



## **INFORMATIONAL MEMORANDUM**

**TO: Finance & Governance Committee**

**FROM: Vicky Carlsen, Finance Director**

**BY: Aaron Williams, Fiscal Manager**

**CC: Mayor Ekberg**

**DATE: March 22, 2021**

**SUBJECT: January 2021 Departmental Budget-to-Actuals Report**

### **Summary**

The purpose of the January 2021 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 January 2021 Report is based on financial data available as of March 10, 2021, for the period ending January 31, 2021. Additional details can be found within the attached financial report.

### **Expenditures**

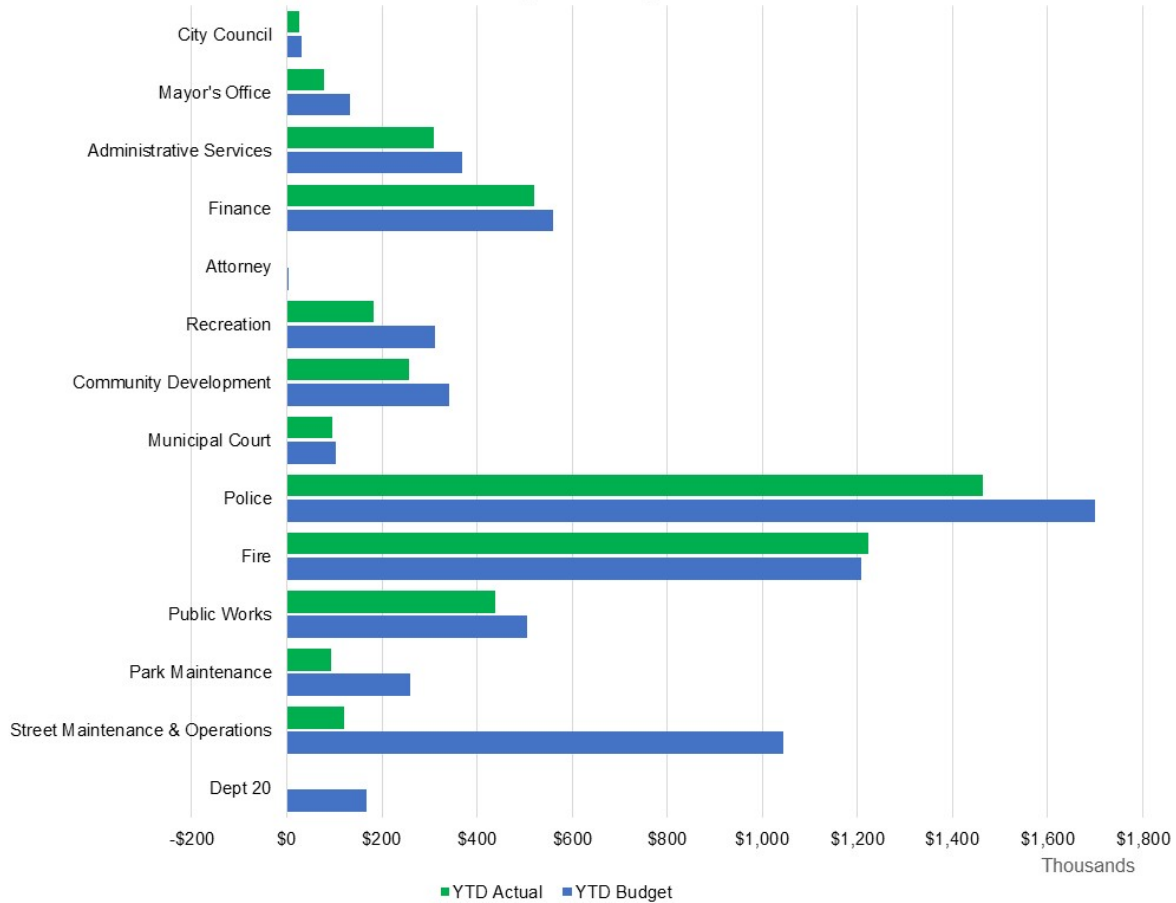
General Fund expenditures totaled \$4.8 million through January, which is \$1.9 million less than the allocated budget of \$6.7 million. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year.

