**TUESDAY, APRIL 3, 2018 – 5:30 PM**  
**HAZELNUT CONFERENCE ROOM**  
 (At east entrance of City Hall)

Item	Recommended Action	Page
<b>1. PRESENTATION(S)</b>		
<b>2. BUSINESS AGENDA</b>		
a. Year-end General Fund update for 2017. <i>Vicky Carlsen, Deputy Finance Director</i>	a. Discussion only.	<b>Pg.1</b>
b. General Fund update for January 2018. <i>Vicky Carlsen, Deputy Finance Director</i>	b. Discussion only.	<b>Pg.57</b>
c. Proposed schedule for 2019-2020 Biennial Budget. <i>Vicky Carlsen, Deputy Finance Director</i>	c. Discussion only.	<b>Pg.61</b>
d. General Fund 2018 expectations. <i>Vicky Carlsen, Deputy Finance Director</i>	d. Discussion only.	<b>Pg.63</b>
e. Financing the Public Safety Plan. <i>Rachel Bianchi, Communications and Government Relations Manager</i>	e. Discussion only.	<b>Pg.65</b>
<b>3. ANNOUNCEMENTS</b>		
<b>4. MISCELLANEOUS</b>		

**Next Scheduled Meeting:** *Tuesday, April 17, 2018*



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## **INFORMATIONAL MEMORANDUM**

**TO: Finance Council Committee**

**FROM: Peggy McCarthy, Finance Director**

**BY: Vicky Carlsen, Deputy Finance Director**

**CC: Mayor Ekberg**

**DATE: March 28, 2018**

**SUBJECT: 2017 General Fund Preliminary Results**

### **ISSUE**

Preliminary results of the general fund for fiscal year ending December 31, 2017.

### **DISCUSSION**

At year end, total general fund revenues exceeded total expenditures by \$17K, which helped maintain the ending fund balance at approximately \$11.856 million.

Total General Fund revenues ended the year at \$60.5M, or \$2.35M below budget. This was mainly due to a \$1.8M budgeted transfer from the Tukwila Village land sale that was reduced to \$300K. The remaining revenue shortfall was in ongoing revenues, which were \$847K below budget. The largest part of this variance was in sales tax, which was budgeted to grow by 3%, but ended the year 1% lower than 2016. Additional analysis of general fund financial performance is included in the attached report.

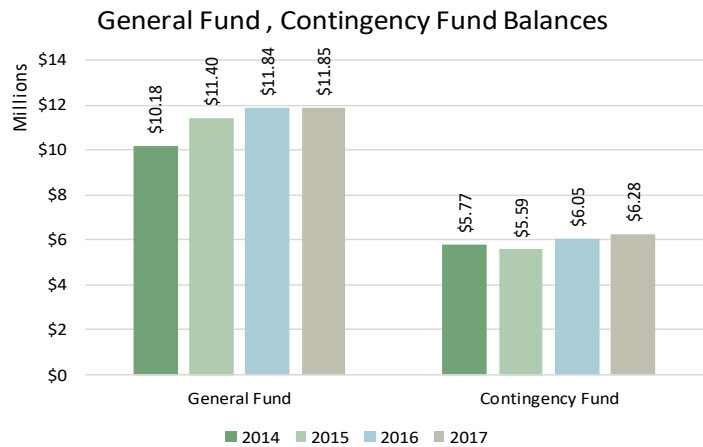
Total expenditures in the General Fund ended the year under budget by \$2.72 million. A significant portion of the savings in 2017 was the result of vacant positions and a savings in the rentals and leases as well as miscellaneous categories. Rentals and leases were below budget due to less than budget for maintenance of fleet. Additional expenditure details are highlighted in the attached report.



## Highlights of the General Fund and Contingency (Reserve) Fund *Preliminary Results*

### Fund Balance

The general fund ended 2017 with an \$11.85M unreserved fund balance, which is \$17K or 0.13% higher than 2016 and exceeded budget by \$705K, or 6.4% of budget. Ending fund balance has been trending upward for the last few years and held steady in 2017. While total revenues were less than budget by \$2.35M, expenditures were less than budget by \$2.71M. Ongoing revenue were below budget by \$847K but budgeted transfers in of \$1.8M related to Tukwila Village land sale were also less than budget by \$1.5M.



The contingency fund ended the year with a fund balance of \$6.28M, which meets the fund balance policy requirement. The fund balance policy states that fund balance in both the general and reserve funds shall equal or exceed 18% of the previous year general fund revenue, exclusive of significant non-operating, non-recurring revenue. Additionally, 10% of one-time revenue from the prior year was transferred in from the general fund, contributing to the 226K increase in ending fund balance.

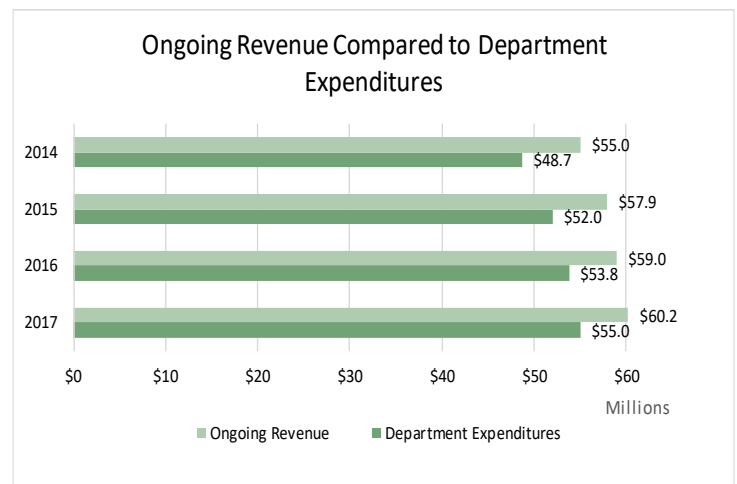
General Fund	General	Contingency
Beginning Fund Balance	11,839,636	6,050,624
Revenues	60,510,766	226,451
Expenditures	(60,494,207)	-
<b>Ending Fund Balance</b>	<b>11,856,195</b>	<b>6,277,075</b>

### Revenue and Expenditure Highlights

While ongoing revenues were less than total expenditures by \$283K, ongoing revenues exceeded department expenditures by \$5.23M. Department expenditures were below budget by \$2.65M, or 4.6%.

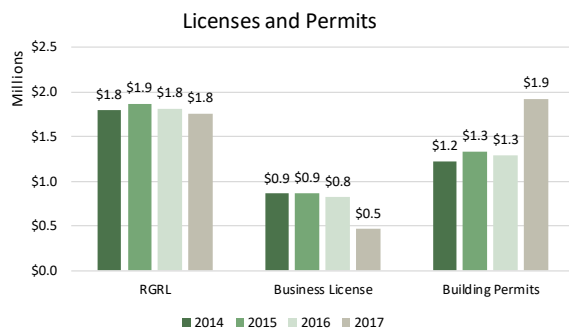
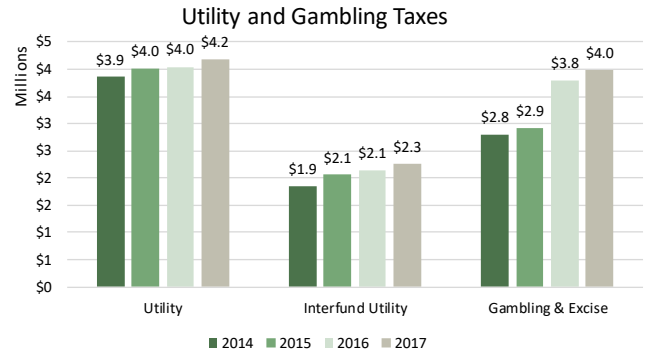
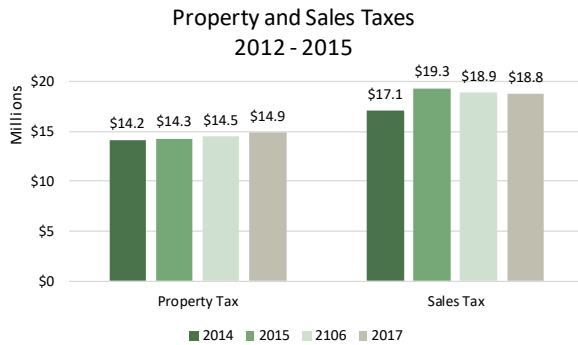
### Revenues – Taxes

Combined sales and use taxes, which include natural gas and criminal justice tax, brought in \$18.81M, which is below budget by \$1.22M. Sales tax revenue had been increasing since 2012 but 2016 saw a decline of \$426K. The decline continued in 2017 with total revenue in 2017 \$101K less than 2016. Sales tax is highly sensitive to changes in the local economy and spending patterns. We continue to monitor this revenue source closely.



Utility taxes were above budget with total revenue at \$4.18M, and \$57K above budget. Utility tax also exceeded 2016 revenue by \$129K. Interfund utility tax revenue was at \$2.26M and exceeded budget by \$102K, or 4.7%. Annual rate increases and maintaining consistent, level consumption has contributed to the increase in interfund utility tax revenue over each of the last few years.

Gambling and excise taxes brought in \$3.98M and exceeded budget by \$54K, or 1.4%. All casinos continued to do well throughout 2017 and exceeded 2016 revenue by \$196K.



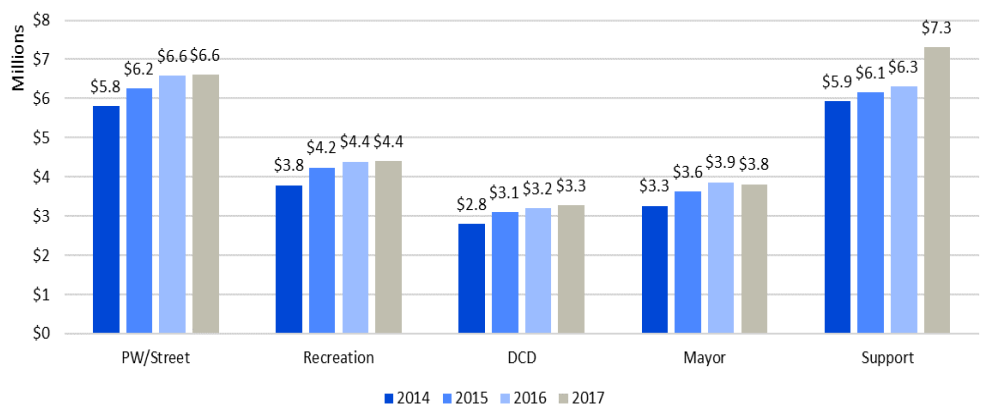
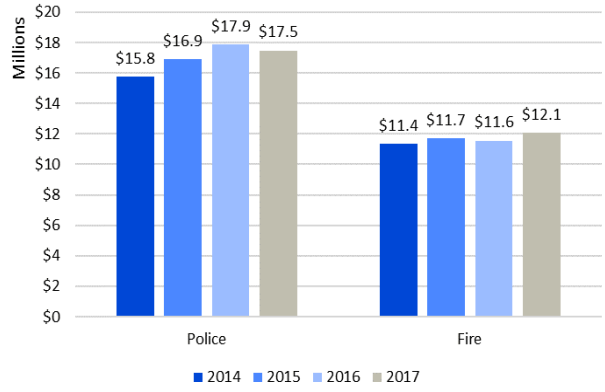
### Revenue – Licenses and Permits

Revenue Generating Regulatory License Fee (RGRL) was below budget by \$142K, or 7.5% bringing \$1.76M in revenue. Building permits and fees were above budget, bringing in \$1.92M, and were above 2016 revenue of \$632K. While the total number of permits issued in 2017 (1,750) was less than 2016 (1,863), the value of the permits was \$28.55M higher.

### Ongoing Expenditures – By Department and Category

Departmental expenditures continue to rise each year, the total increase in 2017 was \$1.20M, or 2.2% over 2016. However, departmental expenditures, in total, were below budget by \$2.65M. It should be noted that while all departments came in below budget, the savings is considered to be one-time.

Salaries and benefits were below budget by \$1.58M primarily due to vacancies in several departments and not all labor contracts were settled by the end of the year. Salaries were below budget by \$641K with Police accounting for almost half of the budget savings. Total supplies, services, and capital were below budget by \$1.07M. Miscellaneous was the largest contributing factor coming in under budget by \$465K. Claims and Judgements in the Finance department was below budget by \$196K, Community Development below budget by \$107K, and TIS below budget by \$114K. Rentals and leases were below budget by \$252K. Operations and maintenance on the City's fleet was lower than anticipated.







**GENERAL FUND**

CITY OF TUKWILA

3/27/2018 11:32

**GENERAL FUND REVENUES**

SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017		2015	2016	2017	OVER/(UNDER)	% CHANGE		
	2017 ANNUAL	ALLOCATED				ALLOCATED	% REC'D	2015/2016	2016/2017
PROPERTY TAX	14,906,636	14,906,636	14,323,133	14,494,747	14,857,787	(48,849)	100%	1%	3%
SALES TAX	20,026,555	20,026,555	19,334,152	18,908,190	18,807,201	(1,219,354)	94%	(2)%	(1)%
ADMISSIONS TAX	760,000	760,000	687,741	692,417	725,569	(34,431)	95%	1%	5%
UTILITY TAX	4,118,053	4,118,053	4,019,288	4,045,916	4,175,013	56,960	101%	1%	3%
INTERFUND UTILITY TAX	2,161,000	2,161,000	2,061,098	2,146,515	2,262,675	101,675	105%	4%	5%
GAMBLING & EXCISE TAX	3,931,400	3,931,400	2,908,043	3,789,467	3,984,983	53,583	101%	30%	5%
<b>TOTAL GENERAL REVENUE</b>	<b>45,903,644</b>	<b>45,903,644</b>	<b>43,333,455</b>	<b>44,077,252</b>	<b>44,813,227</b>	<b>(1,090,417)</b>	<b>98%</b>	<b>2%</b>	<b>2%</b>
RGRL	1,900,000	1,900,000	1,867,913	1,809,567	1,757,838	(142,162)	93%	(3)%	(3)%
BUSINESS LICENSES	873,640	873,640	861,484	825,027	828,085	(45,555)	95%	(4)%	0%
RENTAL HOUSING	45,000	45,000	49,675	45,590	42,300	(2,700)	94%	(8)%	(7)%
BUILDING PERMITS	1,389,600	1,389,600	1,331,097	1,290,894	1,921,964	532,364	138%	(3)%	49%
<b>TOTAL LICENSES AND PERMITS</b>	<b>4,208,240</b>	<b>4,208,240</b>	<b>4,110,169</b>	<b>3,971,078</b>	<b>4,550,187</b>	<b>341,947</b>	<b>108%</b>	<b>(3)%</b>	<b>15%</b>
SALES TAX MITIGATION	1,140,000	1,140,000	1,132,568	1,122,040	1,099,090	(40,910)	96%	(1)%	(2)%
FRANCHISE FEE	2,199,500	2,199,500	2,172,395	2,092,358	2,263,353	63,853	103%	(4)%	8%
GRANT	700,091	700,091	552,874	855,301	907,140	207,049	130%	55%	6%
STATE ENTITLEMENTS	416,533	416,533	303,636	373,461	384,458	(32,075)	92%	23%	3%
INTERGOVERNMENTAL	588,626	588,626	510,486	548,919	580,614	(8,012)	99%	8%	6%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>5,044,750</b>	<b>5,044,750</b>	<b>4,671,959</b>	<b>4,992,078</b>	<b>5,234,655</b>	<b>189,905</b>	<b>104%</b>	<b>7%</b>	<b>5%</b>
GENERAL GOVERNMENT	35,265	35,265	58,212	41,945	48,628	13,363	138%	(28)%	16%
SECURITY	685,726	685,726	661,388	779,494	597,227	(88,499)	87%	18%	(23)%
TRANSPORTATION	109,000	109,000	33,961	50,358	(5,663)	(114,663)	(5)%	48%	(111)%
PLAN CHECK AND REVIEW FEES	905,090	905,090	1,088,243	807,276	862,500	(42,590)	95%	(26)%	7%
CULTURE AND REC FEES	1,038,840	1,038,840	961,048	1,066,885	949,275	(89,565)	91%	11%	(11)%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,773,921</b>	<b>2,773,921</b>	<b>2,802,852</b>	<b>2,745,957</b>	<b>2,451,968</b>	<b>(321,953)</b>	<b>88%</b>	<b>(2)%</b>	<b>(11)%</b>
FINES & PENALTIES	266,829	266,829	248,321	281,624	273,379	6,550	102%	13%	(3)%
MISC	581,420	581,420	510,043	668,990	608,292	26,872	105%	31%	(9)%
INDIRECT COST ALLOCATION	2,279,058	2,279,058	2,255,320	2,233,476	2,279,058	-	100%	(1)%	2%
<b>TOTAL OTHER INCOME</b>	<b>3,127,307</b>	<b>3,127,307</b>	<b>3,013,685</b>	<b>3,184,090</b>	<b>3,160,730</b>	<b>33,423</b>	<b>101%</b>	<b>6%</b>	<b>(1)%</b>
<b>TOTAL OPERATING (ONGOING) REVENUE</b>	<b>61,057,862</b>	<b>61,057,862</b>	<b>57,932,120</b>	<b>58,970,455</b>	<b>60,210,766</b>	<b>(847,096)</b>	<b>99%</b>	<b>2%</b>	<b>2%</b>
TRANSFERS IN (TUKWILA VILLAGE)	1,800,000	1,800,000	850,000	-	300,000	(1,500,000)	17%	(100)%	0%
<b>TOTAL REVENUE</b>	<b>62,857,862</b>	<b>62,857,862</b>	<b>58,782,120</b>	<b>58,970,455</b>	<b>60,510,766</b>	<b>(2,347,096)</b>	<b>96%</b>	<b>0%</b>	<b>3%</b>

# GENERAL FUND

CITY OF TUKWILA

3/27/2018 11:40

## 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	% SPENT	2015/2016
						BDGDT			
01 City Council	396,016	396,016	312,202	327,433	356,375	(39,641)	90%	5%	9%
03 Mayor	4,096,082	4,096,082	3,630,627	3,863,399	3,813,280	(282,802)	93%	6%	(1)%
04 Human Resources	706,208	706,208	619,343	647,426	656,847	(49,361)	93%	5%	1%
05 Finance	2,518,813	2,518,813	2,185,415	2,137,628	2,408,087	(110,726)	96%	(2)%	13%
06 Attorney	716,955	716,955	591,440	530,725	664,913	(52,042)	93%	(10)%	25%
07 Recreation	3,402,859	3,402,859	2,870,724	2,937,733	3,048,617	(354,242)	90%	2%	4%
08 Community Development	3,573,338	3,573,338	3,096,757	3,209,879	3,283,649	(289,689)	92%	4%	2%
09 Municipal Court	1,307,808	1,307,808	1,194,059	1,155,400	1,233,173	(74,635)	94%	(3)%	7%
10 Police	18,288,092	18,288,092	16,912,835	17,855,697	17,481,118	(806,974)	96%	6%	(2)%
11 Fire	12,262,568	12,262,568	11,724,461	11,554,341	12,066,979	(195,589)	98%	(1)%	4%
12 Technology & Innovation Svcs	2,026,820	2,026,820	1,246,259	1,515,832	1,994,956	(31,864)	98%	22%	32%
13 Public Works	3,802,639	3,802,639	3,421,257	3,686,312	3,579,262	(223,377)	94%	8%	(3)%
15 Park Maintenance	1,418,760	1,418,760	1,367,462	1,454,172	1,351,422	(67,338)	95%	6%	(7)%
16 Street Maintenance & Operations	3,109,592	3,109,592	2,826,851	2,897,968	3,037,318	(72,274)	98%	3%	5%
<b>Total Departmental Expenditures</b>	<b>57,626,550</b>	<b>57,626,550</b>	<b>51,999,690</b>	<b>53,773,946</b>	<b>54,975,996</b>	<b>(2,650,554)</b>	<b>95%</b>	<b>3%</b>	<b>2%</b>
20 Dept 20	5,586,206	5,586,206	5,433,846	4,759,513	5,518,211	(67,995)	99%	(12)%	16%
<b>Total Expenditures</b>	<b>63,212,756</b>	<b>63,212,756</b>	<b>57,433,536</b>	<b>58,533,459</b>	<b>60,494,207</b>	<b>(2,718,549)</b>	<b>96%</b>	<b>2%</b>	<b>3%</b>

Percent of year completed 100.00%

# GENERAL FUND

CITY OF TUKWILA  
GENERAL FUND EXPENDITURES

3/24/2018 12:27

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
		ALLOCATED				ALLOCATED	BDGT	% SPENT	2015/2016
11 Salaries	27,803,991	27,803,991	25,724,920	26,300,633	27,163,092	(640,899)	98%	2%	3%
12 Extra Labor	779,436	779,436	631,925	627,034	653,502	(125,934)	84%	(1)%	4%
13 Overtime	1,632,035	1,632,035	1,754,484	1,519,183	1,513,455	(118,580)	93%	(13)%	(0)%
15 Holiday Pay	525,583	525,583	213,405	437,045	455,024	(70,559)	87%	105%	4%
21 FICA	1,808,483	1,808,483	1,652,915	1,696,260	1,750,049	(58,434)	97%	3%	3%
22 Pension-LEOFF 2	866,548	866,548	824,630	881,656	930,131	63,583	107%	7%	5%
23 Pension-PERS/PSERS	1,571,586	1,571,586	1,227,888	1,385,867	1,512,991	(58,595)	96%	13%	9%
24 Industrial Insurance	864,194	864,194	629,025	678,200	634,001	(230,193)	73%	8%	(7)%
25 Medical & Dental	5,933,094	5,933,094	5,251,282	5,583,572	5,597,627	(335,467)	94%	6%	0%
26 Unemployment	13,000	13,000	6,672	40,380	13,639	639	105%	505%	(66)%
28 Uniform/Clothing	10,460	10,460	5,831	5,002	5,300	(5,160)	51%	(14)%	6%
<b>Total Salaries and Benefits</b>	<b>41,808,410</b>	<b>41,808,410</b>	<b>37,922,976</b>	<b>39,154,830</b>	<b>40,228,812</b>	<b>(1,579,598)</b>	<b>96%</b>	<b>3%</b>	<b>3%</b>

Percent of year completed 108.33%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
		ALLOCATED				ALLOCATED	BDGT	% SPENT	2015/2016
Transfers	5,586,206	5,586,206	5,433,846	4,759,513	5,518,211	(67,995)	99%	(12)%	16%
31 Supplies	1,176,241	1,176,241	1,127,164	1,271,622	1,112,172	(64,069)	95%	13%	(13)%
34 Items Purchased for resale	22,000	22,000	31,681	22,500	20,530	(1,470)	93%	(29)%	(9)%
35 Small Tools	99,818	99,818	303,223	108,922	149,000	49,182	149%	(64)%	37%
41 Professional Services	3,313,211	3,313,211	2,822,972	2,776,466	3,305,645	(7,566)	100%	(2)%	19%
42 Communication	449,970	449,970	342,278	407,499	400,826	(49,144)	89%	19%	(2)%
43 Travel	197,380	197,380	139,251	143,012	168,236	(29,144)	85%	3%	18%
44 Advertising	51,500	51,500	29,243	24,222	26,652	(24,848)	52%	(17)%	10%
45 Rentals and Leases	2,314,372	2,314,372	2,486,469	1,845,849	2,062,559	(251,813)	89%	(26)%	12%
46 Insurance	886,895	886,895	704,347	810,799	888,997	2,102	100%	15%	10%
47 Public Utilities	1,893,570	1,893,570	1,697,398	1,828,751	1,915,730	22,160	101%	8%	5%
48 Repairs and Maintenance	732,613	732,613	699,233	850,278	662,275	(70,338)	90%	22%	(22)%
49 Miscellaneous	1,442,773	1,442,773	1,093,377	1,032,246	975,296	(467,477)	68%	(6)%	(6)%
51 Inter-Governmental	3,003,792	3,003,792	2,403,442	2,698,335	2,940,604	(63,188)	98%	12%	9%
53 Ext Taxes, Oper. Assess	5	5	49	12	985	980	19693%	(75)%	7925%
64 Machinery & Equipment	234,000	234,000	196,589	798,601	117,679	(116,321)	50%	306%	(85)%
<b>Total Supplies, Services, and Capital</b>	<b>21,404,346</b>	<b>21,404,346</b>	<b>19,510,561</b>	<b>19,378,629</b>	<b>20,265,395</b>	<b>(1,138,951)</b>	<b>95%</b>	<b>(1)%</b>	<b>5%</b>

Percent of year completed 108.33%

# CITY COUNCIL

CITY OF TUKWILA

3/24/2018 12:27

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
11 Salaries	199,767	199,767	182,811	193,841	199,439	(329)	100%	6%	3%
21 FICA	15,680	15,680	14,348	15,226	15,692	12	100%	6%	3%
23 Pension-PERS/PSERS	11,386	11,386	8,679	10,009	11,285	(101)	99%	15%	13%
24 Industrial Insurance	2,823	2,823	2,511	2,496	2,270	(553)	80%	(1)%	(9)%
25 Medical & Dental	59,090	59,090	54,430	54,171	59,057	(33)	100%	(0)%	9%
<b>Total Salaries &amp; Benefits</b>	<b>288,746</b>	<b>288,746</b>	<b>262,778</b>	<b>275,743</b>	<b>287,744</b>	<b>(1,003)</b>	<b>100%</b>	<b>5%</b>	<b>4%</b>
31 Supplies	4,370	4,370	4,345	3,925	1,899	(2,471)	43%	(10)%	(52)%
41 Professional Services	46,500	46,500	6,959	1,865	24,000	(22,500)	52%	(73)%	1187%
42 Communication	6,000	6,000	3,857	4,514	4,194	(1,806)	70%	17%	(7)%
43 Travel	40,000	40,000	27,761	30,988	28,326	(11,674)	71%	12%	(9)%
49 Miscellaneous	10,400	10,400	6,502	10,397	10,213	(187)	98%	60%	-2%
<b>Total Operating Expenses</b>	<b>107,270</b>	<b>107,270</b>	<b>49,424</b>	<b>51,689</b>	<b>68,632</b>	<b>(38,638)</b>	<b>64%</b>	<b>5%</b>	<b>33%</b>
<b>Total Expenses</b>	<b>396,016</b>	<b>396,016</b>	<b>312,202</b>	<b>327,433</b>	<b>356,375</b>	<b>(39,641)</b>	<b>90%</b>	<b>5%</b>	<b>9%</b>

Percent of year completed 108.33%

# MAYOR

CITY OF TUKWILA

3/24/2018 12:37

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	% SPEND	2015/2016	2016/2017
11 Salaries	1,508,785	1,508,785	1,435,764	1,447,209	1,435,621	(73,164)	95%	1%	(1)%
12 Extra Labor	53,500	53,500	8,473	2,360	13,830	(39,671)	26%	(72)%	486%
13 Overtime	532	532	-	-	-	(532)	-	-	-
21 FICA	112,437	112,437	105,301	105,749	107,808	(4,629)	96%	0%	2%
23 Pension-PERS/PSERS	180,721	180,721	145,845	157,742	166,766	(13,955)	92%	8%	6%
24 Industrial Insurance	5,647	5,647	4,848	4,555	4,558	(1,089)	81%	(6)%	0%
25 Medical & Dental	295,280	295,280	245,979	268,148	284,683	(10,597)	96%	9%	6%
<b>Total Salaries &amp; Benefits</b>	<b>2,156,902</b>	<b>2,156,902</b>	<b>1,946,210</b>	<b>1,985,763</b>	<b>2,013,266</b>	<b>(143,636)</b>	<b>93%</b>	<b>2%</b>	<b>1%</b>
31 Supplies	59,544	59,544	57,047	53,085	45,998	(13,546)	77%	(7)%	(13)%
35 Small Tools	5,500	5,500	18,051	9,318	-	(5,500)	-	(48)%	-
41 Professional Services	1,186,470	1,186,470	1,168,473	1,119,421	1,129,971	(56,500)	95%	(4)%	1%
42 Communication	112,600	112,600	54,829	95,875	84,287	(28,313)	75%	75%	(12)%
43 Travel	41,550	41,550	32,656	24,044	23,771	(17,779)	57%	(26)%	(1)%
44 Advertising	19,750	19,750	7,823	4,610	11,342	(8,408)	57%	(41)%	146%
45 Rentals and Leases	39,580	39,580	29,611	32,751	37,023	(2,557)	94%	11%	13%
48 Repairs and Maintenance	32,460	32,460	8,221	50,203	22,534	(9,926)	69%	511%	(55)%
49 Miscellaneous	404,726	404,726	281,325	393,383	396,399	(8,327)	98%	40%	1%
51 Inter-Governmental	37,000	37,000	26,378	38,246	42,425	5,425	115%	45%	11%
53 Ext Taxes, Oper Assess	-	-	2	1	1	1	-	(61)%	(28)%
64 Machinery & Equipment	-	-	-	56,700	6,265	6,265	-	-	(89)%
<b>Total Operating Expenses</b>	<b>1,939,180</b>	<b>1,939,180</b>	<b>1,684,417</b>	<b>1,877,636</b>	<b>1,800,014</b>	<b>(139,166)</b>	<b>93%</b>	<b>11%</b>	<b>(4)%</b>
<b>Total Expenses</b>	<b>4,096,082</b>	<b>4,096,082</b>	<b>3,630,627</b>	<b>3,863,399</b>	<b>3,813,280</b>	<b>(282,802)</b>	<b>93%</b>	<b>6%</b>	<b>(1)%</b>

Percent of year completed 108.33%

# MAYOR

## DIVISION SUMMARY

3/24/2018 12:37

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	% SPEND	2015/2016	2016/2017
ADMINISTRATION	937,912	937,912	854,259	898,448	928,309	(9,603)	99%	5%	3%
ECONOMIC DEVELOPMENT	390,642	390,642	452,501	439,617	384,226	(6,417)	98%	(3)%	(13)%
CITY CLERK	762,873	762,873	609,461	750,259	655,802	(107,071)	86%	23%	(13)%
COMMUNICATIONS	629,027	629,027	424,253	434,434	569,073	(59,954)	90%	2%	31%
HUMAN SERVICES	813,515	813,515	770,677	807,809	738,466	(75,049)	91%	5%	(9)%
COURT DEFENDER	477,000	477,000	456,012	462,135	451,588	(25,412)	95%	1%	(2)%
SISTER CITIES COMM.	6,475	6,475	-	4,613	-	(6,475)	-	-	-
PLANNING COMMISSION	3,750	3,750	4,172	725	1,079	(2,671)	29%	(83)%	49%
EQUITY & DIVERSITY COMMISSION	3,200	3,200	730	30	3,409	209	107%	(96)%	11264%
ARTS COMMISSION	5,000	5,000	4,482	5,137	5,190	190	104%	15%	1%
PARKS COMMISSION	3,688	3,688	4,484	2,336	3,208	(480)	87%	(48)%	37%
LIBRARY ADVISORY BOARD	5,000	5,000	4,555	3,501	3,528	(1,472)	71%	(23)%	1%
COMMUNITY PROMOTION	26,000	26,000	23,086	21,245	25,903	(97)	100%	(8)%	22%
VOTER REGISTRATION COSTS	32,000	32,000	21,956	33,109	37,235	5,235	116%	51%	12%
<b>Total Expenses</b>	<b>4,096,082</b>	<b>4,096,082</b>	<b>3,630,627</b>	<b>3,863,399</b>	<b>3,807,015</b>	<b>(289,067)</b>	<b>93%</b>	<b>6%</b>	<b>(1)%</b>

Percent of year completed 108.33%

**MAYOR**  
ADMINISTRATION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	356,437	356,437	334,868	348,382	357,555	1,118	100%	4%	3%
12 Extra Labor	5,000	5,000	2,540	2,360	3,570	(1,431)	71%	(7)%	51%
21 FICA	23,751	23,751	23,182	25,539	27,249	3,498	115%	10%	7%
23 Pension-PERS/PSERS	42,361	42,361	33,776	38,619	40,967	(1,394)	97%	14%	6%
24 Industrial Insurance	1,059	1,059	955	949	756	(303)	71%	(1)%	(20)%
25 Medical & Dental	75,374	75,374	55,908	71,035	76,441	1,067	101%	27%	8%
<b>Total Salaries &amp; Benefits</b>	<b>503,982</b>	<b>503,982</b>	<b>451,229</b>	<b>486,885</b>	<b>506,538</b>	<b>2,556</b>	<b>101%</b>	<b>8%</b>	<b>4%</b>
31 Supplies	17,200	17,200	27,586	17,845	10,519	(6,681)	61%	(35)%	(41)%
41 Professional Services	190,000	190,000	202,101	167,129	180,210	(9,791)	95%	(17)%	8%
42 Communication	-	-	361	-	413	413	-	-	-
43 Travel	20,000	20,000	21,527	13,849	13,836	(6,164)	69%	(36)%	(0)%
45 Rentals and Leases	25,480	25,480	18,039	23,087	21,881	(3,599)	86%	28%	(5)%
48 Repairs and Maintenance	3,250	3,250	-	1,668	-	(3,250)	-	-	-
49 Miscellaneous	178,000	178,000	133,415	187,985	194,912	16,912	110%	41%	4%
53 Ext Taxes, Oper Assess	-	-	2	1	1	1	-	(61)%	(28)%
<b>Total Operating Expenses</b>	<b>433,930</b>	<b>433,930</b>	<b>403,030</b>	<b>411,563</b>	<b>421,771</b>	<b>(12,159)</b>	<b>97%</b>	<b>2%</b>	<b>2%</b>
<b>Total Expenses</b>	<b>937,912</b>	<b>937,912</b>	<b>854,259</b>	<b>898,448</b>	<b>928,309</b>	<b>(9,603)</b>	<b>99%</b>	<b>5%</b>	<b>3%</b>

