



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: May 24, 2021

SUBJECT: March 2021 Departmental Budget-to-Actuals Report

Summary

The purpose of the March 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 March 2021 Report is based on financial data available as of May 14, 2021, for the period ending March 31, 2021. Additional details can be found within the attached financial report.

At the May 11, 2021 Committee of the Whole, Council gave consensus to move forward with using Streamlined Sales Tax (SST) mitigation revenue to fund a number of high-priority programs including: Fire overtime, permit activity, street/bus stop maintenance, park maintenance, recreation program assistance, Dark Trace – cyber security, wage & compensation agreement, and code enforcement & rental housing. These items will be included in the year-end budget amendment and are revenue backed by SST funds

Expenditures

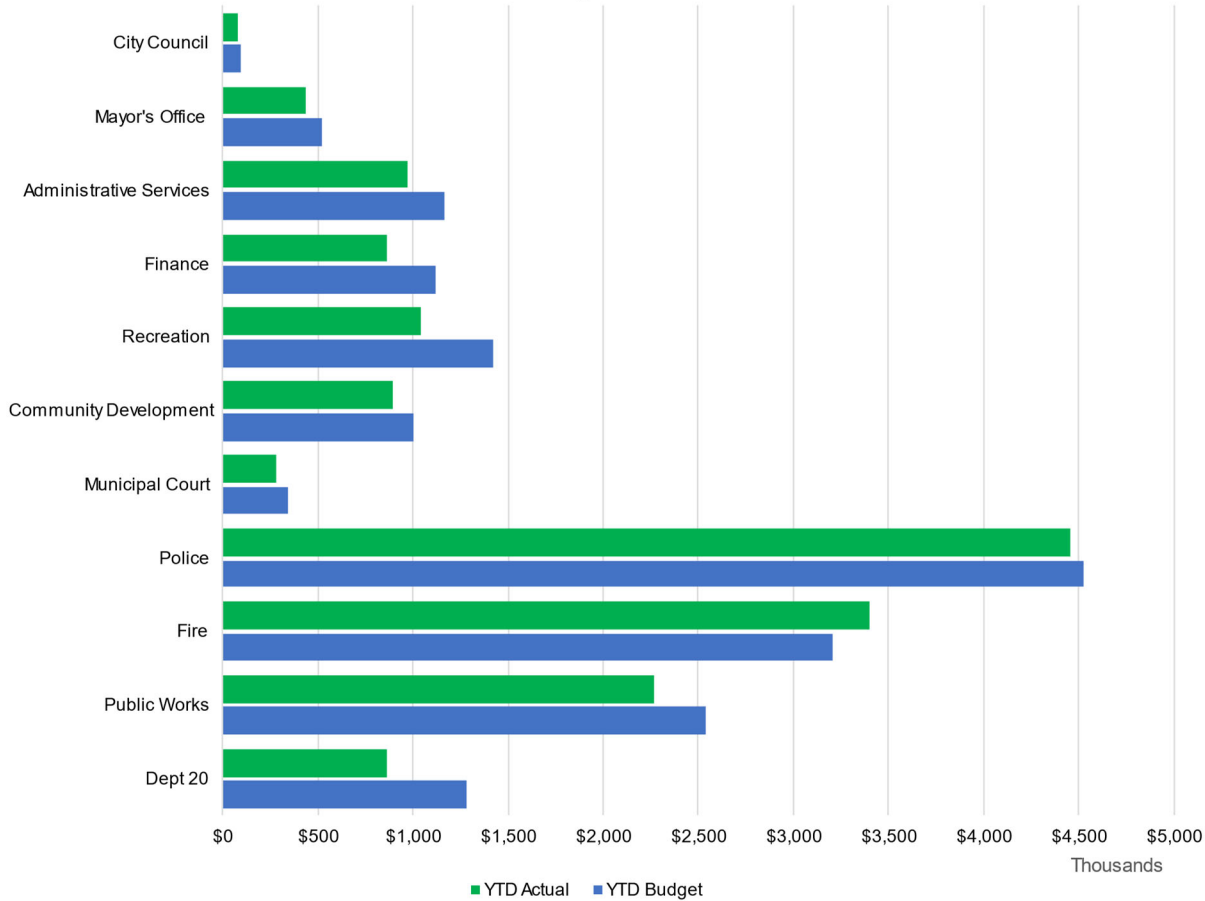
General Fund expenditures totaled \$15.6 million through March, which is \$1.7 million less than the allocated budget of \$17.2 million. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

Departmental Variances

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

- The Fire Department is \$195.6 thousand over the allocated budget of \$3.2 million. The variance is related to higher salaries, overtime & benefits compared to the allocated budget. Council recently gave consensus for a year-end budget amendment to increase fire overtime by \$200k.