### **Departmental Variances**

Thirteen of fourteen General Fund departments were under their allocated budget through January 2021. Noteworthy variances are:

- The Fire Department is \$15 thousand over the allocated budget of \$1.2 million. The variance is related to slightly higher salaries & benefits compared to the allocated budget.
- The Street Maintenance & Operations department is \$923 thousand under the allocated budget. This is due to the timing of the annual surface water charges, which hit in February this year but were in January in the prior year.

Year to Date Department Expenditures Compared to Allocated Budget  
Through January 2021



**GENERAL FUND**

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of January 31, 2021

EXPENDITURES BY DEPARTMENT	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021 ALLOCATED	2019	2020	2021	ACTUAL OVER/(UNDER)		% CHANGE	
						ALLOCATED BGDGT	EXPENDED	2019/2020	2020/2021
01 City Council	363,618	30,122	31,842	28,705	25,650	(4,472)	7%	(10)%	(11)%
03 Mayor's Office	1,464,526	132,912	205,697	147,813	78,976	(53,935)	5%	(28)%	(47)%
04 Administrative Services	4,984,464	367,965	300,656	322,574	309,423	(58,542)	6%	7%	(4)%
05 Finance	3,049,858	559,865	886,814	510,144	520,015	(39,850)	17%	(42)%	2%
06 Attorney	639,600	258	172	167	(1)	(260)	(0)%	(3)%	(101)%
07 Recreation	2,764,338	312,396	255,146	261,292	182,247	(130,149)	7%	2%	(30)%
08 Community Development	4,069,943	341,852	274,884	269,289	256,707	(85,145)	6%	(2)%	(5)%
09 Municipal Court	1,272,888	104,111	97,236	108,511	94,941	(9,169)	7%	12%	(13)%
10 Police	18,286,665	1,698,639	2,105,425	1,647,911	1,463,587	(235,052)	8%	(22)%	(11)%
11 Fire	12,706,860	1,207,013	1,415,370	1,220,341	1,222,368	15,355	10%	(14)%	0%
13 Public Works	3,621,145	504,430	473,917	457,421	438,063	(66,368)	12%	(3)%	(4)%
15 Park Maintenance	1,496,205	258,392	108,468	243,575	94,216	(164,176)	6%	125%	(61)%
16 Street Maintenance & Operations	2,963,180	1,044,208	278,326	1,012,187	120,430	(923,777)	4%	264%	(88)%
<b>Subtotal</b>	<b>57,683,290</b>	<b>6,562,163</b>	<b>6,433,952</b>	<b>6,229,930</b>	<b>4,806,622</b>	<b>(1,755,541)</b>	<b>8%</b>	<b>(3)%</b>	<b>(23)%</b>
20 Dept 20	5,462,760	167,417	1,325,000	-	-	(167,417)	-	-	-
<b>Total Expenditures</b>	<b>63,146,050</b>	<b>6,729,579</b>	<b>7,758,952</b>	<b>6,229,930</b>	<b>4,806,622</b>	<b>(1,922,958)</b>	<b>8%</b>	<b>(20)%</b>	<b>(23)%</b>

