



City of Tukwila
Finance Committee

- ◆ Verna Seal, Chair
- ◆ Kathy Hougardy
- ◆ Zak Idan

<u>Distribution:</u>	
V. Seal	Mayor Ekberg
K. Hougardy	D. Cline
Z. Idan	R. Bianchi
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K. Kruller	A. Youn
T. McLeod	L. Humphrey
C. Delostrinos Johnson	

AGENDA

MONDAY, JUNE 22, 2020 – 5:30 PM

~~HAZELNUT CONFERENCE ROOM~~
 (At east entrance of City Hall)

**THIS MEETING WILL NOT BE CONDUCTED AT CITY FACILITIES
 BASED ON THE GOVERNOR'S PROCLAMATION 20-28.**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 602200886#**

Item	Recommended Action	Page
1. BUSINESS AGENDA		
a. 2020 1st Quarter sales tax report. <i>Aaron Williams, Fiscal Coordinator</i>	a. Discussion only.	Pg.1
b. 2020 1st Quarter financial report. <i>Jeff Friend, Fiscal Manager</i>	b. Discussion only.	Pg.7
c. Appointment to the Public Safety Bond Financial Oversight Committee. <i>Laurel Humphrey, Council Analyst</i>	c. Forward to 7/6 Regular Mtg.	Pg.39
2. MISCELLANEOUS		

Next Scheduled Meeting: *Monday, July 13, 2020*



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INFORMATIONAL MEMORANDUM

TO: Finance Committee
 FROM: Vicky Carlsen, Finance Director
 BY: Aaron Williams, Fiscal Coordinator
 CC: Mayor Ekberg
 DATE: June 22, 2020
 SUBJECT: Sales Tax & Misc Revenues – 1st Quarter 2020

Year Over Year Sales Tax Comparison:

Schedule I - Sales Tax in \$1,000's

----- YEAR OVER YEAR COMPARISON -----													
		2019 Actual			2020 Actual			YOY Change					
---- Month ----		Construc- tion	Other Industries	Total	Construc- tion	Other Industries	Total	Construction		Other Industries		Total	
Collect- ed	Rec'd							Amount	%	Amount	%	Amount	%
Jan	Mar	\$ 140	\$ 1,225	\$ 1,365	\$ 145	\$ 1,313	\$ 1,459	\$ 6	4%	\$ 89	7%	\$ 94	7%
Feb	Apr	62	1,252	1,314	138	1,001	1,138	75	121%	(251)	-20%	(175)	-13%
Mar	May	102	1,565	1,668	293	1,022	1,315	191	187%	(543)	-35%	(352)	-21%
Q-1 Totals		\$ 304	4,042	\$ 4,346	\$ 576	3,336	\$ 3,912	\$ 272	89%	(705)	-17%	\$ (434)	-10%
Apr	Jun	119	1,447	1,566			-						
May	Jul	147	1,356	1,503			-						
Jun	Aug	204	1,647	1,851			-						
Q-2 Totals		\$ 470	4,450	\$ 4,920	\$ -	-	\$ -	\$ -	0%	-	0%	\$ -	0%
Jul	Sep	165	1,527	1,692			-						
Aug	Oct	230	1,412	1,642			-						
Sep	Nov	309	1,474	1,783			-						
Q-3 Totals		\$ 704	4,413	\$ 5,117	\$ -	-	\$ -	\$ -	0%	-	0%	\$ -	0%
Oct	Dec	310	1,408	1,717			-						
Nov	Jan	164	1,514	1,677			-						
Dec	Feb	267	1,871	2,139			-						
Q-4 Totals		\$ 740	4,793	\$ 5,534	\$ -	-	\$ -	\$ -	0%	-	0%	\$ -	0%
Totals		\$ 2,219	17,698	\$ 19,916	\$ 576	3,336	\$ 3,912	\$ 272	12%	(705)	-4%	\$ (434)	-2%

The global coronavirus pandemic began impacting businesses and city revenues during the second half of the first quarter. By the end of March many businesses were closed due to the stay home orders, which continue through much of the second quarter of 2020.

Sales Taxes collected in the first quarter of 2020 totaled \$3.9 million, which is down (\$434k), or -10%, compared to the first quarter of the prior year.

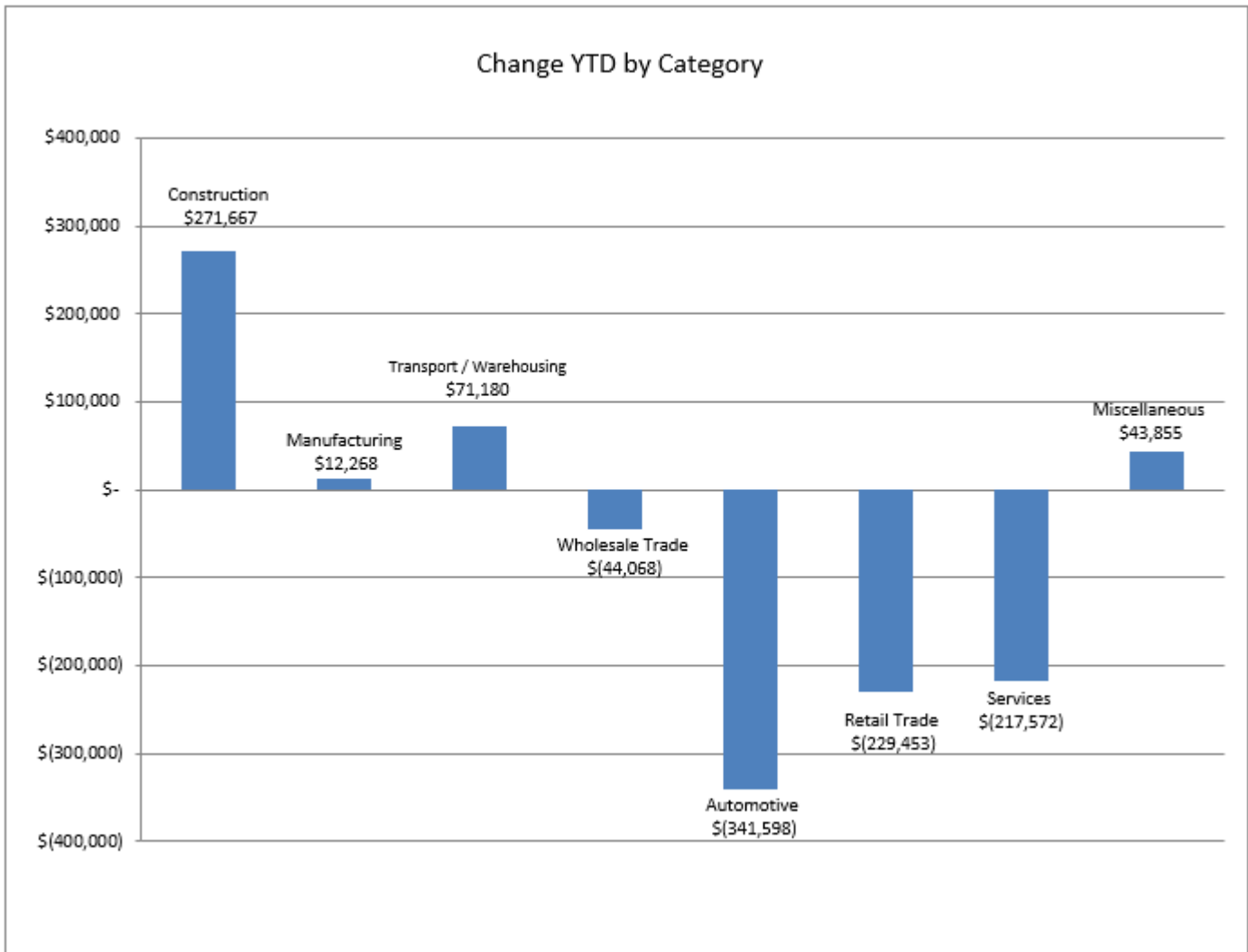
Construction sales taxes remain strong; the first quarter collections totaled \$576k, an increase of \$272k or 89% compared to the first quarter of the prior year.

Budget to Actual Sales Tax Comparison:

Schedule I - Sales Tax in \$1,000's

		----- BUDGET TO ACTUAL -----				
-- Month -- Collected Rec'd		2019	2020		Variance	
		Actual	Allocated Budget	Actual	Amt	%
Jan	Mar	\$ 1,365	\$ 1,364	\$ 1,459	94	7%
Feb	Apr	1,314	\$ 1,313	\$ 1,138	(175)	-13%
Mar	May	1,668	\$ 1,667	\$ 1,315	(352)	-21%
Q-1 Totals		\$ 4,346	\$ 4,345	\$ 3,912	\$ (433)	-10%
Apr	Jun	1,566	\$ 1,566			
May	Jul	1,503	\$ 1,503			
Jun	Aug	1,851	\$ 1,850			
Q-2 Totals		\$ 4,920	\$ 4,918	\$ -	\$ -	0%
Jul	Sep	1,692	\$ 1,692			
Aug	Oct	1,642	\$ 1,641			
Sep	Nov	1,783	\$ 1,783			
Q-3 Totals		\$ 5,117	\$ 5,116	\$ -	\$ -	0%
Oct	Dec	1,717	\$ 1,717			
Nov	Jan	1,677	\$ 1,677			
Dec	Feb	2,139	\$ 2,139			
Q-4 Totals		\$ 5,534	\$ 5,533	\$ -	\$ -	0%
Totals		\$ 19,916	\$ 19,911	\$ 3,912	\$ (433)	-2%

The 2020 budget for sales taxes is \$19.911 million, which is nearly equal to total collections for 2019. Through the first quarter, sales taxes are down by (\$433k), which equates to approximately 2% of the annual budget.



The chart above compares the prior year-to-date totals to the current year-to-date totals for the eight major categories of sales tax. Construction sales taxes are up significantly compared to the prior year; this is helping offset some declines in other categories.

Automotive is the largest decline compared to the prior year; this is due to one-time revenues received in 2019. Retail Trade, Wholesale Trade and Services are also down compared the prior year; these groups were all impacted by the COVID shutdowns.

Schedule II - YTD sales tax collections - top ten industry classifications

Group	Name	YTD Current	YTD Prior	Dollar Diff.	% Diff.
236	Construction of Buildings	\$ 483,566	\$ 204,336	\$ 279,230	136.65%
452	General Merchandise Stores	\$ 406,980	\$ 437,002	\$ (30,022)	-6.87%
722	Food Services, Drinking Places	\$ 317,959	\$ 480,139	\$ (162,180)	-33.78%
448	Clothing and Accessories	\$ 269,921	\$ 396,190	\$ (126,269)	-31.87%
443	Electronics and Appliances	\$ 227,388	\$ 244,269	\$ (16,881)	-6.91%
444	Building Material and Garden	\$ 194,755	\$ 181,644	\$ 13,111	7.22%
423	Wholesale Trade, Durable Goods	\$ 193,718	\$ 237,179	\$ (43,461)	-18.32%
532	Rental and Leasing Services	\$ 188,809	\$ 150,903	\$ 37,906	25.12%
541	Professional, Scientific, Tech	\$ 183,583	\$ 161,117	\$ 22,466	13.94%
453	Miscellaneous Store Retailers	\$ 171,136	\$ 202,394	\$ (31,258)	-15.44%

Through the first quarter, Construction sales taxes are the top category, which is usually a little further down the list. With the closure of the mall and other retail shopping, many of these categories are already reflecting declines in taxes.

Schedule III - YTD ten largest declines (\$) in sales tax collections by industry class

Group	Name	YTD Current	YTD Prior	Dollar Diff.	% Diff.
441	Motor Vehicle and Parts Dealer	\$ 75,965	\$ 417,917	\$ (341,952)	-81.82%
722	Food Services, Drinking Places	\$ 317,959	\$ 480,139	\$ (162,180)	-33.78%
448	Clothing and Accessories	\$ 269,921	\$ 396,190	\$ (126,269)	-31.87%
721	Accommodation	\$ 75,304	\$ 155,335	\$ (80,031)	-51.52%
423	Wholesale Trade, Durable Goods	\$ 193,718	\$ 237,179	\$ (43,461)	-18.32%
713	Amusement, Gambling, and Rec	\$ 36,411	\$ 67,724	\$ (31,313)	-46.24%
453	Miscellaneous Store Retailers	\$ 171,136	\$ 202,394	\$ (31,258)	-15.44%
452	General Merchandise Stores	\$ 406,980	\$ 437,002	\$ (30,022)	-6.87%
451	Sporting Goods, Hobby, Books	\$ 79,296	\$ 99,599	\$ (20,304)	-20.39%
443	Electronics and Appliances	\$ 227,388	\$ 244,269	\$ (16,881)	-6.91%

The chart above shows the ten largest declines compared to the prior year.

