



# 2018 2nd Quarter Financial Report

## City of Tukwila

**August 27, 2018**

# 2018 Q2 General Fund Revenue

## Selected line items



**GENERAL FUND**  
CITY OF TUKWILA  
GENERAL FUND REVENUES

YTD AS OF JUNE 30, 2018

SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL OVER/(UNDER)	% REC'D	% CHANGE	
		ALLOCATED				ALLOCATED BDGT		2016/2017	2017/2018
PROPERTY TAX	15,279,302	8,095,685	7,799,265	7,872,347	8,431,899	336,214	55%	1%	7%
SALES TAX	20,607,102	10,371,805	9,474,472	9,453,723	9,597,309	(774,495)	47%	(0)%	2%
ADMISSIONS TAX	774,000	399,487	352,284	375,163	500,310	100,823	65%	6%	33%
UTILITY TAX	4,205,513	2,237,867	2,122,520	2,217,480	2,090,161	(147,706)	50%	4%	(6)%
INTERFUND UTILITY TAX	2,205,000	1,031,158	1,012,244	1,061,752	1,104,427	73,269	50%	5%	4%
GAMBLING & EXCISE TAX	4,045,414	1,994,414	1,745,709	1,966,648	2,003,990	9,577	50%	13%	2%
<b>TOTAL GENERAL REVENUE</b>	<b>47,116,331</b>	<b>24,130,415</b>	<b>22,506,495</b>	<b>22,947,111</b>	<b>23,728,096</b>	<b>(402,319)</b>	<b>50%</b>	<b>2%</b>	<b>3%</b>
RGRL	-	-	-	-	-	-	0%	0%	0%
BUSINESS LICENSES	2,834,790	2,584,110	2,386,291	2,324,298	2,604,540	20,429	92%	(3)%	12%
RENTAL HOUSING	49,000	46,996	36,830	40,570	46,930	(66)	96%	10%	16%
BUILDING PERMITS	1,449,600	630,123	674,976	810,774	980,939	350,815	68%	20%	21%
<b>TOTAL LICENSES AND PERMITS</b>	<b>4,333,390</b>	<b>3,261,229</b>	<b>3,098,097</b>	<b>3,175,643</b>	<b>3,632,408</b>	<b>371,179</b>	<b>84%</b>	<b>3%</b>	<b>14%</b>



# 2018 Q2 General Fund Revenue

## Selected line items - Continued

### GENERAL FUND

YTD AS OF JUNE 30, 2018

CITY OF TUKWILA

### GENERAL FUND REVENUES

SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL OVER/(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED BDGT	% REC'D	2016/2017	2017/2018
GENERAL GOVERNMENT	35,265	18,190	18,417	21,915	17,505	(685)	50%	19%	(20)%
SECURITY	693,726	331,432	301,497	283,370	167,037	(164,396)	24%	(6)%	(41)%
TRANSPORTATION	109,000	59,000	22,550	6,281	540	(58,460)	0%	(72)%	(91)%
PLAN CHECK AND REVIEW FEES	905,090	344,041	478,369	378,123	547,095	203,054	60%	(21)%	45%
CULTURE AND REC FEES	1,060,500	561,937	582,238	513,770	415,377	(146,560)	39%	(12)%	(19)%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,803,581</b>	<b>1,314,601</b>	<b>1,403,070</b>	<b>1,203,459</b>	<b>1,147,554</b>	<b>(167,046)</b>	<b>41%</b>	<b>(14)%</b>	<b>(5)%</b>
TRANSFERS IN	6,050,000	-	-	-	-	-	0%	0%	0%
Urban Renewal land sale	2,250,000								
Tukwila Village	2,775,000								
Former FS 53, other	1,025,000								
<b>TOTAL REVENUE</b>	<b>68,321,342</b>	<b>32,876,441</b>	<b>30,662,595</b>	<b>31,549,369</b>	<b>32,767,446</b>	<b>(108,995)</b>	<b>48.0%</b>	<b>3%</b>	<b>4%</b>

