

Prepared By:
Vicky Carlsen

March 31, 2014



CITY OF TUKWILA

2014 First Quarter Financial Report

Summary (Cash Basis)

City-wide, unreserved fund balances increased \$260K the first quarter of 2014 from \$45.9M at December 31, 2013 to \$46.2M as of March 31, 2014. The enterprise funds reflected the largest change with a total increase of \$1.0M. Governmental funds decreased by \$165K, and the internal service funds decreased by \$584K. Of the governmental funds, the General Fund increased by \$25K through March. General fund ongoing revenues exceeded operating expenditures by \$175K. Further discussion on the governmental funds and the General Fund occurs on the following pages.

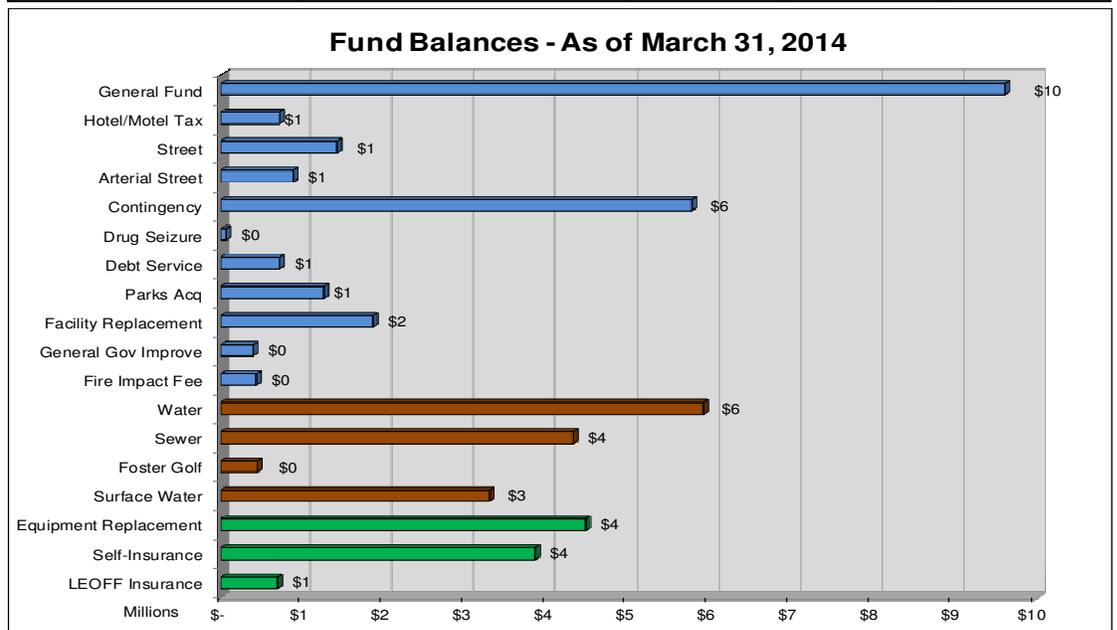
Several projects planned in 2014 will be gearing up for construction this summer. The bid for Thorndyke Safe Routes to School was awarded in June and Interurban Avenue South project is scheduled to begin construction in July with a completion date of October 2015.

Through the end of March, with the exception of the self-insurance and LEOFF insurance fund, the City is on track to stay within the current adopted budget.

While the economy continues to strengthen, the City still faces challenges. Sales tax for the first months of the year has softened slightly and construction activity has slowed compared with 2013. Fire department overtime continues to exceed budget; easing is expected in September when the firefighter hired into the new pipeline position is trained up and available for active duty. With the high claim experience continuing into 2014 for the LEOFF 1 retiree healthcare plan, consideration will be given to appropriate funding levels based upon actuarial analysis. Continuing into 2014 is an emphasis on Tukwila International Boulevard with plans to purchase the seized motels and ground breaking for Tukwila Village. The City is currently working on a funding strategy to purchase the motels.

With a strong and sound reserve policy, continued efforts to diversify the City's revenue streams and prudent use of City resources -- all aligned with the City's strategic goals-- the outlook for the City continues to be very positive.

CITY-WIDE	FUND BALANCES		CHANGE IN FUND BALANCE		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	YTD
	12/31/2013	3/31/2014	YTD	YTD	VARIANCE
Governmental funds	\$ 23,333,910	\$ 23,168,527	\$ (165,383)	\$ (202,818)	\$ 37,435
Enterprise funds	12,964,534	13,974,261	1,009,727	122,407	887,320
Internal service funds	9,615,058	9,030,846	(584,212)	(249,421)	(334,791)
City-wide Total	\$ 45,913,502	\$ 46,173,634	\$ 260,132	\$ (329,832)	\$ 589,964



Inside this issue:

Governmental Funds	2	General Fund Expenditures	3
General Fund Revenues	3	Enterprise and Internal Service Funds	4

Governmental Funds

Governmental Funds	FUND BALANCES			REVENUES AND EXPENDITURES			
	----- ACTUAL -----		YTD Change	Revenues		Expenditures	
	12/31/2013	3/31/2014		Amount	% of Budget	Amount	% of Budget
000 - General Fund	\$ 9,580,354	\$ 9,605,446	\$ 25,092	\$11,911,538	21.12%	\$11,886,446	20.67%
101 - Hotel/Motel Tax Fund	714,946	721,898	6,952	346,185	24.17%	339,234	20.67%
103 - Street Fund	1,415,955	1,427,276	11,321	64,536	6.11%	53,215	3.94%
104 - Arterial Street Fund	1,095,535	889,399	(206,136)	126,014	0.50%	332,150	1.26%
105 - Contingency Fund	5,762,932	5,764,212	1,280	1,280	0.06%	-	0.00%
109 - Drug Seizure Fund	75,609	68,308	(7,301)	(7,301)	-7.60%	-	0.00%
2xx - Debt Service	677,110	719,067	41,957	41,956	1.06%	(1)	0.00%
301 - Parks Acq Fund	1,219,890	1,267,471	47,581	65,453	1.89%	17,872	0.48%
302 - Facility Replacement Fund	1,902,602	1,867,522	(35,080)	441	0.01%	35,521	0.81%
303 - General Gov Improvements	451,755	399,611	(52,144)	102	0.02%	52,246	15.59%
304 - Fire Impact Fee Fund	437,222	438,317	1,095	1,095	2.19%	-	0.00%
Total Governmental	\$23,333,910	\$23,168,527	\$ (165,383)	\$12,551,301	12.74%	\$12,716,684	12.81%

Governmental funds through March decreased fund balances by \$165K. As of the end of March the general fund balance increased by \$25K. Total revenues for the General Fund were \$11.9M or 21.12% of budget compared to total expenditures of \$11.9M or 20.67% of budget. Ongoing revenues exceed department expenditures by \$175K. Highlights for the first quarter include:

General Fund

- Property tax revenue through March is at 3.92% of budget and slightly ahead of 2013 collections at 3.67%. The majority of property tax collections occurs in 2nd and 4th quarters.
- Quarterly financial data is reported on a cash basis; when revenues are received and expenditures paid. Sales tax revenue includes collections for November through January. November and December constitutes the highest collection months. Additionally, sales tax exceeded expectations in 2013 and the trend appears to be continuing into 2014. Sales and Use Taxes are at 27.88% of budget.
- Revenue Generating Regulatory Licenses generated \$1.3M as licenses were renewed for 2014. Through March, 96.34% of budget has been collected.
- Gambling excise taxes are at 25.31% of budget. Overall, gambling receipts is up for the majority of casinos.
- Plan check and review fees are at 27.87% of budget. While both the number of permits issued as well as the value of the permits is lower than last year's 1st quarter, revenue collected through March is on target with budget.

Hotel/Motel—Tourism

- Hotel/Motel taxes are at 18.11% of budget. It is anticipated that revenue will increase during the summer months when occupancy rates are typically higher.

Street Fund (Residential)

- The 3 major projects in this fund; 42nd Ave S Phase III is still in design, Cascade View Safe Routes to School is still in design but right-of-way was just finalized with the School District, and Thorndyke Safe Routes to School should start construction by summer.

Arterial Streets

- Of the governmental funds, the arterial street fund shows the largest decline in fund balance. Grant revenue is billed for and received after expenditures have been incurred. Budgeted debt proceeds are for the Interurban and Boeing Access Road Bridge projects and could be issued later in 2014.

Contingency

- Funds were transferred into the contingency fund from the general fund late in 2013, bringing the balance in line with the reserve policy. Any additional transfers may occur later in 2014.

Debt Service

- Subsidy payments from the federal government for the City's Build America bonds continue to be reduced by 7.2% due to sequestration.

