



INFORMATIONAL MEMORANDUM

TO: Councilmembers

CC: Mayor Ekberg

FROM: Peggy McCarthy, Finance Director

BY: Jeff Friend, Fiscal Manager

DATE: March 13, 2019

SUBJECT: Year-to-Date January 2019 Financial Update

Summary

The purpose of the January 2019 Financial Report is to summarize for the City Council the general state of Departmental expenditures and to highlight significant items. The following provides a high-level summary of the Departmental financial performance.

The January 2019 Financial Report is based on financial data available as of March 13, 2019, for the period ending January 31, 2019. Additional details can be found within the attached financial report.

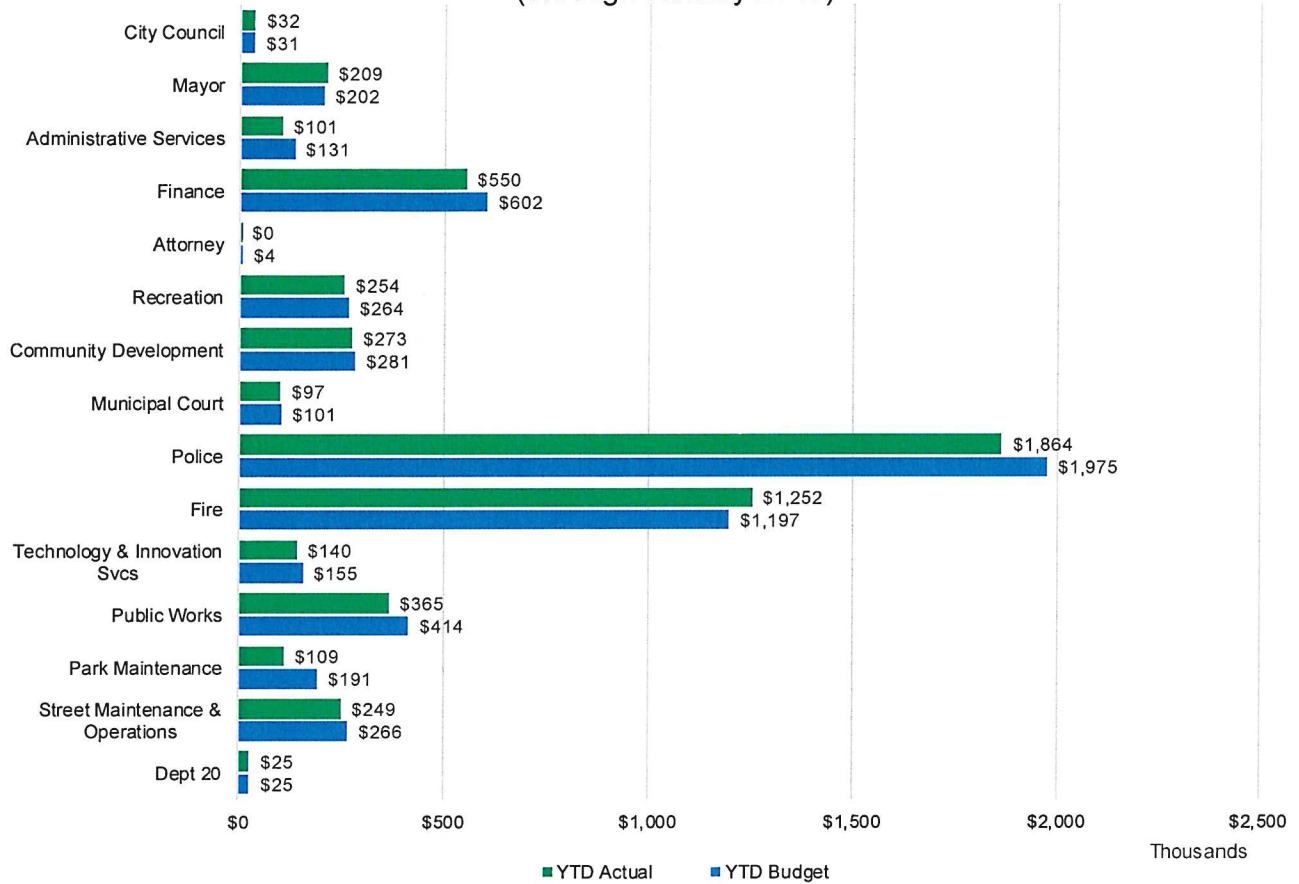
Departmental Expenditures

General Fund expenditures totaled \$5.52M, which is about \$317K below the allocated budget of \$5.84M. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

Significant Variances

- Fire is \$55K over budget primarily due to Salaries (\$37K) resulting from filling three unbudgeted pipeline positions. Additionally, Industrial Insurance was \$19K over budget due to a Worker's Comp Retro Pool payment of the same amount. Historically, Finance has absorbed the entire expense for all departments in the beginning of the year and then allocate it to departments at the end of the year. For 2019, it was determined that the allocation would be made with the initial payment.
- Police is \$110K under budget primarily due to Salaries (\$54K), Overtime (\$37K), and Insurance (\$37K). Salaries were over budget due to some employee turnover. A few positions were open in January while new employees have filled positions at a lower pay level than that of the employees who were employed during the budget process. Overtime for January was less than anticipated in the budget while liability insurance cost decreased from the previous year.

