



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Tony Cullerton, Deputy Finance Director

CC: Mayor Ekberg

DATE: January 23, 2023

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

Summary

The purpose of the October 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 October 2022 report is based on financial data available as of January 12, 2022, for the period ending October 31, 2022. Additional details can be found within the included financial report.

Expenditures

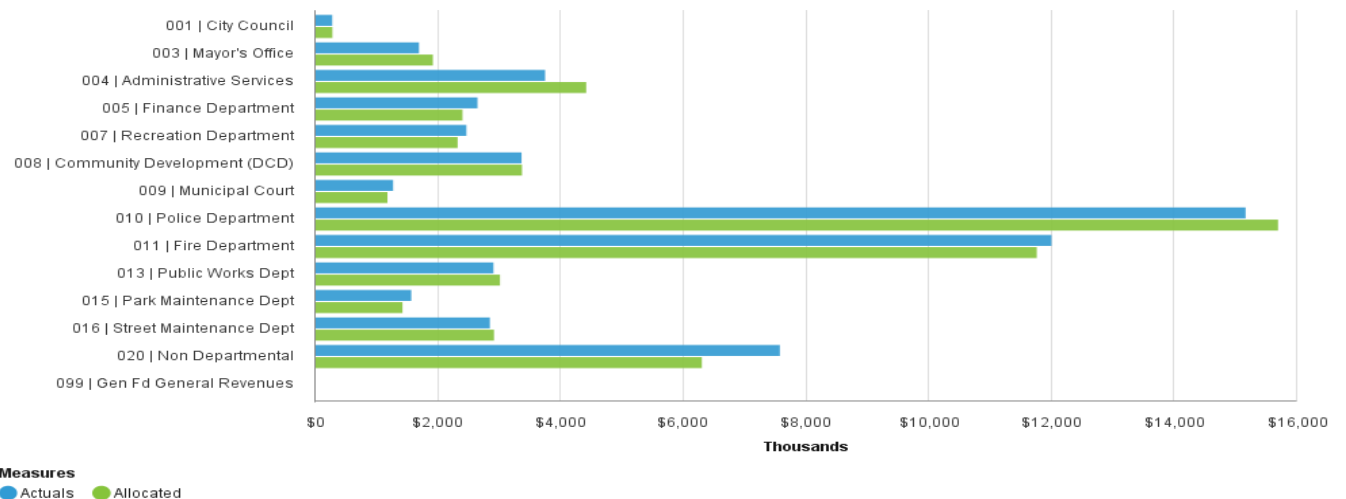
General Fund departmental expenditures totaled \$50.2 million through October, which is \$1,172,628 less than the allocated budget of \$51.4 million. Department 20, which is transfers to other funds, totaled \$7.6 million, which is \$439,641 greater than the allocated budget. This overbudgeted amount 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 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 \$57.8 million, which is equivalent to **75.6%** of the annual budget at the completion of **83%** of the year. At the completion of October, all General Fund departments are currently tracking expenditures below the YTD annual budget.

Departmental Variances

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

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			Allocated Budget vs Actual OVER/(UNDER)	% Expended
	2022	2022	2020	2021	2022		
	Annual	Allocated					
City Council	385,826	295,017	286,385	278,036	292,257	(2,759)	75.7%
Mayor's Office	2,565,927	1,932,365	1,751,441	1,640,318	1,716,460	(215,906)	66.9%
Administrative Services	5,869,141	4,431,530	3,523,481	3,895,061	3,778,683	(652,847)	64.4%
Finance Department	3,347,587	2,415,148	2,032,155	2,158,329	2,661,348	246,200	79.5%
Recreation Department / Parks Maintenance	5,083,108	3,870,028	3,383,820	3,478,186	4,047,054	177,026	79.6%
Community Development (DCD)	4,732,212	3,436,414	2,560,772	3,177,659	3,435,794	(620)	72.6%
Municipal Court	1,597,482	1,192,126	1,038,626	1,006,290	1,290,271	98,145	80.8%
Police Department	19,844,123	15,707,846	14,395,172	14,653,857	15,193,212	(514,634)	76.6%
Fire Department	14,772,033	12,166,639	10,329,354	11,314,043	12,015,966	(150,673)	81.3%
Public Works Dept / Street Maintenance	7,434,770	5,954,823	5,356,721	5,462,206	5,798,263	(156,560)	78.0%
Subtotal	65,632,209	51,401,936	44,657,928	47,063,983	50,229,309	(1,172,628)	76.5%
Non Departmental	10,885,754	7,148,504	2,929,357	3,793,874	7,588,145	439,641	69.7%
Total Expenditures	76,517,963	58,550,440	47,587,285	50,857,857	57,817,454	(732,986)	75.6%
						% of Year	83.3%