General Fund Revenues

Revenue Summary General Fund	Q1 2013 Actual	% of Annual Budget	Q1 2014 Actual	% of Annual Budget	Over/(Under) Prior Year
Property Taxes	\$ 504,320	3.65%	\$ 560,847	3.92%	\$ 56,527
Sales and Use Taxes	4,360,063	28.50%	4,370,907	27.88%	10,844
Revenue Generating Regulatory License	1,612,646	92.15%	1,702,849	96.34%	90,203
Utility Taxes	1,088,918	26.40%	1,106,786	26.64%	17,868
Interfund Utility Tax	478,662	32.21%	503,085	31.73%	24,423
Excise Taxes	523,582	24.96%	558,708	25.31%	35,126
Bus Licenses, Franchise Fees, Permits	467,049	60.49%	501,772	64.32%	34,723
Building Permits and Fees	308,144	28.40%	273,502	24.18%	(34,642)
Intergovernmental Revenue	878,856	17.79%	1,005,609	21.72%	126,753
Misc Other Revenue	802,351	22.23%	805,180	21.70%	2,828
Total Ongoing Revenue	11,024,591	22.51%	11,389,244	22.79%	364,653
Sale of Bond Proceeds for MPD	1,000,000	0.00%	-	0.00%	(1,000,000)
Transfers In	508,922	25.00%	522,295	25.05%	13,373
Total Revenue	\$ 12,533,513	21.81%	\$ 11,911,538	21.12%	\$ (635,347)

General fund ongoing revenues collected through March of 2014 were higher than 2013 January—March by \$365K. All operating revenue categories show a year-over-year increase with the exception of building permits & fees, which is only slightly lower than last year.

Total revenue shows a year-over-year decline of \$635K only because of bond proceeds received in 2013 that were loaned to the MPD.

Property taxes are on target with 4% collected during the first

quarter. Typically, the City receives 90% of property taxes during the second and fourth quarters.

Sales tax mitigation revenue is included in the intergovernmental revenue category. Through the end of March, sales tax mitigation received as 24% of budget.

General fund department expenditures through March 2014 are \$11.7M or 23.93% of budget. Transfers out are made on an as needed basis during the year.

General Fund Expenditures

TOTALS BY CATEGORY -- DETAIL	Q1 2013	% of Annual Budget	Q1 2014	% of Annual Budget	Over/(Under) Prior Year
11 SALARIES	6,054,135	24.79%	\$ 5,926,039	23.36%	\$ (128,097)
12 EXTRA LABOR	74,408	15.42%	106,285	21.57%	31,877
13 OVERTIME	467,884	28.88%	420,955	30.41%	(46,929)
15 HOLIDAY PAY	806	0.41%	-	0.00%	(806)
21 FICA	385,434	26.34%	383,115	25.25%	(2,319)
22 LEOFF	190,759	31.04%	173,590	27.82%	(17,169)
23 PERS	224,645	22.79%	269,842	23.84%	45,197
24 INDUSTRIAL INSURANCE	95,960	22.22%	111,115	23.46%	15,155
25 MEDICAL, DENTAL, LIFE, OPTICAL	1,048,637	24.17%	1,051,898	23.70%	3,261
26 UNEMPLOYMENT COMP	30,794	102.65%	10,372	0.00%	(20,422)
28 UNIFORM CLOTHING	814	8.08%	1,166	11.57%	352
31 OFFICE & OPERATING SUPPLIES	169,168	15.11%	179,029	16.86%	9,861
34 ITEMS FOR INVENT/RESALE	5,385	37.32%	4,139	28.69%	(1,246)
35 SMALL TOOLS & MINOR EQUIP	9,463	3.71%	6,353	2.60%	(3,110)
41 PROFESSIONAL SERVICES	308,901	11.93%	297,016	11.54%	(11,884)
42 COMMUNICATION	68,485	18.58%	74,772	20.25%	6,287
43 TRAVEL	18,279	15.16%	28,920	24.92%	10,641
44 ADVERTISING	4,529	8.08%	5,612	10.01%	1,082
45 OPERATING RENTALS & LEASES	540,070	24.19%	524,047	23.89%	(16,023)
46 INSURANCE	579,619	95.72%	671,188	108.69%	91,569
47 PUBLIC UTILITY SERVICES	441,941	29.51%	476,110	31.22%	34,169
48 REPAIRS & MAINTENANCE	132,703	17.30%	146,634	15.76%	13,931
49 MISCELLANEOUS	285,209	22.92%	328,177	26.14%	42,969
51 INTERGVRNMTL PROF SVCS	484,767	22.28%	625,976	28.03%	141,209
53 EXT TAXES & OPER ASSMNTS	25	0.00%	19	0.00%	(6)
64 MACHINERY & EQUIP, OTHER	7,289	1.99%	(85,921)	-40.06%	(93,209)
DEPARTMENT EXPENDITURES	11,630,107	25.33%	11,736,446	23.93%	106,340
52 LOAN TO MPD	1,250,000	125.00%	-	0.00%	(1,250,000)
00 TRANSFERS OUT	1,625,920	0.00%	150,000	1.77%	(1,475,920)
Grand Totals	\$ 14,506,027	25.33%	\$ 11,886,446	20.67%	\$ (2,619,580)

Enterprise Funds

ENTERPRISE FUNDS	FUND BALANCES			REVENUES AND EXPENSES			
	----- ACTUAL -----		YTD Change	Revenues		Expenses	
	12/31/2013	3/31/2014		Amount	% of Budget	Amount	% of Budget
401 - Water Fund	\$ 6,542,145	\$ 5,902,966	\$ (639,179)	\$ 1,103,372	14.86%	\$ 1,742,551	24.54%
402 - Sewer Fund	3,599,294	4,324,668	725,374	2,015,181	30.32%	1,289,808	19.30%
411 - Foster Golf Fund	609,988	449,448	(160,540)	271,717	13.31%	432,257	24.12%
412 - Surface Water Fund	2,213,107	3,297,179	1,084,072	2,116,534	29.89%	1,032,462	14.48%
ENTERPRISE FUNDS	\$ 12,964,534	\$ 13,974,261	\$ 1,009,727	\$ 5,506,805	23.74%	\$ 4,497,078	19.81%

Fund 401-Water: Revenues through March are at 14.86% of budget and expenses are at 24.54% of budget. Fund balance decreased \$639K. Andover Park W/Strander new water main project is the major project for 2014 and is connected to the Tukwila Urban Center Transit Center project.

Fund 402-Sewer: Revenues are at 30.32% of budget and expenses are at 19.30% of budget resulting in an increase to fund balance of \$725K. Major projects in this fund include CBD Sanitary Sewer Rehabilitation and Sewer Lift Station No. 2 upgrades.

Fund 411-Golf Course: Revenues through the first quarter of the year are at 272K or 13.31% of budget. Revenue collected in 2014 exceeds 2013 by \$25K. This is largely due to 1,300 more rounds of golf and 300 more power cart rentals January through March 2014. Expenses through March are at 24.12% of budget.

Fund 412-Surface Water: Through the end of the first quarter the Surface Water fund realized a fund balance increase of \$1.1M. Revenues and expenses through the first quarter of the year are 29.89% and 14.48% respectively. Several projects are planned for 2014 including East Marginal Way S pipe replacement and the Tukwila 205 Levee certification.

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	
	12/31/2013	3/31/2014		Amount	% of Budget	Amount	% of Budget
501 - Equipment Replacement	\$ 4,257,832	\$ 4,477,748	\$ 219,916	\$ 596,366	21.02%	\$ 376,449	14.64%
502 - Self-Insurance Fund	4,460,344	3,856,684	(603,660)	1,152,473	24.73%	1,756,133	32.68%
503 - LEOFF Insurance Fund	896,882	696,414	(200,468)	225	6.72%	200,693	36.29%
INTERNAL SERVICE FUNDS	\$ 9,615,058	\$ 9,030,846	\$ (584,212)	\$ 1,749,064	23.32%	\$ 2,333,275	27.46%

Fund 501-Equipment Replacement: At the end of the first quarter, fund balance increased \$220K. Revenue is at 21.02% of budget and expenses are at 14.64% of budget. Most items schedule for purchase in 2014 were ordered during the first quarter with delivery expected in the third quarter. Items will be paid for when they are received. The 2 fire pumpers ordered in 2013 should be placed in service in the third quarter.

Fund 502-Insurance: At the end of the first quarter, fund balance decreased \$604K. Employee healthcare costs were higher than expected at 32.68% spent during the first 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. This will be reevaluated during preparation of the 2015-2016 biennial budget. First quarter activity decreased fund balance by \$200K, which is higher than the expected reduction of \$137K. Expenses for the quarter are at 36.29% of budget.

