



City of Tukwila
**Finance and Governance
 Committee**

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

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

AGENDA

MONDAY, OCTOBER 9, 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. Two (2) ordinances updating the term end dates for Boards and Commissions. <i>David Cline, City Administrator</i>	a. Forward to 10/23 C.O.W. and 11/6 Regular Mtg. Consent Agenda.	Pg.1
b. 2023 2nd Quarter Financial Report. <i>Tony Cullerton, Deputy Finance Director</i>	b. Forward to 10/23 C.O.W. Meeting.	Pg.13
c. July General Fund Expenditure Update. <i>Tony Cullerton, Deputy Finance Director</i>	c. Discussion only.	Pg.51
2. MISCELLANEOUS		

Next Scheduled Meeting: *October 23, 2023*



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INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor Ekberg
FROM: David Cline, City Administrator
BY: Cheryl Thompson, Executive Coordinator, Mayor's Office
DATE: October 2, 2023
SUBJECT: Municipal Code update to the City's Boards and Commissions

ISSUE

The proposed ordinances would modify the term end dates for the City Board and Commission positions from December 31 of each year to March 31 and update the meeting regulations for the Planning Commission to comply with RCW 35.63.040.

BACKGROUND

Currently Board and Commission position terms expire on December 31 of the final year of service for each position. Position terms are staggered so they do not all expire the same year. Prior to terms ending, the incumbent has the option to submit a reappointment application to serve for an additional term. The timeline for the current process has reappointment applications due by October 15 each year. Applications from those not currently serving in a position are due by November 15 each year. The Mayor reviews all of the applications and makes appointment recommendations to the Council. The appointment recommendation memo is provided to the City Council no later than December 7 each year. Confirmation of appointments are then scheduled for the first regular meeting in January. This timeline results in the outgoing Mayor recommending the appointments for confirmation by new Councilmembers just taking office. It is recommended that appointments and confirmation occur in the same year.

By adjusting the term end dates to March 31 of each year, the reappointment application process would begin in December of each year and application review and appointment recommendations would be provided to the City Council no later than March 7 each year. This would allow any newly elected officials to fully participate in the process.

In addition to the adjustment of the term end dates, the Planning Commission meeting regulations need to be updated to comply with RCW 35.63.040 which states *The Commission shall hold at least one regular meeting in each month for not less than nine months in each year* rather than one regular meeting per quarter.

RECOMMENDATION

The Committee is being asked to forward two ordinances to the October 23, 2023 Committee of the Whole and the November 6, 2023 Consent Agenda.

ATTACHMENTS

Ordinance amending the TMC pertaining to Board and Commission term end dates.
Ordinance amending the TMC pertaining to the Planning Commission term end dates and meeting regulations.

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING VARIOUS ORDINANCES AS CODIFIED IN TUKWILA MUNICIPAL CODE (TMC) TITLE 2, "ADMINISTRATION AND PERSONNEL," TO MODIFY TERM END DATES; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the current term of appointment for board and commission members expires on December 31 of the year as set forth in the Tukwila Municipal Code (TMC); and

WHEREAS, the City of Tukwila desires to modify the term end dates from December 31, to March 31, to avoid newly elected officials having to confirm appointment recommendations of board and commission members that were made prior to commencing their term of service; and

WHEREAS, this change in term end dates will provide the advantage of moving the appointment process to the beginning of a year which is less crowded than the end of the year for elected officials and city staff;

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

Section 1. TMC Section 2.29.020 Amended. Ordinance No. 2530 §5, as codified at TMC Section 2.29.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.29.020 Membership

C. Appointment Process. Community members that meet the requirements stated in TMC Section 2.29.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Commission [Staff Liaison](#) for review. The Mayor recommends appointments of applicants to the City Council and all appointments are confirmed by the City Council.

D. **Term of Appointment.** The term of appointment for the members of the Equity and Social Justice Commission shall be two years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Commission members shall expire on ~~December~~ March 31 of the year set forth below for each respective position number:

Term for Positions 1, 2, 3, 7 and 8 shall expire ~~December 31, 2017~~ March 31, 2024

Term for Positions 4, 5, 6 and 9 shall expire ~~December 31, 2018~~ March 31, 2025

After the expiration of the current terms for the existing Commission positions listed above, each term thereafter shall be for a period of two years.

Section 2. TMC Section 2.30.020 Amended. Ordinance No. 2527 §4, as codified at TMC Section 2.30.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.30.020 Membership

C. **Appointment Process.** Community members that meet the requirements stated in TMC Section 2.30.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Commission Staff Liaison for review. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. **Term of Appointment.** The term of appointment for the members of the Tukwila Arts Commission shall be four years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Commission members shall expire on ~~December~~ March 31 of the year set forth below for each respective position number:

Term for Positions 1 and 2 shall expire ~~December 31, 2018~~ March 31, 2027

Term for Positions 3, 4 and 5 shall expire ~~December 31, 2020~~ March 31, 2025

Term for Positions 6 and 7 shall expire ~~December 31, 2017~~ March 31, 2026

After the expiration of the current terms for the existing Commission members listed above, each term thereafter shall be for a period of four years.

Section 3. TMC Section 2.32.020 Amended. Ordinance No. 2533 §4, as codified at TMC Section 2.32.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.32.020 Membership

C. **Appointment Process.** Community members that meet the requirements stated in TMC Section 2.32.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Commission [Staff Liaison](#) to contact the applicant. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. **Term of Appointment.** The term of appointment for the members of the Tukwila Park Commission shall be three years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Commission members shall expire on ~~December~~-[March](#) 31 of the year set forth below for each respective position number:

Term for Positions 1 and 6 shall expire ~~December 31, 2019~~[March 31, 2026](#)

Term for Positions 2, 4 and 7 shall expire ~~December 31, 2018~~[March 31, 2025](#)

Term for Positions 3 and 5 shall expire ~~December 31, 2017~~[March 31, 2024](#)

After the expiration of the current terms for the existing Commission members listed above, each term thereafter shall be for a period of three years.

Section 4. TMC Section 2.33.020 Amended. Ordinance No. 2532 §4, as codified at TMC Section 2.33.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.33.020 Membership

C. **Appointment Process.** Community members that meet the requirements stated in TMC Section 2.33.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Board [Staff Liaison](#) to contact the applicant. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. **Term of Appointment.** The term of appointment for the members of the Library Advisory Board shall be two years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Board members shall expire on ~~December~~-[March](#) 31 of the year set forth below for each respective position number:

Term for Positions 1, 2, 4 and 6 shall expire ~~December 31, 2018~~[March 31, 2025](#)

Term for Positions 3, 5 and 7 shall expire ~~December 31, 2017~~[March 31, 2024](#)

After the expiration of the current terms for the existing Board members listed above, each term thereafter shall be for a period of two years.

Section 5. TMC Section 2.34.020 Amended. Ordinance No. 2531 §4, as codified at TMC Section 2.34.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.34.020 Membership

C. Appointment Process. Community members that meet the requirements stated in TMC Section 2.34.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Board [Staff Liaison](#) to contact the applicant. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. Term of Appointment. The term of appointment for the members of the Human Services Advisory Board shall be three years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Board members shall expire on ~~December~~ [March](#) 31 of the year set forth below for each respective position number:

Term for Positions 5 and 6 shall expire ~~December 31, 2017~~ [March 31, 2024](#)

Term for Positions 3 and 7 shall expire ~~December 31, 2018~~ [March 31, 2025](#)

Term for Positions 1, 2 and 4 shall expire ~~December 31, 2019~~ [March 31, 2026](#)

After the expiration of the current terms for the existing Board members listed above, each term thereafter shall be for a period of three years.

Section 6. TMC Section 2.39.020 Amended. Ordinance No. 2529 §4, as codified at TMC Section 2.39.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.39.020 Membership

C. Appointment Process. Community members that meet the requirements listed in TMC Section 2.39.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Board [Staff Liaison](#) to contact the applicant. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. Term of Appointment. The term of appointment for the members of COPCAB shall be four years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed members shall expire on ~~December~~ [March](#) 31 of the year set forth below for each respective position number:

Term for Positions 1, 4 and 7 shall expire ~~December 31, 2017~~ [March 31, 2026](#)

Term for Positions 2, 5 and 8 shall expire ~~December 31, 2018~~ [March 31, 2027](#)

Term for Positions 3 and 6 shall expire ~~December 31, 2019~~[March 31, 2024](#)

After the expiration of the current terms for the existing Board members listed above, each term thereafter shall be for a period of four years.

Section 7. TMC Section 2.42.020 Amended. Ordinance No. 2691 §4, as codified at TMC Section 2.42.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.42.020 Membership

C. **Appointment Process.** Community members that meet the requirements listed in TMC Section 2.42.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Commission [Staff Liaison](#) to contact the applicant. The Mayor appoints applicants to the Civil Service Commission.

D. **Term of Appointment.** The term of appointment for the members of the Civil Service Commission shall be six years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Commission members shall expire on ~~December~~[March](#) 31 of the year set forth below for each respective position number:

Term for Position 1 shall expire ~~December 31, 2027~~[March 31, 2028](#)

Term for Position 2 shall expire ~~December 31, 2023~~[March 31, 2024](#)

Term for Position 3 shall expire ~~December 31, 2025~~[March 31, 2026](#)

After the expiration of the current terms for the existing Commission members listed above, each term thereafter shall be for a period of six years.

Section 8. 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 9. 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 10. 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 five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at
a Regular 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

DRAFT

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, AMENDING ORDINANCE NO. 2534 §4 AND §6, AS CODIFIED AT TUKWILA MUNICIPAL CODE (TMC) SECTIONS 2.36.020 AND 2.36.040, TO MODIFY TERM END DATES AND UPDATE MEETING REGULATIONS IN COMPLIANCE WITH RCW 35.63.040; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the current term of appointment for Planning Commission members expires on December 31 of the year as set forth in the Tukwila Municipal Code (TMC); and

WHEREAS, the City of Tukwila desires to update the Tukwila Municipal Code to modify the term end dates from December 31, to March 31, to avoid newly elected officials having to confirm appointment recommendations of Planning Commission members that were made prior to commencing their term of service; and

WHEREAS, in compliance with RCW 35.63.040, the City desires to update the number of Planning Commission meetings held each year;

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

Section 1. TMC Section 2.36.020 Amended. Ordinance No. 2534 §4, as codified at TMC Section 2.36.020, "Membership," **subparagraphs C and D**, is hereby amended to read as follows:

2.36.020 Membership

C. Appointment Process. Community members that meet the requirements stated in TMC Section 2.36.020.A shall submit a completed Boards and Commissions Application to the Mayor's Office. The Mayor's Office will forward the application to the Commission [Staff Liaison](#) for review. The Mayor recommends appointment of applicants to the City Council and all appointments are confirmed by the City Council.

D. Term of Appointment.

1. The term of appointment for the members of the Planning Commission shall be four years provided, however, that in order for the fewest terms to expire in any one year all current terms of existing appointed Commission members shall expire on ~~December~~ March 31 of the year set forth below for each respective position number:

Term for Positions 1, 2, and 5 shall expire ~~December 31, 2018~~ March 31, 2027

Term for Positions 3, 4, 6 and 7 shall expire ~~December 31, 2019~~ March 31, 2024

2. After the expiration of the current terms for the existing Commission members listed above, each term thereafter shall be for a period of four years.

3. Members who become non-residents during their term of office shall remain on the Commission no more than 90 days unless granted a special project extension by the Mayor and City Council. If the member who represents the business community is no longer employed within the City, or his or her business relocates out of the City, that member shall remain on the Commission no more than 90 days unless granted a special project extension by the Mayor and City Council.

Section 2. TMC Section 2.36.040 Amended. Ordinance No. 2534 §6, as codified at TMC Section 2.36.040, "Meetings," **subparagraph A**, is hereby amended to read as follows:

2.36.040 Meetings

A. **Conduct.** The Commission shall hold at least one regular meeting in each month for not less than nine months in each year per RCW 35.63.040 ~~per quarter~~. Commission meetings shall be conducted in public session and noticed in accordance with the Open Public Meetings Act (OPMA).

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 five days after passage and publication as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF TUKWILA, WASHINGTON, at a Regular 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: _____

City Attorney



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor Ekberg
FROM: Vicky Carlsen, Finance Director
BY: Tony Cullerton, Deputy Finance Director
DATE: October 4, 2023
SUBJECT: 2023 2nd Quarter Report

ISSUE

The report below summarizes the citywide financial results and highlights significant items or trends through the first half of 2023. The report is based on data available as of September 29, 2023, for the reporting period ending June 30, 2023.

The overall financial health of the organization is sound. While General Fund revenues are tracking higher than 2022 Q2 YTD, they are slightly lower than budget through June 2023 (~\$500K). However, one-time vacancy savings and delayed implementation of anticipated wage and benefit adjustments associated with collective bargaining have yielded \$3.2 million in under expenditures.

While our current projections indicate underspending, it's important to note that the majority, if not all, of these are postponed expenses that will become due in the fourth quarter. Our most reliable estimates suggest that there are more than \$2.5 million in expenses incurred (but not yet reported) due to contractual and retroactive salaries. These expenses are expected to be paid in November and December 2023.

