



## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**

**FROM: Vicky Carlsen, Finance Director**

**BY: Aaron Williams, Fiscal Manager**

**CC: Mayor Ekberg**

**DATE: April 26, 2021**

**SUBJECT: February 2021 Departmental Budget-to-Actuals Report**

### **Summary**

The purpose of the February 2021 General Fund 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 February 2021 Report is based on financial data available as of April 16, 2021, for the period ending February 28, 2021. Additional details can be found within the attached financial report.

### **Expenditures**

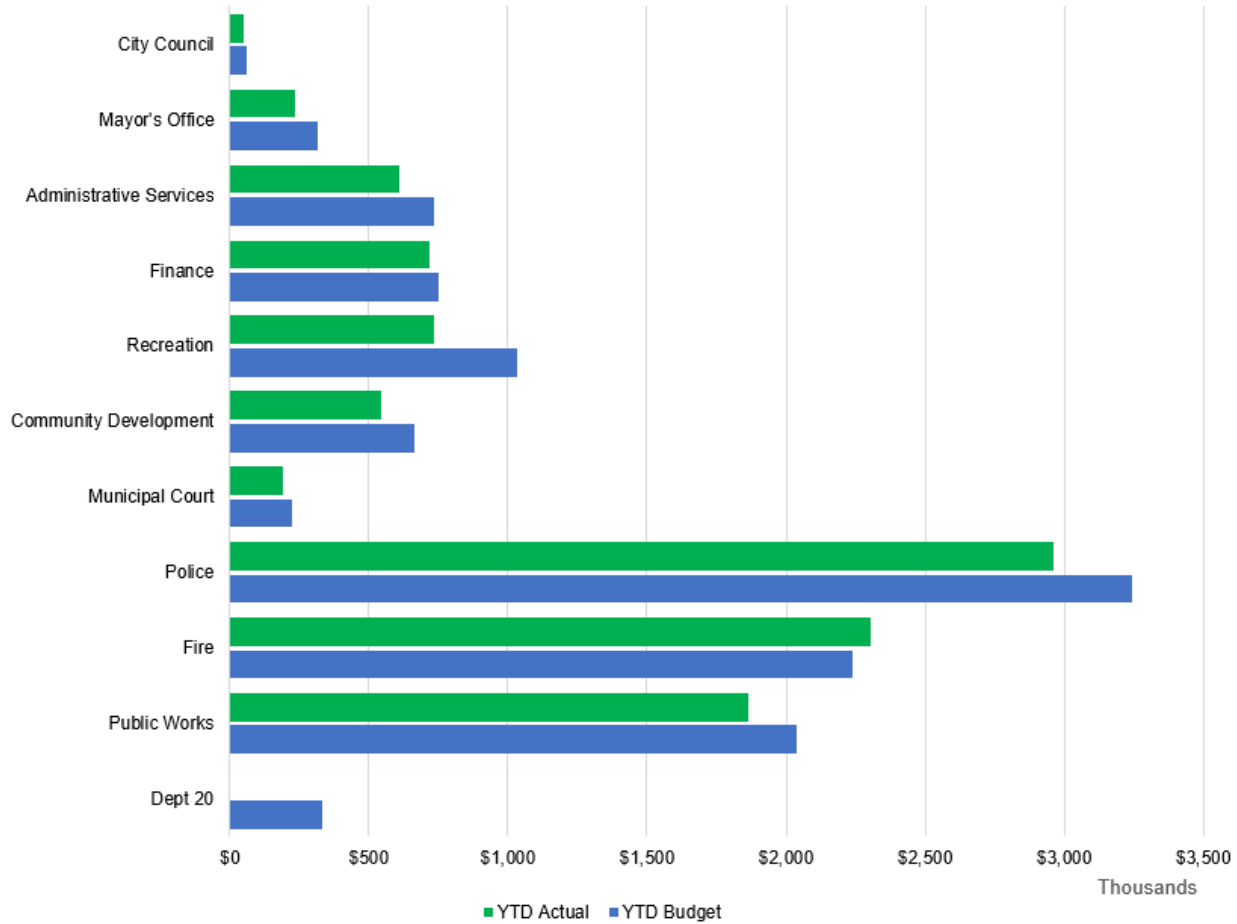
General Fund expenditures totaled \$10.2 million through February, which is \$1.4 million less than the allocated budget of \$11.6 million. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

### **Departmental Variances**

All but one General Fund department was under their allocated budget through February 2021. Noteworthy variances are:

- The Fire Department is \$70 thousand over the allocated budget of \$2.2 million. The variance is related to slightly higher salaries, overtime & benefits compared to the allocated budget.

