

September 30, 2013



CITY OF TUKWILA

# 2013 Third Quarter Financial Report

## Summary (Cash Basis)

City-wide, unreserved fund balances increased \$736K through September 2013 from \$39.8M at December 31, 2012 to \$40.5M as of September 30, 2013. Governmental funds decreased by \$1.2M, with the General Fund declining by \$1.6M and the other governmental fund increasing by \$400K. This decline at the end of September is typical and also occurs at the end of March due to the timing of the property tax receipts which peak with the October and April semi-annual property tax billings.

The enterprise funds reflected the largest year-to-date change with positive results of \$3.5M. All utility funds have performed well, but especially the sewer fund. Monthly sewer fee revenue is at 96.5% of the annual budget for the 9 months and sewer connection charges are 4 times higher than the fees collected for the same period in 2012. The golf course had a good start to the year but rounds of golf dipped in September due to a particularly rainy month; rounds have since rebounded to near prior year levels.

The internal service funds declined by \$1.5M reflecting the \$1.4M purchase of two fire engines by the Equipment Rental & Replacement fund. Engine delivery is expected in March 2014. The self-insured health insurance fund realized a \$40K increase for the period even with premiums held at 2012 levels. These results are expected to change by year-end as an annual \$325K spend down of the \$4.5M fund balance is budgeted for the year.

The positive City-wide results can be attributed to three main factors. Firstly, an improving economy with increased construction activity has generated higher revenues. Sales tax revenue is up \$833K or 7% and building permit revenue is up \$236K or 36% compared with the same period in 2012. These results also exceed budget. Secondly, operating costs have remained within budget parameters with departmental expenditures at 72% for the nine months. Cost increases in certain departments have been offset by savings in other departments. Thirdly, certain governmental and utility fund capital projects planned for 2013 have been rescheduled for 2014 resulting in a postponement of capital expenditures.

The City's financial health has also been positively impacted by completion of the Local Improvement District assessment levy and bond issuance. These events occurred in October and November, outside of this third quarter reporting period, but are noted here because of their significant impact on City finances. Of the \$9.475 total assessment, the City received \$2.8M in prepayments and \$6.7M in bond proceeds. These funds will be used to establish the \$668K bond guarantee fund, add \$3.6M to the Contingency Reserve fund and finance capital projects, urban renewal and other City priorities.

The City is on track to meet its 2013 budgetary goals. Focus for the forthcoming months will be on achieving and maintaining a balance among three objectives – 1) restoring and sustaining reserves, 2) funding City priorities to meet strategic goals, and 3) managing debt to optimize current opportunities while minimizing future costs.

Peggy McCarthy  
Finance Director

CITY-WIDE	FUND BALANCES		CHANGE IN FUND BALANCE		
	---- ACTUAL ----		--- ACTUAL ---	--- BUDGET ---	YTD
	12/31/2012	9/30/2013	YTD	YTD	VARIANCE
Governmental funds	\$ 18,149,418	\$ 16,912,640	\$ (1,236,778)	\$ (1,512,098)	\$ 275,321
Enterprise funds	11,011,318	14,473,897	3,462,579	(1,912,130)	5,374,709
Internal service funds	10,638,314	9,148,564	(1,489,750)	(688,791)	(800,959)
City-wide Total	\$ 39,799,050	\$ 40,535,101	\$ 736,051	\$ (4,113,020)	\$ 4,849,071

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# Governmental Funds

Governmental Funds	FUND BALANCES			REVENUES AND EXPENDITURES			
	---- ACTUAL ----		YTD Change	Revenues		Expenditures	
	12/31/2012	9/30/2013		Amount	% of Budget	Amount	% of Budget
000 - General Fund	\$ 6,026,030	\$ 4,455,240	\$(1,570,790)	\$37,480,934	62.98%	\$39,051,724	67.41%
101 - Hotel/Motel Tax Fund	710,707	694,152	(16,555)	945,805	62.03%	962,360	58.46%
103 - Street Fund	1,046,771	1,123,843	77,072	198,961	23.71%	121,889	11.87%
104 - Arterial Street Fund	483,330	1,076,626	593,296	3,575,313	15.09%	2,982,017	12.64%
105 - Contingency Fund	1,460,454	1,462,456	2,002	2,002	0.13%	-	0.00%
107 - Fire Equip Cum Reserve	892,072	946,081	54,009	54,009	0.00%	-	0.00%
109 - Drug Seizure Fund	160,125	116,313	(43,812)	(9,101)	-9.48%	34,712	63.11%
2xx - Debt Service	3,012,381	3,314,471	302,090	901,403	25.11%	599,313	8.70%
301 - Parks Acq Fund	1,090,188	1,092,631	2,443	234,673	20.42%	232,229	20.70%
302 - Facility Replacement Fund	2,005,520	1,943,350	(62,170)	2,776	49.55%	64,946	11.01%
303 - General Gov Improvements	913,830	275,295	(638,535)	3,747	0.28%	642,282	44.14%
304 - Fire Impact Fee Fund	348,010	412,184	64,174	64,174	128.09%	-	0.00%
<b>Total Governmental</b>	<b>\$ 18,149,418</b>	<b>\$ 16,912,640</b>	<b>\$(1,236,778)</b>	<b>\$ 43,454,695</b>	<b>46.57%</b>	<b>\$ 44,691,472</b>	<b>46.88%</b>

Governmental funds through September decreased fund balances by \$1.2M. As of the end of September the general fund balance decreased \$1.6M. Total revenues for the General Fund were \$37.5M or 62.98% of budget compared to total expenditures of \$39.1M or 67.41% of budget. Ongoing revenues exceed operating expenditures by \$1.9M. Highlights for the first quarter include:

### General Fund

- Property tax revenue through September is at 54.81% of budget and slightly ahead of 2012 at 54.35%. The 2nd half of property taxes are due in 4th quarter.
- Sales and Use Taxes are at 81.21% of budget. Sales tax has exceeded expectations the last several months and is \$833K higher than collections for the same period last year. Quarterly financial data is reported on a cash basis; when revenues are received and expenditures paid. Sales tax revenue includes collections for November through July. November and December constitutes the highest collection months.
- Revenue Generating Regulatory Licenses generated \$1.7M as licenses were renewed for 2013. Through September, 96.67% of budget has been collected.
- Gambling excise taxes are at 84.68% of budget. In 2012, a casino was paying back taxes and penalties on the amount owed. The casino is now current and only current year activity is reflected for 2013.
- Charges for Services increased slightly for January through September over last year. Revenue is at 70.61% of budget.
- Plan check and review fees are at 85.92% of budget. Both the number of permits issued as well as the value of the permits exceed last year through third quarter.

### Hotel/Motel—Tourism

- Hotel/Motel taxes are at 69.79% of budget. Tax revenue includes collections for November 2012 through July 2013. August taxes are not received until October.

### Street Fund (Residential)

- There are 3 major projects in this fund. 42nd Ave S Phase III, which is still in design with 50% of design complete. This project will be continued in 2014. Cascade View Safe Routes to School construction will begin in 2014, and Thorndyke Safe Routes to School is in design phase.

### Arterial Streets

- Bond proceeds for the Tukwila Urban Center Access Project—Local Improvement District No. 33 was received in November. Boeing Access Bridge is under design late in the year, TUC-Ped/Bike bridge is under design, TUC-Transit Center is under design and construction will begin in 2014.

### Contingency

- Transfer from the general fund should occur upon receipt of the LID bond proceeds, which occurred in November.

### Debt Service

- Subsidy payments from the federal government for the City's Build America bonds have been reduced by 8.7% due to sequestration.

# General Fund Revenues

Revenue Summary General Fund	Q3 2012 Actual	% of Annual Budget	Q3 2013 Actual	% of Annual Budget	Over/(Under) Prior Year
Property Taxes	\$ 7,537,960	54.35%	\$ 7,571,162	54.81%	\$ 33,202
Sales and Use Taxes	11,590,492	77.02%	12,423,810	81.21%	833,318
Revenue Generating Regulatory License	1,744,046	88.31%	1,691,780	96.67%	(52,267)
Utility Taxes	3,054,320	63.11%	2,917,512	68.04%	(136,808)
Interfund Utility Tax	1,254,509	82.32%	1,393,363	93.77%	138,854
Excise Taxes	1,373,228	51.99%	1,776,041	84.68%	402,814
Bus Licenses, Franchise Fees, Permits	623,691	77.26%	688,822	89.22%	65,130
Building Permits and Fees	658,427	62.20%	894,868	82.48%	236,441
Intergovernmental Revenue	3,461,735	83.53%	3,024,972	62.87%	(436,763)
Misc Other Revenue	2,329,923	52.15%	2,571,839	71.91%	241,916
Indirect Cost Allocation	1,747,999	77.30%	1,526,765	75.00%	(221,234)
<b>Total Ongoing Revenue</b>	<b>35,376,330</b>	<b>67.21%</b>	<b>36,480,934</b>	<b>71.51%</b>	<b>1,104,604</b>
Sale of Bond Proceeds for MPD	-	0.00%	1,000,000	0.00%	1,000,000
<b>Total Revenue</b>	<b>\$ 35,376,330</b>	<b>65.83%</b>	<b>\$ 37,480,934</b>	<b>62.89%</b>	<b>\$ 2,104,604</b>

General fund ongoing revenues collected through September of 2013 exceed 2012 by \$1.1M. Property taxes, sales and use taxes, excise taxes, business licenses & permits, building permits & fees, and miscellaneous revenue exceeded 2012 revenues by \$1.8M. See page 2 for additional details.

Included in total revenues is \$1M bond proceeds for the MPD.

This was budgeted in 2012.

Sales tax mitigation revenue is included in the intergovernmental revenue category. The State of Washington reduced payments by 3.4% for the current fiscal year, which ended June 30, 2013. It is anticipated that sales tax mitigation revenue will return to near previous levels in the next fiscal year.

# General Fund Expenditures

TOTALS BY CATEGORY -- DETAIL	Q3 2012	% of Annual Budget	Q3 2013	% of Annual Budget	Over/(Under) Prior Year
11 SALARIES	17,476,314	74.57%	\$ 18,043,774	73.98%	\$ 567,459
12 EXTRA LABOR	287,629	63.14%	367,993	79.58%	80,364
13 OVERTIME	996,874	72.40%	1,356,930	95.55%	360,055
15 HOLIDAY PAY	4,845	2.72%	806	0.41%	(4,040)
21 FICA	1,094,829	77.35%	1,164,141	79.73%	69,312
22 LEOFF	504,687	85.48%	552,486	89.91%	47,799
23 PERS	597,575	58.49%	707,299	73.14%	109,723
24 INDUSTRIAL INSURANCE	245,239	56.13%	324,700	75.17%	79,461
25 MEDICAL, DENTAL, LIFE, OPTICAL	3,412,946	66.75%	3,122,951	71.98%	(289,995)
26 UNEMPLOYMENT COMP	14,242	47.47%	30,794	102.65%	16,552
28 UNIFORM CLOTHING	1,367	12.96%	1,944	19.30%	578
31 OFFICE & OPERATING SUPPLIES	671,481	66.78%	657,156	58.72%	(14,325)
34 ITEMS FOR INVENT/RESALE	29,239	205.91%	27,273	189.03%	(1,966)
35 SMALL TOOLS & MINOR EQUIP	61,239	35.19%	97,885	44.42%	36,646
41 PROFESSIONAL SERVICES	1,313,907	54.27%	1,551,532	59.56%	237,624
42 COMMUNICATION	208,675	59.90%	225,383	61.15%	16,707
43 TRAVEL	69,468	57.03%	68,946	57.19%	(522)
44 ADVERTISING	15,108	30.49%	20,844	37.19%	5,736
45 OPERATING RENTALS & LEASES	1,547,176	72.02%	1,642,796	73.57%	95,620
46 INSURANCE	579,668	105.29%	586,557	96.87%	6,889
47 PUBLIC UTILITY SERVICES	1,098,783	78.13%	1,194,564	81.97%	95,781
48 REPAIRS & MAINTENANCE	368,746	61.77%	452,510	59.00%	83,763
49 MISCELLANEOUS	630,751	69.28%	707,231	46.55%	76,480
51 INTERGVRNMTL PROF SVCS	1,277,775	63.18%	1,567,782	72.04%	290,007
53 EXT TAXES & OPER ASSMNTS	37	0.00%	53	0.00%	16
64 MACHINERY & EQUIP, OTHER	35,428	11.81%	94,670	20.85%	59,242
<b>OPERATING EXPENDITURES</b>	<b>32,544,030</b>	<b>71.46%</b>	<b>34,568,997</b>	<b>71.96%</b>	<b>2,024,967</b>
52 LOAN TO MPD	225,000	12.33%	1,250,000	0.00%	1,025,000
00 TRANSFERS OUT	3,612,930	0.00%	3,232,727	32.67%	(380,203)
<b>Grand Totals</b>	<b>\$ 36,381,960</b>	<b>71.46%</b>	<b>\$ 39,051,724</b>	<b>67.41%</b>	<b>\$ 2,669,764</b>

General fund operating expenditures through September 2013 are \$34.6M or 71.96% of budget. Transfers out were \$3.2M through September and will continue to be made on an as needed basis during the year; after LID bond proceeds have been received.

Additional details on specific expenditure categories can be found in the fund level statements that follow this newsletter.

## Enterprise Funds

ENTERPRISE FUNDS	FUND BALANCES			REVENUES AND EXPENSES			
	----- ACTUAL -----		YTD Change	Revenues		Expenses	
	12/31/2012	9/30/2013		Amount	% of Budget	Amount	% of Budget
401 - Water Fund	\$ 6,077,949	\$ 6,348,461	\$ 270,512	\$ 4,776,111	88.58%	\$ 4,505,599	68.30%
402 - Sewer Fund	2,199,821	3,501,843	1,302,022	5,794,328	87.07%	4,492,307	62.71%
411 - Foster Golf Fund	404,390	771,335	366,945	1,569,702	87.61%	1,202,756	70.43%
412 - Surface Water Fund	2,329,158	3,852,258	1,523,100	3,877,619	92.17%	2,354,519	45.93%
<b>ENTERPRISE FUNDS</b>	<b>\$ 11,011,318</b>	<b>\$ 14,473,897</b>	<b>\$ 3,462,579</b>	<b>\$ 16,017,760</b>	<b>88.76%</b>	<b>\$ 12,555,180</b>	<b>60.96%</b>

**Fund 401-Water:** Revenues through September are at 88.58% of budget and expenses are at 68.30% of budget. Fund balance increased \$271K. Andover Park W/Strander new water main project will continue in 2014. This project is connected to the Tukwila Urban Center Transit Center project.

**Fund 402-Sewer:** Revenues are at 87.07% of budget and expenses are at 62.71% of budget resulting in an increase to fund balance of \$1.3M. Major projects in this fund include CBD Sanitary Sewer Rehabilitation and Sewer Lift Station No. 2 upgrades. Bid was awarded in July for the 2013 Annual Sewer Repair. The CBD sewer rehab project was delayed due to a sewer main break in the project area and the project has been moved into 2014.

**Fund 411-Golf Course:** Revenues through the third quarter are

slightly below revenue during the same period 2012 due to a rainy September. Revenues and expenses through September are at 87.61% and 70.43% of budget respectively.

