



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Vicky Carlsen, Finance Director

BY: Aaron Williams, Fiscal Manager

CC: Mayor Ekberg

DATE: July 18, 2022

SUBJECT: May 2022 General Fund Departmental Budget-to-Actuals Report

Summary

The purpose of the May 2022 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 May 2022 Report is based on financial data available as of July 1, 2022, for the period ending May 31, 2022. Additional details can be found within the included financial report.

Expenditures

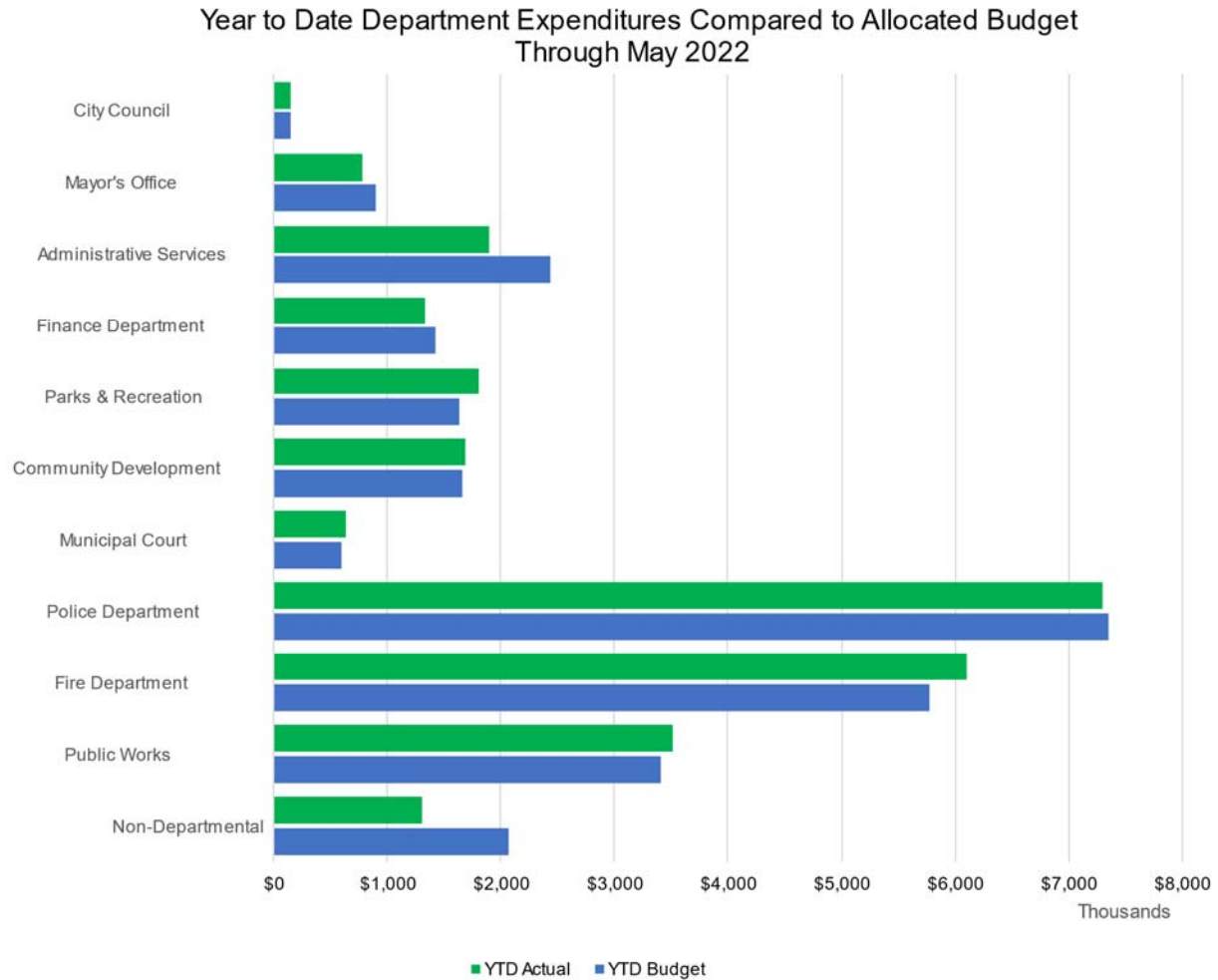
General Fund departmental expenditures totaled \$25.21 million through May, which is \$130 thousand less than the allocated budget of \$25.34 million. It is worth noting that only 39% of the total departmental budget through the end of May. Department 20, which is transfers to other funds, totaled \$1.31 million, which is \$757 thousand less than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

Transfers to capital project funds are not done on a monthly based. Rather, funds are transferred to capital project funds only as needed, for cash flow purposed. Debt service transfers, however, are done quarterly.

In total, expenditures are tracking slightly below allocated budget. ARPA funds were provided to several departments in the summer of 2021 to restore programs that had been reduced or eliminated due to COVID-19. These programs were funded for approximately six months in the last half of 2021 and the full year for 2022. Because these programs were not funded in the first half of 2021, the effected departments do reflect exceeding allocated budget. At this point in time, the only department that is cause for possible concern is the fire department, with 43% of total budget spent.

As always, staff will continue to monitor budgets closely and communicate if any department is in danger of exceeding annual budget.