# 2018 Q2 Departmental Expenditures By Department



## GENERAL FUND

YTD AS OF JUNE 30, 2018

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS				Variance as % of Annual Budget, (under) over spent
	2018 ANNUAL	2018 ALLOCATED	2016	2017	2018	ACTUAL OVER/(UNDER)	% EXPENDED	% CHANGE		
						ALLOCATED BDGT		2016 /2017	2017 /2018	
01 City Council	430,319	198,401	169,503	170,893	183,549	(14,852)	43%	1%	7%	-3%
03 Mayor	4,143,651	1,919,197	1,790,259	1,766,683	1,808,411	(110,787)	44%	(1)%	2%	-3%
04 Human Resources	728,083	356,559	337,675	324,015	313,364	(43,195)	43%	(4)%	(3)%	-6%
05 Finance	2,733,016	1,681,707	1,264,811	1,346,097	1,412,212	(269,495)	52%	6%	5%	-10%
06 Attorney	733,185	238,180	224,271	215,424	374,128	135,948	51%	(4)%	74%	19%
07 15 Parks & Recreation	4,791,778	2,504,092	1,998,312	2,171,471	2,130,269	(373,823)	44%	9%	(2)%	-8%
08 Community Development	3,671,160	1,835,914	1,539,530	1,617,648	1,639,761	(196,153)	45%	5%	1%	-5%
09 Municipal Court	1,295,812	628,899	571,555	597,946	626,187	(2,712)	48%	5%	5%	0%
10 Police	18,999,049	9,644,261	9,101,296	8,837,452	8,791,607	(852,653)	46%	(3)%	(1)%	-4%
11 Fire	12,432,599	6,184,460	5,637,308	5,957,171	5,850,702	(333,758)	47%	6%	(2)%	-3%
12 Technology & Innovation Svcs	2,040,671	848,296	594,490	713,629	1,081,145	232,849	53%	20%	51%	11%
13 Public Works & Street 16 Maintenance	7,025,690	3,449,399	3,311,864	3,235,270	3,302,925	(146,473)	47%	(2)%	2%	-2%
Departmental Expenditures	59,025,013	29,489,365	26,540,874	26,953,700	27,514,261	(1,975,104)	47%	2%	2%	-3%

# 2018 Q2 Departmental Expenditures By Expenditure Type



## GENERAL FUND

YTD AS OF JUNE 30, 2018

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018 ALLOCATED	2016	2017	2018	ACTUAL OVER/(UNDER) ALLOCATED	%	% CHANGE	
						BDGT	EXPENDED	2016/2017	2017/2018
11 Salaries	28,339,011	14,158,130	13,200,954	13,442,632	13,466,275	(691,855)	48%	2%	0%
12 Extra Labor	754,693	315,685	290,979	278,306	291,422	(24,263)	39%	(4)%	5%
13 Overtime	1,632,035	928,495	655,729	834,294	689,733	(238,762)	42%	27%	(17)%
15 Holiday Pay	525,583	78,440	79,341	74,220	94,903	16,463	18%	(6)%	28%
21 FICA	1,843,030	940,288	855,265	882,387	885,839	(54,450)	48%	3%	0%
22 Pension-LEOFF 2	880,275	406,330	396,304	404,422	415,357	9,027	47%	2%	3%
23 Pension-PERS/PSERS	1,608,904	784,550	690,084	716,661	824,466	39,916	51%	4%	15%
24 Industrial Insurance	940,895	451,190	315,495	302,907	299,866	(151,324)	32%	(4)%	(1)%
25 Medical & Dental	6,395,135	3,248,886	2,816,652	2,815,157	2,754,779	(494,107)	43%	(0)%	(2)%
26 Unemployment	13,000	-	19,276	471	18,354	18,354	141%	(98)%	3794%
28 Uniform/Clothing	10,500	2,041	1,731	1,178	1,738	(303)	17%	(32)%	48%
<b>Total Salaries and Benefits</b>	<b>42,943,061</b>	<b>21,314,035</b>	<b>19,321,810</b>	<b>19,752,633</b>	<b>19,742,732</b>	<b>(1,571,303)</b>	<b>46%</b>	<b>2%</b>	<b>(0)%</b>