Industry code 441-Motor Vehicles and Parts Dealer totals for 2019 includes \$245k of one-time revenues, contributing to the significant decrease.

SALES TAX SUMMARY
Q1 2020 Sales Taxes (Received in Mar-May '20)

NAICS	CONSTRUCTION	19 TOTAL	19 YTD	20 YTD	YTD % Diff	NAICS	AUTOMOTIVE	19 TOTAL	19 YTD	20 YTD	YTD % Diff
236	Construction of Buildings	1,670,033	204,336	483,566	136.7%	441	Motor Vehicle & Parts Dealer	963,914	417,917	75,965	-81.8%
237	Heavy & Civil Construction	89,166	9,318	13,238	42.1%	447	Gasoline Stations	99,694	21,260	21,615	1.7%
238	Specialty Trade Contractors	459,712	90,569	79,085	-12.7%		TOTAL AUTOMOTIVE	\$ 1,063,607	\$ 439,178	\$ 97,580	-77.8%
	TOTAL CONSTRUCTION	\$ 2,218,910	\$ 304,223	\$ 575,890			<i>Overall Automotive Change from Previous Year</i>			(\$341,598)	
	<i>Overall Construction Change from Previous Year</i>			\$ 271,667	89.3%						
NAICS	MANUFACTURING	19 TOTAL	19 YTD	20 YTD	YTD % Diff	NAICS	RETAIL TRADE	19 TOTAL	19 YTD	20 YTD	YTD % Diff
311	Food Manufacturing	26,862	6,078	6,410	5.5%	442	Furniture & Home Furnishings	565,878	117,035	111,316	-4.9%
312	Beverage & Tobacco Products	12,837	2,466	3,951	60.2%	443	Electronics & Appliances	1,149,541	244,269	227,388	-6.9%
313	Textile Mills	130	8	1,493	19621.5%	444	Building Material & Garden	835,211	181,644	194,755	7.2%
314	Textile Product Mills	11,628	3,744	2,382	-36.4%	445	Food & Beverage Stores	311,945	68,874	67,594	-1.9%
315	Apparel Manufacturing	367	129	50	-61.4%	446	Health & Personal Care	274,638	67,932	54,549	-19.7%
316	Leather & Allied Products	73	20	9	-55.5%	448	Clothing & Accessories	1,996,280	396,190	269,921	-31.9%
321	Wood Product Manufacturing	3,105	619	18,392	2870.3%	451	Sporting Goods, Hobby, Books	508,525	99,599	79,296	-20.4%
322	Paper Manufacturing	22,299	5,535	5,023	-9.3%	452	General Merchandise Stores	2,167,481	437,002	406,980	-6.9%
323	Printing & Related Support	25,202	3,758	7,464	98.6%	453	Miscellaneous Store Retailers	857,091	202,394	171,136	-15.4%
324	Petroleum & Coal Products	103	23	23	-1.5%	454	Nonstore Retailers	137,655	29,719	32,270	8.6%
325	Chemical Manufacturing	4,124	1,121	458	-59.2%		TOTAL RETAIL TRADE	\$ 8,804,245	\$ 1,844,657	\$ 1,615,204	-12.4%
326	Plastic & Rubber Products	4,068	2,129	362	-83.0%		<i>Overall General Retail Change from Previous Year</i>			(\$229,453)	
327	Nonmetallic Mineral Products	5,827	1,187	1,121	-5.6%						
331	Primary Metal Manufacturing	872	513	36	-93.1%	NAICS	SERVICES	19 TOTAL	19 YTD	20 YTD	YTD % Diff
332	Fabricated Metal Mfg Products	6,122	1,115	2,259	102.6%	51X	Information	988,506	190,225	176,273	-7.3%
333	Machinery Manufacturing	4,188	1,115	580	-47.9%	52X	Finance & Insurance	65,075	-3,530	26,136	-840.3%
334	Computer & Electronic Products	14,628	3,312	3,348	1.1%	53X	Real Estate, Rental, Leasing	707,128	158,072	193,847	22.6%
335	Electric Equipment, Appliances	18,412	1,214	3,178	161.9%	541	Professional, Scientific, Tech	704,072	161,117	183,583	13.9%
336	Transportation Equipment Mfg	41,256	10,475	369	-96.5%	551	Company Management	53	4	0	0.0%
337	Furniture & Related Products	7,015	2,385	1,810	-24.1%	56X	Admin, Supp, Remed Svcs	325,783	77,409	79,329	2.5%
339	Miscellaneous Manufacturing	29,576	6,315	6,814	7.9%	611	Educational Services	5,953	1,330	1,644	23.6%
	TOTAL MANUFACTURING	\$ 238,694	\$ 53,263	\$ 65,531		62X	Health Care Social Assistance	85,567	18,459	20,740	12.4%
	<i>Overall Manufacturing Change from Previous Year</i>			\$12,268	23.0%	71X	Arts & Entertainment	314,765	74,379	40,280	-45.8%
NAICS	TRANSPORTATION & WAREHOUSING	19 TOTAL	19 YTD	20 YTD	YTD % Diff	721	Accommodation	744,823	155,335	75,304	-51.5%
481	Air Transportation	0	0	-2,482	0.0%	722	Food Services, Drinking Places	2,080,421	480,139	317,959	-33.8%
482	Rail Transportation	46	8	13	50.0%	81X	Other Services	227,568	61,278	37,595	-38.6%
483	Water Transportation	305	245	60	-75.6%	92X	Public Administration	14,275	3,497	7,449	113.0%
484	Truck Transportation	1,916	755	141	-81.3%		TOTAL SERVICES	\$ 6,263,989	\$ 1,377,712	\$ 1,160,140	-15.8%
485	Transit and Ground Passengers	859	434	368	-15.2%		<i>Overall Services Change from Previous Year</i>			(\$217,572)	
487	Scenic and Sightseeing Tran	1,338	252	197	-21.9%						
488	Transportation Support	55,956	12,948	87,707	577.4%	NAICS	MISCELLANEOUS	19 TOTAL	19 YTD	20 YTD	YTD % Diff
491	Postal Services	797	206	195	-5.5%	000	Unknown	0	0	0	0.0%
492	Couriers & Messengers	2,494	955	529	-44.6%	111-115	Agriculture, Forestry, Fishing	1,991	147	335	127.7%
493	Warehousing & Storage	1,845	407	663	62.8%	211-221	Mining & Utilities	1,235	289	124	-57.1%
	TOTAL TRANSP & WHSING	\$ 65,555	\$ 16,211	\$ 87,390		999	Unclassifiable Establishments	104,627	34,834	78,666	125.8%
	<i>Overall Transportation Change from Previous Year</i>			\$71,180	439.1%		MISCELLANEOUS TOTAL	\$ 107,853	\$ 35,270	\$ 79,125	124.3%
							<i>Overall Miscellaneous Change from Previous Year</i>			\$43,855	
NAICS	WHOLESALE TRADE	19 TOTAL	19 YTD	20 YTD	YTD % Diff						
423	Whls Trade-Durable Goods	987,675	237,179	193,718	-18.3%						
424	Whls Trade-Nondurable Goods	163,323	37,471	36,665	-2.2%						
425	Wholesale Electronic Markets	2,609	772	971	25.7%						
	WHOLESALE TRADE TOTAL	\$ 1,153,607	\$ 275,423	\$ 231,354			18 TOTAL	18 YTD	19 YTD	% Diff	
	<i>Overall Wholesale Change from Previous Year</i>			(\$44,068)	-16.0%		GRAND TOTALS	\$19,916,461	\$4,345,937	\$3,912,215	
							<i>Grand Total Change from Previous Year</i>			(\$433,722)	-9.98%
							<i>Grand Total Change from Previous Year - Without New Construction</i>			(\$705,389)	-17.45%

Schedule IV - Gambling Tax ^(a)

Quarter Earned	2019 Actual	(d) 2020 Actual	2020 Allocated Budget	INCREASE (DECREASE)			
				YEAR OVER YEAR		BUDGET VARIANCE	
				Amount	%	Amount	%
Q1	\$ 999,638	\$ 738,821	\$ 1,116,025	\$ (260,818)	-26%	\$ (377,204)	-34%
Q2	947,463		1,057,776				
Q3	1,029,502		1,149,366				
Q4	880,337		982,834				
Totals	\$ 3,856,941	\$ 738,821	\$ 4,306,000	\$ (260,818)	-26%	\$ (377,204)	-34%

Returns have been received for all casino/card rooms for 2020-Q1.

Schedule V - Admissions Tax ^(b)

Quarter Earned	2019 Actual	(d) 2020 Actual	2020 Allocated Budget	INCREASE (DECREASE)			
				YEAR OVER YEAR		BUDGET VARIANCE	
				Amount	%	Amount	%
Q1	\$ 272,521	\$ 180,899	\$ 247,790	\$ (91,622)	-34%	\$ (66,891)	-27%
Q2	251,285		228,481				
Q3	214,495		195,029				
Q4	218,532		198,700				
Totals	\$ 956,833	\$ 180,899	\$ 870,000	\$ (91,622)	-34%	\$ (66,891)	-27%

Three payments have been identified as not having been received yet. This could improve the Q1 returns, but due to the shutdowns in March, the remaining amounts likely will be less than \$10k total.

Schedule VI - Telecommunications Utility Tax ^(c)

Quarter Earned	2019 Actual	(d) 2020 Actual	2020 Allocated Budget	INCREASE (DECREASE)			
				YEAR OVER YEAR		BUDGET VARIANCE	
				Amount	%	Amount	%
Q1	\$ 236,604	\$ 212,326	\$ 340,648	\$ (24,278)	-10%	\$ (128,322)	-38%
Q2	228,313		328,710				
Q3	227,053		326,897				
Q4	255,078		367,246				
Totals	\$ 947,048	\$ 212,326	\$ 1,363,500	\$ (24,278)	-10%	\$ (128,322)	-38%

The Telecommunications tax has been on a downward trend over the past few years. The trend is reflective of consumer preferences and changes in the communications industry.

(a) Gambling tax includes card games, punch boards, pull tabs and amusement games.

(b) Excludes golf course admission tax.

(c) Telecommunications Utility tax includes cellular, pager and telephone usage.

(d) Actuals reflected in Schedules IV, V and VI are amounts earned for the quarter.



INFORMATIONAL MEMORANDUM

TO: **Finance Committee**

CC: **Mayor Ekberg**

FROM: **Vicky Carlsen, Finance Director**

BY: **Jeff Friend, Fiscal Manager**

DATE: **June 22, 2020**

SUBJECT: **2020 1st Quarter Financial Report**

The quarterly financial report summarizes Citywide financial results and highlights significant items or trends. The first quarter financial report is based on financial data available as of June 11, 2020 for the reporting period ending March 31, 2020.

Allocated budgets are calculated based on the patterns of revenue received and expenditures made in the previous year with the current year budget allocated using the same patterns. Additional details can be found in the attached financial reports.

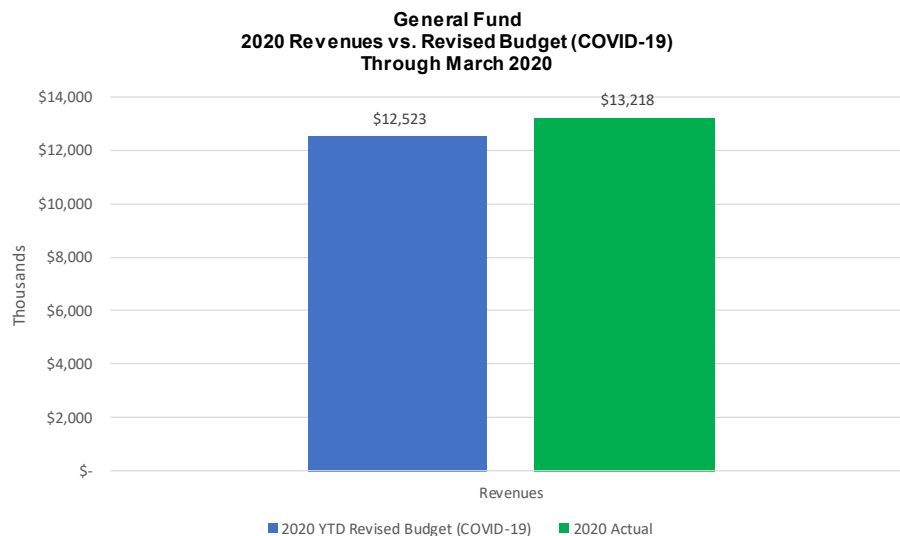
This report also includes information specific to the COVID-19. A revised budget resulting from the COVID-19 pandemic is presented in charts related to General Fund Revenue, General Fund Expenditures (by expenditure type), and on schedules for Residential Streets (103), Arterial Streets (104), and General Government Improvements (303).

