



City of Tukwila
**Finance and Governance
 Committee**

- ◆ **Kate Kruller, Chair**
- ◆ **Kathy Hougardy**
- ◆ **De'Sean Quinn**

<u>Distribution:</u>	
K. Kruller	Mayor Ekberg
K. Hougardy	D. Cline
D. Quinn	R. Bianchi
C. Delostrinos Johnson	C. O'Flaherty
T. McLeod	A. Youn
M. Abdi	L. Humphrey
T. Sharp	

AGENDA

MONDAY, AUGUST 14, 2023 – 5:30 PM

THIS MEETING WILL BE CONDUCTED BOTH ON-SITE AT TUKWILA CITY HALL AND ALSO VIRTUALLY.

**ON-SITE PRESENCE WILL BE IN THE DUWAMISH CONFERENCE ROOM
 (2ND FLOOR, 6300 SOUTHCENTER BOULEVARD)**

**THE PHONE NUMBER FOR THE PUBLIC TO LISTEN TO THIS
 MEETING IS: 1-253-292-9750, Access Code 965223169#**

Click here to: [Join Microsoft Teams Meeting](#)

For Technical Support during the meeting call: 1-206-433-7155.

Item	Recommended Action	
1. BUSINESS AGENDA		
a. Impact fees update:		
(1) An ordinance updating Fire Impact Fees. <i>Vicky Carlsen, Finance Director</i>	a. Forward to 8/28 C.O.W. & 8/28 Special Meeting Consent Agenda.	Pg.1
(2) An ordinance updating Parks Impact Fees. <i>David Rosen, Parks & Recreation Fiscal Analyst</i>		
b. Monthly General Fund update (June 2023). <i>Tony Cullerton, Deputy Finance Director</i>	b. Discussion only.	Pg.11
2. MISCELLANEOUS		

Next Scheduled Meeting: *August 28, 2023*



The City of Tukwila strives to accommodate individuals with disabilities.

Please contact the City Clerk's Office at **206-433-1800** (TukwilaCityClerk@TukwilaWA.gov) for assistance.



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: David Rosen, Parks & Recreation Fiscal Analyst
Vicky Carlsen, Finance Director

DATE: August 4, 2023

SUBJECT: Ordinance Updating Fire and Parks Impact Fees Rate Schedule

ISSUE

Per TMC 16.26.080, the Fire Impact Fee Schedule is to be updated annually. Additionally, per TMC 16.28.080, the Park Impact Fee schedule is to be updated annually. The last updates were made via Ordinance 2694 for Fire Impact Fees and Ordinance 2695 for Park Impact Fees, approved by City Council in December of 2022, creating the 2023 Fire Impact Fee Schedule in Figure 16-1 “Fee Schedule” as Exhibit B to Ordinance 2694 and the 2023 Parks Impact Fee Schedule in Figure 16-1 “Fee Schedule” as Exhibit B to Ordinance 2695. Staff seeks to update the Fire and Park Impact Fee schedules for 2024 to include revised rate structures reflecting current economic conditions.

BACKGROUND

Fire and Park Impact Fees are one-time charges assessed by a given government against a new development project as a means of helping pay for new or expanded public facilities that will be needed to address increased demand for services created by the development itself. Fire Impact fees support the development of facilities related to Fire operations and the purchase of capital items for Fire operations. Park Impact fees are apportioned out to specific projects and support the acquisition and development of parks, trails, natural areas, and recreation facilities and are accounted for within the six-year parks Capital Improvement Plan. The developer or builder of a proposed residential or commercial development pay the impact fees at the time a building permit is issued.

ANALYSIS

Authority to impose these fees is granted via Revised Code of Washington (RCW) as well as the Washington Administrative Code (WAC). While no RCW or WAC exists that imposes any restrictions on or creates any requirements concerning how a city updates its fee schedule, the City has adopted an index to inform the setting of fees. TMC 16.26.080 (1) for Fire Impact Fees and TMC 16.28.080 (1) for Park Impact Fees require the use of the Construction Cost Index for Seattle (June-June) published by the Engineering News Record to calculate annual inflation adjustments in the impact fee rates. The index calculates general construction costs across 20 U.S. cities. The table below reflects the Construction Cost Index (CCI) for Seattle from June 2022 to June 2023.

Note: Due to rounding, the proposed fee increase may not be the same in terms of percentage change.

