



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: November 22, 2021

SUBJECT: September 2021 General Fund Departmental Budget-to-Actuals Report

Summary

The purpose of the September 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 September 2021 Report is based on financial data available as of November 14, 2021, for the period ending September 30, 2021. Additional details can be found within the included financial report.

Expenditures

General Fund departmental expenditures totaled \$42.52 million through September, which is \$92 thousand less than the allocated budget of \$42.61 million. Department 20, which is transfers to other funds, totaled \$3.37 million, which is \$849 thousand less than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

Through the end of September, one department exceeds allocated budget. The Fire Department continues to exceed allocated budget primarily due to use of overtime. Approximately a third of overtime can be attributed to reimbursable overtime; specifically, the COVID testing site as well as a repeater malfunction. A budget amendment of just over \$1 million was presented to City Council in November. Based on current information, the Fire Department should stay within the amended budget.

Staff continues to closely monitor departmental budgets and will continue to keep the City Council fully informed of additional budgetary concerns through the end of the year. It should be noted that the budget reflected in the charts on the next few pages do not include the amendments as Council has not yet formally approved the budget amendment ordinance.

Departmental Variances

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

- The Fire Department is now \$901 thousand over the allocated budget of \$9.2 million. The variance is related to overtime & associated benefits compared to the allocated budget. A budget amendment for the Fire Department was included in the final budget amendment. Based on information as of November 1, 2021, the budget amendment should prevent the Fire Department from exceeding the amended budget. If use of overtime exceeds the current estimated usage through the end of the year, the department could exceed the amended budget.

The chart below provides additional details on overtime associated with the Fire Department.

Fire Overtime Summarized - Through September 30, 2021							
Category	Reimbursable OT			Category	Unreimbursable OT		
	Salary	Benefits	Total		Salary	Benefits	Total
Billable Contractor	\$ 10,371	\$ 1,362	\$ 11,733	Minimum Staffing	\$ 447,777	\$ 58,793	\$ 506,570
COVID Testing Site	217,097	28,505	245,602	Instructor	17,470	2,294	19,764
Repeater Malfunction	77,454	10,170	87,624	Training	16,351	2,147	18,498
				Fire Prevention	46,412	6,094	52,506
				Fire Investigation	7,463	980	8,443
				Academy	26,337	3,458	29,795
				Public Safety Plan	8,847	1,162	10,009
				Meetings	8,534	1,121	9,655
				Shift Extension	8,214	1,078	9,292
				Special Assignment	11,865	1,558	13,423
				Other	34,441	4,522	38,963
Totals	\$ 304,922	\$ 40,036	\$ 344,958		\$ 633,711	\$ 83,206	\$ 716,917