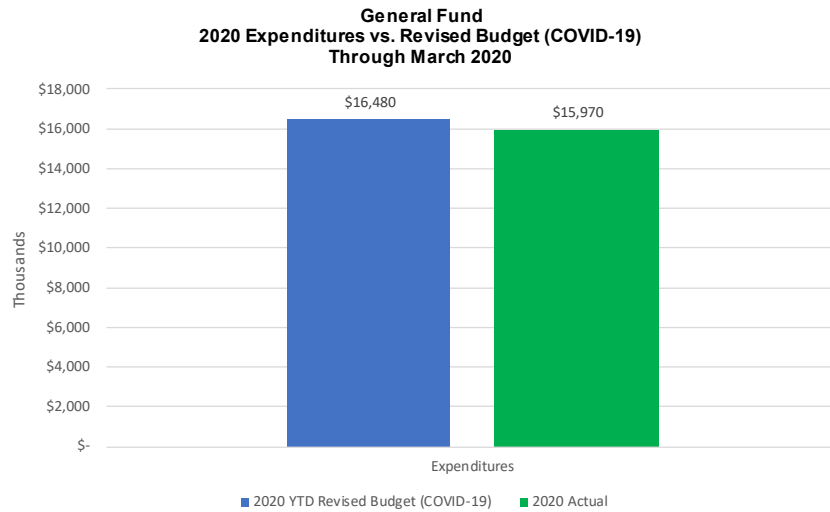
GENERAL FUND

The General Fund is the City's largest fund and accounts for most City resources and services including governance, public safety, and administration.

Budget Variances

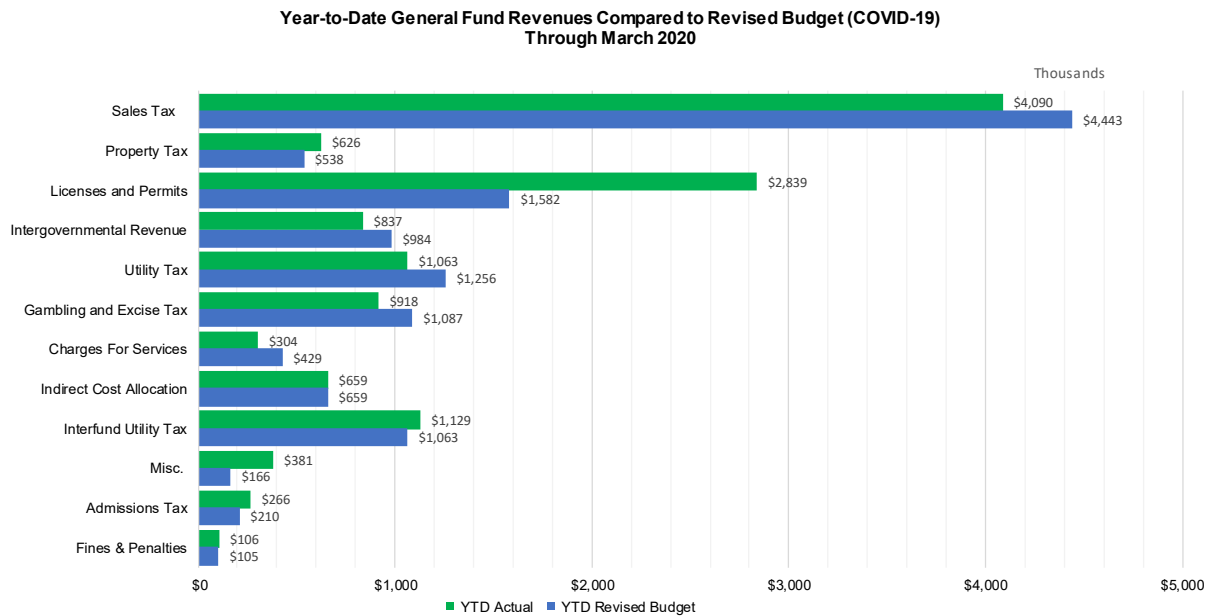
Revenues are \$695 thousand over the revised allocated budget and expenditures are under the revised allocated budget by \$510.6 thousand.





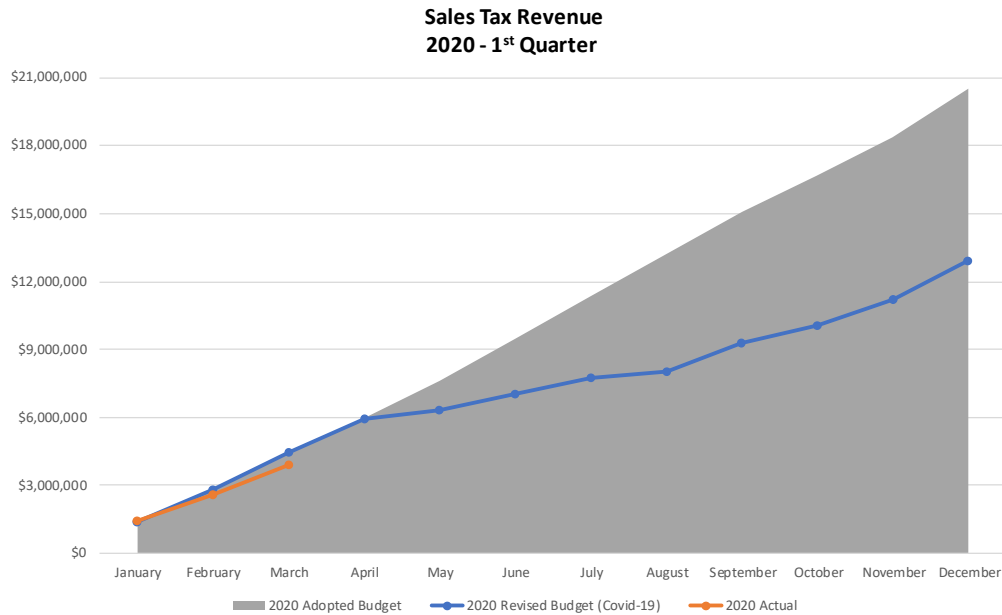
Revenues

Through the first quarter, general fund revenues totaled \$13.2 million compared to a revised allocated budget of \$12.5 million and were \$170.6 thousand less than revenues collected for the same period in the prior year.



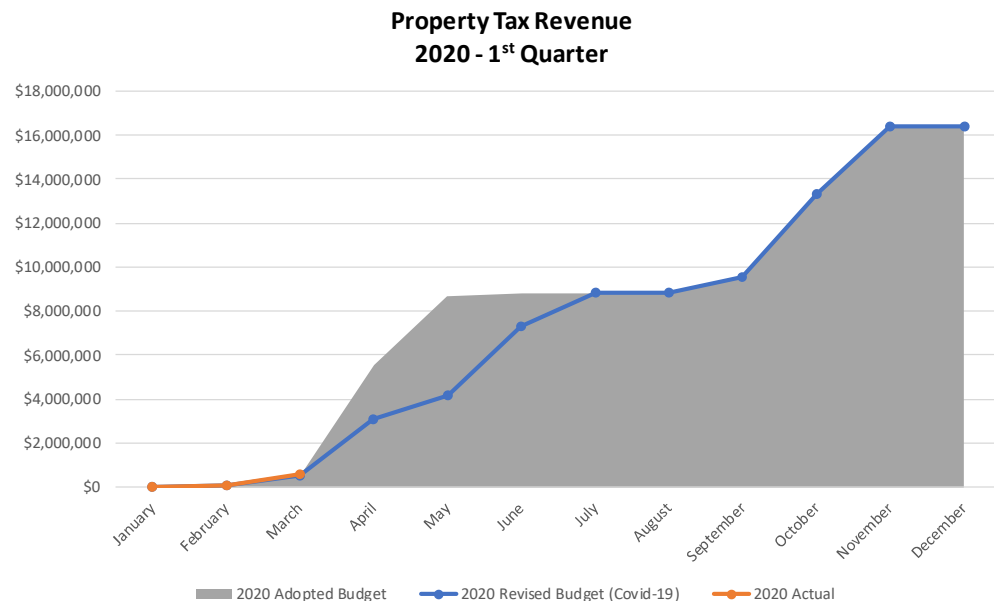
Sales Tax

Retail sales tax revenue was \$4.1 million through the first quarter compared to an allocated budget of \$4.4 million and was \$395.1 thousand less than sales tax revenue collected in the first quarter of the prior year. The chart below reflects projected sales tax revenue through the remainder of 2020 and includes the projected impact of COVID-19.

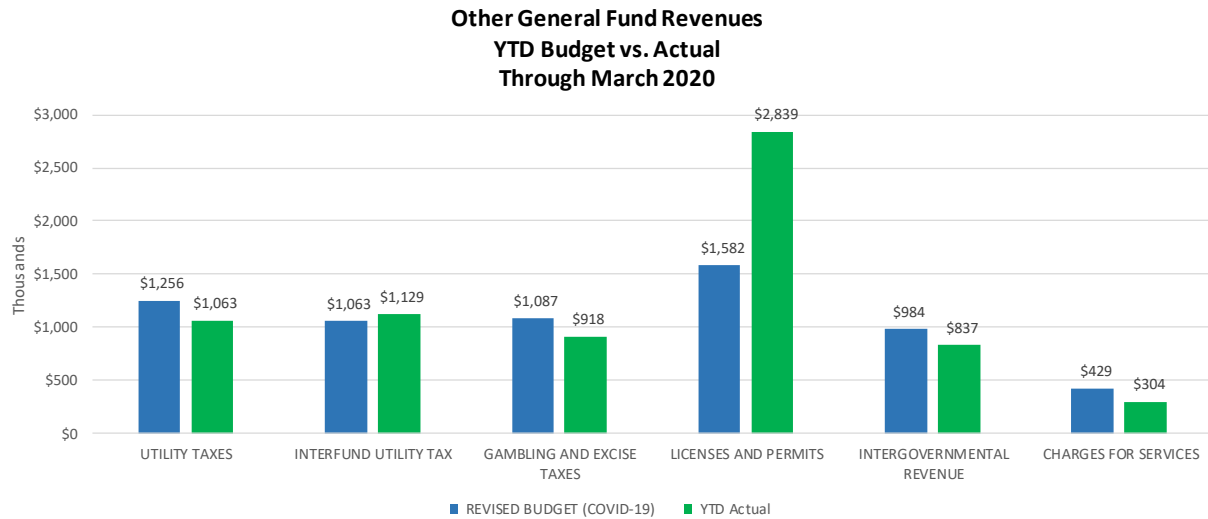


Property Tax

Property tax revenue was \$625.6 thousand through the first quarter which was \$87.8 thousand more than the allocated budget of \$537.7 thousand. It should be noted that the majority of property tax revenue is collected in April/May and October/November of each year. However, some collections are expected to be delayed due to COVID-19. At this time, the City is anticipating a timing difference of when property taxes are collected, but is currently expecting a minimal reduction in total property taxes received by year-end.



Other General Fund Revenues



- Utility taxes were \$1.1 million; \$192 thousand less than the allocated budget of \$1.3 million. Telephone taxes continue to decline being \$24.5 thousand less than the prior year and \$142 thousand below allocated budget. The budget will be adjusted to reflect this new normal during the 2021-2022 budget process.
- Interfund utility taxes were \$1.2 million; \$65.6 thousand more than the allocated budget of \$1.1 million.
- Gambling and excise taxes through March were \$917.8 thousand which was \$169.7 thousand less than the allocated budget of \$1.1 million. Casinos were closed in March due to the COVID-19 pandemic.
- Licenses and permits revenue was \$2.8 million; \$1.2 million over the allocated budget of \$1.6 million. Revenue from business licenses was \$2.3 million; \$1.2 over the allocated budget of \$1.2 million. Business license revenue was higher than projected in January and February due to a timing difference resulting in transitioning to the State. Business license revenue that was anticipated in December 2019 was received in January of this year.
- Intergovernmental revenue was \$837.4 thousand; \$147 thousand less than the allocated budget of \$984.3 thousand. The variance is primarily due to grant revenue being \$190.2 thousand below allocated budget due to timing difference of when reimbursement for grant-related expenditures are submitted for reimbursement to granting agencies.
- Charges for services were \$303.6 thousand; \$125.3 thousand less than the allocated budget of \$428.9 thousand. This is primarily due to plan check and review fees being \$105.6 thousand under the allocated budget.