Both fund 502 and 503 will be closely monitored throughout the year to see if the increase in medical costs continues.

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 March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Property Taxes	\$ 14,321,617	\$ 3,580,404	\$ 560,847	\$ (3,019,558)	3.92% (a)
Sales and Use Taxes	15,679,917	3,919,979	4,370,907	450,928	27.88%
Admissions Tax	612,000	153,000	146,082	(6,918)	23.87%
Utility Taxes	4,154,592	1,038,648	1,106,786	68,138	26.64%
Interfund Utility Tax	1,585,500	396,375	503,085	106,710	31.73%
Excise Taxes	2,207,341	551,835	558,708	6,872	25.31%
Total General Revenue	38,560,967	9,640,242	7,246,414	(2,393,828)	18.79%
<i>Licenses and Permits</i>					
Revenue Generating Regulatory Lics	1,767,500	441,875	1,702,849	1,260,974	96.34% (b)
Business Licenses and Permits	780,089	195,022	501,772	306,750	64.32% (c)
Rental Housing License	35,000	8,750	26,300	17,550	75.14% (b)
Building Permits and Fees	1,131,100	282,775	273,502	(9,273)	24.18%
Total Licenses and Permits	3,713,689	928,422	2,504,423	1,576,001	67.44%
<i>Intergovernmental Revenue</i>					
Sales tax mitigation	1,200,000	300,000	283,066	(16,934)	23.59%
Seattle City Light Agreement	2,250,471	562,618	592,235	29,617	26.32%
Grants	341,888	85,472	33,219	(52,253)	9.72% (d)
State entitlements	329,860	82,465	91,482	9,017	27.73%
Other	507,003	126,751	5,607	(121,144)	1.11%
Total Intergovernmental Revenue	4,629,222	1,157,306	1,005,609	(151,696)	21.72%
<i>Charges for Services</i>					
General Government	54,363	13,591	28,430	14,839	52.30%
Security	554,725	138,681	93,010	(45,671)	16.77%
Engineering Services	9,867	2,467	-	(2,467)	0.00%
Transportation	169,000	42,250	12,247	(30,003)	7.25%
Plan Check and Review Fees	628,500	157,125	175,138	18,013	27.87%
Culture and Rec Fees	566,215	141,554	67,742	(73,812)	11.96%
Total Charges for Services	1,982,670	495,668	376,567	(119,101)	18.99%
<i>Fines and Penalties</i>	234,829	58,707	55,845	(2,862)	23.78%
<i>Miscellaneous Revenue</i>	846,132	211,533	200,386	(11,147)	23.68%
<i>Indirect cost allocation</i>	2,085,208	521,302	522,295	993	25.05%
Ongoing Revenue	52,052,717	13,013,179	11,911,538	(1,101,641)	22.88%
Transfers In	4,355,000	1,088,750	-	(1,088,750)	0.00%
Total Revenue	56,407,717	14,101,929	11,911,538	(2,190,391)	21.12%
Expenditures					
Department Expenditures	49,118,529	12,279,632	11,736,446	(543,186)	23.89% (e)
Transfers to Debt Service Funds	3,028,650	757,162	-	(757,162)	0.00%
Transfers to Other Funds	5,357,400	1,339,350	150,000	(1,189,350)	2.80%
Total Expenditures	57,504,579	14,376,145	11,886,446	(2,489,698)	20.67%
Change in Fund Balance	(1,096,862)	(274,215)	25,092	299,308	-2.29%
Beginning Fund Balance	7,583,253	7,583,253	9,580,354	1,997,101	126.34%
Ending Fund Balance	\$ 6,486,391	\$ 7,309,038	\$ 9,605,446	\$ 2,296,409	148.09%
Cash and investments			\$ 6,540,154		

- (a) Property taxes are collected primarily in 2nd and 4th quarters.
- (b) RGRL and rental housing licenses are due by the end of January. Any additional revenue collected will be from late filers or new businesses.
- (c) Business Licenses and Permits includes business licenses and franchise fees. Business licenses are due by the end of January and through 1st quarter the City has collected 93%. Franchise fees are on budget with 28% of budget collected.
- (d) Grant revenue is tied to programs and is received after funds have been spent.

** Variance = Actual over (under) prorated budget

Fund 000

CITY OF TUKWILA
General Fund Expenditures - By Category
As of March 31 2014

% of year expired 25.00%

TOTALS BY CATEGORY	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
SALARIES	\$ 27,441,571	\$ 6,860,393	\$ 6,453,279	\$ (407,114)	23.52%
BENEFITS	8,195,469	2,048,867	2,001,097	(47,770)	24.42%
SUPPLIES	1,320,311	330,078	189,522	(140,556)	14.35%
PROFESSIONAL SERVICES	9,637,556	2,409,389	2,552,475	143,086	26.48%
INTERGOVERNMENTAL	2,233,122	558,281	625,994	67,714	28.03%
CAPITAL EXPENDITURES	214,500	53,625	(85,921)	(139,546)	-40.06%
DEPARTMENTAL EXPENDITURES	49,042,529	12,260,632	11,736,446	(524,186)	23.93%
TRANSFERS OUT	8,462,050	2,115,512	150,000	(1,965,512)	1.77%
TOTAL EXPENDITURES	\$ 57,504,579	\$ 14,376,145	\$ 11,886,446	\$ (2,489,698)	20.67%

TOTALS BY CATEGORY -- DETAIL	Annual Budget	Prorated Budget	Actual Spent	Variance	% Spent
11 SALARIES	\$ 25,364,554	\$ 6,341,139	\$ 5,926,039	\$ (415,100)	23.36% (a)
12 EXTRA LABOR	492,645	123,161	106,285	(16,877)	21.57%
13 OVERTIME	1,384,086	346,022	420,955	74,934	30.41% (a)
15 HOLIDAY PAY	200,286	50,072	-	(50,072)	0.00%
21 FICA	1,517,411	379,353	383,115	3,762	25.25%
22 LEOFF	624,018	156,005	173,590	17,585	27.82% (a)
23 PERS	1,132,009	283,002	269,842	(13,161)	23.84%
24 INDUSTRIAL INSURANCE	473,644	118,411	111,115	(7,296)	23.46%
25 MEDICAL,DENTAL,LIFE,OPTICAL	4,438,312	1,109,578	1,051,898	(57,681)	23.70%
26 UNEMPLOYMENT COMP	-	-	10,372	10,372	0.00%
28 UNIFORM CLOTHING	10,075	2,519	1,166	(1,353)	11.57%
31 OFFICE & OPERATING SUPPLIES	1,061,979	265,495	179,029	(86,466)	16.86%
34 ITEMS FOR INVENT/RESALE	14,428	3,607	4,139	532	28.69%
35 SMALL TOOLS & MINOR EQUIP	243,904	60,976	6,353	(54,623)	2.60%
41 PROFESSIONAL SERVICES	2,574,603	643,651	297,016	(346,634)	11.54%
42 COMMUNICATION	369,196	92,299	74,772	(17,527)	20.25%
43 TRAVEL	116,065	29,016	28,920	(96)	24.92%
44 ADVERTISING	56,050	14,013	5,612	(8,401)	10.01%
45 OPERATING RENTALS & LEASES	2,193,517	548,379	524,047	(24,332)	23.89%
46 INSURANCE	617,535	154,384	671,188	516,804	108.69% (b)
47 PUBLIC UTILITY SERVICES	1,525,097	381,274	476,110	94,835	31.22% (c)
48 REPAIRS & MAINTENANCE	930,262	232,566	146,634	(85,932)	15.76%
49 MISCELLANEOUS	1,255,231	313,808	328,177	14,370	26.14% (d)
51 INTERGVRNMTL PROF SVCS	2,233,122	558,281	625,976	67,695	28.03% (e)
53 EXT TAXES & OPER ASSMNTS	-	-	19	19	0.00%
63 OTHER IMPROVEMENTS	5,000	1,250	-	(1,250)	0.00%
64 MACHINERY & EQUIP, OTHER	209,500	52,375	(85,921)	(138,296)	-41.01%
OPERATING EXPENDITURES	49,042,529	12,260,632	11,736,446	(524,186)	23.93%
00 TRANSFERS OUT	\$ 8,462,050	2,115,512	150,000	(1,965,512)	1.77%
Grand Totals	\$ 57,504,579	\$ 14,376,145	\$ 11,886,446	\$ (2,489,698)	20.67%

- (a) Salaries are under budget and overtime is over budget due to unfilled positions that have been backfilled via overtime.
- (b) Insurance is paid in full in the 1st quarter of the year.
- (c) Includes 1st half of SSWM charges that are due in 1st quarter and 3rd quarter.
- (d) Annual dues paid in 1st quarter.
- (e) Valley Com invoices for two months at a time. 1st quarter reflects payments for January through April.