Budget Amendments

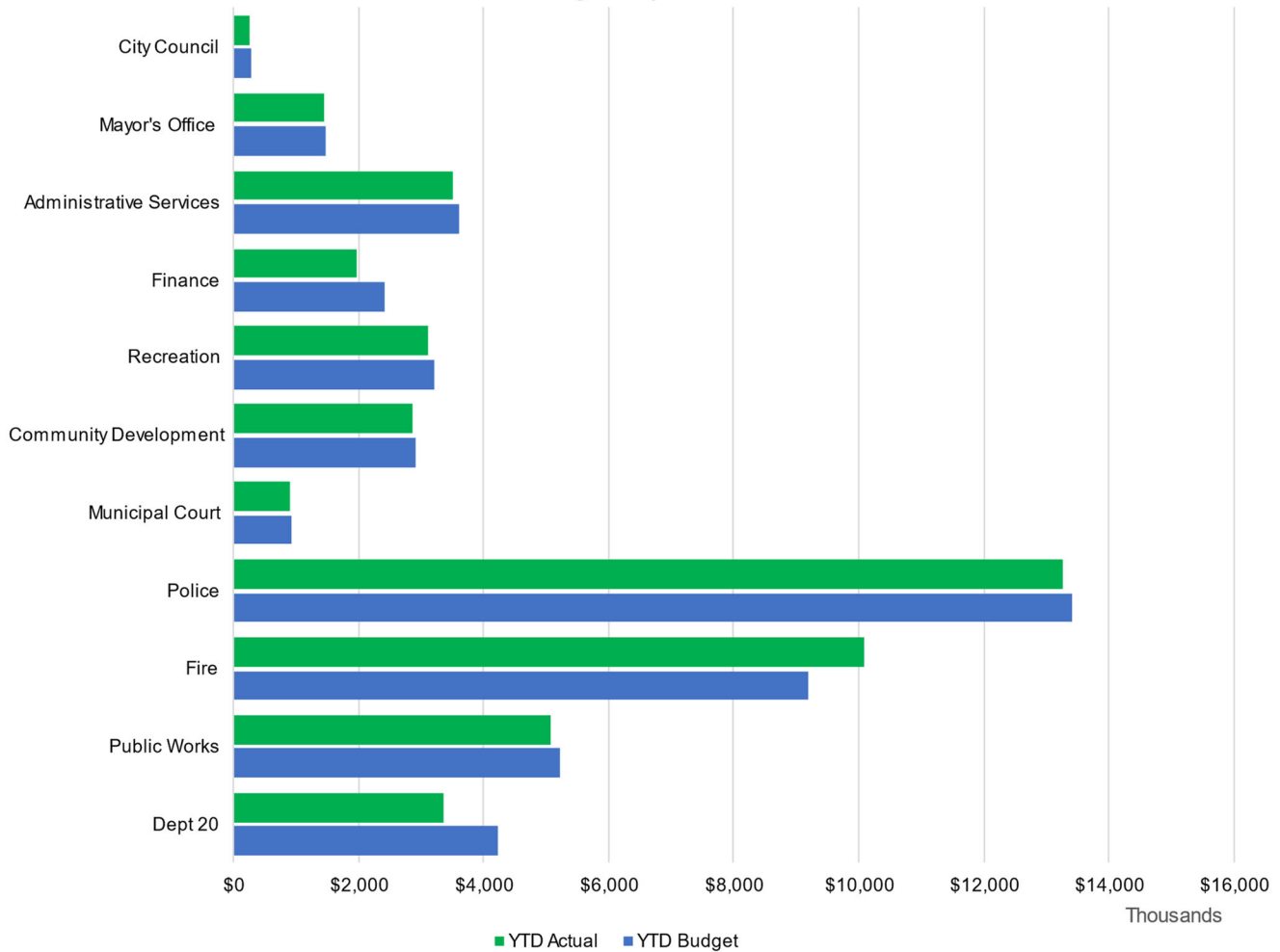
Budget amendments have been submitted to City Council for final approval. The chart on the next page provides a list of budget amendments that Council previously provided consensus for. Budget amendments include in the chart are also included in the final amendment.

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Council Meeting Date	Summary of Budget Amendment
4/5 regular meeting	Contract for BHC Consultants for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
4/5 regular meeting	Contract for Reid Middleton for structural plan review. Cost neutral as this is a revenue backed contract. Any increase in expenditures will also include the same increase in revenue
5/10 COW	Consensus to use new funding (SST) to restore service levels and cover certain contractual obligations. Budget amendment will include increasing both revenue and expenditures by the same amount.
5/17 regular meeting	Acceptance of Sound Transit System Access grant. Both revenue and expenditures will be increased by the same amount, net effect of zero
5/24 COW	Use of SST funds to complete the transfer of records from the offsite storage location to City Hall. Use of SST is estimated to be \$40k. Again revenue backed so net effect of zero to the general fund
6/14 COW	BNSF Alternative Access Study for up to \$1.25 million
6/14 COW	Fire advisory Task Force Consulting for up to \$80 thousand
6/21 regular meeting	TDM regional mobility grant award, no effect on general fund
8/2 regular meeting	Summer Experience & Enrichment for Kids Fund (SEEK) grant, no effect on the general fund as there is no match required
8/2 regular meeting	Restore before and after school programming, funded by ARPA so both revenue and expenditure budgets will be adjusted
8/23 COW	Reclassify Jail Alternative Specialist to Court Support Services Case Manager and increase from .75 FTE to 1.0 FTE. Will require ongoing funding source
9/20 regular meeting	1.25 FTE for Municipal Court and 1.0 FTE for Police to staff school zone automated traffic cameras. Costs are expected to be covered by the school zone automated traffic camera program.

