



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: February 14, 2021

SUBJECT: Preliminary Year-end 2021 General Fund Departmental Budget-to-Actuals Report

Summary

The purpose of the Preliminary Year-end 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 Preliminary 2021 Year-end Report is based on financial data available as of January 31, 2022, for the period ending December 31, 2021. Additional details can be found within the included financial report.

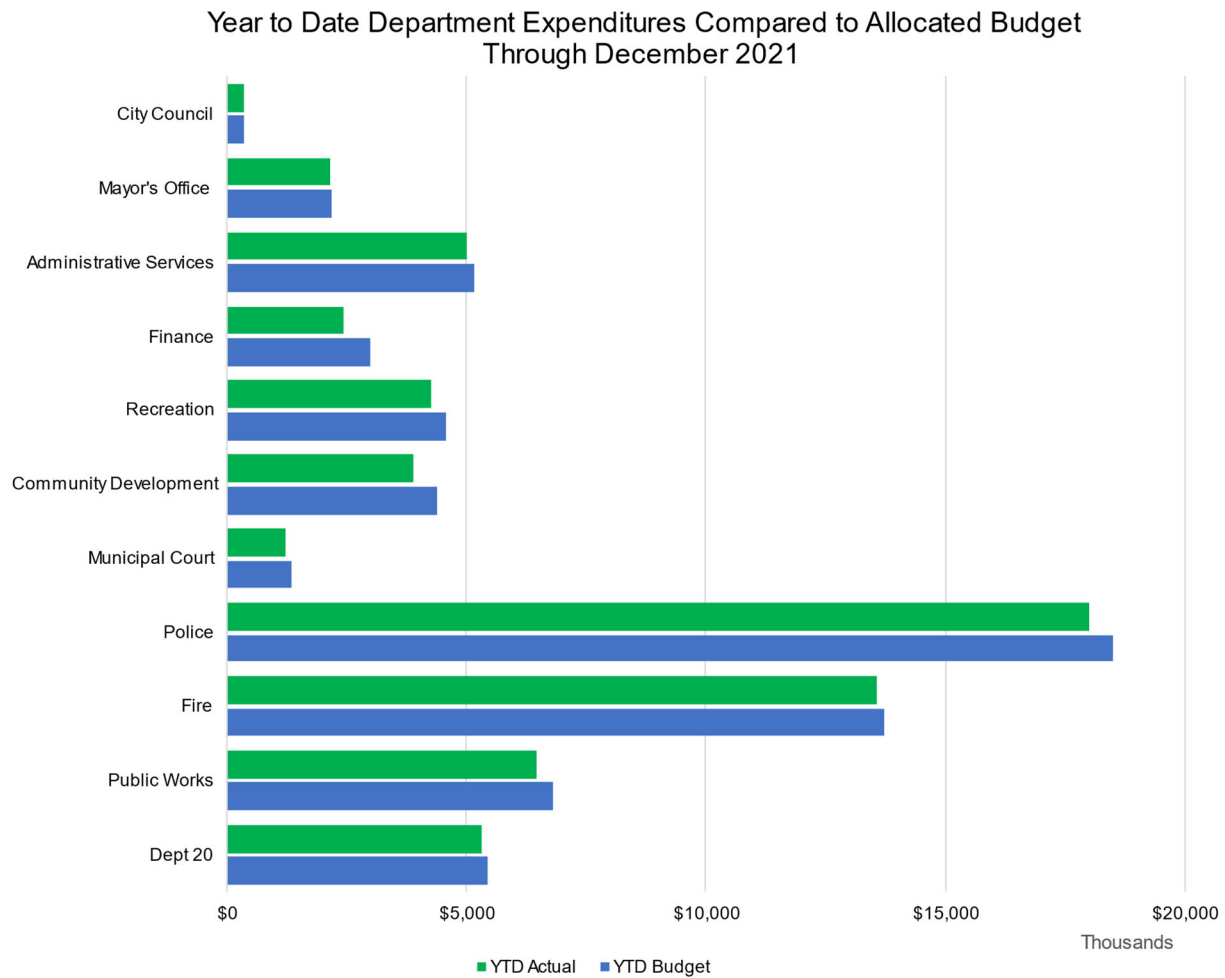
Expenditures

General Fund departmental expenditures totaled \$57.32 million through December, which is \$2.74 million less than the annual budget of \$60.06 million. Department 20, which is transfers to other funds, totaled \$5.31 million, which is \$128 thousand less than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

Again, these numbers are preliminary, and we will accrue expenditures back into 2021 until we can close the books, typically some time in March.

Once 2021 is close, a full report of all funds will be provide to the Finance & Governance Committee and the full City Council.

