

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

YTD AS OF JUNE 30, 2018

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL		COMPARISON OF RESULTS					
	2018 ANNUAL	2018 ALLOCATED	2016	2017	2018	%		3% reduction?		
						EXPENDED	2016/2017		2017/2018	vs. annual
01 City Council	430,319	198,401	169,503	170,893	181,923	(16,478)	42%	1%	6%	3.83%
03 Mayor	4,143,651	1,917,319	1,790,259	1,766,683	1,773,495	(143,824)	43%	(1)%	0%	3.47%
04 Human Resources	728,083	356,559	337,675	324,015	311,518	(45,041)	43%	(4)%	(4)%	6.19%
05 Finance	2,733,016	1,680,723	1,264,811	1,346,097	1,403,705	(277,018)	51%	6%	4%	10.14%
06 Attorney	733,185	238,180	224,271	215,424	373,398	135,218	51%	(4)%	73%	NO
07 Recreation	3,332,680	1,778,131	1,429,881	1,486,695	1,397,637	(380,495)	42%	4%	(6)%	11.42%
08 Community Development	3,671,160	1,835,914	1,539,530	1,617,648	1,619,261	(216,653)	44%	5%	0%	5.90%
09 Municipal Court	1,295,812	628,899	571,555	597,946	623,899	(5,000)	48%	5%	4%	0.39%
10 Police	18,999,049	9,641,415	9,101,296	8,837,452	8,637,108	(1,004,307)	45%	(3)%	(2)%	5.29%
11 Fire	12,432,599	6,182,066	5,637,308	5,957,171	5,718,748	(463,318)	46%	6%	(4)%	3.73%
12 Technology & Innovation Svcs	2,040,671	848,296	594,490	713,629	1,069,995	221,699	52%	20%	50%	NO
13 Public Works	3,876,047	1,941,907	1,821,101	1,775,891	1,750,672	(191,235)	45%	(2)%	(1)%	4.93%
15 Park Maintenance	1,459,098	725,458	568,432	684,777	655,655	(69,803)	45%	20%	(4)%	4.78%
16 Street Maintenance & Operations	3,149,643	1,505,144	1,490,764	1,459,379	1,426,319	(78,825)	45%	(2)%	(2)%	2.50%
20 Dept 20	59,025,013	29,478,413	26,540,874	26,953,700	26,943,333	(2,535,079)	46%	2%	(0)%	4.29%
Total Expenditures	68,564,634	32,059,443	29,103,989	28,446,702	28,922,350	(3,137,093)	42%	(2)%	2%	