As the financial statements are reviewed, please note the new formatting and additions to the statements. With the new ERP system, we are now able to capture budget amendments in the statements that have been approved via consensus. This enhancement will allow the reader to understand the impacts of proposed amendments on fund balance as the year progresses rather than waiting for formal approval at year-end.

Additional details can be found in the attached financial reports.

DISCUSSION

January through June Highlights

General Fund

- Unassigned beginning fund balance was \$16.2 million, lower than expected but still exceeding fund balance policy requirements. Beginning fund balance is lower than expected due to land sale revenue expected at the end of 2022 has not yet been received.
- Revenue through June 30th are \$36.1 million, slightly below allocated budget of \$36.6 million. Increases in sales tax, gambling tax, and building permits are offsetting those revenue streams that are not currently meeting expectations.
- Major revenue performers included Retail Sales Tax, Utility Tax, Gambling Tax, and Building Permits.
- Salaries and benefits are currently lower than budget pending the conclusion of collective bargaining with Teamsters Local 763. Upon agreement and ratification, a retroactive payment will be processed that will reconcile the variance.
- General Fund departmental expenditures through June are at \$33.3 million and transfers out are at \$2.5 million for a total general fund expenditures of \$35.9 million.
- Total general fund expenditures are below allocated budget by \$3.2 million. As previously noted, this is largely due to one-time savings generated from staff vacancies and pending wage and benefit adjustments associated with collective bargaining.

Other Funds

Several capital projects are in process including.

- S 152nd Safe Routes to School and S 119th Bridge Safety improvements in the residential street fund
- 42nd Ave S Bridge Replacement, Allentown Truck Reroute, and W Valley Highway projects in the arterial street fund
- PW Shops Phase 2 under way

ATTACHMENTS

2nd Quarter Financial Report

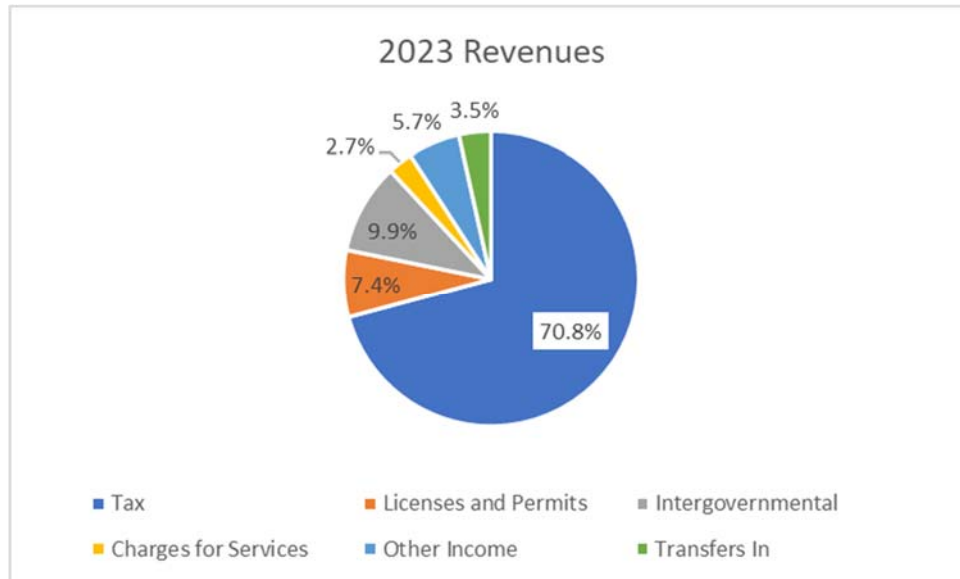
CITY OF TUKWILA

2023 Q2 FINANCIAL REPORT

HIGHLIGHTS

GENERAL FUND HIGHLIGHTS

Second quarter 2023 has revenues pacing slightly above last year. Revenues finished the first half of the year 1.4% higher than Q2 2022. However, in total, revenues are tracking slightly lower than the allocated budget. Total revenue through June of \$36.1 million against an allocated budget of \$36.6 million. The chart below shows 2023 Q2 revenues by category.



January – June departmental expenditures are under budget by \$2.9 million. Departmental expenditures are at \$33.3 million against an allocated budget of \$36.3 million. Much of the savings is due to vacant positions, with many of the vacant positions within the police department. However, as these positions fill, the savings will not continue at the same rate for the 2nd half of the year.

GENERAL FUND REVENUE
CITY OF TUKWILA

Year to Date as of June 30 2023*

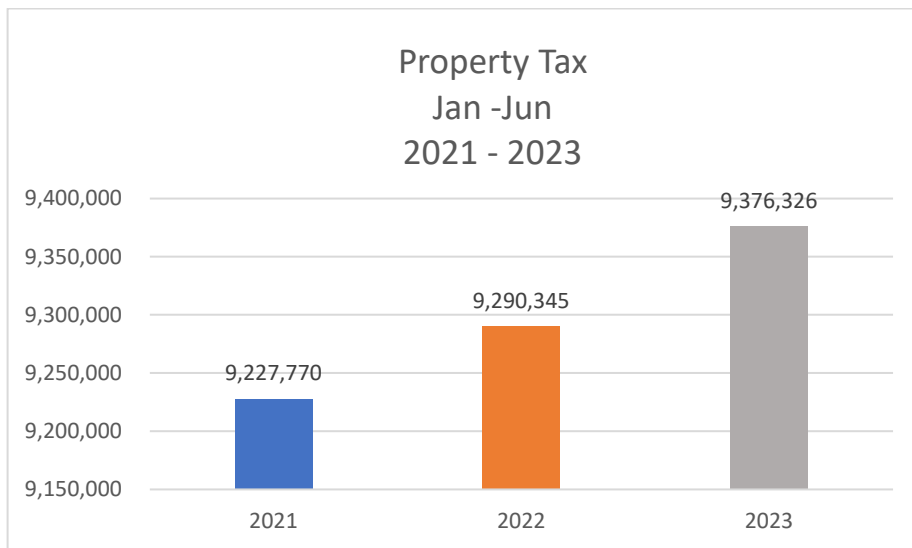
SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	ANNUAL 2023	ALLOCATED 2023	2021	2022	2023	2023 BDGT VARIANCE - ALLOCATED BDGT	% CHANGE		
							% REC'D	2021/ 2022	2022/ 2023
PROPERTY TAX	\$ 17,682,000	\$ 9,495,484	\$ 9,227,770	\$ 9,290,345	\$ 9,376,326	\$ (119,158)	53%	1%	1%
SALES TAX -RETAIL	20,378,000	9,957,005	9,084,018	9,796,739	10,693,747	736,742	52%	8%	9%
USE TAXES	905,000	525,135	368,431	435,195	511,924	(13,211)	57%	18%	18%
ADMISSIONS TAX	850,000	486,955	108,709	429,666	444,385	(42,569)	52%	295%	3%
UTILITY TAX	4,300,000	2,456,033	1,937,933	2,353,223	2,288,456	(167,578)	53%	21%	(3)%
INTERFUND UTILITY TAX	2,634,980	1,597,951	1,424,471	1,484,378	1,608,724	10,772	61%	4%	8%
GAMBLING & EXCISE TAX	4,665,700	2,294,119	1,710,265	2,355,729	2,455,452	161,333	53%	38%	4%
TOTAL GENERAL REVENUE	51,415,680	26,812,683	23,861,597	26,145,274	27,379,014	566,331	53%	10%	5%
BUSINESS LICENSES	3,230,000	1,433,160	1,542,351	1,473,093	1,339,496	(93,664)	41%	(4)%	(9)%
RENTAL HOUSING	41,000	32,636	45,816	41,392	38,336	5,700	94%	(10)%	(7)%
BUILDING PERMITS	1,739,660	682,837	918,654	937,358	1,091,913	409,076	63%	2%	16%
FRANCHISE FEES	508,000	321,811	181,192	221,720	259,722	(62,089)	51%	22%	17%
TOTAL LICENSES AND PERMITS	5,518,660	2,470,444	2,688,013	2,673,563	2,729,467	259,023	49%	(1)%	2%
SALES TAX MITIGATION	635,470	354,081	882,597	441,298	353,039	(1,042)	56%	(50)%	(20)%
SCL AGREEMENT	2,300,000	1,242,112	1,160,509	1,269,114	1,350,991	108,879	59%	9%	6%
GRANT REVENUE	1,060,109	444,306	307,203	200,125	184,504	(259,802)	17%	(35)%	(8)%
ARPA REVENUE	1,813,679	571,738	-	901,577	351,156	(220,582)	19%	0%	(61)%
STATE ENTITLEMENTS	505,500	300,475	273,340	287,398	302,667	2,192	60%	5%	5%
INTERGOVERNMENTAL	628,804	591,434	502,645	550,804	12,428	(579,006)	2%	10%	(98)%
TOTAL INTERGOVERNMENTAL REVENUE	6,943,562	3,504,146	3,126,295	3,650,317	2,554,784	(949,361)	37%	17%	(30)%
GENERAL GOVERNMENT	16,620	8,351	17,260	14,018	11,710	3,360	70%	(19)%	(16)%
SECURITY	1,138,900	845,876	459,096	444,458	484,271	(361,605)	43%	(3)%	9%
TRANSPORTATION	20,000	15	-	33	288	273	1%	0%	764%
PLAN CHECK AND REVIEW FEES	794,268	292,063	357,653	364,441	732,682	440,619	92%	2%	101%
CULTURE AND REC FEES	171,200	32,407	44,263	75,434	66,362	33,955	39%	70%	(12)%
TOTAL CHARGES FOR SERVICES	2,140,988	1,178,712	878,272	898,384	1,295,313	116,601	61%	2%	44%
FINES & PENALTIES	760,475	380,504	64,823	288,665	179,593	(200,911)	24%	345%	(38)%
INVESTMENT INCOME	100,000	51,745	14,626	51,745	250,223	198,478	250%	254%	384%
RENT & CONCESSIONS	335,570	88,835	37,007	99,406	91,674	2,839	27%	169%	(8)%
OTHER INCOME	178,155	91,702	219,977	192,234	181,589	89,888	102%	(13)%	(6)%
INDIRECT COST ALLOCATION	2,822,397	1,411,191	1,330,690	1,343,991	1,411,206	15	50%	1%	5%
TOTAL OTHER INCOME	4,196,597	2,023,976	1,667,123	1,976,040	2,114,286	90,309	50%	19%	7%
TOTAL OPERATING REVENUE	70,215,487	35,989,961	32,221,300	35,343,578	36,072,864	82,903	51%	10%	2%
TRANSFERS IN	1,624,147	57,459	1,768,817	228,452	-	(57,459)	0%	(87)%	(100)%
TOTAL REVENUE	\$ 71,839,634	\$ 36,047,420	\$ 33,990,117	\$ 35,572,030	\$ 36,072,864	\$ 25,444	50%	0	0

Percent of year 50%

Property Tax

2023 Allocated Budget	2021 Actual	2022 Actual	2023 Actual	Actual less Budget	2023 YTD vs 2022 YTD \$ Dif	% Diff
9,495,484	9,227,770	9,290,345	9,376,326	(119,158)	85,981	0.9%

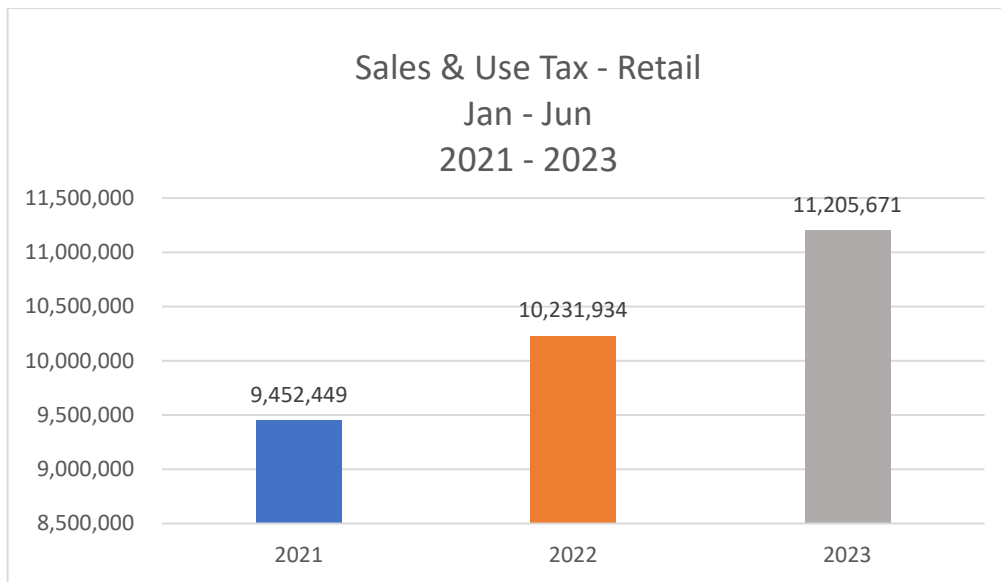
Property Tax increased 0.9%, or \$85,981, over last year. Property Tax are primarily based on the assessed value of the property and the taxes that applies to the property. An increase in property tax revenues implies an increased property value.