** Variance = Actual over (under) prorated budget

Fund 000 By Category

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

TOTALS - ALL DEPARTMENTS	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
CITY COUNCIL	\$ 335,961	\$ 83,990	\$ 75,760	\$ (8,231)	22.55%
MAYOR	3,058,747	764,687	659,126	(105,561)	21.55%
HUMAN RESOURCES	693,816	173,454	150,474	(22,980)	21.69%
FINANCE	2,294,133	573,533	708,709	135,176	30.89%
CITY ATTORNEY	661,860	165,465	85,865	(79,600)	12.97%
RECREATION	2,652,697	663,174	593,522	(69,652)	22.37%
COMMUNITY DEVELOPMENT	3,108,679	777,170	681,514	(95,656)	21.92%
MUNICIPAL COURT	1,096,547	274,137	264,862	(9,275)	24.15%
POLICE	15,587,238	3,896,810	3,939,836	43,026	25.28%
FIRE	10,522,254	2,630,564	2,549,052	(81,512)	24.23%
INFORMATION TECHNOLOGY	1,362,557	340,639	238,730	(101,910)	17.52%
PUBLIC WORKS	3,679,272	919,818	776,078	(143,740)	21.09%
PARK MAINTENANCE	1,154,636	288,659	245,119	(43,540)	21.23%
STREET MAINTENANCE & OPERATION	2,910,132	727,533	767,800	40,267	26.38%
TOTAL ALL DEPARTMENTS	49,118,529	12,279,632	11,736,446	(543,186)	23.89%
TRANSFERS OUT (DEPT 20 ONLY)	8,386,050	2,096,512	150,000	(1,946,512)	1.79%
GRAND TOTAL	\$ 57,504,579	\$ 14,376,145	\$ 11,886,446	\$ (2,489,698)	20.67%

01 - CITY COUNCIL	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
11 SALARIES	176,324	44,081	44,010	(71)	24.96%
21 FICA	13,490	3,373	3,450	78	25.57%
23 PERS	7,202	1,801	1,802	1	25.01%
24 INDUSTRIAL INSURANCE	2,754	689	576	(113)	20.91%
25 MEDICAL,DENTAL,LIFE,OPTICAL	68,921	17,230	12,910	(4,320)	18.73%
31 OFFICE & OPERATING SUPPLIES	3,870	968	230	(737)	5.95%
41 PROFESSIONAL SERVICES	16,500	4,125	-	(4,125)	0.00%
42 COMMUNICATION	6,000	1,500	1,370	(130)	22.83%
43 TRAVEL	30,000	7,500	9,587	2,087	31.96% (a)
49 MISCELLANEOUS	10,900	2,725	1,825	(900)	16.74%
CITY COUNCIL	335,961	83,990	75,760	(8,231)	22.55%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
03 - MAYOR					
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	1,194,190	298,548	299,379	832	25.07%
12 EXTRA LABOR	10,500	2,625	-	(2,625)	0.00%
13 OVERTIME	573	143	-	(143)	0.00%
21 FICA	85,122	21,281	22,571	1,290	26.52%
23 PERS	109,416	27,354	27,440	86	25.08%
24 INDUSTRIAL INSURANCE	4,390	1,098	924	(174)	21.05%
25 MEDICAL,DENTAL,LIFE,OPTICAL	194,604	48,651	52,747	4,096	27.10%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	43,024	10,756	6,193	(4,563)	14.39%
35 SMALL TOOLS & MINOREQUIPMENT	4,935	1,234	1,341	107	27.17%
41 PROFESSIONAL SERVICES	943,970	235,993	138,009	(97,983)	14.62%
42 COMMUNICATION	72,600	18,150	13,937	(4,213)	19.20%
43 TRAVEL	19,800	4,950	6,777	1,827	34.23% (b)
44 ADVERTISING	14,750	3,688	701	(2,986)	4.75%
45 OPERATING RENTALS & LEASES	29,148	7,287	6,378	(909)	21.88%
48 REPAIRS & MAINTENANCE	17,750	4,438	-	(4,438)	0.00%
49 MISCELLANEOUS	286,475	71,619	81,625	10,006	28.49% (c)
49-00 Miscellaneous	31,065	7,766	9,454	1,688	30.43%
49-01 Memberships, dues, subscriptions	175,650	43,913	56,750	12,837	32.31%
49-02 Microfilm imaging	31,529	7,882	-	(7,882)	0.00%
49-03 Employee recognition	5,000	1,250	5,059	3,809	101.17%
49-04 Recorded documents	4,300	1,075	-	(1,075)	0.00%
49-05 Registrations	2,500	625	1,415	790	56.60%
49-08 Credit card fees	431	108	157	49	36.39%
49-51 CTR reimbursement	6,000	1,500	3,405	1,905	56.75%
49-53 Hearing examiner fees	-	-	-	-	0.00%
49-56 Green initiatives	30,000	7,500	5,385	(2,115)	17.95%
51 INTERGVRNMTL PROFESSIONAL SVCS	27,500	6,875	1,104	(5,771)	4.01%
53 EXT TAXES & OPERATING ASSMNTS	-	-	0	0	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
MAYOR	3,058,747	764,687	659,126	(105,561)	21.55%
04 - HUMAN RESOURCES					
11 SALARIES	400,814	100,204	97,985	(2,219)	24.45%
12 EXTRA LABOR	-	-	144	144	0.00%
21 FICA	27,908	6,977	7,168	191	25.68%
23 PERS	36,835	9,209	8,869	(340)	24.08%
24 INDUSTRIAL INSURANCE	1,377	344	279	(65)	20.24%
25 MEDICAL,DENTAL,LIFE,OPTICAL	57,452	14,363	16,877	2,514	29.38%
31 OFFICE & OPERATING SUPPLIES	4,642	1,161	2,937	1,776	63.26% (d)
41 PROFESSIONAL SERVICES	137,625	34,406	10,590	(23,816)	7.69%
42 COMMUNICATION	-	-	-	-	0.00%
43 TRAVEL	1,500	375	40	(335)	2.69%
44 ADVERTISING	7,000	1,750	150	(1,600)	2.14%
45 OPERATING RENTALS & LEASES	3,108	777	972	195	31.27%
48 REPAIRS & MAINTENANCE	5,105	1,276	2,415	1,139	47.31% (e)
49 MISCELLANEOUS	10,450	2,613	2,049	(564)	19.61%
HUMAN RESOURCES	693,816	173,454	150,474	(22,980)	21.69%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

05 - FINANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	1,025,103	256,276	248,348	(7,928)	24.23%
12 EXTRA LABOR	30,000	7,500	1,675	(5,825)	5.58%
13 OVERTIME	10,000	2,500	2,276	(224)	22.76%
21 FICA	76,127	19,032	18,814	(218)	24.71%
23 PERS	94,207	23,552	22,900	(651)	24.31%
24 INDUSTRIAL INSURANCE	4,131	1,033	769	(263)	18.62%
25 MEDICAL,DENTAL,LIFE,OPTICAL	199,801	49,950	46,803	(3,147)	23.42%
26 UNEMPLOYMENT COMPENSATION	-	-	10,372	10,372	0.00%
31 OFFICE & OPERATING SUPPLIES	19,296	4,824	2,681	(2,143)	13.89%
41 PROFESSIONAL SERVICES	175,000	43,750	9,549	(34,201)	5.46%
42 COMMUNICATION	1,000	250	-	(250)	0.00%
43 TRAVEL	5,000	1,250	377	(873)	7.54%
45 OPERATING RENTALS & LEASES	2,700	675	643	(32)	23.82%
46 INSURANCE	252,000	63,000	275,214	212,214	109.21% (f)
48 REPAIRS & MAINTENANCE	2,500	625	49,837	49,212	1993.49% (e)
49 MISCELLANEOUS	397,268	99,317	18,450	(80,867)	4.64%
49-00 Miscellaneous	21,900	5,475	3,029	(2,446)	13.83%
49-01 EDEN system upgrade	-	-	-	-	0.00%
49-03 Claims and judgments	370,000	92,500	13,250	(79,250)	3.58%
49-08 Credit card fees	5,368	1,342	2,171	829	40.44%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 CAPITAL	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
FINANCE	2,294,133	573,533	708,709	135,176	30.89%

