



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Tony Cullerton, Deputy Finance Director

CC: Mayor Ekberg

DATE: September 26, 2022

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

Summary

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

Expenditures

General Fund departmental expenditures totaled \$35.8 million through July, which is \$469,146 more than the allocated budget of \$35.3 million. Department 20, which is transfers to other funds, totaled \$2.66 million, which is \$2.20 million less than the allocated budget. This underbudgeted amount is due to pending transfers from Non-Departmental to the Debt Services Fund. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year. Transfers to capital project funds are transferred to capital project funds as needed for cash flow purposes. Debt service transfers are done quarterly.

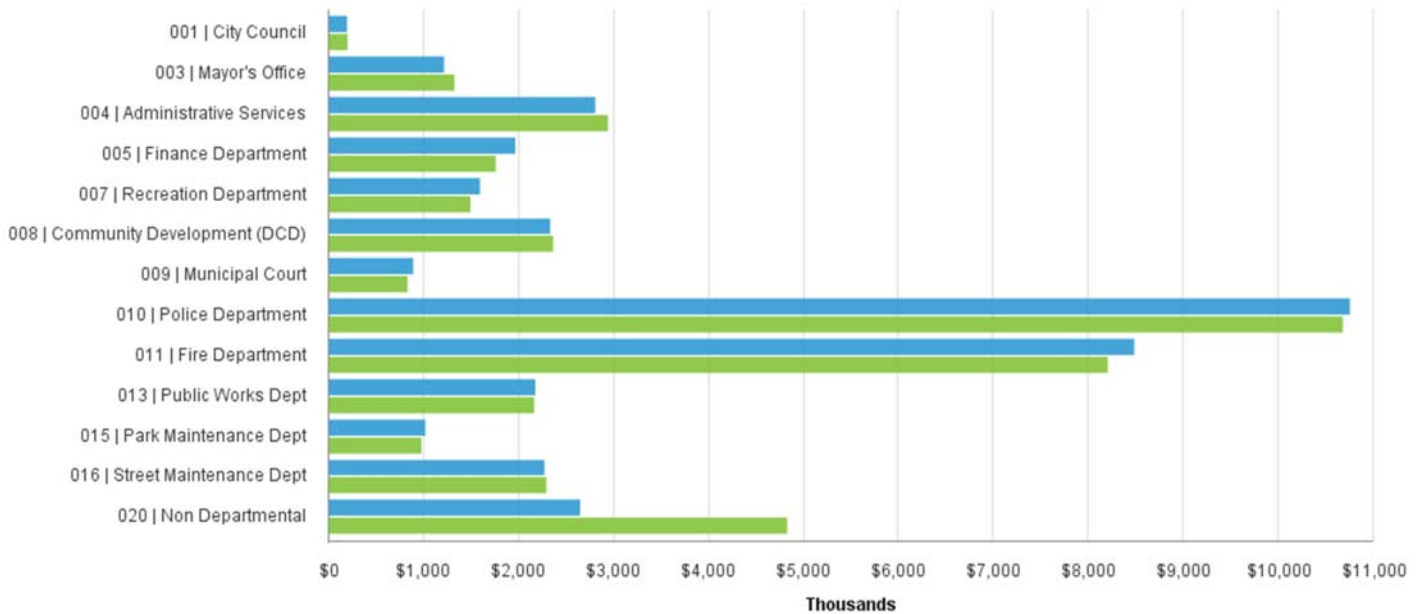
In total, the General Fund reported expenditures of \$38.46 million, which is equivalent to 51.57% of the annual budget at the completion of 58.33% of the year. While the General Fund as a whole is currently tracking expenditures below the YTD annual budget, four departments are trending slightly higher than 58.33% of the annual budget at the completion of July.