Year to Date Department Expenditures Compared to Allocated Budget Through February 2021



**GENERAL FUND**

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of February 28, 2021

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
01 City Council	363,618	59,188	59,842	56,635	52,748	(6,440)	15%	-5%	-7%
03 Mayor's Office	2,104,126	317,932	300,574	340,470	237,228	(80,704)	11%	13%	-30%
04 Administrative Services	4,984,464	736,428	610,631	633,783	611,807	(124,621)	12%	4%	-3%
05 Finance	3,049,858	750,568	680,306	659,862	716,956	(33,612)	24%	-3%	9%
07 Recreation	4,260,543	1,030,914	819,563	872,305	734,533	(296,381)	17%	6%	-16%
08 Community Development	4,069,943	665,262	530,659	540,082	545,340	(119,922)	13%	2%	1%
09 Municipal Court	1,272,888	222,477	192,182	226,492	191,974	(30,504)	15%	18%	-15%
10 Police	18,286,665	3,243,702	3,176,565	3,130,137	2,958,804	(284,898)	16%	-1%	-5%
11 Fire	12,706,860	2,236,218	2,271,472	2,258,453	2,306,633	70,415	18%	-1%	2%
13 Public Works	6,584,325	2,035,169	1,943,686	1,914,212	1,861,505	(173,664)	28%	-2%	-3%
<b>Subtotal</b>	<b>57,683,290</b>	<b>11,297,857</b>	<b>10,585,479</b>	<b>10,632,431</b>	<b>10,217,528</b>	<b>(1,080,329)</b>	<b>18%</b>	<b>0%</b>	<b>-4%</b>
20 Dept 20	5,462,760	334,833	1,350,000	-	-	(334,833)	0%	-100%	-
<b>Total Expenditures</b>	<b>63,146,050</b>	<b>11,632,691</b>	<b>11,935,479</b>	<b>10,632,431</b>	<b>10,217,528</b>	<b>(1,415,163)</b>	<b>16%</b>	<b>-11%</b>	<b>-4%</b>

Percent of year completed 17%

**GENERAL FUND**

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of February 28, 2021

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS				
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE		
								2019/2020	2020/2021	
11 Salaries	28,723,860	4,958,547	4,608,338	4,854,409	4,627,109	(331,438)	16%	5%	-5%	
12 Extra Labor	347,528	189,227	97,922	87,937	859	(188,368)	0%	-10%	-99%	
13 Overtime	1,218,115	220,753	272,001	231,013	285,145	64,392	23%	-15%	23%	
15 Holiday Pay	515,500	2,425	3,891	1,853	2,560	135	0%	-52%	38%	
21 FICA	1,872,655	333,127	296,589	308,206	285,570	(47,557)	15%	4%	-7%	
22 Pension-LEOFF	899,828	133,504	139,809	143,287	139,099	5,594	15%	2%	-3%	
23 Pension-PERS/PSERS	1,631,377	292,126	284,940	298,079	269,506	(22,620)	17%	5%	-10%	
24 Industrial Insurance	875,820	181,851	162,267	187,406	171,478	(10,373)	20%	15%	-8%	
25 Medical & Dental	6,904,119	1,124,210	943,627	1,052,869	1,035,803	(88,407)	15%	12%	-2%	
26 Unemployment	-	-	-	6,681	-	-	-	-	-	-100%
28 Uniform/Clothing	8,525	338	235	239	667	330	8%	2%	179%	
<b>Total Salaries &amp; Benefits</b>	<b>42,997,327</b>	<b>7,436,108</b>	<b>6,809,618</b>	<b>7,171,980</b>	<b>6,817,795</b>	<b>(618,313)</b>	<b>16%</b>	<b>5%</b>	<b>-5%</b>	

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2019/2020	2020/2021
0 Transfers	5,462,760	334,833	1,350,000	-	-	(334,833)	0%	-100%	-
31 Supplies	1,055,711	162,390	226,085	119,784	87,659	(74,731)	8%	-47%	-27%
34 Items Purchased for resale	13,000	10,000	-	235	19	(9,981)	0%	-	-92%
35 Small Tools	66,450	13,267	4,528	14,946	8,560	(4,706)	13%	230%	-43%
41 Professional Services	5,439,071	681,822	601,856	583,457	413,995	(267,827)	8%	-3%	-29%
42 Communication	481,810	77,135	57,908	60,954	59,215	(17,919)	12%	5%	-3%
43 Travel	83,196	44,950	22,886	21,946	636	(44,314)	1%	-4%	-97%
44 Advertising	34,750	3,662	1,539	3,840	521	(3,142)	1%	149%	-86%
45 Rentals and Leases	2,166,137	290,375	468,793	203,306	344,328	53,954	16%	-57%	69%
46 Insurance	1,030,329	1,023,022	883,280	980,935	1,107,054	84,032	107%	11%	13%
47 Public Utilities	1,991,445	1,179,433	1,069,128	1,135,213	1,151,595	(27,838)	58%	6%	1%
48 Repairs and Maintenance	651,669	64,780	191,581	100,436	95,432	30,653	15%	-48%	-5%
49 Miscellaneous	1,153,730	224,469	248,275	235,399	130,718	(93,751)	11%	-5%	-44%
64 Machinery & Equipment	518,665	86,444	-	-	-	(86,444)	0%	-	-
<b>Total Operating Expenses</b>	<b>20,148,723</b>	<b>4,196,583</b>	<b>5,125,861</b>	<b>3,460,451</b>	<b>3,399,733</b>	<b>(796,850)</b>	<b>17%</b>	<b>-32%</b>	<b>-2%</b>
<b>Total Expenses</b>	<b>63,146,050</b>	<b>11,632,691</b>	<b>11,935,479</b>	<b>10,632,431</b>	<b>10,217,528</b>	<b>(1,415,163)</b>	<b>16%</b>	<b>-11%</b>	<b>-4%</b>

Percent of year completed 17%