Percent of year completed 108.33%

**MAYOR**  
ECONOMIC DEVELOPMENT

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	247,021	247,021	336,749	309,672	246,628	(393)	100%	(8)%	(20)%
12 Extra Labor	8,000	8,000	-	-	6,450	(1,550)	81%	-	-
21 FICA	17,741	17,741	24,219	21,576	18,196	455	103%	(11)%	(16)%
23 Pension-PERS/PSERS	29,655	29,655	34,337	32,854	29,435	(220)	99%	(4)%	(10)%
24 Industrial Insurance	706	706	907	737	1,064	358	151%	(19)%	44%
25 Medical & Dental	21,269	21,269	33,074	27,535	20,860	(409)	98%	(17)%	(24)%
<b>Total Salaries &amp; Benefits</b>	<b>324,392</b>	<b>324,392</b>	<b>429,285</b>	<b>392,376</b>	<b>322,634</b>	<b>(1,758)</b>	<b>99%</b>	<b>(9)%</b>	<b>(18)%</b>
31 Supplies	1,000	1,000	438	1,194	464	(536)	46%	173%	(61)%
41 Professional Services	32,500	32,500	5,500	16,100	44,377	11,877	137%	193%	176%
43 Travel	6,000	6,000	4,747	887	854	(5,146)	14%	(81)%	(4)%
44 Advertising	2,000	2,000	346	-	2,050	50	103%	-	-
49 Miscellaneous	24,750	24,750	12,185	29,061	13,847	(10,903)	56%	138%	(52)%
<b>Total Operating Expenses</b>	<b>66,250</b>	<b>66,250</b>	<b>23,216</b>	<b>47,242</b>	<b>61,592</b>	<b>(4,658)</b>	<b>93%</b>	<b>103%</b>	<b>30%</b>
<b>Total Expenses</b>	<b>390,642</b>	<b>390,642</b>	<b>452,501</b>	<b>439,617</b>	<b>384,226</b>	<b>(6,417)</b>	<b>98%</b>	<b>(3)%</b>	<b>(13)%</b>

Percent of year completed 108.33%

# MAYOR

CITY CLERK

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	371,475	371,475	360,324	363,556	343,663	(27,812)	93%	1%	(5)%
12 Extra Labor	35,000	35,000	-	-	-	(35,000)	-	-	-
21 FICA	30,511	30,511	26,975	26,896	25,763	(4,748)	84%	(0)%	(4)%
23 Pension-PERS/PSERS	44,598	44,598	36,662	38,832	41,100	(3,498)	92%	6%	6%
24 Industrial Insurance	1,764	1,764	1,466	1,384	1,249	(515)	71%	(6)%	(10)%
25 Medical & Dental	92,996	92,996	80,217	86,288	91,711	(1,285)	99%	8%	6%
<b>Total Salaries &amp; Benefits</b>	<b>576,344</b>	<b>576,344</b>	<b>505,643</b>	<b>516,955</b>	<b>503,485</b>	<b>(72,859)</b>	<b>87%</b>	<b>2%</b>	<b>(3)%</b>
31 Supplies	12,308	12,308	10,549	10,161	9,364	(2,944)	76%	(4)%	(8)%
41 Professional Services	6,000	6,000	4,068	2,096	2,136	(3,864)	36%	(48)%	2%
42 Communication	72,600	72,600	48,547	68,707	64,215	(8,385)	88%	42%	(7)%
43 Travel	5,500	5,500	2,851	2,032	2,271	(3,229)	41%	(29)%	12%
44 Advertising	12,300	12,300	7,477	4,558	9,255	(3,045)	75%	(39)%	103%
45 Rentals and Leases	10,100	10,100	7,656	5,748	12,085	1,985	120%	(25)%	110%
48 Repairs and Maintenance	24,710	24,710	8,221	48,535	22,534	(2,176)	91%	490%	(54)%
49 Miscellaneous	43,011	43,011	14,448	34,766	30,457	(12,554)	71%	141%	(12)%
64 Machinery & Equipment	-	-	-	56,700	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>186,529</b>	<b>186,529</b>	<b>103,817</b>	<b>233,304</b>	<b>152,316</b>	<b>(34,213)</b>	<b>82%</b>	<b>125%</b>	<b>(35)%</b>
<b>Total Expenses</b>	<b>762,873</b>	<b>762,873</b>	<b>609,461</b>	<b>750,259</b>	<b>655,802</b>	<b>(107,071)</b>	<b>86%</b>	<b>23%</b>	<b>(13)%</b>

Percent of year completed 108.33%

# MAYOR

COMMUNICATIONS

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	359,745	359,745	232,860	252,729	337,177	(22,568)	94%	9%	33%
12 Extra Labor	5,000	5,000	5,933	-	3,810	(1,190)	76%	-	-
21 FICA	27,176	27,176	18,021	18,703	25,262	(1,914)	93%	4%	35%
23 Pension-PERS/PSERS	43,205	43,205	23,693	28,189	40,215	(2,990)	93%	19%	43%
24 Industrial Insurance	1,412	1,412	936	902	1,076	(336)	76%	(4)%	19%
25 Medical & Dental	72,989	72,989	48,319	52,971	72,584	(405)	99%	10%	37%
<b>Total Salaries &amp; Benefits</b>	<b>509,527</b>	<b>509,527</b>	<b>329,762</b>	<b>353,495</b>	<b>480,126</b>	<b>(29,401)</b>	<b>94%</b>	<b>7%</b>	<b>36%</b>
31 Supplies	9,000	9,000	9,038	15,017	4,914	(4,086)	55%	66%	(67)%
35 Small Tools	5,500	5,500	12,687	6,532	-	(5,500)	-	(49)%	-
41 Professional Services	35,000	35,000	35,032	3,250	30,739	(4,261)	88%	(91)%	846%
42 Communication	40,000	40,000	5,922	27,168	19,658	(20,342)	49%	359%	(28)%
43 Travel	4,000	4,000	3,432	2,920	6,792	2,792	170%	(15)%	133%
44 Advertising	5,000	5,000	-	-	38	(4,962)	1%	-	-
45 Rentals and Leases	4,000	4,000	3,916	3,916	3,057	(943)	76%	0%	(22)%
48 Repairs and Maintenance	2,000	2,000	-	-	-	(2,000)	-	-	-
49 Miscellaneous	15,000	15,000	24,462	22,136	23,749	8,749	158%	(10)%	7%
<b>Total Operating Expenses</b>	<b>119,500</b>	<b>119,500</b>	<b>94,490</b>	<b>80,939</b>	<b>88,948</b>	<b>(30,552)</b>	<b>74%</b>	<b>(14)%</b>	<b>10%</b>
<b>Total Expenses</b>	<b>629,027</b>	<b>629,027</b>	<b>424,253</b>	<b>434,434</b>	<b>569,073</b>	<b>(59,954)</b>	<b>90%</b>	<b>2%</b>	<b>31%</b>

Percent of year completed 108.33%

**MAYOR**  
HUMAN SERVICES

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		BDGT	2015/2016
11 Salaries	174,107	174,107	170,964	172,869	150,598	(23,509)	86%	1%	(13)%
12 Extra Labor	500	500	-	-	-	(500)	-	-	-
13 Overtime	532	532	-	-	-	(532)	-	-	-
21 FICA	13,258	13,258	12,904	13,036	11,338	(1,920)	86%	1%	(13)%
23 Pension-PERS/PSERS	20,902	20,902	17,377	19,247	15,048	(5,854)	72%	11%	(22)%
24 Industrial Insurance	706	706	584	582	413	(293)	59%	(0)%	(29)%
25 Medical & Dental	32,652	32,652	28,461	30,319	23,087	(9,565)	71%	7%	(24)%
<b>Total Salaries &amp; Benefits</b>	<b>242,657</b>	<b>242,657</b>	<b>230,290</b>	<b>236,052</b>	<b>200,483</b>	<b>(42,174)</b>	<b>83%</b>	<b>3%</b>	<b>(15)%</b>
31 Supplies	1,688	1,688	831	1,072	1,628	(60)	96%	29%	52%
41 Professional Services	433,470	433,470	451,516	455,690	408,932	(24,538)	94%	1%	(10)%
43 Travel	500	500	99	243	18	(482)	4%	145%	(92)%
49 Miscellaneous	135,200	135,200	87,941	114,752	127,404	(7,796)	94%	30%	11%
<b>Total Operating Expenses</b>	<b>570,858</b>	<b>570,858</b>	<b>540,386</b>	<b>571,756</b>	<b>537,983</b>	<b>(32,876)</b>	<b>94%</b>	<b>6%</b>	<b>(6)%</b>
<b>Total Expenses</b>	<b>813,515</b>	<b>813,515</b>	<b>770,677</b>	<b>807,809</b>	<b>738,466</b>	<b>(75,049)</b>	<b>91%</b>	<b>5%</b>	<b>(9)%</b>

Percent of year completed 108.33%

**MAYOR**  
COURT DEFENDER

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		BDGT	2015/2016
31 Supplies	-	-	-	-	549	549	-	-	-
41 Professional Services	477,000	477,000	456,012	462,135	451,038	(25,962)	95%	1%	(2)%
<b>Total Operating Expenses</b>	<b>477,000</b>	<b>477,000</b>	<b>456,012</b>	<b>462,135</b>	<b>451,588</b>	<b>(25,412)</b>	<b>95%</b>	<b>1%</b>	<b>(2)%</b>
<b>Total Expenses</b>	<b>477,000</b>	<b>477,000</b>	<b>456,012</b>	<b>462,135</b>	<b>451,588</b>	<b>(25,412)</b>	<b>95%</b>	<b>1%</b>	<b>(2)%</b>

Percent of year completed 108.33%

**MAYOR**  
SISTER CITIES COMM.

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		BDGT	2015/2016
31 Supplies	425	425	-	-	-	(425)	-	-	-
41 Professional Services	500	500	-	-	-	(500)	-	-	-
43 Travel	5,050	5,050	-	4,113	-	(5,050)	-	-	-
49 Miscellaneous	500	500	-	500	-	(500)	-	-	-
<b>Total Operating Expenses</b>	<b>6,475</b>	<b>6,475</b>	<b>-</b>	<b>4,613</b>	<b>-</b>	<b>(6,475)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>6,475</b>	<b>6,475</b>	<b>-</b>	<b>4,613</b>	<b>-</b>	<b>(6,475)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Percent of year completed 108.33%



# MAYOR

## PLANNING COMMISSION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	1,000	1,000	347	154	234	(766)	23%	(56)%	52%
41 Professional Services	-	-	-	121	-	-	-	-	-
43 Travel	500	500	-	-	-	(500)	-	-	-
49 Miscellaneous	2,250	2,250	3,825	450	845	(1,405)	38%	(88)%	88%
<b>Total Operating Expenses</b>	<b>3,750</b>	<b>3,750</b>	<b>4,172</b>	<b>725</b>	<b>1,079</b>	<b>(2,671)</b>	<b>29%</b>	<b>(83)%</b>	<b>49%</b>
<b>Total Expenses</b>	<b>3,750</b>	<b>3,750</b>	<b>4,172</b>	<b>725</b>	<b>1,079</b>	<b>(2,671)</b>	<b>29%</b>	<b>(83)%</b>	<b>49%</b>

Percent of year completed 108.33%

# MAYOR

## EQUITY & DIVERSITY COMMISSION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	1,200	1,200	480	-	785	(415)	65%	-	-
49 Miscellaneous	2,000	2,000	250	30	2,624	624	131%	(88)%	8647%
<b>Total Operating Expenses</b>	<b>3,200</b>	<b>3,200</b>	<b>730</b>	<b>30</b>	<b>3,409</b>	<b>209</b>	<b>107%</b>	<b>(96)%</b>	<b>11264%</b>
<b>Total Expenses</b>	<b>3,200</b>	<b>3,200</b>	<b>730</b>	<b>30</b>	<b>3,409</b>	<b>209</b>	<b>107%</b>	<b>(96)%</b>	<b>11264%</b>

Percent of year completed 108.33%

# MAYOR

## ARTS COMMISSION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	-	-	60	-	-	-	-	-	-
51 Inter-Governmental	5,000	5,000	4,421	5,137	5,190	190	104%	16%	1%
<b>Total Operating Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>4,482</b>	<b>5,137</b>	<b>5,190</b>	<b>190</b>	<b>104%</b>	<b>15%</b>	<b>1%</b>
<b>Total Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>4,482</b>	<b>5,137</b>	<b>5,190</b>	<b>190</b>	<b>104%</b>	<b>15%</b>	<b>1%</b>

Percent of year completed 108.33%

# MAYOR

## PARKS COMMISSION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	1,688	1,688	3,269	433	2,558	870	152%	(87)%	490%
49 Miscellaneous	2,000	2,000	1,215	1,903	650	(1,350)	33%	57%	(66)%
<b>Total Operating Expenses</b>	<b>3,688</b>	<b>3,688</b>	<b>4,484</b>	<b>2,336</b>	<b>3,208</b>	<b>(480)</b>	<b>87%</b>	<b>(48)%</b>	<b>37%</b>
<b>Total Expenses</b>	<b>3,688</b>	<b>3,688</b>	<b>4,484</b>	<b>2,336</b>	<b>3,208</b>	<b>(480)</b>	<b>87%</b>	<b>(48)%</b>	<b>37%</b>

Percent of year completed 108.33%

# MAYOR

## LIBRARY ADVISORY BOARD

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	5,000	5,000	3,706	3,501	3,528	(1,472)	71%	(6)%	1%
41 Professional Services	-	-	849	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>4,555</b>	<b>3,501</b>	<b>3,528</b>	<b>(1,472)</b>	<b>71%</b>	<b>(23)%</b>	<b>1%</b>
<b>Total Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>4,555</b>	<b>3,501</b>	<b>3,528</b>	<b>(1,472)</b>	<b>71%</b>	<b>(23)%</b>	<b>1%</b>

Percent of year completed 108.33%

# MAYOR

## COMMUNITY PROMOTION

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	9,035	9,035	744	3,707	11,454	2,419	127%	398%	209%
35 Small Tools	-	-	5,364	2,787	-	-	-	(48)%	-
41 Professional Services	12,000	12,000	13,395	12,900	12,539	539	104%	(4)%	(3)%
44 Advertising	450	450	-	51	-	(450)	-	-	-
48 Repairs and Maintenance	2,500	2,500	-	-	-	(2,500)	-	-	-
49 Miscellaneous	2,015	2,015	3,582	1,800	1,910	(105)	95%	(50)%	6%
<b>Total Operating Expenses</b>	<b>26,000</b>	<b>26,000</b>	<b>23,086</b>	<b>21,245</b>	<b>25,903</b>	<b>(97)</b>	<b>100%</b>	<b>(8)%</b>	<b>22%</b>
<b>Total Expenses</b>	<b>26,000</b>	<b>26,000</b>	<b>23,086</b>	<b>21,245</b>	<b>25,903</b>	<b>(97)</b>	<b>100%</b>	<b>(8)%</b>	<b>22%</b>

Percent of year completed 108.33%

# MAYOR

## VOTER REGISTRATION COSTS

3/24/2018 12:37

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
51 Inter-Governmental	32,000	32,000	21,956	33,109	37,235	5,235	116%	51%	12%
<b>Total Operating Expenses</b>	<b>32,000</b>	<b>32,000</b>	<b>21,956</b>	<b>33,109</b>	<b>37,235</b>	<b>5,235</b>	<b>116%</b>	<b>51%</b>	<b>12%</b>
<b>Total Expenses</b>	<b>32,000</b>	<b>32,000</b>	<b>21,956</b>	<b>33,109</b>	<b>37,235</b>	<b>5,235</b>	<b>116%</b>	<b>51%</b>	<b>12%</b>

Percent of year completed 108.33%

# HUMAN RESOURCES

CITY OF TUKWILA

3/24/2018 12:38

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
						BDGT			
11 Salaries	405,299	405,299	404,342	397,101	401,717	(3,582)	99%	(2)%	1%
12 Extra Labor	6,000	6,000	-	6,840	-	(6,000)	-	-	-
21 FICA	28,947	28,947	28,354	27,989	28,343	(604)	98%	(1)%	1%
23 Pension-PERS/PSERS	48,653	48,653	41,090	42,947	47,397	(1,256)	97%	5%	10%
24 Industrial Insurance	1,417	1,417	1,133	1,101	1,056	(361)	74%	(3)%	(4)%
25 Medical & Dental	77,642	77,642	64,094	63,382	60,472	(17,170)	78%	(1)%	(5)%
<b>Total Salaries &amp; Benefits</b>	<b>567,958</b>	<b>567,958</b>	<b>539,014</b>	<b>539,361</b>	<b>538,985</b>	<b>(28,973)</b>	<b>95%</b>	<b>0%</b>	<b>(0)%</b>
31 Supplies	14,817	14,817	8,219	9,337	12,861	(1,956)	87%	14%	38%
41 Professional Services	90,575	90,575	47,466	83,302	80,196	(10,379)	89%	75%	(4)%
42 Communication	50	50	7	-	-	(50)	-	-	-
43 Travel	3,000	3,000	2,542	943	1,234	(1,766)	41%	(63)%	31%
44 Advertising	6,250	6,250	3,025	6,541	3,133	(3,117)	50%	116%	(52)%
45 Rentals and Leases	5,108	5,108	3,662	3,737	5,113	5	100%	2%	37%
48 Repairs and Maintenance	14,000	14,000	12,062	2,790	2,994	(11,006)	21%	(77)%	7%
49 Miscellaneous	4,450	4,450	3,346	1,416	12,330	7,880	277%	(58)%	771%
<b>Total Operating Expenses</b>	<b>138,250</b>	<b>138,250</b>	<b>80,329</b>	<b>108,066</b>	<b>117,861</b>	<b>(20,389)</b>	<b>85%</b>	<b>35%</b>	<b>9%</b>
<b>Total Expenses</b>	<b>706,208</b>	<b>706,208</b>	<b>619,343</b>	<b>647,426</b>	<b>656,847</b>	<b>(49,361)</b>	<b>93%</b>	<b>5%</b>	<b>1%</b>

Percent of year completed 108.33%

# FINANCE

CITY OF TUKWILA

3/24/2018 12:39

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPEND	2015/2016
						BDGT			
11 Salaries	1,053,485	1,053,485	988,923	986,137	1,032,821	(20,664)	98%	(0)%	5%
12 Extra Labor	60,000	60,000	5,181	-	16,715	(43,285)	28%	-	-
13 Overtime	9,289	9,289	1,475	7,470	5,654	(3,635)	61%	406%	(24)%
21 FICA	79,621	79,621	73,595	73,501	78,363	(1,258)	98%	(0)%	7%
23 Pension-PERS/PSERS	127,773	127,773	100,114	110,973	122,566	(5,207)	96%	11%	10%
24 Industrial Insurance	4,235	4,235	3,350	3,265	3,076	(1,159)	73%	(3)%	(6)%
25 Medical & Dental	223,559	223,559	179,162	188,455	212,258	(11,301)	95%	5%	13%
26 Unemployment	13,000	13,000	-	-	-	(13,000)	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>1,570,962</b>	<b>1,570,962</b>	<b>1,351,800</b>	<b>1,369,801</b>	<b>1,471,453</b>	<b>(99,509)</b>	<b>94%</b>	<b>1%</b>	<b>7%</b>
31 Supplies	19,000	19,000	17,381	26,306	16,378	(2,622)	86%	51%	(38)%
35 Small Tools	5,000	5,000	265	6,003	3,902	(1,098)	78%	2162%	(35)%
41 Professional Services	170,000	170,000	126,741	140,365	274,791	104,791	162%	11%	96%
42 Communication	1,000	1,000	288	56	479	(521)	48%	(81)%	757%
43 Travel	10,000	10,000	2,662	4,591	9,065	(935)	91%	72%	97%
45 Rentals and Leases	3,500	3,500	3,283	3,284	3,002	(498)	86%	0%	(9)%
46 Insurance	351,826	351,826	338,892	338,539	353,462	1,636	100%	(0)%	4%
48 Repairs and Maintenance	65,625	65,625	57,278	59,781	147,712	82,087	225%	4%	147%
49 Miscellaneous	321,900	321,900	286,823	188,902	127,826	(194,074)	40%	(34)%	(32)%
53 Ext Taxes, Oper. Assess	-	-	1	-	18	18	-	-	-
<b>Total Operating Expenses</b>	<b>947,851</b>	<b>947,851</b>	<b>833,614</b>	<b>767,827</b>	<b>936,634</b>	<b>(11,217)</b>	<b>99%</b>	<b>(8)%</b>	<b>22%</b>
<b>Total Expenses</b>	<b>2,518,813</b>	<b>2,518,813</b>	<b>2,185,415</b>	<b>2,137,628</b>	<b>2,408,087</b>	<b>(110,726)</b>	<b>96%</b>	<b>(2)%</b>	<b>13%</b>

Percent of year completed 108.33%

# ATTORNEY

CITY OF TUKWILA

3/24/2018 12:39

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						BDGT			
12 Extra Labor	5,000	5,000	2,358	2,508	2,466	(2,534)	49%	6%	(2)%
21 FICA	355	355	180	192	189	(166)	53%	6%	(2)%
24 Industrial Insurance	100	100	29	32	33	(67)	33%	10%	3%
<b>Total Salaries &amp; Benefits</b>	<b>5,455</b>	<b>5,455</b>	<b>2,568</b>	<b>2,732</b>	<b>2,688</b>	<b>(2,767)</b>	<b>49%</b>	<b>6%</b>	<b>(2)%</b>
31 Supplies	6,000	6,000	5,527	4,830	2,590	(3,410)	43%	(13)%	(46)%
41 Professional Services	701,000	701,000	583,288	523,163	655,547	(45,453)	94%	(10)%	25%
45 Rentals and Leases	2,100	2,100	-	-	2,862	762	136%	-	-
48 Repairs and Maintenance	1,400	1,400	-	-	-	(1,400)	-	-	-
49 Miscellaneous	1,000	1,000	57	-	1,226	226	123%	-	-
<b>Total Operating Expenses</b>	<b>711,500</b>	<b>711,500</b>	<b>588,872</b>	<b>527,993</b>	<b>662,225</b>	<b>(49,275)</b>	<b>93%</b>	<b>(10)%</b>	<b>25%</b>
<b>Total Expenses</b>	<b>716,955</b>	<b>716,955</b>	<b>591,440</b>	<b>530,725</b>	<b>664,913</b>	<b>(52,042)</b>	<b>93%</b>	<b>(10)%</b>	<b>25%</b>

Percent of year completed 108.33%

# RECREATION DEPARTMENT

CITY OF TUKWILA

3/24/2018 12:43

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	1,400,656	1,400,656	1,283,806	1,323,933	1,335,148	(65,508)	95%	3%	1%
12 Extra Labor	532,182	532,182	437,562	446,539	475,268	(56,914)	89%	2%	6%
13 Overtime	4,179	4,179	9,063	7,846	5,928	1,749	142%	(13)%	(24)%
21 FICA	145,956	145,956	129,084	133,420	135,399	(10,557)	93%	3%	1%
23 Pension-PERS/PSERS	168,165	168,165	143,408	167,460	178,730	10,565	106%	17%	7%
24 Industrial Insurance	84,918	84,918	72,933	74,051	62,252	(22,666)	73%	2%	(16)%
25 Medical & Dental	320,924	320,924	273,857	297,411	317,408	(3,516)	99%	9%	7%
26 Unemployment	-	-	(568)	(2,575)	2,584	2,584	-	354%	(200)%
28 Uniform/Clothing	230	230	197	-	225	(5)	98%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>2,657,210</b>	<b>2,657,210</b>	<b>2,349,343</b>	<b>2,448,084</b>	<b>2,512,942</b>	<b>(144,268)</b>	<b>95%</b>	<b>4%</b>	<b>3%</b>
31 Supplies	137,404	137,404	132,516	130,587	129,012	(8,392)	94%	(1)%	(1)%
34 Items Purchased for resale	22,000	22,000	31,681	22,500	20,530	(1,470)	93%	(29)%	(9)%
35 Small Tools	11,000	11,000	-	-	10,921	(79)	99%	-	-
41 Professional Services	208,480	208,480	149,075	160,766	166,442	(42,038)	80%	8%	4%
42 Communication	12,150	11,650	8,186	11,528	8,089	(3,561)	67%	41%	(30)%
43 Travel	13,725	13,725	5,253	5,981	18,177	4,452	132%	14%	204%
44 Advertising	22,500	22,500	17,547	11,797	11,422	(11,078)	51%	(33)%	(3)%
45 Rentals and Leases	48,590	48,590	49,075	31,864	34,304	(14,286)	71%	(35)%	8%
48 Repairs and Maintenance	30,400	30,400	15,509	19,921	11,592	(18,808)	38%	28%	(42)%
49 Miscellaneous	109,400	109,400	101,761	84,019	87,536	(21,864)	80%	(17)%	4%
53 Ext Tax	-	-	-	-	667	667	-	-	-
64 Machinery & Equipment	130,000	130,000	10,779	10,686	36,982	(93,018)	28%	(1)%	246%
<b>Total Operating Expenses</b>	<b>745,649</b>	<b>745,149</b>	<b>521,381</b>	<b>489,649</b>	<b>535,675</b>	<b>(209,474)</b>	<b>72%</b>	<b>(6)%</b>	<b>9%</b>
<b>Total Expenses</b>	<b>3,402,859</b>	<b>3,402,359</b>	<b>2,870,724</b>	<b>2,937,733</b>	<b>3,048,617</b>	<b>(353,742)</b>	<b>90%</b>	<b>2%</b>	<b>4%</b>

Percent of year completed 108.33%

# RECREATION

## DIVISION SUMMARY

3/24/2018 12:43

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
ADMINISTRATION	481,514	481,514	313,813	314,925	367,967	(113,547)	76%	0%	17%
RECREATION	462,343	462,343	1,589,867	1,668,196	449,887	(12,456)	97%	5%	(73)%
PRESCHOOL PROGRAM	79,776	79,776	-	-	83,719	3,943	105%	-	-
YOUTH PROGRAMS	577,952	577,952	-	-	525,118	(52,834)	91%	-	-
TEEN PROGRAMS	206,780	206,780	-	-	200,173	(6,607)	97%	-	-
YOUTH WELLNESS AND ENRICHMEN	148,978	148,978	-	-	141,207	(7,771)	95%	-	-
ADULT WELLNESS AND ENRICHMEN	215,044	215,044	-	-	218,531	3,487	102%	-	-
SENIOR ADULT PROGRAMS	176,287	176,287	-	-	173,480	(2,807)	98%	-	-
COMMUNITY EVENTS AND VOLUNTE	281,660	281,160	289,808	250,188	235,374	(45,786)	84%	(14)%	(6)%
PLANNING AND BUSINESS OPS	460,559	460,559	-	-	363,069	(97,490)	79%	-	-
RENTAL OPERATIONS	311,966	311,966	666,457	704,424	290,091	(21,875)	93%	6%	(59)%
<b>Total Expenses</b>	<b>3,402,859</b>	<b>3,402,359</b>	<b>2,859,945</b>	<b>2,937,733</b>	<b>3,048,617</b>	<b>(353,742)</b>	<b>90%</b>	<b>3%</b>	<b>4%</b>

Percent of year completed 108.33%

# RECREATION

## ADMINISTRATION

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						ALLOCATED			
						BDGT			
11 Salaries	248,194	248,194	219,560	206,271	231,337	(16,857)	93%	(6)%	12%
12 Extra Labor	5,000	5,000	-	997	2,015	(2,986)	40%	-	102%
13 Overtime	464	464	-	-	-	(464)	-	-	-
21 FICA	16,870	16,870	14,756	13,586	15,711	(1,159)	93%	(8)%	16%
23 Pension-PERS/PSERS	29,797	29,797	22,254	22,955	27,046	(2,751)	91%	3%	18%
24 Industrial Insurance	1,189	1,189	500	595	1,680	491	141%	19%	182%
25 Medical & Dental	32,833	32,833	35,501	29,415	44,519	11,686	136%	(17)%	51%
<b>Total Salaries &amp; Benefits</b>	<b>334,347</b>	<b>334,347</b>	<b>292,571</b>	<b>273,819</b>	<b>322,308</b>	<b>(12,039)</b>	<b>96%</b>	<b>(6)%</b>	<b>18%</b>
31 Supplies	5,917	5,917	5,868	7,023	3,609	(2,308)	61%	20%	(49)%
41 Professional Services	2,500	2,500	6,605	17,808	1,100	(1,400)	44%	170%	(94)%
42 Communication	-	-	1,987	372	542	542	-	(81)%	46%
43 Travel	2,500	2,500	898	362	1,631	(869)	65%	(60)%	351%
45 Rentals and Leases	-	-	2,550	2,550	-	-	-	0%	-
48 Repairs and Maintenance	2,000	2,000	-	99	-	(2,000)	-	-	-
49 Miscellaneous	4,250	4,250	3,336	2,208	1,794	(2,456)	42%	(34)%	(19)%
64 Machinery & Equipment	130,000	130,000	-	10,686	36,982	(93,018)	28%	-	246%
<b>Total Operating Expenses</b>	<b>147,167</b>	<b>147,167</b>	<b>21,243</b>	<b>41,106</b>	<b>45,659</b>	<b>(101,508)</b>	<b>31%</b>	<b>94%</b>	<b>11%</b>
<b>Total Expenses</b>	<b>481,514</b>	<b>481,514</b>	<b>313,813</b>	<b>314,925</b>	<b>367,967</b>	<b>(113,547)</b>	<b>76%</b>	<b>0%</b>	<b>17%</b>

Percent of year completed 108.33%

# RECREATION

## RECREATION

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						ALLOCATED			
						BDGT			
11 Salaries	193,608	193,608	559,030	663,211	194,049	441	100%	19%	(71)%
12 Extra Labor	70,220	70,220	437,562	386,507	57,953	(12,267)	83%	(12)%	(85)%
13 Overtime	-	-	2,632	2,508	845	845	-	(5)%	(66)%
21 FICA	20,093	20,093	75,727	80,068	19,082	(1,011)	95%	6%	(76)%
23 Pension-PERS/PSERS	23,243	23,243	69,487	89,032	26,286	3,043	113%	28%	(70)%
24 Industrial Insurance	12,256	12,256	64,002	59,921	7,490	(4,766)	61%	(6)%	(87)%
25 Medical & Dental	39,424	39,424	127,609	159,103	39,429	5	100%	25%	(75)%
26 Unemployment	-	-	(568)	(2,575)	2,584	2,584	-	354%	(200)%
<b>Total Salaries &amp; Benefits</b>	<b>358,844</b>	<b>358,844</b>	<b>1,335,481</b>	<b>1,437,774</b>	<b>347,719</b>	<b>(11,125)</b>	<b>97%</b>	<b>8%</b>	<b>(76)%</b>
31 Supplies	27,919	27,919	68,471	65,367	18,051	(9,868)	65%	(5)%	(72)%
34 Items Purchased for resale	-	-	9,757	(934)	-	-	-	(110)%	-
35 Small Tools	11,000	11,000	-	-	7,722	(3,278)	70%	-	-
41 Professional Services	22,930	22,930	96,820	99,592	46,197	23,267	201%	3%	(54)%
42 Communication	2,850	2,850	2,610	3,285	1,934	(916)	68%	26%	(41)%
43 Travel	1,800	1,800	3,049	5,050	6,238	4,438	347%	66%	24%
44 Advertising	4,800	4,800	1,015	1,248	407	(4,394)	8%	23%	(67)%
45 Rentals and Leases	-	-	484	147	-	-	-	(70)%	-
48 Repairs and Maintenance	-	-	-	-	468	468	-	-	-
49 Miscellaneous	32,200	32,200	72,180	56,667	20,484	(11,716)	64%	(21)%	(64)%
53 Ext Tax	-	-	-	-	667	667	-	-	-
<b>Total Operating Expenses</b>	<b>103,499</b>	<b>103,499</b>	<b>254,386</b>	<b>230,422</b>	<b>102,168</b>	<b>(1,331)</b>	<b>99%</b>	<b>(9)%</b>	<b>(56)%</b>
<b>Total Expenses</b>	<b>462,343</b>	<b>462,343</b>	<b>1,589,867</b>	<b>1,668,196</b>	<b>449,887</b>	<b>(12,456)</b>	<b>97%</b>	<b>5%</b>	<b>(73)%</b>