**Fund 412-Surface Water:** Through the end of the third quarter the Surface Water fund realized a fund balance increase of \$1.5M. Total revenues and expenses through September 30 are 92.17% and 45.93% respectively. Budgeted grant revenue of \$310K will not be realized; grant bid for Lower Duwamish Surface Water Conveyance project was unsuccessful. Bid was awarded in July for the Surface Water Lift Station No. 15 project and construction will continue into 2014.

Additional information on the enterprise funds can be found in the fund level statements provided in this packet.

## Internal Service Funds

INTERNAL SERVICE FUNDS	FUND BALANCES			REVENUE AND EXPENSES			
	----- ACTUAL -----		YTD Change	Revenues		Expenses	
	12/31/2012	9/30/2013		Amount	% of Budget	Amount	% of Budget
501 - Equipment Replacement	\$ 4,132,396	\$ 2,981,631	\$ (1,150,765)	\$ 1,938,333	50.70%	\$ 3,089,098	79.54%
502 - Self-Insurance Fund	4,794,386	4,834,638	40,252	3,465,311	74.37%	3,425,059	68.34%
503 - LEOFF Insurance Fund	1,711,532	1,332,295	(379,237)	2,315	69.32%	381,552	75.04%
<b>INTERNAL SERVICE FUNDS</b>	<b>\$ 10,638,314</b>	<b>\$ 9,148,564</b>	<b>\$ (1,489,750)</b>	<b>\$ 5,405,959</b>	<b>63.71%</b>	<b>\$ 6,895,708</b>	<b>73.33%</b>

**Fund 501-Equipment Replacement:** Through the end of the third quarter, fund balance decreased \$1.2M. Revenue is at 50.70% of budget and expenses are at 79.54% of budget. All equipment scheduled to be purchased in 2013 except the fire command vehicle have been ordered. The fire command vehicle has been deferred until 2014. Transfers in will occur after LID proceeds have been received.

**Fund 502-Insurance:** Through the end of the third quarter, fund balance increased \$40K. Employee healthcare costs were within budget at 68.34% spent through the third quarter.

**Fund 503-LEOFF Insurance:** An actuarial evaluation done in July of 2012 indicated that the city had excess reserves in this fund. Based on the evaluation, the City decided not to fund contributions for the 2013-2014 biennium. Third quarter activity decreased fund balance by \$379K, which is on target with the expected reduction of \$379K. Expenses for the quarter are at 75.04% of budget.

Additional information on the internal service funds can be found in the fund level statements provided in this packet.

**City of Tukwila**

General Fund 000 - Revenue and Expenditures  
As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Property Taxes	\$ 13,814,401	\$ 10,360,801	\$ 7,571,162	\$ (2,789,638)	54.81% (a)
Sales and Use Taxes	15,298,722	11,474,042	12,423,810	949,769	81.21%
Admissions Tax	612,000	459,000	537,274	78,274	87.79%
Utility Taxes	4,288,080	3,216,060	2,917,512	(298,548)	68.04%
Interfund Utility Tax	1,486,000	1,114,500	1,393,363	278,863	93.77%
Excise Taxes	2,097,341	1,573,006	1,776,041	203,035	84.68%
<b>Total General Revenue</b>	<b>37,596,544</b>	<b>28,197,408</b>	<b>26,619,163</b>	<b>(1,578,245)</b>	<b>70.80%</b>
<i>Licenses and Permits</i>					
Revenue Generating Regulatory Lics	1,750,000	1,750,000	1,691,780	(58,220)	96.67% (b)
Business Licenses and Permits	772,089	868,600	688,822	(179,778)	89.22% (c)
Rental Housing License	35,000	35,000	34,250	(750)	97.86% (d)
Building Permits and Fees	1,085,000	813,750	894,868	81,118	82.48%
<b>Total Licenses and Permits</b>	<b>3,642,089</b>	<b>3,467,350</b>	<b>3,309,719</b>	<b>(157,631)</b>	<b>90.87%</b>
<i>Intergovernmental Revenue</i>					
Sales tax mitigation	1,165,641	874,231	837,112	(37,119)	71.82% (e)
Seattle City Light Agreement	2,206,344	1,654,758	1,565,404	(89,354)	70.95%
Grants	619,430	464,573	278,441	(186,132)	44.95% (f)
State entitlements	312,874	234,656	238,380	3,725	76.19% (g)
Other	507,003	380,252	105,635	(274,617)	20.84% (h)
<b>Total Intergovernmental Revenue</b>	<b>4,811,292</b>	<b>3,608,469</b>	<b>3,024,972</b>	<b>(583,497)</b>	<b>62.87%</b>
<i>Charges for Services</i>					
General Government	54,363	40,772	37,474	(3,298)	68.93%
Security	554,725	416,044	435,064	19,020	78.43%
Engineering Services	9,867	7,400	-	(7,400)	0.00%
Transportation	167,000	125,250	4,606	(120,644)	2.76%
Plan Check and Review Fees	618,500	463,875	531,432	67,557	85.92% (i)
Culture and Rec Fees	519,755	389,816	350,204	(39,613)	67.38%
<b>Total Charges for Services</b>	<b>1,924,210</b>	<b>1,443,158</b>	<b>1,358,780</b>	<b>(84,378)</b>	<b>70.61%</b>
<i>Fines and Penalties</i>					
	234,829	176,122	181,754	5,632	77.40%
<i>Miscellaneous Revenue</i>					
	770,375	577,781	459,782	(117,999)	59.68%
<i>Indirect cost allocation</i>					
	2,035,740	1,526,805	1,526,765	(40)	75.00%
<b>Ongoing Revenue</b>	<b>51,015,079</b>	<b>38,997,093</b>	<b>36,480,934</b>	<b>(2,516,159)</b>	<b>71.51%</b>
Sale of Bond Proceeds for MPD	-	-	1,000,000	1,000,000	0.00% (j)
Transfers In	8,500,000	6,375,000	-	(6,375,000)	0.00% (k)
<b>Total Revenue</b>	<b>59,515,079</b>	<b>45,372,093</b>	<b>37,480,934</b>	<b>(7,891,159)</b>	<b>62.98%</b>
<b>Expenditures</b>					
Department Expenditures	48,142,138	36,257,987	34,646,757	(1,611,230)	71.97%
Loan to MPD	-	-	1,250,000	1,250,000	0.00%
Transfers to Debt Service Funds	2,664,688	1,998,516	554,967	(1,443,549)	20.83%
Transfers to Other Funds	7,125,000	5,343,750	2,600,000	(2,743,750)	36.49%
<b>Total Expenditures</b>	<b>57,931,826</b>	<b>43,600,253</b>	<b>39,051,724</b>	<b>(4,548,529)</b>	<b>67.41%</b> (l)
Change in Fund Balance	1,583,253	1,771,839	(1,570,790)	(3,342,630)	-99.21%
Beginning Fund Balance	3,800,000	3,800,000	6,026,030	2,226,030	158.58%
<b>Ending Fund Balance</b>	<b>\$ 5,383,253</b>	<b>\$ 5,571,839</b>	<b>\$ 4,455,240</b>	<b>\$ (1,116,600)</b>	<b>82.76%</b>
Cash and investments			\$ 1,511,200		

- (a) Property taxes are typically collected in April/May and October/November. We anticipate receiving a large percentage of property taxes in 4th quarter.
- (b) Most RGRL license fees are collected in the first quarter because the fee is due by January 31. Remaining fees collected will be on late filers and new businesses. Prorated budget has been changed to 100% to reflect expectations
- (c) Business license renewals are due by January 31st. Prorated budget has been adjusted to reflect expectations for this revenue stream.
- (d) Most rental housing license fees are collected in first quarter because the fee is due by January 31. Prorated budget has been changed to reflect expectations.
- (e) Reflects the 3.4% reduction that took effect in 2012.
- (f) Grant revenue is related to services and is typically invoiced to grantors after funds have been expended.
- (g) Includes criminal justice revenue and liquor control board profits.
- (h) Includes MPD monthly support services and V-Net charges.
- (i) The number of permits issued through September 2013 is lower than January - September 2012 (1,554 vs. 1,930) but the value of the permits is significantly higher (\$73.7M vs. \$52.4M).
- (j) Sale of bond proceeds for MPD was budgeted for 2012.
- (k) Proceeds from LID bonds. It is anticipated that these bonds will be issued in 4th quarter.
- (l) For expenditure detail, please refer to Expenditure by Department report.

\*\* Variance = Actual over (under) prorated budget

Fund 000

**CITY OF TUKWILA**  
**General Fund Expenditures - By Category**  
As of September 30 2013

% of year expired 75.00%

<b>TOTALS BY CATEGORY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
SALARIES AND BENEFITS	\$ 34,319,901	\$ 25,739,926	\$ 25,673,817	\$ (66,109)	74.81%
SUPPLIES	1,354,018	1,015,514	782,313	(233,200)	57.78%
PROFESSIONAL SERVICES	9,732,101	7,450,460	6,450,361	(1,000,098)	66.28%
INTERGOVERNMENTAL	2,176,118	1,632,089	1,567,835	(64,254)	72.05%
CAPITAL EXPENDITURES	454,000	340,500	94,670	(245,830)	20.85%
<b>DEPARTMENTAL EXPENDITURES</b>	<b>48,036,138</b>	<b>36,178,487</b>	<b>34,568,997</b>	<b>(1,609,490)</b>	<b>71.96%</b>
LOAN TO MPD	-	-	1,250,000	1,250,000	0.00% (a)
TRANSFERS OUT	9,895,688	7,421,766	3,232,727	(4,189,039)	32.67% (b)
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,931,826</b>	<b>\$ 43,600,253</b>	<b>\$ 39,051,724</b>	<b>\$ (4,548,529)</b>	<b>67.41%</b>

<b>TOTALS BY CATEGORY -- DETAIL</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	\$ 24,390,595	\$ 18,292,946	\$ 18,043,774	\$ (249,173)	73.98%
12 EXTRA LABOR	462,412	346,809	367,993	21,184	79.58% (c)
13 OVERTIME	1,420,086	1,065,065	1,356,930	291,865	95.55% (d)
15 HOLIDAY PAY	194,452	145,839	806	(145,033)	0.41%
21 FICA	1,460,147	1,095,110	1,164,141	69,031	79.73%
22 LEOFF	614,477	460,858	552,486	91,628	89.91% (e)
23 PERS	967,002	725,252	707,299	(17,953)	73.14%
24 INDUSTRIAL INSURANCE	431,947	323,960	324,700	740	75.17%
25 MEDICAL, DENTAL, LIFE, OPTICAL	4,338,708	3,254,031	3,122,951	(131,080)	71.98%
26 UNEMPLOYMENT COMP	30,000	22,500	30,794	8,294	102.65% (f)
28 UNIFORM CLOTHING	10,075	7,556	1,944	(5,612)	19.30%
31 OFFICE & OPERATING SUPPLIES	1,119,229	839,422	657,156	(182,266)	58.72%
34 ITEMS FOR INVENT/RESALE	14,428	10,821	27,273	16,452	189.03% (g)
35 SMALL TOOLS & MINOR EQUIP	220,361	165,271	97,885	(67,386)	44.42%
41 PROFESSIONAL SERVICES	2,604,802	1,953,602	1,551,532	(402,070)	59.56%
42 COMMUNICATION	368,596	276,447	225,383	(51,064)	61.15%
43 TRAVEL	120,565	90,424	68,946	(21,478)	57.19%
44 ADVERTISING	56,050	42,038	20,844	(21,194)	37.19%
45 OPERATING RENTALS & LEASES	2,232,887	1,674,665	1,642,796	(31,869)	73.57%
46 INSURANCE	605,535	605,535	586,557	(18,978)	96.87% (h)
47 PUBLIC UTILITY SERVICES	1,457,374	1,093,031	1,194,564	101,533	81.97%
48 REPAIRS & MAINTENANCE	766,990	575,243	452,510	(122,733)	59.00%
49 MISCELLANEOUS	1,519,302	1,139,477	707,231	(432,246)	46.55%
51 INTERGVRNMTL PROF SVCS	2,176,118	1,632,089	1,567,782	(64,307)	72.04%
53 EXT TAXES & OPER ASSMNTS	-	-	53	53	0.00%
63 OTHER IMPROVEMENTS	5,000	3,750	-	(3,750)	0.00%
64 MACHINERY & EQUIP, OTHER	449,000	336,750	94,670	(242,080)	21.08%
<b>OPERATING EXPENDITURES</b>	<b>48,036,138</b>	<b>36,178,487</b>	<b>34,568,997</b>	<b>(1,609,490)</b>	<b>71.96%</b>
52 LOAN TO MPD	-	-	1,250,000	1,250,000	0.00% (a)
00 TRANSFERS OUT	\$ 9,895,688	7,421,766	3,232,727	(4,189,039)	32.67% (b)
<b>Grand Totals</b>	<b>\$ 57,931,826</b>	<b>\$ 43,600,253</b>	<b>\$ 39,051,724</b>	<b>\$ (4,548,529)</b>	<b>67.41%</b>

- (a) Loan to MPD includes both operating loan of \$250,000 and capital loan of \$1,000,000. Capital loan was budgeted to occur in 2012.
- (b) Transfer out to fund 104 Arterial Street of \$2.3 million. Transfers to other funds are done on an as needed basis. Transfers out also includes \$51,840 transferred from Department 11-Fire for hydrant fees and transfers to debt service funds.
- (c) Extra labor is primarily due to a vacancy in the IT department.
- (d) Police: Overtime is higher than expected budget due to front loading training in 1st quarter so crews will be available in anticipation of summer vacations and the holiday season.  
Fire: Overtime is high due to backfilling positions due to staffing shortages, temporary promotions, and several staff out due to injuries.
- (e) LEOFF costs for overtime are budgeted in the overtime account but charged to the LEOFF GL account when paid out.
- (f) Unemployment payment is for the 2011 correction for the employees reinstated after work force reduction.
- (g) Significant events during the summer increased need for rental services and supplies.
- (h) Insurance premiums paid in 1st quarter for entire year.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Category**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>TOTALS - ALL DEPARTMENTS</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
CITY COUNCIL	\$ 252,431	\$ 189,323	\$ 215,121	\$ 25,798	85.22%
MAYOR	2,816,131	2,112,098	1,953,729	(158,369)	69.38%
HUMAN RESOURCES	644,578	483,434	444,521	(38,912)	68.96%
FINANCE	2,238,494	1,738,871	1,555,437	(183,433)	69.49%
CITY ATTORNEY	661,860	496,395	492,318	(4,077)	74.38%
RECREATION	2,532,208	1,899,156	1,842,362	(56,794)	72.76%
COMMUNITY DEVELOPMENT	3,286,009	2,464,507	2,296,992	(167,515)	69.90%
MUNICIPAL COURT	1,029,336	772,002	797,273	25,271	77.46%
POLICE	15,607,412	11,765,579	11,071,669	(693,910)	70.94%
FIRE	10,247,976	7,708,482	7,833,188	124,706	76.44%
INFORMATION TECHNOLOGY	1,315,762	986,822	807,353	(179,468)	61.36%
PUBLIC WORKS	3,581,482	2,686,112	2,466,543	(219,568)	68.87%
PARK MAINTENANCE	1,087,098	815,324	868,873	53,550	79.93%
STREET MAINTENANCE & OPERATION	2,841,361	2,139,885	2,001,376	(138,509)	70.44%
<b>TOTAL ALL DEPARTMENTS</b>	<b>48,142,138</b>	<b>36,257,987</b>	<b>34,646,757</b>	<b>(1,611,230)</b>	<b>71.97%</b>
LOAN TO MPD	-	-	1,250,000	1,250,000	0.00%
TRANSFERS OUT (DEPT 20 ONLY)	9,789,688	7,342,266	3,154,967	(4,187,299)	32.23%
<b>GRAND TOTAL</b>	<b>\$ 57,931,826</b>	<b>\$ 43,600,253</b>	<b>\$ 39,051,724</b>	<b>\$ (4,548,529)</b>	<b>67.41%</b>

<b>01 - CITY COUNCIL</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	164,446	123,335	131,058	7,724	79.70% (a)
21 FICA	12,580	9,435	10,045	610	79.85%
23 PERS	6,481	4,861	19,956	15,095	307.92% (b)
24 INDUSTRIAL INSURANCE	2,504	1,878	1,826	(52)	72.92%
25 MEDICAL,DENTAL,LIFE,OPTICAL	19,150	14,363	15,529	1,166	81.09% (c)
31 OFFICE & OPERATING SUPPLIES	3,870	2,903	1,702	(1,201)	43.97%
41 PROFESSIONAL SERVICES	1,500	1,125	11,230	10,105	748.67% (d)
42 COMMUNICATION	6,000	4,500	3,716	(784)	61.94%
43 TRAVEL	25,000	18,750	13,748	(5,002)	54.99%
49 MISCELLANEOUS	10,900	8,175	6,311	(1,864)	57.90%
<b>CITY COUNCIL</b>	<b>252,431</b>	<b>189,323</b>	<b>215,121</b>	<b>25,798</b>	<b>85.22%</b>

- (a) \$200 monthly increase for 4 Council members. This increase will be included in the budget amendments in December.
- (b) Additional retirement on excess wages paid to employee. This increase will be included in the 2013 budget amendments.
- (c) Change in healthcare benefits for Council members due to changes in Affordable Care Act. This will be included in the budget amendments in December.
- (d) Berk meeting facilitation for Council retreat and workshops. This will be included in the 2013 budget amendments.