Date	CCI	% Change
June 2023	15241.71	+3.96%
June 2022	14661.19	N/A

FINANCIAL IMPACT

Fire Impact Fees and Park Impact Fees are not a general fund revenue source; therefore, passage of this ordinance does not directly create any general fund inflows or outflows. Also, due to Fire Impact and Park Impact Fees only being earned when development occurs, they are considered a volatile revenue source for the purposes of budgeting.

RECOMMENDATION

Department staff recommends the Finance & Governance Committee approve the proposed ordinances and forward it to the August 28th Committee of the Whole meeting.

ATTACHMENTS

- A --- Proposed Ordinance for Fire Impact Fees (Includes proposed rate schedule)
- B --- Proposed Ordinance for Park Impact Fees (Includes proposed rate schedule)
- C --- Full Construction Cost Index Data (Seattle, WA June 2021 to June 2023)

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2571 TO UPDATE THE FIRE IMPACT FEE SCHEDULE, AS CODIFIED IN TUKWILA MUNICIPAL CODE CHAPTER 16.26 AS FIGURE 16-1, "FEE SCHEDULE"; REPEALING ORDINANCE NO. 2694; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council adopted Ordinance No. 2571 related to fire impact fees on May 7, 2018; and

WHEREAS, Tukwila Municipal Code Sections 16.26.060, 16.26.070, and 16.26.080 provide direction on annual updates to fire impact fees;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. Repealer. Ordinance No. 2694 is hereby repealed in its entirety.

Section 2. Fire Impact Fee Schedule Amended. Exhibit B to Ordinance No. 2571 is hereby amended to update the Fire Impact Fee Schedule codified as Figure 16-1, "Fee Schedule," as attached hereto.

Section 3. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 5. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force January 1, 2024.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this _____ day of _____, 2023.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____

Passed by the City Council: _____

Published: _____

Effective Date: _____

Ordinance Number: _____

Office of the City Attorney

Attachment: Updated Figure 16-1, "Fee Schedule," for Fire Impact Fees
(Exhibit B to Ordinance No. 2571)

Figure 16-1 “Fee Schedule”

Exhibit B

CITY OF TUKWILA FIRE IMPACT FEE SCHEDULE

	FIRE Impact Fee
RESIDENTIAL – per dwelling unit	
(a) Single family	\$2,273 <u>\$2,363</u>
(d) with fire sprinkler system installed	\$2,136 <u>2,221</u>
(b) Multi-family	\$2,618 <u>\$2,722</u>
 COMMERCIAL/NON-RESIDENTIAL	
- per 1,000 square feet of development	
(c) Retail	\$2,546 <u>\$2,647</u>
(c) Office	\$994 <u>\$1,033</u>
(c) Industrial/manufacturing	\$213 <u>\$221</u>

-
- (a) Attached accessory dwelling units are exempt from impact fees.
 - (b) A structure with more than two dwelling units.
 - (c) See the more detailed land use descriptions in the Land Use Categories document.
 - (d) 6% discount for single family units with fire sprinkler system installed representing the portion of all incidents that were fire only—as opposed to emergency medical incidents. Per Section 16.26.120.B.9. of the Tukwila Municipal Code, "A fee payer installing a residential fire sprinkler system in a single-family home shall not be required to pay the fire operations portion of the impact fee."

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2572 TO UPDATE THE PARKS IMPACT FEE SCHEDULE AS CODIFIED IN TUKWILA MUNICIPAL CODE CHAPTER 16.28 AS FIGURE 16-1, "FEE SCHEDULE"; REPEALING ORDINANCE NO. 2695; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Council adopted Ordinance No. 2572 related to parks impact fees on May 7, 2018; and

WHEREAS, Tukwila Municipal Code Sections 16.28.060, 16.28.070, and 16.28.080 provide direction on annual updates to parks impact fees;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, HEREBY ORDAINS AS FOLLOWS:

Section 1. Repealer. Ordinance No. 2695 is hereby repealed in its entirety.

Section 2. Parks Impact Fee Schedule Amended. Exhibit B to Ordinance No. 2572 is hereby amended to update the Parks Impact Fee Schedule codified as Figure 16-1, "Fee Schedule," as attached hereto.

Section 3. Corrections by City Clerk or Code Reviser Authorized. Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

Section 4. Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance or its application to any person or situation should be held to be invalid or unconstitutional for any reason by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to any other person or situation.

Section 5. Effective Date. This ordinance or a summary thereof shall be published in the official newspaper of the City, and shall take effect and be in full force January 1, 2024.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Special Meeting thereof this _____ day of _____, 2023.