Departmental Variances



GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of May 31, 2022

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2022 ANNUAL	2022 ALLOCATED	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2020/2021	2021/2022
01 City Council	\$ 385,826	\$ 152,636	\$ 143,626	\$ 129,336	\$ 143,050	\$ (9,586)	37%	-10%	11%
03 Mayor's Office	2,565,927	900,152	915,213	788,184	783,204	(116,948)	31%	-14%	-1%
04 Administrative Services	5,869,141	2,432,074	1,764,039	1,903,018	1,899,405	(532,669)	32%	8%	0%
05 Finance Department	3,347,587	1,426,974	1,233,527	1,279,246	1,336,511	(90,463)	40%	4%	4%
07 Parks & Recreation	4,959,108	1,628,097	1,828,551	1,622,375	1,805,977	177,881	36%	-11%	11%
08 Community Development	4,662,212	1,661,667	1,331,880	1,589,921	1,683,621	21,954	36%	19%	6%
09 Municipal Court	1,597,482	595,402	552,692	503,953	635,521	40,119	40%	-9%	26%
10 Police Department	19,844,123	7,358,170	7,305,975	7,274,659	7,297,287	(60,883)	37%	0%	0%
11 Fire Department	14,297,033	5,769,989	5,269,776	5,698,287	6,103,292	333,303	43%	8%	7%
13 Public Works	7,434,770	3,412,410	3,323,727	3,062,702	3,519,217	106,807	47%	-8%	15%
Subtotal	64,963,209	25,337,568	23,669,007	23,851,682	25,207,085	(130,483)	39%	1%	6%
20 Non-Departmental	9,619,291	2,064,812	886,326	1,365,690	1,307,953	(756,859)	14%	54%	-4%
Total Expenditures	\$ 74,582,500	\$ 27,402,380	\$ 24,555,333	\$ 25,217,371	\$ 26,515,038	\$ (887,342)	36%	3%	5%

Percent of year completed 42%

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GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of May 31, 2022

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2022 ANNUAL	2022 ALLOCATED	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2020/2021	2021/2022
11 Salaries	\$ 32,802,451	\$ 12,818,950	\$ 12,047,049	\$ 11,576,012	\$ 12,510,880	\$ (308,070)	38%	-4%	8%
12 Extra Labor	584,220	4,080	117,378	11,826	116,135	112,055	20%	-90%	882%
13 Overtime	2,000,115	757,032	416,507	878,487	1,083,985	326,953	54%	111%	23%
15 Holiday Pay	515,500	8,938	3,900	8,938	8,646	(292)	2%	129%	-3%
21 FICA	2,151,955	807,708	751,080	725,217	800,695	(7,013)	37%	-3%	10%
22 Pension-LEOFF	920,517	363,379	516,159	360,683	387,250	23,870	42%	-30%	7%
23 Pension-PERS/PSERS	1,494,905	627,134	732,582	687,866	606,534	(20,600)	41%	-6%	-12%
24 Industrial Insurance	876,892	388,604	399,162	395,663	297,527	(91,077)	34%	-1%	-25%
25 Medical & Dental	7,551,216	3,146,340	2,632,364	2,594,499	3,079,514	(66,826)	41%	-1%	19%
26 Unemployment	-	-	27,319	20,710	15,108	15,108	-	-24%	-27%
28 Uniform/Clothing	8,525	-	614	1,120	840	840	10%	82%	-25%
Total Salaries & Benefits	\$ 48,906,296	\$ 18,922,166	\$ 17,644,113	\$ 17,261,021	\$ 18,907,114	\$ (15,052)	39%	-2%	10%

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2022 ANNUAL	2022 ALLOCATED	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2020/2021	2021/2022
50 Transfers	\$ 9,619,291	\$ 2,064,812	\$ 886,326	\$ 1,365,690	\$ 1,307,953	\$ (756,859)	14%	54%	-4%
31 Office & Operating supplies	900,736	69,687	167,546	187,500	119,896	50,209	13%	12%	-36%
32 Repair & Maint supplies	299,025	31,520	113,213	77,258	147,432	115,912	49%	-32%	91%
34 Items Purchased for resale	10,000	-	235	-	93	93	1%	-100%	-
35 Small Tools & Minor Equipment	41,250	4,170	43,828	13,059	15,733	11,564	38%	-70%	20%
36 Technology Supplies	13,000	5,277	12,794	12,785	15,884	10,607	122%	0%	24%
37 Fleet Supplies & fuel	3,000	884	9,755	1,163	1,928	1,044	64%	-88%	66%
41 Professional Services	7,391,918	3,460,908	2,755,745	3,133,735	2,792,927	(667,981)	38%	14%	-11%
42 Communication	458,739	16,540	179,246	180,990	132,480	115,939	29%	1%	-27%
43 Professional Development/Tra	252,921	163,201	159,367	219,435	155,419	(7,782)	61%	38%	-29%
44 Advertising	40,250	1,799	7,989	3,529	2,535	737	6%	-56%	-28%
45 Rentals and Leases	468,384	118,903	176,947	170,677	61,103	(57,801)	13%	-4%	-64%
46 Technology Services/Contracts	348,291	143,186	379,125	229,770	246,214	103,028	71%	-39%	7%
47 Public Utilities	2,034,285	1,496,628	1,364,121	1,446,553	1,498,775	2,147	74%	6%	4%
48 Repairs and Maintenance	2,185,367	758,524	513,487	808,816	912,917	154,394	42%	58%	13%
49 Other Expenses	879,747	69,073	136,001	29,206	196,634	127,562	22%	-79%	573%
6* Capital Expenditures	730,000	75,103	5,495	76,184	-	(75,103)	0%	1287%	-100%
Total Operating Expenses	25,676,204	8,480,214	6,911,220	7,956,350	7,607,924	(872,291)	30%	15%	-4%
Total Expenses	\$74,582,500	\$27,402,380	\$24,555,333	\$25,217,371	\$26,515,038	\$ (887,342)	36%	3%	5%

Percent of year completed 42%