Retail Sales Tax

2023 Allocated					Actual less	2023 YTD vs 2022 YTD \$	
Budget	2021 Actual	2022 Actual	2023 Actual	Budget	Dif	% Diff	
10,482,140	9,452,449	10,231,934	11,205,671	723,531	973,737	9.5%	

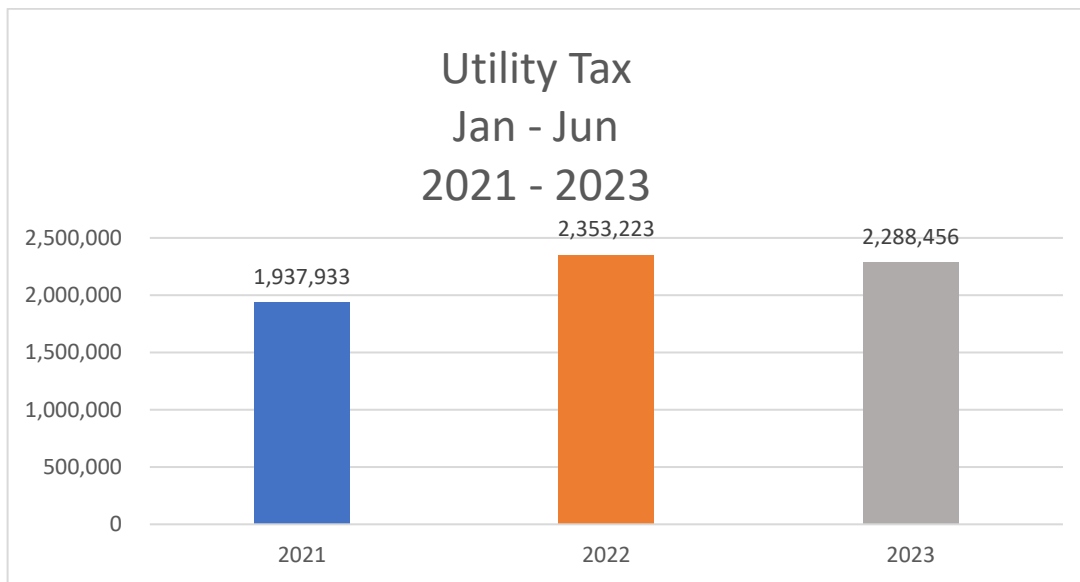
Sales Tax is up, over \$974k, or 9.5%, when compared to last year. However, it should be noted that much of the increase is due to inflationary price increases rather than increased sales.



Utility Tax

2023 Allocated Budget	2021 Actual	2022 Actual	2023 Actual	Actual less Budget	2023 YTD vs 2022 YTD \$ Dif	% Diff
2,456,033	1,937,933	2,353,223	2,288,456	(167,578)	(\$64,767)	-2.8%

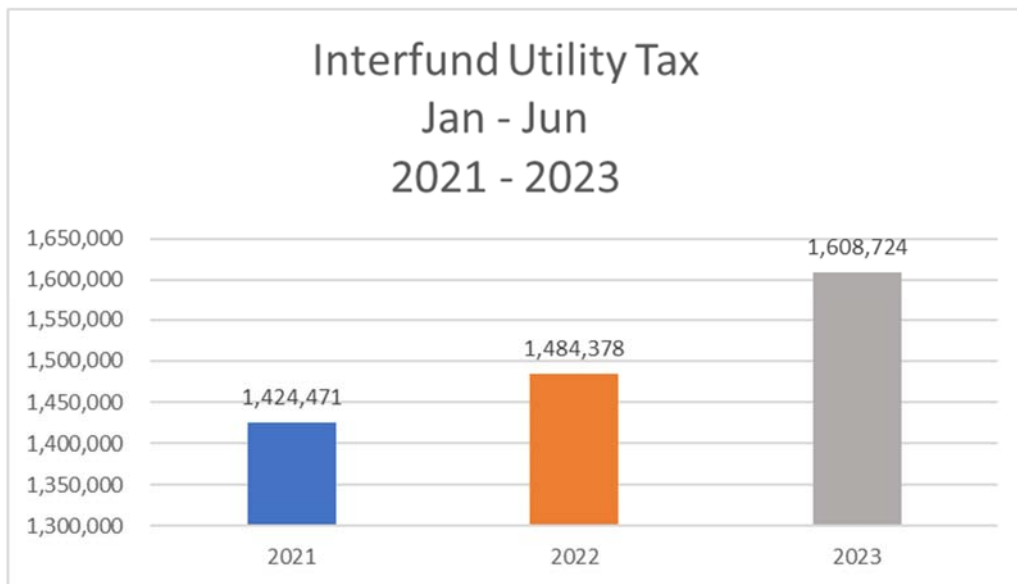
Due to continued conservation efforts and existing vacancies in businesses, usage is lower than budget as well as lower than prior year collections. This revenue stream also includes telecom utility tax, which has been declining year over year. As consumer behavior continues to change, this element of the utility tax will continue to decline.



Interfund Utility Tax

2023				Actual less	2023 YTD vs	
Allocated	2021 Actual	2022 Actual	2023 Actual	Budget	2022 YTD \$	
Budget					Dif	% Diff
1,597,951	1,424,471	1,484,378	1,456,338	(141,613)	(28,039)	-1.9%

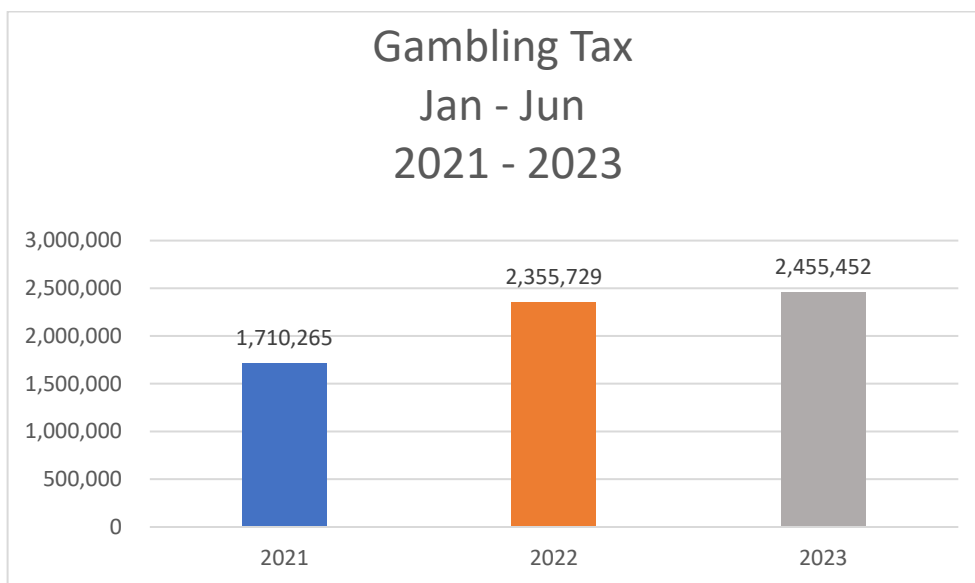
Interfund Utility Tax is up by 8.4% and reflects utility usage and rate increases for City owned utilities.



Gambling Tax

2023 Allocated Budget	2021 Actual	2022 Actual	2023 Actual	Actual less Budget	2023 YTD vs 2022 YTD \$	
					Dif	% Diff
2,294,119	1,710,265	2,355,729	2,455,452	161,333	99,723	4.2%

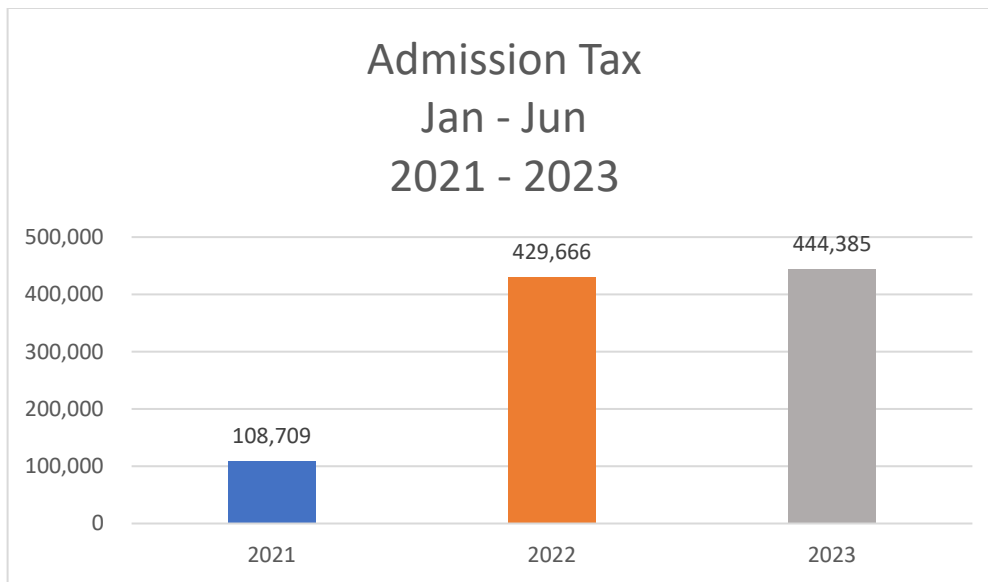
Gambling Tax revenue increased sharply in 2022 over 2021 and continues to show modes growth over 2022. The first half of 2023 reports a modest increase of 4.2% over the first half of last year. The significant increase in 2022 can be attributed to casinos being open 24 hours a day.



Admission Tax

2023				2023 YTD vs		
Allocated				Actual less	2022 YTD \$	
Budget	2021 Actual	2022 Actual	2023 Actual	Budget	Dif	% Diff
486,955	108,709	429,666	444,385	(42,569)	14,719	3.4%

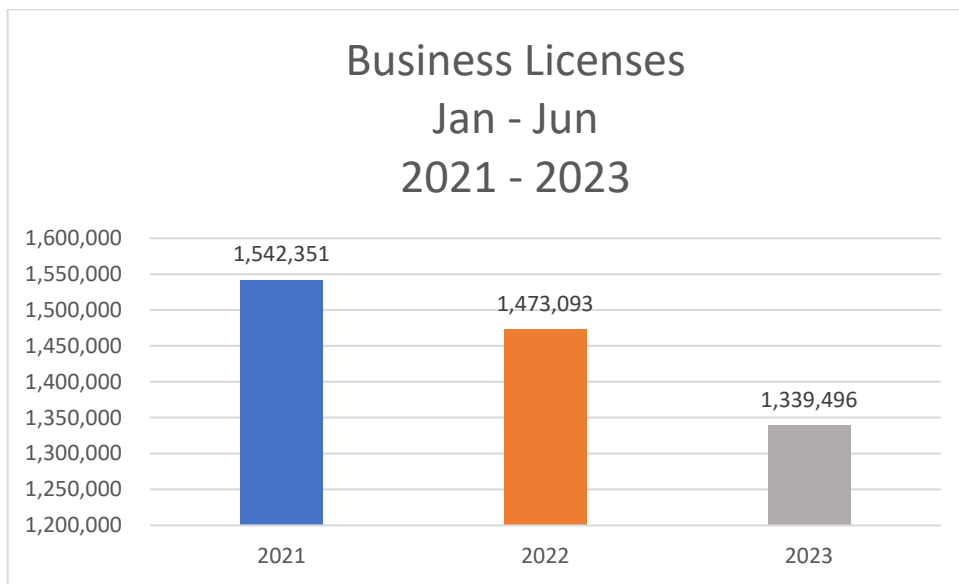
Admission tax was a major performer last year and 2023 for the first half of the year is showing modest growth over 2022.



Business Licenses

2023				2023 YTD vs		
Allocated				Actual less	2022 YTD \$	
Budget	2021 Actual	2022 Actual	2023 Actual	Budget	Dif	% Diff
1,433,160	1,542,351	1,473,093	1,339,496	(93,664)	(133,598)	-9.1%

Business license revenue continues to decline as businesses streamline their service models with less employees. 2023 revenue is down \$134k or 9.1% and is \$94k below allocated budget. At this time, there is nothing to indicate that budget will be met by the end of the year.