\*\* Variance = Actual over (under) prorated budget

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>03 - MAYOR</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	1,131,716	848,787	809,136	(39,651)	71.50%
12 EXTRA LABOR	10,500	7,875	1,385	(6,490)	13.19%
13 OVERTIME	573	430	34	(395)	6.02%
21 FICA	81,188	60,891	60,920	29	75.04%
23 PERS	92,560	69,420	63,496	(5,924)	68.60%
24 INDUSTRIAL INSURANCE	3,991	2,993	2,589	(404)	64.87%
25 MEDICAL,DENTAL,LIFE,OPTICAL	174,880	131,160	124,915	(6,245)	71.43%
31 OFFICE & OPERATING SUPPLIES	43,024	32,268	18,988	(13,280)	44.13%
35 SMALL TOOLS & MINOREQUIPMENT	4,935	3,701	671	(3,030)	13.60%
41 PROFESSIONAL SERVICES	943,970	707,978	535,640	(172,338)	56.74%
42 COMMUNICATION	72,600	54,450	39,378	(15,072)	54.24%
43 TRAVEL	16,300	12,225	10,059	(2,166)	61.71%
44 ADVERTISING	14,750	11,063	5,772	(5,291)	39.13%
45 OPERATING RENTALS & LEASES	29,148	21,861	14,723	(7,138)	50.51%
48 REPAIRS & MAINTENANCE	17,750	13,313	8,539	(4,774)	48.10%
49 MISCELLANEOUS	150,746	113,060	230,342	117,283	152.80% (a)
49-00 Miscellaneous	31,065	23,299	77,353	54,054	249.00%
49-01 Memberships, dues, subscriptions	50,650	37,988	101,563	63,576	200.52% (b)
49-02 Microfilm imaging	20,800	15,600	11,812	(3,788)	56.79%
49-03 Employee recognition	5,000	3,750	7,588	3,838	151.76%
49-04 Recorded documents	4,300	3,225	4,300	1,075	100.00%
49-05 Registrations	2,500	1,875	1,854	(21)	74.16%
49-08 Credit card fees	431	323	258	(65)	59.92%
49-51 CTR reimbursement	6,000	4,500	3,300	(1,200)	55.00%
49-53 Hearing examiner fees	-	-	311	311	0.00%
49-56 Green initiatives	30,000	22,500	22,003	(497)	73.34%
51 INTERGVRNMTL PROFESSIONAL SVCS	27,500	20,625	27,141	6,516	98.70% (c)
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	0.00%
<b>MAYOR</b>	<b>2,816,131</b>	<b>2,112,098</b>	<b>1,953,729</b>	<b>(158,369)</b>	<b>69.38%</b>

<b>04 - HUMAN RESOURCES</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	380,552	285,414	284,631	(783)	74.79%
12 EXTRA LABOR	-	-	1,488	1,488	0.00%
21 FICA	26,966	20,225	21,024	799	77.96%
23 PERS	31,222	23,417	22,290	(1,126)	71.39%
24 INDUSTRIAL INSURANCE	1,252	939	862	(77)	68.83%
25 MEDICAL,DENTAL,LIFE,OPTICAL	56,956	42,717	43,901	1,184	77.08%
31 OFFICE & OPERATING SUPPLIES	4,842	3,632	4,447	816	91.85%
41 PROFESSIONAL SERVICES	115,625	86,719	53,685	(33,034)	46.43%
42 COMMUNICATION	-	-	9	9	0.00%
43 TRAVEL	1,500	1,125	980	(145)	65.34%
44 ADVERTISING	7,000	5,250	1,725	(3,525)	24.64%
45 OPERATING RENTALS & LEASES	3,108	2,331	2,540	209	81.74%
48 REPAIRS & MAINTENANCE	5,105	3,829	2,532	(1,296)	49.61%
49 MISCELLANEOUS	10,450	7,838	4,407	(3,430)	42.17%
<b>HUMAN RESOURCES</b>	<b>644,578</b>	<b>483,434</b>	<b>444,521</b>	<b>(38,912)</b>	<b>68.96%</b>

(a) Clean Air Assessment was paid quarterly in 2012. In 2013, the amount for the entire year was paid in January and other membership fees paid earlier in the year than expected.

(b) 2012 voter registration costs.

(c) Includes \$53K minor home repair grant expenditures.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>05 - FINANCE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	988,041	741,031	730,277	(10,754)	73.91%
12 EXTRA LABOR	10,000	7,500	-	(7,500)	0.00%
13 OVERTIME	10,000	7,500	1,878	(5,622)	18.78%
21 FICA	73,927	55,445	55,379	(66)	74.91%
23 PERS	81,036	60,777	57,600	(3,177)	71.08%
24 INDUSTRIAL INSURANCE	3,756	2,817	2,497	(320)	66.47%
25 MEDICAL,DENTAL,LIFE,OPTICAL	198,970	149,228	137,182	(12,046)	68.95%
26 UNEMPLOYMENT COMPENSATION	30,000	22,500	30,794	8,294	102.65% (a)
31 OFFICE & OPERATING SUPPLIES	19,296	14,472	6,628	(7,844)	34.35%
41 PROFESSIONAL SERVICES	175,000	131,250	52,613	(78,637)	30.06%
42 COMMUNICATION	1,000	750	138	(612)	13.77%
43 TRAVEL	5,000	3,750	1,666	(2,084)	33.33%
45 OPERATING RENTALS & LEASES	2,700	2,025	637	(1,388)	23.61%
46 INSURANCE	240,000	240,000	218,402	(21,598)	91.00% (b)
48 REPAIRS & MAINTENANCE	2,500	1,875	55,260	53,385	2210.39% (c)
49 MISCELLANEOUS	397,268	297,951	204,486	(93,465)	51.47%
49-00 Miscellaneous	21,900	16,425	11,258	(5,167)	51.41%
49-03 Claims and judgments	370,000	277,500	190,267	(87,233)	51.42%
49-08 Credit card fees	5,368	4,026	2,961	(1,065)	55.16%
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	0.00%
<b>FINANCE</b>	<b>2,238,494</b>	<b>1,738,871</b>	<b>1,555,437</b>	<b>(183,433)</b>	<b>69.49%</b>

<b>06 - CITY ATTORNEY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
12 EXTRA LABOR	-	-	648	648	0.00%
21 FICA	-	-	50	50	0.00%
24 INDUSTRIAL INSURANCE	-	-	51	51	0.00%
31 OFFICE & OPERATING SUPPLIES	3,100	2,325	3,296	971	106.31%
41 PROFESSIONAL SERVICES	652,260	489,195	487,899	(1,296)	74.80%
41-00 Professional services	2,000	1,500	15,265	13,765	763.24%
41-01 Contracted Attorney services	340,200	255,150	212,649	(42,501)	62.51%
41-02 Contracted prosecution service	105,060	78,795	76,113	(2,682)	72.45%
41-03 Special matters	205,000	153,750	183,873	30,123	89.69%
42 COMMUNICATION	2,000	1,500	-	(1,500)	0.00%
45 OPERATING RENTALS & LEASES	2,100	1,575	-	(1,575)	0.00%
48 REPAIRS & MAINTENANCE	1,400	1,050	-	(1,050)	0.00%
49 MISCELLANEOUS	1,000	750	375	(375)	37.50%
<b>CITY ATTORNEY</b>	<b>661,860</b>	<b>496,395</b>	<b>492,318</b>	<b>(4,077)</b>	<b>74.38%</b>

(a) Unemployment payment is for the 2011 correction for the employees reinstated after work force reduction.

(b) Annual insurance premium is paid in first quarter.

(c) Annual maintenance for Eden was budgeted in the Professional Services category but charged to Repairs & Maintenance.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>07 - RECREATION</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	1,231,238	923,429	930,853	7,425	75.60% (a)
12 EXTRA LABOR	295,851	221,888	231,355	9,466	78.20%
13 OVERTIME	1,100	825	6,382	5,557	580.21% (b)
21 FICA	113,764	85,323	88,255	2,932	77.58%
23 PERS	100,995	75,746	80,272	4,525	79.48%
24 INDUSTRIAL INSURANCE	28,375	21,281	29,139	7,857	102.69%
25 MEDICAL,DENTAL,LIFE,OPTICAL	241,908	181,431	182,234	803	75.33%
28 UNIFORM CLOTHING	-	-	131	131	0.00%
31 OFFICE & OPERATING SUPPLIES	82,428	61,821	59,369	(2,452)	72.02%
34 ITEMS PURCH. FOR INVENT/RESALE	14,428	10,821	27,273	16,452	189.03% (c)
41 PROFESSIONAL SERVICES	184,037	138,028	86,843	(51,184)	47.19%
42 COMMUNICATION	14,380	10,785	3,960	(6,825)	27.54%
43 TRAVEL	8,450	6,338	3,813	(2,525)	45.12%
44 ADVERTISING	28,500	21,375	13,347	(8,028)	46.83%
45 OPERATING RENTALS & LEASES	37,406	28,055	22,916	(5,138)	61.26%
48 REPAIRS & MAINTENANCE	32,350	24,263	19,327	(4,935)	59.74%
49 MISCELLANEOUS	90,998	68,249	56,893	(11,355)	62.52%
49-01 Printing and binding	35,000	26,250	19,551	(6,699)	55.86%
49-04 Trip admissions Seniors	7,250	5,438	5,232	(206)	72.17%
49-05 Trip admissions Youth	8,900	6,675	5,842	(834)	65.63%
49-08 Special Accommodations other	2,000	1,500	-	(1,500)	0.00%
64 MACHINERY & EQUIPMENT	37,848	28,386	26,269	(2,117)	69.41%
	26,000	19,500	-	(19,500)	0.00%
<b>RECREATION</b>	<b>2,532,208</b>	<b>1,899,156</b>	<b>1,842,362</b>	<b>(56,794)</b>	<b>72.76%</b>

<b>08 - COMMUNITY DEVELOPMENT</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	1,912,511	1,434,383	1,450,022	15,639	75.82%
12 EXTRA LABOR	94,338	70,754	69,067	(1,687)	73.21%
13 OVERTIME	5,951	4,463	6,203	1,740	104.23% (b)
21 FICA	144,253	108,190	115,229	7,039	79.88%
23 PERS	158,943	119,207	119,231	23	75.01%
24 INDUSTRIAL INSURANCE	15,785	11,839	11,013	(826)	69.77%
25 MEDICAL,DENTAL,LIFE,OPTICAL	289,989	217,492	223,340	5,848	77.02%
28 UNIFORM CLOTHING	975	731	93	(638)	9.54%
31 OFFICE & OPERATING SUPPLIES	31,350	23,513	24,600	1,087	78.47%
35 SMALL TOOLS & MINOR EQUIPMENT	1,300	975	227	(748)	17.43%
41 PROFESSIONAL SERVICES	233,835	175,376	139,536	(35,840)	59.67%
42 COMMUNICATION	2,925	2,194	3,679	1,485	125.78% (d)
43 TRAVEL	8,600	6,450	5,690	(760)	66.17%
44 RECYCLING - KC WRR	3,500	2,625	-	(2,625)	0.00%
45 OPERATING RENTALS & LEASES	20,804	15,603	15,131	(472)	72.73%
48 REPAIRS & MAINTENANCE	44,550	33,413	11,078	(22,334)	24.87%
49 MISCELLANEOUS	101,400	76,050	43,627	(32,423)	43.02%
51 INTERGVRNMTL PROFESSIONAL SVCS	15,000	11,250	(267)	(11,517)	-1.78%
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	0.00%
64 MACHINERY & EQUIPMENT	200,000	150,000	59,493	(90,507)	29.75%
<b>COMMUNITY DEVELOPMENT</b>	<b>3,286,009</b>	<b>2,464,507</b>	<b>2,296,992</b>	<b>(167,515)</b>	<b>69.90%</b>

(a) An employee was reclassified and pool employees worked at TCC during pool construction.

(b) Recreation: Additional help with recreational activities.

Community Development: Increased overtime due to implementation of Trackit system and increased plan review activity.

(c) Significant events during the summer increased need for rental services and supplies.