06 - CITY ATTORNEY	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
12 EXTRA LABOR	-	-	960	960	0.00%
21 FICA	-	-	73	73	0.00%
24 INDUSTRIAL INSURANCE	-	-	84	84	0.00%
31 OFFICE & OPERATING SUPPLIES	3,100	775	913	138	29.46%
41 PROFESSIONAL SERVICES	652,260	163,065	84,209	(78,856)	12.91%
41-00 Professional services	2,000	500	198	(302)	9.90%
41-01 Contracted Attorney services	340,200	85,050	53,676	(31,374)	15.78%
41-02 Contracted prosecution service	105,060	26,265	21,746	(4,519)	20.70%
41-03 Special matters	205,000	51,250	8,589	(42,661)	4.19%
42 COMMUNICATION	2,000	500	-	(500)	0.00%
45 OPERATING RENTALS & LEASES	2,100	525	-	(525)	0.00%
48 REPAIRS & MAINTENANCE	1,400	350	-	(350)	0.00%
49 MISCELLANEOUS	1,000	250	(375)	(625)	-37.50%
CITY ATTORNEY	661,860	165,465	85,865	(79,600)	12.97%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

07 - RECREATION	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	1,300,930	325,233	321,973	(3,259)	24.75%
12 EXTRA LABOR	316,444	79,111	58,769	(20,342)	18.57%
13 OVERTIME	1,100	275	1,856	1,581	168.75% (g)
21 FICA	118,830	29,708	28,959	(748)	24.37%
23 PERS	119,555	29,889	32,414	2,525	27.11%
24 INDUSTRIAL INSURANCE	30,370	7,593	7,791	199	25.65%
25 MEDICAL,DENTAL,LIFE,OPTICAL	252,291	63,073	66,513	3,440	26.36%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	-	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	92,628	23,157	11,628	(11,529)	12.55%
34 ITEMS PURCH. FOR INVENT/RESALE	14,428	3,607	4,139	532	28.69%
35 SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	0.00%
41 PROFESSIONAL SERVICES	184,037	46,009	9,389	(36,620)	5.10%
42 COMMUNICATION	14,380	3,595	2,008	(1,587)	13.96%
43 TRAVEL	8,450	2,113	529	(1,584)	6.26%
44 ADVERTISING	28,500	7,125	3,015	(4,111)	10.58%
45 OPERATING RENTALS & LEASES	37,406	9,352	5,364	(3,987)	14.34%
47 PUBLIC UTILITY SERVICES	-	-	-	-	0.00%
48 REPAIRS & MAINTENANCE	32,350	8,088	14,986	6,898	46.32% (e)
49 MISCELLANEOUS	90,998	22,750	24,190	1,440	26.58%
49-01 Printing and binding	35,000	8,750	632	(8,118)	1.80%
49-04 Trip admissions Seniors	7,250	1,813	10,661	8,849	147.05%
49-05 Trip admissions Youth	8,900	2,225	-	(2,225)	0.00%
49-08 Special Accommodations	2,000	500	-	(500)	0.00%
other	37,848	9,462	12,897	3,435	34.08%
51 INTERGOVERNMENTAL	-	-	-	-	0.00%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	10,000	2,500	-	(2,500)	0.00%
RECREATION	2,652,697	663,174	593,522	(69,652)	22.37%

08 - COMMUNITY DEVELOPMENT	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	1,970,169	492,542	467,550	(24,992)	23.73%
12 EXTRA LABOR	83,978	20,995	14,315	(6,680)	17.05%
13 OVERTIME	5,951	1,488	415	(1,072)	6.98%
21 FICA	147,891	36,973	36,368	(605)	24.59%
23 PERS	183,171	45,793	43,117	(2,676)	23.54%
24 INDUSTRIAL INSURANCE	17,364	4,341	3,421	(920)	19.70%
25 MEDICAL,DENTAL,LIFE,OPTICAL	291,545	72,886	75,580	2,694	25.92%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	975	244	-	(244)	0.00%
31 OFFICE & OPERATING SUPPLIES	28,600	7,150	4,697	(2,453)	16.42%
35 SMALL TOOLS & MINOR EQUIPMENT	420	105	-	(105)	0.00%
41 PROFESSIONAL SERVICES	126,636	31,659	(6,756)	(38,415)	-5.33%
42 COMMUNICATION	2,925	731	603	(129)	20.61%
43 TRAVEL	8,600	2,150	14	(2,136)	0.16%
44 RECYCLING - KC WRR	3,500	875	-	(875)	0.00%
45 OPERATING RENTALS & LEASES	20,804	5,201	5,438	237	26.14%
47 PUBLIC UTILITY SERVICES	-	-	-	-	0.00%
48 REPAIRS & MAINTENANCE	49,550	12,388	140	(12,247)	0.28%
49 MISCELLANEOUS	101,600	25,400	36,730	11,330	36.15% (h)
51 INTERGVRNMTL PROFESSIONAL SVCS	15,000	3,750	-	(3,750)	0.00%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	50,000	12,500	(118)	(12,618)	-0.24%
COMMUNITY DEVELOPMENT	3,108,679	777,170	681,514	(95,656)	21.92%

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

09 - MUNICIPAL COURT	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	696,474	174,119	167,718	(6,400)	24.08%
12 EXTRA LABOR	2,500	625	4,316	3,691	172.65% (i)
13 OVERTIME	5,016	1,254	-	(1,254)	0.00%
21 FICA	53,007	13,252	12,840	(412)	24.22%
23 PERS	65,397	16,349	16,107	(242)	24.63%
24 INDUSTRIAL INSURANCE	3,098	775	623	(151)	20.12%
25 MEDICAL,DENTAL,LIFE,OPTICAL	116,904	29,226	33,518	4,292	28.67%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	11,708	2,927	3,480	553	29.72%
35 SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	0.00%
41 PROFESSIONAL SERVICES	105,300	26,325	17,319	(9,007)	16.45%
49-00 Professional Services	800	200	1,015	815	126.81%
49-01 Pro Tem Judge	11,000	2,750	1,740	(1,010)	15.82%
49-02 Public Defender	-	-	-	-	0.00%
49-03 Interpreters	53,000	13,250	8,940	(4,310)	16.87%
49-04 Court Security	40,500	10,125	5,624	(4,501)	13.89%
42 COMMUNICATION	7,300	1,825	573	(1,252)	7.84%
43 TRAVEL	6,215	1,554	1,908	354	30.70%
45 OPERATING RENTALS & LEASES	3,058	765	577	(187)	18.88%
48 REPAIRS & MAINTENANCE	1,300	325	278	(47)	21.37%
49 MISCELLANEOUS	19,270	4,818	5,605	787	29.09%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
MUNICIPAL COURT	1,096,547	274,137	264,862	(9,275)	24.15%