Percent of year completed 108.33%

# RECREATION

## PRESCHOOL PROGRAM

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE		BUDGET		ACTUAL			COMPARISON OF RESULTS			
		2017 ANNUAL	2017	2015	2016	2017	OVER/(UNDER)		% CHANGE	
			ALLOCATED				ALLOCATED	BDGT	% SPEND	2015/2016
11	Salaries	37,245	37,245	-	-	36,588	(657)	98%	-	-
12	Extra Labor	20,900	20,900	-	-	23,073	2,173	110%	-	-
21	FICA	4,397	4,397	-	-	4,571	174	104%	-	-
23	Pension-PERS/PSERS	4,479	4,479	-	-	6,256	1,777	140%	-	-
24	Industrial Insurance	2,285	2,285	-	-	1,873	(412)	82%	-	-
25	Medical & Dental	370	370	-	-	422	52	114%	-	-
<b>Total Salaries &amp; Benefits</b>		<b>69,676</b>	<b>69,676</b>	-	-	<b>72,921</b>	<b>3,245</b>	<b>105%</b>	-	-
31	Supplies	8,600	8,600	-	-	10,395	1,795	121%	-	-
41	Professional Services	1,000	1,000	-	-	2	(998)	0%	-	-
49	Miscellaneous	500	500	-	-	402	(98)	80%	-	-
<b>Total Operating Expenses</b>		<b>10,100</b>	<b>10,100</b>	-	-	<b>10,798</b>	<b>698</b>	<b>107%</b>	-	-
<b>Total Expenses</b>		<b>79,776</b>	<b>79,776</b>	-	-	<b>83,719</b>	<b>3,943</b>	<b>105%</b>	-	-

Percent of year completed 108.33%

# RECREATION

## YOUTH PROGRAMS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE		BUDGET		ACTUAL			COMPARISON OF RESULTS			
		2017 ANNUAL	2017	2015	2016	2017	OVER/(UNDER)		% CHANGE	
			ALLOCATED				ALLOCATED	BDGT	% SPEND	2015/2016
11	Salaries	148,265	148,265	-	-	146,386	(1,879)	99%	-	-
12	Extra Labor	231,742	231,742	-	-	205,735	(26,007)	89%	-	-
13	Overtime	-	-	-	-	82	82	-	-	-
21	FICA	30,445	30,445	-	-	26,812	(3,633)	88%	-	-
23	Pension-PERS/PSERS	17,799	17,799	-	-	25,243	7,444	142%	-	-
24	Industrial Insurance	29,658	29,658	-	-	21,247	(8,411)	72%	-	-
25	Medical & Dental	47,525	47,525	-	-	47,509	(16)	100%	-	-
<b>Total Salaries &amp; Benefits</b>		<b>505,434</b>	<b>505,434</b>	-	-	<b>473,013</b>	<b>(32,421)</b>	<b>94%</b>	-	-
31	Supplies	32,018	32,018	-	-	20,137	(11,881)	63%	-	-
41	Professional Services	24,500	24,500	-	-	19,334	(5,166)	79%	-	-
49	Miscellaneous	16,000	16,000	-	-	12,633	(3,367)	79%	-	-
<b>Total Operating Expenses</b>		<b>72,518</b>	<b>72,518</b>	-	-	<b>52,105</b>	<b>(20,413)</b>	<b>72%</b>	-	-
<b>Total Expenses</b>		<b>577,952</b>	<b>577,952</b>	-	-	<b>525,118</b>	<b>(52,834)</b>	<b>91%</b>	-	-

Percent of year completed 108.33%



# RECREATION

## TEEN PROGRAMS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	OVER/(UNDER)	% CHANGE		
						ALLOCATED	% SPEND	2015/2016	2016/2017
						BDGT			
11 Salaries	66,466	66,466	-	-	65,291	(1,175)	98%	-	-
12 Extra Labor	63,850	63,850	-	-	58,706	(5,144)	92%	-	-
21 FICA	9,969	9,969	-	-	9,486	(483)	95%	-	-
23 Pension-PERS/PSERS	7,980	7,980	-	-	9,219	1,239	116%	-	-
24 Industrial Insurance	8,906	8,906	-	-	6,929	(1,977)	78%	-	-
25 Medical & Dental	23,729	23,729	-	-	23,724	(5)	100%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>180,900</b>	<b>180,900</b>	-	-	<b>173,355</b>	<b>(7,545)</b>	<b>96%</b>	-	-
31 Supplies	7,650	7,650	-	-	8,480	830	111%	-	-
41 Professional Services	5,050	5,050	-	-	5,001	(49)	99%	-	-
43 Travel	5,000	5,000	-	-	5,139	139	103%	-	-
45 Rentals and Leases	180	180	-	-	1,424	1,244	791%	-	-
49 Miscellaneous	8,000	8,000	-	-	6,774	(1,226)	85%	-	-
<b>Total Operating Expenses</b>	<b>25,880</b>	<b>25,880</b>	-	-	<b>26,818</b>	<b>938</b>	<b>104%</b>	-	-
<b>Total Expenses</b>	<b>206,780</b>	<b>206,780</b>	-	-	<b>200,173</b>	<b>(6,607)</b>	<b>97%</b>	-	-

Percent of year completed 108.33%

# RECREATION

## YOUTH WELLNESS AND ENRICHMENT

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	OVER/(UNDER)	% CHANGE		
						ALLOCATED	% SPEND	2015/2016	2016/2017
						BDGT			
11 Salaries	66,598	66,598	-	-	65,328	(1,271)	98%	-	-
12 Extra Labor	12,700	12,700	-	-	16,907	4,207	133%	-	-
21 FICA	6,067	6,067	-	-	6,291	224	104%	-	-
23 Pension-PERS/PSERS	7,995	7,995	-	-	8,844	849	111%	-	-
24 Industrial Insurance	3,962	3,962	-	-	3,525	(437)	89%	-	-
25 Medical & Dental	16,456	16,456	-	-	16,451	(5)	100%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>113,778</b>	<b>113,778</b>	-	-	<b>117,347</b>	<b>3,569</b>	<b>103%</b>	-	-
31 Supplies	5,600	5,600	-	-	5,809	209	104%	-	-
41 Professional Services	28,900	28,900	-	-	17,624	(11,276)	61%	-	-
49 Miscellaneous	700	700	-	-	427	(273)	61%	-	-
<b>Total Operating Expenses</b>	<b>35,200</b>	<b>35,200</b>	-	-	<b>23,860</b>	<b>(11,340)</b>	<b>68%</b>	-	-
<b>Total Expenses</b>	<b>148,978</b>	<b>148,978</b>	-	-	<b>141,207</b>	<b>(7,771)</b>	<b>95%</b>	-	-

Percent of year completed 108.33%

# RECREATION

## ADULT WELLNESS AND ENRICHMENT

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		BDGT	2015/2016
11 Salaries	81,942	81,942	-	-	80,388	(1,554)	98%	-	-
12 Extra Labor	24,000	24,000	-	-	24,610	610	103%	-	-
13 Overtime	-	-	-	-	696	696	-	-	-
21 FICA	7,914	7,914	-	-	7,906	(8)	100%	-	-
23 Pension-PERS/PSERS	9,837	9,837	-	-	10,824	987	110%	-	-
24 Industrial Insurance	5,054	5,054	-	-	3,557	(1,497)	70%	-	-
25 Medical & Dental	23,797	23,797	-	-	23,785	(12)	100%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>152,544</b>	<b>152,544</b>	-	-	<b>151,765</b>	<b>(779)</b>	<b>99%</b>	-	-
31 Supplies	4,200	4,200	-	-	21,093	16,893	502%	-	-
35 Small Tools	-	-	-	-	3,200	3,200	-	-	-
41 Professional Services	50,900	50,900	-	-	35,251	(15,649)	69%	-	-
42 Communication	-	-	-	-	3,384	3,384	-	-	-
48 Repairs and Maintenance	7,200	7,200	-	-	2,529	(4,671)	35%	-	-
49 Miscellaneous	200	200	-	-	1,310	1,110	655%	-	-
<b>Total Operating Expenses</b>	<b>62,500</b>	<b>62,500</b>	-	-	<b>66,766</b>	<b>4,266</b>	<b>107%</b>	-	-
<b>Total Expenses</b>	<b>215,044</b>	<b>215,044</b>	-	-	<b>218,531</b>	<b>3,487</b>	<b>102%</b>	-	-

Percent of year completed 108.33%

# RECREATION

## SENIOR ADULT PROGRAMS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED	% SPEND	% CHANGE	
						BDGT		2015/2016	2016/2017
11 Salaries	82,253	82,253	-	-	80,688	(1,565)	98%	-	-
12 Extra Labor	27,000	27,000	-	-	23,974	(3,026)	89%	-	-
21 FICA	8,298	8,298	-	-	7,933	(365)	96%	-	-
23 Pension-PERS/PSERS	9,875	9,875	-	-	11,931	2,056	121%	-	-
24 Industrial Insurance	5,344	5,344	-	-	3,596	(1,748)	67%	-	-
25 Medical & Dental	20,517	20,517	-	-	20,505	(12)	100%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>153,287</b>	<b>153,287</b>	-	-	<b>148,627</b>	<b>(4,660)</b>	<b>97%</b>	-	-
31 Supplies	3,000	3,000	-	-	4,501	1,501	150%	-	-
41 Professional Services	5,900	5,900	-	-	3,840	(2,060)	65%	-	-
43 Travel	2,100	2,100	-	-	3,520	1,420	168%	-	-
49 Miscellaneous	12,000	12,000	-	-	12,993	993	108%	-	-
<b>Total Operating Expenses</b>	<b>23,000</b>	<b>23,000</b>	-	-	<b>24,853</b>	<b>1,853</b>	<b>108%</b>	-	-
<b>Total Expenses</b>	<b>176,287</b>	<b>176,287</b>	-	-	<b>173,480</b>	<b>(2,807)</b>	<b>98%</b>	-	-

Percent of year completed 108.33%

# RECREATION

## COMMUNITY EVENTS AND VOLUNTEERS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED	% SPEND	% CHANGE	
						BDGT		2015/2016	2016/2017
11 Salaries	111,432	111,432	148,037	117,236	110,196	(1,236)	99%	(21)%	(6)%
12 Extra Labor	15,150	15,150	-	8,032	6,310	(8,840)	42%	-	(21)%
13 Overtime	2,322	2,322	1,845	1,133	1,943	(379)	84%	(39)%	72%
21 FICA	9,467	9,467	11,298	10,027	8,607	(860)	91%	(11)%	(14)%
23 Pension-PERS/PSERS	13,377	13,377	15,087	12,902	13,786	409	103%	(14)%	7%
24 Industrial Insurance	3,780	3,780	2,841	3,424	3,806	26	101%	21%	11%
25 Medical & Dental	21,382	21,382	28,889	24,195	23,536	2,154	110%	(16)%	(3)%
<b>Total Salaries &amp; Benefits</b>	<b>176,910</b>	<b>176,910</b>	<b>207,998</b>	<b>176,950</b>	<b>168,184</b>	<b>(8,726)</b>	<b>95%</b>	<b>(15)%</b>	<b>(5)%</b>
31 Supplies	25,400	25,400	19,610	22,381	16,737	(8,663)	66%	14%	(25)%
41 Professional Services	58,400	58,400	45,650	39,906	37,942	(20,458)	65%	(13)%	(5)%
42 Communication	500	-	661	-	-	-	-	-	-
43 Travel	600	600	250	278	358	(242)	60%	11%	29%
44 Advertising	10,500	10,500	10,423	4,356	4,762	(5,738)	45%	(58)%	9%
45 Rentals and Leases	6,800	6,800	4,103	5,224	5,706	(1,094)	84%	27%	9%
49 Miscellaneous	2,550	2,550	1,112	1,093	1,685	(865)	66%	(2)%	54%
<b>Total Operating Expenses</b>	<b>104,750</b>	<b>104,250</b>	<b>81,809</b>	<b>73,239</b>	<b>67,191</b>	<b>(37,059)</b>	<b>64%</b>	<b>(10)%</b>	<b>(8)%</b>
<b>Total Expenses</b>	<b>281,660</b>	<b>281,160</b>	<b>289,808</b>	<b>250,188</b>	<b>235,374</b>	<b>(45,786)</b>	<b>84%</b>	<b>(14)%</b>	<b>(6)%</b>

Percent of year completed 108.33%

# RECREATION

## PLANNING AND BUSINESS OPERATIONS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	OVER/(UNDER)	% CHANGE		
						ALLOCATED	% SPEND	2015/2016	2016/2017
						BDGT			
11 Salaries	237,624	237,624	-	-	201,446	(36,178)	85%	-	-
13 Overtime	464	464	-	-	1,142	678	246%	-	-
21 FICA	18,119	18,119	-	-	15,381	(2,738)	85%	-	-
23 Pension-PERS/PSERS	28,529	28,529	-	-	20,675	(7,854)	72%	-	-
24 Industrial Insurance	3,440	3,440	-	-	2,061	(1,379)	60%	-	-
25 Medical & Dental	63,043	63,043	-	-	46,322	(16,721)	73%	-	-
28 Uniform/Clothing	230	230	-	-	225	(5)	98%	-	-
<b>Total Salaries &amp; Benefits</b>	<b>351,449</b>	<b>351,449</b>	<b>-</b>	<b>-</b>	<b>287,253</b>	<b>(64,196)</b>	<b>82%</b>	<b>-</b>	<b>-</b>
31 Supplies	6,800	6,800	-	-	10,194	3,394	150%	-	-
41 Professional Services	3,000	3,000	-	-	151	(2,849)	5%	-	-
42 Communication	8,800	8,800	-	-	2,229	(6,571)	25%	-	-
43 Travel	1,400	1,400	-	-	1,026	(374)	73%	-	-
44 Advertising	500	500	-	-	-	(500)	-	-	-
45 Rentals and Leases	39,610	39,610	-	-	26,823	(12,787)	68%	-	-
48 Repairs and Maintenance	19,700	19,700	-	-	7,855	(11,845)	40%	-	-
49 Miscellaneous	29,300	29,300	-	-	27,538	(1,762)	94%	-	-
<b>Total Operating Expenses</b>	<b>109,110</b>	<b>109,110</b>	<b>-</b>	<b>-</b>	<b>75,816</b>	<b>(33,294)</b>	<b>69%</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>460,559</b>	<b>460,559</b>	<b>-</b>	<b>-</b>	<b>363,069</b>	<b>(97,490)</b>	<b>79%</b>	<b>-</b>	<b>-</b>

Percent of year completed 108.33%

# RECREATION

## RENTAL OPERATIONS

3/24/2018 12:43

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	OVER/(UNDER)	% CHANGE		
						ALLOCATED	% SPEND	2015/2016	2016/2017
						BDGT			
11 Salaries	127,029	127,029	357,179	337,215	123,451	(3,578)	97%	(6)%	(63)%
12 Extra Labor	61,620	61,620	-	51,004	55,986	(5,634)	91%	-	10%
13 Overtime	929	929	4,586	4,205	1,082	153	116%	(8)%	(74)%
21 FICA	14,317	14,317	27,302	29,739	13,619	(698)	95%	9%	(54)%
23 Pension-PERS/PSERS	15,254	15,254	36,580	42,570	18,619	3,365	122%	16%	(56)%
24 Industrial Insurance	9,044	9,044	5,591	10,111	6,488	(2,556)	72%	81%	(36)%
25 Medical & Dental	31,848	31,848	81,857	84,698	31,206	(642)	98%	3%	(63)%
28 Uniform/Clothing	-	-	197	-	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>260,041</b>	<b>260,041</b>	<b>513,293</b>	<b>559,542</b>	<b>250,450</b>	<b>(9,591)</b>	<b>96%</b>	<b>9%</b>	<b>(55)%</b>
31 Supplies	10,300	10,300	38,567	35,817	10,005	(295)	97%	(7)%	(72)%
34 Items Purchased for resale	22,000	22,000	21,924	23,434	20,530	(1,470)	93%	7%	(12)%
41 Professional Services	5,400	5,400	-	3,460	-	(5,400)	-	-	-
42 Communication	-	-	2,928	7,872	-	-	-	169%	-
43 Travel	325	325	1,056	291	264	(61)	81%	(72)%	(9)%
44 Advertising	6,700	6,700	6,108	6,192	6,253	(447)	93%	1%	1%
45 Rentals and Leases	2,000	2,000	41,938	23,943	351	(1,649)	18%	(43)%	(99)%
48 Repairs and Maintenance	1,500	1,500	15,509	19,822	741	(759)	49%	28%	(96)%
49 Miscellaneous	3,700	3,700	25,133	24,050	1,497	(2,203)	40%	(4)%	(94)%
<b>Total Operating Expenses</b>	<b>51,925</b>	<b>51,925</b>	<b>153,165</b>	<b>144,882</b>	<b>39,641</b>	<b>(12,284)</b>	<b>76%</b>	<b>(5)%</b>	<b>(73)%</b>
<b>Total Expenses</b>	<b>311,966</b>	<b>311,966</b>	<b>666,457</b>	<b>704,424</b>	<b>290,091</b>	<b>(21,875)</b>	<b>93%</b>	<b>6%</b>	<b>(59)%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

CITY OF TUKWILA  
GENERAL FUND EXPENDITURES

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
		ALLOCATED				ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	2,108,057	2,108,057	1,760,889	1,934,610	2,028,438	(79,619)	96%	10%	5%
12 Extra Labor	51,074	51,074	98,192	66,250	53,079	2,005	104%	(33)%	(20)%
13 Overtime	11,094	11,094	6,103	3,165	6,796	(4,298)	61%	(48)%	115%
21 FICA	166,064	166,064	139,893	149,893	156,066	(9,998)	94%	7%	4%
23 Pension-PERS/PSERS	254,047	254,047	184,837	219,685	243,041	(11,006)	96%	19%	11%
24 Industrial Insurance	23,960	23,960	13,543	15,261	15,762	(8,198)	66%	13%	3%
25 Medical & Dental	417,425	417,425	292,722	343,748	369,897	(47,528)	89%	17%	8%
26 Unemployment	-	-	351	-	-	-	-	-	-
28 Uniform/Clothing	2,975	2,975	99	551	610	(2,365)	21%	459%	11%
<b>Total Salaries &amp; Benefits</b>	<b>3,034,696</b>	<b>3,034,696</b>	<b>2,496,628</b>	<b>2,733,164</b>	<b>2,873,690</b>	<b>(161,006)</b>	<b>95%</b>	<b>9%</b>	<b>5%</b>
31 Supplies	37,180	37,180	45,774	35,947	61,802	24,622	166%	(21)%	72%
35 Small Tools	500	500	439	-	181	(319)	36%	-	-
41 Professional Services	253,400	253,400	389,705	223,024	242,302	(11,098)	96%	(43)%	9%
42 Communication	6,500	6,500	4,056	4,548	9,633	3,133	148%	12%	112%
43 Travel	13,800	13,800	5,887	5,682	5,054	(8,746)	37%	(3)%	(11)%
44 Advertising	-	-	411	-	303	303	-	-	-
45 Rentals and Leases	12,800	12,800	19,604	17,551	16,836	4,036	132%	(10)%	(4)%
47 Public Utilities	2,500	2,500	911	1,704	2,662	162	106%	87%	56%
48 Repairs and Maintenance	51,185	51,185	52,190	60,192	11,404	(39,781)	22%	15%	(81)%
49 Miscellaneous	152,777	152,777	69,887	112,657	51,852	(100,925)	34%	61%	(54)%
51 Inter-Governmental	8,000	8,000	11,264	15,408	7,642	(359)	96%	37%	(50)%
53 Ext Taxes, Oper Assess	-	-	1	1	289	289	-	100%	23960%
<b>Total Operating Expenses</b>	<b>538,642</b>	<b>538,642</b>	<b>600,129</b>	<b>476,715</b>	<b>409,959</b>	<b>(128,683)</b>	<b>76%</b>	<b>(21)%</b>	<b>(14)%</b>
<b>Total Expenses</b>	<b>3,573,338</b>	<b>3,573,338</b>	<b>3,096,757</b>	<b>3,209,879</b>	<b>3,283,649</b>	<b>(289,689)</b>	<b>92%</b>	<b>4%</b>	<b>2%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

DIVISION SUMMARY

3/24/2018 12:45

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
		ALLOCATED				ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
ADMINISTRATION	363,988	363,988	350,136	341,670	353,189	(10,799)	97%	(2)%	3%
CODE ENFORCEMENT	469,930	469,930	359,524	392,069	389,566	(80,364)	83%	9%	(1)%
PERMIT CENTER	399,556	399,556	442,945	445,636	359,905	(39,651)	90%	1%	(19)%
BUILDING, PERMIT AND PLAN REVIEW	815,025	815,025	621,449	723,733	714,434	(100,591)	88%	16%	(1)%
PLANNING	1,233,070	1,233,070	1,221,395	1,036,220	1,169,715	(63,355)	95%	(15)%	13%
RECYCLING PROGRAM	46,000	46,000	48,526	44,951	45,304	(696)	98%	(7)%	1%
TDM PROGRAM	245,769	245,769	52,783	225,600	251,535	5,766	102%	327%	11%
<b>Total Expenses</b>	<b>3,573,338</b>	<b>3,573,338</b>	<b>3,096,757</b>	<b>3,209,879</b>	<b>3,283,649</b>	<b>(289,689)</b>	<b>92%</b>	<b>4%</b>	<b>2%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

ADMINISTRATION

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER) ALLOCATED		2015/2016	2016/2017
11 Salaries	230,470	230,470	223,474	226,899	231,832	1,362	101%	2%	2%
13 Overtime	1,114	1,114	725	-	2,409	1,295	216%	-	-
21 FICA	15,422	15,422	15,142	15,196	16,128	706	105%	0%	6%
23 Pension-PERS/PSERS	27,668	27,668	22,748	25,251	27,874	206	101%	11%	10%
24 Industrial Insurance	706	706	545	583	526	(180)	75%	7%	(10)%
25 Medical & Dental	48,628	48,628	48,123	43,643	41,659	(6,969)	86%	(9)%	(5)%
<b>Total Salaries &amp; Benefits</b>	<b>324,008</b>	<b>324,008</b>	<b>310,758</b>	<b>311,572</b>	<b>320,428</b>	<b>(3,580)</b>	<b>99%</b>	<b>0%</b>	<b>3%</b>
31 Supplies	9,680	9,680	19,359	16,103	21,268	11,588	220%	(17)%	32%
41 Professional Services	13,000	13,000	11,258	750	107	(12,893)	1%	(93)%	(86)%
43 Travel	500	500	831	2,042	824	324	165%	146%	(60)%
45 Rentals and Leases	4,800	4,800	5,377	7,590	4,573	(227)	95%	41%	(40)%
48 Repairs and Maintenance	500	500	943	1,289	1,247	747	249%	37%	(3)%
49 Miscellaneous	11,500	11,500	1,610	2,323	4,453	(7,047)	39%	44%	92%
53 Ext Taxes, Assessments	-	-	1	1	289	289	-	100%	23960%
<b>Total Operating Expenses</b>	<b>39,980</b>	<b>39,980</b>	<b>39,379</b>	<b>30,098</b>	<b>32,761</b>	<b>(7,219)</b>	<b>82%</b>	<b>(24)%</b>	<b>9%</b>
<b>Total Expenses</b>	<b>363,988</b>	<b>363,988</b>	<b>350,136</b>	<b>341,670</b>	<b>353,189</b>	<b>(10,799)</b>	<b>97%</b>	<b>(2)%</b>	<b>3%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

CODE ENFORCEMENT

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER) ALLOCATED		2015/2016	2016/2017
11 Salaries	267,047	267,047	232,376	242,138	247,096	(19,951)	93%	4%	2%
12 Extra Labor	5,574	5,574	-	17,540	980	(4,594)	18%	-	(94)%
13 Overtime	2,786	2,786	2,169	-	145	(2,641)	5%	-	-
21 FICA	21,146	21,146	17,943	19,865	19,162	(1,984)	91%	11%	(4)%
23 Pension-PERS/PSERS	31,766	31,766	23,935	28,173	27,996	(3,770)	88%	18%	(1)%
24 Industrial Insurance	8,732	8,732	6,165	6,354	5,421	(3,311)	62%	3%	(15)%
25 Medical & Dental	68,628	68,628	35,728	56,159	62,851	(5,777)	92%	57%	12%
28 Uniform/Clothing	475	475	-	392	428	(47)	90%	-	9%
<b>Total Salaries &amp; Benefits</b>	<b>406,154</b>	<b>406,154</b>	<b>318,315</b>	<b>370,622</b>	<b>364,079</b>	<b>(42,075)</b>	<b>90%</b>	<b>16%</b>	<b>(2)%</b>
31 Supplies	500	500	329	1,963	5,135	4,635	1027%	496%	162%
41 Professional Services	-	-	26,955	8,905	68	68	-	(67)%	(99)%
42 Communication	3,000	3,000	2,881	3,062	2,592	(408)	86%	6%	(15)%
43 Travel	600	600	1,173	39	1,003	403	167%	(97)%	2472%
45 Rentals and Leases	3,749	3,749	7,805	4,675	4,378	629	117%	(40)%	(6)%
47 Public Utilities	2,500	2,500	911	1,704	2,662	162	106%	87%	56%
49 Miscellaneous	53,427	53,427	1,154	1,099	9,650	(43,777)	18%	(5)%	778%
<b>Total Operating Expenses</b>	<b>63,776</b>	<b>63,776</b>	<b>41,209</b>	<b>21,447</b>	<b>25,488</b>	<b>(38,288)</b>	<b>40%</b>	<b>(48)%</b>	<b>19%</b>
<b>Total Expenses</b>	<b>469,930</b>	<b>469,930</b>	<b>359,524</b>	<b>392,069</b>	<b>389,566</b>	<b>(80,364)</b>	<b>83%</b>	<b>9%</b>	<b>(1)%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

PERMIT CENTER

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	205,279	205,279	243,475	247,083	204,989	(290)	100%	1%	(17)%
13 Overtime	1,847	1,847	-	110	116	(1,731)	6%	-	5%
21 FICA	15,857	15,857	18,628	18,912	15,567	(290)	98%	2%	(18)%
23 Pension-PERS/PSERS	24,651	24,651	23,932	27,292	24,311	(340)	99%	14%	(11)%
24 Industrial Insurance	1,059	1,059	1,031	1,007	742	(317)	70%	(2)%	(26)%
25 Medical & Dental	60,663	60,663	57,135	65,671	59,947	(716)	99%	15%	(9)%
<b>Total Salaries &amp; Benefits</b>	<b>309,356</b>	<b>309,356</b>	<b>344,202</b>	<b>360,074</b>	<b>305,671</b>	<b>(3,685)</b>	<b>99%</b>	<b>5%</b>	<b>(15)%</b>
31 Supplies	3,000	3,000	2,357	2,227	2,475	(525)	83%	(6)%	11%
41 Professional Services	10,000	10,000	24,001	7,013	23,398	13,398	234%	(71)%	234%
42 Communication	-	-	-	493	622	622	-	-	26%
43 Travel	3,700	3,700	1,913	730	796	(2,904)	22%	(62)%	9%
48 Repairs and Maintenance	42,000	42,000	43,116	50,800	5,920	(36,080)	14%	18%	(88)%
49 Miscellaneous	31,500	31,500	27,356	24,301	21,024	(10,476)	67%	(11)%	(13)%
<b>Total Operating Expenses</b>	<b>90,200</b>	<b>90,200</b>	<b>98,743</b>	<b>85,563</b>	<b>54,234</b>	<b>(35,966)</b>	<b>60%</b>	<b>(13)%</b>	<b>(37)%</b>
<b>Total Expenses</b>	<b>399,556</b>	<b>399,556</b>	<b>442,945</b>	<b>445,636</b>	<b>359,905</b>	<b>(39,651)</b>	<b>90%</b>	<b>1%</b>	<b>(19)%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

BUILDING, PERMIT AND PLAN REVIEW

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	494,054	494,054	294,319	389,918	436,254	(57,800)	88%	32%	12%
13 Overtime	3,500	3,500	2,292	2,485	2,853	(647)	82%	8%	15%
21 FICA	38,027	38,027	22,340	29,665	33,253	(4,774)	87%	33%	12%
23 Pension-PERS/PSERS	60,553	60,553	30,099	43,314	50,949	(9,604)	84%	44%	18%
24 Industrial Insurance	9,261	9,261	3,008	4,404	5,968	(3,293)	64%	46%	36%
25 Medical & Dental	104,579	104,579	52,471	70,095	85,020	(19,559)	81%	34%	21%
28 Uniform/Clothing	2,500	2,500	99	159	183	(2,317)	7%	61%	15%
<b>Total Salaries &amp; Benefits</b>	<b>712,474</b>	<b>712,474</b>	<b>404,627</b>	<b>540,040</b>	<b>614,480</b>	<b>(97,994)</b>	<b>86%</b>	<b>33%</b>	<b>14%</b>
31 Supplies	3,000	3,000	7,597	5,489	2,078	(922)	69%	(28)%	(62)%
35 Small Tools	500	500	439	-	181	(319)	36%	-	-
41 Professional Services	83,400	83,400	179,163	145,022	79,015	(4,385)	95%	(19)%	(46)%
42 Communication	500	500	662	993	6,420	5,920	1284%	50%	547%
43 Travel	1,500	1,500	195	817	336	(1,164)	22%	319%	(59)%
45 Rentals and Leases	4,251	4,251	6,422	5,287	7,885	3,634	185%	(18)%	49%
48 Repairs and Maintenance	550	550	-	-	-	(550)	-	-	-
49 Miscellaneous	8,850	8,850	22,344	26,085	4,039	(4,811)	46%	17%	(85)%
<b>Total Operating Expenses</b>	<b>102,551</b>	<b>102,551</b>	<b>216,822</b>	<b>183,693</b>	<b>99,954</b>	<b>(2,597)</b>	<b>97%</b>	<b>(15)%</b>	<b>(46)%</b>
<b>Total Expenses</b>	<b>815,025</b>	<b>815,025</b>	<b>621,449</b>	<b>723,733</b>	<b>714,434</b>	<b>(100,591)</b>	<b>88%</b>	<b>16%</b>	<b>(1)%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

PLANNING

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	794,661	794,661	757,437	739,180	800,489	5,828	101%	(2)%	8%
12 Extra Labor	45,500	45,500	68,813	12,993	11,347	(34,153)	25%	(81)%	(13)%
13 Overtime	1,847	1,847	917	570	1,273	(574)	69%	(38)%	123%
21 FICA	66,697	66,697	62,900	56,815	60,716	(5,981)	91%	(10)%	7%
23 Pension-PERS/PSERS	95,419	95,419	80,147	81,668	94,364	(1,055)	99%	2%	16%
24 Industrial Insurance	3,000	3,000	2,616	2,246	2,294	(706)	76%	(14)%	2%
25 Medical & Dental	116,811	116,811	98,195	99,217	110,779	(6,032)	95%	1%	12%
<b>Total Salaries &amp; Benefits</b>	<b>1,123,935</b>	<b>1,123,935</b>	<b>1,071,377</b>	<b>992,689</b>	<b>1,081,264</b>	<b>(42,671)</b>	<b>96%</b>	<b>(7)%</b>	<b>9%</b>
31 Supplies	8,000	8,000	4,551	4,932	6,106	(1,894)	76%	8%	24%
41 Professional Services	64,000	64,000	124,188	19,880	70,734	6,734	111%	(84)%	256%
42 Communication	3,000	3,000	42	-	-	(3,000)	-	-	-
43 Travel	2,000	2,000	974	749	1,918	(82)	96%	(23)%	156%
48 Repairs and Maintenance	8,135	8,135	8,132	8,104	4,237	(3,898)	52%	(0)%	(48)%
49 Miscellaneous	24,000	24,000	12,130	9,866	5,456	(18,544)	23%	(19)%	(45)%
<b>Total Operating Expenses</b>	<b>109,135</b>	<b>109,135</b>	<b>150,018</b>	<b>43,531</b>	<b>88,451</b>	<b>(20,684)</b>	<b>81%</b>	<b>(71)%</b>	<b>103%</b>
<b>Total Expenses</b>	<b>1,233,070</b>	<b>1,233,070</b>	<b>1,221,395</b>	<b>1,036,220</b>	<b>1,169,715</b>	<b>(63,355)</b>	<b>95%</b>	<b>(15)%</b>	<b>13%</b>

Percent of year completed 108.33%

# COMMUNITY DEVELOPMENT

RECYCLING PROGRAM

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	-	-	9,693	10,531	5,902	5,902	-	9%	(44)%
21 FICA	-	-	684	730	436	436	-	7%	(40)%
23 Pension-PERS/PSERS	-	-	959	1,177	707	707	-	23%	(40)%
24 Industrial Insurance	-	-	31	36	22	22	-	17%	(41)%
25 Medical & Dental	-	-	1,068	913	49	49	-	(14)%	(95)%
<b>Total Salaries &amp; Benefits</b>	<b>-</b>	<b>-</b>	<b>12,435</b>	<b>13,389</b>	<b>7,116</b>	<b>7,116</b>	<b>-</b>	<b>8%</b>	<b>(47)%</b>
31 Supplies	9,000	9,000	11,579	4,009	6,194	(2,806)	69%	(65)%	55%
41 Professional Services	30,000	30,000	20,319	21,933	28,284	(1,716)	94%	8%	29%
42 Communication	-	-	471	-	-	-	-	-	-
44 Advertising	-	-	411	-	303	303	-	-	-
49 Miscellaneous	7,000	7,000	3,309	5,620	3,407	(3,593)	49%	70%	(39)%
<b>Total Operating Expenses</b>	<b>46,000</b>	<b>46,000</b>	<b>36,090</b>	<b>31,562</b>	<b>38,188</b>	<b>(7,812)</b>	<b>83%</b>	<b>(13)%</b>	<b>21%</b>
<b>Total Expenses</b>	<b>46,000</b>	<b>46,000</b>	<b>48,526</b>	<b>44,951</b>	<b>45,304</b>	<b>(696)</b>	<b>98%</b>	<b>(7)%</b>	<b>1%</b>