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



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of September 30, 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	\$ 266,445	\$ 272,796	\$ 258,036	\$ 253,424	\$ (13,021)	70%	-5%	-2%
03 Mayor's Office	2,104,126	1,474,683	1,642,915	1,554,800	1,457,838	(16,845)	69%	-5%	-6%
04 Administrative Services	4,984,464	3,610,820	3,364,561	3,148,377	3,509,348	(101,473)	70%	-6%	11%
05 Finance	3,049,858	2,407,326	1,864,726	1,896,822	1,975,514	(431,812)	65%	2%	4%
07 Recreation	4,260,543	3,205,083	3,753,069	3,006,621	3,110,155	(94,929)	73%	-20%	3%
08 Community Development	4,069,943	2,901,539	2,672,668	2,298,178	2,870,633	(30,906)	71%	-14%	25%
09 Municipal Court	1,272,888	931,104	957,885	937,685	905,731	(25,373)	71%	-2%	-3%
10 Police	18,286,665	13,402,023	13,867,589	12,911,060	13,269,920	(132,103)	73%	-7%	3%
11 Fire	12,706,860	9,196,135	9,516,121	9,193,078	10,096,780	900,645	79%	-3%	10%
13 Public Works	6,584,325	5,212,612	5,962,207	4,991,551	5,066,227	(146,385)	77%	-16%	1%
Subtotal	57,683,290	42,607,771	43,874,537	40,196,208	42,515,570	(92,201)	74%	-8%	6%
20 Dept 20	5,462,760	4,218,147	4,441,090	2,929,357	3,368,874	(849,274)	62%	-34%	15%
Total Expenditures	\$ 63,146,050	\$ 46,825,918	\$ 48,315,627	\$ 43,125,564	\$ 45,884,444	\$ (941,474)	73%	-11%	6%

Percent of year completed 75%

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of September 30, 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	\$ 21,603,747	\$ 21,166,028	\$ 21,051,723	\$ 20,854,052	\$ (749,694)	73%	-1%	-1%
12 Extra Labor	347,528	310,896	661,845	126,788	133,207	(177,689)	38%	-81%	5%
13 Overtime	1,218,115	855,938	1,316,668	870,752	1,657,357	801,419	136%	-34%	90%
15 Holiday Pay	515,500	89,606	91,860	69,718	78,815	(10,791)	15%	-24%	13%
21 FICA	1,872,655	1,412,444	1,390,754	1,307,355	1,325,755	(86,690)	71%	-6%	1%
22 Pension-LEOFF	899,828	692,387	654,764	791,952	720,983	28,596	80%	21%	-9%
23 Pension-PERS/PSERS	1,631,377	1,228,085	1,321,081	1,241,113	1,172,061	(56,024)	72%	-6%	-6%
24 Industrial Insurance	875,820	673,378	597,297	663,012	686,508	13,129	78%	11%	4%
25 Medical & Dental	6,904,119	5,012,308	4,302,924	4,670,637	5,178,089	165,781	75%	9%	11%
26 Unemployment	-	-	17,588	27,319	36,827	36,827	-	55%	35%
28 Uniform/Clothing	8,525	2,202	2,146	1,334	2,330	128	27%	-38%	75%
Total Salaries & Benefits	\$ 42,997,327	\$ 31,880,992	\$ 31,522,954	\$ 30,821,703	\$ 31,845,984	\$ (35,008)	74%	-2%	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	\$ 4,218,147	\$ 4,441,090	\$ 2,929,357	\$ 3,368,874	\$ (849,274)	62%	-34%	15%
31 Supplies	1,055,711	718,146	1,225,245	556,877	570,868	(147,278)	54%	-55%	3%
34 Items Purchased for resale	13,000	11,876	18,359	1,729	1,905	(9,971)	15%	-91%	10%
35 Small Tools	66,450	49,205	80,407	70,424	59,228	10,023	89%	-12%	-16%
41 Professional Services	5,439,071	3,725,807	4,371,162	3,558,122	4,039,117	313,310	74%	-19%	14%
42 Communication	481,810	354,438	297,195	341,050	303,510	(50,928)	63%	15%	-11%
43 Travel	83,196	78,318	147,231	32,901	22,256	(56,062)	27%	-78%	-32%
44 Advertising	34,750	18,549	14,255	7,998	6,209	(12,340)	18%	-44%	-22%
45 Rentals and Leases	2,166,137	1,311,764	2,238,498	972,865	1,598,856	287,092	74%	-57%	64%
46 Insurance	1,030,329	1,030,329	889,957	987,671	1,113,881	83,552	108%	11%	13%
47 Public Utilities	1,991,445	1,777,205	1,726,097	1,641,610	1,902,495	125,290	96%	-5%	16%
48 Repairs and Maintenance	651,669	373,845	436,924	480,356	350,520	(23,325)	54%	10%	-27%
49 Miscellaneous	1,153,730	888,299	861,026	717,410	624,558	(263,741)	54%	-17%	-13%
64 Machinery & Equipment	518,665	388,999	45,228	5,495	76,184	(312,815)	15%	-88%	1287%
Total Operating Expenses	20,148,723	14,944,926	16,792,672	12,303,862	14,038,460	(906,467)	70%	-27%	14%
Total Expenses	\$ 63,146,050	\$ 46,825,918	\$ 48,315,627	\$ 43,125,564	\$ 45,884,444	\$ (941,474)	73%	-11%	6%

Percent of year completed 75%