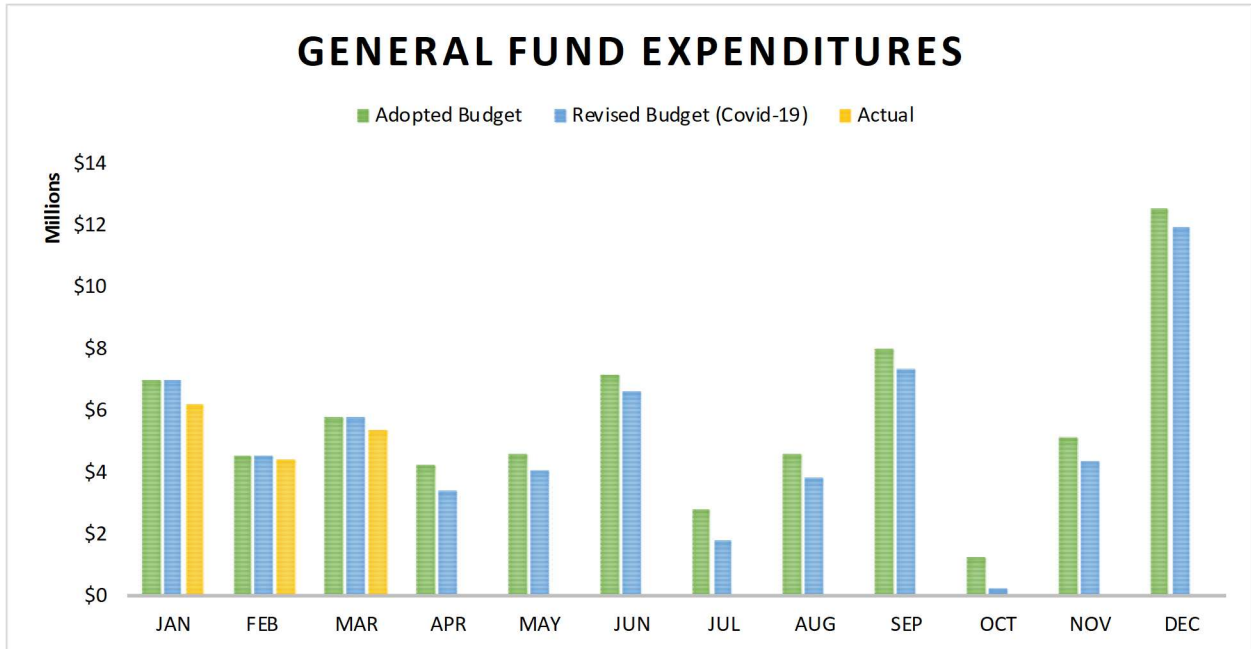
Expenditures

COVID Expenditures

General Fund expenditures related to the COVID-19 pandemic began to be incurred in March. These expenditures totaled \$174,569 for the month and are reported by department in the schedule below. COVID related expenditures in salaries and benefits include time dedicated to the emergency operations center (EOC) as well as time spent analyzing the financial impacts of the pandemic. Overtime and supplies are for time outside of normal operations spent in the EOC as well as time responding directly to COVID-19 related activities. Supplies are for additional PPE and disinfectant supplies.

Unbudgeted costs can be applied against CARES Act funding or FEMA funding and will not affect ending fund balance. Budgeted salaries and benefits for time that has been redirected to responding to the pandemic could qualify for reimbursement from CARES Act funding. Any reimbursement for budgeted salaries and benefits would reduce the need for contingency funds because the City had not received confirmation that CARES Act funding would be available. Reimbursement of these costs were not included in the proposal to close the \$12 million revenue gap.

Department	BUDGETED	UNBUDGETED		Department Total
	Salaries and Benefits	Overtime and Benefits	Supplies	
Council	\$ 1,479	\$ -	\$ -	\$ 1,479
Mayor	25,645	-	215	25,860
Admin Services	16,628	-	381	17,009
Finance	9,189	386	327	9,902
Recreation	45,342	-	623	45,964
DCD	3,193	-	509	3,702
Court	114	137	491	741
Police	13,279	4,379	377	18,035
Fire	16,269	8,015	6,095	30,379
TIS	-	-	45	45
Public Works	6,440	318	9,039	15,797
Park Maintenance	5,654	-	-	5,654
Total	\$ 143,232	\$ 13,236	\$ 18,101	\$ 174,569



Year to Date

All General Fund departments were under their allocated adopted budget through the first quarter. The chart below reflects expenditures by object code so that the revised COVID-19 budget can be reflected.

GENERAL FUND

CITY OF TUKWILA

SALARIES AND BENEFITS	BUDGET		REVISED BUDGET (COVID-19)		ACTUAL			COMPARISON OF RESULTS	
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020	REVISED BUDGET	
								ACTUAL OVER/(UNDER) ALLOCATED	% EXPENDED
11 Salaries	30,064,147	7,516,037	28,423,730	7,448,614	6,819,740	6,916,414	7,235,293	(213,321)	25%
12 Extra Labor	764,697	192,568	91,386	132,314	126,485	162,485	115,373	(16,941)	126%
13 Overtime	1,354,099	345,068	354,099	245,068	347,533	438,748	328,396	83,328	93%
15 Holiday Pay	555,369	-	555,369	-	4,453	5,996	3,900	3,900	1%
21 FICA	2,100,726	525,182	1,928,893	515,390	444,188	448,222	458,077	(57,313)	24%
22 Pension-LEOFF 2	913,369	228,342	870,169	224,022	207,671	213,775	222,557	(1,465)	26%
23 Pension-PERS/PSERS	1,805,556	451,389	1,525,232	435,415	416,156	428,769	444,436	9,021	29%
24 Industrial Insurance	934,878	233,720	934,878	233,720	149,178	225,284	259,355	25,636	28%
25 Medical & Dental	6,457,336	1,614,334	6,202,336	1,588,834	1,389,441	1,418,149	1,576,986	(11,848)	25%
26 Unemployment	-	-	200,000	-	16,622	-	6,681	6,681	3%
28 Uniform/Clothing	8,525	1,087	8,525	1,087	1,265	725	432	(654)	5%
Total Salaries and Benefits	44,958,702	11,107,725	41,094,618	10,824,462	9,922,732	10,258,567	10,651,486	(172,976)	26%

SUPPLIES, SERVICES, AND CAPITAL	BUDGET		REVISED BUDGET (COVID-19)		ACTUAL			COMPARISON OF RESULTS	
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020	REVISED BUDGET	
								ACTUAL OVER/(UNDER) ALLOCATED	% EXPENDED
0 Transfers	7,319,140	1,104,568	6,119,140	804,568	2,953,709	2,340,497	984,298	179,730	16%
31 Supplies	1,066,112	299,391	936,890	286,468	221,608	310,851	216,693	(69,775)	23%
34 Items Purchased for resale	22,000	235	22,000	235	-	-	235	-	1%
35 Small Tools	133,569	22,886	86,569	18,186	21,190	9,416	38,060	19,874	44%
41 Professional Services	5,908,964	1,046,858	5,546,983	1,010,660	1,258,459	1,065,196	874,592	(136,069)	16%
42 Communication	434,600	108,650	429,600	108,150	77,647	78,437	93,517	(14,633)	22%
43 Travel	159,630	34,872	18,496	10,008	45,578	53,653	30,257	20,249	164%
44 Advertising	47,550	10,574	31,550	8,974	5,424	2,209	4,538	(4,436)	14%
45 Rentals and Leases	2,422,514	722,909	1,400,579	620,716	536,111	697,822	323,355	(297,361)	23%
46 Insurance	1,047,762	1,043,128	1,007,762	1,039,128	967,482	883,280	987,519	(51,609)	98%
47 Public Utilities	2,069,101	1,182,345	2,053,101	1,180,745	669,583	1,136,447	1,212,717	31,972	59%
48 Repairs and Maintenance	587,912	216,460	512,912	208,960	73,560	233,836	201,394	(7,565)	39%
49 Miscellaneous	1,273,723	327,842	1,040,875	304,557	427,499	210,743	351,055	46,497	34%
64 Machinery & Equipment	270,000	57,500	240,000	54,500	12,059	-	-	(54,500)	-
Total Supplies, Services, and Capital	22,762,577	6,178,218	19,446,457	5,655,855	7,269,908	7,022,386	5,318,230	(337,625)	27%
Total Expenditures	67,721,279	17,285,943	60,541,075	16,480,317	17,192,640	17,280,953	15,969,716	(510,601)	26%

Percent of year completed 25%

Fund Balance

Ending fund balances as of March 31, 2020 for the General and Contingency Funds are as follows:

	General Fund	Contingency Fund
Beginning Fund Balance	\$ 12,591,367	\$ 7,101,978
Revenues	13,218,037	27,881
Expenditures	(15,969,716)	-
Ending Fund Balance	\$ 9,839,688	\$ 7,129,859

The City's reserve policy states that, at the close of each fiscal year, the General Fund unassigned balance shall equal or exceed 18% and the Contingency Fund reserve balance shall equal or exceed 10% of the previous year General Fund revenue, exclusive of significant non-operating, non-recurring revenues. It is expected that fund balances will comply with the City's reserve policy at year-end.

The policy also states that any draw down of minimum balances shall occur only upon recommendation of City Administration and approval by City Council through a resolution. Should a draw down occur, the City Administration shall establish a plan, no later than the end of the fiscal year following the decline, to restore the fund balance to the prescribed minimum level. The plan shall be presented to and approved by the City Council.

The required General Fund balance at the close of the 2020 fiscal year will be \$11.6 million, based on 2019 ongoing revenue. Ending fund balance will fluctuate throughout the year due to timing of property tax receipts; with almost half of this revenue source received in 2nd quarter and the final half received in 4th quarter. Because minimal property tax revenue is received in the 1st quarter, ending fund balance naturally dips below the required amount for cash flow purposes.

OTHER FUNDS*Capital Project Funds*

Residential Street Fund (Fund 103) – 42nd Ave S and 53rd Ave S projects are physically and substantially completed, respectively. Amounts owing on these projects represent final payments to contractors. Traffic calming projects are on hold. The fund is still awaiting reimbursement from Seattle City Light for costs associated with the 42nd Ave S and 53rd Ave S projects.

General Government Improvements (Fund 303) – The 6300 building dry fire sprinkler system is completed. The TCC siding repairs have not yet started. Bids were received for \$127 thousand with the original estimate for this project being \$200 thousand. The 2020 facilities study was originally proposed to cost \$300 thousand but has been reduced to \$190 thousand with completion of only phases I and II. Staff is reworking the scope of this project per comments received from Council at the June 8, 2020 Committee of the Whole meeting.

GENERAL FUND REVENUE

CITY OF TUKWILA

YTD AS OF MARCH 31, 2020

SUMMARY BY REVENUE TYPE	ADOPTED BUDGET		REVISED BUDGET (COVID-19)		ACTUAL				
	2020 ANNUAL	2020 ALLOCATED	2020 ANNUAL	2020 ALLOCATED	2018	2019	2020	2020 BDGT VARIANCE - REVISED BDGT (COVID)	% REC'D
	PROPERTY TAX	16,416,911	537,726	16,416,911	537,726	599,724	509,196	625,551	87,825
SALES TAX	20,510,676	4,443,087	12,898,546	4,443,087	4,428,584	4,484,861	4,089,746	(353,341)	20%
ADMISSIONS TAX	870,000	210,500	470,246	210,500	253,304	237,448	266,036	55,537	31%
UTILITY TAX	4,464,610	1,255,748	3,816,260	1,255,748	1,155,063	1,043,636	1,063,476	(192,272)	24%
INTERFUND UTILITY TAX	2,412,000	1,063,188	2,412,000	1,063,188	684,651	524,800	1,128,803	65,615	47%
GAMBLING & EXCISE TAX	4,426,000	1,087,458	2,064,567	1,087,458	983,699	984,768	917,769	(169,688)	21%
TOTAL GENERAL REVENUE	49,100,197	8,597,706	38,078,530	8,597,706	8,105,025	7,784,709	8,091,381	(506,325)	16%
BUSINESS LICENSES	4,612,400	1,147,208	4,612,400	1,147,208	2,415,676	2,761,831	2,313,415	1,166,207	50%
RENTAL HOUSING	45,000	34,323	45,000	34,323	41,340	30,145	39,380	5,057	88%
BUILDING PERMITS	2,127,494	400,603	2,127,494	400,603	411,262	392,980	485,918	85,314	23%
LICENSES AND PERMITS	6,784,894	1,582,134	6,784,894	1,582,134	2,868,278	3,184,956	2,838,712	1,256,578	42%
SALES TAX MITIGATION	-	-	-	-	272,548	209,245	-	-	0%
FRANCHISE FEE	2,469,500	712,297	2,469,500	712,297	633,332	666,524	683,175	(29,122)	28%
GRANT REVENUE	877,207	205,408	877,207	205,408	51,381	34,143	15,174	(190,234)	2%
STATE ENTITLEMENTS	446,250	58,661	446,250	58,661	89,214	83,797	131,043	72,381	29%
INTERGOVERNMENTAL	610,549	7,929	610,549	7,929	4,063	2,519	7,957	27	1%
INTERGOVERNMENTAL REVENUE	4,403,506	984,296	4,403,506	984,296	1,050,537	996,228	837,348	(146,947)	19%
GENERAL GOVERNMENT	59,532	11,372	59,532	11,372	7,983	3,785	12,358	986	21%
SECURITY	680,500	58,696	680,500	58,696	52,899	74,709	51,817	(6,879)	8%
TRANSPORTATION	79,000	(1,587)	13	674	540	297	480	(194)	1%
PLAN CHECK AND REVIEW FEES	1,168,675	277,939	1,168,675	277,939	168,175	375,715	172,298	(105,641)	15%
CULTURE AND REC FEES	601,000	98,795	198,515	80,239	85,382	72,009	66,642	(13,596)	11%
CHARGES FOR SERVICES	2,588,707	445,215	2,107,235	428,919	314,980	526,515	303,595	(125,324)	12%
FINES & PENALTIES	590,718	104,944	590,718	104,944	69,821	39,103	106,455	1,510	18%
MISC	1,170,183	214,392	578,464	165,721	191,070	220,718	381,223	215,502	33%
INDIRECT COST ALLOCATION	2,637,288	659,322	2,637,288	659,322	581,411	636,411	659,322	0	25%
OTHER INCOME	4,398,189	978,658	3,806,470	929,988	842,302	896,233	1,147,000	217,012	26%
TOTAL OPERATING REVENUE	67,275,493	12,588,009	55,180,635	12,523,043	13,181,122	13,388,640	13,218,037	694,994	20%
TRANSFERS IN	200,000	-	200,000	-	-	-	-	-	0%
TOTAL REVENUE	67,475,493	12,588,009	55,380,635	12,523,043	13,181,122	13,388,640	13,218,037	694,994	20%