Percent of year completed 108.33%



# COMMUNITY DEVELOPMENT

TDM PROGRAM

3/24/2018 12:45

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
11 Salaries	116,546	116,546	115	78,861	101,876	(14,670)	87%	68727%	29%
12 Extra Labor	-	-	29,378	35,717	40,752	40,752	-	22%	14%
21 FICA	8,915	8,915	2,256	8,709	10,804	1,889	121%	286%	24%
23 Pension-PERS/PSERS	13,990	13,990	3,017	12,810	16,840	2,850	120%	325%	31%
24 Industrial Insurance	1,202	1,202	147	630	789	(413)	66%	329%	25%
25 Medical & Dental	18,116	18,116	2	8,050	9,591	(8,525)	53%	484830%	19%
<b>Total Salaries &amp; Benefits</b>	<b>158,769</b>	<b>158,769</b>	<b>34,914</b>	<b>144,778</b>	<b>180,652</b>	<b>21,883</b>	<b>114%</b>	<b>315%</b>	<b>25%</b>
31 Supplies	4,000	4,000	-	1,225	18,546	14,546	464%	-	1414%
41 Professional Services	53,000	53,000	3,821	19,522	40,695	(12,305)	77%	411%	108%
43 Travel	5,500	5,500	800	1,305	177	(5,323)	3%	63%	(86)%
49 Miscellaneous	16,500	16,500	1,984	43,361	3,823	(12,677)	23%	2085%	(91)%
51 Inter-Governmental	8,000	8,000	11,264	15,408	7,642	(359)	96%	37%	(50)%
<b>Total Operating Expenses</b>	<b>87,000</b>	<b>87,000</b>	<b>17,869</b>	<b>80,821</b>	<b>70,883</b>	<b>(16,117)</b>	<b>81%</b>	<b>352%</b>	<b>(12)%</b>
<b>Total Expenses</b>	<b>245,769</b>	<b>245,769</b>	<b>52,783</b>	<b>225,600</b>	<b>251,535</b>	<b>5,766</b>	<b>102%</b>	<b>327%</b>	<b>11%</b>

Percent of year completed 108.33%

# MUNICIPAL COURT

CITY OF TUKWILA

3/24/2018 12:45

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPEND	2015/2016
						BDGT			
11 Salaries	756,312	756,312	696,865	700,436	756,510	198	100%	1%	8%
12 Extra Labor	4,180	4,180	10,494	20,547	558	(3,622)	13%	96%	(97)%
13 Overtime	4,661	4,661	889	2,518	-	(4,661)	-	183%	-
21 FICA	57,112	57,112	52,452	53,853	56,413	(699)	99%	3%	5%
23 Pension-PERS/PSERS	90,616	90,616	72,792	81,080	90,172	(444)	100%	11%	11%
24 Industrial Insurance	3,477	3,477	2,720	2,758	2,605	(873)	75%	1%	(6)%
25 Medical & Dental	185,542	185,542	141,397	152,270	163,622	(21,920)	88%	8%	7%
26 Unemployment	-	-	-	1,930	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>1,101,900</b>	<b>1,101,900</b>	<b>977,610</b>	<b>1,015,392</b>	<b>1,069,880</b>	<b>(32,020)</b>	<b>97%</b>	<b>4%</b>	<b>5%</b>
31 Supplies	14,283	14,283	13,704	12,446	15,234	951	107%	(9)%	22%
35 Small Tools	-	-	2,932	542	953	953	-	(82)%	76%
41 Professional Services	105,000	105,000	90,196	97,928	97,904	(7,096)	93%	9%	(0)%
42 Communication	24,150	24,150	6,777	5,186	9,083	(15,067)	38%	(23)%	75%
43 Travel	10,000	10,000	6,737	3,419	9,391	(609)	94%	(49)%	175%
45 Rentals and Leases	2,000	2,000	2,087	2,244	7,653	5,653	383%	8%	241%
48 Repairs and Maintenance	2,300	2,300	294	521	348	(1,952)	15%	77%	(33)%
49 Miscellaneous	23,170	23,170	23,444	17,723	22,729	(441)	98%	(24)%	28%
53 Ext Taxes, Assessments	5	5	2	-	-	(5)	-	-	-
64 Miscellaneous	25,000	25,000	70,275	-	-	(25,000)	-	-	-
<b>Total Operating Expenses</b>	<b>205,908</b>	<b>205,908</b>	<b>216,449</b>	<b>140,008</b>	<b>163,294</b>	<b>(42,614)</b>	<b>79%</b>	<b>(35)%</b>	<b>17%</b>
<b>Total Expenses</b>	<b>1,307,808</b>	<b>1,307,808</b>	<b>1,194,059</b>	<b>1,155,400</b>	<b>1,233,173</b>	<b>(74,635)</b>	<b>94%</b>	<b>(3)%</b>	<b>7%</b>

Percent of year completed 108.33%

# POLICE

CITY OF TUKWILA  
GENERAL FUND EXPENDITURES

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						ALLOCATED			
						BDGT			
11 Salaries	9,003,291	9,003,291	8,473,572	8,418,712	8,700,593	(302,698)	97%	(1)%	3%
12 Extra Labor	-	-	-	-	858	858	-	-	-
13 Overtime	928,495	928,495	1,006,111	925,216	845,730	(82,765)	91%	(8)%	(9)%
15 Holiday/Kelly Payoff	201,063	201,063	-	207,947	211,499	10,436	105%	-	2%
21 FICA	756,032	756,032	707,583	714,068	736,012	(20,020)	97%	1%	3%
22 Pension-LEOFF 2	472,077	472,077	452,387	434,207	450,010	(22,068)	95%	(4)%	4%
23 Pension-PERS/PSERS	146,051	146,051	113,944	130,199	143,903	(2,148)	99%	14%	11%
24 Industrial Insurance	273,809	273,809	198,661	212,221	189,411	(84,398)	69%	7%	(11)%
25 Medical & Dental	1,933,791	1,933,791	1,759,880	1,838,770	1,792,979	(140,812)	93%	4%	(2)%
26 Unemployment	-	-	143	12,871	8,932	8,932	-	8895%	(31)%
<b>Total Salaries &amp; Benefits</b>	<b>13,714,609</b>	<b>13,714,609</b>	<b>12,712,281</b>	<b>12,894,210</b>	<b>13,079,927</b>	<b>(634,682)</b>	<b>95%</b>	<b>1%</b>	<b>1%</b>
31 Supplies	180,850	180,850	173,923	236,759	273,755	92,905	151%	36%	16%
35 Small Tools	15,600	15,600	7,592	629	41,127	25,527	264%	(92)%	6436%
41 Professional Services	70,000	70,000	61,181	63,438	52,781	(17,219)	75%	4%	(17)%
42 Communication	121,000	121,000	89,997	105,106	116,565	(4,435)	96%	17%	11%
43 Travel	41,880	41,880	39,493	52,985	47,434	5,554	113%	34%	(10)%
44 Advertising	1,500	1,500	-	811	453	(1,047)	30%	-	(44)%
45 Rentals and Leases	896,843	896,843	1,120,521	873,932	795,836	(101,007)	89%	(22)%	(9)%
46 Insurance	230,223	230,223	240,000	240,000	230,223	-	100%	0%	(4)%
47 Public Utilities	-	-	2,832	2,518	3,499	3,499	-	(11)%	39%
48 Repairs and Maintenance	188,922	188,922	177,439	153,985	65,943	(122,979)	35%	(13)%	(57)%
49 Miscellaneous	79,641	79,641	76,427	71,454	83,057	3,416	104%	(7)%	16%
51 Inter-Governmental	2,747,024	2,747,024	2,211,149	2,453,692	2,690,518	(56,506)	98%	11%	10%
64 Machinery & Equipment	-	-	-	706,179	(0)	(0)	-	-	(100)%
<b>Total Operating Expenses</b>	<b>4,573,483</b>	<b>4,573,483</b>	<b>4,200,553</b>	<b>4,961,487</b>	<b>4,401,191</b>	<b>(172,292)</b>	<b>96%</b>	<b>18%</b>	<b>(11)%</b>
<b>Total Expenses</b>	<b>18,288,092</b>	<b>18,288,092</b>	<b>16,912,835</b>	<b>17,855,697</b>	<b>17,481,118</b>	<b>(806,974)</b>	<b>96%</b>	<b>6%</b>	<b>(2)%</b>

Percent of year completed 108.33%

# POLICE

DIVISION SUMMARY

3/24/2018 12:47

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						ALLOCATED			
						BDGT			
ADMINISTRATION	1,794,634	1,794,634	1,632,772	2,338,192	1,944,349	149,715	108%	43%	(17)%
INVESTIGATION	2,147,558	2,147,558	2,194,099	2,281,507	2,149,103	1,545	100%	4%	(6)%
PATROL	6,506,261	6,506,261	6,488,340	6,387,402	6,382,306	(123,955)	98%	(2)%	(0)%
RECORDS/EVIDENCE	1,217,212	1,217,212	990,866	1,119,000	1,112,197	(105,015)	91%	13%	(1)%
ANTI-CRIME	846,734	846,734	812,696	642,153	812,805	(33,929)	96%	(21)%	27%
PROFESSIONAL STANDARDS	2,021,287	2,021,287	1,688,764	1,754,667	1,465,834	(555,453)	73%	4%	(16)%
TRAINING	287,102	287,102	303,954	280,342	286,589	(513)	100%	(8)%	2%
TRAFFIC	591,180	591,180	568,804	576,865	525,322	(65,858)	89%	1%	(9)%
FACILITIES	120,000	120,000	-	-	112,170	(7,830)	93%	-	-
PRISONER CARE & CUSTODY	1,509,914	1,509,914	1,263,902	1,345,809	1,481,620	(28,294)	98%	6%	10%
ANIMAL SERVICES	118,852	118,852	70,735	108,136	111,892	(6,960)	94%	53%	3%
COMMUNICATION, DISPATCH	1,127,358	1,127,358	897,903	1,015,006	1,096,931	(30,427)	97%	13%	8%
SPECIAL SERVICES UNIT	-	-	-	6,619	-	-	-	-	-
<b>Total Expenses</b>	<b>18,288,092</b>	<b>18,288,092</b>	<b>16,912,835</b>	<b>17,855,697</b>	<b>17,481,118</b>	<b>(806,974)</b>	<b>96%</b>	<b>6%</b>	<b>(2)%</b>

Percent of year completed 108.33%

**POLICE**  
ADMINISTRATION

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED	BDGT	% SPEND	2015/2016
11 Salaries	929,989	929,989	908,665	904,689	1,113,076	183,087	120%	(0)%	23%
12 Extra Labor	-	-	-	-	858	858	-	-	-
13 Overtime	2,923	2,923	2,102	-	903	(2,020)	31%	-	-
21 FICA	62,064	62,064	61,443	59,150	78,187	16,123	126%	(4)%	32%
22 Pension-LEOFF	46,693	46,693	43,400	41,221	46,434	(259)	99%	(5)%	13%
23 Pension-PERS/PSERS	8,855	8,855	7,451	8,071	18,023	9,168	204%	8%	123%
24 Industrial Insurance	18,294	18,294	12,767	13,047	13,301	(4,993)	73%	2%	2%
25 Medical & Dental	155,097	155,097	130,766	128,512	166,722	11,625	107%	(2)%	30%
26 Unemployment	-	-	-	-	7,979	7,979	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>1,223,915</b>	<b>1,223,915</b>	<b>1,166,595</b>	<b>1,154,691</b>	<b>1,445,484</b>	<b>221,569</b>	<b>118%</b>	<b>(1)%</b>	<b>25%</b>
31 Supplies	24,000	24,000	23,938	21,423	24,987	987	104%	(11)%	17%
35 Small Tools	-	-	-	272	6,151	6,151	-	-	2165%
41 Professional Services	15,000	15,000	9,180	10,900	21,770	6,770	145%	19%	100%
42 Communication	121,000	121,000	28,713	38,534	87,948	(33,052)	73%	34%	128%
43 Travel	10,000	10,000	4,946	5,471	5,866	(4,134)	59%	11%	7%
44 Advertising	1,100	1,100	-	798	-	(1,100)	-	-	-
45 Rentals and Leases	61,478	61,478	60,856	55,543	48,489	(12,989)	79%	(9)%	(13)%
46 Insurance	230,223	230,223	240,000	240,000	230,223	-	100%	0%	(4)%
48 Repairs and Maintenance	86,518	86,518	84,930	86,261	53,251	(33,267)	62%	2%	(38)%
49 Miscellaneous	5,500	5,500	3,531	4,925	5,448	(52)	99%	39%	11%
51 Inter-Governmental	15,900	15,900	10,084	19,814	14,732	(1,168)	93%	96%	(26)%
64 Machinery & Equipment	-	-	-	699,559	(0)	(0)	-	-	(100)%
<b>Total Operating Expenses</b>	<b>570,719</b>	<b>570,719</b>	<b>466,177</b>	<b>1,183,501</b>	<b>498,865</b>	<b>(71,854)</b>	<b>87%</b>	<b>154%</b>	<b>(58)%</b>
<b>Total Expenses</b>	<b>1,794,634</b>	<b>1,794,634</b>	<b>1,632,772</b>	<b>2,338,192</b>	<b>1,944,349</b>	<b>149,715</b>	<b>108%</b>	<b>43%</b>	<b>(17)%</b>

Percent of year completed 108.33%

**POLICE**  
INVESTIGATION

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED	BDGT	% SPEND	2015/2016
11 Salaries	1,319,637	1,319,637	1,314,232	1,403,743	1,383,377	63,740	105%	7%	(1)%
13 Overtime	173,542	173,542	165,726	213,719	150,608	(22,934)	87%	29%	(30)%
21 FICA	113,950	113,950	110,613	121,185	116,672	2,722	102%	10%	(4)%
22 Pension-LEOFF	72,920	72,920	70,312	77,376	73,468	548	101%	10%	(5)%
23 Pension-PERS/PSERS	15,918	15,918	13,104	14,586	15,903	(15)	100%	11%	9%
24 Industrial Insurance	41,629	41,629	31,190	36,258	29,504	(12,125)	71%	16%	(19)%
25 Medical & Dental	264,160	264,160	238,515	249,748	242,490	(21,670)	92%	5%	(3)%
<b>Total Salaries &amp; Benefits</b>	<b>2,001,756</b>	<b>2,001,756</b>	<b>1,943,692</b>	<b>2,116,615</b>	<b>2,012,021</b>	<b>10,265</b>	<b>101%</b>	<b>9%</b>	<b>(5)%</b>
31 Supplies	12,000	12,000	13,764	7,091	29,313	17,313	244%	(48)%	313%
41 Professional Services	4,000	4,000	4,172	3,404	11,957	7,957	299%	(18)%	251%
42 Communication	-	-	1,034	474	7,227	7,227	-	(54)%	1425%
43 Travel	5,000	5,000	7,409	6,351	6,246	1,246	125%	(14)%	(2)%
45 Rentals and Leases	112,302	112,302	216,206	131,496	79,894	(32,408)	71%	(39)%	(39)%
47 Public Utilities	-	-	1,350	1,396	1,338	1,338	-	3%	(4)%
48 Repairs and Maintenance	9,000	9,000	5,656	13,780	330	(8,670)	4%	144%	(98)%
49 Miscellaneous	3,500	3,500	816	901	777	(2,723)	22%	10%	(14)%
<b>Total Operating Expenses</b>	<b>145,802</b>	<b>145,802</b>	<b>250,407</b>	<b>164,892</b>	<b>137,082</b>	<b>(8,720)</b>	<b>94%</b>	<b>(34)%</b>	<b>(17)%</b>
<b>Total Expenses</b>	<b>2,147,558</b>	<b>2,147,558</b>	<b>2,194,099</b>	<b>2,281,507</b>	<b>2,149,103</b>	<b>1,545</b>	<b>100%</b>	<b>4%</b>	<b>(6)%</b>

Percent of year completed 108.33%

# POLICE

## PATROL

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						BDG			
11 Salaries	3,599,974	3,599,974	3,661,485	3,456,590	3,596,262	(3,712)	100%	(6)%	4%
13 Overtime	553,184	553,184	459,221	408,792	441,041	(112,143)	80%	(11)%	8%
15 Holiday Pay	201,063	201,063	-	207,947	211,499	10,436	105%	-	2%
21 FICA	325,928	325,928	311,686	310,135	323,558	(2,370)	99%	(0)%	4%
22 Pension-LEOFF	224,945	224,945	232,170	209,342	224,608	(337)	100%	(10)%	7%
23 Pension-PERS/PSERS	6,110	6,110	2,488	5,400	6,154	44	101%	117%	14%
24 Industrial Insurance	131,570	131,570	102,515	107,152	98,411	(33,159)	75%	5%	(8)%
25 Medical & Dental	843,096	843,096	890,724	920,054	855,540	12,444	101%	3%	(7)%
26 Unemployment	-	-	-	3,093	(332)	(332)	-	-	(111)%
<b>Total Salaries &amp; Benefits</b>	<b>5,885,870</b>	<b>5,885,870</b>	<b>5,660,289</b>	<b>5,628,505</b>	<b>5,756,741</b>	<b>(129,129)</b>	<b>98%</b>	<b>(1)%</b>	<b>2%</b>
31 Supplies	59,450	59,450	45,628	105,280	117,360	57,910	197%	131%	11%
35 Small Tools	600	600	7,592	358	24,848	24,248	4141%	(95)%	6846%
41 Professional Services	8,000	8,000	2,825	4,970	3,662	(4,338)	46%	76%	(26)%
42 Communication	-	-	48,069	51,885	5,471	5,471	-	8%	(89)%
43 Travel	500	500	269	349	170	(330)	34%	30%	(51)%
45 Rentals and Leases	482,337	482,337	645,512	550,562	470,934	(11,403)	98%	(15)%	(14)%
48 Repairs and Maintenance	65,404	65,404	69,373	39,240	1,768	(63,636)	3%	(43)%	(95)%
49 Miscellaneous	4,100	4,100	8,784	6,253	1,353	(2,747)	33%	(29)%	(78)%
<b>Total Operating Expenses</b>	<b>620,391</b>	<b>620,391</b>	<b>828,050</b>	<b>758,896</b>	<b>625,566</b>	<b>5,175</b>	<b>101%</b>	<b>(8)%</b>	<b>(18)%</b>
<b>Total Expenses</b>	<b>6,506,261</b>	<b>6,506,261</b>	<b>6,488,340</b>	<b>6,387,402</b>	<b>6,382,306</b>	<b>(123,955)</b>	<b>98%</b>	<b>(2)%</b>	<b>(0)%</b>

Percent of year completed 108.33%

# POLICE

## RECORDS/EVIDENCE

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017
						BDG			
11 Salaries	785,175	785,175	619,104	710,267	719,322	(65,853)	92%	15%	1%
13 Overtime	32,248	32,248	68,263	45,205	41,542	9,294	129%	(34)%	(8)%
21 FICA	60,929	60,929	51,929	57,088	57,699	(3,230)	95%	10%	1%
23 Pension-PERS/PSERS	97,109	97,109	67,963	83,981	89,458	(7,651)	92%	24%	7%
24 Industrial Insurance	4,975	4,975	3,004	3,391	3,164	(1,811)	64%	13%	(7)%
25 Medical & Dental	167,376	167,376	123,639	145,446	145,009	(22,367)	87%	18%	(0)%
26 Unemployment	-	-	143	9,778	1,285	1,285	-	6733%	(87)%
<b>Total Salaries &amp; Benefits</b>	<b>1,147,812</b>	<b>1,147,812</b>	<b>934,044</b>	<b>1,055,156</b>	<b>1,057,480</b>	<b>(90,332)</b>	<b>92%</b>	<b>13%</b>	<b>0%</b>
31 Supplies	29,400	29,400	26,215	32,466	15,467	(13,933)	53%	24%	(52)%
35 Small Tools	15,000	15,000	-	-	10,128	(4,872)	68%	-	-
41 Professional Services	9,000	9,000	7,153	6,234	595	(8,405)	7%	(13)%	(90)%
42 Communication	-	-	7,979	4,454	6,109	6,109	-	(44)%	37%
43 Travel	-	-	-	1,469	1,197	1,197	-	-	(19)%
45 Rentals and Leases	-	-	4,584	6,491	3,167	3,167	-	42%	(51)%
48 Repairs and Maintenance	13,500	13,500	10,545	12,047	9,257	(4,243)	69%	14%	(23)%
49 Miscellaneous	2,500	2,500	345	683	8,796	6,296	352%	98%	1188%
<b>Total Operating Expenses</b>	<b>69,400</b>	<b>69,400</b>	<b>56,821</b>	<b>63,844</b>	<b>54,717</b>	<b>(14,683)</b>	<b>79%</b>	<b>12%</b>	<b>(14)%</b>
<b>Total Expenses</b>	<b>1,217,212</b>	<b>1,217,212</b>	<b>990,866</b>	<b>1,119,000</b>	<b>1,112,197</b>	<b>(105,015)</b>	<b>91%</b>	<b>13%</b>	<b>(1)%</b>

Percent of year completed 108.33%

# POLICE

## ANTI-CRIME

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
11 Salaries	495,212	495,212	461,534	358,337	476,118	(19,094)	96%	(22)%	33%
13 Overtime	58,459	58,459	85,917	50,151	87,651	29,192	150%	(42)%	75%
21 FICA	42,311	42,311	41,790	31,217	43,061	750	102%	(25)%	38%
22 Pension-LEOFF	29,563	29,563	28,493	21,257	29,908	345	101%	(25)%	41%
24 Industrial Insurance	16,666	16,666	12,180	9,894	11,276	(5,390)	68%	(19)%	14%
25 Medical & Dental	105,001	105,001	93,157	78,138	98,355	(6,646)	94%	(16)%	26%
<b>Total Salaries &amp; Benefits</b>	<b>747,212</b>	<b>747,212</b>	<b>723,071</b>	<b>548,993</b>	<b>746,369</b>	<b>(843)</b>	<b>100%</b>	<b>(24)%</b>	<b>36%</b>
31 Supplies	2,000	2,000	693	2,180	4,886	2,886	244%	215%	124%
42 Communication	-	-	1,409	3,268	3,887	3,887	-	132%	19%
43 Travel	-	-	-	68	124	124	-	-	83%
45 Rentals and Leases	86,522	86,522	80,794	74,979	52,295	(34,227)	60%	(7)%	(30)%
48 Repairs and Maintenance	1,000	1,000	64	-	-	(1,000)	-	-	-
49 Miscellaneous	10,000	10,000	6,665	12,665	5,245	(4,755)	52%	90%	(59)%
<b>Total Operating Expenses</b>	<b>99,522</b>	<b>99,522</b>	<b>89,625</b>	<b>93,159</b>	<b>66,436</b>	<b>(33,086)</b>	<b>67%</b>	<b>4%</b>	<b>(29)%</b>
<b>Total Expenses</b>	<b>846,734</b>	<b>846,734</b>	<b>812,696</b>	<b>642,153</b>	<b>812,805</b>	<b>(33,929)</b>	<b>96%</b>	<b>(21)%</b>	<b>27%</b>

Percent of year completed 108.33%

# POLICE

## PROFESSIONAL STANDARDS

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
11 Salaries	1,396,260	1,396,260	1,037,111	1,116,440	963,595	(432,665)	69%	8%	(14)%
13 Overtime	45,303	45,303	155,914	147,107	88,187	42,884	195%	(6)%	(40)%
21 FICA	110,001	110,001	90,442	95,539	80,259	(29,742)	73%	6%	(16)%
22 Pension-LEOFF	72,707	72,707	54,130	61,070	51,469	(21,238)	71%	13%	(16)%
23 Pension-PERS/PSERS	10,201	10,201	15,698	10,144	10,444	243	102%	(35)%	3%
24 Industrial Insurance	44,361	44,361	24,492	29,171	23,142	(21,219)	52%	19%	(21)%
25 Medical & Dental	308,300	308,300	205,422	232,536	202,007	(106,293)	66%	13%	(13)%
<b>Total Salaries &amp; Benefits</b>	<b>1,987,133</b>	<b>1,987,133</b>	<b>1,583,210</b>	<b>1,692,007</b>	<b>1,419,103</b>	<b>(568,030)</b>	<b>71%</b>	<b>7%</b>	<b>(16)%</b>
31 Supplies	8,300	8,300	17,699	20,221	27,450	19,150	331%	14%	36%
42 Communication	-	-	2,264	6,457	4,698	4,698	-	185%	(27)%
43 Travel	-	-	1,408	5,451	(15)	(15)	-	287%	(100)%
44 Advertising	400	400	-	13	453	53	113%	-	3294%
45 Rentals and Leases	19,854	19,854	80,125	26,822	12,778	(7,076)	64%	(67)%	(52)%
47 Public Utilities	-	-	1,481	1,122	1,196	1,196	-	(24)%	7%
48 Repairs and Maintenance	1,000	1,000	1,806	547	42	(958)	4%	(70)%	(92)%
49 Miscellaneous	4,600	4,600	772	2,028	130	(4,470)	3%	163%	(94)%
<b>Total Operating Expenses</b>	<b>34,154</b>	<b>34,154</b>	<b>105,554</b>	<b>62,661</b>	<b>46,730</b>	<b>12,576</b>	<b>137%</b>	<b>(41)%</b>	<b>(25)%</b>
<b>Total Expenses</b>	<b>2,021,287</b>	<b>2,021,287</b>	<b>1,688,764</b>	<b>1,754,667</b>	<b>1,465,834</b>	<b>(555,453)</b>	<b>73%</b>	<b>4%</b>	<b>(16)%</b>

Percent of year completed 108.33%

# POLICE

## TRAINING

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS				
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE		
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017	
						ALLOCATED	BDGT			
11 Salaries	100,189	100,189	114,157	98,993	102,015		1,826	102%	(13)%	3%
13 Overtime	15,500	15,500	22,764	22,050	9,232		(6,268)	60%	(3)%	(58)%
21 FICA	8,667	8,667	9,326	9,034	8,337		(331)	96%	(3)%	(8)%
22 Pension-LEOFF	6,174	6,174	6,268	6,299	6,080		(94)	98%	1%	(3)%
24 Industrial Insurance	3,413	3,413	2,433	2,734	2,309		(1,104)	68%	12%	(16)%
25 Medical & Dental	20,038	20,038	14,126	18,610	18,372		(1,666)	92%	32%	(1)%
<b>Total Salaries &amp; Benefits</b>	<b>153,981</b>	<b>153,981</b>	<b>169,073</b>	<b>157,721</b>	<b>146,346</b>		<b>(7,635)</b>	<b>95%</b>	<b>(7)%</b>	<b>(7)%</b>
31 Supplies	41,100	41,100	41,575	40,508	45,708		4,608	111%	(3)%	13%
41 Professional Services	9,000	9,000	6,377	2,857	140		(8,860)	2%	(55)%	(95)%
42 Communication	-	-	530	-	1,225		1,225	-	-	-
43 Travel	26,380	26,380	25,462	33,825	33,847		7,467	128%	33%	0%
45 Rentals and Leases	5,200	5,200	5,523	1,150	1,479		(3,721)	28%	(79)%	29%
48 Repairs and Maintenance	2,500	2,500	276	306	-		(2,500)	-	11%	-
49 Miscellaneous	48,941	48,941	55,138	43,976	57,844		8,903	118%	(20)%	32%
<b>Total Operating Expenses</b>	<b>133,121</b>	<b>133,121</b>	<b>134,881</b>	<b>122,622</b>	<b>140,243</b>		<b>7,122</b>	<b>105%</b>	<b>(9)%</b>	<b>14%</b>
<b>Total Expenses</b>	<b>287,102</b>	<b>287,102</b>	<b>303,954</b>	<b>280,342</b>	<b>286,589</b>		<b>(513)</b>	<b>100%</b>	<b>(8)%</b>	<b>2%</b>

Percent of year completed 108.33%

# POLICE

## FACILITIES

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS				
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% SPEND	% CHANGE		
		ALLOCATED				OVER/(UNDER)		2015/2016	2016/2017	
						ALLOCATED	BDGT			
45 Rentals and Leases	120,000	120,000	-	-	110,099		(9,901)	92%	-	-
47 Public Utilities	-	-	-	-	965		965	-	-	-
49 Miscellaneous	-	-	-	-	1,106		1,106	-	-	-
<b>Total Operating Expenses</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>112,170</b>		<b>(7,830)</b>	<b>93%</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>112,170</b>		<b>(7,830)</b>	<b>93%</b>	<b>-</b>	<b>-</b>

Percent of year completed 108.33%

# POLICE

## TRAFFIC

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGT	% SPEND
11 Salaries	376,855	376,855	357,284	369,652	346,827	(30,028)	92%	3%	(6)%
13 Overtime	47,336	47,336	46,204	38,191	26,565	(20,771)	56%	(17)%	(30)%
21 FICA	32,182	32,182	30,354	30,721	28,240	(3,942)	88%	1%	(8)%
22 Pension-LEOFF	19,075	19,075	17,614	17,642	18,043	(1,032)	95%	0%	2%
23 Pension-PERS/PSERS	7,858	7,858	7,240	8,016	3,921	(3,938)	50%	11%	(51)%
24 Industrial Insurance	12,901	12,901	10,081	10,574	8,304	(4,597)	64%	5%	(21)%
25 Medical & Dental	70,723	70,723	63,531	65,727	64,485	(6,238)	91%	3%	(2)%
<b>Total Salaries &amp; Benefits</b>	<b>566,930</b>	<b>566,930</b>	<b>532,307</b>	<b>540,523</b>	<b>496,384</b>	<b>(70,546)</b>	<b>88%</b>	<b>2%</b>	<b>(8)%</b>
31 Supplies	4,600	4,600	4,412	7,588	8,584	3,984	187%	72%	13%
42 Communication	-	-	-	35	-	-	-	-	-
45 Rentals and Leases	9,150	9,150	26,920	26,890	16,702	7,552	183%	(0)%	(38)%
48 Repairs and Maintenance	10,000	10,000	4,788	1,804	1,294	(8,706)	13%	(62)%	(28)%
49 Miscellaneous	500	500	377	24	2,357	1,857	471%	(94)%	9722%
<b>Total Operating Expenses</b>	<b>24,250</b>	<b>24,250</b>	<b>36,497</b>	<b>36,342</b>	<b>28,938</b>	<b>4,688</b>	<b>119%</b>	<b>(0)%</b>	<b>(20)%</b>
<b>Total Expenses</b>	<b>591,180</b>	<b>591,180</b>	<b>568,804</b>	<b>576,865</b>	<b>525,322</b>	<b>(65,858)</b>	<b>89%</b>	<b>1%</b>	<b>(9)%</b>

Percent of year completed 108.33%



# POLICE

## PRISONER CARE & CUSTODY

YTD THROUGH PERIOD 13

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
41 Monitoring of Prisoners	25,000	25,000	31,475	35,073	14,657	(10,343)	59%	11%	(58)%
51 Score Jail	1,484,914	1,484,914	1,232,427	1,310,736	1,466,963	(17,951)	99%	6%	12%
<b>Total Operating Expenses</b>	<b>1,509,914</b>	<b>1,509,914</b>	<b>1,263,902</b>	<b>1,345,809</b>	<b>1,481,620</b>	<b>(28,294)</b>	<b>98%</b>	<b>6%</b>	<b>10%</b>

Percent of year completed 108.33%

# POLICE

## ANIMAL SERVICES

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
51 King County Animal Control	118,852	118,852	70,735	108,136	111,892	(6,960)	94%	53%	3%
<b>Total Operating Expenses</b>	<b>118,852</b>	<b>118,852</b>	<b>70,735</b>	<b>108,136</b>	<b>111,892</b>	<b>(6,960)</b>	<b>94%</b>	<b>53%</b>	<b>3%</b>

Percent of year completed 108.33%

# POLICE

## COMMUNICATION, DISPATCH

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
51 Valley Communications	1,127,358	1,127,358	897,903	1,015,006	1,096,931	(30,427)	97%	13%	8%
<b>Total Operating Expenses</b>	<b>1,127,358</b>	<b>1,127,358</b>	<b>897,903</b>	<b>1,015,006</b>	<b>1,096,931</b>	<b>(30,427)</b>	<b>97%</b>	<b>13%</b>	<b>8%</b>

Percent of year completed 108.33%

# POLICE

## SPECIAL SERVICES UNIT

3/24/2018 12:47

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
64 Machinery & Equipment	-	-	-	6,619	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Percent of year completed 108.33%