ATTEST/AUTHENTICATED:

Christy O'Flaherty, MMC, City Clerk

Allan Ekberg, Mayor

APPROVED AS TO FORM BY:

Filed with the City Clerk: _____

Passed by the City Council: _____

Published: _____

Effective Date: _____

Ordinance Number: _____

Office of the City Attorney

Attachment: Updated Figure 16-1, "Fee Schedule," for Parks Impact Fees
(Exhibit B to Ordinance No. 2572)

Figure 16-1 “Fee Schedule”

Exhibit B

CITY OF TUKWILA
 PARKS IMPACT FEE SCHEDULE (2023)

PARKS Impact Fee

RESIDENTIAL – per dwelling unit

	(a)	Single family		\$3,629	<u>\$3,773</u>
	(b)	Multi-family		\$3,162	<u>\$3,287</u>

COMMERCIAL/NON-RESIDENTIAL

- per 1,000 square feet of development

	(c)	Retail		\$1,660	<u>\$1,726</u>
	(c)	Office		\$1,496	<u>\$1,555</u>
	(d)	K-12 Educational Facilities		\$300	<u>312</u>
	(c)	Industrial/Manufacturing		\$830	<u>863</u>

- (a) Attached accessory dwelling units are exempt from impact fees.
- (b) A structure with more than two dwelling units.
- (c) See the more detailed land use descriptions in the Land Use Categories document.
- (d) 80% discount for K-12 educational facilities.

ENR Cost Index - Seattle, WA

YEAR	MONTH	CCI	%CHG
2023	June	15241.71	4.0
2023	May	15030.95	2.8
2023	April	15031.28	3.7
2023	March	15106.78	4.5
2023	February	15087.53	4.6
2023	January	15132.08	10.3
2023	December	15115.33	10.5
2023	November	15202.68	11.8
2023	October	15197.93	12.0
2023	September	15202.41	12.4
2023	August	14873.27	10.4
2023	July	14738.6	11.2
2022	June	14661.19	11.4
2022	May	14623.69	12.5
2022	April	14493.29	12
2022	March	14451.04	12.3
2022	February	14425.33	12.5
2022	January	13722.83	6.8
2021	December	13682.71	6.6
2021	November	13595.58	6.2
2021	October	13573.94	6.2
2021	September	13525.69	5.9
2021	August	13466.93	8.3
2021	July	13248.3	9.1
2021	June	13165.01	8.4



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee

FROM: Tony Cullerton, Deputy Finance Director

CC: Mayor Ekberg

DATE: August 14, 2023

SUBJECT: June 2023 General Fund Departmental Budget-to-Actuals Report

Summary

The purpose of the June 2023 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 2023 report is based on financial data available as of July 31, 2023, for the period ending June 30, 2023.

Expenditures

General Fund departmental expenditures totaled \$32.6 million through June, which is \$3.3 million below the allocated budget of \$35.8 Million. Department 20, which transfers to other funds, reported \$3 million in expenditures. This number reflects transactions for debt payments and interfund activity. In total the General Fund activity YTD as of the end of June was \$35.6 million which is \$3.5 million under the allocated budget.

Allocated Budget vs Actual Spending

As of the end of June, all departments are operating within their allocated budgets.

% Expended

When comparing Year-to-Date (YTD) spending to the percent of the year completed (50.0%), **PW Department/Street Maintenance** concluded the month at 53.9%. However, the department(s) remain well under their allocated budget and slightly above (1.6%) the same period last year.

2023 Compared to 2022:

Several departments reported increases greater than 5% when compared to the previous year. As all departments are within their budget allocations and generally below 50% of % Expended, a detailed review is limited to those with the largest increases over the prior year.

Mayor's Office is up \$893,917 (8.8%) over last year, with previously reported increases in Government Affairs, Special Matters (legal), and Tuition/Coaching/Trainer.

Administrative Services aggregate increase is \$294,467 (13%), primarily due to Computer/Laptop Purchase (90% of the cost increase) for the Private LTE project, to be reimbursed by the State.

Rec/Parks Maintenance is up \$185,181 (8.4%) over the same period last year, driven by return-to-services expenses in Salaries/Extra Labor/Instructors, Contracted Services (Juneteenth Speaker, Tukwila Wellness Hub Project), Safety/Security (Parks Security), and Water/Sewer Utility.