Percent of year completed 8%

**GENERAL FUND**

CITY OF TUKWILA

GENERAL FUND EXPENDITURES

Year-to-Date as of January 31, 2021

SALARIES AND BENEFITS	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021	2019	2020	2021	ACTUAL OVER(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED BDGT	EXPENDED	2019/2020	2020/2021
11 Salaries	28,723,860	2,523,271	2,332,169	2,458,039	2,351,288	(171,983)	8%	5%	(4)%
12 Extra Labor	347,528	92,920	51,376	43,075	335	(92,585)	0%	(16)%	(99)%
13 Overtime	1,218,115	116,825	114,773	123,095	139,198	22,373	11%	7%	13%
15 Holiday Pay	515,500	577	-	441	2,560	1,982	0%	0%	480%
21 FICA	1,872,655	169,803	148,154	156,133	144,469	(25,334)	8%	5%	(7)%
22 Pension-LEOFF	899,828	66,768	69,032	71,649	68,920	2,152	8%	4%	(4)%
23 Pension-PERS/PSERS	1,631,377	150,375	141,606	150,914	133,928	(16,447)	8%	7%	(11)%
24 Industrial Insurance	875,820	110,308	108,720	118,554	45,845	(64,463)	5%	9%	(61)%
25 Medical & Dental	6,904,119	562,474	468,596	526,151	515,036	(47,439)	7%	12%	(2)%
28 Uniform/Clothing	8,525	60	-	-	-	(60)	0%	0%	0%
<b>Total Salaries &amp; Benefits</b>	<b>42,997,327</b>	<b>3,793,382</b>	<b>3,434,425</b>	<b>3,648,049</b>	<b>3,401,579</b>	<b>(391,803)</b>	<b>8%</b>	<b>6%</b>	<b>3%</b>

SUPPLIES, SERVICES AND CAPITAL	BUDGET		ACTUAL			COMPARISON OF RESULTS			
	2021 ANNUAL	2021	2019	2020	2021	ACTUAL OVER(UNDER)		% CHANGE	
		ALLOCATED				ALLOCATED BDGT	EXPENDED	2019/2020	2020/2021
0 Transfers	5,462,760	167,417	1,325,000	-	-	(167,417)	0%	(100)%	0%
31 Supplies	1,055,711	73,205	138,863	50,350	45,260	(27,945)	4%	(64)%	(10)%
34 Items Purchased for resale	13,000	10,000	-	235	-	(10,000)	0%	0%	(100)%
35 Small Tools	66,450	4,422	2,495	3,687	3,870	(552)	6%	48%	5%
41 Professional Services	5,439,071	177,995	394,962	121,375	33,256	(144,739)	1%	(69)%	(73)%
42 Communication	481,810	37,561	22,899	26,962	26,098	(11,463)	5%	18%	(3)%
43 Travel	83,196	10,845	13,188	7,669	234	(10,611)	0%	(42)%	(97)%
44 Advertising	34,750	1,454	1,437	1,687	300	(1,154)	1%	17%	(82)%
45 Rentals and Leases	2,166,137	145,838	233,397	106,284	148,515	2,677	7%	(54)%	40%
46 Insurance	1,030,329	1,023,092	1,766,560	980,935	1,107,054	83,962	107%	(44)%	13%
47 Public Utilities	1,991,445	1,066,665	54,976	1,047,325	7,926	(1,058,740)	0%	1805%	(99)%
48 Repairs and Maintenance	651,669	47,551	183,044	84,095	12,421	(35,130)	2%	(54)%	(85)%
49 Miscellaneous	1,153,730	126,929	187,707	151,276	20,108	(106,820)	2%	(19)%	-87%
64 Machinery & Equipment	518,665	43,222	-	-	-	(43,222)	0%	0%	0%
<b>Total Operating Expenses</b>	<b>20,148,723</b>	<b>2,936,197</b>	<b>4,324,528</b>	<b>2,581,881</b>	<b>1,405,043</b>	<b>(1,363,738)</b>	<b>7%</b>	<b>(40)%</b>	<b>(46)%</b>
<b>Total Expenses</b>	<b>63,146,050</b>	<b>6,729,579</b>	<b>7,758,952</b>	<b>6,229,930</b>	<b>4,806,622</b>	<b>(1,755,541)</b>	<b>8%</b>	<b>(20)%</b>	<b>(23)%</b>

Percent of year completed 8%