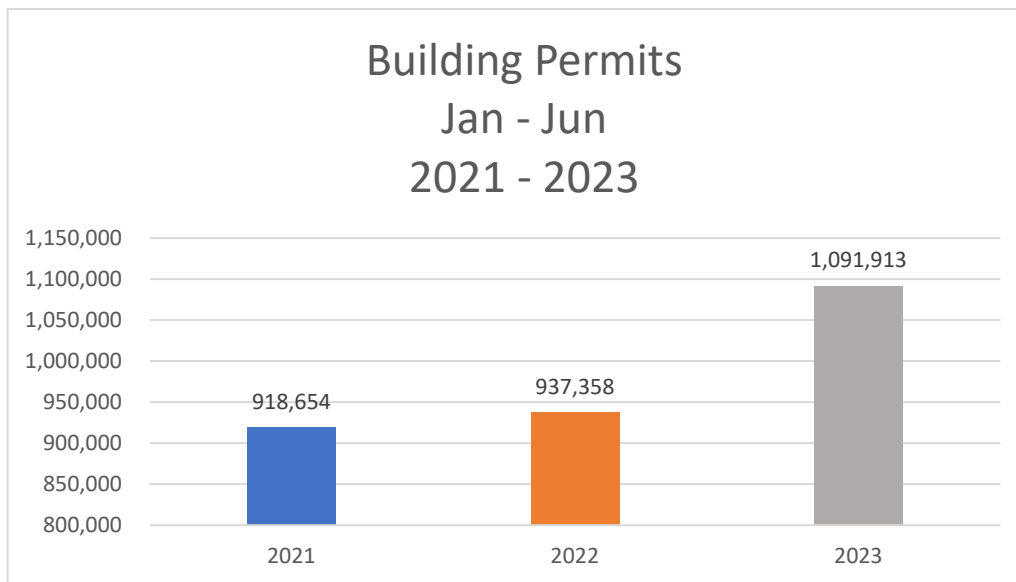


Building Permits

2023 Allocated Budget	2021 Actual	2022 Actual	2023 Actual	Actual less Budget	2023 YTD vs 2022 YTD \$ Dif	% Diff
ce_œ`d	918,654	937,358	1,091,913	409,076	154,556	16.5%

Building permits, through the end of June is up 16.5% and exceeds budget by \$409k. Both the value of permits issues as well as the total number of permits exceeds 2022 levels.

	2022	2023
Value of Permits	40,122,682	57,766,623
# of Permits	693	979



City of Tukwila
General Fund
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Property Tax	\$ 17,682,000	\$ -	\$ 17,682,000	\$ 10,353,823	\$ 9,376,326	\$ (8,305,674)	53.0%
Sales Taxes-Retail	20,378,000	-	20,378,000	9,720,879	10,693,747	(9,684,253)	52.5%
Sales Taxes-Criminal Justice	905,000	-	905,000	430,145	511,924	(393,076)	56.6%
Admission Taxes	850,000	-	850,000	458,060	444,385	(405,615)	52.3%
Utility Taxes	4,300,000	-	4,300,000	2,286,160	2,288,456	(2,011,544)	53.2%
Interfund Utility Taxes	2,634,960	-	2,634,960	1,594,026	1,608,724	(1,026,256)	61.1%
Gambling & Excise Taxes	4,665,700	-	4,665,700	2,241,096	2,455,452	(2,210,248)	52.6%
Business Licenses	3,230,000	-	3,230,000	1,579,245	1,339,496	(1,890,504)	41.5%
Rental Housing Permits	41,000	-	41,000	35,141	38,336	(2,664)	93.5%
Building Permits	1,739,660	-	1,739,660	869,630	1,091,913	(647,747)	62.8%
Franchise Fees	508,000	-	508,000	228,444	259,722	(248,278)	51.1%
Sales Tax Mitigation Payments	635,470	-	635,470	353,039	353,039	(282,431)	55.6%
SCL Agreement	2,300,000	-	2,300,000	1,106,628	1,350,991	(949,009)	58.7%
Grant Revenues	2,873,798	1,336,350	4,210,138	1,297,758	535,660	(3,674,479)	18.6%
State Entitlements	505,500	-	505,500	289,750	302,667	(202,833)	59.9%
Intergovernmental Revenue	628,804	-	628,804	626,304	12,428	(616,376)	2.0%
General Government Revenue	16,620	-	16,620	8,310	11,710	(4,910)	70.5%
Security Revenue	1,138,900	-	1,138,900	549,773	484,271	(654,629)	42.5%
Transportation Revenue	20,000	-	20,000	10,000	268	(19,712)	1.4%
Plan Check and Review Fees	794,268	-	794,268	397,134	732,682	(61,586)	92.2%
Culture and Recreation Fees	171,200	-	171,200	94,515	66,362	(104,838)	38.8%
Fines and Penalties	760,475	-	760,475	360,104	179,593	(580,882)	23.6%
Other Income	178,155	-	178,155	107,405	181,589	3,434	101.9%
Total Operating Revenues	66,957,520	1,336,350	68,293,870	34,997,568	34,319,761	(33,974,110)	51.3%
Indirect Cost Allocation	2,822,397	-	2,822,397	1,411,206	1,411,206	(1,411,191)	50.0%
Investment Earnings	100,000	-	100,000	50,000	250,223	150,223	250.2%
Rent & Concessions	335,570	-	335,570	32,528	91,674	(243,896)	27.3%
Transfers In	1,624,147	-	1,624,147	-	-	(1,624,147)	0.0%
Total Non-Operating Revenue:	4,882,114	-	4,882,114	1,553,734	1,753,103	(3,129,011)	35.9%
Total Revenues	71,839,634	1,336,350	73,175,984	36,551,302	36,072,864	(37,103,120)	50.2%
EXPENDITURES:							
Salaries & Wages	27,561,307	-	27,561,307	13,688,652	12,552,264	(15,009,043)	45.5%
Benefits	10,858,318	-	10,858,318	5,469,660	4,936,374	(5,921,944)	45.5%
Supplies	678,334	-	678,334	334,384	176,959	(501,376)	26.1%
Repair & Maintenance Supplies	450,010	-	450,010	223,744	195,484	(254,526)	43.4%
Resale Supplies	2,500	-	2,500	1,300	-	(2,500)	0.0%
Small Tools	213,203	-	213,203	107,802	30,683	(182,520)	14.4%
Technology Supplies	110,798	235,000	345,798	55,399	261,499	(84,299)	236.0%
Fleet Supplies	7,000	-	7,000	3,500	3,169	(3,831)	45.3%
Professional Services	21,798,538	21,350	21,819,888	11,627,586	11,197,019	(10,622,869)	51.4%
Communications	440,528	-	440,528	213,998	207,933	(232,595)	47.2%
Professional Development	570,360	-	570,360	283,593	249,141	(321,219)	43.7%
Advertising	66,300	-	66,300	35,100	10,375	(55,925)	15.6%
Rentals	1,298,060	-	1,298,060	647,980	533,098	(764,961)	41.1%
Technology Services	1,031,264	-	1,031,264	675,468	506,017	(525,247)	49.1%
Utilities	2,244,354	-	2,244,354	1,694,522	1,636,512	(607,842)	72.9%
Repairs & Maintenance Services	1,286,418	-	1,286,418	643,205	616,795	(669,623)	47.9%
Other Expenditures	1,012,899	-	1,012,899	497,620	169,262	(843,637)	16.7%
Total Operating Expenditures	69,630,190	256,350	69,886,540	36,193,512	33,282,585	(36,603,955)	47.8%
Machinery & Equipment	420,000	1,080,000	1,500,000	60,000	4,230	(1,495,770)	1.0%
Construction Projects	-	-	-	-	39,423	39,423	0.0%
Transfers Out	5,706,078	-	5,706,078	2,774,914	2,525,052	(3,181,026)	44.3%
Total Non-Operating Expenditu	6,126,078	1,080,000	7,206,078	2,834,914	2,568,705	(4,637,373)	41.9%
Total Expenditures	75,756,268	1,336,350	77,092,618	39,028,426	35,851,290	(41,241,328)	47.3%
Beginning Fund Balance	19,085,142	-	19,085,142	-	16,244,880	-	-
Change in Fund Balance	(3,916,634)	-	(3,916,634)	-	221,574	-	-
Ending Fund Balance	\$ 15,168,508	-	\$ 15,168,508	-	\$ 16,466,454	-	-

Budget amendment for Private LTE/CBRS Proof Concept grant

EXPENDITURES

As of the end of June, all departments are within their allocated budget. At the end of Q2, General Fund departments finished the quarter at 48%, with 50% of the year completed.

GENERAL FUND

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of June 30, 2023

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2023 ANNUAL	2023 YTD Budget	2021	2022	2023	Allocated Budget vs Actuals OVER/(UNDER)	% EXPENDED	% CHANGE	
								2021/2022	2022/2023
City Council	\$ 384,889	\$ 187,778	\$ 165,384	\$ 171,690	\$ 187,650	\$ (128)	49%	4%	9%
Mayor's Office	2,502,667	1,262,810	955,299	956,997	1,147,728	(115,083)	46%	0%	20%
Administrative Services	5,676,494	2,830,740	2,261,791	2,265,591	2,596,742	(233,998)	46%	0%	15%
Finance	3,868,642	2,086,169	1,434,962	1,808,435	1,694,349	(391,820)	44%	26%	-6%
Parks & Recreation	5,109,489	2,558,139	1,959,789	2,191,569	2,379,718	(178,421)	47%	12%	9%
Community Development	4,672,315	2,332,354	1,923,169	2,088,414	2,169,352	(163,002)	46%	9%	4%
Municipal Court	1,741,340	870,670	610,043	771,749	821,248	(49,422)	47%	27%	6%
Police	22,746,443	11,554,138	8,689,475	9,178,497	10,235,708	(1,318,431)	45%	6%	12%
Fire	14,790,120	7,559,420	6,782,979	7,437,654	7,516,149	(43,271)	51%	10%	1%
Public Works & Streets	7,574,986	4,519,893	3,646,266	4,017,649	4,086,192	(433,701)	54%	10%	2%
Non Departmental	982,803	491,402	-	-	491,402	-	50%	-	-
Subtotal	70,050,190	36,253,512	28,429,157	30,888,246	33,326,238	(2,927,274)	48%	9%	8%
Transfers Out	5,706,078	2,774,914	2,731,380	2,677,415	2,525,052	(249,862)	44%	-2%	-6%
Total Expenditures	\$ 75,756,268	\$ 39,028,426	\$ 31,160,537	\$ 33,565,661	\$ 35,851,290	\$ (3,177,136)	47%	8%	7%

Percent of year completed 50%

While our current projections indicate underspending, it's important to note that the majority, if not all, of these are postponed expenses that will become due in the fourth quarter. Our most reliable estimates suggest that there are more than \$2.5 million in expenses incurred (but not yet reported) due to contractual and retroactive salaries. These expenses are expected to be paid in November and December 2023.

OTHER FUNDS HIGHLIGHTS

Special Revenue Funds

Lodging tax revenue is on pace to meet and exceed budget. Lodging tax revenue through June is \$385k and exceeds allocated budget by \$76k.

Drug Seizure fund had originally planned to hire a mental health professional and budgeted for salaries and benefits. However, for 2023, this will remain a contract for services.

Capital Project Funds

Several capital projects are underway through June. Residential Streets fund has begun work on the S 152nd Safe Routes to School projects as well as S 119th Bridge Safety Improvements. \$49k has also been spent on traffic calming with more expected before the end of the year.

In the Arterial Streets fund, significant work has been done on the 42nd Ave S Bridge Replacement, Allentown Truck Reroute, and W Valley Hwy projects. Due to the nature of these types of construction projects, activity will increase during the summer and fall months.

PW Shops project continues to move forward with \$1.4 million in expenditures through the end of June.

Enterprise Funds

Utility funds are currently on par with budget expectations, with work starting on the S 152nd St Waterline Replacement and Extension project and Lift Station No.5 rebuild. The Foster Golf Course is exceeding revenue projections and is already at 58.8% of budget for revenues through the end of June.

Internal Service Funds

Through June, total medical claims are slightly below allocated budget. This is the first year without fire personnel and claims tend to process a few months after services are rendered. Because of this significant change in total population, staff is closely monitoring this fund to determine the true impact of the revised population.

General Government Improvements

The City has engaged McKinstry to study and investigate alternatives for upgrading the existing heating, ventilation, and air-conditioning (HVAC) systems at the Tukwila Community Center. The scope also included identifying and applying for funding opportunities to defray future project costs. To date, approximately \$1,273,000 in external funding support has been identified. The Project Team anticipates project costs to exceed initial planning level estimates of \$2,000,000. Council will be briefed in October and November on revised cost ranges associated with several potential options the Team has been exploring as well as a recommended streamlined procurement process.