Description	2022	2023	\$ Variance	% Variance
Extra Labor-Office/Receptionst	10,646	40,117	29,470	277%
Salaries	1,058,666	1,087,264	28,598	3%
Contracted Services	17,864	66,110	48,246	270%
Instructors	30,390	46,776	16,387	54%
Security/Safety Svcs	26,358	46,309	19,952	76%
Water/Sewer Utility	29,122	49,237	20,116	69%
Total	1,173,045	1,335,813	162,768	

Police is up \$1.1 million (11.5%) over the prior year, due to major cost increases previously reported.

Description	2,022	2,023	\$ Variance	% Variance
Salaries	4,529,178	5,034,331	505,153	11.2%
Dispatch	591,311	693,082	101,771	17.2%
Jail Services	399,635	503,629	103,994	26.0%
Software Maintenance Contract	87,885	137,502	49,617	56.5%
Total	5,608,009	6,368,544	760,535	

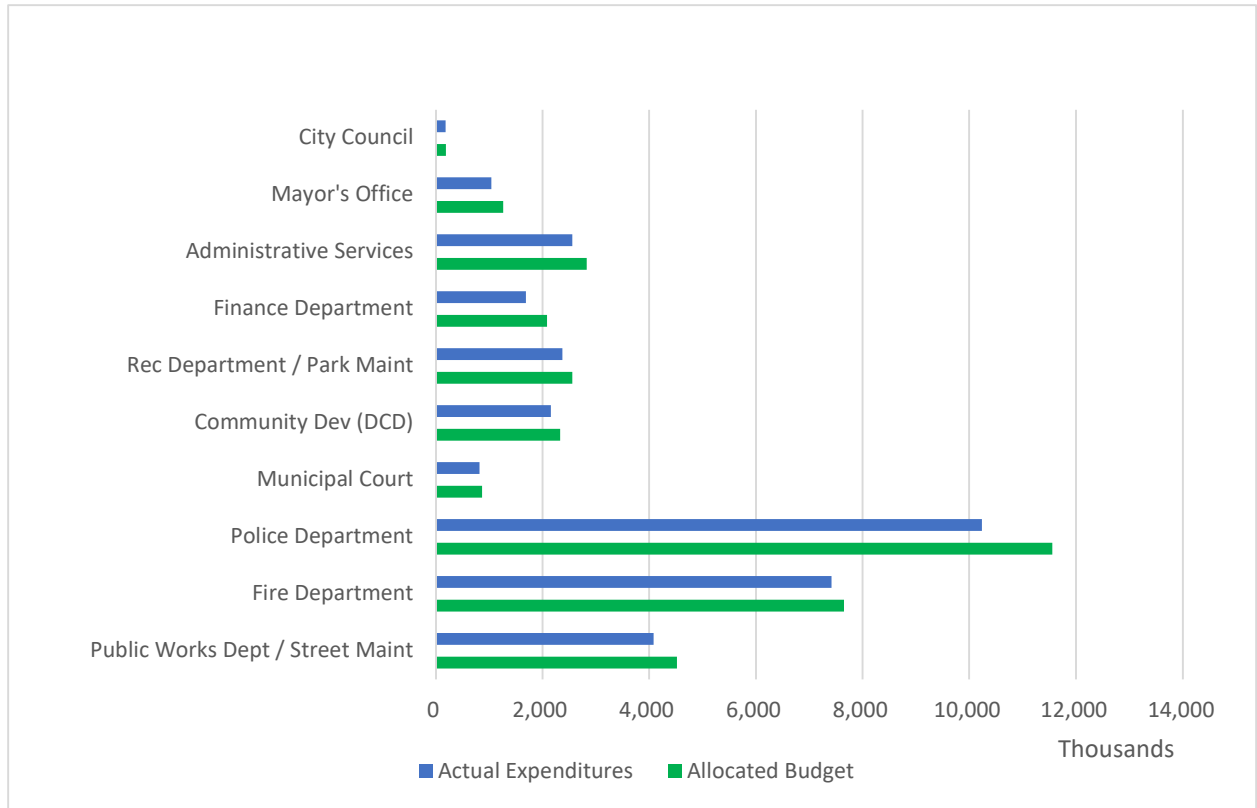
Departmental Variances:

Overall General Fund departmental costs increased by 5.4% over the same period last year, with most increases identified ahead of time and supported as approved budget items.