Percent of year 25%

GENERAL FUND

CITY OF TUKWILA

Year-to-Date as of March 31, 2020

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2020 ANNUAL	2020	2018	2019	2020	ACTUAL OVER/(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED BDGT	EXPENDED	2018/2019	2019/2020
01 City Council	439,772	95,383	90,184	89,854	89,101	(6,282)	20%	(0)%	(1)%
03 Mayor	2,652,852	697,304	602,616	592,335	636,238	(61,066)	24%	(2)%	7%
04 Administrative Services	2,180,956	453,539	397,871	368,548	435,759	(17,780)	20%	(7)%	18%
05 Finance	2,753,260	993,104	845,869	770,812	920,250	(72,853)	33%	(9)%	19%
06 Attorney	710,730	124,918	87,161	110,503	119,834	(5,084)	17%	27%	8%
07 Recreation	3,354,374	806,733	694,954	701,525	748,942	(57,791)	22%	1%	7%
08 Community Development	3,611,354	870,790	795,362	843,426	800,652	(70,138)	22%	6%	(5)%
09 Municipal Court	1,330,951	339,500	307,902	292,598	338,756	(744)	25%	(5)%	16%
10 Police	19,194,006	5,000,188	4,631,360	4,563,165	4,361,292	(638,896)	23%	(1)%	(4)%
11 Fire	13,118,888	3,415,717	3,098,033	3,266,836	3,266,057	(149,661)	25%	5%	(0)%
12 Technology & Innovation Svcs	2,099,687	450,136	430,350	399,299	398,609	(51,527)	19%	(7)%	(0)%
13 Public Works	4,043,635	1,067,173	982,427	981,281	1,046,262	(20,910)	26%	(0)%	7%
15 Park Maintenance	1,656,398	487,082	359,948	465,463	473,457	(13,625)	29%	29%	2%
16 Street Maintenance & Operations	3,255,276	1,444,592	914,895	1,494,812	1,350,210	(94,381)	41%	63%	(10)%
Subtotal	60,402,139	16,246,158	14,238,930	14,940,456	14,985,418	(1,260,739)	25%	5%	0%
Dept20 Transfers Out									
20 Residnetial Streets	100,000	-	-	1,300,000	-	-	-	-	-
20 Arterial Streets	1,000,000	-	-	-	-	-	-	-	-
20 Contingency Fund	210,000	-	-	-	-	-	-	-	-
20 Debt Service Funds	3,637,190	909,298	1,828,709	915,497	909,298	-	25%	(50)%	(1)%
20 Land Acquisition	21,950	5,488	-	-	-	(5,488)	-	-	-
20 General Government Improvement	200,000	50,000	50,000	50,000	-	(50,000)	-	0%	-
20 City Facilities	1,850,000	-	1,000,000	-	-	-	-	-	-
20 Golf Course	300,000	75,000	75,000	75,000	75,000				
Total Expenditures	67,721,279	17,285,943	17,192,640	17,280,953	15,969,716	(1,260,739)	24%	1%	(8)%

Percent of year completed 25%

City of Tukwila

Contingency Fund 105 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Investment earnings	\$ 90,000	\$ 25,135	\$ 27,881	\$ 2,746	31.0%
<i>Total Miscellaneous Revenue</i>	90,000	25,135	27,881	2,746	31.0%
Transfers in	210,000	-	-	-	0.0%
Total Revenues	300,000	25,135	27,881	2,746	9.3%
EXPENDITURES:					
Indirect Cost Allocation	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-
Change in fund balances	300,000	25,135	27,881	2,746	9.3%
Beginning Fund Balance	6,705,729	6,705,729	7,101,978	396,249	105.9%
Ending Fund Balance	\$ 7,005,729	\$ 6,730,864	\$ 7,129,859	\$ 398,995	101.8%

City of Tukwila

Hotel/Motel Tax Fund 101 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>General Revenue</i>					
Hotel/Motel Taxes	\$ 800,000	\$ 151,945	\$ 143,836	\$ (8,109)	18.0%
<i>Total General Revenue</i>	800,000	151,945	143,836	(8,109)	18.0%
<i>Miscellaneous Revenue</i>					
Investment earnings	3,000	801	7,828	7,026	260.9%
<i>Total Miscellaneous Revenue</i>	3,000	801	7,828	7,026	260.9%
Total Revenues	803,000	152,746	151,664	(1,082)	18.9%
EXPENDITURES:					
11 Salaries	56,586	14,147	15,524	1,377	27.4%
21 FICA	4,308	1,077	1,110	33	25.8%
23 PERS	7,183	1,796	1,909	114	26.6%
24 Industrial Insurance	186	47	71	25	38.2%
25 Medical, Dental, Life, Optical	6,735	1,684	1,713	30	25.4%
31 Office and operating supplies	5,000	669	-	(669)	0.0%
41 Professional Services	452,500	3,125	3,125	-	0.7%
43 Travel	10,000	506	1,165	659	11.6%
44 Advertising	113,586	1,041	19,500	18,459	17.2%
45 Operating Rentals and Leases	-	-	-	-	-
49 Miscellaneous	20,000	3,444	1,652	(1,793)	8.3%
Indirect Cost Allocation	19,416	4,854	4,854	-	25.0%
Total Expenditures	695,500	32,388	50,623	18,235	7.3%
Change in fund balances	107,500	120,358	101,041	(19,317)	94.0%
Beginning Fund Balance	1,702,495	1,702,495	1,965,198	262,703	115.4%
Ending Fund Balance	\$ 1,809,995	\$ 1,822,853	\$ 2,066,239	\$ 243,386	114.2%

City of Tukwila

Drug Seizure Fund 109 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Investment earnings	\$ -	\$ -	\$ 842	\$ 842	-
Seizure Revenue	-	-	-	-	-
Confiscated and Forfeited Property	25,000	22,500	22,500	-	90.0%
Confiscated and Forfeited Property - Federal	30,000	16,435	-	(16,435)	0.0%
<i>Total Miscellaneous Revenue</i>	55,000	38,935	23,342	(15,593)	42.4%
Total Revenues	55,000	38,935	23,342	(15,593)	42.4%
EXPENDITURES:					
31 Office & Operating Supplies	25,000	905	905	-	3.6%
35 Small Tools & Minor Equipment	11,000	6,780	-	(6,780)	0.0%
41 Professional Services	8,000	4,070	4,070	-	50.9%
42 Communication	-	-	-	-	-
43 Travel	11,000	1,968	-	(1,968)	0.0%
45 Operating Rentals & Leases	-	-	-	-	-
48 Repairs and Maintenance	-	-	-	-	-
49 Miscellaneous	5,000	-	-	-	0.0%
64 Capital Outlay	-	-	-	-	-
Total Expenditures	60,000	13,723	4,975	(8,748)	8.3%
Change in fund balances	(5,000)	25,212	18,367	(6,845)	-367.3%
Beginning Fund Balance	226,507	226,507	233,688	7,181	103.2%
Ending Fund Balance	\$ 221,507	\$ 251,719	\$ 252,055	\$ 336	113.8%

City of Tukwila

Debt Service Funds 2XX - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Investment earnings	\$ -	\$ -	\$ 1,251	\$ 1,251	-
Contribution - SCORE	426,658	-	-	-	-
Other	43,113	49,807	-	(49,807)	0.0%
Total Miscellaneous Revenue	469,771	49,807	1,251	(48,556)	0.3%
Transfers In	4,170,541	915,497	1,042,635	127,139	25.0%
Total Revenues	4,640,312	965,304	1,043,886	78,582	22.5%
EXPENDITURES:					
71 Debt Service Principal	1,844,647	-	-	-	0.0%
83 Debt Service Interest	2,795,246	-	-	-	0.0%
Total Expenditures	4,639,893	-	-	-	0.0%
Change in fund balances	419	965,304	1,043,886	78,582	249137.4%
Beginning Fund Balance	83,603	83,603	449,693	366,090	537.9%
Ending Fund Balance	\$ 84,022	\$ 1,048,907	\$ 1,493,579	\$ 444,672	1777.6%

City of Tukwila

Debt Service UTGO - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual	Allocated	Actual	Variance	
	Budget	Budget	Year-To-Date	Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>General Revenue</i>					
Property Taxes	\$ 3,713,175	\$ 176,753	\$ 140,481	\$ (36,272)	3.8%
<i>Total General Revenue</i>	3,713,175	176,753	140,481	(36,272)	3.8%
<i>Miscellaneous Revenue</i>					
Investment earnings	-	-	33	33	-
<i>Total Miscellaneous Revenue</i>	-	-	33	33	-
Total Revenues	3,713,175	176,753	140,514	(36,239)	3.8%
EXPENDITURES:					
71 Debt Service Principal	1,310,000	-	-	-	0.0%
83 Debt Service Interest/Misc Fees	2,403,175	-	-	-	0.0%
Total Expenditures	3,713,175	-	-	-	0.0%
Change in fund balances	-	176,753	140,514	(36,239)	-
Beginning Fund Balance	40,117	40,117	88,825	48,708	221.4%
Ending Fund Balance	\$ 40,117	\$ 216,870	\$ 229,339	\$ 12,469	571.7%

City of Tukwila

Debt Service LID, Guaranty Funds - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance	
				Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
LID Assesment Interest	223,913	1,578	3,667	2,088.90	1.6%
LID Assesment Principal	445,000	23,484	1,243	(22,241)	0.3%
<i>Total Miscellaneous Revenue</i>	668,913	25,062	4,910	(20,152)	0.7%
Total Revenues	668,913	25,062	4,910	(20,152)	0.7%
EXPENDITURES:					
71 Debt Service Principal	445,000	445,000	500,000	55,000	112.4%
83 Debt Service Interest/Misc Fees	223,613	223,613	179,313	(44,301)	80.2%
Total Expenditures	668,613	668,613	679,313	10,700	101.6%
Change in fund balances	300	(643,551)	(674,403)	(30,852)	-224800.9%
Beginning Fund Balance	1,392,324	1,392,324	1,457,231	64,907	104.7%
Ending Fund Balance	1,392,624	748,773	782,828	34,055	56.2%

City of Tukwila
Residential Street Fund 103 - Revenue and Expenditures
Year-to-Date as of March 31, 2020