(d) Comp plan mailing.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>09 - MUNICIPAL COURT</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	642,940	482,205	504,687	22,482	78.50% (a)
12 EXTRA LABOR	2,500	1,875	1,674	(201)	66.96%
13 OVERTIME	5,016	3,762	718	(3,044)	14.31%
21 FICA	48,425	36,319	37,971	1,653	78.41%
23 PERS	54,056	40,542	40,836	294	75.54%
24 INDUSTRIAL INSURANCE	2,817	2,113	1,983	(130)	70.38%
25 MEDICAL,DENTAL,LIFE,OPTICAL	116,431	87,323	96,576	9,253	82.95%
31 OFFICE & OPERATING SUPPLIES	11,708	8,781	11,685	2,904	99.80% (b)
35 SMALL TOOLS & MINOR EQUIPMENT	-	-	6,703	6,703	0.00%
41 PROFESSIONAL SERVICES	105,300	78,975	67,165	(11,810)	63.78%
49-00 Professional Services	800	600	3,509	2,909	438.56%
49-01 Pro Tem Judge	11,000	8,250	7,200	(1,050)	65.45%
49-03 Interpreters	53,000	39,750	31,967	(7,783)	60.31%
49-04 Court Security	40,500	30,375	24,490	(5,885)	60.47%
42 COMMUNICATION	7,300	5,475	4,222	(1,253)	57.84%
43 TRAVEL	9,215	6,911	5,463	(1,448)	59.29%
45 OPERATING RENTALS & LEASES	3,058	2,294	543	(1,750)	17.76%
48 REPAIRS & MAINTENANCE	1,300	975	647	(328)	49.79%
49 MISCELLANEOUS	19,270	14,453	10,678	(3,775)	55.41%
64 MACHINERY & EQUIPMENT	-	-	5,721	5,721	0.00%
<b>MUNICIPAL COURT</b>	<b>1,029,336</b>	<b>772,002</b>	<b>797,273</b>	<b>25,271</b>	<b>77.46%</b>

<b>10 - POLICE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	7,720,506	5,790,380	5,533,143	(257,236)	71.67%
12 EXTRA LABOR	1,000	750	-	(750)	0.00%
13 OVERTIME	908,263	681,197	749,400	68,202	82.51% (c)
21 FICA	581,135	435,851	477,545	41,693	82.17%
22 LEOFF	339,406	254,555	293,436	38,881	86.46%
23 PERS	93,011	69,758	63,811	(5,947)	68.61%
24 INDUSTRIAL INSURANCE	135,522	101,642	105,277	3,636	77.68%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,394,472	1,045,854	972,377	(73,477)	69.73%
31 OFFICE & OPERATING SUPPLIES	225,950	169,463	137,353	(32,110)	60.79%
35 SMALL TOOLS & MINOR EQUIPMENT	600	450	51	(399)	8.57%
41 PROFESSIONAL SERVICES	77,875	58,406	41,219	(17,187)	52.93%
42 COMMUNICATION	89,471	67,103	61,007	(6,097)	68.19%
43 TRAVEL	24,500	18,375	22,249	3,874	90.81% (d)
44 ADVERTISING	800	600	-	(600)	0.00%
45 OPERATING RENTALS & LEASES	1,026,948	770,211	769,995	(216)	74.98%
46 INSURANCE	240,080	240,080	236,250	(3,830)	98.40% (e)
47 PUBLIC UTILITY SERVICES	-	-	1,320	1,320	0.00%
48 REPAIRS & MAINTENANCE	185,948	139,461	116,784	(22,677)	62.80%
49 MISCELLANEOUS	475,661	356,746	48,548	(308,197)	10.21%
51 INTERGVRNMTL PROFESSIONAL SVCS	2,004,264	1,503,198	1,433,112	(70,086)	71.50%
53 EXT TAXES & OPERATING ASSMNTS	-	-	3	3	0.00%
64 MACHINERY & EQUIPMENT	82,000	61,500	8,789	(52,712)	10.72%
<b>POLICE</b>	<b>15,607,412</b>	<b>11,765,579</b>	<b>11,071,669</b>	<b>(693,910)</b>	<b>70.94%</b>

(a) Employee's pay grade was changed.

(b) Court received \$4,661 to purchase computers.

(c) Overtime is higher than expected due to front loading training in 1st quarter so crews are available in anticipation of summer vacations and the holiday season.

(d) Department training tends to occur earlier in the year to ensure that all training requirements can be met prior to the busy holiday season.

Overall, Travel will be within budget at the end of the fiscal year.

(e) Annual insurance premium is paid in first quarter.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>11 - FIRE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
00 HYDRANT RENTALS	106,000	79,500	77,760	(1,740)	73.36%
11 SALARIES	6,322,837	4,742,128	4,869,531	127,403	77.01%
12 EXTRA LABOR	-	-	564	564	0.00%
13 OVERTIME	470,858	353,144	573,349	220,206	121.77% (a)
15 HOLIDAY PAY	194,452	145,839	806	(145,033)	0.41%
21 FICA	89,685	67,264	80,854	13,590	90.15% (a)
22 LEOFF	275,071	206,303	259,050	52,747	94.18% (a)
23 PERS	28,040	21,030	20,188	(842)	72.00%
24 INDUSTRIAL INSURANCE	170,058	127,544	123,396	(4,147)	72.56%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,100,605	825,454	810,784	(14,669)	73.67%
28 UNIFORM CLOTHING	1,500	1,125	-	(1,125)	0.00%
31 OFFICE & OPERATING SUPPLIES	218,277	163,708	213,207	49,500	97.68% (b)
35 SMALL TOOLS & MINOR EQUIPMENT	43,845	32,884	20,130	(12,754)	45.91%
41 PROFESSIONAL SERVICES	54,000	40,500	46,015	5,515	85.21% (c)
42 COMMUNICATION	32,170	24,128	16,889	(7,239)	52.50%
43 TRAVEL	17,000	12,750	4,311	(8,439)	25.36%
45 OPERATING RENTALS & LEASES	451,686	338,765	340,940	2,176	75.48%
46 INSURANCE	90,000	90,000	94,500	4,500	105.00% (d)
47 PUBLIC UTILITY SERVICES	73,360	55,020	50,240	(4,780)	68.48%
48 REPAIRS & MAINTENANCE	152,304	114,228	43,002	(71,226)	28.23%
49 MISCELLANEOUS	117,874	88,406	59,209	(29,197)	50.23%
51 INTERGVRNMTL PROFESSIONAL SVCS	129,354	97,016	107,795	10,780	83.33% (e)
64 MACHINERY & EQUIPMENT	109,000	81,750	20,668	(61,082)	18.96%
<b>FIRE</b>	<b>10,247,976</b>	<b>7,708,482</b>	<b>7,833,188</b>	<b>124,706</b>	<b>76.44%</b>

<b>12 - INFORMATION TECHNOLOGY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	612,869	459,652	440,863	(18,788)	71.93%
12 EXTRA LABOR	2,500	1,875	30,800	28,925	1232.00% (f)
13 OVERTIME	-	-	2,201	2,201	0.00%
21 FICA	44,761	33,571	36,003	2,432	80.43%
23 PERS	50,268	37,701	34,412	(3,289)	68.46%
24 INDUSTRIAL INSURANCE	2,504	1,878	1,668	(210)	66.63%
25 MEDICAL,DENTAL,LIFE,OPTICAL	131,878	98,909	94,643	(4,266)	71.77%
31 OFFICE & OPERATING SUPPLIES	5,766	4,325	1,630	(2,695)	28.26%
35 SMALL TOOLS & MINOR EQUIPMENT	122,000	91,500	37,792	(53,708)	30.98%
41 PROFESSIONAL SERVICES	1,000	750	1,586	836	158.60% (g)
42 COMMUNICATION	128,700	96,525	88,428	(8,097)	68.71%
43 TRAVEL	1,500	1,125	136	(989)	9.08%
45 OPERATING RENTALS & LEASES	6,016	4,512	4,542	30	75.49%
48 REPAIRS & MAINTENANCE	56,500	42,375	2,541	(39,834)	4.50%
49 MISCELLANEOUS	117,500	88,125	30,110	(58,015)	25.63%
49-00 Miscellaneous	27,000	20,250	27,535	7,285	101.98%
49-01 Software upgrades	88,000	66,000	1,571	(64,430)	1.78%
49-03 Training	2,500	1,875	1,004	(871)	40.16%
64 MACHINERY & EQUIPMENT	32,000	24,000	-	(24,000)	0.00%
<b>INFORMATION TECHNOLOGY</b>	<b>1,315,762</b>	<b>986,822</b>	<b>807,353</b>	<b>(179,468)</b>	<b>61.36%</b>

- (a) Overtime is higher than expected due to backfilling positions due to temporary promotions, vacancies, and several staff out on injuries.
- (b) Rebuilt air packs rather than purchasing new. This extended the life by approximately 5 years.
- (c) Strategic plan costs related to Fire and \$17K for 2013 recycling collection event account for professional services at 85% of budget.
- (d) Annual insurance premium is paid in first quarter.
- (e) Charges for dispatch are paid through October.
- (f) Extra labor is due to current vacancy in the IT department.
- (g) Install cable in both 6200 & 6300 buildings.

\*\* Variance = Actual over (under) prorated budget

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>13 - PUBLIC WORKS</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	1,952,152	1,464,114	1,362,484	(101,630)	69.79%
12 EXTRA LABOR	2,000	1,500	300	(1,200)	15.00%
13 OVERTIME	4,556	3,417	7,320	3,903	160.66% (a)
21 FICA	142,157	106,618	102,588	(4,029)	72.17%
23 PERS	160,100	120,075	107,456	(12,619)	67.12%
24 INDUSTRIAL INSURANCE	26,176	19,632	16,377	(3,255)	62.57%
25 MEDICAL,DENTAL,LIFE,OPTICAL	345,324	258,993	236,216	(22,777)	68.40%
28 UNIFORM CLOTHING	3,800	2,850	189	(2,661)	4.98%
31 OFFICE & OPERATING SUPPLIES	99,550	74,663	62,745	(11,918)	63.03%
35 SMALL TOOLS & MINOR EQUIPMENT	33,750	25,313	30,316	5,004	89.83% (b)
41 PROFESSIONAL SERVICES	31,400	23,550	7,287	(16,263)	23.21%
42 COMMUNICATION	7,750	5,813	2,805	(3,007)	36.20%
43 TRAVEL	800	600	592	(8)	74.04%
45 OPERATING RENTALS & LEASES	172,300	129,225	116,554	(12,671)	67.65%
47 PUBLIC UTILITY SERVICES	379,449	284,587	236,737	(47,850)	62.39%
48 REPAIRS & MAINTENANCE	203,183	152,387	172,967	20,580	85.13%
49 MISCELLANEOUS	17,035	12,776	3,609	(9,167)	21.19%
49-00 Miscellaneous	10,035	7,526	2,326	(5,200)	23.18%
49-08 Credit card fees	2,000	1,500	558	(942)	27.89%
49-50 Neighborhood revitalization	5,000	3,750	725	(3,025)	14.50%
<b>PUBLIC WORKS</b>	<b>3,581,482</b>	<b>2,686,112</b>	<b>2,466,543</b>	<b>(219,568)</b>	<b>68.87%</b>

<b>15 - PARK MAINTENANCE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	517,680	388,260	405,687	17,427	78.37%
12 EXTRA LABOR	-	-	136	136	0.00%
13 OVERTIME	2,295	1,721	5,327	3,606	232.11% (c)
21 FICA	38,847	29,135	30,897	1,762	79.54%
23 PERS	42,450	31,838	30,661	(1,176)	72.23%
24 INDUSTRIAL INSURANCE	15,074	11,306	10,049	(1,256)	66.66%
25 MEDICAL,DENTAL,LIFE,OPTICAL	78,133	58,600	56,552	(2,047)	72.38%
28 UNIFORM CLOTHING	1,425	1,069	801	(268)	56.21%
31 OFFICE & OPERATING SUPPLIES	36,968	27,726	27,478	(248)	74.33%
35 SMALL TOOLS & MINOR EQUIPMENT	1,500	1,125	876	(249)	58.40%
41 PROFESSIONAL SERVICES	25,000	18,750	20,402	1,652	81.61%
42 COMMUNICATION	-	-	220	220	0.00%
43 TRAVEL	-	-	64	64	0.00%
45 OPERATING RENTALS & LEASES	108,726	81,545	80,103	(1,442)	73.67%
47 PUBLIC UTILITY SERVICES	173,000	129,750	188,049	58,299	108.70% (d)
48 REPAIRS & MAINTENANCE	37,000	27,750	9,049	(18,701)	24.46%
49 MISCELLANEOUS	4,000	3,000	2,522	(478)	63.06%
63 OTHER IMPROVEMENTS	5,000	3,750	-	(3,750)	0.00%
<b>PARK MAINTENANCE</b>	<b>1,087,098</b>	<b>815,324</b>	<b>868,873</b>	<b>53,550</b>	<b>79.93%</b>

(a) Overtime is required for private development permits for utility work. The work is usually completed at night and costs are reimbursed by developer or utility company.

(b) Purchased computer equipment for TRAKIT conversion.

(c) Overtime during the summer to Saturday shifts due to being short-staffed as well as assisting with Recreation events.

(d) Public utility costs have been under budgeted in the past. An adjustment will be included in the 2013 budget amendments.

\*\* Variance = Actual over (under) prorated budget

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of September 30 2013**

% of year expired 75.00%

<b>16 - STREET MAINTENANCE &amp; OPERATION</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	813,107	609,830	591,402	(18,429)	72.73%
12 EXTRA LABOR	43,723	32,792	30,576	(2,216)	69.93%
13 OVERTIME	11,474	8,606	4,118	(4,488)	35.89%
21 FICA	62,459	46,844	47,382	538	75.86%
23 PERS	67,840	50,880	47,090	(3,790)	69.41%
24 INDUSTRIAL INSURANCE	24,133	18,100	17,974	(126)	74.48%
25 MEDICAL,DENTAL,LIFE,OPTICAL	190,012	142,509	128,702	(13,807)	67.73%
28 UNIFORM CLOTHING	2,375	1,781	730	(1,052)	30.73%
31 OFFICE & OPERATING SUPPLIES	333,100	249,825	84,030	(165,795)	25.23%
35 SMALL TOOLS & MINOR EQUIPMENT	12,431	9,323	1,119	(8,205)	9.00%
41 PROFESSIONAL SERVICES	4,000	3,000	411	(2,589)	10.27%
42 COMMUNICATION	4,300	3,225	931	(2,294)	21.65%
43 TRAVEL	2,700	2,025	173	(1,852)	6.42%
44 ADVERTISING	1,500	1,125	-	(1,125)	0.00%
45 OPERATING RENTALS & LEASES	368,887	276,665	274,171	(2,494)	74.32%
46 INSURANCE	35,455	35,455	37,406	1,951	105.50% (a)
47 PUBLIC UTILITY SERVICES	831,565	623,674	718,219	94,545	86.37% (b)
48 REPAIRS & MAINTENANCE	27,100	20,325	10,783	(9,542)	39.79%
49 MISCELLANEOUS	5,200	3,900	6,113	2,213	117.56% (c)
53 EXT TAXES & OPERATING ASSMNTS	-	-	46	46	0.00%
<b>STREET MAINTENANCE &amp; OPERATION</b>	<b>2,841,361</b>	<b>2,139,885</b>	<b>2,001,376</b>	<b>(138,509)</b>	<b>70.44%</b>

<b>20 - CONTRIBUTIONS / FUND BALANCE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
01 TRANSFERS OUT	-	-	-	-	0.00%
01-103 Transfer to Fund 103 Street	100,000	75,000	-	(75,000)	0.00%
01-104 Transfer to Fund 104 Arterial Street	4,550,000	3,412,500	2,300,000	(1,112,500)	50.55%
01-105 Transfer to Fund 105 Contingency	1,500,000	1,125,000	-	(1,125,000)	0.00%
01-109 Transfer to Fund 109 Drug Seizure	75,000	56,250	-	(56,250)	0.00%
Debt service transfer	2,664,688	1,998,516	554,967	(1,443,549)	20.83%
01-303 Transfer to Fund 303 Gen Gov't Improve	500,000	375,000	-	(375,000)	0.00%
01-411 Transfer to Fund 411 Golf Course	400,000	300,000	300,000	-	75.00%
52 MPD LOANS	-	-	1,250,000	1,250,000	0.00%
<b>CONTRIBUTIONS / FUND BALANCE</b>	<b>9,789,688</b>	<b>7,342,266</b>	<b>4,404,967</b>	<b>(2,937,299)</b>	<b>45.00%</b>

- (a) Annual insurance premium is paid in first quarter.
- (b) Surface water bills for roadway of \$454,367.61 is paid in January and July.
- (c) Pesticide recerts and conference registration, and other training.