# FIRE

CITY OF TUKWILA

3/24/2018 12:49

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017		2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
	2017 ANNUAL	ALLOCATED				ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	7,206,744	7,206,744	6,852,883	7,056,990	7,463,759	257,015	104%	3%	6%
12 Extra Labor	-	-	12,342	14,530	5,124	5,124	-	18%	(65)%
13 Overtime	650,648	650,648	670,086	502,299	537,408	(113,240)	83%	(25)%	7%
15 Holiday Pay	324,520	324,520	213,405	229,098	243,525	(80,995)	75%	7%	6%
21 FICA	129,997	129,997	121,146	125,792	138,286	8,289	106%	4%	10%
22 Pension-LEOFF 2	394,471	394,471	372,243	443,961	480,121	85,650	122%	19%	8%
23 Pension-PERS/PSERS	44,621	44,621	37,558	41,457	44,583	(38)	100%	10%	8%
24 Industrial Insurance	368,655	368,655	259,036	285,581	283,231	(85,424)	77%	10%	(1)%
25 Medical & Dental	1,514,547	1,514,547	1,556,944	1,619,344	1,503,239	(11,308)	99%	4%	(7)%
28 Uniform/Clothing	-	-	1,712	-	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>10,634,203</b>	<b>10,634,203</b>	<b>10,097,354</b>	<b>10,319,052</b>	<b>10,699,278</b>	<b>65,075</b>	<b>101%</b>	<b>2%</b>	<b>4%</b>
31 Supplies	234,477	234,477	288,857	248,229	147,399	(87,078)	63%	(14)%	(41)%
35 Small Tools	37,268	37,268	167,329	1,912	4,228	(33,040)	11%	(99)%	121%
41 Professional Services	81,000	81,000	61,034	48,678	36,161	(44,839)	45%	(20)%	(26)%
42 Communication	32,170	32,170	50,899	38,989	41,241	9,071	128%	(23)%	6%
43 Travel	7,000	7,000	12,963	10,822	12,512	5,512	179%	(17)%	16%
45 Rentals and Leases	587,241	587,241	537,041	380,507	484,771	(102,470)	83%	(29)%	27%
46 Insurance	173,286	173,286	90,000	90,000	173,286	-	100%	0%	93%
47 Public Utilities	73,360	73,360	76,494	75,925	84,095	10,735	115%	(1)%	11%
48 Repairs and Maintenance	41,921	41,921	46,807	58,796	54,338	12,417	130%	26%	(8)%
49 Miscellaneous	148,874	148,874	66,744	90,443	121,719	(27,155)	82%	36%	35%
51 Inter-Governmental	211,768	211,768	154,651	190,989	200,019	(11,749)	94%	23%	5%
64 Machinery & Equipment	-	-	74,288	-	7,934	7,934	-	-	-
<b>Total Operating Expenses</b>	<b>1,628,365</b>	<b>1,628,365</b>	<b>1,627,106</b>	<b>1,235,289</b>	<b>1,367,701</b>	<b>(260,664)</b>	<b>84%</b>	<b>(24)%</b>	<b>11%</b>
<b>Total Expenses</b>	<b>12,262,568</b>	<b>12,262,568</b>	<b>11,724,461</b>	<b>11,554,341</b>	<b>12,066,979</b>	<b>(195,589)</b>	<b>98%</b>	<b>(1)%</b>	<b>4%</b>

Percent of year completed 108.33%

# FIRE

## DIVISION SUMMARY

3/24/2018 12:49

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017		2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
	2017 ANNUAL	ALLOCATED				ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
ADMINISTRATION	867,812	867,812	796,040	818,870	896,733	28,921	103%	3%	10%
SUPPRESSION	9,344,102	9,344,102	8,892,891	8,793,233	9,151,233	(192,869)	98%	(1)%	4%
PREVENTION	833,040	833,040	815,137	826,468	864,692	31,652	104%	1%	5%
TRAINING	448,048	448,048	376,402	379,240	443,663	(4,385)	99%	1%	17%
EMERGENCY PREPAREDNESS	351,305	351,305	521,356	368,828	341,177	(10,128)	97%	(29)%	(7)%
FIRE FACILITIES	110,860	110,860	98,442	92,391	100,349	(10,511)	91%	(6)%	9%
HAZARDOUS MATERIALS UNIT	39,883	39,883	26,050	29,038	18,749	(21,134)	47%	11%	(35)%
RESCUE TEAM	13,250	13,250	4,724	-	9,904	(3,346)	75%	-	-
RESCUE AND EMERGENCY AID	42,500	42,500	38,767	55,285	40,459	(2,041)	95%	43%	(27)%
COMMUNICATION - DISPATCH	211,768	211,768	154,651	190,989	200,019	(11,749)	94%	23%	5%
<b>Total Expenses</b>	<b>12,262,568</b>	<b>12,262,568</b>	<b>11,724,461</b>	<b>11,554,341</b>	<b>12,066,979</b>	<b>(195,589)</b>	<b>98%</b>	<b>(1)%</b>	<b>4%</b>

Percent of year completed 108.33%

**FIRE**  
**ADMINISTRATION**

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
11 Salaries	442,193	442,193	421,903	443,240	422,280	(19,913)	95%	5%	(5)%
12 Extra Labor	-	-	7,420	6,685	112	112	-	(10)%	(98)%
13 Overtime	464	464	25	-	-	(464)	-	-	-
21 FICA	14,064	14,064	13,964	16,714	21,757	7,693	155%	20%	30%
22 Pension-LEOFF	15,763	15,763	15,426	81,009	84,052	68,289	533%	425%	4%
23 Pension-PERS/PSERS	15,956	15,956	12,577	14,760	15,717	(239)	98%	17%	6%
24 Industrial Insurance	9,186	9,186	6,842	7,426	7,492	(1,694)	82%	9%	1%
25 Medical & Dental	76,702	76,702	70,129	68,874	79,396	2,694	104%	(2)%	15%
<b>Total Salaries &amp; Benefits</b>	<b>574,328</b>	<b>574,328</b>	<b>548,286</b>	<b>638,708</b>	<b>630,806</b>	<b>56,478</b>	<b>110%</b>	<b>16%</b>	<b>(1)%</b>
31 Supplies	10,877	10,877	8,892	10,908	8,667	(2,210)	80%	23%	(21)%
41 Professional Services	25,000	25,000	2,854	2,137	4,267	(20,733)	17%	(25)%	100%
42 Communication	23,170	23,170	25,169	26,417	27,444	4,274	118%	5%	4%
43 Travel	2,250	2,250	429	12	1,628	(622)	72%	(97)%	13231%
45 Rentals and Leases	25,897	25,897	21,187	13,290	23,927	(1,970)	92%	(37)%	80%
46 Insurance	173,286	173,286	90,000	90,000	173,286	-	100%	0%	93%
48 Repairs and Maintenance	20,421	20,421	22,017	20,347	13,380	(7,041)	66%	(8)%	(34)%
49 Miscellaneous	12,583	12,583	2,917	5,471	5,396	(7,187)	43%	88%	(1)%
64 Machinery & Equipment	-	-	74,288	11,578	7,934	7,934	-	(84)%	(31)%
<b>Total Operating Expenses</b>	<b>293,484</b>	<b>293,484</b>	<b>247,754</b>	<b>180,162</b>	<b>265,928</b>	<b>(27,556)</b>	<b>91%</b>	<b>(27)%</b>	<b>48%</b>
<b>Total Expenses</b>	<b>867,812</b>	<b>867,812</b>	<b>796,040</b>	<b>818,870</b>	<b>896,733</b>	<b>28,921</b>	<b>103%</b>	<b>3%</b>	<b>10%</b>

Percent of year completed 108.33%

**FIRE**  
**SUPPRESSION**

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
11 Salaries	5,752,650	5,752,650	5,441,923	5,584,887	5,955,899	203,249	104%	3%	7%
13 Overtime	560,822	560,822	569,293	410,587	425,926	(134,896)	76%	(28)%	4%
15 Holiday Pay	324,520	324,520	213,405	229,098	243,525	(80,995)	75%	7%	6%
21 FICA	89,230	89,230	79,872	81,658	86,938	(2,292)	97%	2%	6%
22 Pension-LEOFF	335,501	335,501	315,584	319,486	350,129	14,628	104%	1%	10%
24 Industrial Insurance	328,667	328,667	229,959	252,374	251,157	(77,510)	76%	10%	(0)%
25 Medical & Dental	1,270,861	1,270,861	1,338,427	1,395,532	1,273,080	2,219	100%	4%	(9)%
28 Uniform/Clothing	-	-	1,712	-	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>8,662,251</b>	<b>8,662,251</b>	<b>8,190,175</b>	<b>8,273,621</b>	<b>8,586,654</b>	<b>(75,597)</b>	<b>99%</b>	<b>1%</b>	<b>4%</b>
31 Supplies	129,100	129,100	181,234	122,571	64,391	(64,709)	50%	(32)%	(47)%
35 Small Tools	12,000	12,000	31,094	-	4,228	(7,772)	35%	-	-
41 Professional Services	26,500	26,500	34,799	25,204	17,126	(9,374)	65%	(28)%	(32)%
42 Communication	-	-	91	26	25	25	-	(71)%	(5)%
43 Travel	-	-	6,652	28	-	-	-	(100)%	-
45 Rentals and Leases	471,460	471,460	403,006	303,299	402,560	(68,900)	85%	(25)%	33%
48 Repairs and Maintenance	20,000	20,000	22,701	36,915	40,885	20,885	204%	63%	11%
49 Miscellaneous	22,791	22,791	23,139	31,569	35,365	12,574	155%	36%	12%
<b>Total Operating Expenses</b>	<b>681,851</b>	<b>681,851</b>	<b>702,716</b>	<b>519,612</b>	<b>564,579</b>	<b>(117,272)</b>	<b>83%</b>	<b>(26)%</b>	<b>9%</b>
<b>Total Expenses</b>	<b>9,344,102</b>	<b>9,344,102</b>	<b>8,892,891</b>	<b>8,793,233</b>	<b>9,151,233</b>	<b>(192,869)</b>	<b>98%</b>	<b>(1)%</b>	<b>4%</b>

Percent of year completed 108.33%

# FIRE

## PREVENTION/INVESTIGATION

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
11 Salaries	558,405	558,405	548,014	561,465	562,291	3,886	101%	2%	0%
12 Extra Labor	-	-	-	-	1,782	1,782	-	-	-
13 Overtime	61,143	61,143	61,330	62,638	89,875	28,732	147%	2%	43%
21 FICA	18,205	18,205	18,685	18,830	19,291	1,086	106%	1%	2%
22 Pension-LEOFF	23,426	23,426	21,093	22,643	24,866	1,440	106%	7%	10%
23 Pension-PERS/PSERS	18,383	18,383	16,347	17,710	18,847	464	103%	8%	6%
24 Industrial Insurance	17,123	17,123	11,998	13,635	13,608	(3,515)	79%	14%	(0)%
25 Medical & Dental	87,040	87,040	73,740	80,041	85,021	(2,019)	98%	9%	6%
<b>Total Salaries &amp; Benefits</b>	<b>783,725</b>	<b>783,725</b>	<b>751,207</b>	<b>776,963</b>	<b>815,582</b>	<b>31,857</b>	<b>104%</b>	<b>3%</b>	<b>5%</b>
31 Supplies	12,000	12,000	15,887	14,243	10,006	(1,994)	83%	(10)%	(30)%
41 Professional Services	5,000	5,000	1,655	739	-	(5,000)	-	(55)%	-
42 Communication	-	-	1,192	1,461	2,432	2,432	-	23%	67%
43 Travel	1,500	1,500	326	721	2,260	760	151%	121%	213%
45 Rentals and Leases	23,815	23,815	40,816	28,429	25,405	1,590	107%	(30)%	(11)%
48 Repairs and Maintenance	-	-	244	84	330	330	-	(65)%	292%
49 Miscellaneous	7,000	7,000	3,811	3,828	8,678	1,678	124%	0%	127%
<b>Total Operating Expenses</b>	<b>49,315</b>	<b>49,315</b>	<b>63,930</b>	<b>49,505</b>	<b>49,110</b>	<b>(205)</b>	<b>100%</b>	<b>(23)%</b>	<b>(1)%</b>
<b>Total Expenses</b>	<b>833,040</b>	<b>833,040</b>	<b>815,137</b>	<b>826,468</b>	<b>864,692</b>	<b>31,652</b>	<b>104%</b>	<b>1%</b>	<b>5%</b>

Percent of year completed 108.33%

# FIRE

## TRAINING

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
11 Salaries	234,680	234,680	231,770	241,319	274,940	40,260	117%	4%	14%
13 Overtime	18,813	18,813	18,736	6,334	16,539	(2,274)	88%	(66)%	161%
21 FICA	1,818	1,818	1,798	1,823	3,630	1,812	200%	1%	99%
22 Pension-LEOFF	12,678	12,678	12,807	12,653	13,564	886	107%	(1)%	7%
24 Industrial Insurance	8,884	8,884	6,512	7,427	7,281	(1,603)	82%	14%	(2)%
25 Medical & Dental	43,357	43,357	40,162	39,827	29,108	(14,249)	67%	(1)%	(27)%
<b>Total Salaries &amp; Benefits</b>	<b>320,230</b>	<b>320,230</b>	<b>311,786</b>	<b>309,384</b>	<b>345,062</b>	<b>24,832</b>	<b>108%</b>	<b>(1)%</b>	<b>12%</b>
31 Supplies	8,500	8,500	4,023	3,872	4,647	(3,853)	55%	(4)%	20%
41 Professional Services	4,500	4,500	3,500	2,800	4,200	(300)	93%	(20)%	50%
42 Communication	-	-	4,173	960	747	747	-	(77)%	(22)%
43 Travel	2,000	2,000	2,338	9,420	8,611	6,611	431%	303%	(9)%
45 Rentals and Leases	16,818	16,818	16,068	11,447	8,685	(8,133)	52%	(29)%	(24)%
49 Miscellaneous	96,000	96,000	34,514	41,357	71,711	(24,289)	75%	20%	73%
<b>Total Operating Expenses</b>	<b>127,818</b>	<b>127,818</b>	<b>64,616</b>	<b>69,856</b>	<b>98,600</b>	<b>(29,218)</b>	<b>77%</b>	<b>8%</b>	<b>41%</b>
<b>Total Expenses</b>	<b>448,048</b>	<b>448,048</b>	<b>376,402</b>	<b>379,240</b>	<b>443,663</b>	<b>(4,385)</b>	<b>99%</b>	<b>1%</b>	<b>17%</b>

Percent of year completed 108.33%

# FIRE

## EMERGENCY PREPAREDNESS

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
11 Salaries	218,816	218,816	209,272	226,080	248,349	29,533	113%	8%	10%
12 Extra Labor	-	-	4,922	7,845	3,230	3,230	-	59%	(59)%
13 Overtime	9,406	9,406	20,702	22,741	5,068	(4,338)	54%	10%	(78)%
21 FICA	6,680	6,680	6,828	6,767	6,670	(10)	100%	(1)%	(1)%
22 Pension-LEOFF	7,103	7,103	7,332	8,170	7,510	407	106%	11%	(8)%
23 Pension-PERS/PSERS	10,282	10,282	8,634	8,987	10,020	(262)	97%	4%	11%
24 Industrial Insurance	4,795	4,795	3,723	4,719	3,692	(1,103)	77%	27%	(22)%
25 Medical & Dental	36,587	36,587	34,486	35,069	36,634	47	100%	2%	4%
<b>Total Salaries &amp; Benefits</b>	<b>293,669</b>	<b>293,669</b>	<b>295,899</b>	<b>320,376</b>	<b>321,174</b>	<b>27,505</b>	<b>109%</b>	<b>8%</b>	<b>0%</b>
31 Supplies	12,000	12,000	24,425	36,768	6,863	(5,137)	57%	51%	(81)%
35 Small Tools	24,268	24,268	136,054	1,912	-	(24,268)	-	(99)%	-
41 Professional Services	-	-	514	37	-	-	-	(93)%	-
42 Communication	-	-	17,767	7,933	8,254	8,254	-	(55)%	4%
43 Travel	-	-	3,217	639	14	14	-	(80)%	(98)%
45 Rentals and Leases	16,368	16,368	41,308	4,829	4,303	(12,065)	26%	(88)%	(11)%
48 Repairs and Maintenance	-	-	756	272	-	-	-	(64)%	-
49 Miscellaneous	5,000	5,000	1,416	7,640	570	(4,430)	11%	439%	(93)%
64 Machinery & Equipment	-	-	-	(11,578)	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>57,636</b>	<b>57,636</b>	<b>225,457</b>	<b>48,452</b>	<b>20,004</b>	<b>(37,632)</b>	<b>35%</b>	<b>(79)%</b>	<b>(59)%</b>
<b>Total Expenses</b>	<b>351,305</b>	<b>351,305</b>	<b>521,356</b>	<b>368,828</b>	<b>341,177</b>	<b>(10,128)</b>	<b>97%</b>	<b>(29)%</b>	<b>(7)%</b>

Percent of year completed 108.33%

# FIRE

## FACILITIES

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2015/2016	2016/2017
31 Supplies	28,500	28,500	18,592	13,695	14,173	(14,327)	50%	(26)%	3%
42 Communication	9,000	9,000	2,507	2,192	2,338	(6,662)	26%	(13)%	7%
47 Public Utilities	73,360	73,360	76,494	75,925	84,095	10,735	115%	(1)%	11%
48 Repairs and Maintenance	-	-	848	-	(257)	(257)	-	-	-
49 Miscellaneous	-	-	-	579	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>110,860</b>	<b>110,860</b>	<b>98,442</b>	<b>92,391</b>	<b>100,349</b>	<b>(10,511)</b>	<b>91%</b>	<b>(6)%</b>	<b>9%</b>
<b>Total Expenses</b>	<b>110,860</b>	<b>110,860</b>	<b>98,442</b>	<b>92,391</b>	<b>100,349</b>	<b>(10,511)</b>	<b>91%</b>	<b>(6)%</b>	<b>9%</b>

Percent of year completed 108.33%

# FIRE

## HAZARDOUS MATERIALS UNIT

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	2,000	2,000	2,049	-	-	(2,000)	-	-	-
35 Small Tools	-	-	181	-	-	-	-	-	-
41 Professional Services	20,000	20,000	17,712	17,760	9,947	(10,053)	50%	0%	(44)%
45 Rentals and Leases	17,883	17,883	4,921	10,100	8,802	(9,081)	49%	105%	(13)%
48 Repairs and Maintenance	-	-	241	1,178	-	-	-	389%	-
49 Miscellaneous	-	-	947	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>39,883</b>	<b>39,883</b>	<b>26,050</b>	<b>29,038</b>	<b>18,749</b>	<b>(21,134)</b>	<b>47%</b>	<b>11%</b>	<b>(35)%</b>
<b>Total Expenses</b>	<b>39,883</b>	<b>39,883</b>	<b>26,050</b>	<b>29,038</b>	<b>18,749</b>	<b>(21,134)</b>	<b>47%</b>	<b>11%</b>	<b>(35)%</b>

Percent of year completed 108.33%

# FIRE

## RESCUE TEAM

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	5,000	5,000	4,724	-	9,904	4,904	198%	-	-
35 Small Tools	1,000	1,000	-	-	-	(1,000)	-	-	-
43 Travel	1,250	1,250	-	-	-	(1,250)	-	-	-
48 Repairs and Maintenance	500	500	-	-	-	(500)	-	-	-
49 Miscellaneous	5,500	5,500	-	-	-	(5,500)	-	-	-
<b>Total Operating Expenses</b>	<b>13,250</b>	<b>13,250</b>	<b>4,724</b>	<b>-</b>	<b>9,904</b>	<b>(3,346)</b>	<b>75%</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>13,250</b>	<b>13,250</b>	<b>4,724</b>	<b>-</b>	<b>9,904</b>	<b>(3,346)</b>	<b>75%</b>	<b>-</b>	<b>-</b>

Percent of year completed 108.33%

# FIRE

## RESCUE AND EMERGENCY AID

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	26,500	26,500	29,032	46,172	28,748	2,248	108%	59%	(38)%
41 Professional Services	-	-	-	-	621	621	-	-	-
45 Rentals and Leases	15,000	15,000	9,735	9,113	11,090	(3,910)	74%	(6)%	22%
48 Repairs and Maintenance	1,000	1,000	-	-	-	(1,000)	-	-	-
<b>Total Operating Expenses</b>	<b>42,500</b>	<b>42,500</b>	<b>38,767</b>	<b>55,285</b>	<b>40,459</b>	<b>(2,041)</b>	<b>95%</b>	<b>43%</b>	<b>(27)%</b>
<b>Total Expenses</b>	<b>42,500</b>	<b>42,500</b>	<b>38,767</b>	<b>55,285</b>	<b>40,459</b>	<b>(2,041)</b>	<b>95%</b>	<b>43%</b>	<b>(27)%</b>

Percent of year completed 108.33%

# FIRE

## COMMUNICATIONS, ALARMS AND DISPATCH

3/24/2018 12:49

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER)	% CHANGE		
						ALLOCATED BDGT	% SPEND	2015/2016	2016/2017
51 Inter-Governmental	211,768	211,768	154,651	190,989	200,019	(11,749)	94%	23%	5%
<b>Total Operating Expenses</b>	<b>211,768</b>	<b>211,768</b>	<b>154,651</b>	<b>190,989</b>	<b>200,019</b>	<b>(11,749)</b>	<b>94%</b>	<b>23%</b>	<b>5%</b>
<b>Total Expenses</b>	<b>211,768</b>	<b>211,768</b>	<b>154,651</b>	<b>190,989</b>	<b>200,019</b>	<b>(11,749)</b>	<b>94%</b>	<b>23%</b>	<b>5%</b>

Percent of year completed 108.33%

# TECHNOLOGY & INNOVATION SERVICES

CITY OF TUKWILA

3/24/2018 12:49

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGT	% SPEND
11 Salaries	869,292	869,292	530,282	649,868	734,453	(134,839)	84%	23%	13%
12 Extra Labor	2,500	2,500	14,570	1,057	4,147	1,647	166%	(93)%	292%
13 Overtime	-	-	23,466	48,624	67,405	67,405	-	107%	39%
21 FICA	63,632	63,632	40,854	52,418	59,259	(4,373)	93%	28%	13%
22 Pension-LEOFF 2	-	-	-	3,488	-	-	-	-	-
23 Pension-PERS/PSERS	104,269	104,269	57,780	64,421	95,573	(8,696)	92%	11%	48%
24 Industrial Insurance	3,176	3,176	2,878	3,031	2,373	(803)	75%	5%	(22)%
25 Medical & Dental	194,560	194,560	113,241	129,741	144,558	(50,002)	74%	15%	11%
26 Unemployment	-	-	-	17,264	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>1,237,429</b>	<b>1,237,429</b>	<b>783,071</b>	<b>969,912</b>	<b>1,107,768</b>	<b>(129,661)</b>	<b>90%</b>	<b>24%</b>	<b>14%</b>
31 Supplies	6,266	6,266	7,632	14,902	6,201	(65)	99%	95%	(58)%
35 Small Tools	-	-	90,372	66,577	65,473	65,473	-	(26)%	(2)%
41 Professional Services	304,686	304,686	32,450	138,061	429,938	125,252	141%	325%	211%
42 Communication	120,900	120,900	113,067	129,570	112,258	(8,642)	93%	15%	(13)%
43 Travel	11,500	11,500	342	2,325	8,175	(3,325)	71%	579%	252%
45 Rentals and Leases	153,839	153,839	3,629	8,762	149,496	(4,343)	97%	141%	1606%
48 Repairs and Maintenance	2,000	2,000	28,051	139,971	33,827	31,827	1691%	399%	(76)%
49 Miscellaneous	147,200	147,200	153,226	38,689	33,516	(113,684)	23%	(75)%	(13)%
64 Machinery & Equipment	43,000	43,000	34,417	7,064	48,303	5,303	112%	(79)%	584%
<b>Total Operating Expenses</b>	<b>789,391</b>	<b>789,391</b>	<b>463,188</b>	<b>545,921</b>	<b>887,188</b>	<b>97,797</b>	<b>112%</b>	<b>18%</b>	<b>63%</b>
<b>Total Expenses</b>	<b>2,026,820</b>	<b>2,026,820</b>	<b>1,246,259</b>	<b>1,515,832</b>	<b>1,994,956</b>	<b>(31,864)</b>	<b>98%</b>	<b>22%</b>	<b>32%</b>

Percent of year completed 108.33%



# PUBLIC WORKS

CITY OF TUKWILA

3/24/2018 12:50

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED	% SPEND	2015/2016	2016/2017
11 Salaries	1,912,661	1,912,661	1,839,794	1,880,895	1,738,138	(174,523)	91%	2%	(8)%
12 Extra Labor	-	-	-	-	1,878	1,878	-	-	-
13 Overtime	10,000	10,000	27,966	9,951	26,420	16,420	264%	(64)%	165%
21 FICA	141,515	141,515	137,718	138,384	129,287	(12,228)	91%	0%	(7)%
23 Pension-PERS/PSERS	229,639	229,639	188,697	208,934	203,246	(26,393)	89%	11%	(3)%
24 Industrial Insurance	36,725	36,725	25,378	27,687	23,982	(12,743)	65%	9%	(13)%
25 Medical & Dental	377,031	377,031	312,489	343,217	344,197	(32,834)	91%	10%	0%
26 Unemployment	-	-	5,615	10,426	-	-	-	86%	-
28 Uniform/Clothing	3,200	3,200	988	1,459	1,375	(1,825)	43%	48%	(6)%
<b>Total Salaries &amp; Benefits</b>	<b>2,710,771</b>	<b>2,710,771</b>	<b>2,538,644</b>	<b>2,620,955</b>	<b>2,468,522</b>	<b>(242,249)</b>	<b>91%</b>	<b>3%</b>	<b>(6)%</b>
31 Supplies	110,950	110,950	81,354	107,922	91,720	(19,230)	83%	33%	(15)%
35 Small Tools	4,250	4,250	1,050	1,351	5,234	984	123%	29%	287%
41 Professional Services	30,900	30,900	43,142	63,742	42,752	11,852	138%	48%	(33)%
42 Communication	9,150	9,150	9,050	8,544	11,149	1,999	122%	(6)%	30%
43 Travel	2,000	2,000	2,598	353	684	(1,316)	34%	(86)%	94%
44 Advertising	-	-	-	463	-	-	-	-	-
45 Rentals and Leases	162,978	162,978	160,011	160,934	153,561	(9,417)	94%	1%	(5)%
46 Insurance	106,805	106,805	-	106,805	107,271	466	100%	-	0%
47 Public Utilities	375,000	375,000	354,870	364,608	389,387	14,387	104%	3%	7%
48 Repairs and Maintenance	252,300	252,300	221,076	239,579	287,869	35,569	114%	8%	20%
49 Miscellaneous	30,035	30,035	9,461	11,054	14,222	(15,813)	47%	17%	29%
53 Ext Taxes, Oper Assess	-	-	0	1	-	-	-	33%	-
64 Machinery & Equipment	7,500	7,500	-	-	6,890	(610)	92%	-	-
<b>Total Operating Expenses</b>	<b>1,091,868</b>	<b>1,091,868</b>	<b>882,612</b>	<b>1,065,356</b>	<b>1,110,740</b>	<b>18,872</b>	<b>102%</b>	<b>21%</b>	<b>4%</b>
<b>Total Expenses</b>	<b>3,802,639</b>	<b>3,802,639</b>	<b>3,421,257</b>	<b>3,686,312</b>	<b>3,579,262</b>	<b>(223,377)</b>	<b>94%</b>	<b>8%</b>	<b>(3)%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## DIVISION SUMMARY

3/24/2018 12:50

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED	% SPEND	2015/2016	2016/2017
ADMINISTRATION	459,200	459,200	556,303	549,693	424,650	(34,550)	92%	(1)%	(23)%
MAINTENANCE ADMINISTRATION	393,700	393,700	365,410	377,114	383,299	(10,401)	97%	3%	2%
PUBLIC WORKS DEVELOPMENT	486,910	486,910	459,902	466,017	499,075	12,165	102%	1%	7%
ENGINEERING PLANS AND SERVICES	643,476	643,476	537,691	562,204	434,066	(209,410)	67%	5%	(23)%
FACILITY MAINTENANCE	1,819,353	1,819,353	1,501,951	1,731,284	1,838,172	18,819	101%	15%	6%
<b>Total Expenses</b>	<b>3,802,639</b>	<b>3,802,639</b>	<b>3,421,257</b>	<b>3,686,312</b>	<b>3,579,262</b>	<b>(223,377)</b>	<b>94%</b>	<b>8%</b>	<b>(3)%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## ADMINISTRATION

3/24/2018 12:50

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	316,783	316,783	414,776	405,641	305,089	(11,694)	96%	(2)%	(25)%
12 Extra Labor	-	-	-	-	1,878	1,878	-	-	-
21 FICA	21,520	21,520	28,979	27,404	21,010	(510)	98%	(5)%	(23)%
23 Pension-PERS/PSERS	38,030	38,030	42,005	43,256	31,951	(6,079)	84%	3%	(26)%
24 Industrial Insurance	1,059	1,059	1,077	977	707	(352)	67%	(9)%	(28)%
25 Medical & Dental	37,880	37,880	45,816	48,055	42,165	4,285	111%	5%	(12)%
<b>Total Salaries &amp; Benefits</b>	<b>415,272</b>	<b>415,272</b>	<b>532,653</b>	<b>525,334</b>	<b>402,800</b>	<b>(12,472)</b>	<b>97%</b>	<b>(1)%</b>	<b>(23)%</b>
31 Supplies	9,000	9,000	8,118	11,874	7,098	(1,902)	79%	46%	(40)%
41 Professional Services	-	-	8,125	5,923	-	-	-	(27)%	-
42 Communication	1,500	1,500	1,458	1,171	520	(980)	35%	(20)%	(56)%
43 Travel	200	200	218	2	8	(192)	4%	(99)%	312%
45 Rentals and Leases	3,428	3,428	3,573	3,354	3,645	217	106%	(6)%	9%
48 Repairs and Maintenance	1,300	1,300	1,337	1,172	1,080	(220)	83%	(12)%	(8)%
49 Miscellaneous	21,000	21,000	820	863	2,608	(18,392)	12%	5%	202%
64 Machinery & Equipment	7,500	7,500	-	-	6,890	(610)	92%	-	-
<b>Total Operating Expenses</b>	<b>43,928</b>	<b>43,928</b>	<b>23,650</b>	<b>24,359</b>	<b>21,850</b>	<b>(22,078)</b>	<b>50%</b>	<b>3%</b>	<b>(10)%</b>
<b>Total Expenses</b>	<b>459,200</b>	<b>459,200</b>	<b>556,303</b>	<b>549,693</b>	<b>424,650</b>	<b>(34,550)</b>	<b>92%</b>	<b>(1)%</b>	<b>(23)%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## MAINTENANCE ADMINISTRATION

3/24/2018 12:50

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	259,225	259,225	252,012	254,783	257,572	(1,653)	99%	1%	1%
13 Overtime	-	-	-	-	265	265	-	-	-
21 FICA	18,422	18,422	18,440	18,238	19,003	581	103%	(1)%	4%
23 Pension-PERS/PSERS	31,120	31,120	25,567	28,423	30,667	(453)	99%	11%	8%
24 Industrial Insurance	1,059	1,059	776	876	776	(283)	73%	13%	(11)%
25 Medical & Dental	63,466	63,466	54,718	58,828	63,409	(57)	100%	8%	8%
<b>Total Salaries &amp; Benefits</b>	<b>373,292</b>	<b>373,292</b>	<b>351,513</b>	<b>361,149</b>	<b>371,692</b>	<b>(1,600)</b>	<b>100%</b>	<b>3%</b>	<b>3%</b>
31 Supplies	4,250	4,250	3,067	2,208	758	(3,492)	18%	(28)%	(66)%
35 Small Tools	750	750	-	219	-	(750)	-	-	-
41 Professional Services	500	500	22	24	-	(500)	-	5%	-
42 Communication	750	750	720	726	756	6	101%	1%	4%
43 Travel	300	300	233	213	595	295	198%	(9)%	180%
45 Rentals and Leases	11,823	11,823	8,514	10,646	8,638	(3,185)	73%	25%	(19)%
49 Miscellaneous	2,035	2,035	1,340	1,930	860	(1,175)	42%	44%	(55)%
<b>Total Operating Expenses</b>	<b>20,408</b>	<b>20,408</b>	<b>13,897</b>	<b>15,965</b>	<b>11,607</b>	<b>(8,801)</b>	<b>57%</b>	<b>15%</b>	<b>(27)%</b>
<b>Total Expenses</b>	<b>393,700</b>	<b>393,700</b>	<b>365,410</b>	<b>377,114</b>	<b>383,299</b>	<b>(10,401)</b>	<b>97%</b>	<b>3%</b>	<b>2%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## PUBLIC WORKS DEVELOPMENT

