



## INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

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

CC: **Mayor Ekberg**

DATE: **October 24, 2022**

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

### Summary

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

### Expenditures

General Fund departmental expenditures totaled \$40.7 million through August, which is \$97,234 less than the allocated budget of \$40.8 million. Department 20, which is transfers to other funds, totaled \$2.68 million, which is \$1.9 million less than the allocated budget. This underbudgeted amount is due to pending transfers from Non-Departmental to the Debt Service 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.

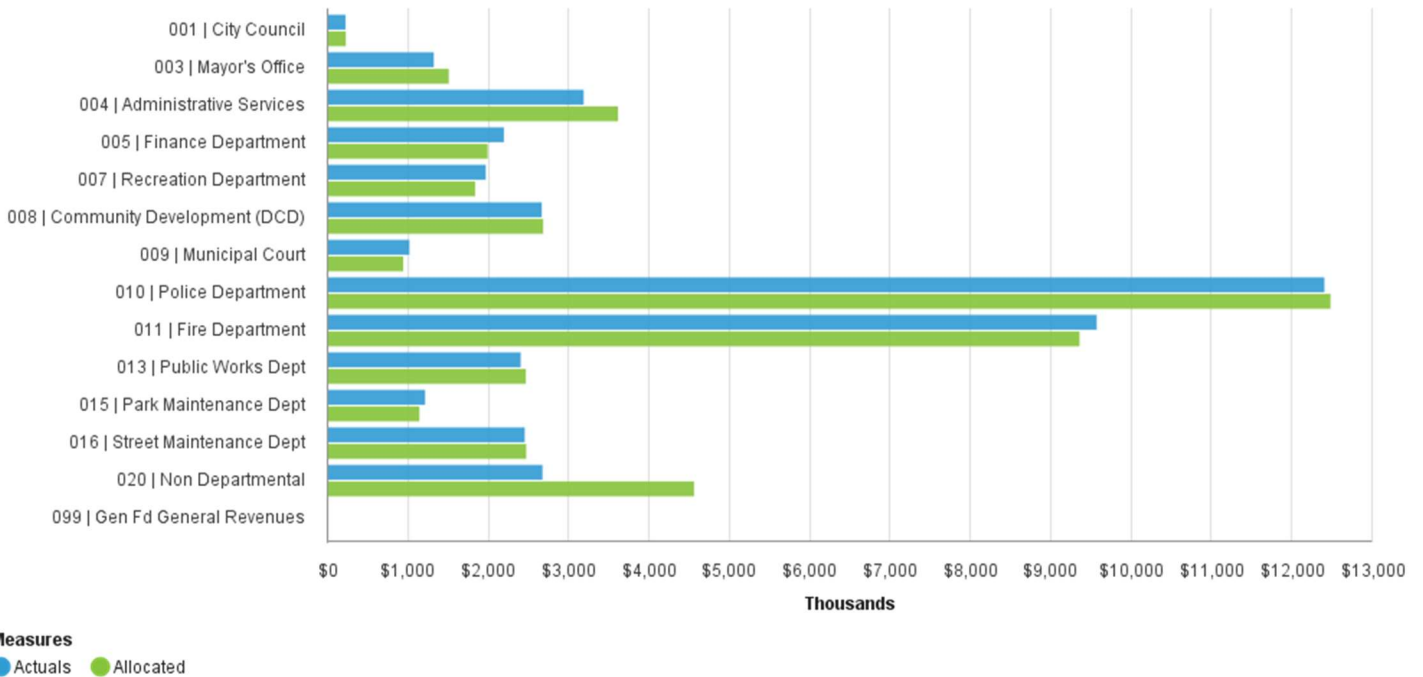
In total, the General Fund reported expenditures of \$43.4million, which is equivalent to **58.2%** of the annual budget at the completion of **66.67%** of the year. While the General Fund as a whole is currently tracking expenditures below the YTD annual budget, three departments are trending slightly higher than 66.67% of the annual budget at the completion of August.