	2020						
	Annual Budget	Revised (COVID) Budget	Actual Year-To-Date +	Expected Through YE =	Total Projected YE	Variance Over/(Under) COVID Budget	% of COVID Budget
REVENUE:							
<i>General Revenue</i>							
Solid Waste/Recycling Utility Tax	-	-	40,651	-	40,651	40,651	-
<i>Total Intergovernmental Revenue</i>	-	-	40,651	-	40,651	40,651	-
<i>Intergovernmental Revenue</i>							
Indirect Federal - SRTS	3,454,000	3,454,000	-	-	-	(3,454,000)	0.0%
State Grant - Macadam	1,847,000	1,847,000	-	-	-	(1,847,000)	0.0%
State Entitlements - MVFT Cities	290,000	200,000	73,355	126,645	200,000	-	100.0%
<i>Total Intergovernmental Revenue</i>	5,591,000	5,501,000	73,355	126,645	200,000	(5,301,000)	1.3%
<i>Miscellaneous Revenue</i>							
** Charges for services	-	134,682	-	134,682	134,682	-	100.0%
Investment earnings	20,000	-	-	-	-	-	-
<i>Total Miscellaneous Revenue</i>	20,000	134,682	-	134,682	134,682	-	0.0%
Transfers In	100,000	100,000	-	100,000	100,000	-	100.0%
Total Revenues	5,711,000	5,735,682	114,006	361,327	475,334	(5,260,349)	2.0%
EXPENDITURES:							
46thAve Safe Routes to School	1,832,000	1,832,000	-	-	-	(1,832,000)	0.0%
Macadam Rd S Complete Street	1,847,000	1,847,000	-	-	-	(1,847,000)	0.0%
S 152nd St Safe Routes to School	1,622,000	1,622,000	-	-	-	(1,622,000)	0.0%
Traffic Calming/Residential Safety	400,000	50,000	8,269	41,731	50,000	-	100.0%
53rd Ave S	-	399,000	35,918	363,082	399,000	-	100.0%
42nd Ave S Phase III	-	378,000	18,250	359,750	378,000	-	100.0%
Interfund Loan Repayment	-	336,932	252,500	84,433	336,932	-	100.0%
Total Expenditures	5,701,000	6,464,932	314,937	848,996	1,163,932	(5,301,000)	5.5%
Change in fund balances	10,000	(729,250)			(688,599)	40,651	94.4%
Beginning Fund Balance	141,586	141,586			141,586	0	100.0%
Ending Fund Balance	151,586	(587,665)			(547,013)	40,652	93.1%

Notes:

42nd Ave S projects is physically completed. Amounts owing represent final payments to contractors

53rd Ave S project is substantially complete. Amounts owing represent final payments to contractors

3 Safe Routes to School projects not started, no costs incurred. Waiting for next grant cycle to apply

Traffic calming projects on hold until/unless Seattle City Light reimburses City

Interfund loan was necessary due to no payment received from Seattle City Light

City is preparing to apply for a grant for the S 152nd Safe Routes to School project. At this time, there is estimated grant match of \$200,000. If the grant is awarded, a transfer of funds from the general fund or the arterial street fund will be necessary to cover the match as this fund does not have a significant dedicated revenue source

** Charges for services would include amounts received from Seattle City Light. Due to additional estimated costs associated with the 53rd and 42nd roadway projects, the fund is currently reflecting a negative fund balance and will continue to do so unless Seattle City Light fully reimburses the City. This will need to be addressed during the 2021-2022 biennial budget process, and quite possibly during the budget amendment process at the end of 2020 if the City does not receive funds from SCL.

City of Tukwila
Arterial Street Fund 104 - Revenue and Expenditures
Year-to-Date as of March 31, 2020

	2020						
	Annual	Revised (COVID)	Actual	Expected	Total	Variance	
	Budget	Budget	Year-To-Date	Through YE	Projected YE	Over/(Under)	% of Annual
			+	=		Allocated Budget	Budget
REVENUE:							
<i>General Revenue</i>							
Parking Tax	470,000	300,000	80,723	219,277	300,000	0	64%
MVFT Cities	137,000	100,000	37,405	62,595	100,000	0	73%
Solid Waste Utility Tax	680,000	680,000	-	680,000	680,000	0	100%
Real Estate Excise Taxes	500,000	500,000	64,551	435,449	500,000	0	100%
Total General Revenue	1,787,000	1,580,000	182,679	1,397,321	1,580,000	-	88.4%
<i>Charges for Services</i>							
Park Impact Fees	300,000	300,000	-	300,000	300,000	-	100.0%
Traffic Impact Fees	213,000	213,000	24,572	50,000	74,572	(138,428)	35.0%
Total Charges for Services	513,000	513,000	24,572	350,000	374,572	(138,428)	73.0%
<i>Intergovernmental Revenue</i>							
Strander Grants	38,389,000	-	-	-	0	-	0.0%
Federal - 42nd Ave	1,280,000	-	-	-	0	-	0.0%
Boeing Access Bridge Over Airport Wa	2,614,000	2,614,000	-	2,614,000	2,614,000	-	100.0%
State Grant - West Valley Highway	2,694,000	2,694,000	-	2,694,000	2,694,000	-	100.0%
Total Intergovernmental Revenue	44,977,000	5,308,000	-	5,308,000	5,308,000	-	11.8%
<i>Miscellaneous Revenue</i>							
Investment earnings	20,000	15,000	7,775	-	7,775	(7,225)	38.9%
Contributions/Donations	30,000	30,000	2,400	-	2,400	(27,600)	8.0%
Total Miscellaneous Revenue	50,000	45,000	10,175	-	10,175	(34,825)	20.3%
Transfers In	1,000,000	-	-	-	-	-	0.0%
Total Revenues	48,327,000	7,446,000	217,426	7,055,321	7,272,747	(173,253)	15.0%
EXPENDITURES:							
Overhead (Salaries & Benefits)	485,382	485,382	70,883	375,422	446,305	(39,077)	91.9%
Strander Blvd. Extension	38,389,000	622,362	2,795	619,567	622,362	(37,766,638)	1.6%
BAR over Airport Way Seismic Retrofit	2,614,000	2,614,000	10,930	2,603,070	2,614,000	-	100.0%
West Valley Highway	3,195,000	2,694,000	15,639	2,678,361	2,694,000	(501,000)	84.3%
42nd Ave S Bridge Replacement	1,600,000	1,000,000	-	1,000,000	1,000,000	(600,000)	62.5%
S 144th St Bridge - Sidewalks	227,000	227,000	-	227,000	227,000	-	100.0%
S 119th St Ped Bridge	200,000	200,000	-	200,000	200,000	-	100.0%
ADA Improvements	50,000	-	-	-	-	(50,000)	0.0%
Wetland & Environmental Mitigation	40,000	40,000	816	39,184	40,000	-	100.0%
Transportation Comp Element Plan	400,000	200,000	-	200,000	200,000	(200,000)	50.0%
Walk & Roll	75,000	-	-	-	-	(75,000)	0.0%
Annual Overlay	1,400,000	510,000	32,221	477,779	510,000	(890,000)	36.4%
Annual Bridge Inspections	335,000	269,000	650	268,350	269,000	(66,000)	80.3%
Annual Traffic Signals	125,000	62,500	-	62,500	62,500	(62,500)	50.0%
Transfer Park Impact Fees to Fund 301	-	1,009,000	-	1,009,000	1,009,000	1,009,000	-
Other Misc. Capital Projects	-	-	9,834	18,836	28,670	-	-
TIB Channelization Study	-	-	6,164	18,836	25,000	25,000	-
2019 Traffic Calming/Res Safety	-	-	1,141	-	1,141	1,141	-
TUC Pedestrian/Bicycle Bridge	-	-	1,505	-	1,505	1,505	-
S 196th/200th St Bridge	-	-	863	-	863	863	-
S 144th St Phase II (42nd Ave S - TIB)	-	-	161	-	161	161	-
Total Expenditures	49,135,382	9,933,244	143,768	9,779,069	9,922,837	(39,212,545)	20.2%
Change in fund balances	(808,382)	(2,487,244)	73,658	(2,723,748)	(2,650,090)	(162,846)	327.8%
Beginning Fund Balance	1,187,826	1,187,826	-	-	2,083,854	896,028	175.4%
Ending Fund Balance	379,444	(1,299,418)	-	-	(566,236)	733,182	-149.2%

Notes:

Phase I reduction includes removal of transfer in from the general fund

Overlay budget adjusted to reflect elimination of transfer AND reduction of other projects in order to fund \$310,000 in overlay in 2020

City of Tukwila

Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>General Revenue</i>					
Excess Prop Tax Levy - Dw msh Hill	60,000	51,722	51,721.96	-	0.86
Real Estate Excise Taxes	-	-	-	-	-
Total General Revenue	60,000	51,722	51,722	-	86.2%
<i>Intergovernmental Revenue</i>					
State Grants- Duw amish Hill Preserve	-	-	-	-	-
Total Charges for Services	-	-	-	-	-
<i>Miscellaneous Revenue</i>					
Investment earnings	15,000	3,997	4,783	786	31.9%
Total Miscellaneous Revenue	15,000	3,997	4,783	786	31.9%
Total Revenues	116,400	55,719	56,505	786	48.5%
EXPENDITURES:					
24 Industrial Insurance	-	-	58	58	-
31 Office and Operating Supplies	-	-	-	-	-
41 Professional Services	50,000	-	24,294	24,294	48.6%
Total Operating Expenses	50,000	-	27,076	27,076	54.2%
Capital Expenses					
65 Capital Outlay	25,000	-	-	-	0.0%
	25,000	-	-	-	0.0%
Total Expenditures	75,000	-	27,076	27,076	36.1%
Change in fund balances	41,400	55,719	29,429	(26,290)	71.1%
Beginning Fund Balance	567,882	567,882	1,178,173	610,291	207.5%
Ending Fund Balance	609,282	623,601	1,207,602	584,001	198.2%

City of Tukwila

Urban Renewal Fund 302 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Investment earnings	10,000	1,992	20,619	18,627	206.2%
Total Miscellaneous Revenue	10,000	1,992	20,619	18,627	206.2%
Total Revenues	10,000	1,992	20,619	18,627	206.2%
EXPENDITURES:					
20 Benefits	-	-	-	-	-
41 Professional Services	-	-	139	139	-
47 Public Utility Services	-	-	10,691	10,691	-
Total Operating Expenses	-	-	10,831	10,831	-
Capital Expenses					
61 Capital Outlay	15,000	3,750	-	(3,750)	0.0%
Total Capital Expenses	15,000	3,750	-	(3,750)	0.0%
Transfers Out	200,000	50,000	-	(50,000)	0.0%
Total Expenditures	215,000	53,750	10,831	(42,919)	5.0%
Change in fund balances	(205,000)	(51,758)	9,789	61,547	-4.8%
Beginning Fund Balance	2,057,693	2,057,693	2,221,419	163,726	108.0%
Ending Fund Balance	1,852,693	2,005,935	2,231,208	225,273	120.4%

City of Tukwila
General Government Improvements Fund 303 - Revenue and Expenditures
As of March 31, 2020

	2020						Variance Over/(Under) COVID Budget	% of COVID Budget
	Annual Budget	Revised (COVID) Budget	Actual Year-To-Date	+	Expected Through YE	=		
REVENUE:								
<i>Miscellaneous Revenue</i>								
Investment earnings	500	500	2,513		500	3,013	2,013	502.6%
<i>Total Miscellaneous Revenue</i>	500	500	2,513				2,013	502.6%
Transfers In	200,000	-	-		-	-	-	0.0%
Total Revenues	200,500	500	2,513			2,513	2,013	1.3%
EXPENDITURES:								
City Hall Siding/Roof Repair	50,000	50,000	-		-	-	(50,000)	0.0%
TCC Siding/Roof Repair	100,000	127,000	-		127,000	127,000	-	100.0%
2020 Facilities Study	300,000	190,000	-		190,000	190,000	-	100.0%
Misc. Projects (including salaries & benefits)	208,015	-	31,684		-	31,684	31,684	-
<i>Install No Parking Signs at 6200/6300 Bldg</i>			2,026			2,026		
<i>6300 Bldg. Dry Fire Sprinkler System</i>			29,658			29,658		
Total Expenditures	658,015	367,000	31,684		317,000	348,684	(18,316)	4.8%
Change in fund balances	(457,515)	(366,500)				(346,171)	20,329	94.5%
Beginning Fund Balance	525,166	525,166				656,306	131,140	125.0%
Ending Fund Balance	67,651	158,666				310,135	151,469	195.5%

Notes:

6300 Dry Fire Sprinkler system is completed

TCC siding repairs not started yet. Bids received for \$116,589 and is expected to be presented to Transportation & Infrastructure Committee in the near future. Original estimate for this project was \$200,000 with half to be spent in 2019 and half to be spent in 2020. Contingency of \$10,000 has been added to budget

City Hall siding/roof repair not started

2020 Facilities Study: original proposal was \$300,000 but the revised proposal is for \$190,000 to complete phases I & II only. Study would include updated seismic information for City Hall, 6300 Building, and Fire Stations 53 & 54. Would also provide facility condition assessment and space planning for City Hall. Budget will be updated to reflect Council decision

City of Tukwila

Fire Improvement Fund 304- Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Sevices</i>					
Fire Impact Fees	500,000	103,006	11,881	(91,125)	2.4%
<i>Total Charges for Services</i>	500,000	103,006	11,881	(91,125)	2.4%
<i>Miscellaneous Revenue</i>					
Investment earnings	100	27	1,093	1,066	1092.7%
<i>Total Miscellaneous Revenue</i>	100	27	1,093	1,066	1092.7%
Total Revenues	500,100	103,033	12,974	(90,059)	2.6%
EXPENDITURES:					
Transfers Out	500,000	125,000	-	(125,000)	0.0%
Total Expenditures	500,000	125,000	-	(125,000)	0.0%
Change in fund balances	100	(21,967)	12,974	34,941	12973.9%
Beginning Fund Balance	17,235	17,235	313,158	295,923	1817.0%
Ending Fund Balance	17,335	(4,732)	326,132	330,864	1881.3%