Year to Date Department Expenditures Compared to Allocated Budget
(Through January 2019)



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GENERAL FUND

YTD AS OF JANUARY 31, 2019

CITY OF TUKWILA
GENERAL FUND EXPENDITURES

SUMMARY OF EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2019 ANNUAL	2019	2017	2018	2019	ACTUAL OVER/(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED	%	2017/2018	2018/2019
						BDGT	EXPENDED		
01 City Council	432,111	30,963	33,104	29,359	31,842	879	7%	(11)%	8%
03 Mayor	2,595,514	202,120	183,053	187,656	209,454	7,334	8%	3%	12%
04 Administrative Services	2,111,509	131,002	109,786	106,136	101,142	(29,859)	5%	(3)%	(5)%
05 Finance	2,671,195	602,170	533,383	518,093	549,835	(52,335)	21%	(3)%	6%
06 Attorney	710,730	3,626	373	1,354	172	(3,455)	0%	263%	(87)%
07 Recreation	3,294,138	264,296	227,245	227,398	254,150	(10,146)	8%	0%	12%
08 Community Development	3,511,558	280,887	250,504	255,428	272,765	(8,122)	8%	2%	7%
09 Municipal Court	1,298,228	100,697	88,284	100,347	97,080	(3,616)	7%	14%	(3)%
10 Police	19,427,613	1,974,851	1,739,865	1,809,599	1,864,245	(110,606)	10%	4%	3%
11 Fire	12,473,387	1,196,898	1,218,182	1,154,268	1,252,173	55,275	10%	(5)%	8%
12 Technology & Innovation Svcs	2,043,934	154,762	84,523	155,228	139,739	(15,024)	7%	84%	(10)%
13 Public Works	3,948,613	413,970	363,356	387,352	364,983	(48,987)	9%	7%	(6)%
15 Park Maintenance	1,630,586	190,890	154,679	176,389	109,294	(81,596)	7%	14%	(38)%
16 Street Maintenance & Operations	3,354,733	265,597	568,403	610,566	248,794	(16,803)	7%	7%	(59)%
Subtotal	59,503,849	5,812,729	5,554,741	5,719,174	5,495,668	(317,061)	9%	3%	(4)%
20 Dept 20	19,067,819	25,000	25,000	25,000	25,000	-	0%	0%	0%
Total Expenditures	78,571,668	5,837,729	5,579,741	5,744,174	5,520,668	(317,061)	7%	3%	(4)%