**Fire** expenditures totaled 67% of annual budget at the completion of 66.67% of the year. The overage of 0.35% (\$213,962) is reflected in YTD overtime. There is an expectation that Fire will exceed total budget, resulting in the need for a budget amendment. **Parks Maintenance** reported expenditures of 70.85% of budget at the end of August. The 4.2% overage equated to \$71,317. In prior months the increase was primarily due to higher contracted services compared to the prior year. In this case, the increase is attributed to expenses that will be reimbursed by the SEEK grant. Parks will be receiving a revenue-backed budget amendment and is expected to end the year within their allocated budget. **Street Maintenance** reported department expenditures of 71.35% of annual budget. While this is 4.68% over the targeted 66.67%, Street Maintenance is \$18,633 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 August 2022:

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS					
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actual OVER/(UNDER)	% Actual Year-Over-Year				
							Expended	\$ Change	% Change	\$ Change	% Change
001 City Council	385,826	236,281	229,807	222,681	231,966	(4,315)	60.12%	(7,126)	-3.10%	9,285	4.17%
003 Mayor's Office	2,565,927	1,517,302	1,378,052	1,287,985	1,331,644	(185,658)	51.90%	(90,067)	-6.54%	43,660	3.39%
004 Administrative Services	5,869,141	3,624,148	2,828,064	3,185,419	3,196,410	(427,738)	54.46%	357,355	12.64%	10,991	0.35%
005 Finance Department	3,347,587	2,002,245	1,721,251	1,789,333	2,203,236	200,991	65.82%	68,081	3.96%	413,903	23.13%
007 Recreation Department	3,233,011	1,845,104	1,693,740	1,710,524	1,978,148	133,044	61.19%	16,783	0.99%	267,624	15.65%
008 Community Development (DCD)	4,662,212	2,691,866	2,059,536	2,526,548	2,674,794	(17,072)	57.37%	467,012	22.68%	148,247	5.87%
009 Municipal Court	1,597,482	950,350	838,250	802,203	1,027,546	77,196	64.32%	(36,046)	-4.30%	225,343	28.09%
010 Police Department	19,844,123	12,491,545	11,646,339	11,653,368	12,415,548	(75,997)	62.57%	7,028	0.06%	762,180	6.54%
011 Fire Department	14,297,033	9,367,645	8,188,951	9,000,611	9,581,607	213,962	67.02%	811,660	9.91%	580,996	6.46%
013 Public Works Dept	3,982,685	2,476,987	2,372,804	2,258,072	2,412,657	(64,330)	60.58%	(114,732)	-4.84%	154,585	6.85%
015 Park Maintenance Dept	1,726,097	1,151,594	1,021,381	1,051,591	1,222,911	71,317	70.85%	30,210	2.96%	171,320	16.29%
016 Street Maintenance Dept	3,452,085	2,481,525	2,177,709	2,290,739	2,462,892	(18,633)	71.35%	113,030	5.19%	172,153	7.52%
<b>Subtotal</b>	<b>64,963,209</b>	<b>40,836,592</b>	<b>36,155,884</b>	<b>37,779,072</b>	<b>40,739,358</b>	<b>(97,234)</b>	<b>62.71%</b>	<b>1,623,188</b>	<b>4.49%</b>	<b>2,960,286</b>	<b>7.84%</b>
020 Non Departmental	9,619,291	4,569,953	2,068,215	2,732,130	2,683,765	(1,886,188)	27.90%	663,915	32.10%	(48,365)	-1.77%
<b>Total Expenditures</b>	<b>74,582,500</b>	<b>45,406,545</b>	<b>38,224,099</b>	<b>40,511,202</b>	<b>43,423,123</b>	<b>(1,983,422)</b>	<b>58.22%</b>	<b>2,287,103</b>	<b>5.98%</b>	<b>2,911,921</b>	<b>7.19%</b>
							% of Year	66.67%			



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General Fund  
City of Tukwila  
General Fund Expenditures