Departmental Variances



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of December 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	\$ 363,618	\$ 381,903	\$ 351,396	\$ 333,702	\$ (29,916)	92%	-8%	-5%
03 Mayor's Office	2,178,126	2,178,126	2,355,805	2,280,110	2,149,534	(28,592)	99%	-3%	-6%
04 Administrative Services	5,158,639	5,158,639	4,726,846	4,750,857	5,005,671	(152,968)	97%	1%	5%
05 Finance	2,991,615	2,991,615	2,392,462	2,402,140	2,436,778	(554,837)	81%	0%	1%
07 Recreation	4,573,403	4,573,403	5,061,090	4,273,655	4,244,077	(329,326)	93%	-16%	-1%
08 Community Development	4,375,887	4,375,887	3,557,282	3,278,151	3,898,258	(477,629)	89%	-8%	19%
09 Municipal Court	1,348,456	1,348,456	1,297,382	1,292,626	1,202,694	(145,762)	89%	0%	-7%
10 Police	18,512,591	18,512,591	18,907,947	17,682,031	18,021,395	(491,196)	97%	-6%	2%
11 Fire	13,736,860	13,736,860	12,562,278	12,850,658	13,562,013	(174,847)	99%	2%	6%
13 Public Works	6,817,377	6,817,377	7,615,085	6,379,120	6,467,121	(350,256)	95%	-16%	1%
Subtotal	60,056,572	60,056,572	58,858,079	55,540,744	57,321,243	(2,735,329)	95%	-6%	3%
20 Dept 20	5,433,545	5,433,545	6,193,897	4,862,449	5,305,587	(127,957)	98%	-21%	9%
Total Expenditures	\$ 65,490,117	\$ 65,490,117	\$ 65,051,976	\$ 60,403,193	\$ 62,626,831	\$ (2,863,286)	96%	-7%	4%

Percent of year completed 100%

INFORMATIONAL MEMO

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of December 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	\$ 29,325,215	\$ 29,325,215	\$ 28,550,123	\$ 28,119,885	\$ 27,887,462	\$ (1,437,753)	95%	-2%	-1%
12 Extra Labor	515,220	515,220	819,391	131,789	206,427	(308,793)	40%	-84%	57%
13 Overtime	2,181,615	2,181,615	1,724,479	1,367,623	2,274,124	92,509	104%	-21%	66%
15 Holiday Pay	515,500	515,500	460,543	443,224	429,309	(86,191)	83%	-4%	-3%
21 FICA	1,922,890	1,922,890	1,858,800	1,739,528	1,774,345	(148,546)	92%	-6%	2%
22 Pension-LEOFF	899,828	899,828	970,203	1,020,215	953,421	53,593	106%	5%	-7%
23 Pension-PERS/PSERS	1,631,377	1,631,377	1,770,053	1,662,169	1,518,973	(112,404)	93%	-6%	-9%
24 Industrial Insurance	875,820	875,820	774,596	859,956	892,567	16,747	102%	11%	4%
25 Medical & Dental	6,904,119	6,904,119	5,745,036	6,486,004	6,736,673	(167,446)	98%	13%	4%
26 Unemployment	-	-	18,273	93,070	45,019	45,019	-	409%	-52%
28 Uniform/Clothing	8,525	8,525	6,353	4,734	6,489	(2,036)	76%	-25%	37%
Total Salaries & Benefits	\$ 44,780,109	\$ 44,780,109	\$ 42,697,850	\$ 41,928,197	\$ 42,724,810	\$ (2,055,299)	95%	-2%	2%

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	\$ 5,433,545	\$ 5,433,545	\$ 6,193,897	\$ 4,862,449	\$ 5,305,587	\$ (127,957)	98%	-21%	9%
31 Supplies	1,092,211	1,092,211	1,544,004	893,023	972,510	(119,701)	89%	-42%	9%
34 Items Purchased for resale	13,000	13,000	17,794	2,624	3,274	(9,726)	25%	-85%	25%
35 Small Tools	66,450	66,450	116,159	140,071	150,257	83,807	226%	21%	7%
41 Professional Services	5,995,071	5,995,071	6,263,910	5,593,268	5,799,609	(195,462)	97%	-11%	4%
42 Communication	481,810	481,810	396,598	482,845	442,383	(39,427)	92%	22%	-8%
43 Travel	84,696	84,696	197,517	33,735	29,443	(55,253)	35%	-83%	-13%
44 Advertising	34,750	34,750	22,981	15,666	15,095	(19,655)	43%	-32%	-4%
45 Rentals and Leases	2,193,137	2,193,137	2,685,516	1,780,511	2,089,602	(103,535)	95%	-34%	17%
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	1,991,445	1,983,981	1,817,328	2,180,246	188,801	109%	-8%	20%
48 Repairs and Maintenance	651,669	651,669	717,261	884,776	715,830	64,161	110%	23%	-19%
49 Miscellaneous	1,123,230	1,123,230	1,224,377	949,675	969,334	(153,896)	86%	-22%	2%
64 Machinery & Equipment	518,665	518,665	100,174	31,353	114,969	(403,696)	22%	-69%	267%
Total Operating Expenses	20,710,008	20,710,008	22,354,126	18,474,996	19,902,021	(807,987)	96%	-17%	8%
Total Expenses	\$ 65,490,117	\$ 65,490,117	\$ 65,051,976	\$ 60,403,193	\$ 62,626,831	\$ (2,863,286)	96%	-7%	4%

Percent of year completed 100%