Finance reported expenditures totaling 58.96% of the annual budget. The additional 0.63% (\$12,419) overage is primarily attributed to an increase in overtime when compared to the same period last year. The additional overtime is directly related to increased staff time implementing the ERP while continuing with their regular essential ongoing duties. Finance will be below budget by the end of the year. **Fire** expenditures totaled 59.39% of annual budget at the completion of 58.33% of the year. The overage of 1.06% (\$90,080) is reflected in YTD overtime. At this point, there is an expectation that Fire could exceed total budget by the end of the year. **Parks Maintenance** reported expenditures of 59.46% of budget at the end of July. The 1.13% overage equated to \$11,567. The increase is primarily due to higher Contracted Services compared to the prior year. Parks is expected to be below budget by the end of the year. **Street Maintenance** reported department expenditures of 66.1% of annual budget. While this is 7.77% over the targeted 58.33%, Street Maintenance is \$18,734 less than their allocated budget, suggesting the variance is related to expenditure timing issues. Street is also expected to be below budget by the end of the year.

Departmental Variances

Year to Date Department Expenditures Compared to Allocated Budget Through July 2022:

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS						
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actual OVER/(UNDER)	% Expended	Actual Year-Over-Year				
								\$ Change	% Change	\$ Change	% Change	
		2020/2021		2021/2022								
001 City Council	385,826	207,810	202,742	195,849	202,311	(5,500)	52.44%	(6,893)	-3.40%	6,462	3.30%	
003 Mayor's Office	2,565,927	1,332,946	1,240,174	1,131,492	1,223,823	(109,123)	47.70%	(108,682)	-8.76%	92,331	8.16%	
004 Administrative Services	5,869,141	2,950,346	2,435,936	2,593,185	2,816,339	(134,007)	47.99%	157,249	6.46%	223,154	8.61%	
005 Finance Department	3,347,587	1,769,170	1,547,299	1,581,042	1,973,821	204,651	58.96%	33,743	2.18%	392,779	24.84%	
007 Recreation Department	3,233,011	1,501,253	1,509,058	1,391,753	1,602,394	101,141	49.56%	(117,305)	-7.77%	210,641	15.13%	
008 Community Development (DCD)	4,662,212	2,373,025	1,837,941	2,227,288	2,341,394	(31,631)	50.22%	389,347	21.18%	114,106	5.12%	
009 Municipal Court	1,597,482	840,075	742,750	709,118	899,658	59,583	56.32%	(33,632)	-4.53%	190,539	26.87%	
010 Police Department	19,844,123	10,689,463	10,108,148	9,972,205	10,763,408	73,945	54.24%	(135,943)	-1.34%	791,203	7.93%	
011 Fire Department	14,297,033	8,213,766	7,216,878	7,891,942	8,491,600	277,834	59.39%	675,064	9.35%	599,658	7.60%	
013 Public Works Dept	3,982,685	2,173,625	2,138,788	1,981,521	2,184,454	10,829	54.85%	(157,267)	-7.35%	202,933	10.24%	
015 Park Maintenance Dept	1,726,097	986,187	927,734	900,548	1,026,344	40,157	59.46%	(27,186)	-2.93%	125,796	13.97%	
016 Street Maintenance Dept	3,452,085	2,300,639	1,971,665	2,123,760	2,281,905	(18,734)	66.10%	152,095	7.71%	158,145	7.45%	
Subtotal	64,963,209	35,338,304	31,879,112	32,699,701	35,807,450	469,146	55.12%	820,589	2.57%	3,107,749	9.50%	
020 Non Departmental	9,619,291	4,836,834	2,068,215	2,732,130	2,656,993	(2,179,841)	27.62%	663,915	32.10%	(75,137)	-2.75%	
Total Expenditures	74,582,500	40,175,138	33,947,327	35,431,831	38,464,443	(1,710,695)	51.57%	1,484,504	4.37%	3,032,612	8.56%	
							% of Year	58.33%				