\*\* Variance = Actual over (under) prorated budget

**City of Tukwila**

**Hotel/Motel Tax Fund 101 - Revenue and Expenditures  
As of September 30 2013**

% of year expired 75.00%

<b>2013</b>					
	<u>Annual Budget</u>	<u>Prorated Budget</u>	<u>Actual Year-To-Date</u>	<u>Variance **</u>	<u>% of Annual Budget</u>
<b>Revenue</b>					
<i>General Revenue</i>					
Hotel/Motel Taxes	\$ 538,000	\$ 403,500	\$ 375,474	\$ (28,026)	69.79%
<i>Total General Revenue</i>	538,000	403,500	375,474	(28,026)	69.79%
Intergovernmental Revenue	973,000	729,750	560,524	(169,226)	57.61%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,766	1,325	753	(571)	42.66%
Other Misc Revenue	12,000	9,000	9,053	53	75.44%
<i>Total Miscellaneous Revenue</i>	13,766	10,325	9,807	(518)	71.24%
<b>Total Revenue</b>	<b>1,524,766</b>	<b>1,143,575</b>	<b>945,805</b>	<b>(197,769)</b>	<b>62.03%</b>
<b>Expenditures</b>					
11 Salaries	293,878	220,409	210,753	(9,655)	71.71%
12 Extra Labor	30,000	22,500	19,769	(2,731)	65.90%
13 Overtime	4,110	3,083	4,253	1,171	103.48%
21 FICA	22,243	16,682	17,960	1,278	80.74%
23 PERS	24,100	18,075	17,964	(111)	74.54%
24 Industrial Insurance	1,252	939	1,107	168	88.44%
25 Medical, Dental, Life, Optical	38,867	29,150	24,776	(4,374)	63.75%
31 Office & Operating Supplies	20,000	15,000	4,898	(10,102)	24.49%
41 Professional Services	186,000	139,500	75,778	(63,722)	40.74%
42 Communication	75,000	56,250	43,905	(12,345)	58.54%
43 Travel	23,000	17,250	11,573	(5,677)	50.32%
44 Advertising	732,000	549,000	389,847	(159,153)	53.26%
45 Operating Rentals & Leases	51,741	38,806	35,388	(3,418)	68.39%
47 Public Utility Services	1,500	1,125	900	(225)	59.98%
48 Repairs & Maintenance	1,000	750	-	(750)	0.00%
49 Miscellaneous	35,400	26,550	31,345	4,795	88.55% (a)
64 Capital Outlay	10,000	7,500	-	(7,500)	0.00%
<i>Total Hotel/Motel Tax Fund</i>	1,550,091	1,162,568	890,217	(272,351)	57.43%
Indirect cost allocation	96,191	72,143	72,143	-	75.00%
<b>Total Expenditures</b>	<b>1,646,282</b>	<b>1,234,712</b>	<b>962,360</b>	<b>(272,351)</b>	<b>58.46%</b>
Change in Fund Balance	(121,516)	(91,137)	(16,555)	74,582	13.62%
Beginning Fund Balance	650,000	650,000	710,707	60,707	109.34%
<b>Ending Fund Balance</b>	<b>\$ 528,484</b>	<b>\$ 558,863</b>	<b>\$ 694,152</b>	<b>\$ 135,289</b>	<b>131.35%</b>
Cash and investments			<u>\$ 679,193</u>		

(a) \$9K of the miscellaneous expenditure line item is for membership dues in various organizations.

\*\* Variance = Actual over (under) prorated budget

**Fund 101**

**City of Tukwila**  
**Street Fund 103 - Revenue and Expenditures**  
**As of September 30 2013**

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Intergovernmental Revenue	\$ 738,000	\$ 553,500	\$ 197,559	\$ (355,941)	26.77%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,000	750	1,402	652	140.23%
<i>Total Miscellaneous Revenue</i>	1,000	750	1,402	652	140.23%
Transfers In	100,000	75,000	-	(75,000)	0.00%
<b>Total Revenue</b>	<b>839,000</b>	<b>629,250</b>	<b>198,961</b>	<b>(430,289)</b>	<b>23.71%</b>
<b>Expenditures</b>					
11 Salaries	-	-	9,237	9,237	0.00%
21 FICA	-	-	696	696	0.00%
23 PERS	-	-	760	760	0.00%
24 Industrial Insurance	-	-	98	98	0.00%
25 Medical, Dental, Life, Optical	-	-	537	537	0.00%
41 Professional Services	699,000	524,250	110,561	(413,689)	15.82% (a)
64 Capital Outlay	328,000	246,000	-	(246,000)	0.00% (a)
<i>Total Streets Fund</i>	1,027,000	770,250	121,889	(648,361)	11.87%
<b>Total Expenditures</b>	<b>1,027,000</b>	<b>770,250</b>	<b>121,889</b>	<b>(648,361)</b>	<b>11.87%</b>
Change in Fund Balance	(188,000)	(141,000)	77,072	218,072	-41.00%
Beginning Fund Balance	700,000	700,000	1,046,771	346,771	149.54%
<b>Ending Fund Balance</b>	<b>\$ 512,000</b>	<b>\$ 559,000</b>	<b>\$ 1,123,843</b>	<b>\$ 564,843</b>	<b>219.50%</b>
Cash and investments			\$ 1,083,476		

(a) 42nd Ave S Phase III is still in design with 50% of design funds carried into 2014, Cascade View Safe Routes to School construction will be carried over into 2014, and Thorndyke Safe Routes to School project is in design phase.

\*\* Variance = Actual over (under) prorated budget

**Fund 103**

# City of Tukwila

## Arterial Street Fund 104 - Revenue and Expenditures As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Parking Taxes	\$ 151,000	\$ 113,250	\$ 106,286	\$ (6,964)	70.39%
Real Estate Excise Taxes	130,000	97,500	115,259	17,759	88.66%
<b>Total General Revenue</b>	<b>281,000</b>	<b>210,750</b>	<b>221,545</b>	<b>10,795</b>	<b>78.84%</b>
<i>Charges for Services</i>					
Traffic Impact Fees	-	-	33,618	33,618	0.00%
<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>33,618</b>	<b>33,618</b>	<b>0.00%</b>
Intergovernmental Revenue	9,408,000	7,056,000	722,898	(6,333,102)	7.68% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	3,820	2,865	3,210	345	84.03%
Contributions/Donations	272,000	204,000	294,043	90,043	108.10%
<b>Total Miscellaneous Revenue</b>	<b>275,820</b>	<b>206,865</b>	<b>297,253</b>	<b>90,388</b>	<b>107.77%</b>
Transfer In	4,550,000	3,412,500	2,300,000	(1,112,500)	50.55%
Debt Proceeds	9,180,000	6,885,000	-	(6,885,000)	0.00% (b)
<b>Total Revenue</b>	<b>23,694,820</b>	<b>17,771,115</b>	<b>3,575,313</b>	<b>(14,195,802)</b>	<b>15.09%</b>
<b>Expenditures</b>					
11 Salaries	214,104	160,578	255,135	94,557	119.16% (c)
21 FICA	15,951	11,963	19,166	7,203	120.16%
23 PERS	17,556	13,167	19,866	6,699	113.16%
24 Industrial Insurance	626	470	1,825	1,355	291.50% (d)
25 Medical, Dental, Life, Optical	26,188	19,641	34,637	14,996	132.26%
31 Office & Operating Supplies	-	-	394	394	0.00%
41 Professional Services	4,701,000	3,525,750	898,510	(2,627,240)	19.11% (e)
42 Communication	-	-	35	35	0.00%
43 Travel	-	-	195	195	0.00%
44 Advertising	-	-	1,088	1,088	0.00%
45 Operating Rentals & Leases	-	-	1,027	1,027	0.00%
47 Public Utility Services	-	-	1,574	1,574	0.00%
48 Repairs & Maintenance	-	-	31,360	31,360	0.00%
49 Miscellaneous	-	-	16,919	16,919	0.00%
64 Capital Outlay	10,108,000	7,581,000	1,624,779	(5,956,221)	16.07% (e)
81 Debt Service Interest and costs	-	-	75,507	75,507	0.00%
<b>Total Arterial Streets 104</b>	<b>15,083,425</b>	<b>11,312,569</b>	<b>2,982,017</b>	<b>(8,330,552)</b>	<b>19.77%</b>
Transfers Out	8,500,000	6,375,000	-	(6,375,000)	0.00% (b)
<b>Total Expenditures</b>	<b>23,583,425</b>	<b>17,687,569</b>	<b>2,982,017</b>	<b>(14,705,552)</b>	<b>12.64%</b>
Change in Fund Balance	111,395	83,546	593,296	509,750	532.61%
Beginning Fund Balance	200,000	200,000	483,330	283,330	241.67%
<b>Ending Fund Balance</b>	<b>\$ 311,395</b>	<b>\$ 283,546</b>	<b>\$ 1,076,626</b>	<b>\$ 793,080</b>	<b>345.74%</b>

Cash and investments \$ 1,104,344

- (a) Grant revenue is tied to construction projects including Boeing Access Bridge and Tukwila Urban Center - Transit Center.
- (b) Bond proceeds are for the Tukwila Urban Center Access Project Local Improvement District No. 33. Bonds will be sold in November 2013. Once LID proceeds are received, most of the proceeds will be transferred into the general fund.
- (c) Salary and benefit costs are related to the Southcenter Parkway project and LID. Project has been closed out.
- (d) Budget of \$626 is for two administrative personnel. However, personnel working on projects are budgeted in other funds but charged to fund 104 for specific project work. Their industrial insurance rate is substantially higher than administrative personnel.
- (e) Boeing Access Rd over BNRR Bridge Rehab is under design late in the year, Tukwila Urban Center - Ped/Bike Bridge and Overlay & Repair - E Marginal Way S is under design. TUC - Transit Center and Andover Pk W (Tukwila Pkwy-Strander Blvd) is under design with Council approved the bid in November with construction in 2014..

\*\* Variance = Actual over (under) prorated budget

**Fund 104**

City of Tukwila  
Fund 104 Arterial Streets  
As of September 30, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Actual YTD		Over (under)	BUDGET	ACTUAL YTD 9-30-13			Over (under)
		Budget	9-30-13			Budget	Staff Time	Other	
10901301	Howard Hanson Dam Flood Response	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ -	\$ 217	\$ 217
90310402	Interurban Ave S	-	-	-	400,000	5,335	441,721	447,056	47,056
90510403	TUC Pedestrian/Bicycle Bridge	1,121,000	120,447	(1,000,553)	1,171,000	12,609	266,535	279,144	(891,856)
90610402	TUC Transit Center	4,735,000	506,849	(4,228,151)	6,130,000	36,298	536,463	572,761	(5,557,239)
90810406	Transportation Element Comp Plan	-	-	-	-	4,966	-	4,966	4,966
91210401	2012 Overlay & Repair	112,000	-	(112,000)	1,450,000	1,899	-	1,899	(1,448,101)
91210405	ADA Improvements	-	-	-	163,000	394	15,698	16,092	(146,908)
91210406	Overlay & Repair E Marginal Wy S	1,000,000	-	(1,000,000)	1,475,000	3,115	89,293	92,408	(1,382,592)
91310401	2013 Overlay & Repair	-	-	-	-	1,941	30,863	32,805	32,805
91310402	2013 Bridge Inspections	-	-	-	275,000	11,062	36,744	47,806	(227,194)
91310404	Annual Traffic Signals 2013	-	-	-	150,000	-	15,188	15,188	(134,812)
91310406	Tukwila MIC Smart Street Non-Motorized	-	-	-	-	978	-	978	978
98410419	Tukwila Urban Center Access (Klickitat)	-	-	-	-	20,571	154,871	175,442	175,442
98410437	Southcenter Pkwy Extension	-	195,836	195,836 (a)	-	106,010	1,000,844	1,106,854	1,106,854
98610403	Strander Blvd Extension	-	-	-	-	-	1,574	1,574	1,574
98810404	Andover Park W (Tuk Pk - Strander)	1,320,000	-	(1,320,000)	1,840,000	18,595	60,656	79,251	(1,760,749)
99410408	Boeing Access Rd Bridge Rehabilitation	1,120,000	-	(1,120,000)	1,400,000	40,285	1,358	41,643	(1,358,357)
99510404	Tukwila Int'l Blvd Phase III	-	2,634	2,634	-	-	-	-	-
99110405	Andover Park E/Industry Dr Intersection	-	-	-	100,000	-	-	-	(100,000)
90310405	Andover Park e/Minkler Blvd Intersection	-	-	-	75,000	-	-	-	(75,000)
99310410	West Valley Hwy/S 156 St Intersection	-	-	-	75,000	-	-	-	(75,000)
99510402	S 144 St Phase II (42nd Ave S -TIB)	-	-	-	68,000	-	-	-	(68,000)
99510405	S 133 St/SR599 Southbound Intersection	-	-	-	20,000	-	-	-	(20,000)
90610405	Macadam Rd & S 144th St Intersection	-	-	-	17,000	-	-	-	(17,000)
11000300	Tukwila South Project Annual Bill	-	-	-	-	528	-	528	528
<b>Totals</b>		<b>\$ 9,408,000</b>	<b>\$ 825,765</b>	<b>\$ (8,582,235)</b>	<b>\$14,809,000</b>	<b>\$264,804</b>	<b>\$2,651,808</b>	<b>\$2,916,613</b>	<b>\$(11,892,387)</b>

Other Revenue:	Budget	Actual YTD
Parking Taxes	\$ 151,000	\$ 106,286
Real Estate Excise Taxes	130,000	115,259
Traffic Impact Fees	-	33,618
MVFT Cities	-	92,968
Investment Earnings	3,820	3,210
Contributions/Donations	272,000	98,207 (a)
Transfers In	4,550,000	2,300,000
Debt Proceeds	9,180,000	-
<b>Total Other Revenue</b>	<b>14,286,820</b>	<b>2,749,548</b>
<b>Total Revenue Fund 104</b>	<b>\$23,694,820</b>	<b>\$3,575,313</b>

(a) Developer agreement recorded in Contributions/Donations category in fund 104 statement.

**City of Tukwila**

**Contingency Fund 105 - Revenue and Expenditures  
As of September 30 2013**

% of year expired 75.00%

	2013				% of Annual Budget
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,816	\$ 1,362	\$ 2,002	\$ 640	110.22%
<i>Total Miscellaneous Revenue</i>	1,816	1,362	2,002	640	110.22%
Transfers In	1,500,000	1,125,000	-	(1,125,000)	0.00% (a)
<b>Total Revenue</b>	<b>1,501,816</b>	<b>1,126,362</b>	<b>2,002</b>	<b>(1,124,360)</b>	<b>0.13%</b>
Change in Fund Balance	1,501,816	1,126,362	2,002	(1,124,360)	0.13%
Beginning Fund Balance	1,500,000	1,500,000	1,460,454	(39,546)	97.36%
<b>Ending Fund Balance</b>	<b>\$ 3,001,816</b>	<b>\$ 2,626,362</b>	<b>\$ 1,462,456</b>	<b>\$ (1,163,906)</b>	<b>48.72%</b>
Cash and investments			\$ 1,462,456		

(a) Transfer from general fund to contingency should occur upon receipt of LID bond proceeds.