Year to Date Department Expenditures Through May 2023:

DEPARTMENT	BUDGET		ACTUAL			Allocated Budget vs Actual OVER/(UNDER)	%	Expended	\$ Change	% Change
	2023	2023	2021	2022	2023					
	Annual	Allocated								
City Council	384,889	187,778	165,384	171,690	184,650	(3,128)	48.0%	12,960	7.5%	
Mayor's Office	2,502,666	1,262,810	955,299	956,997	1,040,914	(221,896)	41.6%	83,917	8.8%	
Administrative Services	5,676,491	2,830,740	2,261,791	2,265,591	2,560,058	(270,682)	45.1%	294,467	13.0%	
Finance Department	3,868,642	2,086,169	1,434,962	1,808,435	1,690,705	(395,464)	43.7%	(117,730)	-6.5%	
Rec Dept / Parks Maint	5,109,490	2,558,139	1,959,789	2,191,569	2,376,750	(181,389)	46.5%	185,181	8.4%	
Community Dev	4,672,314	2,332,354	1,923,169	2,088,414	2,159,401	(172,953)	46.2%	70,987	3.4%	
Municipal Court	1,741,340	870,670	610,043	771,749	819,972	(50,698)	47.1%	48,223	6.2%	
Police Department	22,746,448	11,554,138	8,689,475	9,178,497	10,234,465	(1,319,673)	45.0%	1,055,969	11.5%	
Fire Department	14,790,120	7,649,420	6,782,979	7,437,654	7,419,800	(229,620)	50.2%	(17,855)	-0.2%	
PW Dept / Street Maint	7,574,988	4,519,893	3,646,266	4,017,649	4,082,908	(436,985)	53.9%	65,258	1.6%	
Subtotal	69,067,388	35,852,111	28,429,157	30,888,246	32,569,624	(3,282,487)	47.2%	1,681,377	5.4%	
Non Departmental	6,688,881	3,266,316	2,731,380	2,677,415	3,016,454	(249,862)	45.1%	339,039	12.7%	
Total Expenditures	75,756,269	39,118,426	31,160,537	33,565,661	35,586,077	(3,532,349)	47.0%	2,020,416	6.0%	
						% of Year	50.0%			

The graph below shows the Actual Expenditures, and Allocated Budget amounts for the General Fund departments.



General Fund by Category:

The City adopts a biennial budget by fund for external authoritative oversight and utilizes department-level reporting for managerial use.

Additional information is provided for activity at the transaction level, reflecting an increase of more than 5% over the prior year and \$50,000, in Categories with total activity above the % of Year calculation.

% Expended:

At the end of June (50% of the year completed), **Total Services** finished the month at 50.3%, being the only Category reporting total activity higher than 50%. **Utilities** within Total Services exceeded 50% of Percent Expended, finishing half the year at 72.9%, but still remained below the allocated budget and up 0.1% over same period last year.

Change From Prior Year:

Technology Supplies reported an increase over the prior year of \$245,015, to be reimbursed by the State for the Chromebooks in the Private LTE project. **Professional Services** reported significant \$ and % Changes over the prior year due to a change in coding reflecting the RFA agreement. **Professional Development** increased by \$68,890 (38.3%) over the same period last year, mainly due to the return to in-person training and conferences. **Rentals** are up \$438,552 (463%), primarily due to fleet vehicles. **Technology Services** reported an increase of \$111,112 (28.8%), mainly in Online Services-Subscriptions, including network security and Software Maintenance Contracts, which were previously identified, approved, and budgeted for.

While reviewing expenditure trends, we noted Salaries are significantly below the allocated budget by \$1.4 million. The City has been involved in ongoing labor discussions. Upon completion of negotiations there is an expectation of a retroactive payment of salaries that will bring the account in line with expectations.

INFORMATIONAL MEMO
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General Fund
City of Tukwila
General Fund Expenditures