City of Tukwila

Public Safety Plan Fund 305- Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>General Revenue</i>					
Mitigation Fees (Tukwila South)	300,000	-	-	-	0.0%
Excise Tax	500,000	34,284	64,551	30,267	12.9%
<i>Total Intergovernmental Revenue</i>	800,000	253,271	64,551	(188,720)	8.1%
<i>Miscellaneous Revenue</i>					
Bond Proceeds	-	-	-	-	-
Investment earnings	100,000	21,848	156,876	135,027	156.9%
Unrealized Gain/(Loss) on Investments	-	-	-	-	-
Facilities Rent	-	-	-	-	-
<i>Total Miscellaneous Revenue</i>	100,000	21,848	156,876	135,027	156.9%
Transfers In	783,709	-	-	-	0.0%
Sale of Capital Assets	-	-	-	-	-
Total Revenues	1,683,709	275,120	221,427	(53,693)	13.2%
EXPENDITURES:					
35 Small Tools and Minor Equipment	28,146	-	-	-	0.0%
41 Professional Services	-	-	-	-	-
45 Operating Rentals & Leases	-	-	-	-	-
47 Public Utility Services	-	-	8,111	8,111	-
49 Miscellaneous	-	-	460	460	-
61 Capital Outlay	39,660,000	612,874	10,924,246	10,311,372	27.5%
	39,688,146	612,874	10,932,817	10,319,944	27.5%
Transfer Out	340,000	85,000	-	(85,000)	0.0%
Total Expenditures	40,028,146	697,874	10,932,817	10,234,944	27.3%
Change in fund balances	(38,344,437)	(422,754)	(10,711,390)	(10,288,636)	27.9%
Beginning Fund Balance	42,350,731	42,350,731	44,304,737	1,954,006	104.6%
Ending Fund Balance	4,006,294	41,927,977	33,593,347	(8,334,630)	838.5%

City of Tukwila

City Facilities Fund 306- Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Bond proceeds	-	-	-	-	-
<i>Total Miscellaneous Revenue</i>	-	-	23,208	23,208	-
Transfers In	4,000,000	-	0	-	0.0%
Total Revenues	4,000,000	-	23,208	23,208	0.6%
EXPENDITURES:					
49 Miscellaneous	-	-	-	-	-
62 Capital Outlay	10,066,881	1,807,190	86,957	(1,720,233)	0.9%
Transfers Out	283,709	70,927	-	(70,927)	0.0%
Total Expenditures	10,350,590	1,878,117	86,957	(1,791,160)	0.8%
Change in fund balances	(6,350,590)	(1,878,117)	(63,749)	1,814,368	1.0%
Beginning Fund Balance	6,350,590	6,350,590	5,961,144	(389,446)	93.9%
Ending Fund Balance	-	4,472,473	5,897,395	1,424,922	-

City of Tukwila
Water Fund 401 - Revenue and Expenditures
Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Services</i>					
Water Sales	7,388,000	1,411,337	1,315,230	(96,107)	17.8%
Security	-	-	45	45	-
Total Charges for Services	7,388,000	1,411,337	1,315,275	(96,062)	17.8%
<i>Miscellaneous Revenue</i>					
Investment earnings	36,000	7,595	30,770	23,175	85.5%
Connection Fees	100,000	11,216	11,516	300	11.5%
Other	-	-	40	40	-
Total Miscellaneous Revenue	136,000	18,811	42,326	23,515	31.1%
Total Revenues	7,524,000	1,430,148	1,357,601	(72,547)	18.0%
EXPENDITURES:					
11 Salaries	621,379	155,345	127,313	(28,031)	20.5%
12 Extra Labor	4,000	1,000	-	(1,000)	0.0%
13 Overtime	7,000	1,750	1,439	(312)	20.6%
21 FICA	49,656	12,414	9,828	(2,586)	19.8%
23 PERS	78,916	19,729	16,558	(3,172)	21.0%
24 Industrial Insurance	18,145	4,536	4,692	155	25.9%
25 Medical, Dentail, Life, Optical	150,260	37,565	33,068	(4,497)	22.0%
28 Uniform Clothing	1,330	333	-	(333)	0.0%
31 Office and Operating Supplies	144,300	32,480	15,207	(17,273)	10.5%
33 Water Purchased for Resale	3,152,000	749,851	837,121	87,270	26.6%
35 Small Tools and Minor Equipment	11,000	1,165	2,161	996	19.6%
41 Professional Services	514,500	149,238	6,296	(142,942)	1.2%
42 Communication	2,500	587	1,933	1,346	77.3%
43 Travel	1,500	489	189	(300)	12.6%
45 Operating Rentals and Leases	180,311	54,475	44,703	(9,772)	24.8%
46 Insurance	21,661	21,661	19,131	(2,530)	88.3%
47 Public Utility Services	26,386	3,974	4,921	946	18.6%
48 Repairs and Maintenance	15,000	10,145	14,408	4,263	96.1%
49 Miscellaneous	1,089,000	274,753	214,657	(60,096)	19.7%
Total Operating Expenses	6,088,844	1,531,490	1,353,624	(177,866)	22.2%
Capital Expenses					
64 Capital Outlay	1,720,000	684,197	3,974	(680,223)	0.2%
71 Debt Service Principal	135,801	-	-	-	0.0%
83 Debt Service Interest	192,952	-	-	-	0.0%
	2,048,753	684,197	3,974	(680,223)	0.2%
Transfers Out	1,087,316	216,579	216,579	0	19.9%
Indirect Cost Allocation	-	-	-	-	0.0%
Total Expenditures	9,224,913	2,432,265	1,574,177	(858,089)	17.1%
Change in fund balances	(1,700,913)	(1,002,117)	(216,576)	785,542	12.7%
Beginning Fund Balance	5,723,870	5,723,870	6,170,864	446,994	107.8%
Ending Fund Balance	4,022,957	4,721,753	5,954,288	1,232,536	148.0%

City of Tukwila

Sewer Fund 402 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Services</i>					
Sewer Sales	9,732,000	2,337,359	2,407,794	70,435	24.7%
<i>Total Charges for Services</i>	9,732,000	2,337,359	2,407,794	70,435	24.7%
<i>Miscellaneous Revenue</i>					
Investment earnings	55,000	9,630	60,108	50,478	109.3%
Connection Fees	125,000	19,232	20,400	1,168	16.3%
<i>Total Miscellaneous Revenue</i>	180,000	28,862	80,508	51,646	44.7%
Total Revenues	9,912,000	2,366,221	2,488,302	122,081	25.1%
EXPENDITURES:					
11 Salaries	395,516	98,879	97,473	(1,406)	24.6%
13 Overtime	4,442	1,111	1,991	881	44.8%
21 FICA	30,674	7,669	7,804	136	25.4%
23 PERS	50,231	12,558	13,120	562	26.1%
24 Industrial Insurance	10,532	2,633	3,392	759	32.2%
25 Medical, Dental, Life, Optical	92,441	23,110	22,854	(256)	24.7%
28 Uniform Clothing	570	143	95	(48)	16.7%
31 Office and Operating Supplies	21,600	5,691	2,685	(3,006)	12.4%
33 Metro Sew age Treatment	4,762,000	1,206,200	1,184,233	(21,967)	24.9%
35 Small Tools and Minor Equipment	5,000	796	171	(625)	3.4%
41 Professional Services	403,000	400,943	1,956	(398,986)	0.5%
42 Communication	2,500	389	2,146	1,757	85.8%
43 Travel	2,000	470	36	(434)	1.8%
44 Advertising	150	38	-	(38)	0.0%
45 Operating Rentals and Leases	113,640	24,522	27,915	3,392	24.6%
46 Insurance	12,667	12,667	11,375	(1,292)	89.8%
47 Public Utility Services	45,000	9,035	8,359	(676)	18.6%
48 Repairs and Maintenance	49,000	28,031	24,234	(3,797)	49.5%
49 Miscellaneous	1,188,700	291,605	286,719	(4,886)	24.1%
Total Operating Expenses	7,189,663	2,126,488	1,696,559	(429,929)	23.6%
Capital Expenses					
64 Capital Outlay	1,500,000	421,071	3,974	(417,097)	0.3%
71 Debt Service Principal	330,537	-	-	-	0.0%
83 Debt Service Interest	128,194	-	-	-	0.0%
	1,958,731	421,071	3,974	(417,097)	0.2%
Transfers Out	1,260,004	159,126	155,876	(3,250)	12.4%
Indirect Cost Allocation	-	-	-	-	0.0%
Total Expenditures	10,408,398	2,706,685	1,856,409	(850,276)	17.8%
Change in fund balances	(496,398)	(340,463)	631,893	972,357	-127.3%
Beginning Fund Balance	9,349,164	9,349,164	12,529,586	3,180,422	134.0%
Ending Fund Balance	8,852,766	9,008,701	13,161,479	4,152,779	148.7%

City of Tukwila
Foster Golf Course 411 - Revenue and Expenditures
Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>General Revenue</i>					
Excise Taxes	2,900	719	-	(719)	0.0%
Total General Revenue	2,900	719	-	(719)	0.0%
<i>Charges for Services</i>					
Sale of Merchandise	137,000	17,730	11,943	(5,788)	8.7%
Green Fees, Instruction	1,088,500	100,929	82,828	(18,102)	7.6%
Total Charges for Services	1,225,500	118,660	94,771	(23,889)	7.7%
<i>Miscellaneous Revenue</i>					
Investment earnings	500	137	2,007	1,869	401.3%
Rents and Concessions	311,000	36,749	31,210	(5,539)	10.0%
Other	41,000	21,805	21,971	167	53.6%
Total Miscellaneous Revenue	352,500	58,691	55,188	(3,503)	15.7%
Transfers In	300,000	75,000	75,000	-	25.0%
Total Revenues	1,880,900	253,070	224,959	(28,111)	12.0%
EXPENDITURES:					
11 Salaries	627,129	156,782	154,736	(2,046)	24.7%
12 Extra Labor	85,000	21,250	8,058	(13,192)	9.5%
13 Overtime	1,000	250	-	(250)	0.0%
21 FICA	56,742	14,186	12,207	(1,978)	21.5%
23 PERS	79,697	19,924	20,670	746	25.9%
24 Industrial Insurance	18,599	4,650	5,387	737	29.0%
25 Medical, Dentail, Life, Optical	157,443	39,361	40,051	690	25.4%
26 Unemployment Compensation	5,600	1,400	-	(1,400)	0.0%
28 Uniform Clothing	1,100	275	-	(275)	0.0%
31 Office and Operating Supplies	87,000	16,300	27,735	11,435	31.9%
34 Items purchashed for resale	83,000	33,378	33,095	(283)	39.9%
35 Small Tools and Minor Equipment	12,000	838	3,670	2,831	30.6%
41 Professional Services	6,000	2,150	1,661	(488)	27.7%
42 Communication	5,600	1,318	3,632	2,315	64.9%
43 Travel	500	250	382	132	76.4%
44 Advertising	5,000	452	1,372	920	27.4%
45 Operating Rentals and Leases	154,807	60,638	6,255	(54,383)	4.0%
46 Insurance	23,000	23,000	22,621	(379)	98.4%
47 Public Utility Services	71,700	43,611	44,569	958	62.2%
48 Repairs and Maintenance	20,000	2,476	19,516	17,040	97.6%
49 Miscellaneous	41,500	5,654	3,937	(1,717)	9.5%
Total Operating Expenses	1,542,417	448,142	409,555	(38,587)	26.6%
Capital Expenses					
64 Capital Outlay	50,000	12,500	14,284	1,784	28.6%
	50,000	12,500	14,284	1,784	28.6%
Transfers Out	197,012	49,253	49,128	(125)	24.9%
Indirect Cost Allocation	-	-	-	-	0.0%
Total Expenditures	1,789,429	509,895	472,967	(36,928)	26.4%
Change in fund balances	91,471	(256,825)	(248,008)	8,817	-271.1%
Beginning Fund Balance	565,637	565,637	477,357	(88,280)	84.4%
Ending Fund Balance	657,108	308,812	229,349	(79,463)	34.9%