Percent of year completed 8.33%

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GENERAL FUND

YTD AS OF JANUARY 31, 2018

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

SUMMARY OF SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2019 ANNUAL	2019	2017	2018	2019	ACTUAL	%	% CHANGE	
		ALLOCATED				OVER/(UNDER)		ALLOCATED	EXPENDED
						BDGT			
11 Salaries	28,891,480	2,407,623	2,321,133	2,366,794	2,332,169	(75,454)	8%	2%	(1)%
12 Extra Labor	762,833	56,789	40,588	36,422	51,376	(5,414)	7%	(10)%	41%
13 Overtime	1,350,099	121,004	161,383	117,494	114,773	(6,231)	9%	(27)%	(2)%
15 Holiday Pay	504,517	104	489	97	-	(104)	-	(80)%	-
21 FICA	2,107,153	140,474	147,348	152,199	148,154	7,680	7%	3%	(3)%
22 Pension-LEOFF 2	922,206	68,303	68,202	68,806	69,032	729	7%	1%	0%
23 Pension-PERS/PSERS	1,751,656	148,583	119,153	142,908	141,606	(6,977)	8%	20%	(1)%
24 Industrial Insurance	861,417	69,796	50,616	51,153	108,720	38,924	13%	1%	113%
25 Medical & Dental	5,998,564	502,635	467,863	461,345	468,596	(34,040)	8%	(1)%	2%
28 Uniform/Clothing	8,525	351	-	412	-	(351)	-	-	-
Total Salaries and Benefits	43,158,450	3,515,663	3,376,776	3,397,630	3,434,425	(81,238)	8%	1%	1%

SUMMARY OF SUPPLIES, SERVICES, AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2019 ANNUAL	2019	2017	2018	2019	ACTUAL	%	% CHANGE	
		ALLOCATED				OVER/(UNDER)		ALLOCATED	EXPENDED
						BDGT			
0 Transfers	19,067,819	25,000	25,000	25,000	25,000	-	0%	0%	0%
31 Supplies	1,072,087	107,507	58,612	83,749	139,313	31,806	13%	43%	66%
34 Items Purchased for resale	22,000	-	69	-	-	-	-	-	-
35 Small Tools	163,569	15,372	8,632	4,921	2,495	(12,878)	2%	(43)%	(49)%
41 Professional Services	6,404,856	424,907	20,621	33,295	394,962	(29,946)	6%	61%	1086%
42 Communication	434,600	37,519	16,486	33,056	22,899	(14,620)	5%	101%	(31)%
43 Travel	159,630	15,150	11,701	13,830	13,137	(2,014)	8%	18%	(5)%
44 Advertising	47,550	4,706	3,677	3,269	3,392	(1,314)	7%	(11)%	4%
45 Rentals and Leases	2,901,035	255,492	174,592	172,758	233,397	(22,095)	8%	(1)%	35%
46 Insurance	1,005,775	1,006,284	879,261	967,056	888,973	(117,311)	88%	10%	(8)%
47 Public Utilities	1,999,424	156,231	506,827	534,952	54,976	(101,255)	3%	6%	(90)%
48 Repairs and Maintenance	623,150	179,009	83,880	21,872	183,044	4,035	29%	(74)%	737%
49 Miscellaneous	1,271,723	93,855	75,206	92,787	124,592	30,737	10%	23%	34%
51 Inter-Governmental	-	-	338,405	355,159	-	-	-	5%	-
53 Ext Taxes, Oper. Assess	-	-	1	28	64	64	-	3432%	129%
64 Machinery & Equipment	240,000	1,033	(5)	4,812	-	(1,033)	-	(99323)%	-
Total Supplies, Services, and Capital	35,413,218	2,322,066	2,202,966	2,346,545	2,086,244	(235,823)	6%	7%	(11)%
Total Expenditures	78,571,668	5,837,729	5,579,741	5,744,174	5,520,668	(317,061)	7%	3%	(4)%

Percent of year completed 8.33%