10 - POLICE	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	8,052,028	2,013,007	1,825,365	(187,642)	22.67%
12 EXTRA LABOR	1,000	250	3,430	3,180	343.00% (j)
13 OVERTIME	908,263	227,066	244,937	17,871	26.97%
21 FICA	604,704	151,176	157,107	5,931	25.98%
22 LEOFF	346,354	86,589	90,793	4,205	26.21%
23 PERS	110,679	27,670	26,857	(813)	24.27%
24 INDUSTRIAL INSURANCE	148,475	37,119	37,613	494	25.33%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,406,263	351,566	314,709	(36,857)	22.38%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	166,450	41,613	76,290	34,678	45.83% (k)
35 SMALL TOOLS & MINOR EQUIPMENT	600	150	-	(150)	0.00%
41 PROFESSIONAL SERVICES	77,875	19,469	18,359	(1,109)	23.58%
42 COMMUNICATION	90,071	22,518	17,905	(4,612)	19.88%
43 TRAVEL	24,500	6,125	8,280	2,155	33.80%
44 ADVERTISING	800	200	1,746	1,546	218.25% (l)
45 OPERATING RENTALS & LEASES	973,031	243,258	229,691	(13,567)	23.61%
46 INSURANCE	240,080	60,020	260,042	200,022	108.31% (f)
47 PUBLIC UTILITY SERVICES	-	-	767	767	0.00%
48 REPAIRS & MAINTENANCE	189,343	47,336	29,849	(17,487)	15.76%
48-00 Repair and maintenance	128,372	32,093	17,653	(14,440)	13.75%
48-01 800 MHZ radio assessment	60,971	15,243	12,196	(3,046)	20.00%
49 MISCELLANEOUS	75,661	18,915	18,606	(310)	24.59%
49-00 Miscellaneous	73,811	18,453	18,606	153	25.21%
49-03 Explorer post	1,850	463	-	(463)	0.00%
51 INTERGVRNMTL PROFESSIONAL SVCS	2,053,561	513,390	577,490	64,100	28.12% (m)
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	117,500	29,375	-	(29,375)	0.00%
POLICE	15,587,238	3,896,810	3,939,836	43,026	25.28%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
11 - FIRE					
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
00 HYDRANT RENTALS	106,000	26,500	-	(26,500)	0.00% (n)
11 SALARIES	6,508,431	1,627,108	1,562,910	(64,198)	24.01%
12 EXTRA LABOR	-	-	192	192	0.00%
13 OVERTIME	434,858	108,715	168,283	59,568	38.70% (o)
15 HOLIDAY PAY	200,286	50,072	-	(50,072)	0.00%
21 FICA	92,807	23,202	26,730	3,529	28.80%
22 LEOFF	277,664	69,416	82,796	13,380	29.82%
23 PERS	32,949	8,237	7,886	(352)	23.93%
24 INDUSTRIAL INSURANCE	187,012	46,753	45,048	(1,705)	24.09%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,101,665	275,416	266,947	(8,469)	24.23%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	1,500	375	-	(375)	0.00%
31 OFFICE & OPERATING SUPPLIES	213,277	53,319	29,291	(24,028)	13.73%
35 SMALL TOOLS & MINOR EQUIPMENT	38,268	9,567	1,024	(8,543)	2.68%
41 PROFESSIONAL SERVICES	94,000	23,500	6,134	(17,366)	6.53%
42 COMMUNICATION	32,170	8,043	6,002	(2,040)	18.66%
43 TRAVEL	7,000	1,750	1,051	(699)	15.01%
45 OPERATING RENTALS & LEASES	468,891	117,223	117,434	211	25.05%
46 INSURANCE	90,000	22,500	97,516	75,016	108.35% (f)
47 PUBLIC UTILITY SERVICES	73,360	18,340	19,799	1,459	26.99%
48 REPAIRS & MAINTENANCE	307,181	76,795	14,414	(62,382)	4.69%
49 MISCELLANEOUS	117,874	29,469	48,213	18,744	40.90% (p)
49-00 Miscellaneous	78,083	19,521	24,250	4,729	31.06%
49-03 Explorer Post	-	-	-	-	0.00%
49-05 Uniform cleaning	20,791	5,198	19,298	14,100	92.82%
49-08 Credit card fees	1,000	250	147	(103)	14.69%
49-44 Education training-contract	18,000	4,500	4,518	18	25.10%
51 INTERGVRNMTL PROFESSIONAL SVCS	137,061	34,265	47,382	13,116	34.57% (m)
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
FIRE	10,522,254	2,630,564	2,549,052	(81,512)	24.23%
12 - INFORMATION TECHNOLOGY					
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	647,459	161,865	135,016	(26,849)	20.85%
12 EXTRA LABOR	2,500	625	11,600	10,975	464.00% (q)
13 OVERTIME	-	-	542	542	0.00%
21 FICA	46,842	11,711	11,170	(540)	23.85%
23 PERS	59,523	14,881	13,536	(1,345)	22.74%
24 INDUSTRIAL INSURANCE	2,753	688	477	(211)	17.34%
25 MEDICAL,DENTAL,LIFE,OPTICAL	132,498	33,125	30,169	(2,955)	22.77%
31 OFFICE & OPERATING SUPPLIES	5,766	1,442	831	(611)	14.41%
35 SMALL TOOLS & MINOR EQUIPMENT	122,000	30,500	341	(30,159)	0.28%
41 PROFESSIONAL SERVICES	1,000	250	-	(250)	0.00%
42 COMMUNICATION	128,700	32,175	31,072	(1,103)	24.14%
43 TRAVEL	1,500	375	160	(215)	10.67%
45 OPERATING RENTALS & LEASES	6,016	1,504	1,514	10	25.16%
48 REPAIRS & MAINTENANCE	56,500	14,125	-	(14,125)	0.00%
49 MISCELLANEOUS	117,500	29,375	2,302	(27,073)	1.96%
49-00 Miscellaneous	27,000	6,750	1,677	(5,073)	6.21%
49-01 Software upgrades	88,000	22,000	-	(22,000)	0.00%
49-03 Training	2,500	625	625	-	25.00%
64 MACHINERY & EQUIPMENT	32,000	8,000	-	(8,000)	0.00%
INFORMATION TECHNOLOGY	1,362,557	340,639	238,730	(101,910)	17.52%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

13 - PUBLIC WORKS	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	(30,000)	(7,500)	-	7,500	0.00%
11 SALARIES	2,016,557	504,139	449,144	(54,995)	22.27% (s)
12 EXTRA LABOR	2,000	500	-	(500)	0.00%
13 OVERTIME	4,556	1,139	373	(766)	8.18%
21 FICA	145,891	36,473	33,488	(2,985)	22.95%
23 PERS	185,322	46,331	39,491	(6,840)	21.31%
24 INDUSTRIAL INSURANCE	28,783	7,196	4,784	(2,412)	16.62%
25 MEDICAL,DENTAL,LIFE,OPTICAL	347,146	86,787	76,994	(9,793)	22.18%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	3,800	950	350	(600)	9.20%
31 OFFICE & OPERATING SUPPLIES	99,550	24,888	18,468	(6,419)	18.55%
35 SMALL TOOLS & MINOR EQUIPMENT	63,750	15,938	594	(15,343)	0.93%
41 PROFESSIONAL SERVICES	31,400	7,850	2,726	(5,124)	8.68%
42 COMMUNICATION	7,750	1,938	972	(966)	12.54%
43 TRAVEL	800	200	101	(99)	12.63%
45 OPERATING RENTALS & LEASES	172,300	43,075	38,467	(4,608)	22.33%
47 PUBLIC UTILITY SERVICES	379,449	94,862	81,704	(13,159)	21.53%
48 REPAIRS & MAINTENANCE	203,183	50,796	27,427	(23,368)	13.50%
49 MISCELLANEOUS	17,035	4,259	996	(3,263)	5.85%
49-00 Miscellaneous	10,035	2,509	996	(1,513)	9.93%
49-08 Credit card fees	2,000	500	-	(500)	0.00%
49-50 Neighborhood revitalization	5,000	1,250	-	(1,250)	0.00%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
PUBLIC WORKS	3,679,272	919,818	776,078	(143,740)	21.09%

15 - PARK MAINTENANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	533,217	133,304	105,372	(27,932)	19.76% (t)
12 EXTRA LABOR	-	-	2,208	2,208	0.00%
13 OVERTIME	2,295	574	-	(574)	0.00%
21 FICA	40,036	10,009	8,127	(1,882)	20.30%
23 PERS	49,002	12,251	9,797	(2,454)	19.99%
24 INDUSTRIAL INSURANCE	16,590	4,148	2,979	(1,169)	17.96%
25 MEDICAL,DENTAL,LIFE,OPTICAL	78,535	19,634	16,111	(3,523)	20.51%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	1,425	356	164	(192)	11.53%
31 OFFICE & OPERATING SUPPLIES	36,968	9,242	5,136	(4,106)	13.89%
35 SMALL TOOLS & MINOR EQUIPMENT	1,500	375	1,873	1,498	124.85% (u)
41 PROFESSIONAL SERVICES	25,000	6,250	6,691	441	26.77%
42 COMMUNICATION	-	-	-	-	0.00%
43 TRAVEL	-	-	-	-	0.00%
44 ADVERTISING	-	-	-	-	0.00%
45 OPERATING RENTALS & LEASES	106,068	26,517	26,197	(320)	24.70%
47 PUBLIC UTILITY SERVICES	218,000	54,500	52,047	(2,453)	23.87%
48 REPAIRS & MAINTENANCE	37,000	9,250	7,288	(1,962)	19.70%
49 MISCELLANEOUS	4,000	1,000	1,130	130	28.25%
63 OTHER IMPROVEMENTS	5,000	1,250	-	(1,250)	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
PARK MAINTENANCE	1,154,636	288,659	245,119	(43,540)	21.23%