\*\* Variance = Actual over (under) prorated budget

**City of Tukwila**

**Fire Equipment Cum. Reserve 107 - Revenue and Expenditures**

As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ -	\$ -	\$ 1,311	\$ 1,311	0.00%
<i>Total Miscellaneous Revenue</i>	-	-	1,311	1,311	0.00%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>54,009</b>	<b>54,009</b>	<b>0.00%</b>
<b>Expenditures</b>					
<i>Total</i>	-	-	-	-	0.00%
Transfer Out	1,030,000	772,500	-	(772,500)	0.00%
<b>Total Expenditures</b>	<b>1,030,000</b>	<b>772,500</b>	<b>-</b>	<b>(772,500)</b>	<b>0.00%</b>
Change in Fund Balance	(1,030,000)	(772,500)	54,009	826,509	-5.24%
Beginning Fund Balance	1,030,000	1,030,000	892,072	(137,928)	86.61%
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 257,500</b>	<b>\$ 946,081</b>	<b>\$ 688,581</b>	<b>0.00%</b>
Cash and investments			\$ 946,081		

\*\* Variance = Actual over (under) prorated budget

**Fund 107**

**City of Tukwila**  
**Drug Seizure Fund 109 - Revenue and Expenditures**  
**As of September 30 2013**

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,000	\$ 750	\$ -	\$ (750)	0.00%
Seizure Revenue	20,000	15,000	(9,101)	(24,101)	-45.50% (a)
<i>Total Miscellaneous Revenue</i>	<u>21,000</u>	<u>15,750</u>	<u>(9,101)</u>	<u>(24,851)</u>	<u>-43.34%</u>
Transfers In	75,000	56,250	-	(56,250)	0.00%
<b>Total Revenue</b>	<b><u>96,000</u></b>	<b><u>72,000</u></b>	<b><u>(9,101)</u></b>	<b><u>(81,101)</u></b>	<b><u>-9.48%</u></b>
<b>Expenditures</b>					
31 Office & Operating Supplies	3,000	2,250	-	(2,250)	0.00%
35 Small Tools & Minor Equipment	-	-	1,541	1,541	0.00%
41 Professional Services	10,000	7,500	-	(7,500)	0.00%
43 Travel	-	-	1,470	1,470	0.00%
45 Operating Rentals & Leases	10,000	7,500	-	(7,500)	0.00%
49 Miscellaneous	2,000	1,500	1,700	200	85.00%
51 Intergovernmental Prof Svcs	30,000	22,500	30,000	7,500	100.00%
<i>Total Drug Seizure Fund</i>	<u>55,000</u>	<u>41,250</u>	<u>34,712</u>	<u>(6,538)</u>	<u>63.11%</u>
<b>Total Expenditures</b>	<b><u>55,000</u></b>	<b><u>41,250</u></b>	<b><u>34,712</u></b>	<b><u>(6,538)</u></b>	<b><u>63.11%</u></b>
Change in Fund Balance	41,000	30,750	(43,812)	(74,562)	-106.86%
Beginning Fund Balance	280,000	280,000	160,125	(119,875)	57.19%
<b>Ending Fund Balance</b>	<b><u>\$ 321,000</u></b>	<b><u>\$ 310,750</u></b>	<b><u>\$ 116,313</u></b>	<b><u>\$ (194,437)</u></b>	<b><u>36.23%</u></b>
Cash and investments			<u>\$ 116,312</u>		

(a) Remittance of 2012 annual drug forfeiture paid to the State of Washington. 10% of what is collected is remitted to the State.

\*\* Variance = Actual over (under) prorated budget

**Fund 109**

# City of Tukwila

## Debt Service Funds 2XX - Revenue and Expenditures As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Build America Bonds Tax Credit	\$ 66,657	\$ 49,993	\$ 30,429	\$ (19,564)	45.65% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	-	-	27,425	27,425	0.00%
Note Proceeds - MPD	-	-	50,732	50,732	0.00% (b)
LID Assessment Interest	259,000	194,250	-	(259,000)	0.00%
LID Assessment Principal	600,000	450,000	158,766	(441,234)	26.46%
<i>Total Miscellaneous Revenue</i>	<u>859,000</u>	<u>644,250</u>	<u>236,922</u>	<u>(407,328)</u>	<u>27.58%</u>
Transfers In	2,664,688	1,998,516	634,052	(1,364,464)	23.79%
<b>Total Revenue</b>	<b><u>3,590,345</u></b>	<b><u>2,692,759</u></b>	<b><u>901,403</u></b>	<b><u>(1,791,356)</u></b>	<b><u>25.11%</u></b>
<b>Expenditures</b>					
80 Debt Service Principal	5,526,000	4,144,500	50,732	(4,093,768)	0.92% (c)
81 Debt Service Interest/Misc Fees	1,364,031	1,023,023	547,586	(475,437)	40.14%
<i>Total Debt Service Funds</i>	<u>6,890,031</u>	<u>5,167,523</u>	<u>598,318</u>	<u>(4,569,205)</u>	<u>8.68%</u>
Transfers Among Debt Service Funds	-	-	995	995	0.00%
<b>Total Expenditures</b>	<b><u>6,890,031</u></b>	<b><u>5,167,523</u></b>	<b><u>599,313</u></b>	<b><u>(4,568,210)</u></b>	<b><u>8.70%</u></b>
Change in Fund Balance	(3,299,686)	(2,474,765)	302,090	2,776,854	-9.16%
Beginning Fund Balance	<u>3,308,000</u>	<u>3,308,000</u>	<u>3,012,381</u>	<u>(295,619)</u>	<u>91.06%</u>
<b>Ending Fund Balance</b>	<b><u>\$ 8,314</u></b>	<b><u>\$ 833,236</u></b>	<b><u>\$ 3,314,471</u></b>	<b><u>\$ 2,481,235</u></b>	<b><u>39866.14%</u></b>
Cash and investments			<u>\$ 3,314,471</u>		

(a) Tax credit for 2010 BABs bonds. Bonds were issued for the Southcenter Parkway in the Tukwila South Annexation area and for the cost of emergency preparedness capital and other equipment. Sequestration reduced the tax credit by 8.7% or \$2,900.

(b) Note proceeds are from the MPD for payment of the 2013 LTGO bonds.

(c) Principal due for most bonds is in December of each year. Includes payoff of LTGO 2003 bonds of \$3,240,000.

\*\* Variance = Actual over (under) prorated budget

**Fund 2XX**

# City of Tukwila

## Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Excess Prop Tax Levy-DwmsH Hill	\$ 34,000	\$ 25,500	\$ 29,967	\$ 4,467	88.14%
Real Estate Excise Taxes	130,000	97,500	115,416	17,916	88.78%
<i>Total General Revenue</i>	164,000	123,000	145,383	22,383	88.65%
<i>Charges for Services</i>					
Park Impact Fees	60,000	45,000	58,606	13,606	97.68%
<i>Total Charges for Services</i>	60,000	45,000	58,606	13,606	97.68%
Intergovernmental Revenue	915,000	686,250	-	(686,250)	0.00% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	10,000	7,500	1,569	(5,931)	15.69%
Rents and Concessions	-	-	29,115	29,115	0.00%
<i>Total Miscellaneous Revenue</i>	10,000	7,500	30,684	23,184	306.84%
<b>Total Revenue</b>	<b>1,149,000</b>	<b>861,750</b>	<b>234,673</b>	<b>(627,077)</b>	<b>20.42%</b>
<b>Expenditures</b>					
11 Salaries	-	-	11,396	11,396	0.00%
21 FICA	-	-	856	856	0.00%
23 PERS	-	-	900	900	0.00%
24 Industrial Insurance	-	-	31	31	0.00%
25 Medical, Dental, Life, Optical	-	-	1,524	1,524	0.00%
41 Professional Services	952,000	714,000	181,498	(532,502)	19.06% (b)
43 Travel	-	-	12	12	0.00%
44 Advertising	-	-	400	400	0.00%
48 Repairs & Maintenance	-	-	5,183	5,183	0.00%
64 Capital Outlay	170,000	127,500	30,429	(97,071)	17.90% (b)
<i>Total Park Acquisition Fund</i>	1,122,000	841,500	232,229	(609,271)	20.70%
<b>Total Expenditures</b>	<b>1,122,000</b>	<b>841,500</b>	<b>232,229</b>	<b>(609,271)</b>	<b>20.70%</b>
Change in Fund Balance	27,000	20,250	2,444	(17,806)	9.05%
Beginning Fund Balance	500,000	500,000	1,090,187	590,187	218.04%
<b>Ending Fund Balance</b>	<b>\$ 527,000</b>	<b>\$ 520,250</b>	<b>\$ 1,092,631</b>	<b>\$ 572,381</b>	<b>207.33%</b>
Cash and investments			\$ 1,092,236		

(a) Grant revenue is tied to projects and invoiced to grantors after project funds are expended. Grants budgeted include DHP \$515K. Duwamish Gardens \$350K, and Duwamish Gardens Acquisition \$50K. Grant for DHP going to CAP in 4th quarter.

(b) Duwamish Gardens project and Parks, Recreation and Open Space Plan are both in design phase.

\*\* Variance = Actual over (under) prorated budget

Fund 301

City of Tukwila  
Fund 301 Land Acquisition, Rec and Park Development  
As of September 30, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 9-30-13	Over (under) Budget	BUDGET	ACTUAL YTD 9-30-13			Over (under) Budget
					Staff Time	Other	Total		
81330101	Parks, Recreation & Open Space Plan	\$ -	\$ -	\$ -	\$ 100,000	\$ 210	\$ 27,379	\$ 27,589	\$ (72,411)
90030104	WRIA 9 Watershed Planning	-	-	-	12,000	-	7,450	7,450	(4,550)
90330109	Duamish Hill Preserve	624,000	79,873	(544,127) (a)	610,000	-	6,195	6,195	(603,805)
90510403	TUC Pedestrian/Bicycle Bridge	-	8,700	8,700 (b)	-	-	-	-	-
90630102	Duamish Gardens	350,000	-	(350,000)	350,000	15,053	146,068	161,121	(188,879)
91030101	TCC Spray Park Sewer Connection	-	-	-	-	-	-	-	-
99830106	Codiga Park	-	-	-	-	-	30,429	30,429	30,429
90330107	Fort Dent Park	-	-	-	27,000	-	-	-	(27,000)
90730101	Black River Trail Connector	-	-	-	23,000	-	-	-	(23,000)
<b>Totals</b>		<b>\$ 974,000</b>	<b>\$ 88,573</b>	<b>\$ (885,427)</b>	<b>\$1,122,000</b>	<b>\$ 15,263</b>	<b>\$ 217,522</b>	<b>\$ 232,785</b>	<b>\$ (889,215)</b>

Other Revenue:	Budget	Actual YTD
Real Estate Excise Taxes	\$ 130,000	\$ 115,416
Park Impact Fees	35,000	- (a)
Investment Earnings	10,000	1,569
Rents and Concessions	-	29,115
<b>Total Other Revenue</b>	<b>175,000</b>	<b>146,100</b>
<b>Total Revenue Fund 301</b>	<b>\$ 1,149,000</b>	<b>\$ 234,673</b>

(a) \$29,967 revenue from excess property tax levy and \$49,906 from park impact fees. Budget for park impact fees is split \$25,000 for Duamish Hill Preserve project while the balance of the park impact fees will be allocated to other projects.

(b) \$8,700 revenue is from park impact fees.

# City of Tukwila

## Facility Replacement Fund 302 - Revenue and Expenditures

As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 5,602	\$ 4,202	\$ 2,776	\$ (1,426)	49.55%
Total Miscellaneous Revenue	5,602	4,202	2,776	(1,426)	49.55%
<b>Total Revenue</b>	<b>5,602</b>	<b>4,202</b>	<b>2,776</b>	<b>(1,426)</b>	<b>49.55%</b>
<b>Expenditures</b>					
11 Salaries	-	-	1,338	1,338	0.00%
21 FICA	-	-	101	101	0.00%
23 PERS	-	-	111	111	0.00%
24 Industrial Insurance	-	-	20	20	0.00%
25 Medical, Dental, Life, Optical	-	-	65	65	0.00%
31 Office & Operating Supplies	-	-	324	324	0.00%
41 Professional Services	508,000	381,000	55,107	(325,893)	10.85% (a)
44 Advertising	-	-	636	636	0.00%
47 Public Utility Services	8,500	6,375	6,937	562	81.61%
48 Repairs & Maintenance	1,500	1,125	224	(901)	14.97%
49 Miscellaneous	-	-	82	82	0.00%
64 Capital Outlay	72,000	54,000	-	(54,000)	0.00% (a)
Total Expenditures	590,000	442,500	64,946	(377,554)	11.01%
<b>Total Expenditures</b>	<b>590,000</b>	<b>442,500</b>	<b>64,946</b>	<b>(377,554)</b>	<b>11.01%</b>
Change in Fund Balance	(584,398)	(438,299)	(62,170)	376,128	10.64%
Beginning Fund Balance	2,000,000	2,000,000	2,005,520	5,520	100.28%
<b>Ending Fund Balance</b>	<b>\$ 1,415,602</b>	<b>\$ 1,561,702</b>	<b>\$ 1,943,350</b>	<b>\$ 381,648</b>	<b>137.28%</b>
Cash and investments			\$ 2,043,744		

(a) City facility needs assessment contract was approved at the June 3, 2013 C.O.W. meeting.

