



## INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

FROM: **Tony Cullerton, Deputy Finance Director**

BY: **Aaron Williams, Fiscal Manager**

CC: **Mayor Ekberg**

DATE: **August 22, 2022**

SUBJECT: **June 2022 General Fund Departmental Budget-to-Actuals Report**

### Summary

The purpose of the June 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 June 2022 Report is based on financial data available as of August 1, 2022, for the period ending June 30, 2022. Additional details can be found within the included financial report.

### Expenditures

General Fund departmental expenditures totaled \$30.75 million through June, which is \$19,775 more than the allocated budget of \$30.73 million. Department 20, which is transfers to other funds, totaled \$2.62 million, which is \$2.20 million 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 basis. Rather, funds are transferred to capital project funds only as needed for cash flow purposes. Debt service transfers are done quarterly.

In total, the General Fund reported expenditures of \$33.36 million, which is equivalent to 44.73% of the annual budget at the completion of 50% of the year. While the General Fund as a whole is currently tracking expenditures below the YTD annual budget, four departments are trending slightly higher than 50% of the annual budget at the completion of June.

**Finance** reported expenditures totaling 52.44% of the annual budget. The additional 2.44% above the annual budget is primarily due to a Finance Enterprise ERP milestone payment. The milestone payments have been factored into the annual budget and will normalize throughout the year. **Fire** reported expenditures totaling 51.63% of annual budget at the completion of 50% of the year. The slight overage of 1.63% is attributed to YTD overtime. **Parks Maintenance** reported expenditures of 51.04% of Jan - June annual budget. The 1.04% is primarily a result of an increase in the Professional Services category, specifically Security & Safety billings. As of the end of June, **Street Maintenance** reported department expenditures of 60.93% of annual budget. However, this percentage represents only a \$197 increase over their allocated budget. Staff will continue to monitor budgets closely and communicate if any department is in danger of exceeding annual budget.

### **Departmental Variances**

Year to Date Department Expenditures Compared to Allocated Budget through June 2022 are displayed on the following page.