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

16 - STREET MAINTENANCE & OPERATION	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	0.00%
11 SALARIES	842,858	210,715	201,268	(9,446)	23.88%
12 EXTRA LABOR	43,723	10,931	8,677	(2,254)	19.84%
13 OVERTIME	11,474	2,869	2,273	(595)	19.81%
21 FICA	64,756	16,189	16,250	61	25.09%
23 PERS	78,751	19,688	19,628	(60)	24.92%
24 INDUSTRIAL INSURANCE	26,547	6,637	5,746	(890)	21.65%
25 MEDICAL, DENTAL, LIFE, OPTICAL	190,687	47,672	42,020	(5,652)	22.04%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	0.00%
28 UNIFORM CLOTHING	2,375	594	652	58	27.46%
31 OFFICE & OPERATING SUPPLIES	333,100	83,275	16,254	(67,021)	4.88%
35 SMALL TOOLS & MINOR EQUIPMENT	12,431	3,108	1,180	(1,927)	9.50%
41 PROFESSIONAL SERVICES	4,000	1,000	797	(203)	19.92%
42 COMMUNICATION	4,300	1,075	330	(745)	7.69%
43 TRAVEL	2,700	675	96	(579)	3.56%
44 ADVERTISING	1,500	375	-	(375)	0.00%
45 OPERATING RENTALS & LEASES	368,887	92,222	91,372	(850)	24.77%
46 INSURANCE	35,455	8,864	38,416	29,552	108.35% (f)
47 PUBLIC UTILITY SERVICES	854,288	213,572	321,793	108,221	37.67%
48 REPAIRS & MAINTENANCE	27,100	6,775	-	(6,775)	0.00%
49 MISCELLANEOUS	5,200	1,300	1,030	(270)	19.81%
53 EXT TAXES & OPERATING ASSMNTS	-	-	18	18	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	0.00%
STREET MAINTENANCE & OPERATION	2,910,132	727,533	767,800	40,267	26.38%

20 - CONTRIBUTIONS / FUND BALANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	(579,600)	(144,900)	-	144,900	0.00%
01 TRANSFERS OUT	-	-	-	-	0.00%
01-103 Transfer to Fund 103 Street	100,000	25,000	-	(25,000)	0.00%
01-104 Transfer to Fund 104 Arterial Street	1,850,000	462,500	-	(462,500)	0.00%
01-105 Transfer to Fund 105 Contingency	2,200,000	550,000	-	(550,000)	0.00%
01-107 Transfer to Fund 107 Fire Equipmnet	-	-	-	-	0.00%
01-109 Transfer to Fund 109 Drug Seizure	75,000	18,750	-	(18,750)	0.00%
Debt service transfer	3,028,650	757,162	-	(757,162)	0.00%
01-2XX Transfer out for Urban Renewal	400,000	100,000	-	(100,000)	0.00%
01-301 Transfer to Fund 301 Land Acq, Park	212,000	53,000	-	(53,000)	0.00%
01-303 Transfer to Fund 303 Gen Gov't Improve	500,000	125,000	-	(125,000)	0.00%
01-411 Transfer to Fund 411 Golf Course	600,000	150,000	150,000	-	25.00%
CONTRIBUTIONS / FUND BALANCE	8,386,050	2,096,512	150,000	(1,946,512)	1.79%

- (a) Uptick in Council participation in various committees resulting in more travel.
- (b) Participation in National League of Cities in March.
- (c) Annual membership dues paid in 1st quarter, employee service pins for annual awards.
- (d) Supplies for negotiations, etc. purchased during 1st quarter.
- (e) Annual maintenance for software systems paid in 1st quarter.
- (f) Annual insurance is paid in full during the first quarter.
- (g) Overtime related to 2 shelter operations for 2 fires during 1st quarter and trainings and coverage for the Rental Office during the absence of another staff member.
- (h) Building abatement program (relocation assistance) is at 47% of budget through the end of March.
- (i) Extra labor needed due to an extended absence in the department.
- (j) Hired additional help to process evidence to catch up on back log. Necessary for accreditation requirements.
- (k) Office furniture not purchased in 2013 and supplies for recruitment process.
- (l) Advertising for job postings.
- (m) Emergency dispatch is paid 2 months at a time. 1st quarter includes April costs.
- (n) Due to changes in legislation, the interfund hydrant rental charges have been discontinued effective 1/1/14.
- (o) Overtime due to OSO response, minimum staffing requirements, and WA State Task Force backfill.
- (p) Annual uniform service paid during 1st quarter.

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of March 31 2014

% of year expired 25.00%

- (q) Extra labor due to vacant IT position not filled the first part of the year.
- (r) Staff time charged to capital project funds for project related work.
- (s) Position still unfilled from retirement that occurred in 2013.
- (t) Purchased slide in anticipation of summer.

City of Tukwila
Hotel/Motel Tax Fund 101 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Hotel/Motel Taxes	\$ 565,000	\$ 141,250	\$ 102,300	\$ (38,950)	18.11% (a)
<i>Total General Revenue</i>	565,000	141,250	102,300	(38,950)	18.11%
Intergovernmental Revenue	853,550	213,388	241,633	28,246	28.31%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,766	442	108	(334)	6.11%
Other Misc Revenue	12,000	3,000	2,145	(855)	17.87%
<i>Total Miscellaneous Revenue</i>	13,766	3,442	2,253	(1,189)	16.36%
Total Revenue	1,432,316	358,079	346,185	(11,894)	24.17%
Expenditures					
11 Salaries	304,188	76,047	72,518	(3,529)	23.84%
12 Extra Labor	87,000	21,750	6,684	(15,067)	7.68%
13 Overtime	4,110	1,028	2,033	1,005	49.46% (b)
21 FICA	23,032	5,758	6,214	456	26.98%
23 PERS	27,955	6,989	7,482	493	26.76%
24 Industrial Insurance	1,377	344	379	35	27.54%
25 Medical, Dental, Life, Optical	39,102	9,776	10,600	824	27.11%
31 Office & Operating Supplies	24,000	6,000	4,705	(1,295)	19.61%
41 Professional Services	211,000	52,750	40,319	(12,431)	19.11%
42 Communication	79,100	19,775	5,382	(14,393)	6.80%
43 Travel	23,000	5,750	6,585	835	28.63%
44 Advertising	613,500	153,375	115,111	(38,264)	18.76%
45 Operating Rentals & Leases	51,741	12,935	14,614	1,679	28.25%
47 Public Utility Services	1,500	375	495	120	32.99%
48 Repairs & Maintenance	1,000	250	148	(102)	14.78%
49 Miscellaneous	37,000	9,250	5,806	(3,444)	15.69%
64 Capital Outlay	10,000	2,500	14,533	12,033	145.33% (c)
<i>Total Hotel/Motel Tax Fund</i>	1,538,605	384,651	313,609	(71,042)	20.38%
Indirect cost allocation	102,498	25,625	25,625	-	25.00%
Total Expenditures	1,641,103	410,276	339,234	(71,042)	20.67%
Change in Fund Balance	(208,787)	(52,197)	6,952	59,149	-3.33%
Beginning Fund Balance	525,584	525,584	714,946	189,362	136.03%
Ending Fund Balance	\$ 316,797	\$ 473,387	\$ 721,898	\$ 248,511	227.87%
Cash and investments			\$ 433,781		

(a) Hotel/Motel taxes are typically higher in the summer during the peak travel season.

(b) Sales missions, which incur overtime, occur sporadically throughout the year but several longer missions occur during the first quarter.

(c) Additional revenues of \$10K from the Museum of Flight will help offset the over expenditure of capital. Revenue was received in 2013 but the expense occurred in 2014.

** Variance = Actual over (under) prorated budget

Fund 101

City of Tukwila
Street Fund 103 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Intergovernmental Revenue				\$ -	0.00%
MVFT Cities	265,000	66,250	64,235	(2,015)	24.24%
State Grant-Cascade View	295,000	73,750	-	(73,750)	0.00%
State Grant-Thorndyke	395,000	98,750	-	(98,750)	0.00%
<i>Total Intergovernmental Revenue</i>	<u>\$ 955,000</u>	<u>\$ 238,750</u>	<u>\$ 64,235</u>	<u>\$ (174,515)</u>	<u>6.73%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,000	250	302	52	30.16%
<i>Total Miscellaneous Revenue</i>	<u>1,000</u>	<u>250</u>	<u>302</u>	<u>52</u>	<u>30.16%</u>
Transfers In	100,000	25,000	-	(25,000)	0.00% (a)
Total Revenue	1,056,000	264,000	64,536	(199,464)	6.11%
Expenditures					
11 Salaries	-	-	8,160	8,160	0.00%
21 FICA	-	-	612	612	0.00%
23 PERS	-	-	752	752	0.00%
24 Industrial Insurance	-	-	64	64	0.00%
25 Medical, Dental, Life, Optical	-	-	530	530	0.00%
41 Professional Services	533,000	133,250	43,098	(90,152)	8.09%
64 Capital Outlay	817,000	204,250	-	(204,250)	0.00%
<i>Total Streets Fund</i>	<u>1,350,000</u>	<u>337,500</u>	<u>53,215</u>	<u>(284,285)</u>	<u>3.94%</u>
Indirect cost allocation	-	-	-	-	0.00%
Total Expenditures	1,350,000	337,500	53,215	(284,285)	3.94%
Change in Fund Balance	(294,000)	(73,500)	11,321	84,821	-3.85%
Beginning Fund Balance	1,107,000	1,107,000	1,415,955	308,955	127.91%
Ending Fund Balance	\$ 813,000	\$ 1,033,500	\$ 1,427,276	\$ 393,776	175.56%
Cash and investments			<u>\$ 1,365,235</u>		

(a) Transfers in are done on an as-needed basis.