**CITY OF TUKWILA
2023 2nd QUARTER
FINANCIAL REPORTS –
OTHER FUNDS**

City of Tukwila

Hotel/Motel Tax Special Rev Fd

as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Hotel/Motel Tax	720,000	-	720,000	307,951	384,699	(335,301)	53.4%
Total Operating Revenues	720,000	-	720,000	307,951	384,699	(335,301)	53.4%
Investment Earnings	6,000	-	6,000	3,000	54,688	48,688	911.5%
Total Non-Operating Revenues	6,000	-	6,000	3,000	54,688	48,688	911.5%
Total Revenues	726,000	-	726,000	310,951	439,387	(286,613)	60.5%
EXPENDITURES:							
Salaries & Wages	68,766	-	68,766	34,383	35,129	(33,637)	51.1%
Benefits	22,631	-	22,631	11,315	8,863	(13,768)	39.2%
Supplies	2,000	-	2,000	1,000	154	(1,846)	7.7%
Professional Services	375,000	-	375,000	187,500	73,700	(301,300)	19.7%
Professional Development	21,500	-	21,500	10,750	2,668	(18,832)	12.4%
Advertising	350,000	-	350,000	175,000	52,153	(297,847)	14.9%
Technology Services	2,500	-	2,500	1,250	976	(1,524)	39.1%
Other Expenditures	70,000	-	70,000	35,000	-	(70,000)	0.0%
Total Operating Expenditures	912,397	-	912,397	456,198	173,643	(738,754)	19.0%
Indirect Cost Allocation	26,493	-	26,493	13,248	13,248	(13,245)	50.0%
Total NonOperating Expenditures	26,493	-	26,493	13,248	13,248	(13,245)	50.0%
Total Expenditures	938,890	-	938,890	469,446	186,891	(751,999)	19.9%
Beginning Fund Balance	2,048,201		2,048,201		2,342,419		
Change in Fund Balance	(212,890)	-	(212,890)		252,496		
Ending Fund Balance	\$ 1,835,311		\$ 1,835,311		\$ 2,594,915		

**City of Tukwila
Drug Seizure Fund
as of June 30, 2023**

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Intergovernmental Revenue	35,000	-	35,000	17,500	77,060	42,060	220.2%
Other Income	80,000	-	80,000	40,000	-	(80,000)	0.0%
Total Operating Revenues	115,000	-	115,000	57,500	77,060	(37,941)	67.0%
Investment Earnings	500	-	500	250	-	(500)	0.0%
Total Non-Operating Revenues	500	-	500	250	-	(500)	0.0%
Total Revenues	115,500	-	115,500	57,750	77,060	(38,441)	66.7%
EXPENDITURES:							
Salaries & Wages	100,107	-	100,107	50,054	-	(100,107)	0.0%
Benefits	48,901	-	48,901	24,451	-	(48,901)	0.0%
Supplies	10,000	-	10,000	5,000	-	(10,000)	0.0%
Small Tools	19,000	-	19,000	9,500	11,423	(7,577)	60.1%
Professional Services	15,000	-	15,000	7,500	22,822	7,822	152.1%
Professional Development	16,000	-	16,000	8,000	-	(16,000)	0.0%
Technology Services	22,000	-	22,000	11,000	-	(22,000)	0.0%
Total Operating Expenditures	231,008	-	231,008	115,504	34,246	(196,762)	14.8%
Machinery & Equipment	35,000	-	35,000	17,500	-	(35,000)	0.0%
Total NonOperating Expenditures	35,000	-	35,000	17,500	-	(35,000)	0.0%
Total Expenditures	266,008	-	266,008	133,004	34,246	(231,762)	12.9%
Beginning Fund Balance	435,515		435,515		295,220		
Change in Fund Balance	(150,508)	-	(150,508)		42,814		
Ending Fund Balance	\$ 285,008		\$ 285,008		\$ 338,034		

City of Tukwila
LTGO Debt Service Fund
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
SCORE Contribution	376,876	-	376,876	92,520	-	(376,876)	0.0%
Total Operating Revenues	376,876	-	376,876	92,520	-	(376,876)	0.0%
Transfers In	5,802,194	-	5,802,194	2,901,097	2,901,097	(2,901,097)	50.0%
Total Non-Operating Revenues	5,802,194	-	5,802,194	2,901,097	2,901,097	(2,901,097)	50.0%
Total Revenues	6,179,070	-	6,179,070	2,993,617	2,901,097	(3,277,973)	47.0%
EXPENDITURES:							
Total Operating Expenditures	-	-	-	-	-	-	0.0%
Principal	4,005,836	-	4,005,836	-	-	(4,005,836)	0.0%
Interest Expense	2,173,234	-	2,173,234	1,086,617	994,044	(1,179,190)	45.7%
Total NonOperating Expenditures	6,179,070	-	6,179,070	1,086,617	994,044	(5,185,026)	16.1%
Total Expenditures	6,179,070	-	6,179,070	1,086,617	994,044	(5,185,026)	16.1%
Beginning Fund Balance	-	-	-	-	-	-	-
Change in Fund Balance	-	-	-	-	1,907,053	-	-
Ending Fund Balance	\$ -	-	\$ -	-	\$ 1,907,053	-	-

City of Tukwila
UTGO Debt Service Fund
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Property Tax	\$ 4,485,975	\$ -	\$ 4,485,975	\$ 2,456,785	\$ 2,411,351	\$ (2,074,624)	53.8%
Total Operating Revenues	4,485,975	-	4,485,975	2,456,785	2,411,351	(2,074,624)	53.8%
Investment Earnings	1,200	-	1,200	600	20,504	19,304	1708.7%
Total Non-Operating Revenues	1,200	-	1,200	600	20,504	19,304	1708.7%
Total Revenues	4,487,175	-	4,487,175	2,457,385	2,431,855	(2,055,320)	54.2%
EXPENDITURES:							
Total Operating Expenditures	-	-	-	-	-	-	0.0%
Principal	1,980,000	-	1,980,000	-	-	(1,980,000)	0.0%
Interest Expense	2,505,975	-	2,505,975	1,252,988	1,252,988	(1,252,988)	50.0%
Total NonOperating Expenditures	4,485,975	-	4,485,975	1,252,988	1,252,988	(3,232,988)	27.9%
Total Expenditures	4,485,975	-	4,485,975	1,252,988	1,252,988	(3,232,988)	27.9%
Beginning Fund Balance	314,818		314,818		402,630		
Change in Fund Balance	1,200	-	1,200		1,178,868		
Ending Fund Balance	\$ 316,018		\$ 316,018		\$ 1,581,497		

City of Tukwila
LID #33 & Guarantee Funds
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Special Assessment Interest	125,000	-	125,000	-	-	(125,000)	0.0%
Total Operating Revenues	125,000	-	125,000	-	-	(125,000)	0.0%
Investment Earnings	3,000	-	3,000	1,500	18,267	15,267	608.9%
LID Assessment Principal	400,000	-	400,000	-	-	(400,000)	0.0%
Total Non-Operating Revenues	403,000	-	403,000	1,500	18,267	(384,733)	4.5%
Total Revenues	528,000	-	528,000	1,500	18,267	(509,733)	3.5%
EXPENDITURES:							
Total Operating Expenditures	-	-	-	-	-	-	0.0%
Principal	400,000	-	400,000	400,000	400,000	-	100.0%
Interest Expense	125,000	-	125,000	125,000	144,188	19,188	115.4%
Total Non-Operating Expenditures	525,000	-	525,000	525,000	544,188	19,188	103.7%
Total Expenditures	525,000	-	525,000	525,000	544,188	19,188	103.7%
Beginning Fund Balance	1,345,636		1,345,636		1,332,799		
Change in Fund Balance	3,000	-	3,000		(525,920)		
Ending Fund Balance	\$ 1,348,636		\$ 1,348,636		\$ 806,879		

City of Tukwila
Residential Streets Fund
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:						
Solid Waste Utility Tax	650,000	-	650,000	-	(650,000)	0.0%
Grant Revenues	4,033,000	-	4,033,000	-	(4,033,000)	0.0%
State Entitlements	268,800	-	268,800	139,661	(129,139)	52.0%
Total Operating Revenues	4,951,800	-	4,951,800	139,661	(4,812,139)	2.8%
Investment Earnings	1,000	-	1,000	13,828	12,828	1382.8%
Transfers In	400,000	-	400,000	138	(399,862)	0.0%
Total Non-Operating Revenues	401,000	-	401,000	13,966	(387,034)	3.5%
Total Revenues	5,352,800	-	5,352,800	153,627	(5,199,173)	2.9%
PROJECTS						
Traffic Calming/Residential Safety	650,000	-	650,000	48,935	(601,065)	7.5%
53rd Ave S	154,000	-	154,000	105,168	(48,832)	68.3%
42nd Ave S Phase III (SC Blvd-160)	333,000	-	333,000	121,370	(211,630)	36.4%
S 152nd St Safe Routes to School	4,015,000	-	4,015,000	15,866	(3,999,134)	0.4%
46th Ave S Safe Routes to School	510,000	-	510,000	-	(510,000)	0.0%
S 119th St Bridge/42nd Ave S	250,000	-	250,000	7,000	(243,000)	2.8%
Total Project Expenditures	5,912,000	-	5,912,000	298,340	(5,613,660)	5.0%
Beginning Fund Balance	847,903		847,903	734,407		
Change in Fund Balance	(559,200)		(559,200)	(144,712)		
Ending Fund Balance	\$ 288,703		\$ 288,703	\$ 589,694		

City of Tukwila
Arterial Street Fund
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:						
Solid Waste Utility Tax	490,000	-	490,000	632,612	142,612	129.1%
Parking Tax	600,000	-	600,000	386,269	(213,731)	64.4%
Real Estate Excise Tax (REET)	500,000	-	500,000	93,182	(406,818)	18.6%
Permits	-	-	-	797	797	0.0%
Franchise Fees	75,000	-	75,000	-	(75,000)	0.0%
Grant Revenues	2,779,000	-	2,779,000	55,049	(2,723,951)	2.0%
State Entitlements	144,800	-	144,800	71,662	(73,138)	49.5%
Traffic Impact Fees	200,000	-	200,000	145,581	(54,419)	72.8%
Fines and Penalties	-	-	-	10,655	10,655	0.0%
Concurrency Fees	80,000	-	80,000	115,334	35,334	144.2%
Total Operating Revenues	4,868,800	-	4,868,800	1,511,140	(3,357,660)	31.0%
Investment Earnings	5,000	-	5,000	121,669	116,669	2433.4%
Total Non-Operating Revenues	5,000	-	5,000	121,669	116,669	2433.4%
Total Revenues	4,873,800	-	4,873,800	1,632,809	(3,240,991)	33.5%
PROJECTS						
Salaries & Benefits (Overhead)	162,662	-	162,662	80,419	(82,243)	49.4%
Wetland Monitoring	60,000	-	60,000	3,237	(56,763)	5.4%
Annual Traffic Signals	130,000	-	130,000	43,205	(86,795)	33.2%
Annual Traffic Counts	-	-	-	4,500	4,500	0.0%
Transporation Element of Comp Plan	300,000	-	300,000	83,466	(216,534)	27.8%
42nd Ave S Bridge Replacement	1,500,000	-	1,500,000	565,109	(934,891)	37.7%
Overlay & Repair	1,400,000	-	1,400,000	199,597	(1,200,403)	14.3%
Bridge Inspections	200,000	-	200,000	34,016	(165,984)	17.0%
ADA Improvements	100,000	-	100,000	306	(99,694)	0.3%
Allentown Truck Reroute	900,000	-	900,000	140,861	(759,139)	15.7%
Green River Trail Improvements	1,297,000	-	1,297,000	87,292	(309,708)	6.7%
S 144th St Bridge - Sidewalks	-	-	-	261	261	0.0%
W Valley Hwy (I-405-Strander)	-	-	-	696,001	1,093,001	0.0%
Public Records Requests	-	-	-	86	86	0.0%
Southcenter Blvd/65th Ave Signal	100,000	-	100,000	-	(100,000)	0.0%
Total Project Expenditures	6,149,662	-	6,149,662	1,938,355	(2,914,307)	31.5%
Beginning Fund Balance	6,570,879		6,570,879	5,534,493		
Change in Fund Balance	(1,275,862)	-	(1,275,862)	(305,546)		
Ending Fund Balance	\$ 5,295,017		\$ 5,295,017	\$ 5,228,946		

City of Tukwila

Land Acq., Rec. & Park Devlpmn

as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:						
Property Tax	\$ 165,000	\$ -	\$ 165,000	\$ 128,923	\$ (36,077)	78.1%
Real Estate Excise Tax (REET)	150,000	-	150,000	36,224	(113,776)	24.1%
Park Impact Fees	100,000	-	100,000	33,733	(66,267)	33.7%
Total Operating Revenues	415,000	-	415,000	198,880	(216,120)	47.9%
Investment Earnings	8,000	-	8,000	74,344	66,344	929.3%
Transfers In	64,250	-	64,250	-	(64,250)	0.0%
Total Non-Operating Revenues	72,250	-	72,250	74,344	2,094	102.9%
Total Revenues	487,250	-	487,250	273,224	(214,026)	56.1%
PROJECTS						
Art Projects	64,250	-	64,250	3,825	(60,425)	6.0%
Park Improvements	742,000	-	742,000	33,733	(708,267)	4.5%
Parks Maintenance	-	-	-	91,692	91,692	0.0%
Multipurpose Trails	125,000	-	125,000	-	(125,000)	0.0%
Total Project Expenditures	931,250	-	931,250	129,250	(802,000)	13.9%
Beginning Fund Balance	3,751,186	-	3,751,186	3,069,803		
Change in Fund Balance	(444,000)	-	(444,000)	143,974		
Ending Fund Balance	\$ 3,307,186	-	\$ 3,307,186	\$ 3,213,777		

City of Tukwila
Urban Renewal
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Total Operating Revenues	-	-	-	-	-	-	0.0%
Investment Earnings	-	-	-	-	36,565	36,565	0.0%
Sale of Capital Assets	1,350,000	-	1,350,000	-	(296,496)	(1,646,496)	-22.0%
Total Non-Operating Revenues	1,350,000	-	1,350,000	-	(259,931)	(1,609,931)	-19.3%
Total Revenues	1,350,000	-	1,350,000	-	(259,931)	(1,609,931)	-19.3%
EXPENDITURES:							
Utilities	-	-	-	-	3,927	3,927	0.0%
Total Operating Expenditures	-	-	-	-	3,927	3,927	0.0%
Transfers Out	300,000	-	300,000	-	-	(300,000)	0.0%
Total NonOperating Expenditures	300,000	-	300,000	-	-	(300,000)	0.0%
Total Expenditures	300,000	-	300,000	-	3,927	(296,073)	1.3%
Beginning Fund Balance	1,183,800		1,183,800		1,404,242		
Change in Fund Balance	1,050,000	-	1,050,000		(263,858)		
Ending Fund Balance	\$ 2,233,800		\$ 2,233,800		\$ 1,140,384		