Measures
● Actuals ● Allocated

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General Fund

City of Tukwila

General Fund Expenditures

Year-to-Date as of Jul 31, 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	18,232,366	16,633,051	16,135,259	17,413,052	(819,314)	53.1%	(3.0%)	7.9%
512	Extra Labor	584,220	74,215	119,135	65,831	238,047	163,832	40.7%	(44.7%)	261.6%
513	Overtime	2,000,115	1,159,107	629,536	1,262,551	1,540,832	381,726	77.0%	100.6%	22.0%
515	Holiday Pay	515,500	72,268	65,888	72,268	84,116	11,848	16.3%	9.7%	16.4%
521	FICA	2,151,955	1,143,226	1,038,550	1,021,535	1,129,816	(13,410)	52.5%	(1.6%)	10.6%
522	Pension-LEOFF	920,517	590,427	655,392	577,157	615,396	24,968	66.9%	(11.9%)	6.6%
523	Pension-PERS/PSERS	1,494,905	859,526	990,803	937,993	854,545	(4,981)	57.2%	(5.3%)	(8.9%)
524	Industrial Insurance	876,892	540,117	533,038	539,456	427,979	(112,137)	48.8%	1.2%	(20.7%)
525	Medical & Dental	7,551,216	4,332,638	3,663,712	3,961,355	4,291,035	(41,603)	56.8%	8.1%	8.3%
526	Unemployment	0	0	27,319	20,710	15,108	15,108	-	(24.2%)	(27.1%)
528	Uniform/Clothing	8,525	1,634	1,334	1,634	1,511	(123)	17.7%	22.6%	(7.5%)
Total Salaries & Benefits		48,906,296	27,005,524	24,357,759	24,595,750	26,611,438	(394,086)	54.4%	1.0%	8.2%
531	Supplies	890,636	287,333	248,838	282,526	165,740	(121,593)	18.6%	13.5%	(41.3%)
532	Repairs & Maint Supplies	299,025	128,508	150,036	112,392	196,322	67,814	65.7%	(25.1%)	74.7%
534	Resale Supplies	10,000	0	235	0	93	93	0.9%	(100.0%)	-
535	Small Tools	41,250	29,957	47,328	31,409	27,652	(2,305)	67.0%	(33.6%)	(12.0%)
536	Technology Supplies	13,000	13,000	15,012	21,558	17,871	4,871	137.5%	43.6%	(17.1%)
537	Fleet Supplies	3,000	1,628	10,936	1,628	3,217	1,589	107.2%	(85.1%)	97.6%
Total Supplies		1,256,911	460,426	472,386	449,513	410,895	(49,531)	32.7%	(4.8%)	(8.6%)
541	Professional Services	7,391,918	3,861,087	3,466,204	3,738,541	4,218,693	357,607	57.1%	7.9%	12.8%
542	Communications	458,739	247,324	261,972	247,324	250,001	2,677	54.5%	(5.6%)	1.1%
543	Professional Development	252,921	252,921	177,841	255,463	204,709	(48,212)	80.9%	43.6%	(19.9%)
544	Advertising	40,250	4,238	9,301	4,501	4,714	476	11.7%	(51.6%)	4.7%
545	Rentals	478,484	197,703	238,520	215,154	208,279	10,576	43.5%	(9.8%)	(3.2%)
546	Technology Services	348,291	256,342	493,932	266,263	335,075	78,733	96.2%	(46.1%)	25.8%
547	Utilities	2,034,285	1,721,752	1,451,816	1,685,493	1,740,265	18,514	85.5%	16.1%	3.2%
548	Repairs & Maint Services	2,185,367	1,173,527	712,801	1,121,717	1,277,905	104,378	58.5%	57.4%	13.9%
549	Miscellaneous	879,747	53,833	231,087	43,798	308,622	254,789	35.1%	(81.0%)	604.7%
Total Services		14,070,002	7,768,726	7,043,473	7,578,254	8,548,263	779,538	60.8%	7.6%	12.8%
564	Machinery & Equipment	730,000	103,629	5,495	76,184	236,853	133,224	32.4%	1,286.5%	210.9%
Total Capital Outlay		730,000	103,629	5,495	76,184	236,853	133,224	32.4%	1,286.5%	210.9%
750	Transfers Out	9,619,291	4,836,834	2,068,215	2,732,130	2,656,993	(2,179,841)	27.6%	32.1%	(2.8%)
Total Non Operating Expense		9,619,291	4,836,834	2,068,215	2,732,130	2,656,993	(2,179,841)	27.6%	32.1%	(2.8%)
TOTAL EXPENDITURES		74,582,500	40,175,138	33,947,327	35,431,831	38,464,442	(1,710,696)	51.6%	4.4%	8.6%