Year-to-Date as of June 30, 2023

	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2023 Annual	2023 Allocated	2021	2022	2023	Actual Budget vs Allocated OVER/(UNDER)	% Expended	Change	
								\$	%
			2022/2023		2022/2023				
Salaries	25,787,016	12,893,508	13,869,570	14,928,225	11,490,805	(1,402,702)	44.6%	(3,437,420)	(23.0%)
Extra Labor	769,106	337,497	27,684	163,404	205,045	(132,452)	26.7%	41,641	25.5%
Overtime	755,184	359,551	1,064,168	1,355,822	784,420	424,869	103.9%	(571,402)	(42.1%)
Holiday Pay	250,000	98,096	72,268	79,193	71,993	(26,103)	28.8%	(7,199)	(9.1%)
FICA	2,110,086	1,055,043	872,949	964,727	947,593	(107,451)	44.9%	(17,135)	(1.8%)
Pension-LEOFF	635,410	354,705	435,536	541,531	259,137	(95,568)	40.8%	(282,394)	(52.1%)
Pension-PERS/PSERS	1,744,919	872,459	824,671	726,451	756,478	(115,981)	43.4%	30,027	4.1%
Industrial Insurance	586,183	293,092	467,781	362,920	201,979	(91,113)	34.5%	(160,941)	(44.3%)
Medical & Dental	5,748,432	2,874,216	3,451,962	3,669,706	2,681,339	(192,877)	46.6%	(988,366)	(26.9%)
Unemployment	0	0	20,710	15,108	0	0	-	(15,108)	(100.0%)
Uniform/Clothing	33,290	20,145	1,634	840	1,064	(19,081)	3.2%	224	26.7%
Total Salaries & Benefits	38,419,627	19,158,312	21,108,934	22,807,927	17,399,854	(1,758,459)	45.3%	(5,408,073)	(23.7%)
Supplies	678,334	334,384	235,269	136,391	176,959	(157,425)	26.1%	\$40,568	29.7%
Repairs & Maint Supplies	450,010	223,744	107,245	177,375	192,267	(31,477)	42.7%	\$14,892	8.4%
Resale Supplies	2,500	1,300	0	93	0	(1,300)	-	(\$93)	-
Small Tools	213,203	107,802	14,871	27,306	30,683	(77,118)	14.4%	\$3,377	12.4%
Technology Supplies	110,798	55,399	16,236	16,484	261,499	206,100	236.0%	\$245,015	1,486.4%
Fleet Supplies	7,000	3,500	1,288	3,217	2,791	(709)	39.9%	(\$426)	(13.2%)
Total Supplies	1,461,845	726,128	374,908	360,866	664,199	(61,929)	45.4%	\$303,333	84.1%
Professional Services	21,798,537	11,717,586	3,371,749	3,528,467	11,080,118	(637,468)	50.8%	\$7,551,650	214.0%
Communications	440,528	213,998	214,258	205,045	194,471	(19,527)	44.1%	(\$10,574)	(5.2%)
Professional Dev	570,359	283,593	228,382	179,814	248,704	(34,890)	43.6%	\$68,890	38.3%
Advertising	66,300	35,100	3,998	3,996	10,425	(24,674)	15.7%	\$6,429	160.9%
Rentals	1,298,059	647,980	198,825	94,546	533,098	(114,881)	41.1%	\$438,552	463.8%
Technology Services	1,031,264	675,468	242,801	385,886	496,997	(178,471)	48.2%	\$111,112	28.8%
Utilities	2,244,354	1,684,522	1,592,330	1,638,520	1,636,512	(48,010)	72.9%	(\$2,009)	(0.1%)
Repairs & Maint Svcs.	1,286,418	643,205	979,598	1,123,856	616,106	(27,099)	47.9%	(\$507,750)	(45.2%)
Miscellaneous	1,012,899	497,620	37,190	281,372	136,888	(360,732)	13.5%	(\$144,484)	(51.3%)
Total Services	29,748,719	16,399,071	6,869,132	7,441,502	14,953,319	(1,445,753)	50.3%	7,511,816	100.9%
Capital Outlay-Land	0	0	0	0	0	0	-	0	-
Other Improvements	0	0	0	0	0	0	-	0	-
Machinery & Equipment	420,000	60,000	76,184	277,951	4,230	(55,770)	1.0%	(273,721)	(98.5%)
Construction Projects	0	0	0	0	39,423				
Total Capital Outlay	420,000	60,000	76,184	277,951	43,653	(55,770)	10.4%	(234,297)	(84.3%)
Transfers Out	5,706,078	2,774,914	2,731,380	2,677,415	2,525,052	(3,181,026)	44.3%	(152,363)	(5.7%)
Total Non Operating Expense	5,706,078	2,774,914	2,731,380	2,677,415	2,525,052	(3,181,026)	44.3%	(152,363)	(5.7%)
Total Expenditures	75,756,269	39,118,426	31,160,537	33,565,661	35,586,077	(6,502,936)	47.0%	2,020,416	6.0%

% of Year 50.0%