\*\* Variance = Actual over (under) prorated budget

Fund 302

**City of Tukwila**  
**General Government Improvements 303 - Revenue and Expenditures**  
**As of September 30 2013**

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Intergovernmental Revenue	\$ 847,000	\$ 635,250	\$ 192	\$ (635,058)	0.02% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	842	632	621	(11)	73.71%
Other Misc Revenue	-	-	2,934	2,934	-
<i>Total Miscellaneous Revenue</i>	<u>842</u>	<u>632</u>	<u>3,555</u>	<u>2,923</u>	<u>422.17%</u>
Transfers In	500,000	375,000	-	(375,000)	0.00% (b)
<b>Total Revenue</b>	<b>1,347,842</b>	<b>1,010,882</b>	<b>3,747</b>	<b>(1,007,135)</b>	<b>0.28%</b>
<b>Expenditures</b>					
11 Salaries	100,374	75,281	60,091	(15,189)	59.87%
13 Overtime	-	-	1,240	1,240	0.00%
21 FICA	7,665	5,749	4,674	(1,075)	60.98%
23 PERS	8,234	6,176	4,861	(1,315)	59.03%
24 Industrial Insurance	313	235	414	180	132.40%
25 Medical, Dental, Life, Optical	13,351	10,013	10,461	448	78.36%
31 Office & Operating Supplies	-	-	3,639	3,639	0.00%
35 Small Tools & Minor Equipment	-	-	8,024	8,024	0.00%
41 Professional Services	20,000	15,000	60,414	45,414	302.07% (c)
48 Repairs & Maintenance	-	-	39,504	39,504	0.00% (d)
49 Miscellaneous	125,000	93,750	2,906	(90,844)	2.32%
64 Capital Outlay	1,180,000	885,000	367,965	(517,035)	31.18% (e)
<i>Total Gen Government Improve</i>	<u>1,454,937</u>	<u>1,091,203</u>	<u>564,192</u>	<u>(527,010)</u>	<u>38.78%</u>
Transfers to Debt Service Fund	-	-	78,089	78,089	0.00% (f)
<b>Total Expenditures</b>	<b>1,454,937</b>	<b>1,091,203</b>	<b>642,282</b>	<b>(448,921)</b>	<b>44.14%</b>
Change in Fund Balance	(107,095)	(80,321)	(638,535)	(558,214)	596.23%
Beginning Fund Balance	200,000	200,000	913,830	713,830	456.92%
<b>Ending Fund Balance</b>	<b>\$ 92,905</b>	<b>\$ 119,679</b>	<b>\$ 275,295</b>	<b>\$ 155,616</b>	<b>296.32%</b>
Cash and investments			\$ 309,612		

(a) Grant revenue is tied to projects and invoiced to grantors after project funds are expended.

(b) Transfers in are done on an as-needed basis. Transfers to this fund will be done in 4th quarter, after LID proceeds have been received.

(c) Just under \$52k in professional services is related to the Hesco removal project.

(d) Repairs & maintenance to fire stations: install security cameras, window replacement, and flooring replacement. Costs to fire stations budgeted in 2012 but paid for in 2013.

(e) Funds spent are continuation of the project to televise Council meetings. Of the total capital budget of \$1,180M, \$1M is for Tukwila Levee repairs & maintenance. Additionally, the HHD Removal project came in under budget.

(f) Unused 2010 GO bond proceeds transferred to debt service fund to pay principal and interest.

\*\* Variance = Actual over (under) prorated budget

**Fund 303**

City of Tukwila  
Fund 303 General Government Improvements  
As of September 30, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 9-30-13	Over (under) Budget	BUDGET	ACTUAL YTD 9-30-13			Over (under) Budget
					Staff Time	Other	Total		
10901301	Howard Hanson Dam Flood Response	\$ 722,000		\$ (722,000)	1,000,000	36,967	317,927	354,894	(645,106)
11030301	2010 MINOR HOME REPAIR Facility Improvements	125,000	192	(124,808)	200,000	11,644	108,091	119,736	(80,264)
90730302	City Hall Campus Wayfinding	-	-	-	-	-	1,227	1,227	-
90730303	George Long Water/Oil Separator	-	-	-	-	616	-	616	-
91130303	6300 Bldg Fire Alarm System	-	-	-	-	-	2,092	2,092	-
91130304	Fire Station 51 Fence & Rolling Gate	-	-	-	-	-	1,625	1,625	-
91230306	Televising City Council Meetings	-	-	-	-	4,752	61,757	66,509	-
91330301	6300 Bldg Interior Wayfinding Signage	-	-	-	-	361	-	361	-
91330309	Heritage Center 2013 Alarm Upgrade	-	-	-	-	1,844	9,169	11,013	-
91330311	TCC Fire Alarm Repair/Upgrade	-	-	-	-	734	-	734	-
91330312	Fire Marshall Office 6300 Bldg Ste 115	-	-	-	-	1,423	1,824	3,247	-
91330304	Mayor's Office Remodel	-	-	-	-	1,914	30,397	32,311	-
<b>Totals</b>		<b>\$ 847,000</b>	<b>\$ 192</b>	<b>\$ (846,808)</b>	<b>\$1,200,000</b>	<b>\$ 48,611</b>	<b>\$ 426,018</b>	<b>\$ 474,630</b>	<b>\$ (725,370)</b>

Other Revenue:	Budget	Actual YTD
Investment Earnings	\$ 842	\$ 621
Transfers In	500,000	-
Miscellaneous	-	2,934
Total Other Revenue	500,842	3,555
<b>Total Revenue Fund 303</b>	<b>\$ 1,347,842</b>	<b>\$ 3,747</b>

**City of Tukwila**

Fire Impact Fees 304 - Revenue and Expenditures  
As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Fire Impact Fees	\$ 50,000	\$ 37,500	\$ 63,718	\$ 26,218	127.44%
<i>Total Charges for Services</i>	50,000	37,500	63,718	26,218	127.44%
Investment Earnings	100	75	456	381	455.66%
<i>Total Miscellaneous Revenue</i>	100	75	456	381	455.66%
<b>Total Revenue</b>	<b>50,100</b>	<b>37,575</b>	<b>64,174</b>	<b>26,599</b>	<b>128.09%</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Change in Fund Balance	50,100	37,575	64,174	26,599	128.09%
Beginning Fund Balance	300,000	300,000	348,010	48,010	116.00%
<b>Ending Fund Balance</b>	<b>\$ 350,100</b>	<b>\$ 337,575</b>	<b>\$ 412,184</b>	<b>\$ 74,609</b>	<b>117.73%</b>
Cash and investments			\$ 412,183		

\*\* Variance = Actual over (under) prorated budget

**Fund 304**

# City of Tukwila

## Water Fund 401 - Revenue and Expenditures As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Water Sales	\$ 5,228,000	\$ 3,921,000	\$ 4,606,629	\$ 685,628.73	88.11%
Security	1,000	750	285	(465)	28.50%
<i>Total Charges for Services</i>	<u>5,229,000</u>	<u>3,921,750</u>	<u>4,606,914</u>	<u>685,164</u>	<u>88.10%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	6,700	5,025	13,365	8,340	199.48%
Capital contributions	-	-	672	672	0.00%
Connection Fees	50,000	37,500	77,081	39,581	154.16% (a)
Other Misc Revenue	300	225	320	95	106.67%
<i>Total Miscellaneous Revenue</i>	<u>57,000</u>	<u>42,750</u>	<u>91,438</u>	<u>48,688</u>	<u>160.42%</u>
Transfers in Hydrant Rental	106,000	79,500	77,760	(1,740)	73.36%
<b>Total Revenue</b>	<b><u>5,392,000</u></b>	<b><u>4,044,000</u></b>	<b><u>4,776,111</u></b>	<b><u>732,111</u></b>	<b><u>88.58%</u></b>
<b>Expenses</b>					
11 Salaries	572,435	429,326	419,744	(9,582)	73.33%
12 Extra Labor	6,000	4,500	-	(4,500)	0.00%
13 Overtime	5,738	4,304	3,193	(1,111)	55.64%
21 FICA	43,634	32,726	32,204	(522)	73.80%
23 PERS	46,940	35,205	33,212	(1,993)	70.75%
24 Industrial Insurance	14,235	10,676	9,654	(1,022)	67.82%
25 Medical, Dental, Life, Optical	123,273	92,455	86,665	(5,790)	70.30%
28 Uniform Clothing	1,330	998	210	(788)	15.79%
31 Office & Operating Supplies	92,839	69,629	74,648	5,018	80.41%
33 Water Purchased for Resale	2,195,596	1,646,697	2,069,702	423,005	94.27% (b)
35 Small Tools & Minor Equipment	11,000	8,250	3,465	(4,785)	31.50%
41 Professional Services	270,300	202,725	74,344	(128,381)	27.50%
42 Communication	2,500	1,875	218	(1,657)	8.72%
43 Travel	1,500	1,125	55	(1,070)	3.68%
45 Operating Rentals & Leases	116,809	87,607	87,198	(409)	74.65%
46 Insurance	21,000	15,750	21,656	5,906	103.12% (c)
47 Public Utility Services	23,000	17,250	15,918	(1,332)	69.21%
48 Repairs & Maintenance	3,000	2,250	10,458	8,208	348.60% (d)
49 Miscellaneous	35,200	26,400	25,684	(716)	72.97%
53 Excise Taxes	184,000	138,000	179,846	41,846	97.74% (e)
54 Interfund utility taxes	534,000	400,500	448,101	47,601	83.91%
64 Capital Outlay	1,237,000	927,750	21,637	(906,113)	1.75% (f)
80 Debt Service Principal	460,181	345,136	425,057	79,921	92.37%
81 Debt Service Interest	83,852	62,889	79,146	16,257	94.39%
<i>Total Water Fund</i>	<u>6,085,362</u>	<u>4,564,022</u>	<u>4,122,014</u>	<u>(442,008)</u>	<u>67.74%</u>
Indirect cost allocation	511,447	383,585	383,585	(0)	75.00%
<b>Total Expenses</b>	<b><u>6,596,809</u></b>	<b><u>4,947,607</u></b>	<b><u>4,505,599</u></b>	<b><u>(442,008)</u></b>	<b><u>68.30%</u></b>
Change in Fund Balance	(1,204,809)	(903,607)	270,512	1,174,119	-22.45%
Beginning Fund Balance	4,000,000	4,000,000	6,077,949	2,077,949	151.95%
<b>Ending Fund Balance</b>	<b><u>\$ 2,795,191</u></b>	<b><u>\$ 3,096,393</u></b>	<b><u>\$ 6,348,461</u></b>	<b><u>\$ 3,252,068</u></b>	<b><u>227.12%</u></b>
Cash and investments			<u>\$ 5,808,218</u>		

(a) Connection fees are related to permit activity or sale of property.

(b) Water purchased for resale includes 10 months of charges rather than 9 months.

(c) Budget for insurance based on 2012 actuals.

(d) Annual maintenance for Eden was budgeted in the Miscellaneous category but charged to Repairs & Maintenance.

(e) Excise tax budget has not been adjusted even though revenue has increased over the last several years.

(f) Andover Park W/Strander new water main project construction has been carried over into 2014.

\*\* Variance = Actual over (under) prorated budget

**Fund 401**

**City of Tukwila**  
**Sewer Fund 402 - Revenue and Expenditures**  
**As of September 30 2013**

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Sewer Sales	\$ 5,780,000	\$ 4,335,000	\$ 5,578,437	\$ 1,243,437	96.51%
<i>Total Charges for Services</i>	5,780,000	4,335,000	5,578,437	1,243,437	96.51%
<i>Miscellaneous Revenue</i>					
Investment Earnings	5,000	3,750	2,945	(805)	58.90%
Connection fees	120,000	90,000	212,946	122,946	177.46% (a)
<i>Total Miscellaneous Revenue</i>	125,000	93,750	215,891	122,141	172.71%
Public Trust Fund Loan Proceeds	750,000	562,500	-	(562,500)	0.00%
<b>Total Revenue</b>	<b>6,655,000</b>	<b>4,991,250</b>	<b>5,794,328</b>	<b>803,078</b>	<b>87.07%</b>
<b>Expenses</b>					
11 Salaries	289,014	216,761	265,342	48,581	91.81%
12 Extra Labor	8,000	6,000	5,347	(654)	66.83%
13 Overtime	3,442	2,582	8,160	5,579	237.07% (b)
21 FICA	21,998	16,499	21,165	4,666	96.21% (b)
23 PERS	23,699	17,774	21,777	4,003	91.89% (b)
24 Industrial Insurance	6,189	4,642	5,551	909	89.69% (b)
25 Medical, Dental, Life, Optical	44,420	33,315	48,344	15,029	108.83% (b)
28 Uniform Clothing	570	428	-	(428)	0.00%
31 Office & Operating Supplies	22,393	16,795	21,299	4,504	95.11%
33 Metro Sewage Treatment	3,749,000	2,811,750	2,498,297	(313,453)	66.64%
35 Small Tools & Minor Equipment	5,500	4,125	1,662	(2,463)	30.22%
41 Professional Services	241,600	181,200	124,945	(56,255)	51.72%
42 Communication	2,500	1,875	1,694	(181)	67.76%
43 Travel	1,000	750	632	(118)	63.24%
44 Advertising	150	113	144	31	95.67%
45 Operating Rentals & Leases	90,261	67,696	75,117	7,421	83.22%
46 Insurance	15,195	11,396	16,734	5,338	110.13% (c)
47 Public Utility Services	27,050	20,288	21,333	1,046	78.87%
48 Repairs & Maintenance	43,000	32,250	95,655	63,405	222.45% (d)
49 Miscellaneous	30,000	22,500	22,683	183	75.61%
53 Excise Taxes	40,000	30,000	77,944	47,944	194.86% (e)
54 Interfund utility tax	579,000	434,250	557,886	123,636	96.35%
64 Capital Outlay	1,180,000	885,000	74,045	(810,955)	6.27% (f)
80 Debt Service Principal	275,961	206,971	192,261	(14,710)	69.67%
81 Debt Service Interest	78,801	59,101	45,435	(13,666)	57.66%
<i>Total Sewer Fund</i>	6,778,743	5,084,057	4,203,451	(880,606)	62.01%
Indirect cost allocation	385,141	288,856	288,856	(0)	75.00%
<b>Total Expenses</b>	<b>7,163,884</b>	<b>5,372,913</b>	<b>4,492,307</b>	<b>(880,606)</b>	<b>62.71%</b>
Change in Fund Balance	(508,884)	(381,663)	1,302,022	1,683,685	-255.86%
Beginning Fund Balance	1,100,000	1,100,000	2,199,821	1,099,821	199.98%
<b>Ending Fund Balance</b>	<b>\$ 591,116</b>	<b>\$ 718,337</b>	<b>\$ 3,501,843</b>	<b>\$ 2,783,506</b>	<b>592.41%</b>
Cash and investments			\$ 2,541,383		

- (a) Connection charges are directly tied to permit activity and property sales.
- (b) Emergency sewer repair work on Andover Park West. Employees from other departments were charged here for the emergency repair.
- (c) Budget for insurance based on 2012 actuals.
- (d) APW/APE sewer repair in March for \$29,884. Additionally, annual maintenance for Eden is budgeted in the Miscellaneous category but charged to Repairs & Maintenance.
- (e) Budget has been \$40,000 since 2005 but as revenue increases, so does the excise tax. Need to revise budget to reflect current taxes owed.
- (f) The CBD sewer rehab project was delayed due to a sewer main break in the project area. This project has been carried over into 2014.