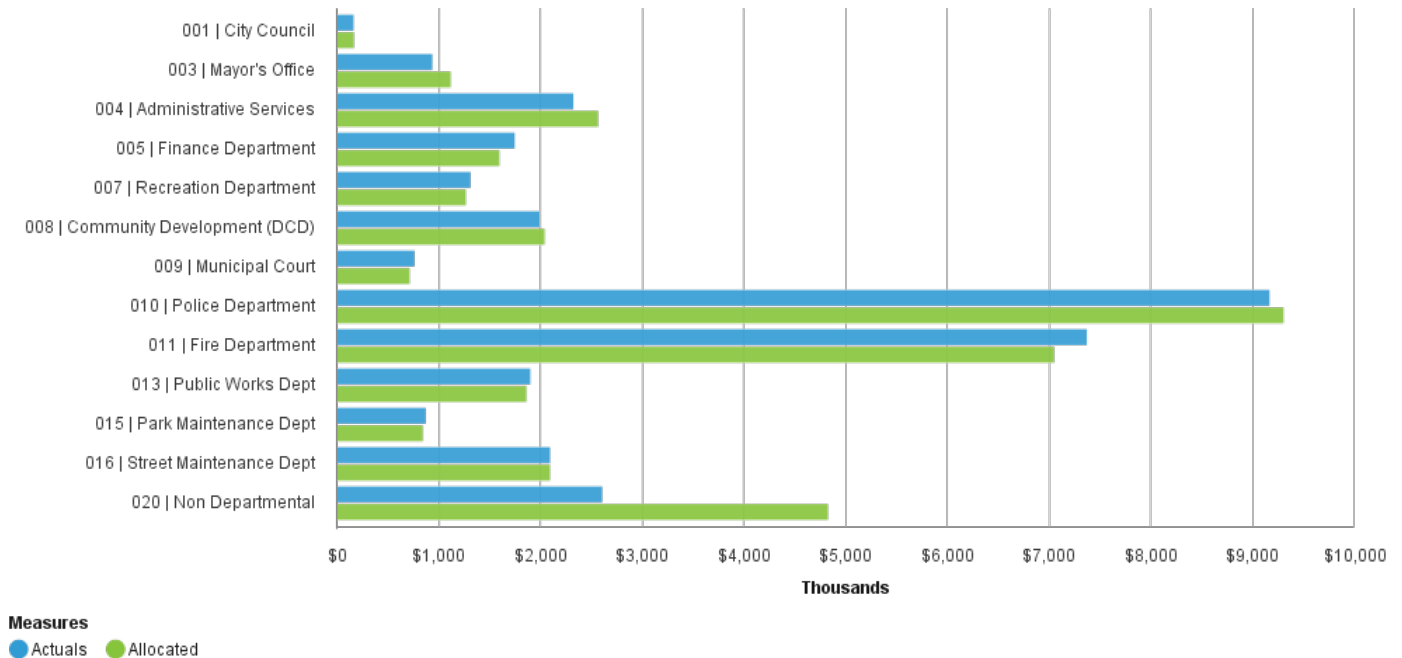
# General Fund

City of Tukwila  
General Fund Expenditures

Year-to-Date as of Jun 30, 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
001 City Council	385,826	175,485	171,186	165,384	171,690	(3,795)	44.50%	(3.39%)	3.81%
003 Mayor's Office	2,565,927	1,125,383	1,078,512	955,299	945,654	(179,730)	36.85%	(11.42%)	(1.01%)
004 Administrative Services	5,869,141	2,575,584	2,106,663	2,263,791	2,332,018	(243,567)	39.73%	7.46%	3.01%
005 Finance Department	3,347,587	1,605,708	1,386,084	1,434,962	1,755,424	149,715	52.44%	3.53%	22.33%
007 Recreation Department	3,233,011	1,274,973	1,331,237	1,181,978	1,321,741	46,768	40.88%	(11.21%)	11.82%
008 Community Development (DCD)	4,662,212	2,049,007	1,595,958	1,923,169	2,000,125	(48,881)	42.90%	20.50%	4.00%
009 Municipal Court	1,597,482	722,703	647,626	610,043	770,679	47,976	48.24%	(5.80%)	26.33%
010 Police Department	19,844,123	9,314,472	8,900,343	8,689,475	9,175,970	(138,502)	46.24%	(2.37%)	5.60%
011 Fire Department	14,297,033	7,059,580	6,276,341	6,782,979	7,381,006	321,425	51.63%	8.07%	8.82%
013 Public Works Dept	3,982,685	1,870,169	1,865,700	1,704,884	1,909,074	38,905	47.93%	(8.62%)	11.98%
015 Park Maintenance Dept	1,726,097	851,779	812,516	777,811	881,043	29,265	51.04%	(4.27%)	13.27%
016 Street Maintenance Dept	3,452,085	2,103,071	1,851,730	1,941,381	2,103,267	197	60.93%	4.84%	8.34%
020 Non Departmental	9,619,291	4,835,506	2,068,215	2,731,380	2,615,906	(2,219,600)	27.19%	32.06%	(4.23%)
<b>TOTAL EXPENDITURES</b>	<b>74,582,500</b>	<b>35,563,421</b>	<b>30,092,112</b>	<b>31,162,537</b>	<b>33,363,597</b>	<b>(2,199,825)</b>	<b>44.73%</b>	<b>3.56%</b>	<b>7.06%</b>

Year to Date Department Expenditures Compared to Allocated Budget as of Jun 30, 2022



