



## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**

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

**CC: Mayor Ekberg**

**DATE: November 14, 2022**

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

### **Summary**

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

### **Expenditures**

General Fund departmental expenditures totaled \$45.3 million through September, which is \$645,670 less than the allocated budget of \$45.9 million. Department 20, which is transfers to other funds, totaled \$7.6 million, which is \$1.2 million greater than the allocated budget. This overbudgeted amount is reflective of two large transfers. One transfer for debt service and a second transfer for the budgeted Environmental Impact Statement funding in the Arterial Street und. 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 \$52.9 million, which is equivalent to **71%** of the annual budget at the completion of **75%** 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 75% of the annual budget at the completion of September.

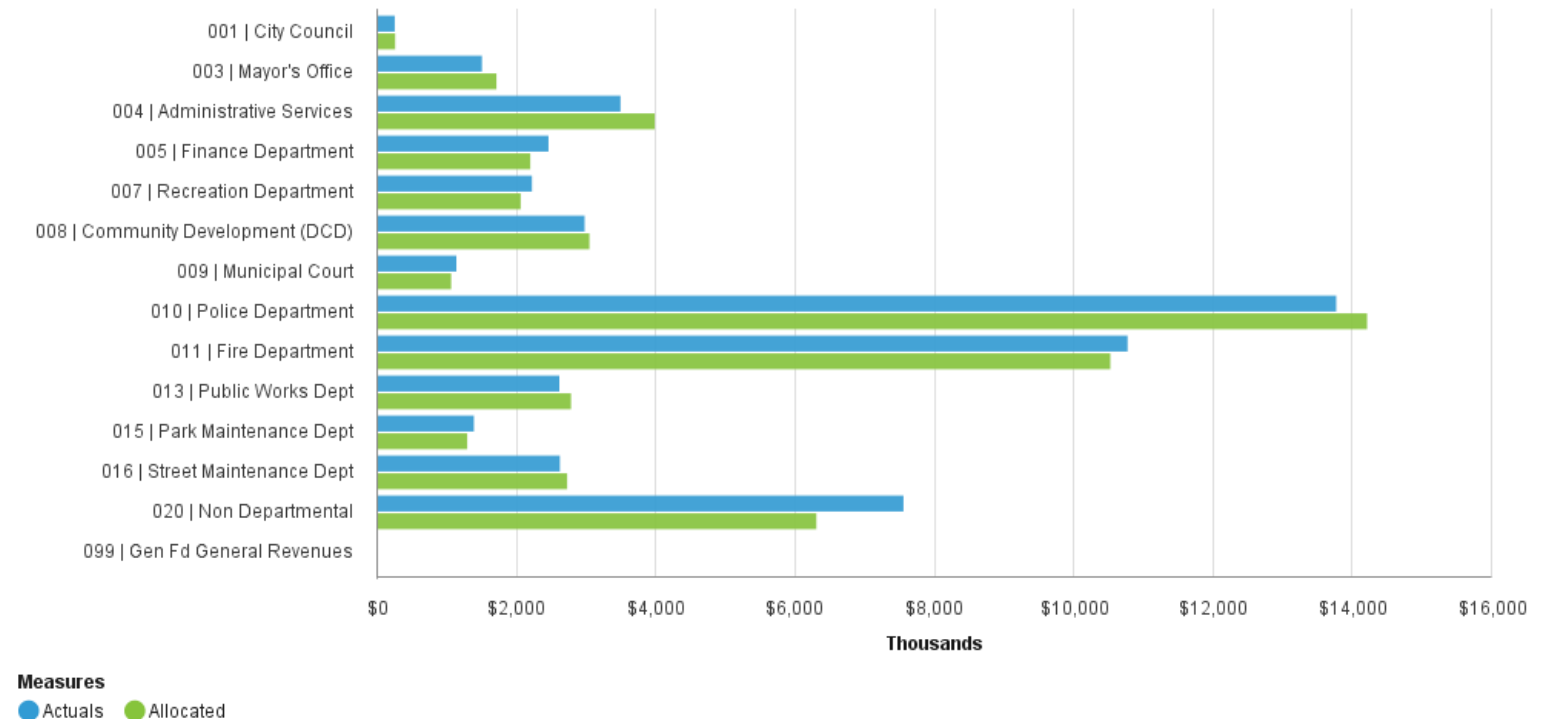
**Fire** expenditures totaled 75.44% of annual budget at the completion of 75% of the year. The overage of 0.44% (\$248,027) is reflected in YTD overtime. There is an expectation that Fire will exceed total budget, resulting in a budget amendment. **Parks Maintenance** reported expenditures of 81.09% of budget at the end of September. The 6.9% overage equates to \$96,489. As reported last month, 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 76.31% of annual budget. This is 1.31% over the targeted budget of 75%, Street Maintenance is \$104,127 less than the 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 September 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	
										2020/2021	2021/2022
001 City Council	385,826	268,937	258,036	253,457	263,478	(5,459)	68.29%	(4,578)	-1.77%	10,021	3.95%