\*\* Variance = Actual over (under) prorated budget

**Fund 402**

# City of Tukwila

Foster Golf Course 411- Revenue and Expenditures  
As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Excise Taxes	\$ 2,617	\$ 1,963	\$ 2,375	\$ 412	90.75%
<i>Total General Revenue</i>	2,617	1,963	2,375	412	90.75%
<i>Charges for Services</i>					
Sale of Merchandise	134,000	100,500	123,203	22,703	91.94%
Greens Fees, Instruction	977,850	733,388	894,057	160,669	91.43%
<i>Total Charges for Services</i>	1,111,850	833,888	1,017,260	183,372	91.49%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,130	848	501	(346)	44.38%
Rents and Concessions	276,000	207,000	249,708	42,708	90.47%
Other Misc Revenue	-	-	(142)	(142)	0.00%
<i>Total Miscellaneous Revenue</i>	277,130	207,848	250,067	42,220	90.23%
Transfers In	400,000	300,000	300,000	-	75.00%
<b>Total Revenue</b>	<b>1,791,597</b>	<b>1,343,698</b>	<b>1,569,702</b>	<b>226,004</b>	<b>87.61%</b>
<b>Expenses</b>					
11 Salaries	654,633	490,975	452,816	(38,159)	69.17%
12 Extra Labor	89,000	66,750	67,311	561	75.63%
13 Overtime	2,000	1,500	1,475	(25)	73.75%
21 FICA	49,577	37,183	39,185	2,003	79.04%
23 PERS	53,692	40,269	39,269	(1,000)	73.14%
24 Industrial Insurance	14,499	10,874	14,382	3,508	99.19%
25 Medical, Dental, Life, Optical	140,818	105,614	76,745	(28,869)	54.50%
26 Unemployment Compensation	6,000	4,500	-	(4,500)	0.00%
28 Uniform Clothing	1,164	873	361	(512)	31.02%
31 Office & Operating Supplies	88,750	66,563	55,453	(11,109)	62.48%
34 Items Purchased for Resale	80,000	60,000	80,638	20,638	100.80% (a)
35 Small Tools & Minor Equipment	2,500	1,875	635	(1,240)	25.40%
41 Professional Services	9,600	7,200	7,033	(167)	73.26%
42 Communication	5,150	3,863	1,565	(2,298)	30.38%
43 Travel	750	563	23	(540)	3.05%
44 Advertising	4,000	3,000	2,767	(233)	69.18%
45 Operating Rentals & Leases	82,445	61,834	62,571	737	75.89%
46 Insurance	15,195	11,396	16,734	5,338	110.13% (b)
47 Public Utility Services	44,293	33,220	41,270	8,050	93.17%
48 Repairs & Maintenance	19,400	14,550	19,735	5,185	101.73%
49 Miscellaneous	40,950	30,713	19,506	(11,206)	47.63%
53 Excise Taxes	6,400	4,800	4,989	189	77.95%
54 Interfund admissions tax	54,000	40,500	53,691	13,191	99.43%
64 Capital Outlay	50,000	37,500	-	(37,500)	0.00% (c)
<i>Total Foster Golf Course Fund</i>	1,514,816	1,136,112	1,058,155	(77,957)	69.85%
Indirect cost allocation	192,801	144,601	144,601	-	75.00%
<b>Total Expenses</b>	<b>1,707,617</b>	<b>1,280,713</b>	<b>1,202,756</b>	<b>(77,957)</b>	<b>70.43%</b>
Change in Fund Balance	83,980	62,985	366,946	303,961	436.94%
Beginning Fund Balance	200,000	200,000	404,389	204,389	202.19%
<b>Ending Fund Balance</b>	<b>\$ 283,980</b>	<b>\$ 262,985</b>	<b>\$ 771,335</b>	<b>\$ 508,350</b>	<b>271.62%</b>
Cash and investments			\$ 695,956		

(a) Most items for resale are purchased during the peak summer season.

(b) Budget for insurance based on 2012 actuals.

(c) It is expected that \$40k of capital outlay will not occur in 2013. The 2013 budget amendment will include an entry to carry forward the \$40k into 2014.

\*\* Variance = Actual over (under) prorated budget

Fund 411

**City of Tukwila**

Surface Water Fund 412 - Revenue and Expenditures  
As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Surface Water Sales	\$ 3,839,309	\$ 2,879,482	\$ 3,861,543	\$ 982,062	100.58%
<i>Total Charges for Services</i>	3,839,309	2,879,482	3,861,543	982,062	100.58%
Intergovernmental Revenue	355,000	266,250	-	(266,250)	0.00% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	12,591	9,443	15,956	6,512	126.72%
Other Misc Revenue	-	-	120	120	0.00%
<i>Total Miscellaneous Revenue</i>	12,591	9,443	16,076	6,632	127.68%
<b>Total Revenue</b>	<b>4,206,900</b>	<b>3,155,175</b>	<b>3,877,619</b>	<b>722,444</b>	<b>92.17%</b>
<b>Expenses</b>					
11 Salaries	729,589	547,192	530,282	(16,909)	72.68%
12 Extra Labor	25,000	18,750	30,198	11,448	120.79% (b)
13 Overtime	9,358	7,019	4,483	(2,535)	47.91%
21 FICA	55,149	41,362	42,850	1,488	77.70%
23 PERS	59,837	44,878	44,230	(647)	73.92%
24 Industrial Insurance	15,709	11,782	12,227	445	77.84%
25 Medical, Dental, Life, Optical	151,768	113,826	103,193	(10,633)	67.99%
28 Uniform Clothing	1,425	1,069	105	(964)	7.37%
31 Office & Operating Supplies	92,130	69,098	26,062	(43,035)	28.29%
35 Small Tools & Minor Equipment	4,000	3,000	9,858	6,858	246.46% (c)
41 Professional Services	953,570	715,178	234,825	(480,353)	24.63% (c)
42 Communication	2,000	1,500	312	(1,188)	15.62%
43 Travel	2,000	1,500	113	(1,387)	5.63%
44 Advertising	500	375	1,655	1,280	330.93% (d)
45 Operating Rentals & Leases	135,301	101,476	99,886	(1,590)	73.82%
46 Insurance	15,195	11,396	16,734	5,338	110.13% (e)
47 Public Utility Services	156,600	117,450	26,867	(90,583)	17.16%
48 Repairs & Maintenance	13,965	10,474	19,595	9,121	140.32% (f)
49 Miscellaneous	18,000	13,500	26,810	13,310	148.94% (g)
53 Excise Taxes	25,000	18,750	40,957	22,207	163.83% (h)
54 Interfund utility tax	385,000	288,750	387,376	98,626	100.62%
64 Capital Outlay	1,485,000	1,113,750	46,143	(1,067,607)	3.11% (i)
80 Debt Service Principal	287,154	215,366	270,929	55,564	94.35%
81 Debt Service Interest	28,503	21,377	22,621	1,244	79.36%
<i>Total Surface Water Fund</i>	4,651,753	3,488,815	1,998,313	(1,490,502)	42.96%
Indirect Cost Allocation	474,941	356,206	356,206	0	75.00%
<b>Total Expenses</b>	<b>5,126,694</b>	<b>3,845,021</b>	<b>2,354,519</b>	<b>(1,490,502)</b>	<b>45.93%</b>
Change in Fund Balance	(919,794)	(689,846)	1,523,100	2,212,946	165.59%
Beginning Fund Balance	2,000,000	2,000,000	2,329,158	329,158	116.46%
<b>Ending Fund Balance</b>	<b>\$ 1,080,206</b>	<b>\$ 1,310,155</b>	<b>\$ 3,852,258</b>	<b>\$ 2,542,104</b>	<b>356.62%</b>
Cash and investments			\$ 3,699,597		

(a) Grant revenue is tied to projects and is billed after project funds expended. The City was not awarded the \$310K grant for Lower Duwamish Surface Water Conveyance project that was budgeted in 2013.

(b) Extra labor was for repairing the break on E Marginal Way. Break occurred 11-19-12.

(c) Purchased seals for storm drains for \$3K.

(d) Advertising for bids.

(e) Budget for insurance based on 2012 actual.

(f) Annual maintenance for Eden was budgeted in the Miscellaneous category but charged to Repairs & Maintenance.

(g) The majority of miscellaneous costs are comprised of lien fees and credit card fees.

(h) Excise tax budget has not been adjusted even though revenue has increased over the last several years.

(i) Late start on the 2013 annual small drainage program and storm lift station #15 has started construction but will continue into 2014.

\*\* Variance = Actual over (under) prorated budget

**Fund 412**

# City of Tukwila

## Equipment Rental/Replacement Fund 501 - Revenue and Expenditures

As of September 30 2013

% of year expired

75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
ERR O&M Dept Charges	\$ 1,409,325	\$ 1,056,994	\$ 1,056,994	\$ -	75.00%
Equipment Replacement Charges	972,088	729,066	774,066	45,000	79.63%
Transportation	150	113	-	(113)	0.00%
<i>Total Charges for Services</i>	<u>2,381,563</u>	<u>1,786,172</u>	<u>1,831,060</u>	<u>44,887</u>	<u>76.88%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	14,269	10,702	18,928	8,226	132.65%
Other Misc Revenue	-	-	6,918	6,918	0.00%
<i>Total Miscellaneous Revenue</i>	<u>14,269</u>	<u>10,702</u>	<u>25,845</u>	<u>15,143</u>	<u>181.13%</u>
Sale of Capital Assets	397,226	297,920	81,428	(216,491)	20.50%
Transfers In	1,030,000	772,500	-	(1,030,000)	0.00% (a)
<b>Total Revenue</b>	<b><u>3,823,058</u></b>	<b><u>2,867,294</u></b>	<b><u>1,938,333</u></b>	<b><u>(1,186,460)</u></b>	<b><u>50.70%</u></b>
<b>Expenses</b>					
11 Salaries	364,615	273,461	274,241	780	75.21%
12 Extra Labor	12,000	9,000	10,334	1,334	86.11%
13 Overtime	2,000	1,500	-	(1,500)	0.00%
21 FICA	27,788	20,841	21,609	768	77.76%
23 PERS	29,902	22,427	22,414	(13)	74.96%
24 Industrial Insurance	10,051	7,538	7,470	(69)	74.32%
25 Medical, Dental, Life, Optical	77,956	58,467	59,316	849	76.09%
28 Uniform Clothing	950	713	89	(624)	9.33%
31 Office & Operating Supplies	2,979	2,234	1,486	(748)	49.90%
34 Items Purchased for Resale	679,000	509,250	434,298	(74,952)	63.96%
35 Small Tools & Minor Equipment	2,500	1,875	3,163	1,288	126.53%
41 Professional Services	1,000	750	440	(310)	43.99%
42 Communication	2,000	1,500	984	(516)	49.18%
44 Advertising	-	-	373	373	0.00%
45 Operating Rentals & Leases	30,142	22,607	22,424	(183)	74.39%
46 Insurance	10,130	7,598	10,828	3,231	106.89% (b)
48 Repairs & Maintenance	120,781	90,586	22,743	(67,843)	18.83%
49 Miscellaneous	8,000	6,000	6,252	252	78.15%
64 Capital Outlay	2,209,906	1,657,430	1,971,757	314,328	89.22% (c)
<i>Total Equipment Rental Fund</i>	<u>3,591,700</u>	<u>2,693,775</u>	<u>2,870,219</u>	<u>176,444</u>	<u>79.91%</u>
Indirect Cost Allocation	291,838	218,879	218,878	-	75.00%
<b>Total Expenses</b>	<b><u>3,883,538</u></b>	<b><u>2,912,654</u></b>	<b><u>3,089,098</u></b>	<b><u>176,444</u></b>	<b><u>79.54%</u></b>
Change in Fund Balance	(60,480)	(45,360)	(1,150,764)	(1,362,904)	1902.72%
Beginning Fund Balance	4,000,000	4,000,000	4,132,395	132,395	103.31%
<b>Ending Fund Balance</b>	<b><u>\$ 3,939,520</u></b>	<b><u>\$ 3,954,640</u></b>	<b><u>\$ 2,981,631</u></b>	<b><u>\$ (1,230,509)</u></b>	<b><u>75.69%</u></b>
Cash and investments			<u>\$ 2,998,319</u>		

(a) Transfers in are done on an as-needed basis. Transfers to this fund will be done in 4th quarter, after LID proceeds have been received.

(b) Budget for insurance based on 2012 actual.

(c) All equipment except the fire command vehicle have been ordered. Invoices for vehicles ordered will be paid upon delivery of vehicles. The purchase of the fire command vehicle has been deferred to 2014 as well as \$71,000 in costs for the fire pumper. The deferred costs will be included in the 2013 budget amendment.

\*\* Variance = Actual over (under) prorated budget

Fund 501

**City of Tukwila**

**Insurance Fund 502 - Revenue and Expenditures**

As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Employee Benefit Programs	\$ 1,200	\$ 900	\$ 482	\$ (418)	40.17%
<i>Total Charges for Services</i>	1,200	900	482	(418)	40.17%
<i>Miscellaneous Revenue</i>					
Investment Earnings	96,000	72,000	121,283	49,283	126.34%
Employer Trust Contributions	4,483,192	3,362,394	3,293,493	(68,901)	73.46%
Employee Contributions	78,000	58,500	50,053	(8,447)	64.17%
Other Misc Revenue	1,000	750	-	(750)	0.00%
<i>Total Miscellaneous Revenue</i>	4,658,192	3,493,644	3,464,829	(28,815)	74.38%
<b>Total Revenue</b>	<b>4,659,392</b>	<b>3,494,544</b>	<b>3,465,311</b>	<b>(29,233)</b>	<b>74.37%</b>
<b>Expenses</b>					
25 Medical, Dental, Life, Optical	4,892,940	3,669,705	3,350,894	(318,811)	68.48%
41 Professional Services	25,000	18,750	14,783	(3,968)	59.13%
49 Miscellaneous	20,500	15,375	4,100	(11,275)	20.00%
<i>Total</i>	4,938,440	3,703,830	3,369,777	(334,053)	68.24%
Indirect cost allocation	73,709	55,282	55,282	-	75.00%
<b>Total Expenses</b>	<b>5,012,149</b>	<b>3,759,112</b>	<b>3,425,059</b>	<b>(334,053)</b>	<b>68.34%</b>
Change in Fund Balance	(352,757)	(264,568)	40,252	304,820	-11.41%
Beginning Fund Balance	4,500,000	4,500,000	4,794,386	294,386	106.54%
<b>Ending Fund Balance</b>	<b>\$ 4,147,243</b>	<b>\$ 4,235,432</b>	<b>\$ 4,834,638</b>	<b>\$ 599,206</b>	<b>116.57%</b>
Cash and investments			\$ 6,028,570		

\*\* Variance = Actual over (under) prorated budget

**City of Tukwila**

LEOFF Insurance Fund 503 - Revenue and Expenditures  
As of September 30 2013

% of year expired 75.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 3,340	\$ 2,505	\$ 2,315	\$ (190)	69.32%
Total Miscellaneous Revenue	3,340	2,505	2,315	(190)	69.32%
<b>Total Revenue</b>	<b>3,340</b>	<b>2,505</b>	<b>2,315</b>	<b>(190)</b>	<b>69.32%</b>
<b>Expenses</b>					
25 Medical, Dental, Life, Optical	479,372	359,529	372,195	12,666	77.64%
41 Professional Services	19,500	14,625	1,643	(12,983)	8.42%
49 Miscellaneous	-	-	500	500	0.00%
64 Capital Outlay				-	0.00%
Total	498,872	374,154	374,338	184	75.04%
Indirect Cost Allocation	9,619	7,214	7,214	(0)	75.00%
<b>Total Expenses</b>	<b>508,491</b>	<b>381,368</b>	<b>381,552</b>	<b>184</b>	<b>75.04%</b>
Change in Fund Balance	(505,151)	(378,863)	(379,237)	(373)	75.07%
Beginning Fund Balance	1,600,000	1,600,000	1,711,532	111,532	106.97%
<b>Ending Fund Balance</b>	<b>\$ 1,094,849</b>	<b>\$ 1,221,137</b>	<b>\$ 1,332,295</b>	<b>\$ 111,159</b>	<b>121.69%</b>
Cash and investments			\$ 1,541,795		

\*\* Variance = Actual over (under) prorated budget