# General Fund

City of Tukwila

## General Fund Expenditures

Year-to-Date as of Jun 30, 2022

	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% Expended	% Change	
								2020/ 2021	2021/ 2022
511 Salaries	32,802,451	15,514,153	14,376,560	13,869,570	14,981,786	(532,367)	45.67%	(3.53%)	8.02%
512 Extra Labor	584,220	31,210	118,475	27,684	163,404	132,194	27.97%	(76.63%)	490.24%
513 Overtime	2,000,115	976,978	520,728	1,064,168	1,355,822	378,845	67.79%	104.36%	27.41%
515 Holiday Pay	515,500	72,268	63,624	72,268	79,193	6,925	15.36%	13.59%	9.58%
521 FICA	2,151,955	976,939	899,048	872,949	968,801	(8,138)	45.02%	(2.90%)	10.98%
522 Pension-LEOFF	920,517	445,550	587,334	435,536	541,531	95,981	58.83%	(25.85%)	24.34%
523 Pension-PERS/PSERS	1,494,905	755,684	863,764	824,671	731,941	(23,743)	48.96%	(4.53%)	(11.24%)
524 Industrial Insurance	876,892	468,354	469,408	467,781	363,132	(105,222)	41.41%	(0.35%)	(22.37%)
525 Medical & Dental	7,551,216	3,775,501	3,156,066	3,451,962	3,682,978	(92,523)	48.77%	9.38%	6.69%
526 Unemployment	0	0	27,319	20,710	15,108	15,108		(24.19%)	(27.05%)
528 Uniform/Clothing	8,525	1,634	1,094	1,634	840	(795)	9.85%	49.44%	(48.62%)
<b>Total Salaries &amp; Benefits</b>	<b>48,906,296</b>	<b>23,018,271</b>	<b>21,083,421</b>	<b>21,108,934</b>	<b>22,884,535</b>	<b>(133,736)</b>	<b>46.79%</b>	<b>0.12%</b>	<b>8.41%</b>
531 Supplies	890,636	239,272	216,186	235,269	147,546	(91,726)	16.57%	8.83%	(37.29%)
532 Repairs & Maint Supplies	299,025	122,623	132,698	107,245	176,996	54,374	59.19%	(19.18%)	65.04%
534 Resale Supplies	10,000	0	235	0	93	93	0.93%	(100.00%)	
535 Small Tools	41,250	14,183	45,702	14,871	19,392	5,209	47.01%	(67.46%)	30.41%
536 Technology Supplies	13,000	13,000	14,579	16,236	16,484	3,484	126.80%	11.36%	1.53%
537 Fleet Supplies	3,000	1,288	10,772	1,288	3,217	1,929	107.23%	(88.04%)	149.74%
<b>Total Supplies</b>	<b>1,256,911</b>	<b>390,365</b>	<b>420,173</b>	<b>374,908</b>	<b>363,729</b>	<b>(26,636)</b>	<b>28.94%</b>	<b>(10.77%)</b>	<b>(2.98%)</b>
541 Professional Services	7,391,918	3,484,337	3,236,221	3,373,749	3,475,605	(8,732)	47.02%	4.25%	3.02%
542 Communications	458,739	214,258	215,927	214,258	203,393	(10,865)	44.34%	(0.77%)	(5.07%)
543 Professional Development	252,921	252,921	166,123	228,382	179,506	(73,415)	70.97%	37.48%	(21.40%)
544 Advertising	40,250	3,765	9,126	3,998	3,946	182	9.80%	(56.18%)	(1.30%)
545 Rentals	478,484	182,699	209,940	198,825	94,546	(88,152)	19.76%	(5.29%)	(52.45%)
546 Technology Services	348,291	233,754	465,474	242,801	318,540	84,786	91.46%	(47.84%)	31.19%
547 Utilities	2,034,285	1,626,584	1,400,506	1,592,330	1,627,047	463	79.98%	13.70%	2.18%
548 Repairs & Maint Services	2,185,367	1,024,844	623,657	979,598	1,112,154	87,310	50.89%	57.07%	13.53%
549 Miscellaneous	879,747	45,711	187,836	37,190	247,835	202,124	28.17%	(80.20%)	566.40%
<b>Total Services</b>	<b>14,070,002</b>	<b>7,068,872</b>	<b>6,514,809</b>	<b>6,871,132</b>	<b>7,262,574</b>	<b>193,701</b>	<b>51.62%</b>	<b>5.47%</b>	<b>5.70%</b>
564 Machinery & Equipment	730,000	103,629	5,495	76,184	236,853	133,224	32.45%	1,286.54%	210.90%
<b>Total Capital Outlay</b>	<b>730,000</b>	<b>103,629</b>	<b>5,495</b>	<b>76,184</b>	<b>236,853</b>	<b>133,224</b>	<b>32.45%</b>	<b>1,286.54%</b>	<b>210.90%</b>
750 Transfers Out	9,619,291	4,835,506	2,068,215	2,731,380	2,615,906	(2,219,600)	27.19%	32.06%	(4.23%)
<b>Total Non Operating Expense</b>	<b>9,619,291</b>	<b>4,835,506</b>	<b>2,068,215</b>	<b>2,731,380</b>	<b>2,615,906</b>	<b>(2,219,600)</b>	<b>27.19%</b>	<b>32.06%</b>	<b>(4.23%)</b>
<b>TOTAL EXPENDITURES</b>	<b>74,582,500</b>	<b>35,416,644</b>	<b>30,092,112</b>	<b>31,162,537</b>	<b>33,363,597</b>	<b>(2,053,048)</b>	<b>44.73%</b>	<b>3.56%</b>	<b>7.06%</b>