003 Mayor's Office	2,565,927	1,723,140	1,554,800	1,462,714	1,514,872	(208,268)	59.04%	(92,087)	-5.92%	52,158	3.57%
004 Administrative Services	5,869,141	3,996,925	3,148,377	3,513,068	3,504,766	(492,159)	59.72%	364,691	11.58%	(8,302)	-0.24%
005 Finance Department	3,347,587	2,208,825	1,896,822	1,973,945	2,470,747	261,922	73.81%	77,124	4.07%	496,802	25.17%
007 Recreation Department	3,233,011	2,071,225	1,870,916	1,920,151	2,233,435	162,210	69.08%	49,235	2.63%	313,284	16.32%
008 Community Development (DCD)	4,662,212	3,058,508	2,298,178	2,870,673	2,989,472	(69,036)	64.12%	572,495	24.91%	118,799	4.14%
009 Municipal Court	1,597,482	1,072,778	937,685	905,547	1,148,143	75,365	71.87%	(32,138)	-3.43%	242,597	26.79%
010 Police Department	19,844,123	14,224,406	12,911,060	13,269,954	13,781,263	(443,143)	69.45%	358,895	2.78%	511,308	3.85%
011 Fire Department	14,297,033	10,537,591	9,193,078	10,124,717	10,785,618	248,027	75.44%	931,639	10.13%	660,901	6.53%
013 Public Works Dept	3,982,685	2,793,915	2,659,207	2,546,990	2,626,424	(167,490)	65.95%	(112,217)	-4.22%	79,435	3.12%
015 Park Maintenance Dept	1,726,097	1,303,199	1,135,705	1,190,030	1,399,688	96,489	81.09%	54,325	4.78%	209,658	17.62%
016 Street Maintenance Dept	3,452,085	2,738,307	2,332,345	2,527,779	2,634,180	(104,127)	76.31%	195,434	8.38%	106,401	4.21%
<b>Subtotal</b>	<b>64,963,209</b>	<b>45,997,756</b>	<b>40,196,208</b>	<b>42,559,026</b>	<b>45,352,087</b>	<b>(645,669)</b>	<b>69.81%</b>	<b>2,362,818</b>	<b>5.88%</b>	<b>2,793,061</b>	<b>6.56%</b>
020 Non Departmental	9,619,291	6,316,838	2,929,357	3,793,874	7,567,718	1,250,880	78.67%	864,517	29.51%	3,773,844	99.47%
<b>Total Expenditures</b>	<b>74,582,500</b>	<b>52,314,593</b>	<b>43,125,564</b>	<b>46,352,900</b>	<b>52,919,805</b>	<b>605,211</b>	<b>70.95%</b>	<b>3,227,335</b>	<b>7.48%</b>	<b>6,566,905</b>	<b>14.17%</b>
							% of Year	75.00%			