3/24/2018 12:50

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPEND	2015/2016
11 Salaries	334,218	334,218	324,558	328,048	331,567	(2,651)	99%	1%	1%
13 Overtime	9,000	9,000	9,264	4,144	22,359	13,359	248%	(55)%	440%
21 FICA	26,120	26,120	25,272	25,254	26,604	484	102%	(0)%	5%
23 Pension-PERS/PSERS	40,123	40,123	33,976	37,108	41,820	1,697	104%	9%	13%
24 Industrial Insurance	3,793	3,793	3,310	3,141	3,174	(619)	84%	(5)%	1%
25 Medical & Dental	73,406	73,406	63,342	68,142	73,371	(35)	100%	8%	8%
28 Uniform/Clothing	250	250	180	180	180	(70)	72%	0%	0%
<b>Total Salaries &amp; Benefits</b>	<b>486,910</b>	<b>486,910</b>	<b>459,902</b>	<b>466,017</b>	<b>499,075</b>	<b>12,165</b>	<b>102%</b>	<b>1%</b>	<b>7%</b>
<b>Total Expenses</b>	<b>486,910</b>	<b>486,910</b>	<b>459,902</b>	<b>466,017</b>	<b>499,075</b>	<b>12,165</b>	<b>102%</b>	<b>1%</b>	<b>7%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## ENGINEERING PLANS AND SERVICES

3/24/2018 12:50

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPEND	2015/2016
11 Salaries	419,575	419,575	353,667	348,245	265,171	(154,404)	63%	(2)%	(24)%
21 FICA	30,825	30,825	26,101	25,536	19,173	(11,652)	62%	(2)%	(25)%
23 Pension-PERS/PSERS	50,370	50,370	36,025	38,776	31,044	(19,326)	62%	8%	(20)%
24 Industrial Insurance	6,174	6,174	2,704	2,540	1,934	(4,240)	31%	(6)%	(24)%
25 Medical & Dental	73,401	73,401	51,539	51,863	39,281	(34,120)	54%	1%	(24)%
28 Uniform/Clothing	950	950	220	450	395	(555)	42%	105%	(12)%
<b>Total Salaries &amp; Benefits</b>	<b>581,295</b>	<b>581,295</b>	<b>470,257</b>	<b>467,411</b>	<b>356,998</b>	<b>(224,297)</b>	<b>61%</b>	<b>(1)%</b>	<b>(24)%</b>
31 Supplies	7,000	7,000	5,808	6,669	7,250	250	104%	15%	9%
35 Small Tools	1,000	1,000	-	-	4,447	3,447	445%	-	-
41 Professional Services	28,400	28,400	33,962	56,259	41,848	13,448	147%	66%	(26)%
42 Communication	2,300	2,300	2,212	1,694	1,281	(1,019)	56%	(23)%	(24)%
43 Travel	1,500	1,500	2,147	139	81	(1,419)	5%	(94)%	(42)%
44 Advertising	-	-	-	463	-	-	-	-	-
45 Rentals and Leases	14,981	14,981	15,440	20,717	7,624	(7,357)	51%	34%	(63)%
48 Repairs and Maintenance	1,000	1,000	943	1,325	4,956	3,956	496%	41%	274%
49 Miscellaneous	6,000	6,000	6,923	7,528	9,581	3,581	160%	9%	27%
<b>Total Operating Expenses</b>	<b>62,181</b>	<b>62,181</b>	<b>67,435</b>	<b>94,793</b>	<b>77,068</b>	<b>14,887</b>	<b>124%</b>	<b>41%</b>	<b>(19)%</b>
<b>Total Expenses</b>	<b>643,476</b>	<b>643,476</b>	<b>537,691</b>	<b>562,204</b>	<b>434,066</b>	<b>(209,410)</b>	<b>67%</b>	<b>5%</b>	<b>(23)%</b>

Percent of year expired 108.33%

# PUBLIC WORKS

## FACILITY MAINTENANCE

3/24/2018 12:50

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	582,860	582,860	494,781	544,178	578,740	(4,120)	99%	10%	6%
13 Overtime	1,000	1,000	18,702	5,807	3,796	2,796	380%	(69)%	(35)%
21 FICA	44,628	44,628	38,925	41,951	43,496	(1,132)	97%	8%	4%
23 Pension-PERS/PSERS	69,996	69,996	51,124	61,371	67,763	(2,233)	97%	20%	10%
24 Industrial Insurance	24,640	24,640	17,510	20,153	17,392	(7,249)	71%	15%	(14)%
25 Medical & Dental	128,878	128,878	97,074	116,329	125,970	(2,908)	98%	20%	8%
26 Unemployment	-	-	5,615	10,426	-	-	-	86%	-
28 Uniform/Clothing	2,000	2,000	588	829	800	(1,200)	40%	41%	(4)%
<b>Total Salaries &amp; Benefits</b>	<b>854,002</b>	<b>854,002</b>	<b>724,319</b>	<b>801,045</b>	<b>837,957</b>	<b>(16,045)</b>	<b>98%</b>	<b>11%</b>	<b>5%</b>
31 Supplies	90,700	90,700	64,361	87,171	76,613	(14,087)	84%	35%	(12)%
35 Small Tools	2,500	2,500	1,050	1,132	787	(1,713)	31%	8%	(31)%
41 Professional Services	2,000	2,000	1,033	1,537	905	(1,095)	45%	49%	(41)%
42 Communication	4,600	4,600	4,659	4,953	8,593	3,993	187%	6%	73%
45 Rentals and Leases	132,746	132,746	132,484	126,217	133,653	907	101%	(5)%	6%
46 Insurance	106,805	106,805	-	106,805	107,271	466	100%	-	0%
47 Public Utilities	375,000	375,000	354,870	364,608	389,387	14,387	104%	3%	7%
48 Repairs and Maintenance	250,000	250,000	218,797	237,082	281,833	31,833	113%	8%	19%
49 Miscellaneous	1,000	1,000	378	732	1,173	173	117%	94%	60%
53 Ext Taxes, Assessments	-	-	0	1	-	-	-	33%	-
<b>Total Operating Expenses</b>	<b>965,351</b>	<b>965,351</b>	<b>777,631</b>	<b>930,239</b>	<b>1,000,215</b>	<b>34,864</b>	<b>104%</b>	<b>20%</b>	<b>8%</b>
<b>Total Expenses</b>	<b>1,819,353</b>	<b>1,819,353</b>	<b>1,501,951</b>	<b>1,731,284</b>	<b>1,838,172</b>	<b>18,819</b>	<b>101%</b>	<b>15%</b>	<b>6%</b>

Percent of year expired 108.33%

# PARK MAINTENANCE

CITY OF TUKWILA

3/24/2018 12:50

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	% SPEND	2015/2016
						BDGT			
11 Salaries	578,408	578,408	597,811	522,169	563,855	(14,553)	97%	(13)%	8%
12 Extra Labor	20,000	20,000	15,071	22,356	24,049	4,049	120%	48%	8%
13 Overtime	2,137	2,137	2,627	2,841	1,669	(468)	78%	8%	(41)%
21 FICA	45,954	45,954	46,833	41,788	44,165	(1,789)	96%	(11)%	6%
23 Pension-PERS/PSERS	69,438	69,438	60,299	58,602	66,085	(3,353)	95%	(3)%	13%
24 Industrial Insurance	23,807	23,807	19,088	19,227	17,336	(6,471)	73%	1%	(10)%
25 Medical & Dental	135,009	135,009	117,527	114,318	133,202	(1,807)	99%	(3)%	17%
28 Uniform/Clothing	1,680	1,680	824	983	1,216	(464)	72%	19%	24%
<b>Total Salaries &amp; Benefits</b>	<b>876,433</b>	<b>876,433</b>	<b>860,081</b>	<b>782,284</b>	<b>852,366</b>	<b>(24,067)</b>	<b>97%</b>	<b>(9)%</b>	<b>9%</b>
31 Supplies	53,800	53,800	48,022	139,730	68,633	14,833	128%	191%	(51)%
35 Small Tools	7,500	7,500	3,072	9,974	5,318	(2,182)	71%	225%	(47)%
41 Professional Services	61,200	61,200	46,198	110,450	64,038	2,838	105%	139%	(42)%
42 Communication	-	-	-	2,130	2,287	2,287	-	-	7%
43 Travel	225	225	208	585	1,305	1,080	580%	181%	123%
45 Rentals and Leases	101,992	101,992	123,540	107,081	97,287	(4,705)	95%	(13)%	(9)%
47 Public Utilities	290,610	290,610	258,210	248,600	249,624	(40,986)	86%	(4)%	0%
48 Repairs and Maintenance	23,000	23,000	21,036	44,556	5,698	(17,302)	25%	112%	(87)%
49 Miscellaneous	4,000	4,000	7,096	8,783	4,865	865	122%	24%	(45)%
<b>Total Operating Expenses</b>	<b>542,327</b>	<b>542,327</b>	<b>507,381</b>	<b>671,888</b>	<b>499,056</b>	<b>(43,271)</b>	<b>92%</b>	<b>32%</b>	<b>(26)%</b>
<b>Total Expenses</b>	<b>1,418,760</b>	<b>1,418,760</b>	<b>1,367,462</b>	<b>1,454,172</b>	<b>1,351,422</b>	<b>(67,338)</b>	<b>95%</b>	<b>6%</b>	<b>(7)%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

CITY OF TUKWILA

3/24/2018 12:52

## GENERAL FUND EXPENDITURES

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	801,234	801,234	677,178	788,731	772,599	(28,635)	96%	16%	(2)%
12 Extra Labor	45,000	45,000	27,683	44,048	55,530	10,530	123%	59%	26%
13 Overtime	11,000	11,000	6,697	9,252	16,447	5,447	150%	38%	78%
21 FICA	65,181	65,181	55,572	63,987	64,767	(414)	99%	15%	1%
23 Pension-PERS/PSERS	96,207	96,207	72,845	92,358	99,643	3,436	104%	27%	8%
24 Industrial Insurance	31,445	31,445	22,916	26,933	26,056	(5,389)	83%	18%	(3)%
25 Medical & Dental	198,694	198,694	139,561	170,594	212,055	13,361	107%	22%	24%
26 Unemployment	-	-	1,130	465	1,334	1,334	-	(59)%	187%
28 Uniform/Clothing	2,375	2,375	2,011	2,009	1,874	(501)	79%	(0)%	(7)%
<b>Total Salaries &amp; Benefits</b>	<b>1,251,136</b>	<b>1,251,136</b>	<b>1,005,594</b>	<b>1,198,378</b>	<b>1,250,304</b>	<b>(832)</b>	<b>100%</b>	<b>19%</b>	<b>4%</b>
31 Supplies	297,300	297,300	242,862	247,616	238,690	(58,610)	80%	2%	(4)%
35 Small Tools	13,200	13,200	12,122	12,616	11,664	(1,536)	88%	4%	(8)%
41 Professional Services	4,000	4,000	17,064	2,265	8,821	4,821	221%	(87)%	289%
42 Communication	4,300	4,300	1,265	1,454	1,560	(2,740)	36%	15%	7%
43 Travel	2,700	2,700	148	295	3,110	410	115%	99%	955%
44 Advertising	1,500	1,500	438	-	-	(1,500)	-	-	-
45 Rentals and Leases	297,801	297,801	434,404	223,203	274,814	(22,987)	92%	(49)%	23%
46 Insurance	24,755	24,755	35,455	35,455	24,755	-	100%	0%	(30)%
47 Public Utilities	1,152,100	1,152,100	1,004,081	1,135,396	1,186,463	34,363	103%	13%	4%
48 Repairs and Maintenance	27,100	27,100	59,269	19,983	18,015	(9,085)	66%	(66)%	(10)%
49 Miscellaneous	5,200	5,200	7,278	3,326	7,806	2,606	150%	(54)%	135%
53 Ext Taxes, Oper Assess	-	-	44	10	10	10	-	(78)%	(2)%
64 Machinery & Equipment	28,500	28,500	6,829	17,972	11,305	(17,195)	40%	163%	(37)%
<b>Total Operating Expenses</b>	<b>1,858,456</b>	<b>1,858,456</b>	<b>1,821,257</b>	<b>1,699,591</b>	<b>1,787,014</b>	<b>(71,442)</b>	<b>96%</b>	<b>(7)%</b>	<b>5%</b>
<b>Total Expenses</b>	<b>3,109,592</b>	<b>3,109,592</b>	<b>2,826,851</b>	<b>2,897,968</b>	<b>3,037,318</b>	<b>(72,274)</b>	<b>98%</b>	<b>3%</b>	<b>5%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## DIVISION SUMMARY

3/24/2018 12:52

SUMMARY BY DIVISION	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017 ALLOCATED	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
						BDGT	% SPEND	2015/2016	2016/2017
ADMINISTRATION	1,280,636	1,280,636	1,013,242	1,217,719	1,263,106	(17,530)	99%	20%	4%
GENERAL SERVICES	339,956	339,956	489,948	266,583	311,141	(28,815)	92%	(46)%	17%
ROADWAY	810,800	810,800	676,552	765,600	804,469	(6,331)	99%	13%	5%
STRUCTURES	2,500	2,500	-	2,137	19,737	17,237	789%	-	824%
LIGHTING	296,100	296,100	260,115	308,181	327,255	31,155	111%	18%	6%
TRAFFIC CONTROL	271,500	271,500	290,573	220,906	186,921	(84,579)	69%	(24)%	(15)%
SNOW & ICE CONTROL	10,300	10,300	468	7,851	16,889	6,589	164%	1579%	115%
STREET CLEANING	62,000	62,000	78,892	58,320	72,888	10,888	118%	(26)%	25%
VIDEO & FIBER	33,500	33,500	17,020	41,894	32,235	(1,265)	96%	146%	(23)%
SIDEWALKS	2,300	2,300	42	8,777	2,678	378	116%	20753%	(69)%
<b>Total Expenses</b>	<b>3,109,592</b>	<b>3,109,592</b>	<b>2,826,851</b>	<b>2,897,968</b>	<b>3,037,318</b>	<b>(72,274)</b>	<b>98%</b>	<b>3%</b>	<b>5%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

ADMINISTRATION

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
11 Salaries	801,234	801,234	677,178	788,731	772,599	(28,635)	96%	16%	(2)%
12 Extra Labor	45,000	45,000	27,683	44,048	55,530	10,530	123%	59%	26%
13 Overtime	11,000	11,000	6,697	9,252	16,447	5,447	150%	38%	78%
21 FICA	65,181	65,181	55,572	63,987	64,767	(414)	99%	15%	1%
23 Pension-PERS/PSERS	96,207	96,207	72,845	92,358	99,643	3,436	104%	27%	8%
24 Industrial Insurance	31,445	31,445	22,916	26,933	26,056	(5,389)	83%	18%	(3)%
25 Medical & Dental	198,694	198,694	139,561	170,594	212,055	13,361	107%	22%	24%
26 Unemployment	-	-	1,130	465	1,334	1,334	-	(59)%	187%
28 Uniform/Clothing	2,375	2,375	2,011	2,009	1,874	(501)	79%	(0)%	(7)%
<b>Total Salaries &amp; Benefits</b>	<b>1,251,136</b>	<b>1,251,136</b>	<b>1,005,594</b>	<b>1,198,378</b>	<b>1,250,304</b>	<b>(832)</b>	<b>100%</b>	<b>19%</b>	<b>4%</b>
31 Supplies	1,000	1,000	429	979	1,055	55	105%	128%	8%
41 Professional Services	-	-	390	390	442	442	-	0%	13%
64 Machinery & Equipment	28,500	28,500	6,829	17,972	11,305	(17,195)	40%	163%	(37)%
<b>Total Operating Expenses</b>	<b>29,500</b>	<b>29,500</b>	<b>7,648</b>	<b>19,341</b>	<b>12,802</b>	<b>(16,698)</b>	<b>43%</b>	<b>153%</b>	<b>(34)%</b>
<b>Total Expenses</b>	<b>1,280,636</b>	<b>1,280,636</b>	<b>1,013,242</b>	<b>1,217,719</b>	<b>1,263,106</b>	<b>(17,530)</b>	<b>99%</b>	<b>20%</b>	<b>4%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

GENERAL SERVICES

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	5,000	5,000	6,866	4,525	3,215	(1,785)	64%	(34)%	(29)%
35 Small Tools	3,000	3,000	613	-	-	(3,000)	-	-	-
41 Professional Services	1,100	1,100	4,746	871	625	(475)	57%	(82)%	(28)%
42 Communication	2,500	2,500	-	14	-	(2,500)	-	-	-
43 Travel	2,000	2,000	148	295	2,893	893	145%	99%	882%
44 Advertising	1,500	1,500	438	-	-	(1,500)	-	-	-
45 Rentals and Leases	294,401	294,401	434,404	222,098	271,846	(22,555)	92%	(49)%	22%
46 Insurance	24,755	24,755	35,455	35,455	24,755	-	100%	0%	(30)%
48 Repairs and Maintenance	500	500	-	-	-	(500)	-	-	-
49 Miscellaneous	5,200	5,200	7,278	3,326	7,806	2,606	150%	(54)%	135%
<b>Total Operating Expenses</b>	<b>339,956</b>	<b>339,956</b>	<b>489,948</b>	<b>266,583</b>	<b>311,141</b>	<b>(28,815)</b>	<b>92%</b>	<b>(46)%</b>	<b>17%</b>
<b>Total Expenses</b>	<b>339,956</b>	<b>339,956</b>	<b>489,948</b>	<b>266,583</b>	<b>311,141</b>	<b>(28,815)</b>	<b>92%</b>	<b>(46)%</b>	<b>17%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## ROADWAY

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	39,000	39,000	32,737	21,066	34,617	(4,383)	89%	(36)%	64%
35 Small Tools	4,000	4,000	5,881	5,219	2,515	(1,485)	63%	(11)%	(52)%
41 Professional Services	100	100	-	-	706	606	706%	-	-
43 Travel	100	100	-	-	216	116	216%	-	-
45 Rentals and Leases	3,400	3,400	-	1,105	2,968	(432)	87%	-	169%
47 Public Utilities	764,100	764,100	630,093	738,209	763,447	(653)	100%	17%	3%
48 Repairs and Maintenance	100	100	7,841	-	-	(100)	-	-	-
<b>Total Operating Expenses</b>	<b>810,800</b>	<b>810,800</b>	<b>676,552</b>	<b>765,600</b>	<b>804,469</b>	<b>(6,331)</b>	<b>99%</b>	<b>13%</b>	<b>5%</b>
<b>Total Expenses</b>	<b>810,800</b>	<b>810,800</b>	<b>676,552</b>	<b>765,600</b>	<b>804,469</b>	<b>(6,331)</b>	<b>99%</b>	<b>13%</b>	<b>5%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## STRUCTURES

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	1,000	1,000	-	2,137	1,722	722	172%	-	(19)%
48 Repairs and Maintenance	1,500	1,500	-	-	18,015	16,515	1201%	-	-
<b>Total Operating Expenses</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,137</b>	<b>19,737</b>	<b>17,237</b>	<b>789%</b>	<b>-</b>	<b>824%</b>
<b>Total Expenses</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,137</b>	<b>19,737</b>	<b>17,237</b>	<b>789%</b>	<b>-</b>	<b>824%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## LIGHTING

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER) ALLOCATED		% CHANGE	
		ALLOCATED				BDGT	% SPEND	2015/2016	2016/2017
31 Supplies	25,000	25,000	21,980	12,319	24,264	(736)	97%	(44)%	97%
35 Small Tools	500	500	-	-	975	475	195%	-	-
41 Professional Services	500	500	436	527	632	132	126%	21%	20%
43 Travel	100	100	-	-	-	(100)	-	-	-
47 Public Utilities	270,000	270,000	237,699	295,336	301,383	31,383	112%	24%	2%
<b>Total Operating Expenses</b>	<b>296,100</b>	<b>296,100</b>	<b>260,115</b>	<b>308,181</b>	<b>327,255</b>	<b>31,155</b>	<b>111%</b>	<b>18%</b>	<b>6%</b>
<b>Total Expenses</b>	<b>296,100</b>	<b>296,100</b>	<b>260,115</b>	<b>308,181</b>	<b>327,255</b>	<b>31,155</b>	<b>111%</b>	<b>18%</b>	<b>6%</b>

Percent of year expired 108.33%



# STREET MAINTENANCE & OPERATIONS

## TRAFFIC CONTROL

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
31 Supplies	166,000	166,000	154,226	141,697	101,838	(64,162)	61%	(8)%	(28)%
35 Small Tools	2,500	2,500	3,508	2,468	4,704	2,204	188%	(30)%	91%
41 Professional Services	100	100	10,078	252	2,381	2,281	2381%	(98)%	845%
42 Communication	1,800	1,800	1,265	1,440	1,560	(240)	87%	14%	8%
43 Travel	100	100	-	-	-	(100)	-	-	-
47 Public Utilities	81,000	81,000	78,181	70,763	76,438	(4,562)	94%	(9)%	8%
48 Repairs and Maintenance	20,000	20,000	43,315	4,286	-	(20,000)	-	(90)%	-
<b>Total Operating Expenses</b>	<b>271,500</b>	<b>271,500</b>	<b>290,573</b>	<b>220,906</b>	<b>186,921</b>	<b>(84,579)</b>	<b>69%</b>	<b>(24)%</b>	<b>(15)%</b>
<b>Total Expenses</b>	<b>271,500</b>	<b>271,500</b>	<b>290,573</b>	<b>220,906</b>	<b>186,921</b>	<b>(84,579)</b>	<b>69%</b>	<b>(24)%</b>	<b>(15)%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## SNOW & ICE CONTROL

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
31 Supplies	10,000	10,000	468	7,851	16,889	6,889	169%	1579%	115%
43 Travel	300	300	-	-	-	(300)	-	-	-
<b>Total Operating Expenses</b>	<b>10,300</b>	<b>10,300</b>	<b>468</b>	<b>7,851</b>	<b>16,889</b>	<b>6,589</b>	<b>164%</b>	<b>1579%</b>	<b>115%</b>
<b>Total Expenses</b>	<b>10,300</b>	<b>10,300</b>	<b>468</b>	<b>7,851</b>	<b>16,889</b>	<b>6,589</b>	<b>164%</b>	<b>1579%</b>	<b>115%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

## STREET CLEANING

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL OVER/(UNDER)	% SPEND	% CHANGE	
		ALLOCATED				ALLOCATED		2015/2016	2016/2017
31 Supplies	18,000	18,000	10,650	18,533	21,940	3,940	122%	74%	18%
35 Small Tools	1,200	1,200	2,120	1,545	1,709	509	142%	(27)%	11%
41 Professional Services	2,200	2,200	1,413	225	4,035	1,835	183%	(84)%	1693%
43 Travel	100	100	-	-	-	(100)	-	-	-
47 Public Utilities	37,000	37,000	58,108	31,088	45,195	8,195	122%	(46)%	45%
48 Repairs and Maintenance	3,500	3,500	6,557	6,920	-	(3,500)	-	6%	-
53 Ext Taxes, Assessments	-	-	44	10	10	10	-	(78)%	(2)%
<b>Total Operating Expenses</b>	<b>62,000</b>	<b>62,000</b>	<b>78,892</b>	<b>58,320</b>	<b>72,888</b>	<b>10,888</b>	<b>118%</b>	<b>(26)%</b>	<b>25%</b>
<b>Total Expenses</b>	<b>62,000</b>	<b>62,000</b>	<b>78,892</b>	<b>58,320</b>	<b>72,888</b>	<b>10,888</b>	<b>118%</b>	<b>(26)%</b>	<b>25%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

VIDEO & FIBER

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER) ALLOCATED	BDGT	% SPEND	2015/2016
31 Supplies	30,000	30,000	15,464	38,510	30,473	473	102%	149%	(21)%
35 Small Tools	2,000	2,000	-	3,384	1,762	(238)	88%	-	(48)%
48 Repairs and Maintenance	1,500	1,500	1,556	-	-	(1,500)	-	-	-
<b>Total Operating Expenses</b>	<b>33,500</b>	<b>33,500</b>	<b>17,020</b>	<b>41,894</b>	<b>32,235</b>	<b>(1,265)</b>	<b>96%</b>	<b>146%</b>	<b>(23)%</b>
<b>Total Expenses</b>	<b>33,500</b>	<b>33,500</b>	<b>17,020</b>	<b>41,894</b>	<b>32,235</b>	<b>(1,265)</b>	<b>96%</b>	<b>146%</b>	<b>(23)%</b>

Percent of year expired 108.33%

# STREET MAINTENANCE & OPERATIONS

SIDEWALKS

3/24/2018 12:52

SUMMARY BY EXPENDITURE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2017 ANNUAL	2017	2015	2016	2017	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER) ALLOCATED	BDGT	% SPEND	2015/2016
31 Supplies	2,300	2,300	42	-	2,678	378	116%	-	-
48 Repairs and Maintenance	-	-	-	8,777	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>2,300</b>	<b>2,300</b>	<b>42</b>	<b>8,777</b>	<b>2,678</b>	<b>378</b>	<b>116%</b>	<b>20753%</b>	<b>(69)%</b>
<b>Total Expenses</b>	<b>2,300</b>	<b>2,300</b>	<b>42</b>	<b>8,777</b>	<b>2,678</b>	<b>378</b>	<b>116%</b>	<b>20753%</b>	<b>(69)%</b>

Percent of year expired 108.33%



## **INFORMATIONAL MEMORANDUM**

**TO: Finance Council Committee**

**FROM: Peggy McCarthy, Finance Director**

**BY: Vicky Carlsen, Deputy Finance Director**

**CC: Mayor Ekberg**

**DATE: March 28, 2018**

**SUBJECT: 2018 January General Fund Update**

### **Summary**

The purpose of the 2018 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 2018 January YTD report is based on financial data available as of March 13<sup>th</sup>, 2018, for the reporting period ending January 31, 2018. Additional details can be found within the attached financial report.

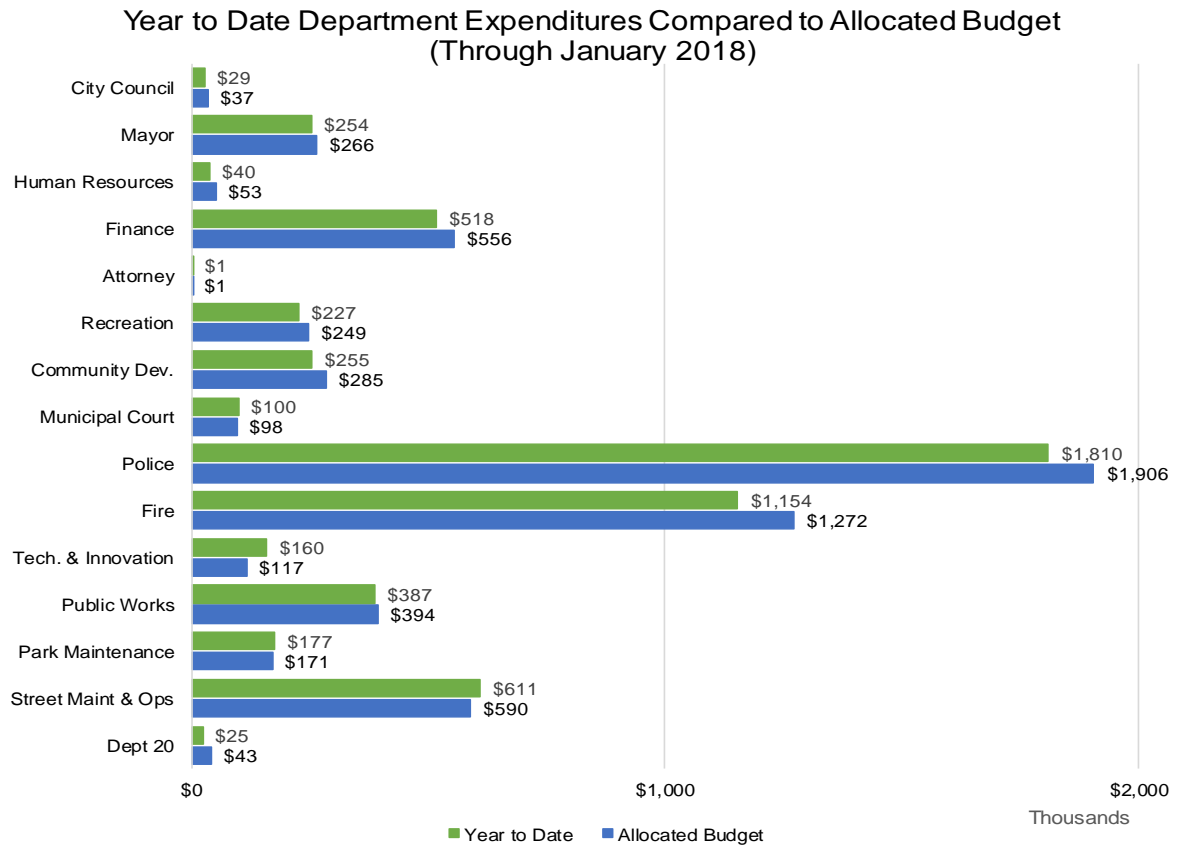
Allocated budgets through the reporting period are calculated by analyzing spend patterns in the previous year and allocating the current year budget using the same spend pattern. If a line item had no expenditures in the prior year but a budget in the current year, the allocated budget for the current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

It should be noted that budget amendments, as approved by Council on November 20, 2017, have been included in this report.

### **Departmental Expenditures**

General fund expenditures totaled \$5.7 million as compared to the allocated budget of \$6.0 million, which is \$287 thousand below budget. Notable variances are as follows:

- TIS department has exceeded allocated budget by \$43 thousand. Salaries and benefits are above allocated budget by \$11 thousand. A position that what was vacant most of last year is now filled. Communication line is above allocated budget by \$19 thousand. In January of 2017, a large credit was posted to this line that wasn't replicated in 2018. Through January 8.33% of the year has lapsed but total spending in TIS is at 8%. Departmental spending will be closely monitored throughout the year.
- Street Maintenance has exceeded allocated budget by \$21 thousand primarily in the utilities line. Surface water rate increased 3% coupled with higher usage during December.
- Salaries and benefits are \$220 thousand lower than budget due to a few labor contracts that have not been settled as well as vacancies in several departments including Police, Human Resources, Finance, and DCD.