Year-to-Date as of Aug 31, 2022

		BUDGET		ACTUAL			COMPARISON OF RESULTS			
		2022	2022	2020	2021	2022	Allocated Budget	%	% Change	
		Annual	Allocated				vs Actuals	Expended	2020/2021	2021/2022
							OVER/(UNDER)			
511	Salaries	32,802,451	20,731,432	18,803,202	18,541,097	19,906,019	(825,413)	60.7%	(1.4%)	7.4%
512	Extra Labor	584,220	122,923	121,661	109,036	314,988	192,065	53.9%	(10.4%)	188.9%
513	Overtime	2,000,115	1,357,040	735,246	1,478,149	1,717,114	360,074	85.9%	101.0%	16.2%
515	Holiday Pay	515,500	78,815	65,888	78,815	84,116	5,301	16.3%	19.6%	6.7%
521	FICA	2,151,955	1,318,105	1,171,380	1,177,800	1,293,563	(24,542)	60.1%	0.5%	9.8%
522	Pension-LEOFF	920,517	664,883	722,756	649,939	690,043	25,160	75.0%	(10.1%)	6.2%
523	Pension-PERS/PSERS	1,494,905	967,993	1,114,465	1,056,362	976,085	8,092	65.3%	(5.2%)	(7.6%)
524	Industrial Insurance	876,892	613,725	596,511	612,975	496,267	(117,458)	56.6%	2.8%	(19.0%)
525	Medical & Dental	7,551,216	4,903,604	4,162,551	4,483,393	4,901,442	(2,162)	64.9%	7.7%	9.3%
526	Unemployment	0	0	27,319	20,710	31,615	31,615	-	(24.2%)	52.6%
528	Uniform/Clothing	8,525	2,124	1,334	2,124	1,511	(613)	17.7%	59.3%	(28.9%)
<b>Total Salaries &amp; Benefits</b>		<b>48,906,296</b>	<b>30,760,646</b>	<b>27,522,312</b>	<b>28,210,402</b>	<b>30,412,764</b>	<b>(347,882)</b>	<b>62.2%</b>	<b>2.5%</b>	<b>7.8%</b>
531	Supplies	890,636	355,972	291,274	350,017	192,208	(163,763)	21.6%	20.2%	(45.1%)
532	Repairs & Maint Supplies	299,025	160,356	208,632	140,246	214,559	54,203	71.8%	(32.8%)	53.0%
534	Resale Supplies	10,000	0	235	0	128	128	1.3%	(100.0%)	-
535	Small Tools	41,250	34,271	51,044	35,933	34,799	527	84.4%	(29.6%)	(3.2%)
536	Technology Supplies	13,000	13,000	31,457	32,220	20,174	7,174	155.2%	2.4%	(37.4%)
537	Fleet Supplies	3,000	2,289	11,193	2,289	3,932	1,643	131.1%	(79.5%)	71.8%
<b>Total Supplies</b>		<b>1,256,911</b>	<b>565,888</b>	<b>593,835</b>	<b>560,705</b>	<b>465,801</b>	<b>(100,088)</b>	<b>37.1%</b>	<b>(5.6%)</b>	<b>(16.9%)</b>
541	Professional Services	7,391,918	4,740,855	4,123,553	4,590,387	4,709,089	(31,766)	63.7%	11.3%	2.6%
542	Communications	458,739	288,902	317,424	288,902	276,452	(12,450)	60.3%	(9.0%)	(4.3%)
543	Professional Development	252,921	252,921	186,186	268,831	216,631	(36,290)	85.7%	44.4%	(19.4%)
544	Advertising	40,250	4,551	9,836	4,834	9,673	5,122	24.0%	(50.9%)	100.1%
545	Rentals	478,484	311,400	274,768	338,887	235,469	(75,931)	49.2%	23.3%	(30.5%)
546	Technology Services	348,291	300,762	509,401	312,402	388,895	88,133	111.7%	(38.7%)	24.5%
547	Utilities	2,034,285	1,789,480	1,540,786	1,751,795	1,872,086	82,606	92.0%	13.7%	6.9%
548	Repairs & Maint Services	2,185,367	1,374,143	829,320	1,313,477	1,456,667	82,523	66.7%	58.4%	10.9%
549	Miscellaneous	879,747	76,535	242,968	62,267	444,788	368,253	50.6%	(74.4%)	614.3%
<b>Total Services</b>		<b>14,070,002</b>	<b>9,139,549</b>	<b>8,034,243</b>	<b>8,931,782</b>	<b>9,609,749</b>	<b>470,200</b>	<b>68.3%</b>	<b>11.2%</b>	<b>7.6%</b>
564	Machinery & Equipment	730,000	103,629	5,495	76,184	251,046	147,416	34.4%	1,286.5%	229.5%
<b>Total Capital Outlay</b>		<b>730,000</b>	<b>103,629</b>	<b>5,495</b>	<b>76,184</b>	<b>251,046</b>	<b>147,416</b>	<b>34.4%</b>	<b>1,286.5%</b>	<b>229.5%</b>
750	Transfers Out	9,619,291	4,836,834	2,068,215	2,732,130	2,683,765	(2,153,069)	27.9%	32.1%	(1.8%)
<b>Total Non Operating Expense</b>		<b>9,619,291</b>	<b>4,836,834</b>	<b>2,068,215</b>	<b>2,732,130</b>	<b>2,683,765</b>	<b>(2,153,069)</b>	<b>27.9%</b>	<b>32.1%</b>	<b>(1.8%)</b>
<b>TOTAL EXPENDITURES</b>		<b>74,582,500</b>	<b>45,406,546</b>	<b>38,224,099</b>	<b>40,511,202</b>	<b>43,423,123</b>	<b>(1,983,422)</b>	<b>58.2%</b>	<b>6.0%</b>	<b>7.2%</b>