City of Tukwila

Surface Water Fund 412 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Services</i>					
Surface Water Sales	6,863,000	1,555,837	6,736,722	5,180,885	98.2%
<i>Total Charges for Services</i>	6,863,000	1,555,837	6,736,722	5,180,885	98.2%
<i>Intergovernmental Revenue</i>	1,077,000	-	(17,366)	(17,366)	-2%
<i>Miscellaneous Revenue</i>					
Investment earnings	50,000	11,298	18,772	7,474	37.5%
<i>Total Miscellaneous Revenue</i>	50,000	11,298	20,754	9,456	41.5%
Total Revenues	7,990,000	1,567,135	6,740,110	5,172,975	84.4%
EXPENDITURES:					
11 Salaries	1,098,653	274,663	279,382	4,719	25.4%
12 Extra Labor	8,000	2,000	-	(2,000)	0.0%
13 Overtime	9,000	2,250	8,848	6,598	98.3%
21 FICA	86,529	21,632	22,532	900	26.0%
23 PERS	134,529	33,632	37,219	3,587	27.7%
24 Industrial Insurance	30,306	7,577	9,216	1,639	30.4%
25 Medical, Dentail, Life, Optical	248,448	62,112	69,887	7,775	28.1%
28 Uniform Clothing	1,500	375	434	59	28.9%
31 Office and Operating Supplies	87,500	56,142	2,822	(53,320)	3.2%
35 Small Tools and Minor Equipment	5,000	828	-	(828)	0.0%
41 Professional Services	1,432,850	187,944	54,254	(133,690)	3.8%
42 Communication	2,000	473	2,031	1,558	101.6%
43 Travel	2,000	268	851	583	42.5%
44 Advertising	500	125	-	(125)	0.0%
45 Operating Rentals and Leases	408,927	104,959	101,237	(3,723)	24.8%
46 Insurance	29,784	29,784	32,316	2,532	108.5%
47 Public Utility Services	107,820	34,922	29,944	(4,978)	27.8%
48 Repairs and Maintenance	37,000	13,976	6,256	(7,720)	16.9%
49 Miscellaneous	747,300	187,360	677,584	490,224	90.7%
Total Operating Expenses	4,477,646	1,021,022	1,334,813	313,790	29.8%
Capital Expenses					
64 Capital Outlay	1,337,000	204,717	192,814	(11,904)	14.4%
71 Debt Service Principal	289,748	-	-	-	0.0%
83 Debt Service Interest	261,025	-	-	-	0.0%
	1,887,773	204,717	192,814	(11,904)	10.2%
Transfers Out	1,246,823	235,331	233,843	(1,488)	18.8%
Total Expenditures	7,612,242	1,461,070	1,761,469	300,399	23.1%
Change in fund balances	377,758	106,064	4,978,640	4,872,576	1317.9%
Beginning Fund Balance	2,731,879	2,731,879	3,206,726	474,847	117.4%
Ending Fund Balance	3,109,637	2,837,943	8,185,366	5,347,423	263.2%

City of Tukwila

Equipment Rental/Replacement Fund 501 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Services</i>					
ERR O&M Dept Charges	2,104,488	660,924	287,806	(373,118)	13.7%
Equipment Replacement Charges	732,637	183,159	148,395	(34,764)	20.3%
<i>Total Charges for Services</i>	<u>2,837,125</u>	<u>844,083</u>	<u>436,200</u>	<u>(407,883)</u>	<u>15.4%</u>
<i>Miscellaneous Revenue</i>					
Investment earnings	14,269	3,504	19,383	15,879	135.8%
Insurance Proceeds	-	-	14,424	14,424	-
Other	150	-	95	95	63.0%
<i>Total Miscellaneous Revenue</i>	<u>14,419</u>	<u>3,504</u>	<u>33,902</u>	<u>30,398</u>	<u>235.1%</u>
Sale of Capital Assets	30,000	-	-	-	0.0%
Transfers In	340,000	-	-	-	0.0%
Total Revenues	<u>3,221,544</u>	<u>847,587</u>	<u>470,102</u>	<u>(377,485)</u>	<u>14.6%</u>
EXPENDITURES:					
11 Salaries	413,943	103,486	100,335	(3,151)	24.2%
12 Extra Labor	32,000	8,000	-	(8,000)	0.0%
13 Overtime	1,858	465	-	(465)	0.0%
21 FICA	34,149	8,537	7,603	(934)	22.3%
23 PERS	52,571	13,143	12,903	(240)	24.5%
24 Industrial Insurance	13,902	3,476	3,605	129	25.9%
25 Medical, Dental, Life, Optical	112,646	28,162	28,169	8	25.0%
28 Uniform Clothing	950	238	-	(238)	0.0%
31 Office and Operating Supplies	3,000	758	440	(318)	14.7%
34 Items Purchased for Resale	750,000	141,348	100,760	(40,588)	13.4%
35 Small Tools and Minor Equipment	5,000	1,236	1,280	44	25.6%
41 Professional Services	4,000	279	561	282	14.0%
42 Communication	2,000	535	1,204	669	60.2%
43 Travel	1,500	135	-	(135)	0.0%
45 Operating Rentals and Leases	75,506	16,843	18,767	1,924	24.9%
46 Insurance	72,295	72,295	92,063	19,768	127.3%
48 Repairs and Maintenance	120,000	26,696	34,578	7,881	28.8%
49 Miscellaneous	12,000	(270)	3,688	3,957	30.7%
64 Capital Outlay	1,691,800	228,478	474,890	246,411	28.1%
Transfers Out	381,412	95,353	95,353	(0)	25.0%
Total Expenditures	<u>3,780,532</u>	<u>749,192</u>	<u>976,197</u>	<u>227,006</u>	<u>25.8%</u>
Change in fund balances	(558,988)	98,395	(506,095)	(604,491)	90.5%
Beginning Fund Balance	3,478,787	3,478,787	4,320,851	842,064	124.2%
Ending Fund Balance	<u>2,919,799</u>	<u>3,577,182</u>	<u>3,814,756</u>	<u>237,573</u>	<u>130.7%</u>

City of Tukwila

Insurance Fund 502 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Charges for Services</i>					
Employee Benefit Programs	1,200	308	608	301	50.7%
<i>Total Charges for Services</i>	1,200	308	608	301	50.7%
<i>Miscellaneous Revenue</i>					
Investment earnings	56,274	20,557	12,092	(8,465)	21.5%
Employee Trust Contributions	366,399	90,752	38,366	(52,386)	10.5%
Employer Trust Contributions	6,642,150	1,636,024	1,604,553	(31,470)	24.2%
<i>Total Miscellaneous Revenue</i>	7,064,823	1,747,333	1,655,011	(92,322)	23.4%
Total Revenues	7,066,023	1,747,640	1,655,619	(92,021)	23.4%
EXPENDITURES:					
25 Medical, Dental, Life, Optical	7,208,130	1,802,033	1,340,641	(461,391)	18.6%
41 Professional Services	35,600	2,068	15,000	12,932	42.1%
49 Miscellaneous	20,268	874	977	103	4.8%
Transfers Out	148,106	37,027	37,027	0	25.0%
Total Expenditures	7,412,104	1,842,000	1,393,645	(448,356)	18.8%
Change in fund balances	(346,081)	(94,360)	261,974	356,335	-75.7%
Beginning Fund Balance	796,914	796,914	17,215	(779,699)	2.2%
Ending Fund Balance	450,833	702,554	279,189	(423,364)	61.9%

City of Tukwila

LEOFF Insurance Fund 503 - Revenue and Expenditures

Year-to-Date as of March 31, 2020

	2020				
	Annual Budget	Allocated Budget	Actual Year-To-Date	Variance Over/(Under) Allocated Budget	% of Annual Budget
REVENUE:					
<i>Miscellaneous Revenue</i>					
Investment earnings	1,541	101	388	288	25.2%
Employer Trust Contributions	265,000	67,267	63,717	(3,550)	24.0%
<i>Total Miscellaneous Revenue</i>	266,541	67,368	64,105	(3,262)	24.1%
Total Revenues	266,541	67,368	64,105	(3,262)	24.1%
EXPENDITURES:					
25 Medical, Dental, Life, Optical	484,079	121,020	92,507	(28,512)	19.1%
41 Professional Services	4,734	4,734	-	(4,734)	0.0%
49 Miscellaneous	500	125	-	(125)	0.0%
Total Expenditures	489,313	125,879	92,507	(33,371)	18.9%
Change in fund balances	(222,772)	(58,511)	(28,402)	30,109	12.7%
Beginning Fund Balance	327,783	327,783	435,054	107,271	132.7%
Ending Fund Balance	105,011	269,272	406,652	137,380	387.2%



INFORMATIONAL MEMORANDUM

TO: **Finance Committee**
FROM: **Laurel Humphrey, Council Analyst**
DATE: **June 16, 2020**
SUBJECT: **Appointment to Public Safety Bond Financial Oversight Committee**

DISCUSSION

Pursuant to Ordinance No. 2509, the City Council established a Public Safety Bond Financial Oversight Committee to independently represent taxpayers concerning the City's expenditure of revenues received from the sale of general obligation bonds. On October 3, 2016 the City Council adopted a Charter for the Public Safety Bond Financial Oversight Committee which established a membership of five individuals to be appointed by the City Council and requires meetings no fewer than twice per year.

Positions #1 (resident) became vacant on April 1, 2020 and the incumbent decided not to reapply. Ms. McConnell submitted an application on June 9, 2020.

Position terms now run through December 31 of the expiration year to match the other City boards and commissions and to align with the timing of the Public Safety Bond Financial Oversight Committee's timing of its election of Chair and Vice-Chair, which is intended to occur at the first meeting of each calendar year.

The Financial Oversight Committee was planning to meet on March 24, 2020, but the meeting was postponed as part of the City's response to COVID-19 public health concerns. Staff is preparing to get a virtual meeting on the calendar and would like to have the vacancy filled so the individual can participate.

Recommendation

Staff is seeking a Committee recommendation on the application, and if approved, it will be placed on the July 6 Regular Meeting agenda.

Attachment

Application for appointment



City of Tukwila

RECEIVED

Tukwila City Hall
6200 Southcenter Blvd
Tukwila, WA 98188
Phone: (206) 433-1800

Email: BoardsComms@tukwilawa.gov
Website: www.tukwilawa.gov

Application for Appointment BOARDS AND COMMISSIONS

Please complete the ENTIRE application form. Submitting a resume is optional.

DATE: 6/9/2020

NAME: McConnell
Last

Jovita
First

A. U.
M.I.

ADDRESS: [REDACTED]
Street

Tukwila
City

98168
Zip

MAILING ADDRESS (if different): _____

HOME PHONE: _____

MOBILE PHONE: [REDACTED]

EMPLOYER: Boeing

E-MAIL: [REDACTED]

Please check all that apply to you within Tukwila city limits:

- Resident
- School District Representative
- Business Owner/Representative
- High School Student

I wish to be considered for appointment to the following board or commission (check all that apply):

COMMISSIONS:

- Arts
- Civil Service
- Equity & Social Justice
- Parks
- Planning

BOARDS & COMMITTEES:

- Community Police Advisory
- Human Services
- Library
- Lodging Tax

Other/Special Committee: Public Safety Bond Financial Oversight

HAVE YOU PREVIOUSLY SERVED ON ONE OF THESE BOARDS OR COMMISSIONS? Yes No

If "yes", please list: _____

AVAILABLE TO ATTEND MEETINGS: Daytime Evenings

Please note that upon submission, all information on this document becomes public record. For further clarification regarding this application or more information regarding boards and commissions please call 206-433-1850.

Please describe your interest in serving on a board, commission or committee and include your qualifications for the position. (Please limit your response to 500 words or less.)

Received Master of Business Administration Degree in 2017

Received Business Administration Degree in 2015

Employed with The Boeing Company in 1998

My current position is a Product Manager in the Leadership, Learning and Organizational Capability (LLOC) organization under the Human Resource umbrella. We are the training organization for Boeing Enterprise wide. My role is to bring in new technology for the training organization.

In my role as a Product Manager; I need to have a clear understanding of Financial data, Financial market analysts and Financial targets.

I have served on Long Range Business Planning team for Boeing. This is our yearly event of planning and to have appropriate budget in place for the following year.

Professional/Community Activities (organizations, clubs, service groups, etc.):

I have volunteered as a basketball coach for the Tukwila Community Center on/off since 1995.

Through my employer (Boeing) I have organized events during the Holiday season such as; Adopt a Family, Create and Deliver Stuffed Stockings and provide meals.

I organize the annual "The Presley Project." I gather friends and community together to create no-sew blankets and donate to local hospitals. We donate roughly 100 blankets each year during the holiday season.

Organized the Black Lives Matter March on June 7th at Tukwila Community Center.

Hobbies/Interests:

Exercising; Running, CrossFit and Kickboxing

Organizing community events such as; All High School Alumni gatherings, Black Lives Matter Marches and The Presley Project.

Other comments/additional information for consideration:

I was born and raised in Tukwila. I am the youngest of 9 and we are all Foster High School graduates. My oldest daughter graduated from Foster in 2019. I have one daughter enrolled at Showalter Middle School and one daughter enrolled at Tukwila Elementary school.

I believe my history with the community and qualifications for this open position will serve Tukwila well.