**GENERAL FUND**

YTD AS OF JANUARY 31, 2018

CITY OF TUKWILA

3/24/2018 12:57

GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS				
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	% CHANGE			
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGT	% SPENT	2016/2017
01 City Council	430,319	36,726	26,334	33,104	29,359	(7,366)	7%	26%	(11)%	
03 Mayor	4,143,651	265,522	221,063	243,395	253,828	(11,694)	6%	10%	4%	
04 Human Resources	728,083	53,162	59,766	49,444	39,964	(13,198)	5%	(17)%	(19)%	
05 Finance	2,733,016	555,695	512,405	533,383	518,093	(37,602)	19%	4%	(3)%	
06 Attorney	733,185	726	3,213	373	1,354	628	0%	(88)%	263%	
07 Recreation	3,332,680	248,596	219,873	227,245	227,439	(21,158)	7%	3%	0%	
08 Community Development	3,671,160	285,132	222,762	250,504	255,428	(29,704)	7%	12%	2%	
09 Municipal Court	1,295,812	97,679	92,558	88,284	100,347	2,668	8%	(5)%	14%	
10 Police	18,999,049	1,906,453	1,749,827	1,739,865	1,809,599	(96,854)	10%	(1)%	4%	
11 Fire	12,432,599	1,271,970	1,021,573	1,218,182	1,154,268	(117,702)	9%	19%	(5)%	
12 Technology & Innovation Svcs	2,040,671	116,792	95,183	84,523	160,142	43,349	8%	(11)%	89%	
13 Public Works	3,876,047	393,945	349,821	363,356	387,352	(6,592)	10%	4%	7%	
15 Park Maintenance	1,459,098	170,885	66,045	154,679	176,790	5,905	12%	134%	14%	
16 Street Maintenance & Operations	3,149,643	589,976	168,710	568,403	610,566	20,590	19%	237%	7%	
20 Dept 20	9,539,621	43,219	25,000	25,000	25,000	(18,219)	0%	0%	0%	
<b>Total Expenditures</b>	<b>68,564,634</b>	<b>6,036,478</b>	<b>4,834,133</b>	<b>5,579,741</b>	<b>5,749,530</b>	<b>(286,948)</b>	<b>8%</b>	<b>15%</b>	<b>3%</b>	

Percent of year completed 8.33%

**GENERAL FUND**

YTD AS OF JANUARY 31, 2018

CITY OF TUKWILA

3/24/2018 12:57

**GENERAL FUND EXPENDITURES**

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGTT	% SPENT
11 Salaries	28,339,011	2,421,394	2,221,136	2,321,133	2,361,385	(60,009)	8%	5%	2%
12 Extra Labor	754,693	50,412	45,133	40,588	41,831	(8,581)	6%	(10)%	3%
13 Overtime	1,632,035	180,966	100,920	161,383	117,494	(63,472)	7%	60%	(27)%
15 Holiday Pay	525,583	465	-	489	97	(368)	0%	-	(80)%
21 FICA	1,843,030	155,359	140,529	147,348	152,199	(3,160)	8%	5%	3%
22 Pension-LEOFF 2	880,275	68,449	65,109	68,202	68,806	357	8%	5%	1%
23 Pension-PERS/PSERS	1,608,904	127,778	111,299	119,153	142,908	15,129	9%	7%	20%
24 Industrial Insurance	940,895	75,007	51,566	50,616	51,153	(23,854)	5%	(2)%	1%
25 Medical & Dental	6,395,135	537,251	466,356	467,863	461,345	(75,906)	7%	0%	(1)%
26 Unemployment	13,000	-	-	-	-	-	-	-	-
28 Uniform/Clothing	10,500	412	180	-	412	-	4%	-	-
<b>Total Salaries and Benefits</b>	<b>42,943,061</b>	<b>3,617,494</b>	<b>3,202,228</b>	<b>3,376,776</b>	<b>3,397,630</b>	<b>(219,864)</b>	<b>8%</b>	<b>5%</b>	<b>1%</b>

Percent of year completed 8.33%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	% CHANGE		
		ALLOCATED				OVER/(UNDER)	ALLOCATED	BDGTT	% SPENT
Transfers	9,539,621	43,219	25,000	25,000	25,000	(18,219)	0%	0%	0%
31 Supplies	1,176,504	72,757	57,410	58,612	83,749	10,993	7%	2%	43%
34 Items Purchased for resale	22,000	74	(1,502)	69	-	(74)	-	(105)%	-
35 Small Tools	97,318	16,666	6,823	8,632	4,921	(11,745)	5%	27%	(43)%
41 Professional Services	3,304,461	44,114	48,775	20,621	32,160	(11,954)	1%	(58)%	56%
42 Communication	436,370	18,716	25,555	16,486	33,056	14,340	8%	(35)%	101%
43 Travel	189,880	15,023	8,079	11,701	13,830	(1,193)	7%	45%	18%
44 Advertising	51,500	4,377	2,935	3,677	3,269	(1,108)	6%	25%	(11)%
45 Rentals and Leases	2,313,038	205,683	211,824	174,592	177,343	(28,339)	8%	(18)%	2%
46 Insurance	976,992	965,999	803,228	879,261	967,056	1,057	99%	9%	10%
47 Public Utilities	1,928,305	526,480	1,956	506,827	535,390	8,910	28%	25816%	6%
48 Repairs and Maintenance	799,988	53,192	82,988	83,880	23,010	(30,182)	3%	1%	(73)%
49 Miscellaneous	1,564,472	85,744	48,603	75,206	93,115	7,371	6%	55%	24%
51 Inter-Governmental	3,191,119	366,944	310,227	338,405	355,159	(11,785)	11%	9%	5%
53 Ext Taxes, Oper. Assess	5	-	3	1	28	28	558%	(72)%	3432%
64 Machinery & Equipment	30,000	(4)	-	(5)	4,812	4,816	16%	-	(99323)%
<b>Total Supplies, Services, and Capital</b>	<b>25,621,573</b>	<b>2,418,984</b>	<b>1,631,904</b>	<b>2,202,966</b>	<b>2,351,900</b>	<b>(67,085)</b>	<b>9%</b>	<b>35%</b>	<b>7%</b>

Percent of year completed 8.33%



## INFORMATIONAL MEMORANDUM

**TO:** Finance Council Committee

**FROM:** Peggy McCarthy, Finance Director

**BY:** Vicky Carlsen, Deputy Finance Director

**CC:** Mayor Ekberg

**DATE:** March 28, 2018

**SUBJECT:** Proposed 2019 – 2020 Biennial Budget Schedule

### **ISSUE**

Discuss the process and timeline for review and adoption of the 2019 - 2020 Biennial Budget and Capital Improvement Plan.

### **BACKGROUND**

The proposed plan incorporates three phases for budget development, review and approval. Review will be conducted within the Council Committees and by the full Council through workshops and the Committee of the Whole Council meetings. The three proposed budget phases are:

1. Enterprise Funds, operating budget and capital improvement program --
  - a. F401 Water
  - b. F402 Sewer
  - c. F412 Surface Water
  - d. F411 Golf course
  
2. Capital Project Funds, operating budget and capital improvement program –
  - a. F103 Residential Street
  - b. F104 Arterial Street
  - c. F312 new Facilities Fund
  - d. F302 Urban Renewal (rename existing Facilities Fund)
  - e. F303 General Government
  - f. F301 Land & Park Acquisition and Development
  
3. General Fund, Internal Service Funds, Other Funds, Financial Planning Model Attachment A
  - a. General fund revenue
  - b. General fund departmental expenditures
  - c. Internal Service Funds –
    - i. F501 Fleet,
    - ii. F502 Healthcare
    - iii. F503 Employees, Healthcare Retirees
  - d. Other Funds –
    - i. F101 Hotel/Motel Tax
    - ii. F105 Contingency
    - iii. F109 Drug Seizure
    - iv. F611 Fireman Pension
  - e. Financial Planning Model Attachment A

# INFORMATIONAL MEMO

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## **DISCUSSION**

A timeline for review and approval of the three budgeting phases is attached to this memorandum. The 2019 – 2020 budget process will also include the first phases of priority-based budgeting. All departments will have budgets allocated to programs and it is anticipated that programs will be scored against established attributes.

The proposed schedule to move general fund departments and all other funds through the committee process is as follows:

<b>Committee</b>	<b>Date</b>	<b>Departments/Funds</b>
Finance	8/7/18	Council
Transp, Infra	8/13/18	Public Works, Street
CDN	8/14/18	Land Acquisition & Park Fund, DCD
Public Safety	8/20/18	Court, Fire Impact Fee, Public Safety Plan, PW Shops funds
Finance	8/21/18	HR, Self-Insurance, LEOFF 1
Transp, Infra	8/27/18	Residential Street, Arterial Street
CDN	8/28/18	Recreation, Parks
Public Safety	9/4/18	Police, Drug Seizure
Finance	9/5/18	Finance, Contingency Fund, Debt Service, Urban Renewal, General Government
Transp, Infra	9/10/18	Fleet
CDN	9/11/18	Golf Course
Public Safety	9/17/18	Fire, Firemen's Pension
Finance	9/18/18	Mayor, TIS
Transp, Infra	9/24/18	Water, Sewer, Surface Water
CDN	9/25/18	Lodging Tax

## **RECOMMENDATION**

Information only.





## INFORMATIONAL MEMORANDUM

**TO:** Finance Council Committee  
**FROM:** David Cline, City Administrator  
**BY:** Vicky Carlsen, Deputy Finance Director  
**CC:** Mayor Ekberg  
**DATE:** March 28, 2018  
**SUBJECT:** General Fund - 2018 Expectations

### ISSUE

When the 2017 – 2018 biennial budget was drafted, sales tax revenue was estimated to increase 3% annually. It was also expected that sales tax mitigation payments for the State would continue at the same level as in the past few years.

Sales tax revenue began to decline in mid to late 2016 resulting in a 2.0% reduction in total sales tax revenue from 2015 and a 0.5% decline from 2017 over 2016.

### DISCUSSION

#### General Fund Revised Expectations

Because sales tax revenue is not increasing as projected when the 2017 – 2018 budget was drafted, ongoing general fund revenue is now projected to be similar to 2017 results. Additionally, sales tax mitigation payments from the State are now expected to cease in the latter part of 2019.

Best practice dictates that ongoing revenues pay for ongoing expenditures and one-time revenues are matched to one-time expenditures. To mitigate the anticipated lack of growth in sales tax revenue and to better position ourselves for the cessation of sales tax mitigation payments in 2019, departments have committed to keeping 2018 departmental expenditures at least 3% below the 2018 amended budget.

Historically departments underspend their allocated budget by 1-3% of the General Fund. In 2017, this underspend was 4.6% or \$2.7 million, largely due to position vacancies. In 2018, instead of relying on the historical underspend, departments have targeted – and the Administration will monitor monthly – a 3% reduction in spending of the General Fund.

The overall goal is to reduce General Fund department expenditures by 3%, with the expectation that there may be variances among departments. Some departments may be able to save more than 3%, while it may not be practical for others to achieve a 3% savings. Even with the reduction in expenditures, the City will strive to minimize impacts to service levels.

It is worth noting that the Council and Municipal Court have been listed in this table even though we haven't confirmed that they are able to meet the target of a 3% reduction.

The following table shows departmental expenditures for 2017 amended budget and actuals (excluding department 20), and 2018 with a 3% reduction. The savings will be achieved by maintaining vacancies for existing positions longer and reviewing certain individual line items including professional services and travel and training. Additionally, per Council decision in 2017, when retirements occur in the Fire department, pipeline positions will be reduced by at least 2 positions.

INFORMATIONAL MEMO

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SUMMARY OF EXPENDITURES BY DEPARTMENT	2017		2018		
	AMENDED BUDGET	ACTUAL	AMENDED BUDGET	REDUCTION	REVISED AMENDED BUDGET
				3%	
01 City Council	\$ 396,016	\$ 356,375	\$ 430,319	\$ (12,910)	\$ 417,409
03 Mayor	4,096,082	3,813,280	4,143,651	(124,310)	4,019,341
04 Human Resources	706,208	656,847	728,083	(21,842)	706,241
05 Finance	2,518,813	2,408,087	2,733,016	(81,990)	2,651,026
06 Attorney	716,955	664,913	733,185	(21,996)	711,189
07 Recreation	3,402,859	3,048,617	3,332,680	(99,980)	3,232,700
08 Community Development	3,573,338	3,283,649	3,671,160	(110,135)	3,561,025
09 Municipal Court	1,307,808	1,233,173	1,295,812	(38,874)	1,256,938
10 Police	18,288,092	17,481,118	18,999,049	(569,971)	18,429,078
11 Fire	12,262,568	12,066,979	12,432,599	(372,978)	12,059,621
12 Technology & Innovation Svcs	2,026,820	1,994,956	2,040,671	(61,220)	1,979,451
13 Public Works	3,802,639	3,579,262	3,876,047	(116,281)	3,759,766
15 Park Maintenance	1,418,760	1,351,422	1,459,098	(43,773)	1,415,325
16 Street Maintenance & Operations	3,109,592	3,037,318	3,149,643	(94,489)	3,055,154
<b>Total Expenditures</b>	<b>\$ 57,626,550</b>	<b>\$ 54,975,996</b>	<b>\$ 59,025,013</b>	<b>\$ (1,770,750)</b>	<b>\$ 57,254,263</b>

2017 departmental expenditures were below amended budget by \$2.7 million, or 4.6% and met the goal of matching ongoing revenue with ongoing expenditures. It is important to note that even with a 3% reduction, the 2018 department budget is still 4.1% higher than 2017 actual expenditures. Additional details on possible reductions to funding for capital projects will be presented at a future Finance Committee meeting.

January results show that departments, in total are below allocated budget by \$287 thousand. Departmental budgets will be closely monitored monthly to ensure that the 3% reduction is achieved.



## INFORMATIONAL MEMORANDUM

TO: Finance Committee

FROM: Rachel Bianchi

CC: Mayor Ekberg

DATE: February 12, 2018

SUBJECT: Financing the Public Safety Plan (*Updated from February 6 Meeting*)

**NOTE: Because this topic is building on previous Committee meetings, the original memo has been updated in underline font below. This intent is to continue to preserve the information from one meeting to the next given that each discussion will build upon the previous.**

### **ISSUE**

Due to market conditions and cost escalation, the City has a significant gap in the Public Safety Plan budget. The Finance Committee has been tasked with reviewing options and identifying potential recommendations for the full Council to consider later this spring. The Justice Center will also finish Schematic Design this spring and will provide for better understanding of the costs associated with that project. Merging these timelines will provide the necessary information for the City Council to provide direction on the next steps on the Public Safety Plan.

### **BACKGROUND**

#### **Process:**

Due to the gravity and complexity of this issue, staff worked with the Committee Chair to identify the following schedule for covering the various information associated with tackling the funding gap:

February 6, 2018 Finance Committee:

- Project costs as known
- Overview of voter-approved bonds
- Debt capacity and term
- Fire Impact Fees
- Land sales and other one-time funds
- REET 1

February 20, 2018 Finance Committee:

- New revenue options

March 6, 2018 Finance Committee:

- General fund and operations
- CIP prioritization

March 20, 2018 Finance Committee:

- Review project schedule

Staff proposes that the Committee review the information presented and provide direction to staff at each meeting as to which options are of interest to the council. Staff will then use the intervening time to build an iterative financial model that can be reviewed and added to at subsequent meetings. For instance, if the Committee is interested in dedicating land sales to filling the gap, this would be a tool we would build into the model and bring back to show you the

implications as to how that tool – along with others agreed to by the committee – would work together to fill the gap. By the end of this process, the goal is to have a collaboratively built model to inform the full Council and any final decisions.

Staff has provided its recommendations after each tool to inform the Council of its position.

**Project costs as known:**

Before we discuss tools for filling the gap, it is important that everyone has the same understanding of the current known project costs.

Below are the current budget estimates for the Public Safety Plan projects. Fire Station 51 has completed the schematic design phase, allowing for more certainty on the estimates associated with the fire stations. However, the estimate for the Justice Center is carrying many significant costs, such as budget allotted for site preparation and the Public Works facility estimate is the most extreme, assuming none of the buildings on the current site could be reused. The Justice Center will be done with Schematic Design in May and at that point there will be more certainty on the budget estimate. The Public Works facility will not hit that stage until toward the end of this year.

Public Safety Plan Project Cost Estimates as of January, 2018 (in millions)

Project	Initial Budget	Updated	Gap
Fire Station 51	\$11,446	\$12,509	\$1,063
Fire Station 52	\$5,657	\$17,652	\$11,995 <sup>1</sup>
Fire Station 54	\$7,329	\$14,753	\$7,424
Justice Center	\$28,629	\$68,536	\$39,907
Public Works Facility	\$29,493	\$63,270	\$33,777
Total Gap for Projects			\$94,166
Utility Fund Gap Obligation for PW			(\$16,888)
Total Unfunded Gap			\$77,278

The cash flow spreadsheet for the projects, on the current schedule, is attached.

**Voter-Approved Bonds:**

The voters approved a \$77.4 million bond measure in November 2016. In December 2016, \$36.7 million, of these bonds were issued. Based on the cash flow analysis provided by SOJ in December 2017, the remainder of the bond authorization, or \$40.6 million, will be needed in 2018 and 2019 to fund property purchases and construction costs. The recommendation is to issue the bonds in the fall of 2018 so the debt service can be included with the 2019 property tax assessments.

**Debt Capacity and LTGO Bonding:**

In order to address the Public Safety Plan funding gap, it is likely that the City would need to issue additional bonds, this time councilmanic ones.

<sup>1</sup> The headquarters station was moved from Fire Station 51 to Fire Station 52 during the siting phase, technically flipping the budgets for Stations 51 and 52, hence the relatively small gap for 51 and huge one for 52.

State law limits the amount of debt the City can carry. For councilmanic/limited tax general obligation (LTGO) debt, the City is limited to 1.5% of taxable assessed valuation. Total debt (including voted and non-voted debt) is limited to 2.5% of assessed valuation. As of December 31, 2017, the City had capacity for an additional \$59 million in councilmanic debt. This number will increase as assessed valuation goes up and existing debt is paid off, providing the City additional capacity in the out years.

Bonds are normally issued for a 20-year term. However, debt payments can be spread over the useful life of the underlying asset. In the case of structures such as the Justice Center and the Fire Stations, the debt payback period could be increased to 30 years since the life of the structures will be 30 or more years. A longer payback period translates into lower annual debt service payments, albeit over a longer period of time.

Staff recommendation: Use LTGO bonds to cover the Public Safety Plan gap in a manner that allows for some cushion in the event of an economic downturn; leverage the fact that some existing debt drops off in 2020 and 2024 freeing up additional capacity to pay back the bonds.

#### **Fire Impact Fees:**

Fire impact fees are charged on residential and commercial development to pay for the impact of growth on fire facilities. Fire impact fees, on average, have yielded \$120K over the past 9 years, excluding the \$500K fire impact fee deposit received in 2017 through the Tukwila South Development Agreement. The City has not increased its fire impacts fees in more than a decade, and there is additional capacity in these fees to support the new fire stations. The update of the fire and park impact fees is scheduled to be presented to the Finance Committee in March, 2018. Should the Council adopt the new impact fees, staff estimates that they would generate between \$200,000 and \$400,000 per year that could be used to pay off LTGO bonds. An additional \$1.5 million in fire impact fees exist today that will be dedicated to the fire station projects.

Staff recommendation: Dedicate current and future Fire Impact Fees to the Fire Stations.

#### **Land Sales and other one-time funds:**

The City owns a variety of land that could be sold with the proceeds being dedicated to the Public Safety Plan. Staff estimates there is approximately \$15 million in proceeds that could be available to fill the gap. Potential land sales include:

- Newporter site
- Tukwila Village Phases 1, 2 and 3
- Longacres site
- Old Fire Station 53 site
- Current Fire Station 51
- Current Fire Station 52
- Current Fire Station 54
- George Long Shops
- Minkler Shops

Additionally, the City currently has \$3 million in the 301 fund for parks acquisition from REET 1. The Council recently gave the authority for REET 1 to be used for the Public Safety Plan and this funding could be dedicated to the public safety plan in a one-time manner similar to the land sales.

Staff recommendation: Dedicate land sales identified above and the \$3 million in the 301 fund to the Public Safety Plan.

### **Ongoing REET 1:**

The City also has the opportunity to dedicate REET 1 funding to the Public Safety Plan moving forward. Given historical REET 1 accruals, staff believes that approximately \$500,000 per year could be dedicated to the Public Safety Plan gap.

Staff recommendation: Dedicate ongoing REET 1 to the Public Safety Plan; funds above \$500,000 per year would go to parks acquisition.

### **Outcome of February 6, 2018 Finance Committee**

After the February 6, 2018 Finance Committee, staff used the discussion to begin building the iterative model discussed on page one of this memo. There are two different versions of the financial framework attached, one that shows 20-year councilmanic bonds and one that uses a 30-year span. Both include the full cost of debt service and annual payment necessary to repay the bonds. Also included in this phase of the model are identified land sales and one-time funds available to dedicate to the Public Safety Plan, as well as ongoing REET 1.

The new revenue options on the attachment are meant to be potential tools for Council to deliberate as it considers how to repay councilmanic bonds, should the Council choose to move forward with those tools. However, it is not the recommendation of staff that the entire bonds be paid back with new revenues, nor that each of these revenues should be used. As identified in the schedule above, the Committee will also be reviewing operational changes that could occur to find existing funds to dedicate to the Public Safety Plan projects. Additionally, the Committee will review the project's existing schedule to determine whether there should be some deviation.

### **New Revenue Options**

Attached is a spreadsheet of new revenue options available to Council to make decisions regarding the Public Safety Plan funding gap. Staff recognizes that some options may not be palatable to the Council but has provided them in order to give a complete picture of the funding tools available. Where possible, we have provided context for neighboring jurisdictions' rates and specific information on amount available, mechanisms and types. Staff will discuss each option with the Committee in detail at the January 21, 2018 Finance Committee meeting.

### **Outstanding Questions from the February 6, 2018 Finance Committee**

The Committee asked for the following information and/or clarification to assist in making decisions on filling the Public Safety Plan gap:

- Provide the debt chart that Vicky Carlsen has previously shared in order to get a better understanding of the long-term implications of existing and any future councilmanic debt. See attached.
- Provide information of what the implications are of 20-year vs. 30-year councilmanic bonds. See two attached versions of the model.
- Report by year on what has been paid to the City for Fire Impact fees since they were implemented. See attached document.

- Provide an estimate of what the Public Safety Plan would pay in impact fees. Because the City is in the middle of updating its impact fees, we cannot calculate this information at this time. Staff will do this once impact fees are updated, scheduled in the first quarter of 2018.
- Indicate whether an automatic escalator can be included in the impact fees update coming before Council shortly. An escalator has been included in the impact fees legislation coming before Council.
- Provide information on Parks' REET 1 expenditures. In 2018, Parks intends to spend REET 1 funds on the following:
  - Second Dog Park
  - TCC Lobby Improvements
  - Trail Repairs
  - Fort Dent Overlay
  - TCC Seismic Evaluation
- What is the recommendation for when the Committee brings the full recommendations to Council? Staff recommends that the Finance Committee initiates the meeting with the full Council in early May so that there are multiple opportunities to have this discussion and deliberations.

**Follow Up from the February 21 Finance Committee Meeting**

Staff was asked to return with the following additional information and/or address these issue in subsequent meetings as the Committee deliberates on recommendations as to how to address the Public Safety Plan financial gap:

- Assurance that there will be a discussion on how the Public Safety Plan financial framework (20- and 30-year potential options reviewed on February 21) intersects with the City's overall six-year financial plan. Staff will bring that information for the Committee at a subsequent meeting.
- Add Tukwila's various fees to the new revenue matrix. This is done and included on the updated version attached.
- List the utility taxes the City levies and all of the utilities that the City has franchise agreements with. This is done and included on the updated version attached.
- Research additional information on the following new revenue options; staff will address at a subsequent meeting:
  - Possibility of structuring a B&O tax because businesses are a large consumer of public-safety related services and such a tax could provide more parity with the residential population; any such tax would be levied only on larger businesses
  - Local Improvement District
- Identify what Parks has planned for REET 1 distribution in 2018 and explain whether the projects would come before Council for approval. The Council adopted the Capital Improvement Plan (CIP) as a part of the 2017/2018 budget, which identified \$581,000 in projects from the 301 fund, of which \$567,000 is from REET 1 funds. Any contract associated with these projects above \$40,000 would come before Council for approval. While Parks is currently reassessing their overall capital projects given the potential for REET 1 funds being redirected to the Public Safety Plan, below are the projects identified in the CIP and slated for funding this year:
  - Trail improvements: \$ 62,000
  - Parks improvements: \$330,000
  - Ft. Dent: \$125,000
  - Duwamish Hill Preserve: \$ 24,000 (\$10,000 from REET 1)
  - Second Dog Park \$ 40,000
  - Total 301 Fund Adopted CIP: \$581,000

- Provide a list of all City-owned properties. See attachment.
- Staff further acknowledges the concerns raised at the meeting of the ramifications of potentially limiting future councils due to long-term debt.

### **Potential Additional New Revenue Source**

One new revenue option not addressed at the February 21, 2018 Finance Committee meeting is a potential increase in the City's gambling tax. The new revenue matrix has been updated to reflect this potential tool. The City currently levies a 10% tax on cardrooms and in 2017 collected \$3.8 million. Basing this analysis on 2017 collections, if the rate was increased to 15%, the City could collect an additional \$1.9 million annually. If the rate was increased to 12% there's the potential for an additional \$720,000 per year.

### **General Fund Operations**

Another tool available to fill the gap is to reduce general fund expenditures. The Committee is not being asked to make a recommendation at this time on specific reductions, rather whether it wants to consider such a tool as a part of the effort to fill the funding gap for the Public Safety Plan. If it is a tool to be considered, staff recommends that any reductions would be identified and approved through the 2019/2020 budget process.

Staff has identified three options to reduce general fund operational expenditures, including (1) across the board cuts, (2) program reductions using the current budget model, and (3) program reductions using the Priority Based Budgeting (PBB) model. These three options are outlined below. It should be noted that all recommended reductions would come from operating costs, while all mandated expenses (including debt service) would remain intact.

With all options, an analysis would be completed to determine the level of reduction required each year.

#### *Option 1 – Across the Board Reductions in all Departments*

Once the annual expenditure reduction amount is determined (most likely a percentage of the total budget; examples provided in attachment), each department would be required to reduce their budget by that percentage.

Pros:

- Process is easy to communicate
- Appearance of fairness – every department takes the same reduction
- Can be a way to avoid tough decisions

Cons:

- Missed opportunity to cut ineffective and/or low priority programs
- Ignores the differential effectiveness and priority of programs
- Ignores which expenditures/programs generate revenue
- Ignores consumption vs investment
- Reductions are not strategic
- Not considered best practice

#### *Option 2 – Reduce/Eliminate Programs Using Current Budget Structure*

Pros:

- Lower priority programs (recommended by staff but informed by and ultimately approved by the Council) are reduced/eliminated

Cons:

- Objective analysis of program efficiency not part of decision



- Objective analysis of program priority not part of decision
- Doesn't consider true cost of program
- Not considered best practice

*Option 3 – Reduce/Eliminate Programs Using Priority-Based Budgeting (PBB) Model*

Pros:

- Lower priority programs (as identified through an objective scoring process) are reduced/eliminated
- Requires serious discussion of community values, relative benefits of different services, and long-term implications of reducing/eliminating programs
- Demonstrates strategic approach to managing significant financial issues
- Aligns with current best practice
- True cost of program is known

Cons:

- PBB model not yet fully implemented

Based on the pros and cons of each method identified above, Option 3 would provide the most efficient and objective method of determining reductions to General Fund expenditures. The Council has expressed support for PBB, and one of the primary benefits of the PBB model is that lower level priorities are easily identified, and actual program costs are known.

**Capital Improvement Plan Prioritization**

One option for the Committee to consider is reprioritizing the Capital Improvement Plan (CIP) to dedicate General Fund dollars that transfer to the CIP to the Public Safety Plan. Over the past four years the City has budgeted an average of \$3 million per year of General Fund dollars to transfer to the CIP. General Fund dollars go to leverage grant funds and other matching funds for a variety of capital projects, largely for street work. Below are the budgeted and actual transfers to the CIP for the past four years.

Year	Budgeted Transfer to CIP	Actual Transfer to CIP
2014	\$2,662,000	\$3,150,000
2015	\$2,674,000	\$2,374,000
2016	\$3,551,000	\$1,151,000
2017	\$2,000,000	\$2,000,000

In addition, REET 2 funds are currently dedicated to the 104 fund, which covers bridges and arterial streets. REET 2 funds, like REET 1 discussed on February 6, could be dedicated to financing the Public Safety Plan as well. If reprioritizing REET 2 for the Public Safety Plan was of interest to the Council, staff estimates the annual amounts would be the same as the REET 1 estimate of \$500,000 per year.

The Council could decide to reduce but not eliminate the General Fund contributions to the CIP to cover the Public Safety Plan financial gap and identify an amount that would allow the City to continue to leverage grant funds for capital projects, though at a reduced rate.

**Follow Up from the March 6, 2018 Finance Committee Meeting**

Staff was asked to follow up on the following from the March 6, 2018 Finance Committee Meeting:

- Provide the 2017 budget statistics, including trends and forecast for the future. This information will be provided at the April 3, 2018 Finance Committee Meeting.
- Include a map of Park properties. Attached to the memo.
- Identify proposed Administration recommendations for immediate operational reductions. These will be provided by the April 17, 2018 Finance Committee meeting.
- Provide a CIP prioritization analysis of the effects of reducing the CIP. An analysis of a \$500,000 annual ongoing reduction in the CIP will be provided at the April 3, 2018 Finance Committee meeting.
- Provide information on market conditions moving forward from the City's current contractors and the Council's Program Management Quality Assurance (PMQA) consultant. Steve Goldblatt, the Council's PMQA consultant will be in attendance at the March 20, 2018 Finance Committee meeting and additional information is provided below regarding forecasted market conditions.

**Project Schedule**

As prescribed by the agreed-upon schedule outlined in the beginning of this memo, the discussion slated for the March 20, 2018 meeting centers on the ramifications of pushing back the schedules of some of the Public Safety Plan projects in order to spread out funds needed for construction. Below is a discussion of this option, with some specific assumptions built in.

*Assumptions*

- Due to the increasing cost of land year over year, as well as the fact that the City has initiated the acquisition process for all of the necessary properties, staff has assumed that acquisition of all of the properties would continue on the timeline set forward by the Public Safety Plan and does not recommend, nor did staff analyze, the ramifications of waiting on acquisition.
- Because Fire Station 51 is contractually obligated by the Tukwila Valley South Development Agreement, staff does not recommend, nor did staff analyze, pushing out the Fire Station 51 project. This project is also the furthest along in the process.
- With Fire Station 51 moving to the new site at Southcenter Parkway and South 180<sup>th</sup>, the need to move Fire Station 52 to the preferred site on the City Hall Campus becomes critical. As the FACETS study showed, once Fire Station 51 moves it is imperative that Fire Station 52 also move to the proposed location to ensure equitable response times across the city. Because the existing Fire Station 54 is within the FACETS identified location area, it is not subject to the same urgency. Staff does not recommend, nor did staff analyze, delaying the Fire Station 52 project.

*Analysis*

For discussion purposes, staff worked with Shiels Oblatz Johnsen and Lydig Construction, the GCCM for the fire stations, to identify the forecasted cost escalation associated with waiting to construct the Justice Center, Fire Station 54 and the Public Works Shops. For planning purposes, the team looked at what the ramifications would be if these three projects were delayed by five years. While there have been questions as to whether the overall construction market is slowing down, Lydig's forecast indicate continued increased costs over time. Their forecast analysis shows the following percentage annual increases from 2018 through 2023, which compound over time, raising the cost of the projects by nearly 25% over that time period:

Year	2019	2020	2021	2022	2023
Annual % Increase	5%	5.25%	2.2%	5.1%	4%

On the attached conceptual cash flow document, you can see that the projects escalate in the following ways:

- Justice Center:
  - Total cost under current schedule: \$68.5 million
  - Total cost delaying project five years: \$82.5 million
- Fire Station 54:
  - Total cost under current schedule: \$14.7 million
  - Total cost delaying project five years: \$18.6 million
- Public Works Shops (most conservative estimate):
  - Total cost under current schedule: \$63.4 million
  - Total cost delaying project five years: \$76.8 million
- Public Works Shops (best case estimate):
  - Total cost under current schedule: \$44.8 million
  - Total cost delaying project five years: \$52.8 million

As we have done with the previous topics covered in this process, staff is seeking a discussion with the Committee about this analysis in order to inform the Administration recommendations. These will be presented at the April 3, 2018 Finance Committee meeting for discussion and will include the financial framework for review. Staff anticipates there will be discussion and Committee refinement at the April 3 and April 17 Finance Committee meetings, with a goal of a Finance Committee recommendation to full Council by the end of April, should Committee members concur.

**Follow Up**

Staff was asked to follow up on what savings could be found in the existing Capital Improvement Program (CIP):

- One-time funding from 2018:
  - Cascade View Safe Routes to School savings: \$100K
  - Small Roadway projects savings: \$175K
  - S. 144<sup>th</sup> St. Bridge Sidewalks (grant not received): \$190K
  - S. 140<sup>th</sup> St. Intersections (grant not received): \$ 75K
  - TOTAL: \$540K
- Ongoing reduction potential
  - The General Fund makes an annual contribution to the Residential Street Improvement Fund of \$750K per year.

**Potential Scenarios to Fill the Public Safety Plan Gap**

The Committee has requested that staff provide recommendations on potential options for filling the Public Safety Plan gap. Below is a summary of five options for discussion at the April 3, 2018 Committee meeting. Attached to this memo is the detailed financial framework for each option, including year-by-year impacts. Staff expects to refine these based on Committee discussion and return for focused discussion on a smaller number of options for the Committee to consider as it deliberates on its recommendation to the full council.

The following key assumptions went in to the development of these options:

- One-time funds previously discussed (such as land sales, existing REET, etc.) are included in all options.
- Dedicated REET1 to PSP projects is included in all options.

- Fire impact fees are included at the projected higher rate and Tukwila South agreement fire impact fees are also included in all options.
- LTGO bonds are assumed at a 30-year amortization rate.
- Reducing the PW facilities to \$30M would allow for land acquisition, improvements to one of the existing buildings and a full design program for the PW shops. Future decisions would need to be made about the Shops, with the ability to use Enterprise funds for additional financing.
- Two scenarios contemplate reducing eliminating funding for Fire Apparatus and Equipment after year 10. The City would have five bienniums to identify how to pay for this needed equipment.
- Two scenarios contemplate reducing or eliminating the construction of FS 54. There would likely be some costs associated with upgrading the facility.
- Where there is no General Fund obligation, but identified capacity from maturing debt, the repayment method could be a combination of General Fund contribution and maturing debt capacity to repay the LTGO bonds.
- Unless eliminated, each scenario contemplates the projects being built on the existing schedule.

Option	FS 51	FS 52	FS 54	A&E	JC	PW	2020 LTGO Bonds	LTGO Repayment Method	
								General Fund contribution	Capacity from maturing debt
A	\$12M	\$17M	\$14M	\$29M	\$68M	\$63M	\$66M	\$1M - \$2.5 M per yr	\$830K - \$3M per yr
B	\$12M	\$17M	\$14M	\$29M	\$68M	\$30M	\$32M	\$1M - \$2M per yr	\$830K - \$2.6M per yr
C1	\$12M	\$17M	\$14M	\$15M	\$68M	\$30M	\$35M	\$1M in 2028 & \$500K in 2029	\$830K - \$1.6M per yr
C2	\$12M	\$17M	\$0	\$29M	\$68M	\$30M	\$20M	\$0	\$830K - \$2M per yr
D	\$12M	\$17M	\$0	\$15M	\$68M	\$30M	\$20M	\$0	\$500K - \$1.2M per yr

Staff recommends Option C1 for the following reasons:

- The costs associated with building construction will likely rise faster than the costs associated with procuring apparatus and equipment for Fire, so it makes sense to prioritize the building over equipment.
- The City would have ample time to identify how to fund apparatus and equipment in the out-years.
- The City previously did not have an apparatus and equipment fund and has historically paid for items out of the General Fund.
- Dedicating \$30M to shops allows for the City to acquire all of the property, perform necessary upgrades to one existing facility and fully develop a program and design for the rest of the facility, allowing the City a better idea of the total budget. This also allows the City to better identify how it can leverage Enterprise Funds' contribution.
- There is very little obligation to the General Fund in this option and would not use all of the capacity from maturing debt on an annual basis, allowing for other capital priorities should the Council wish.