Percent of year completed 50.00%



# 2018 Q2 Departmental Expenditures By Expenditure Type - continued

## GENERAL FUND

YTD AS OF JUNE 30, 2018

CITY OF TUKWILA

### GENERAL FUND EXPENDITURES

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018	2016	2017	2018	ACTUAL	%	% CHANGE	
		ALLOCATED				OVER/(UNDER)		BDGT	EXPENDED
31 Supplies	1,176,504	663,993	541,264	637,853	487,678	(176,316)	41%	18%	(24)%
34 Items Purchased for resale	22,000	15,003	15,203	14,001	16,954	1,951	77%	(8)%	21%
35 Small Tools	97,318	31,331	30,840	40,432	38,837	7,506	40%	31%	(4)%
41 Professional Services	3,304,461	1,085,044	998,812	1,032,464	1,391,524	306,480	42%	3%	35%
42 Communication	436,370	185,974	166,010	170,497	179,920	(6,054)	41%	3%	6%
43 Travel	189,880	109,601	75,062	102,643	81,957	(27,644)	43%	37%	(20)%
44 Advertising	51,500	18,817	11,870	9,932	19,946	1,129	39%	(16)%	101%
45 Rentals and Leases	2,313,038	1,238,585	1,308,261	1,073,148	1,196,604	(41,981)	52%	(18)%	12%
46 Insurance	976,992	976,344	810,799	887,617	974,873	(1,471)	100%	9%	10%
47 Public Utilities	1,928,305	908,286	819,837	903,702	957,053	48,767	50%	10%	6%
48 Repairs and Maintenance	799,988	267,237	308,226	244,682	201,124	(66,113)	25%	(21)%	(18)%
49 Miscellaneous	1,564,472	1,075,921	503,410	587,940	710,107	(365,814)	45%	17%	21%
51 Inter-Governmental	3,191,119	1,582,171	1,261,325	1,454,234	1,468,089	(114,082)	46%	15%	1%
53 Ext Taxes, Oper. Assess	5	1	7	115	429	427	8571%	1445%	271%
64 Machinery & Equipment	30,000	17,023	368,336	41,807	46,590	29,567	155%	(89)%	11%
<b>Total Supplies, Services, and Capital</b>	<b>16,081,952</b>	<b>8,175,332</b>	<b>7,219,263</b>	<b>7,201,067</b>	<b>7,771,683</b>	<b>(403,649)</b>	<b>48%</b>	<b>(0)%</b>	<b>8%</b>



# 2018 Q2 Transfers Out of the General Fund

## GENERAL FUND

YTD AS OF JUNE 30, 2018

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2018 ANNUAL	2018 ALLOCATED	2016	2017	2018	ACTUAL OVER/(UNDER)	% EXPENDED	% CHANGE	
						ALLOCATED BDGT		2016 /2017	2017 /2018
20 Transfers to other Funds	9,539,621	4,769,811	2,563,114	1,493,002	2,029,017	(2,740,794)	21%	(42)%	36%
Debt service	5,848,580	4,585,290	2,412,916	1,343,002	1,878,863	(2,706,427)	32%	(44)%	40%
Capital Projects	3,322,000	1,661,000	975,500	-	1,050,000	(611,000)	32%	-	-
Residential streets	-	-	100,000	-	-	-	-	-	-
Arterial Street	3,000,000	1,500,000	775,500	-	-	(1,500,000)	-	-	-
Fund 301, arts program	122,000	61,000	-	-	-	(61,000)	-	-	-
Gen'l govt improvements	200,000	100,000	100,000	-	50,000	(50,000)	25%	-	-
Public Works shops	-	-	-	-	1,000,000	1,000,000	-	-	-
Other transfers:	369,041	184,521	150,000	150,000	150,000	(34,521)	41%	0%	0%
Contingency fund	-	-	-	-	-	-	-	-	-
Golf course	300,000	150,000	150,000	150,000	150,000	-	50%	0%	0%
Firemen's pension	69,041	34,521	-	-	-	(34,521)	-	-	-
<b>Total Expenditures</b>	<b>68,564,634</b>	<b>34,259,175</b>	<b>29,103,989</b>	<b>28,617,595</b>	<b>29,543,278</b>	<b>(4,715,898)</b>	<b>43%</b>	<b>(2)%</b>	<b>3%</b>

Percent of year completed 50.00%



# Outlook

- Sales tax growth has rebounded in the first 6 months of the year, but the 2017 stagnation warns of the cyclical and unpredictable nature of this revenue stream.
- Development activity continues to yield revenues in excess of budget.
- Departmental budgetary savings have exceeded the 3% underspend target. At least a 3% savings is expected for the year.
- No draw down of the General Fund is expected for 2018.





# Q&A

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