INFORMATIONAL MEMO
Page 3

General Fund
City of Tukwila
General Fund Expenditures

Year-to-Date as of October 31 2022

	BUDGET		ACTUAL			COMPARISON OF RESULTS		
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget vs Actuals OVER/(UNDER)	% Expended	% Change 2021/2022
Salaries	32,902,451	26,193,008	23,307,113	23,283,171	24,884,032	(1,308,976)	75.6%	6.9%
Extra Labor	584,220	180,413	129,262	160,032	363,712	183,299	62.3%	127.3%
Overtime	2,200,115	1,878,582	1,037,202	1,860,224	2,118,316	239,734	96.3%	13.9%
Holiday Pay	515,500	82,875	74,739	82,875	90,234	7,360	17.5%	8.9%
FICA	2,276,955	1,748,845	1,442,516	1,476,901	1,597,671	(151,174)	70.2%	8.2%
Pension-LEOFF	920,517	812,080	861,511	793,828	842,652	30,573	91.5%	6.2%
Pension-PERS/PSERS	1,494,905	1,178,320	1,365,742	1,285,890	1,217,009	38,689	81.4%	(5.4%)
Industrial Insurance	876,892	756,808	730,893	755,882	625,513	(131,295)	71.3%	(17.2%)
Medical & Dental	7,551,216	6,229,985	5,158,855	5,696,110	6,096,436	(133,549)	80.7%	7.0%
Unemployment	0	0	63,114	36,827	37,205	37,205	-	1.0%
Uniform/Clothing	8,525	2,573	1,334	2,573	2,422	(151)	28.4%	(5.9%)
	49,331,296	39,063,489	34,172,281	35,434,313	37,875,203	(1,188,285)	76.8%	6.9%
Supplies	950,636	512,286	398,314	471,923	343,104	(169,182)	36.1%	(27.3%)
Repairs & Maint Supplies	299,025	207,428	249,106	181,415	269,686	62,259	90.2%	48.7%
Resale Supplies	10,000	0	235	0	141	141	1.4%	Null
Small Tools	41,250	40,440	89,997	42,400	61,325	20,885	148.7%	44.6%
Technology Supplies	13,000	13,000	41,271	63,746	39,820	26,820	306.3%	(37.5%)
Fleet Supplies	3,000	2,534	11,495	2,534	5,668	3,134	188.9%	123.7%
	1,316,911	775,687	790,418	762,017	719,744	(55,943)	54.7%	(5.5%)
Professional Services	7,575,918	5,709,249	5,014,332	5,393,783	5,315,631	(393,618)	70.2%	(1.4%)
Communications	458,739	368,383	416,754	368,383	374,957	6,574	81.7%	1.8%
Professional Development	252,921	252,921	224,103	303,367	297,279	44,358	117.5%	(2.0%)
Advertising	40,250	8,460	11,669	8,986	19,023	10,563	47.3%	111.7%
Rentals	478,484	342,225	354,129	372,433	292,264	(49,961)	61.1%	(21.5%)
Technology Services	348,291	348,291	625,858	504,891	499,604	151,313	143.4%	(1.0%)
Utilities	2,034,285	2,034,285	1,673,448	2,011,543	2,099,398	65,113	103.2%	4.4%
Repairs & Maint Services	2,185,367	1,756,613	1,033,614	1,679,061	1,864,775	108,162	85.3%	11.1%
Miscellaneous	879,747	152,593	335,828	124,147	569,995	417,402	64.8%	359.1%
	14,254,002	10,973,021	9,689,735	10,766,595	11,332,926	359,905	79.5%	5.3%
Capital Outlay-Land	0	0	0	0	893	893	-	-
Machinery & Equipment	730,000	137,465	5,495	101,058	300,544	163,080	41.2%	197.4%
	730,000	137,465	5,495	101,058	301,437	163,973	41.3%	198.3%
Transfers Out	10,885,754	7,600,780	2,929,357	3,793,874	7,588,145	(12,634)	69.7%	100.0%
	10,885,754	7,600,780	2,929,357	3,793,874	7,588,145	(12,634)	69.7%	100.0%
	76,517,963	58,550,440	47,587,285	50,857,857	57,817,456	(732,985)	75.6%	13.7%