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



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General Fund  
City of Tukwila  
General Fund Expenditures

Year-to-Date as of Sept 30, 2022

		BUDGET		ACTUAL			COMPARISON OF RESULTS			
		2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	%	% Change	
									Expended	2020/2021
511	Salaries	32,802,451	23,274,841	21,051,723	20,852,627	22,398,094	(876,747)	68.3%	(0.9%)	7.4%
512	Extra Labor	584,220	150,172	126,788	133,207	341,367	191,195	58.4%	5.1%	156.3%
513	Overtime	2,000,115	1,521,565	870,752	1,657,357	1,912,736	391,171	95.6%	90.3%	15.4%
515	Holiday Pay	515,500	78,815	69,718	78,815	88,723	9,908	17.2%	13.0%	12.6%
521	FICA	2,151,955	1,483,686	1,307,355	1,325,755	1,449,987	(33,698)	67.4%	1.4%	9.4%
522	Pension-LEOFF	920,517	737,559	791,952	720,983	765,292	27,733	83.1%	(9.0%)	6.1%
523	Pension-PERS/PSERS	1,494,905	1,074,013	1,241,113	1,172,061	1,100,448	26,435	73.6%	(5.6%)	(6.1%)
524	Industrial Insurance	876,892	687,348	663,012	686,508	560,237	(127,111)	63.9%	3.5%	(18.4%)
525	Medical & Dental	7,551,216	5,663,412	4,670,637	5,178,089	5,509,057	(154,356)	73.0%	10.9%	6.4%
526	Unemployment	0	0	27,319	36,827	37,205	37,205	-	34.8%	1.0%
528	Uniform/Clothing	8,525	2,573	1,334	2,573	1,511	(1,062)	17.7%	92.9%	(41.3%)
<b>Total Salaries &amp; Benefits</b>		<b>48,906,296</b>	<b>34,673,985</b>	<b>30,821,703</b>	<b>31,844,802</b>	<b>34,164,657</b>	<b>(509,327)</b>	<b>69.9%</b>	<b>3.3%</b>	<b>7.3%</b>
531	Supplies	890,636	406,401	320,908	399,602	240,278	(166,123)	27.0%	24.5%	(39.9%)
532	Repairs & Maint Supplies	299,025	179,559	228,888	157,041	223,840	44,282	74.9%	(31.4%)	42.5%
534	Resale Supplies	10,000	0	235	0	141	141	1.4%	(100.0%)	#DIV/0!
535	Small Tools	41,250	35,991	62,212	37,736	36,963	971	89.6%	(39.3%)	(2.1%)
536	Technology Supplies	13,000	13,000	33,497	34,674	20,649	7,649	158.8%	3.5%	(40.4%)
537	Fleet Supplies	3,000	2,417	11,248	2,417	4,781	2,365	159.4%	(78.5%)	97.8%
<b>Total Supplies</b>		<b>1,256,911</b>	<b>637,367</b>	<b>656,988</b>	<b>631,470</b>	<b>526,651</b>	<b>(110,716)</b>	<b>41.9%</b>	<b>(3.9%)</b>	<b>(16.6%)</b>
541	Professional Services	7,391,918	5,259,464	4,448,621	5,092,536	5,089,097	(170,367)	68.8%	14.5%	(0.1%)
542	Communications	458,739	319,957	359,546	319,957	292,203	(27,754)	63.7%	(11.0%)	(8.7%)
543	Professional Development	252,921	252,921	193,525	289,845	233,536	(19,385)	92.3%	49.8%	(19.4%)
544	Advertising	40,250	7,682	11,669	8,159	9,723	2,041	24.2%	(30.1%)	19.2%
545	Rentals	478,484	329,316	309,666	358,384	253,282	(76,034)	52.9%	15.7%	(29.3%)
546	Technology Services	348,291	348,291	515,037	405,636	393,479	45,188	113.0%	(21.2%)	(3.0%)
547	Utilities	2,034,285	1,983,190	1,644,097	1,941,426	1,994,718	11,529	98.1%	18.1%	2.7%
548	Repairs & Maint Services	2,185,367	1,560,007	921,352	1,491,134	1,617,911	57,904	74.0%	61.8%	8.5%
549	Miscellaneous	879,747	122,290	308,509	99,493	475,392	353,102	54.0%	(67.8%)	377.8%
<b>Total Services</b>		<b>14,070,002</b>	<b>10,183,117</b>	<b>8,712,022</b>	<b>10,006,570</b>	<b>10,359,341</b>	<b>176,224</b>	<b>73.6%</b>	<b>14.9%</b>	<b>3.5%</b>
561	Capital Outlay-Land	0	0	0	0	893	893	-	-	-
564	Machinery & Equipment	730,000	103,629	5,495	76,184	300,544	196,915	41.2%	1,286.5%	294.5%
<b>Total Capital Outlay</b>		<b>730,000</b>	<b>103,629</b>	<b>5,495</b>	<b>76,184</b>	<b>301,437</b>	<b>197,808</b>	<b>41.3%</b>	<b>1,286.5%</b>	<b>295.7%</b>
750	Transfers Out	9,619,291	6,716,495	2,929,357	3,793,874	7,567,718	851,223	78.7%	29.5%	99.5%
<b>Total Non Operating Expense</b>		<b>9,619,291</b>	<b>6,716,495</b>	<b>2,929,357</b>	<b>3,793,874</b>	<b>7,567,718</b>	<b>851,223</b>	<b>78.7%</b>	<b>29.5%</b>	<b>99.5%</b>
<b>TOTAL EXPENDITURES</b>		<b>74,582,500</b>	<b>52,314,593</b>	<b>43,125,564</b>	<b>46,352,900</b>	<b>52,919,805</b>	<b>605,212</b>	<b>71.0%</b>	<b>7.5%</b>	<b>14.2%</b>