Percent of year completed 50.00%

GENERAL FUND
CITY OF TUKWILA
GENERAL FUND REVENUES

YTD AS OF MARCH 31, 2018

SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	% REC'D	% CHANGE	
		ALLOCATED				OVER/(UNDER)		2016/2017	2017/2018
						ALLOCATED			
PROPERTY TAX	15,279,302	567,223	509,856	551,575	614,419	47,195	4%	8%	11%
SALES TAX	20,607,102	5,385,312	5,024,022	4,905,073	5,012,746	(372,567)	24%	(2)%	2%
ADMISSIONS TAX	774,000	231,590	182,799	218,042	253,304	21,715	33%	19%	16%
UTILITY TAX	4,205,513	1,191,020	1,166,296	1,178,645	1,127,637	(63,383)	27%	1%	(4)%
INTERFUND UTILITY TAX	2,205,000	668,144	628,802	679,700	684,651	16,508	31%	8%	1%
GAMBLING & EXCISE TAX	4,045,414	973,238	764,327	957,379	983,699	10,461	24%	25%	3%
TOTAL GENERAL REVENUE	47,116,331	9,016,528	8,276,101	8,490,414	8,676,456	(340,072)	18%	3%	2%
BUSINESS LICENSES	2,834,790	2,423,448	2,240,149	2,145,515	2,368,613	(54,834)	84%	(4)%	10%
RENTAL HOUSING	49,000	43,729	29,710	37,750	41,340	(2,389)	84%	27%	10%
BUILDING PERMITS	1,449,600	232,408	320,629	300,046	412,280	179,872	28%	(6)%	37%
TOTAL LICENSES AND PERMITS	4,333,390	2,699,585	2,590,489	2,483,312	2,822,234	122,649	65%	(4)%	14%
SALES TAX MITIGATION	1,140,000	283,168	282,954	273,006	272,548	(10,620)	24%	(4)%	(0)%
FRANCHISE FEE	2,199,500	425,565	528,425	438,370	633,332	207,768	29%	(17)%	44%
GRANT	545,517	39,340	74,420	86,352	49,856	10,515	9%	16%	(42)%
STATE ENTITLEMENTS	425,403	87,334	74,220	75,534	89,214	1,879	21%	2%	18%
INTERGOVERNMENTAL	531,454	360,128	6,530	432,284	4,063	(356,066)	1%	6520%	(99)%
TOTAL INTERGOVERNMENTAL REVENUE	4,841,874	1,195,535	966,549	1,305,546	1,049,012	(146,524)	22%	35%	(20)%
GENERAL GOVERNMENT	35,265	7,934	9,693	8,636	7,931	(3)	22%	(11)%	(8)%
SECURITY	693,726	148,902	135,682	124,597	52,899	(96,003)	8%	(8)%	(58)%
TRANSPORTATION	109,000	540	7,763	-	540	-	0%	(100)%	0%
PLAN CHECK AND REVIEW FEES	905,090	150,922	210,894	166,641	168,175	17,253	19%	(21)%	1%
CULTURE AND REC FEES	1,060,500	234,741	283,924	230,834	169,542	(65,199)	16%	(19)%	(27)%
TOTAL CHARGES FOR SERVICES	2,803,581	543,039	647,957	530,709	399,088	(143,951)	14%	(18)%	(25)%
FINES & PENALTIES	266,829	36,728	44,552	36,909	36,452	(277)	14%	(17)%	(1)%
MISC	583,694	104,240	82,369	124,848	106,910	2,670	18%	52%	(14)%
INDIRECT COST ALLOCATION	2,325,643	581,411	558,369	569,765	581,411	(0)	25%	2%	2%
TOTAL OTHER INCOME	3,176,166	722,379	685,290	731,522	724,772	2,394	23%	7%	(1)%
TOTAL OPERATING REVENUE	62,271,342	14,177,065	13,166,386	13,541,501	13,671,561	(505,504)	22%	3%	1%
TRANSFERS IN (TUKWILA VILLAGE)	6,050,000	-	-	-	-	-	0%	0%	0%
TOTAL REVENUE	68,321,342	14,177,065	13,166,386	13,541,501	13,671,561	(505,504)	20%	3%	1%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

YTD AS OF MARCH 31, 2018

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL		COMPARISON OF RESULTS					
	2018 ANNUAL	2018 ALLOCATED	2016	2017	2018	ACTUAL OVER/(UNDER) ALLOCATED BDDT	% CHANGE		3% reduction?	
							EXPENDED	2016/2017		2017/2018
01 City Council	430,319	101,140	91,489	91,852	90,184	(10,956)	21%	0%	(2)%	2.55%
03 Mayor	4,143,651	897,796	928,959	829,439	882,820	(14,975)	21%	(11)%	6%	0.36%
04 Human Resources	728,083	177,972	162,413	161,696	133,520	(44,452)	18%	(0)%	(17)%	6.11%
05 Finance	2,733,016	1,049,120	830,197	863,538	846,522	(202,598)	31%	4%	(2)%	7.41%
06 Attorney	733,185	102,211	93,698	92,849	87,161	(15,050)	12%	(1)%	(6)%	2.05%
07 Recreation	3,332,680	765,760	662,613	703,105	695,299	(70,461)	21%	6%	(1)%	2.11%
08 Community Development	3,671,160	889,473	712,875	778,360	795,362	(94,112)	22%	9%	2%	2.56%
09 Municipal Court	1,295,812	310,981	282,096	292,585	307,902	(3,078)	24%	4%	5%	0.24%
10 Police	18,999,049	4,903,743	4,817,812	4,488,220	4,631,393	(272,350)	24%	(7)%	3%	1.43%
11 Fire	12,432,599	3,198,670	2,853,633	3,060,135	3,098,033	(100,637)	25%	7%	1%	0.81%
12 Technology & Innovation Svcs	2,040,671	345,605	337,848	306,852	435,264	89,659	21%	(9)%	42%	NO
13 Public Works	3,876,047	1,039,900	946,963	951,012	982,427	(57,474)	25%	0%	3%	1.48%
15 Park Maintenance	1,459,098	380,877	287,581	355,555	359,951	(20,926)	25%	24%	1%	1.43%
16 Street Maintenance & Operations	3,149,643	929,320	863,251	896,124	914,895	(14,425)	29%	4%	2%	0.46%
20 Dept 20	59,025,013	15,092,568	13,871,427	13,871,323	14,260,732	(831,836)	24%	(0)%	3%	1.41%
Total Expenditures	68,564,634	16,383,084	14,715,134	14,617,824	16,214,595	(168,488)	24%	(1)%	11%	0.25%