**RECOMMENDATION**

Staff is seeking committee interest in the various tools presented today. At the next Committee meeting there will be a full discussion of the various potential new revenue tools the Committee may want to employ to fill the funding gap. Subsequent to that meeting, the Committee will also discuss any potential general fund obligations that could be used for the gap. This direction will allow staff to build a model based on the Council's priorities and Administration recommendations. Finally, a discussion on the project schedule and potential cost implications of accelerating/delaying projects, can be placed into the model to understand the cash flow and facility ramifications.

**ATTACHMENT**

Public Safety Plan Financial Frameworks

- Option A
- Option B
- Option C1
- Option C2
- Option D



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
1	TOTAL																			2033
2																				2032
3																				2031
4																				2030
5																				2029
6																				2028
7																				2027
8																				2026
9																				2025
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11																				2023
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44																				1990
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46																				1988
47																				1987
48																				1986
49																				1985
50																				1984
8	Revenues:																			
9	UTGO bond proceeds, Voted	77,385,000			40,675,046															
10	LTGO bond proceeds, Councilmanic	86,000,000	20,000,000			66,000,000														
11	Fire Impact fees & deposit - Segale	4,750,000	500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000			
12	Fire Impact fees - other	10,917,000	1,017,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
13	F301, Lnd & Prk Acq contribution	3,000,000	3,000,000			3,000,000														
14	Property/land sales	15,038,000	5,038,000			500,000														
15	REET 1	16,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
17	Investment earnings	707,845	258,283	200,000	100,000	100,000	40,000													
18	Annual contribution to balance	28,783,709	283,709	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,500,000	2,500,000	
19	Additional capacity from maturing, existing debt	65,585,800				831,000	831,000	831,000	831,000	1,468,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	
23	Revenue Total	308,667,354	2,058,992	30,338,000	42,875,046	72,031,000	4,971,000	7,931,000	2,931,000	3,568,000	4,594,000	4,594,000	5,094,000	5,094,000	5,094,000	5,094,000	5,144,000	5,294,000	5,294,000	
24	% Dbt Svc capacity used for PSP																			
25	Project Expenditures																			
26	Justice Center	68,570,005	431,266	17,890,500	26,694,000	23,430,406	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	FS 51	12,540,338	254,484	1,385,000	8,725,500	2,115,501	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	FS 52	17,651,306	161,299	890,000	2,512,000	13,046,000	1,033,751	-	-	-	-	-	-	-	-	-	-	-	-	
29	FS 54	14,763,378	142,791	1,554,000	1,978,000	10,274,000	814,587	-	-	-	-	-	-	-	-	-	-	-	-	
30	Apparatus & equip	29,932,000	573,651	4,455,859	540,082	362,385	276,621	583,525	507,480	2,597,023	384,755	414,980	806,277	2,709,784	1,607,204	1,607,204	1,597,411	2,865,957	888,681	
31	Shops	63,410,851	283,709	19,361,000	4,989,000	28,317,000	10,460,142	-	-	-	-	-	-	-	-	-	-	-	-	
35	Project Expenditures Total	206,867,877	1,847,199	45,536,359	45,438,582	77,545,292	12,585,101	583,525	507,480	2,597,023	384,755	414,980	806,277	2,709,784	1,607,204	1,607,204	1,597,411	2,865,957	888,681	
37	Debt Service																			
38	Debt service LTGO	151,919,016	800,000	800,000	800,000	3,440,000	3,440,000	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	
39	Utility Fds pay rent = 50% of dbt svc	(56,155,421)	(400,000)	(400,000)	(400,000)	(1,270,000)	(1,270,000)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	
40	GF Debt Service Total	95,763,595	-	400,000	400,000	2,170,000	2,170,000	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	3,281,248	
41	Expense Total	302,631,472	1,847,199	45,936,359	45,838,582	79,715,292	14,755,101	3,864,773	3,788,728	5,878,271	3,666,003	3,696,228	4,087,525	5,991,032	6,793,813	4,888,452	4,878,659	6,147,205	4,169,929	
42																				
48	Annual Surplus (Shortfall)	6,035,881	211,793	(15,598,359)	(2,963,536)	(7,684,292)	(9,784,101)	4,066,227	(857,728)	(2,310,271)	927,997	897,772	1,006,475	(897,032)	(1,699,813)	205,548	265,341	(853,205)	1,124,071	
49	Beginning Carryover (Shortfall)	-	36,513,127	36,724,920	21,126,561	18,163,025	10,478,732	694,631	4,760,859	3,903,131	1,592,860	2,520,856	3,418,628	4,425,103	3,528,071	1,828,257	2,033,805	2,299,146	1,445,942	
50	Ending Carryover (Shortfall)	6,035,881	36,724,920	21,126,561	18,163,025	10,478,732	694,631	4,760,859	3,903,131	1,592,860	2,520,856	3,418,628	4,425,103	3,528,071	1,828,257	2,033,805	2,299,146	1,445,942	2,570,013	





PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM		
		2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050		
1																				
8	<b>Revenues:</b>																			
9	UTGO bond proceeds, Voted																			
10	LTGO bond proceeds, Councilmanic																			
11	Fire Impact fees & deposit - Segale	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
12	Fire Impact fees - other																			
13	F301, Lnd & Prk Acq contribution																			
14	Property/land sales	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
15	REET 1																			
17	Investment earnings																			
18	<b>Annual contribution to balance</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
19	Additional capacity from maturing, existing debt	1,994,000	2,259,000	2,647,000	2,647,000	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	2,561,600	
23	<b>Revenue Total</b>	<b>5,294,000</b>	<b>4,059,000</b>	<b>3,447,000</b>	<b>3,447,000</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	<b>3,361,600</b>	
	<b>% Dbt Svc capacity used for PSP</b>		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	
24																				
25	<b>Project Expenditures</b>																			
26	Justice Center																			
27	FS 51																			
28	FS 52																			
29	FS 54																			
30	Apparatus & equip	3,667,573	243,009	609,751	712,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Shops																			
35	<b>Project Expenditures Total</b>	<b>3,667,573</b>	<b>243,009</b>	<b>609,751</b>	<b>712,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
37	<b>Debt Service</b>																			
38	Debt service LTGO	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	5,212,204	
39	Utility Fds pay rent = 50% of dbt svc	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	(1,930,956)	
40	<b>GF Debt Service Total</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	
41	<b>Expense Total</b>	<b>6,948,821</b>	<b>3,524,257</b>	<b>3,890,999</b>	<b>3,994,227</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	<b>3,281,248</b>	
42																				
48	Annual Surplus (Shortfall)	(1,654,821)	534,743	(443,999)	(547,227)	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	80,352	
49	Beginning Carryover (Shortfall)	2,570,013	915,192	1,449,935	1,005,936	458,709	539,061	619,413	699,765	780,117	860,469	940,821	1,021,174	1,101,526	1,181,878	1,262,230	1,968,256	2,674,281	3,361,600	
50	<b>Ending Carryover (Shortfall)</b>	<b>915,192</b>	<b>1,449,935</b>	<b>1,005,936</b>	<b>458,709</b>	<b>539,061</b>	<b>619,413</b>	<b>699,765</b>	<b>780,117</b>	<b>860,469</b>	<b>940,821</b>	<b>1,021,174</b>	<b>1,101,526</b>	<b>1,181,878</b>	<b>1,262,230</b>	<b>1,968,256</b>	<b>2,674,281</b>	<b>6,035,881</b>	<b>6,035,881</b>	



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	TOTAL																	
2																		
3																		
4																		
5																		
6																		
7																		
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8	Revenues:																	
9	UTGO bond proceeds, Voted	77,385,000			40,675,046													
10	LTGO bond proceeds, Councilmanic	52,000,000	20,000,000		32,000,000													
11	Fire Impact fees & deposit - Segale	4,750,000	500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000	300,000
12	Fire Impact fees - other	10,917,000	1,017,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
13	F301, Lnd & Prk Acq contribution	3,000,000	3,000,000															
14	Property/land sales	15,038,000	5,038,000		3,000,000		2,000,000	5,000,000										
15	REET 1	16,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
17	Investment earnings	707,845	258,283	200,000	100,000	100,000	40,000											
18	Annual contribution to balance	13,283,709	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000
19	Additional capacity from maturing, existing debt	48,935,400				831,000	831,000	831,000	831,000	1,468,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000
23	Revenue Total	242,516,954	2,058,992	29,338,000	42,875,046	38,031,000	4,971,000	6,931,000	1,931,000	2,568,000	3,094,000	3,094,000	3,094,000	4,094,000	5,094,000	4,094,000	4,144,000	3,794,000
24	% Dbt Svc capacity used for PSP																	
25	Project Expenditures																	
26	Justice Center	68,570,005	431,266	17,890,500	26,694,000	23,430,406	-	-	-	-	-	-	-	-	-	-	-	-
27	FS 51	12,540,338	254,484	1,385,000	8,725,500	2,115,501	-	-	-	-	-	-	-	-	-	-	-	-
28	FS 52	17,651,306	161,299	890,000	2,512,000	13,046,000	1,033,751	-	-	-	-	-	-	-	-	-	-	-
29	FS 54	14,763,378	142,791	1,554,000	1,978,000	10,274,000	814,587	-	-	-	-	-	-	-	-	-	-	-
30	Apparatus & equip	29,932,000	573,651	4,455,859	540,082	362,385	276,621	583,525	507,480	2,597,023	384,755	414,980	806,277	2,709,784	3,512,566	1,607,204	1,597,411	2,865,957
31	Shops	30,000,000	283,709	19,361,000	3,542,000	5,719,000	1,094,291	-	-	-	-	-	-	-	-	-	-	-
35	Project Expenditures Total	173,457,026	1,847,199	45,536,359	43,991,582	54,947,292	3,219,250	583,525	507,480	2,597,023	384,755	414,980	806,277	2,709,784	3,512,566	1,607,204	1,597,411	2,865,957
37	Debt Service																	
38	Debt service LTGO	92,066,664	800,000	800,000	800,000	2,080,000	2,080,000	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763
39	Utility Fds pay rent = 50% of dbt svc	(26,669,335)	(400,000)	(400,000)	(400,000)	(600,000)	(600,000)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)
40	GF Debt Service Total	65,397,328	-	400,000	400,000	1,480,000	1,480,000	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024
41	Expense Total	238,854,354	1,847,199	45,936,359	44,391,582	56,427,292	4,699,250	2,829,549	2,753,504	4,843,047	2,630,779	2,661,004	3,052,302	4,955,809	5,758,590	3,853,228	3,843,435	5,111,981
42																		
48	Annual Surplus (Shortfall)	3,662,599	211,793	(16,598,359)	(1,516,536)	(18,396,292)	271,750	4,101,451	(822,504)	(2,275,047)	463,221	432,996	41,698	(861,809)	(664,590)	240,772	300,565	(1,317,981)
49	Beginning Carryover (Shortfall)	-	36,513,127	36,724,920	20,126,561	18,610,025	213,732	485,482	4,586,933	3,764,429	1,489,382	1,952,603	2,385,598	2,427,297	1,565,488	900,899	1,141,671	1,442,236
50	Ending Carryover (Shortfall)	3,662,599	36,724,920	20,126,561	18,610,025	213,732	485,482	4,586,933	3,764,429	1,489,382	1,952,603	2,385,598	2,427,297	1,565,488	900,899	1,141,671	1,442,236	124,255



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	
8	<b>Revenues:</b>																		
9	UTGO bond proceeds, Voted																		
10	LTGO bond proceeds, Councilmanic																		
11	Fire Impact fees & deposit - Segale																		
12	Fire Impact fees - other	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
13	F301, Lnd & Prk Acq contribution																		
14	Property/land sales																		
15	REET 1	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
17	Investment earnings																		
18	<b>Annual contribution to balance</b>	1,500,000	2,000,000	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Additional capacity from maturing, existing debt	1,994,000	1,994,000	2,259,000	2,647,000	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800	1,280,800
23	<b>Revenue Total</b>	4,294,000	4,794,000	3,559,000	3,447,000	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800	2,080,800
24	<b>% Dbt Svc capacity used for PSP</b>				100%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
25	<b>Project Expenditures</b>																		
26	Justice Center																		
27	FS 51																		
28	FS 52																		
29	FS 54																		
30	Apparatus & equip	888,681	3,667,573	243,009	609,751	712,979	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Shops																		
35	<b>Project Expenditures Total</b>	888,681	3,667,573	243,009	609,751	712,979	-	-	-	-	-	-	-	-	-	-	-	-	-
37	<b>Debt Service</b>																		
38	Debt service LTGO	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763	3,171,763
39	Utility Fds pay rent = 50% of dbt svc	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)
40	<b>GF Debt Service Total</b>	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024
41	<b>Expense Total</b>	3,134,705	5,913,597	2,489,033	2,855,775	2,959,003	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024	2,246,024
42																			
48	Annual Surplus (Shortfall)	1,159,295	(1,119,597)	1,069,967	591,225	487,997	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)	(165,224)
49	Beginning Carryover (Shortfall)	124,255	1,283,550	163,953	1,233,920	1,825,144	2,313,141	1,982,693	1,817,469	1,652,245	1,487,021	1,321,797	1,156,572	991,348	826,124	660,900	1,121,350	1,581,799	1,581,799
50	<b>Ending Carryover (Shortfall)</b>	1,283,550	163,953	1,233,920	1,825,144	2,313,141	1,982,693	1,817,469	1,652,245	1,487,021	1,321,797	1,156,572	991,348	826,124	660,900	1,121,350	1,581,799	3,662,599	3,662,599



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	TOTAL																		
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8	Revenues:	77,385,000			40,675,046														
9	UTGO bond proceeds, Voted					35,000,000													
10	LTGO bond proceeds, Councilmanic	55,000,000	20,000,000																
11	Fire Impact fees & deposit - Segale	4,750,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000	300,000	300,000
12	Fire Impact fees - other	10,917,000	1,017,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
13	F301, Lnd & Prk Acq contribution	3,000,000	3,000,000			3,000,000	2,000,000	5,000,000											
14	Property/land sales	15,038,000	5,038,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
15	REET 1	16,500,000	200,000	100,000	100,000		40,000												
17	Investment earnings	707,845	258,283																
18	Annual contribution to balance	1,783,709	283,709											1,000,000	500,000				
19	Additional capacity from maturing, existing debt	49,321,500			831,000	831,000	831,000	831,000	831,000	1,468,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000
23	Revenue Total	234,403,054	2,058,992	29,338,000	41,875,046	40,031,000	3,971,000	6,931,000	1,931,000	2,568,000	3,094,000	3,094,000	3,094,000	4,094,000	3,594,000	3,094,000	3,144,000	2,794,000	2,794,000
24	% Dbt Svc capacity used for PSP									100%	100%								
25	Project Expenditures	68,570,005																	
26	Justice Center	431,266	17,890,500	26,694,000	23,430,406														
27	FS 51	254,484	1,385,000	8,725,500	2,115,501														
28	FS 52	161,299	890,000	2,512,000	13,046,000		1,033,751												
29	FS 54	142,791	1,554,000	1,978,000	10,274,000		814,587												
30	Apparatus & equip	15,000,000	573,651	4,455,859	362,385		276,621	583,525	507,480	597,023	1,384,755	1,414,980	806,277	2,709,784	773,130				
31	Shops	30,000,000	283,709	19,361,000	5,719,000		1,094,291												
35	Project Expenditures Total	158,525,026	1,847,199	45,536,359	43,991,582	54,947,292	3,219,250	583,525	507,480	597,023	1,384,755	1,414,980	806,277	2,709,784	773,130				
37	Debt Service	97,347,754																	
38	Debt service LTGO		800,000	800,000	2,200,000	2,200,000	2,200,000	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802
39	Utility Fds pay rent = 50% of dbt svc	(26,669,335)	(400,000)	(400,000)	(600,000)	(600,000)	(600,000)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)
40	GF Debt Service Total	70,678,418	-	400,000	1,600,000	1,600,000	1,600,000	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063
41	Expense Total	229,203,445	1,847,199	45,936,359	44,391,582	56,547,292	4,819,250	3,009,588	2,933,543	3,023,086	3,810,818	3,841,043	3,232,340	5,135,848	3,199,193	2,426,063	2,426,063	2,426,063	2,426,063
42																			
48	Annual Surplus (Shortfall)	5,199,609	211,793	(16,598,359)	(2,516,536)	(16,516,292)	(848,250)	3,921,412	(1,002,543)	(455,086)	(716,818)	(747,043)	(138,340)	(1,041,848)	394,807	667,937	717,937	367,937	367,937
49	Beginning Carryover (Shortfall)	-	36,513,127	36,724,920	20,126,561	17,610,025	1,093,732	245,482	4,166,894	3,164,351	2,709,265	1,992,447	1,245,404	1,107,063	65,216	460,023	1,127,960	1,845,897	2,213,834
50	Ending Carryover (Shortfall)	5,199,609	36,724,920	20,126,561	17,610,025	1,093,732	245,482	4,166,894	3,164,351	2,709,265	1,992,447	1,245,404	1,107,063	65,216	460,023	1,127,960	1,845,897	2,213,834	2,581,771





PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM		
		2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050		
1																				
8	<b>Revenues:</b>																			
9	UTGO bond proceeds, Voted																			
10	LTGO bond proceeds, Councilmanic																			
11	Fire Impact fees & deposit - Segale	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
12	Fire Impact fees - other																			
13	F301, Lnd & Prk Acq contribution																			
14	Property/land sales	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
15	REET 1																			
17	Investment earnings																			
18	<b>Annual contribution to balance</b>																			
19	Additional capacity from maturing, existing debt	1,994,000	1,129,500	1,323,500	1,323,500	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	1,601,000	
23	<b>Revenue Total</b>	2,794,000	1,929,500	2,123,500	2,123,500	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	2,401,000	
24	<b>% Dbt Svc capacity used for PSP</b>		50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	
25	<b>Project Expenditures</b>																			
26	Justice Center																			
27	FS 51																			
28	FS 52																			
29	FS 54																			
30	Apparatus & equip					0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	Shops																			
35	<b>Project Expenditures Total</b>																			
37	<b>Debt Service</b>																			
38	Debt service LTGO	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	3,351,802	
39	Utility Fds pay rent = 50% of dbt svc	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	
40	<b>GF Debt Service Total</b>	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	
41	<b>Expense Total</b>	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	2,426,063	
42																				
48	Annual Surplus (Shortfall)	367,937	(496,563)	(302,563)	(302,563)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	(25,063)	
49	Beginning Carryover (Shortfall)	2,581,771	2,949,707	2,453,144	2,150,581	1,848,018	1,822,955	1,797,892	1,772,829	1,747,766	1,722,703	1,697,640	1,672,577	1,647,514	1,622,451	1,597,388	2,197,998	2,197,998	2,197,998	
50	<b>Ending Carryover (Shortfall)</b>	<b>2,949,707</b>	<b>2,453,144</b>	<b>2,150,581</b>	<b>1,848,018</b>	<b>1,822,955</b>	<b>1,797,892</b>	<b>1,772,829</b>	<b>1,747,766</b>	<b>1,722,703</b>	<b>1,697,640</b>	<b>1,672,577</b>	<b>1,647,514</b>	<b>1,622,451</b>	<b>1,597,388</b>	<b>2,197,998</b>	<b>2,798,609</b>	<b>2,798,609</b>	<b>2,798,609</b>	



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	
1	TOTAL																			2033
2																				2032
3																				2031
4																				2030
5																				2029
6																				2028
7																				2027
8																				2026
9																				2025
10																				2024
11																				2023
12																				2022
13																				2021
14																				2020
15																				2019
16																				2018
17																				2017
18																				2016
19																				2015
20																				2014
21																				2013
22																				2012
23																				2011
24																				2010
25																				2009
26																				2008
27																				2007
28																				2006
29																				2005
30																				2004
31																				2003
32																				2002
33																				2001
34																				2000
35																				1999
36																				1998
37																				1997
38																				1996
39																				1995
40																				1994
41																				1993
42																				1992
43																				1991
44																				1990
45																				1989
46																				1988
47																				1987
48																				1986
49																				1985
50																				1984
8	Revenues:	77,385,000																		
9	UTGO bond proceeds, Voted				40,675,046															
10	LTGO bond proceeds, Councilmanic	40,000,000	20,000,000																	
11	Fire Impact fees & deposit - Segale	4,750,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000			
12	Fire Impact fees - other	10,917,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
13	F301, Lnd & Prk Acq contribution	3,000,000	3,000,000																	
14	Property/land sales	15,038,000	5,038,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
15	REET 1	16,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
16	Interfund loan - utility funds																			
17	Investment earnings	707,845	200,000	100,000	100,000	100,000	40,000													
18	Annual contribution to balance	283,709																		
19	Additional capacity from maturing, existing debt	40,466,900			831,000	831,000	831,000	831,000	831,000	1,468,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	1,994,000	
23	Revenue Total	209,048,454	29,338,000	41,875,046	25,031,000	3,971,000	6,931,000	1,931,000	1,931,000	2,568,000	3,094,000	3,094,000	3,094,000	3,094,000	3,094,000	3,094,000	3,144,000	2,794,000	2,794,000	
24	% Dbt Svc capacity used for PSP									100%	100%									
25	Project Expenditures	68,570,005																		
26	Justice Center	431,266	17,890,500	26,694,000	23,430,406															
27	FS 51	254,484	1,385,000	8,725,500	2,115,501															
28	FS 52	161,299	890,000	2,512,000	13,046,000		1,033,751													
29	FS 54	142,791																		
30	Apparatus & equip	29,932,000	4,455,859	540,082	362,385	276,621	583,525	507,480	507,480	2,597,023	384,755	414,980	806,277	2,709,784	3,512,566	1,607,204	1,597,411	2,865,957	888,681	
31	Shops	30,000,000	19,361,000	3,542,000	5,719,000	1,094,291														
35	Project Expenditures Total	158,836,439	43,982,359	42,013,582	44,673,292	2,404,663	583,525	507,480	507,480	2,597,023	384,755	414,980	806,277	2,709,784	3,512,566	1,607,204	1,597,411	2,865,957	888,681	
37	Debt Service	70,942,304																		
38	Debt service LTGO		800,000	800,000	1,600,000	1,600,000	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	
39	Utility Fds pay rent = 50% of dbt svc	(26,669,335)	(400,000)	(400,000)	(600,000)	(600,000)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	
40	GF Debt Service Total	44,272,969	400,000	400,000	1,000,000	1,000,000	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	
41	Expense Total	203,109,408	44,382,359	42,413,582	45,673,292	3,404,663	2,109,393	2,033,348	2,033,348	4,122,891	1,910,624	1,940,849	2,332,146	4,235,653	5,038,434	3,133,072	3,123,279	4,391,825	2,414,549	
42																				
48	Annual Surplus (Shortfall)	5,939,046	211,793	(538,536)	(20,642,292)	566,337	4,821,607	(102,348)	(1,554,891)	1,183,376	1,153,151	761,854	(1,141,653)	(39,072)	(1,944,434)	(39,072)	20,721	(1,597,825)	379,451	
49	Beginning Carryover (Shortfall)	-	36,513,427	21,680,561	21,142,025	499,732	1,066,069	5,887,676	5,887,676	5,785,328	4,230,436	5,413,813	6,566,964	7,328,818	6,187,165	4,242,731	4,203,659	4,224,380	2,626,555	
50	Ending Carryover (Shortfall)	5,939,046	36,724,920	21,680,561	21,142,025	1,066,069	5,887,676	5,785,328	5,785,328	4,230,436	5,413,813	6,566,964	7,328,818	6,187,165	4,242,731	4,203,659	4,224,380	2,626,555	3,006,005	



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	
		2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	
8	<b>Revenues:</b>																		
9	UTGO bond proceeds, Voted																		
10	LTGO bond proceeds, Councilmanic																		
11	Fire Impact fees & deposit - Segale	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
12	Fire Impact fees - other																		
13	F301, Lnd & Prk Acq contribution																		
14	Property/land sales																		
15	REET 1	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
16	Interfund loan - utility funds																		
17	Investment earnings																		
18	<b>Annual contribution to balance</b>																		
19	Additional capacity from maturing, existing debt	1,994,000	1,129,500	1,058,800	1,058,800	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600	960,600
23	<b>Revenue Total</b>	2,794,000	1,929,500	1,858,800	1,858,800	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600	1,760,600
24	<b>% Dbt Svc capacity used for PSP</b>		50%	40%	40%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%
25	<b>Project Expenditures</b>																		
26	Justice Center																		
27	FS 51																		
28	FS 52																		
29	FS 54																		
30	Apparatus & equip	3,667,573	243,009	609,751	712,979	-	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Shops																		
35	<b>Project Expenditures Total</b>	3,667,573	243,009	609,751	712,979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	<b>Debt Service</b>																		
38	Debt service LTGO	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607
39	Utility Fds pay rent = 50% of dbt svc	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)
40	<b>GF Debt Service Total</b>	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868
41	<b>Expense Total</b>	5,193,442	1,768,877	2,135,620	2,238,847	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868
42																			
48	Annual Surplus (Shortfall)	(2,399,442)	160,623	(276,820)	(380,047)	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732	234,732
49	Beginning Carryover (Shortfall)	3,006,005	606,564	767,187	490,367	110,320	345,051	579,783	814,514	1,049,246	1,283,977	1,518,709	1,753,441	1,988,172	2,222,904	2,457,635	3,318,041	4,178,446	5,939,046
50	<b>Ending Carryover (Shortfall)</b>	<b>606,564</b>	<b>767,187</b>	<b>490,367</b>	<b>110,320</b>	<b>345,051</b>	<b>579,783</b>	<b>814,514</b>	<b>1,049,246</b>	<b>1,283,977</b>	<b>1,518,709</b>	<b>1,753,441</b>	<b>1,988,172</b>	<b>2,222,904</b>	<b>2,457,635</b>	<b>3,318,041</b>	<b>4,178,446</b>	<b>5,939,046</b>	<b>5,939,046</b>



PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V		
1	TOTAL																			2032	2033
8	Revenues:	77,385,000			40,675,046																
9	UTGO bond proceeds, Voted					20,000,000															
10	LTGO bond proceeds, Councilmanic	40,000,000		20,000,000																	
11	Fire Impact fees & deposit - Segale	4,750,000	500,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	350,000	300,000	300,000		
12	Fire Impact fees - other	10,917,000	1,017,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000		
13	F301, Lnd & Prk Acq contribution	3,000,000	3,000,000																		
14	Property/land sales	15,038,000	5,038,000	3,000,000	3,000,000	3,000,000	2,000,000	5,000,000	5,000,000	5,000,000	5,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000		
15	REET 1	16,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000		
17	Investment earnings	707,845	258,283	200,000	100,000	100,000	40,000														
18	Annual contribution to balance	283,709	283,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19	Additional capacity from maturing, existing debt	22,543,360			831,000	831,000	831,000	498,600	498,600	880,800	1,196,400	717,840	717,840	717,840	717,840	717,840	717,840	717,840	717,840		
23	Revenue Total	191,124,914	2,058,992	29,338,000	41,875,046	25,031,000	3,971,000	6,598,600	1,598,600	1,980,800	2,296,400	1,817,840	1,817,840	1,817,840	1,817,840	1,817,840	1,867,840	1,517,840	1,517,840		
24	% Dbt Svc capacity used for PSP						100%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%		
25	Project Expenditures	68,570,005	431,266	17,890,500	26,694,000	23,430,406	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Justice Center	12,540,338	254,484	1,385,000	8,725,500	2,115,501	-	-	-	-	-	-	-	-	-	-	-	-	-		
27	FS 51	17,651,306	161,299	890,000	2,512,000	13,046,000	1,033,751	-	-	-	-	-	-	-	-	-	-	-	-		
28	FS 52	142,791	142,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
29	FS 54	15,000,000	573,651	4,455,859	540,082	362,385	276,621	583,525	507,480	597,023	1,384,755	1,414,980	806,277	2,709,784	773,130						
30	Apparatus & equip	30,000,000	283,709	19,361,000	3,542,000	5,719,000	1,094,291	583,525	507,480	597,023	1,384,755	1,414,980	806,277	2,709,784	773,130						
31	Shops	143,904,439	1,847,199	43,982,359	42,013,582	44,673,292	2,404,663	583,525	507,480	597,023	1,384,755	1,414,980	806,277	2,709,784	773,130						
35	Project Expenditures Total	70,942,304	800,000	800,000	800,000	1,600,000	1,600,000	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607		
37	Debt Service	(26,669,335)	(400,000)	(400,000)	(400,000)	(600,000)	(600,000)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)		
38	Debt service LTGO	44,272,969	-	400,000	400,000	1,000,000	1,000,000	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868		
39	Utility Fds pay rent = 50% of dbt svc	188,177,408	1,847,199	44,382,359	42,413,582	45,673,292	3,404,663	2,109,393	2,033,348	2,122,891	2,910,624	2,940,849	2,332,146	4,235,653	2,298,998	1,525,868	1,525,868	1,525,868	1,525,868		
40	GF Debt Service Total																				
41	Expense Total	2,947,506	211,793	(15,044,359)	(538,536)	(20,642,292)	566,337	4,489,207	(434,748)	(142,091)	(614,224)	(1,123,009)	(514,306)	(2,417,813)	(481,158)	291,972	341,972	(8,028)	(8,028)		
42		-	36,513,127	36,724,920	21,680,561	21,142,025	499,732	1,066,069	5,555,276	5,120,528	4,978,436	4,364,213	3,241,204	2,726,898	309,085	(172,073)	119,898	461,870	453,841		
48	Annual Surplus (Shortfall)	2,947,506	211,793	(15,044,359)	(538,536)	(20,642,292)	566,337	4,489,207	(434,748)	(142,091)	(614,224)	(1,123,009)	(514,306)	(2,417,813)	(481,158)	291,972	341,972	(8,028)	(8,028)		
49	Beginning Carryover (Shortfall)	-	36,513,127	36,724,920	21,680,561	21,142,025	499,732	1,066,069	5,555,276	5,120,528	4,978,436	4,364,213	3,241,204	2,726,898	309,085	(172,073)	119,898	461,870	453,841		
50	Ending Carryover (Shortfall)	2,947,506	36,724,920	21,680,561	21,142,025	499,732	1,066,069	5,555,276	5,120,528	4,978,436	4,364,213	3,241,204	2,726,898	309,085	(172,073)	119,898	461,870	453,841	445,813		





PUBLIC SAFETY PLAN - FINANCIAL PLAN - 30 Year LTGO Amortization

	B	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	
		2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	
1																			
8	<b>Revenues:</b>																		
9	UTGO bond proceeds, Voted																		
10	LTGO bond proceeds, Councilmanic																		
11	Fire Impact fees & deposit - Segale	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
12	Fire Impact fees - other																		
13	F301, Lnd & Prk Acq contribution																		
14	Property/land sales																		
15	REET 1	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
17	Investment earnings																		
18	<b>Annual contribution to balance</b>																		
19	Additional capacity from maturing, existing debt	717,840	903,600	1,058,800	1,058,800	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400	640,400
23	<b>Revenue Total</b>	1,517,840	1,703,600	1,858,800	1,858,800	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400	1,440,400
24	<b>% Dbt Svc capacity used for PSP</b>	60%	40%	40%	30%	20%													
25	<b>Project Expenditures</b>																		
26	Justice Center																		
27	FS 51																		
28	FS 52																		
29	FS 54																		
30	Apparatus & equip					0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Shops																		
35	<b>Project Expenditures Total</b>																		
37	<b>Debt Service</b>																		
38	Debt service LTGO	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607	2,451,607
39	Utility Fds pay rent = 50% of dbt svc	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)	(925,739)
40	<b>GF Debt Service Total</b>	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868
41	<b>Expense Total</b>	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868	1,525,868
42																			
48	Annual Surplus (Shortfall)	(8,028)	177,732	332,932	332,932	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)	(85,468)
49	Beginning Carryover (Shortfall)	445,813	437,785	615,516	948,448	1,281,379	1,195,911	1,110,442	1,024,974	939,506	854,037	768,569	683,100	597,632	512,163	426,695	341,226	256,767	172,308
50	<b>Ending Carryover (Shortfall)</b>	<b>437,785</b>	<b>615,516</b>	<b>948,448</b>	<b>1,281,379</b>	<b>1,195,911</b>	<b>1,110,442</b>	<b>1,024,974</b>	<b>939,506</b>	<b>854,037</b>	<b>768,569</b>	<b>683,100</b>	<b>597,632</b>	<b>512,163</b>	<b>426,695</b>	<b>341,226</b>	<b>256,767</b>	<b>172,308</b>	<b>87,839</b>