City of Tukwila
General Government Improvements
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:						
Grant Revenues	1,800,000	-	1,800,000	-	(1,800,000)	0.0%
Total Operating Revenues	1,800,000	-	1,800,000	-	(1,800,000)	0.0%
Investment Earnings	1,000	-	1,000	11,781	10,781	1178.1%
Transfers In	100,000	-	100,000	-	(100,000)	0.0%
Total Non-Operating Revenues	101,000	-	101,000	11,781	(89,219)	11.7%
Total Revenues	1,901,000	-	1,901,000	11,781	(1,889,219)	0.6%
PROJECTS						
Citywide Facilities Plan	340,000	-	340,000	-	(340,000)	0.0%
TC HVAC Replacement	2,000,000	-	2,000,000	-	(2,000,000)	0.0%
City Hall Siding Repairs	-	-	-	133,850	133,850	0.0%
Total Project Expenditures	2,340,000	-	2,340,000	133,850	(2,206,150)	5.7%
Beginning Fund Balance	444,128		444,128	553,386		
Change in Fund Balance	(439,000)	-	(439,000)	(122,069)		
Ending Fund Balance	\$ 5,128		\$ 5,128	\$ 431,317		

City of Tukwila
Fire Improvements
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Fire Impact Fees	300,000	-	300,000	150,000	19,852	(280,148)	6.6%
Total Operating Revenues	300,000	-	300,000	150,000	19,852	(280,148)	6.6%
Total Non-Operating Revenues	-	-	-	-	-	-	0.0%
Total Revenues	300,000	-	300,000	150,000	19,852	(280,148)	6.6%
EXPENDITURES:							
Total Operating Expenditures	-	-	-	-	-	-	0.0%
Transfers Out	300,000	-	300,000	-	-	(300,000)	0.0%
Total NonOperating Expenditures	300,000	-	300,000	-	-	(300,000)	0.0%
Total Expenditures	300,000	-	300,000	-	-	(300,000)	0.0%
Beginning Fund Balance	-	-	-	-	-	-	-
Change in Fund Balance	-	-	-	-	19,852	-	-
Ending Fund Balance	\$ -	-	\$ -	-	\$ 19,852	-	-

City of Tukwila
Public Safety Plan
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Real Estate Excise Tax (REET)	500,000	-	500,000	397,276	56,958	(443,042)	11.4%
Fire Impact Fees	300,000	-	300,000	-	-	(300,000)	0.0%
Total Operating Revenues	800,000	-	800,000	397,276	56,958	(743,042)	7.1%
Investment Earnings	-	-	-	-	23,468	23,468	0.0%
Transfers In	300,000	-	300,000	-	-	(300,000)	0.0%
Total Non-Operating Revenues	300,000	-	300,000	-	23,468	(276,532)	7.8%
Total Revenues	1,100,000	-	1,100,000	397,276	80,426	(1,019,574)	7.3%
EXPENDITURES:							
Total Operating Expenditures	-	-	-	-	-	-	0.0%
Transfers Out	1,319,019	-	1,319,019	-	-	(1,319,019)	0.0%
Total Non-Operating Expenditures	1,319,019	-	1,319,019	-	-	(1,319,019)	0.0%
Total Expenditures	1,319,019	-	1,319,019	-	-	(1,319,019)	0.0%
Beginning Fund Balance	538,557		538,557		991,865		
Change in Fund Balance	(219,019)	-	(219,019)		80,426		
Ending Fund Balance	\$ 319,538		\$ 319,538		\$ 1,072,291		

City of Tukwila
City Facilities
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:						
Total Operating Revenues	-	-	-	-	-	0.0%
Investment Earnings	1,000	-	1,000	24,163	23,163	2416.3%
Transfers In	2,140,000	-	2,140,000	-	(2,140,000)	0.0%
Total Non-Operating Revenues	2,141,000	-	2,141,000	24,163	(2,116,837)	1.1%
Total Revenues	2,141,000	-	2,141,000	24,163	(2,116,837)	1.1%
PROJECTS						
Public Works Shops	2,500,000	-	2,500,000	1,410,923	(1,089,077)	56.4%
Minkler Improvements	200,000	-	200,000	-	(200,000)	0.0%
Total Project Expenditures	2,700,000	-	2,700,000	1,410,923	(1,289,077)	52.3%
Beginning Fund Balance	2,274,324		2,274,324	1,959,366		
Change in Fund Balance	(559,000)	-	(559,000)	(1,386,760)		
Ending Fund Balance	\$ 1,715,324		\$ 1,715,324	\$ 572,606		

City of Tukwila
Water Utility Fund
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Water Sales	7,647,000	-	7,647,000	3,480,375	3,446,861	(4,200,139)	45.1%
Security Revenue	-	-	-	-	6,149	6,149	0.0%
Interest on Receivables	21,000	-	21,000	10,500	5,491	(15,509)	26.1%
Total Operating Revenues	7,668,000	-	7,668,000	3,490,875	3,458,502	(4,209,498)	45.1%
Investment Earnings	60,000	-	60,000	30,000	88,769	28,769	147.9%
Total Non-Operating Revenues	60,000	-	60,000	30,000	88,769	28,769	147.9%
Total Revenues	7,728,000	-	7,728,000	3,520,875	3,547,271	(4,180,729)	45.9%
EXPENDITURES:							
Salaries & Wages	707,380	-	707,380	353,690	347,413	(359,966)	49.1%
Benefits	274,851	-	274,851	137,425	155,331	(119,519)	56.5%
Supplies	29,000	-	29,000	14,500	12,017	(16,983)	41.4%
Repair & Maintenance Supplies	115,500	-	115,500	57,750	37,188	(78,312)	32.2%
Small Tools	14,000	-	14,000	7,000	4,695	(9,305)	33.5%
Technology Supplies	1,000	-	1,000	500	396	(604)	39.6%
Utility Fund Supplies	2,773,243	-	2,773,243	1,236,621	1,652,764	(1,120,479)	59.6%
Professional Services	115,491	-	115,491	77,741	150,764	35,273	130.5%
Communications	8,000	-	8,000	4,000	3,640	(4,360)	45.5%
Professional Development	12,000	-	12,000	6,000	9,986	(2,014)	83.2%
Advertising	-	-	-	-	712	712	0.0%
Rentals	1,600	-	1,600	800	1,782	182	111.4%
Technology Services	15,000	-	15,000	7,500	17,051	2,051	113.7%
Utilities	46,600	-	46,600	23,300	13,730	(32,870)	29.5%
Repairs & Maintenance Services	94,976	-	94,976	47,488	308,506	213,530	324.8%
Other Expenses	1,131,750	-	1,131,750	550,875	567,018	(564,732)	50.1%
Total Operating Expenditures	5,340,390	-	5,340,390	2,525,190	3,282,994	(2,057,397)	61.5%
Other Capital Improvements	50,000	-	50,000	25,000	-	(50,000)	0.0%
Construction Projects	1,880,000	-	1,880,000	940,000	-	(1,880,000)	0.0%
Principal	122,891	-	122,891	80,625	80,625	(42,266)	65.6%
Interest Expense	4,929	-	4,929	2,868	2,868	(2,062)	58.2%
Transfers Out	1,052,804	-	1,052,804	518,902	178,902	(873,902)	17.0%
Indirect Cost Allocation	740,347	-	740,347	370,176	370,176	(370,171)	50.0%
Total NonOperating Expenditures	3,850,972	-	3,850,972	1,937,571	632,571	(3,218,400)	16.4%
Total Expenditures	9,191,362	-	9,191,362	4,462,762	3,915,565	(5,275,797)	42.6%
Beginning Fund Balance	4,690,562		4,690,562		5,170,176		
Change in Fund Balance	(1,463,362)	-	(1,463,362)		(368,295)		
Ending Fund Balance	\$ 3,227,200		\$ 3,227,200		\$ 4,801,881		

City of Tukwila
Sewer Utility Fund
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Sewer Sales	10,802,300	-	10,802,300	5,401,150	4,859,923	(5,942,377)	45.0%
Interest on Receivables	30,000	-	30,000	15,000	23,391	(6,609)	78.0%
Total Operating Revenues	10,832,300	-	10,832,300	5,416,150	4,883,314	(5,948,986)	45.1%
Investment Earnings	50,000	-	50,000	25,000	229,411	179,411	458.8%
Total Non-Operating Revenues	50,000	-	50,000	25,000	229,411	179,411	458.8%
Total Revenues	10,882,300	-	10,882,300	5,441,150	5,112,725	(5,769,575)	47.0%
EXPENDITURES:							
Salaries & Wages	947,190	-	947,190	473,595	419,811	(527,379)	44.3%
Benefits	340,550	-	340,550	170,276	182,191	(158,360)	53.5%
Supplies	6,200	-	6,200	3,100	4,030	(2,170)	65.0%
Repair & Maintenance Supplies	17,600	-	17,600	8,800	3,953	(13,647)	22.5%
Small Tools	5,000	-	5,000	2,500	3,076	(1,924)	61.5%
Technology Supplies	2,500	-	2,500	1,250	-	(2,500)	0.0%
Utility Fund Supplies	5,525,960	-	5,525,960	2,762,980	2,045,613	(3,480,347)	37.0%
Professional Services	253,437	-	253,437	141,187	134,942	(118,495)	53.2%
Communications	7,000	-	7,000	3,500	1,922	(5,078)	27.5%
Professional Development	5,000	-	5,000	2,500	892	(4,108)	17.8%
Advertising	-	-	-	-	70	70	0.0%
Rentals	24,916	-	24,916	12,458	11,466	(13,450)	46.0%
Technology Services	15,000	-	15,000	7,500	18,341	3,341	122.3%
Utilities	50,430	-	50,430	25,215	21,443	(28,987)	42.5%
Repairs & Maintenance Services	1,127,567	-	1,127,567	388,781	32,792	(1,094,775)	2.9%
Other Expenses	1,342,930	-	1,342,930	671,465	638,701	(704,229)	47.6%
Total Operating Expenditures	9,671,281	-	9,671,281	4,675,107	3,519,243	(6,152,038)	36.4%
Construction Projects	1,300,000	-	1,300,000	433,333	-	(1,300,000)	0.0%
Principal	334,223	-	334,223	233,436	233,436	(100,787)	69.8%
Interest Expense	13,813	-	13,813	8,897	8,897	(4,916)	64.4%
Transfers Out	605,949	-	605,949	289,975	99,975	(505,975)	16.5%
Indirect Cost Allocation	623,733	-	623,733	311,868	311,868	(311,865)	50.0%
Total NonOperating Expenditures	2,877,719	-	2,877,719	1,277,510	654,176	(2,223,543)	22.7%
Total Expenditures	12,549,000	-	12,549,000	5,952,616	4,173,419	(8,375,581)	33.3%
Beginning Fund Balance	11,742,027		11,742,027		12,278,125		
Change in Fund Balance	(1,666,700)	-	(1,666,700)		939,306		
Ending Fund Balance	\$ 10,075,327		\$ 10,075,327		\$ 13,217,431		

City of Tukwila
Foster Golf Course
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Gambling & Excise Taxes	3,000	-	3,000	-	-	(3,000)	0.0%
Greens Fees	1,412,500	-	1,412,500	634,919	836,484	(576,016)	59.2%
General Government Revenue	145,000	-	145,000	65,178	89,247	(55,753)	61.5%
Culture and Recreation Fees	2,000	-	2,000	899	197	(1,803)	9.9%
Other Revenue	10,000	-	10,000	4,495	21,025	11,025	210.3%
Total Operating Revenues	1,572,500	-	1,572,500	705,490	946,953	(625,547)	60.2%
Investment Earnings	2,000	-	2,000	899	33,269	31,269	1663.5%
Rent & Concessions	420,000	-	420,000	188,790	205,280	(214,720)	48.9%
Transfers In	300,000	-	300,000	150,000	150,000	(150,000)	50.0%
Sale of Capital Assets	-	-	-	-	12,800	12,800	0.0%
Total Non-Operating Revenues	722,000	-	722,000	339,689	401,349	(320,651)	55.6%
Total Revenues	2,294,500	-	2,294,500	1,045,179	1,348,303	(946,197)	58.8%
EXPENDITURES:							
Salaries & Wages	931,642	-	931,642	465,821	402,594	(529,048)	43.2%
Benefits	372,040	-	372,040	186,020	181,133	(190,907)	48.7%
Supplies	4,250	-	4,250	2,125	3,338	(912)	78.5%
Repair & Maintenance Supplies	83,500	-	83,500	59,167	81,594	(1,906)	97.7%
Resale Supplies	96,500	-	96,500	43,377	64,129	(32,371)	66.5%
Small Tools	4,500	-	4,500	2,500	87,527	83,027	1945.0%
Fleet Supplies	36,000	-	36,000	16,182	18,258	(17,742)	50.7%
Professional Services	32,575	-	32,575	30,950	53,648	21,073	164.7%
Communications	4,900	-	4,900	2,450	5,268	368	107.5%
Professional Development	1,935	-	1,935	1,735	1,920	(15)	99.2%
Advertising	5,000	-	5,000	2,500	3,476	(1,524)	69.5%
Rentals	39,000	-	39,000	19,625	17,683	(21,317)	45.3%
Technology Services	4,000	-	4,000	-	-	(4,000)	0.0%
Utilities	82,700	-	82,700	64,221	56,745	(25,955)	68.6%
Repairs & Maintenance Services	34,500	-	34,500	17,250	109,335	74,835	316.9%
Other Expenses	30,520	-	30,520	14,548	36,265	5,745	118.8%
Total Operating Expenditures	1,763,562	-	1,763,562	928,470	1,122,912	(640,650)	63.7%
Other Capital Improvements	230,000	-	230,000	-	4,372	(225,628)	1.9%
Machinery & Equipment	100,000	-	100,000	-	-	(100,000)	0.0%
Indirect Cost Allocation	219,309	-	219,309	109,656	109,656	(109,653)	50.0%
Total Non-Operating Expenditures	549,309	-	549,309	109,656	114,028	(435,281)	20.8%
Total Expenditures	2,312,871	-	2,312,871	1,038,126	1,236,940	(1,075,931)	53.5%
Beginning Fund Balance	1,505,043		1,505,043		1,468,130		
Change in Fund Balance	(18,371)	-	(18,371)		111,362		
Ending Fund Balance	\$ 1,486,672		\$ 1,486,672		\$ 1,579,493		