Percent of year completed 25.00%

GENERAL FUND

YTD AS OF MARCH 31, 2018

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	%	% CHANGE	
		ALLOCATED				OVER/(UNDER)		ALLOATED	EXPENDED
						BDGT			
11 Salaries	28,339,011	7,011,618	6,626,030	6,707,363	6,824,881	(186,737)	24%	1%	2%
12 Extra Labor	754,693	134,233	129,594	120,422	121,344	(12,889)	16%	(7)%	1%
13 Overtime	1,632,035	446,732	319,509	405,308	347,533	(99,199)	21%	27%	(14)%
15 Holiday Pay	525,583	3,768	3,286	1,394	4,453	685	1%	(58)%	220%
21 FICA	1,843,030	457,062	424,605	433,168	444,188	(12,875)	24%	2%	3%
22 Pension-LEOFF 2	880,275	199,950	196,349	199,023	207,671	7,721	24%	1%	4%
23 Pension-PERS/PSERS	1,608,904	385,016	337,406	359,165	416,156	31,141	26%	6%	16%
24 Industrial Insurance	940,895	220,942	156,232	148,586	149,178	(71,764)	16%	(5)%	0%
25 Medical & Dental	6,395,135	1,612,101	1,406,860	1,405,462	1,389,441	(222,660)	22%	(0)%	(1)%
26 Unemployment	13,000	-	10,624	471	16,622	16,622	128%	(96)%	3427%
28 Uniform/Clothing	10,500	1,420	777	642	1,265	(155)	12%	(17)%	97%
Total Salaries and Benefits	42,943,061	10,472,842	9,611,271	9,781,003	9,922,732	(550,110)	23%	2%	1%

Percent of year completed 25.00%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	%	% CHANGE	
		ALLOCATED				OVER/(UNDER)		ALLOATED	EXPENDED
						BDGT			
Transfers	9,539,621	1,290,515	843,708	746,501	1,953,863	663,348	20%	(12)%	162%
31 Supplies	1,176,504	308,342	244,428	263,070	221,518	(86,824)	19%	8%	(16)%
34 Items Purchased for resale	22,000	74	(1,115)	69	-	(74)	-	(106)%	-
35 Small Tools	97,318	25,784	9,018	22,445	21,190	(4,595)	22%	149%	(6)%
41 Professional Services	3,304,461	399,942	421,757	381,588	429,968	30,026	13%	(10)%	13%
42 Communication	436,370	74,581	74,082	70,664	77,647	3,066	18%	(5)%	10%
43 Travel	189,880	55,999	48,346	49,857	45,668	(10,331)	24%	3%	(8)%
44 Advertising	51,500	10,576	7,844	5,593	5,424	(5,152)	11%	(29)%	(3)%
45 Rentals and Leases	2,313,038	632,499	654,468	538,074	541,025	(91,474)	23%	(18)%	1%
46 Insurance	976,992	967,822	804,035	880,875	968,135	313	99%	10%	10%
47 Public Utilities	1,928,305	664,868	608,221	649,379	669,583	4,715	35%	7%	3%
48 Repairs and Maintenance	799,988	131,597	127,070	148,698	74,730	(56,867)	9%	17%	(50)%
49 Miscellaneous	1,564,472	468,009	290,028	262,419	427,413	(40,595)	27%	(10)%	63%
51 Inter-Governmental	3,191,119	871,527	731,296	800,674	843,556	(27,970)	26%	9%	5%
53 Ext Taxes, Oper. Assess	5	-	6	31	85	85	1702%	391%	179%
64 Machinery & Equipment	30,000	8,108	240,671	16,885	12,059	3,951	40%	(93)%	(29)%
Total Supplies, Services, and Capital	25,621,573	5,910,241	5,103,863	4,836,822	6,291,864	381,622	25%	(5)%	30%