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



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of March 31, 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	\$ 96,456	\$ 89,854	\$ 89,070	\$ 78,406	\$ (18,050)	22%	-1%	-12%
03 Mayor's Office	2,104,126	520,954	532,746	571,677	432,775	(88,179)	21%	7%	-24%
04 Administrative Services	4,984,464	1,168,407	936,451	1,014,020	974,540	(193,867)	20%	8%	-4%
05 Finance	3,049,858	1,118,703	770,812	934,734	860,131	(258,571)	28%	21%	-8%
07 Recreation	4,260,543	1,418,500	1,168,393	1,222,941	1,041,407	(377,094)	24%	5%	-15%
08 Community Development	4,069,943	1,001,046	843,509	813,176	892,111	(108,935)	22%	-4%	10%
09 Municipal Court	1,272,888	345,170	292,598	339,361	284,856	(60,314)	22%	16%	-16%
10 Police	18,286,665	4,524,241	4,563,165	4,358,660	4,453,562	(70,680)	24%	-4%	2%
11 Fire	12,706,860	3,207,120	3,266,836	3,262,627	3,402,756	195,636	27%	0%	4%
13 Public Works	6,584,325	2,535,711	2,476,093	2,392,416	2,268,672	(267,039)	34%	-3%	-5%
Subtotal	57,683,290	15,936,308	14,940,456	14,998,681	14,689,214	(1,247,094)	25%	0%	-2%
20 Dept 20	5,462,760	1,279,870	2,340,497	886,326	865,690	(414,180)	16%	-62%	-2%
Total Expenditures	\$ 63,146,050	\$ 17,216,178	\$ 17,280,953	\$ 15,885,007	\$ 15,554,904	\$ (1,661,274)	25%	-8%	-2%

Percent of year completed 25%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of March 31, 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	\$ 7,393,216	\$ 6,916,414	\$ 7,235,293	\$ 6,956,941	\$ (436,275)	24%	5%	-4%	
12 Extra Labor	347,528	245,321	162,485	115,373	4,119	(241,203)	1%	-29%	-96%	
13 Overtime	1,218,115	321,718	438,748	328,396	473,154	151,436	39%	-25%	44%	
15 Holiday Pay	515,500	5,105	5,996	3,900	4,766	(339)	1%	-35%	22%	
21 FICA	1,872,655	495,145	448,222	458,077	432,603	(62,542)	23%	2%	-6%	
22 Pension-LEOFF	899,828	206,913	213,775	222,557	212,918	6,005	24%	4%	-4%	
23 Pension-PERS/PSERS	1,631,377	436,245	428,769	444,436	408,726	(27,519)	25%	4%	-8%	
24 Industrial Insurance	875,820	257,551	225,284	260,522	250,400	(7,151)	29%	16%	-4%	
25 Medical & Dental	6,904,119	1,680,855	1,418,149	1,576,986	1,558,562	(122,293)	23%	11%	-1%	
26 Unemployment	-	-	-	6,681	-	-	-	-	-100%	
28 Uniform/Clothing	8,525	631	725	432	667	36	8%	-40%	54%	
Total Salaries & Benefits	\$ 42,997,327	\$ 11,042,700	\$ 10,258,567	\$ 10,652,653	\$ 10,302,855	\$ (739,844)	24%	4%	-3%	

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	\$ 1,279,870	\$ 2,340,497	\$ 886,326	\$ 865,690	\$ (414,180)	16%	-62%	-2%	
31 Supplies	1,055,711	283,555	310,851	216,715	148,112	(135,443)	14%	-30%	-32%	
34 Items Purchased for resale	13,000	10,000	-	235	239	(9,761)	2%	-	2%	
35 Small Tools	66,450	16,580	9,416	38,060	13,750	(2,830)	21%	304%	-64%	
41 Professional Services	5,439,071	972,205	1,065,196	875,206	940,628	(31,577)	17%	-18%	7%	
42 Communication	481,810	114,880	78,437	93,517	60,123	(54,758)	12%	19%	-36%	
43 Travel	83,196	55,899	53,653	30,257	2,906	(52,994)	3%	-44%	-90%	
44 Advertising	34,750	5,117	2,209	4,538	895	(4,221)	3%	105%	-80%	
45 Rentals and Leases	2,166,137	445,067	697,822	323,355	520,577	75,510	24%	-54%	61%	
46 Insurance	1,030,329	1,030,164	883,280	987,519	1,107,054	76,890	107%	12%	12%	
47 Public Utilities	1,991,445	1,276,250	1,136,447	1,209,338	1,264,491	(11,759)	63%	6%	5%	
48 Repairs and Maintenance	651,669	171,370	233,836	201,394	125,258	(46,112)	19%	-14%	-38%	
49 Miscellaneous	1,153,730	382,855	210,743	365,895	202,325	(180,530)	18%	74%	-45%	
64 Machinery & Equipment	518,665	129,666	-	-	-	(129,666)	0%	-	-	
Total Operating Expenses	20,148,723	6,173,479	7,022,386	5,232,354	5,252,049	(921,430)	26%	-25%	0%	
Total Expenses	\$ 63,146,050	\$ 17,216,178	\$ 17,280,953	\$ 15,885,007	\$ 15,554,904	\$ (1,661,274)	25%	-8%	-2%	

Percent of year completed 25%