City of Tukwila
Surface Water Utility Fund
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Surface Water Sales	7,717,500	-	7,717,500	7,717,500	7,767,059	49,559	100.6%
Grant Revenues	2,176,000	-	2,176,000	1,088,000	44,631	(2,131,369)	2.1%
Other Revenue	1,444,000	-	1,444,000	722,000	14,738	(1,429,262)	1.0%
Total Operating Revenues	11,337,500	-	11,337,500	9,527,500	7,826,428	(3,511,072)	69.0%
Investment Earnings	30,000	-	30,000	15,000	134,650	104,650	448.8%
Total Non-Operating Revenues	30,000	-	30,000	15,000	134,650	104,650	448.8%
Total Revenues	11,367,500	-	11,367,500	9,542,500	7,961,078	(3,406,422)	70.0%
EXPENDITURES:							
Salaries & Wages	1,555,045	-	1,555,045	777,524	598,988	(956,057)	38.5%
Benefits	700,378	-	700,378	350,189	281,075	(419,303)	40.1%
Supplies	20,300	-	20,300	10,150	12,714	(7,586)	62.6%
Repair & Maintenance Supplies	17,500	-	17,500	8,750	9,076	(8,424)	51.9%
Small Tools	6,500	-	6,500	3,250	3,860	(2,640)	59.4%
Technology Supplies	500	-	500	250	1,604	1,104	320.8%
Professional Services	4,103,137	-	4,103,137	2,066,037	324,744	(3,778,393)	7.9%
Communications	7,100	-	7,100	3,550	4,578	(2,522)	64.5%
Professional Development	7,990	-	7,990	3,995	2,686	(5,304)	33.6%
Advertising	-	-	-	-	739	739	0.0%
Rentals	4,000	-	4,000	2,000	8	(3,992)	0.2%
Technology Services	3,000	-	3,000	1,500	15,740	12,740	524.7%
Utilities	90,685	-	90,685	49,343	14,327	(76,358)	15.8%
Repairs & Maintenance Services	59,000	-	59,000	29,500	21,422	(37,579)	36.3%
Other Expenses	862,475	-	862,475	818,613	835,401	(27,074)	96.9%
Total Operating Expenditures	7,437,610	-	7,437,610	4,124,650	2,126,961	(5,310,649)	28.6%
Other Capital Improvements	900,000	-	900,000	450,000	-	(900,000)	0.0%
Construction Projects	1,687,000	-	1,687,000	843,500	9,680	(1,677,320)	0.6%
Principal	278,863	-	278,863	259,356	259,356	(19,507)	93.0%
Interest Expense	4,497	-	4,497	3,545	3,545	(952)	78.8%
Transfers Out	1,441,612	-	1,441,612	717,306	247,306	(1,194,306)	17.2%
Indirect Cost Allocation	659,842	-	659,842	329,922	329,922	(329,920)	50.0%
Total NonOperating Expenditures	4,971,813	-	4,971,813	2,603,629	849,809	(4,122,005)	17.1%
Total Expenditures	12,409,424	-	12,409,424	6,728,279	2,976,770	(9,432,654)	24.0%
Beginning Fund Balance	5,944,369		5,944,369		7,140,321		
Change in Fund Balance	(1,041,924)	-	(1,041,924)		4,984,308		
Ending Fund Balance	\$ 4,902,446		\$ 4,902,446		\$ 12,124,628		

City of Tukwila
Equipment Rental
as of June 30, 2023

	Annual Budget	Budget Amendments (Consensus)	Revised Annual Budget	Year-to-Date Budget	Year to Date Actual	Variance Over/(Under) Annual Budget	% of Annual Budget
REVENUE:							
Transportation Revenue	2,056,241	-	2,056,241	1,028,112	1,028,112	(1,028,130)	50.0%
Sale of Scrap	-	-	-	-	85	85	0.0%
Total Operating Revenues	2,056,241	-	2,056,241	1,028,112	1,028,196	(1,028,045)	50.0%
Investment Earnings	20,000	-	20,000	10,000	97,797	77,797	489.0%
Sale of Capital Assets	161,750	-	161,750	80,875	214,403	52,653	132.6%
Total Non-Operating Revenues	181,750	-	181,750	90,875	312,200	130,450	171.8%
Total Revenues	2,237,991	-	2,237,991	1,118,987	1,340,396	(897,595)	59.9%
EXPENDITURES:							
Salaries & Wages	476,273	-	476,273	238,137	151,858	(324,415)	31.9%
Benefits	227,102	-	227,102	113,551	78,605	(148,497)	34.6%
Supplies	3,350	-	3,350	1,675	1,097	(2,253)	32.7%
Repair & Maintenance Supplies	-	-	-	-	643	643	0.0%
Small Tools	10,750	-	10,750	5,375	3,733	(7,017)	34.7%
Technology Supplies	6,200	-	6,200	3,100	99	(6,101)	1.6%
Fleet Supplies	710,000	-	710,000	355,000	309,998	(400,002)	43.7%
Professional Services	102,100	-	102,100	100,050	101,687	(413)	99.6%
Communications	5,000	-	5,000	2,500	2,322	(2,678)	46.4%
Professional Development	5,850	-	5,850	2,925	227	(5,623)	3.9%
Advertising	-	-	-	-	50	50	0.0%
Rentals	1,500	-	1,500	750	141,517	140,017	9434.5%
Technology Services	10,500	-	10,500	5,250	2,201	(8,299)	21.0%
Utilities	4,000	-	4,000	2,000	287	(3,713)	7.2%
Repairs & Maintenance Services	153,771	-	153,771	76,883	118,363	(35,408)	77.0%
Other Expenses	500	-	500	250	-	(500)	0.0%
Total Operating Expenditures	1,716,896	-	1,716,896	907,446	912,687	(804,209)	53.2%
Machinery & Equipment	1,143,556	-	1,143,556	571,778	18,311	(1,125,245)	1.6%
Indirect Cost Allocation	350,392	-	350,392	175,194	175,194	(175,198)	50.0%
Total NonOperating Expenditures	1,493,948	-	1,493,948	746,972	193,505	(1,300,443)	13.0%
Total Expenditures	3,210,844	-	3,210,844	1,654,418	1,106,192	(2,104,653)	34.5%
Beginning Fund Balance	4,322,760		4,322,760		4,222,357		
Change in Fund Balance	(972,853)	-	(972,853)		234,205		
Ending Fund Balance	\$ 3,349,907		\$ 3,349,907		\$ 4,456,562		

City of Tukwila
Insurance - Active Employees
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Total Operating Revenues	-	-	-	-	-	-	0.0%
Investment Earnings	6,000	-	6,000	3,000	95,486	89,486	1591.4%
Employee Trust Contributions	294,885	-	294,885	147,443	84,342	(210,543)	28.6%
Employer Trust Contributions	5,903,457	-	5,903,457	2,951,729	2,795,102	(3,108,355)	47.3%
Total Non-Operating Revenues	6,204,342	-	6,204,342	3,102,171	2,974,930	(3,229,412)	47.9%
Total Revenues	6,204,342	-	6,204,342	3,102,171	2,974,930	(3,229,412)	47.9%
EXPENDITURES:							
Insurance Program Costs	5,750,222	-	5,750,222	2,875,111	2,732,626	(3,017,596)	47.5%
Supplies	-	-	-	-	303	303	0.0%
Professional Services	100,000	-	100,000	50,000	31,331	(68,669)	31.3%
Other Expenses	21,000	-	21,000	10,500	-	(21,000)	0.0%
Total Operating Expenditures	5,871,222	-	5,871,222	2,935,611	2,764,260	(3,106,962)	47.1%
Indirect Cost Allocation	189,639	-	189,639	94,818	94,818	(94,821)	50.0%
Total NonOperating Expenditures	189,639	-	189,639	94,818	94,818	(94,821)	50.0%
Total Expenditures	6,060,861	-	6,060,861	3,030,429	2,859,078	(3,201,783)	47.2%
Beginning Fund Balance	764,171		764,171		2,371,697		
Change in Fund Balance	143,481	-	143,481		115,853		
Ending Fund Balance	\$ 907,652		\$ 907,652		\$ 2,487,550		

City of Tukwila
Insurance - LEOFF I Retirees
as of June 30, 2023

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Total Operating Revenues	-	-	-	-	-	-	0.0%
Investment Earnings	500	-	500	250	3,577	3,077	715.5%
Employer Trust Contributions	350,000	-	350,000	175,000	159,825	(190,175)	45.7%
Total Non-Operating Revenues	350,500	-	350,500	175,250	163,403	(187,097)	46.6%
Total Revenues	350,500	-	350,500	175,250	163,403	(187,097)	46.6%
EXPENDITURES:							
Insurance Program Costs	426,296	-	426,296	208,782	249,094	(177,202)	58.4%
Professional Services	5,000	-	5,000	2,500	-	(5,000)	0.0%
Other Expenses	500	-	500	250	-	(500)	0.0%
Total Operating Expenditures	431,796	-	431,796	211,532	249,094	(182,702)	57.7%
Indirect Cost Allocation	12,642	-	12,642	6,324	6,324	(6,318)	50.0%
Total NonOperating Expenditures	12,642	-	12,642	6,324	6,324	(6,318)	50.0%
Total Expenditures	444,438	-	444,438	217,856	255,418	(189,020)	57.5%
Beginning Fund Balance	258,737		258,737		174,554		
Change in Fund Balance	(93,938)	-	(93,938)		(92,015)		
Ending Fund Balance	\$ 164,799		\$ 164,799		\$ 82,539		

**City of Tukwila
Firemen's Pension Fund
as of June 30, 2023**

	<i>Annual Budget</i>	<i>Budget Amendments (Consensus)</i>	<i>Revised Annual Budget</i>	<i>Year-to-Date Budget</i>	<i>Year to Date Actual</i>	<i>Variance Over/(Under) Annual Budget</i>	<i>% of Annual Budget</i>
REVENUE:							
Fire Insurance Premium Tax	74,000	-	74,000	74,000	86,708	12,708	117.2%
Total Operating Revenues	74,000	-	74,000	74,000	86,708	12,708	117.2%
Investment Earnings	1,500	-	1,500	750	35,491	33,991	2366.0%
Total Non-Operating Revenues	1,500	-	1,500	750	35,491	33,991	2366.0%
Total Revenues	75,500	-	75,500	74,750	122,199	46,699	161.9%
EXPENDITURES:							
Benefits	60,000	-	60,000	-	-	(60,000)	0.0%
Professional Services	2,000	-	2,000	2,000	-	(2,000)	0.0%
Total Operating Expenditures	62,000	-	62,000	2,000	-	(62,000)	0.0%
Total NonOperating Expenditures	-	-	-	-	-	-	0.0%
Total Expenditures	62,000	-	62,000	2,000	-	(62,000)	0.0%
Beginning Fund Balance	1,543,370		1,543,370		1,566,108		
Change in Fund Balance	13,500	-	13,500		122,199		
Ending Fund Balance	\$ 1,556,870		\$ 1,556,870		\$ 1,688,306		



INFORMATIONAL MEMORANDUM

TO: **Finance & Governance Committee**

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

CC: **Mayor Ekberg**

DATE: **October 9, 2023**

SUBJECT: **July 2023 General Fund Departmental Budget-to-Actuals Report**

Summary

The purpose of the July 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 July 2023 report is based on financial data available as of October 2, 2023, for the period ending July 31, 2023.

Expenditures

General Fund departmental expenditures totaled \$42.1 million through July, which is \$1.8 million below the allocated budget of \$43.9 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 July was \$45.1 million, which is below the allocated budget by \$2 million. However, due to ongoing labor negotiations, the two million dollars under budget does not represent savings as retro pays will be paid out later this year.