Percent of year completed 25.00%



2017 4th Quarter 2018 1st Quarter Financial Report

City of Tukwila

July 17, 2018



4th Quarter Financial Report



July 17, 2018

2017 4th Quarter Financial Report



Strong Development Activity

- Building permit revenue exceeded budget by 38% and 2017 actuals by 49%
- Tukwila Village King County 10,000 sq ft Library opens
- Many residential complexes open or planned in 2018-2020



Strategic Projects

- \$2.25M received from Tukwila Village Land sale, phase 1
- \$8.4M bond sale for residential street projects – 42nd Ave S and 53rd Ave S.
- Pedestrian bridge near completion, traffic signal at intersection of S 144th & 42nd Ave S, water and sewer main upgrades and replacements.
- Police officers outfitted with body cameras.
- Public Safety Plan progress – Council authorized property purchases and \$20M bond for Public Works Shops



General Fund Financial Health Sustained

- No draw down of fund balance
- Ongoing revenues of \$60M, down 1% or \$840K
 - Sales tax \$1.2M less than budget.
 - Building Permits \$500K in excess of budget.
- Departmental Expenditures of \$57.6M under budget 5% or \$2.7M. Departments held the line lead by Police Department.
- Tukwila Village land sale revenue largely remains in reserve - \$300K used of the \$2.25M received



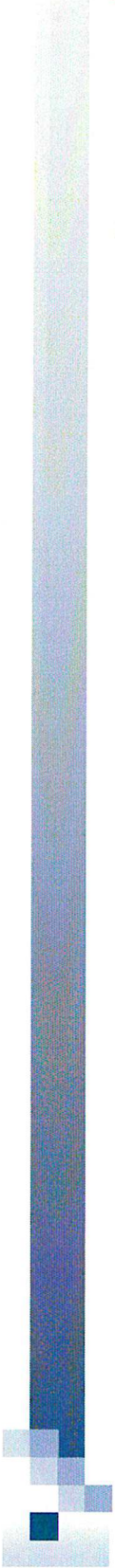
Public Safety Plan Activity

- Accumulated Fire Impact fees of over \$1M transferred to the Public Safety Plan
- \$3M of Land Acquisition and Parks fund balance dedicated to the Public Safety Plan



Other Funds

- Contingency Fund balance of \$6M above policy; General Fund balance is also above policy
- Hotel/Motel Tax Fund \$1M balance
- Self-insured healthcare fund performed 100% better than expected.
- Golf Course drawn down of \$145K in cash and investments due to unusually rainy season



2018 1st Quarter Financial Report





General Fund Q1 Results

- Revenue came in \$505K less than budget
 - Sales tax \$372K less than budget.
 - Building Permits \$180K in excess of budget.
 - EMS levy of \$370K not yet received
 - Franchise fee revenue \$208K in excess of budget

- Departmental expenditures underbudget by \$831K
 - All departments under budget except Technology & Innovation Services

- Of the \$3.8M budgeted land sale revenue, \$2M is anticipated to be available to fund 2018 activities.



Public Safety Plan

- Fire apparatus purchased in February
 - 1 aerial ladder truck, \$1.6M.
 - 2 pumpers, \$1.5M

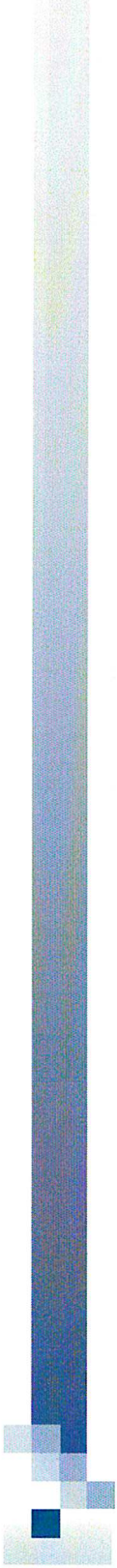
- \$3M from Land & Park Acquisition dedicated to Public Safety Plan

- Land purchase of \$900K in February.



Challenges & Mitigating Actions

- Sales tax collections are less than budget by approx. \$450K thru April, although \$100K more than 2017; potential \$1.3M annual shortfall at this rate
- Departmental budgetary savings through June 30 of \$2.5M (before recording June Pcard transactions); potential budgetary savings in excess of \$4M at this rate.
- Although presented with financial challenges, a plan is in place and, to-date, has proven effective in sustaining the City's financial health.



Q&A

*The city of opportunity,
the community of choice.*