Allocated Budget

As of the end of July, all departments except Administrative Services are operating within their allocated budgets. The overage in Administrative Services is directly related to the Private LTE project that will be reimbursed by a State grant and will be included in year-end budget amendments.

Budget to Actual (% Expended)

When comparing YTD spending to the percent of year completed (58.30%), Administrative Services, Fire, and PW/Streets Maintenance finished the month above 58.3%. **Administrative Services** is a result of the Private LTE project. Both **Fire** and **PW Dept/Streets Maintenance** are under their allocated budget, suggesting that the increase over the % Expended expectation is due to previously anticipated, approved, and budgeted expenditures. In the case of **Fire**, the

increase is Fire Admin/Insurance liability. The increase in **PW Dept/Streets Maintenance** is attributed to the Kennedy Cottage demo and Facilities Maintenance Insurance – Property.

2023 Compared to 2022

Several departments reported increases greater than 5% and \$50,000 when compared to the previous year. However, most departments are within their budget allocations and generally speaking, hovering around 58% of % Expended. **Mayor's Office** is up \$112,137 (9.1%) over last year. Increases are Government Affairs, Special Matters (legal), and Tuition. **Administrative Services** has been previously explained as the computer/laptop purchases for the Chromebooks, related to the Private LTE project. These expenditures will be reimbursed by a State grant. **Rec/Parks Maintenance** is up \$230,303 (8.8%) over the same period last year. The major areas of increase include:

- Salaries/Extra Labor/Instructors - Return to work over the prior year
- Professional Services Safety/Security - Parks Security

Community Development reported an increase of \$142,779 (5.9%). The primary project is with the Planning division, the Middle Housing project - Professional Services - Makers Architecture.

Police is up \$1.4 million (13.4%) over the prior year. Major cost increases have been previously reported in the prior months:

- Salaries
- Dispatch
- Jail Services
- Software Maintenance contract

The increase in **Fire** is attributable to the move to the RFA. This has been well documented all year.

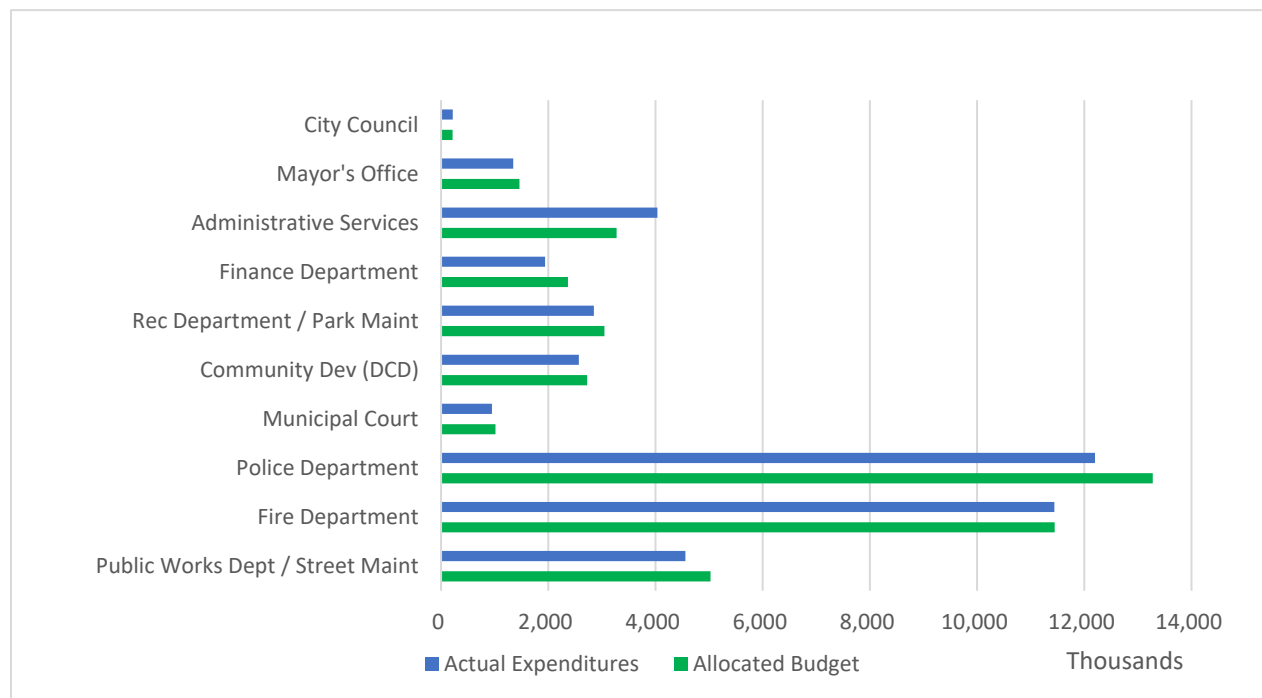
Departmental Variances

Year to Date Department Expenditures Through July 2023:

DEPARTMENT	BUDGET		ACTUAL			Allocated Budget vs Actual OVER/(UNDER)	% Expended	\$ Change 2022/2023	% Change 2022/2023
	2023 Annual	2023 Allocated	2021	2022	2023				
	City Council	384,889	216,268	195,849	202,311				
Mayor's Office	2,502,666	1,463,719	1,131,492	1,235,167	1,347,304	(116,415)	53.8%	112,137	9.1%
Administrative Services	5,676,491	3,275,016	2,591,185	2,766,320	4,035,860	760,844	71.1%	1,269,541	45.9%
Finance Department	3,868,642	2,368,178	1,581,042	2,028,578	1,940,953	(427,225)	50.2%	(87,625)	-4.3%
Rec Dept / Parks Maint	5,109,490	3,048,475	2,292,301	2,620,798	2,851,101	(197,374)	55.8%	230,303	8.8%
Community Dev	4,672,314	2,727,413	2,227,288	2,428,165	2,570,945	(156,468)	55.0%	142,779	5.9%
Municipal Court	1,741,340	1,015,782	709,118	900,092	950,048	(65,734)	54.6%	49,956	5.6%
Police Department	22,746,448	13,279,789	9,972,205	10,763,926	12,201,554	(1,078,235)	53.6%	1,437,628	13.4%
Fire Department	14,790,120	11,448,820	7,891,942	8,536,635	11,444,200	(4,620)	77.4%	2,907,565	34.1%
PW Dept / Street Maint	7,574,988	5,029,075	4,105,281	4,475,160	4,558,381	(470,694)	60.2%	83,222	1.9%
Subtotal	69,067,388	43,872,534	32,697,701	35,957,150	42,118,012	(1,754,521)	61.0%	6,160,862	17.1%
Non Departmental	6,688,881	3,282,566	2,731,380	2,683,765	3,032,704	(249,862)	45.3%	348,939	13.0%
Total Expenditures	75,756,269	47,155,100	35,429,081	38,640,915	45,150,716	(2,004,384)	59.6%	6,509,801	16.8%
						% of Year	58.3%		

Overall General Fund departmental costs increased by 17% over the same period last year. The majority of increases in expenditures were identified ahead of time and were budgeted for.

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



General Fund by Category

Per ordinance, the City adopts a biennial budget by fund. This is the required level of reporting for external authoritative sources of oversight such as of the Washington State Auditor’s office. This level of reporting is also utilized for the purposes of debt issuance and by other stakeholders.

For managerial reporting and internal use, the city reports activity at the department level. This provides more details and additional information used by decision makers within the city and those charged with governance. In an effort to provide an enhanced level of reporting, additional information is being provided for activity at the transaction level that reflect an increase of more than **5%** over the prior year AND **\$50,000**, that are part of a Category that is reporting total activity above the % of Year calculation.

% Expended

The end of July represents the completion of 58% of the year. **Total Services** finished the month at 68%. Within Total Services, all accounts are under their allocated budget except Repairs & Maintenance. Looking closer at **Repairs & Maintenance** we noted the account is trending \$500k below last year. That being said, the increase over the prior year is PD Fleet Repair & Maintenance. The amount is only \$23k over allocated budget. The increase in **Machinery & Equipment** is attributed to Fleet leasing.

INFORMATIONAL MEMO
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General Fund
City of Tukwila
General Fund Expenditures

Year-to-Date as of July 31, 2023

	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2023	2023	2021	2022	2023	Actual Budget vs Allocated	% Expended	Change	
	Annual	Allocated						\$ 2022/2023	% 2022/2023
Salaries	25,787,016	15,042,426	16,135,259	17,350,565	13,361,749	(1,680,677)	51.8%	(3,988,817)	(23.0%)
Extra Labor	769,106	468,827	65,831	238,047	311,848	(156,979)	40.5%	73,801	31.0%
Overtime	755,184	419,610	1,262,551	1,540,832	883,227	463,618	117.0%	(657,605)	(42.7%)
Holiday Pay	250,000	104,300	72,268	84,116	71,993	(32,306)	28.8%	(12,123)	(14.4%)
FICA	2,110,086	1,230,884	1,021,535	1,125,063	1,104,715	(126,169)	52.4%	(20,349)	(1.8%)
Pension-LEOFF	635,410	401,489	577,157	615,396	386,793	(14,696)	60.9%	(228,602)	(37.1%)
Pension-PERS/PSERS	1,744,919	1,017,869	937,993	848,140	867,820	(150,049)	49.7%	19,680	2.3%
Industrial Insurance	586,183	341,940	539,456	427,734	238,146	(103,794)	40.6%	(189,588)	(44.3%)
Medical & Dental	5,748,432	3,353,252	3,961,355	4,275,551	3,126,126	(227,126)	54.4%	(1,149,424)	(26.9%)
Unemployment	0	0	20,710	15,108	2,076	2,076	-	(13,033)	(86.3%)
Uniform/Clothing	33,290	22,336	1,634	1,511	1,064	(21,272)	3.2%	(448)	(29.6%)
Total Salaries & Benefits	38,419,627	22,402,933	24,595,750	26,522,064	20,355,557	(2,047,376)	53.0%	(6,166,507)	(23.3%)
Supplies	678,334	389,953	282,526	154,883	246,265	(143,687)	36.3%	\$91,383	59.0%
Repairs & Maint Supplies	450,010	260,690	112,392	196,721	228,825	(31,864)	50.8%	\$32,104	16.3%
Resale Supplies	2,500	1,500	0	93	0	(1,500)	-	(\$93)	-
Small Tools	213,203	125,119	31,409	35,566	33,164	(91,955)	15.6%	(\$2,402)	(6.8%)
Technology Supplies	110,798	64,632	21,558	17,871	261,961	197,329	236.4%	\$244,090	1,365.8%
Fleet Supplies	7,000	4,083	1,628	3,217	4,074	(9)	58.2%	\$858	26.7%
Total Supplies	1,461,845	845,977	449,513	408,351	774,289	(71,687)	53.0%	\$365,939	89.6%
Professional Services	21,798,537	15,938,080	3,736,541	4,270,174	15,838,917	(99,162)	72.7%	\$11,568,743	270.9%
Communications	440,528	249,664	247,324	250,995	249,179	(485)	56.6%	(\$1,816)	(0.7%)
Professional Dev	570,359	322,005	255,463	205,016	276,966	(45,039)	48.6%	\$71,949	35.1%
Advertising	66,300	40,067	4,501	4,764	11,862	(28,204)	17.9%	\$7,099	149.0%
Rentals	1,298,059	676,776	215,154	210,259	542,317	(134,459)	41.8%	\$332,058	157.9%
Technology Services	1,031,264	699,865	266,263	429,235	689,788	(10,077)	66.9%	\$260,553	60.7%
Utilities	2,244,354	1,780,888	1,685,493	1,739,694	1,730,555	(50,333)	77.1%	(\$9,139)	(0.5%)
Repairs & Maint Svs.	1,286,418	749,616	1,121,717	1,290,732	772,824	23,209	60.1%	(\$517,907)	(40.1%)
Miscellaneous	1,012,899	590,567	43,798	347,916	245,673	(344,893)	24.3%	(\$102,243)	(29.4%)
Total Services	29,748,719	21,047,526	7,576,254	8,748,785	20,358,082	(689,443)	68.4%	11,609,297	132.7%
Capital Outlay-Land	0	0	0	0	0	0	-	0	-
Other Improvements	0	0	0	0	0	0	-	0	-
Machinery & Equipment	420,000	67,500	76,184	277,951	1,082,062	1,014,562	257.6%	804,111	289.3%
Construction Projects	0	0	0	0	39,423				
Total Capital Outlay	420,000	67,500	76,184	277,951	1,121,485	1,014,562	267.0%	843,534	303.5%
Transfers Out	5,706,078	2,791,164	2,732,130	2,683,765	2,541,302	(3,164,776)	44.5%	(142,463)	(5.3%)
Total Non Operating Expense	5,706,078	2,791,164	2,732,130	2,683,765	2,541,302	(3,164,776)	44.5%	(142,463)	(5.3%)
Total Expenditures	75,756,269	47,155,099	35,429,831	38,640,915	45,150,716	(4,958,721)	59.6%	6,509,801	16.8%
						% of Year	58.3%		