** Variance = Actual over (under) prorated budget

Fund 103

City of Tukwila
Arterial Street Fund 104 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014					% of Annual Budget
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **		
Revenue						
<i>General Revenue</i>						
Parking Taxes	\$ 151,000	\$ 37,750	\$ 47,380	\$ 9,630		31.38%
MVFT Cities	112,000	28,000	30,228	2,228		26.99%
Real Estate Excise Taxes	130,000	32,500	42,573	10,073		32.75%
<i>Total General Revenue</i>	<u>393,000</u>	<u>98,250</u>	<u>120,181</u>	<u>21,931</u>		<u>30.58%</u>
<i>Charges for Services</i>						
Traffic Impact Fees	-	-	2,723	2,723		0.00%
<i>Total Charges for Services</i>	<u>-</u>	<u>-</u>	<u>2,723</u>	<u>2,723</u>		<u>0.00%</u>
<i>Intergovernmental Revenue</i>						
King County	1,187,000	296,750	-	(296,750)		0.00%
Fed Grant - S/C Pkwy (S 180TH)	-	-	293	293		0.00%
Fed Grant - Interurban S (S 14)	4,095,000	1,023,750	-	(1,023,750)		0.00%
Fed Grant - Tuk Urb Ctr - Ped	1,113,000	278,250	-	(278,250)		0.00%
Boeing Access Bridge	800,000	200,000	-	(200,000)		0.00%
WSDOT Reg Mobility Grant-Trans	4,185,000	1,046,250	-	(1,046,250)		0.00%
State Grant-APW	1,320,000	330,000	-	(330,000)		0.00%
State Grant-Interurb Ave S Stat	3,600,000	900,000	-	(900,000)		0.00%
<i>Total Intergovernmental Revenue</i>	<u>16,300,000</u>	<u>4,075,000</u>	<u>293</u>	<u>(4,074,707)</u>		<u>0.00%</u> (a)
<i>Miscellaneous Revenue</i>						
Investment Earnings	-	-	1,017	1,017		0%
Contributions/Donations	538,000	134,500	1,800	(132,700)		0.33%
<i>Total Miscellaneous Revenue</i>	<u>538,000</u>	<u>134,500</u>	<u>2,817</u>	<u>(131,683)</u>		<u>0.52%</u>
Transfer In	1,850,000	462,500	-	(462,500)		0.00% (b)
Debt Proceeds	5,900,000	1,475,000	-	(1,475,000)		0.00% (c)
Total Revenue	24,981,000	6,245,250	126,014	(6,119,236)		0.50%
Expenditures						
11 Salaries	220,571	55,143	106,485	51,343		48.28% (d)
21 FICA	16,370	4,093	7,961	3,868		48.63% (d)
23 PERS	20,271	5,068	9,764	4,696		48.17% (d)
24 Industrial Insurance	689	172	687	514		99.66% (e)
25 Medical, Dental, Life, Optical	26,390	6,598	12,813	6,216		48.55% (d)
41 Professional Services	5,741,000	1,435,250	92,999	(1,342,251)		1.62%
43 Travel	-	-	50	50		0.00%
44 Advertising	-	-	3,236	3,236		0.00%
47 Public Utility Services	-	-	866	866		0.00%
64 Capital Outlay	20,315,000	5,078,750	97,289	(4,981,461)		0.48%
<i>Total Arterial Streets 104</i>	<u>26,340,291</u>	<u>6,585,073</u>	<u>332,150</u>	<u>(6,252,923)</u>		<u>1.26%</u>
Transfers Out	-	-	-	-		0.00%
Total Expenditures	26,340,291	6,585,073	332,150	(6,252,923)		1.26%
Change in Fund Balance	(1,359,291)	(339,823)	(206,136)	133,686		15.16%
Beginning Fund Balance	2,781,395	2,781,395	1,095,535	(1,685,860)		39.39%
Ending Fund Balance	\$ 1,422,104	\$ 2,441,572	\$ 889,399	\$ (1,552,174)		62.54%

Cash and investments \$ 873,902

- (a) Grant revenue is tied to projects and the reimbursement request is billed out after expenditures have been paid.
- (b) Transfers in are done on an as-needed basis.
- (c) Debt proceeds are for the Interurban and Boeing Access Road Bridge projects. Debt could be issued later in 2014.
- (d) Budgeted salaries and benefits are for 2 staff members. Additional salary and benefits are for CIP work, which is budget as part of the total project budget.
- (e) Employee classified at Admin rate for budget but charged at correct rate for actuals.

** Variance = Actual over (under) prorated budget

Fund 104

City of Tukwila
Fund 104 Arterial Streets
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
90310405	Andover Park e/Minkler Blvd Intersection	55,000	-	(55,000)	120,000	-	-	-	(120,000)
90610405	Macadam Rd & S 144th St Intersection	-	-	-	17,000	-	-	-	(17,000)
91310406	Tukwila MIC Smart Street Non-Motorized	537,000	-	(537,000)	622,000	3,312	2,844	6,156	(615,844)
98910405	E Marginal way (BAR - S 112 St)	50,000	-	(50,000)	50,000	1,167	158	1,325	(48,675)
99110405	Andover Park E/Industry Dr Intersection	75,000	-	(75,000)	100,000	-	-	-	(100,000)
99310410	West Valley Hwy/S 156 St Intersection	75,000	-	(75,000)	75,000	-	-	-	(75,000)
99510402	S 144 St Phase II (42nd Ave S -TIB)	1,000,000	-	(1,000,000)	458,000	2,843	-	2,843	(455,157)
99510405	S 133 St/SR599 Southbound Intersection	-	-	-	20,000	-	-	-	(20,000)
99510409	BNSF Intermodel Facility Access	-	-	-	400,000	-	-	-	(400,000)
90310402	Interurban Ave S (S 143 St-Ft Dent Way)	\$ 10,479,000	\$ -	\$(10,479,000)	\$ 10,700,000	\$ 31,474	\$ 1,261	\$ 32,735	\$ (10,667,265)
90510403	TUC Pedestrian/Bicycle Bridge	1,168,000	1,426	(1,166,574)	1,400,000	7,957	11,070	19,027	(1,380,973)
90610402	TUC Transit Center	5,308,000	-	(5,308,000)	5,308,000	17,257	104,585	121,842	(5,186,158)
90810406	Transportation Element Comp Plan	-	-	-	-	-	-	-	-
91210401	2012 Overlay & Repair	-	-	-	-	-	-	-	-
98410419	Tukwila Urban Center Access (Klickitat)	-	-	-	-	84	9,375	9,459	9,459
98410437	Southcenter Pkwy Extension	-	293	293	-	-	-	-	-
98610403	Strander Blvd Extension	-	-	-	20,000	427	866	1,293	(18,707)
98810404	Andover Park W (Tuk Pk - Strander)	1,420,000	-	(1,420,000)	2,376,000	3,323	24,382	27,705	(2,348,295)
99410408	Boeing Access Rd Bridge Rehabilitation	1,145,000	-	(1,145,000)	1,145,000	19,464	11,706	31,170	(1,113,830)
99510404	Tukwila Int'l Blvd Phase III	-	-	-	-	-	-	-	-
Totals		\$ 22,312,000	\$ 1,719	\$(22,310,281)	\$26,324,000	\$ 99,095	\$203,815	\$302,910	\$ (26,021,090)

Other Revenue:	Budget	Actual YTD
Parking Taxes	\$ 151,000	\$ 47,380
Real Estate Excise Taxes	130,000	42,573
Traffic Impact Fees	-	1,297
MVFT Cities	-	30,228
Investment Earnings	-	1,017
Contributions/Donations	538,000	1,800
Transfers In	1,850,000	-
Total Other Revenue	2,669,000	124,295
Total Revenue Fund 104	\$ 24,981,000	\$ 126,014

City of Tukwila

**Contingency Fund 105 - Revenue and Expenditures
As of March 31 2014**

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,816	\$ 454	\$ 1,280	\$ 826	70.48%
<i>Total Miscellaneous Revenue</i>	1,816	454	1,280	826	70.48%
Transfers In	2,200,000	550,000	-	(550,000)	0.00% (a)
Total Revenue	2,201,816	550,454	1,280	(549,174)	0.06%
Change in Fund Balance	2,201,816	550,454	1,280	(549,174)	0.06%
Beginning Fund Balance	3,076,816	3,076,816	5,762,932	2,686,116	187.30%
Ending Fund Balance	\$ 5,278,632	\$ 3,627,270	\$ 5,764,212	\$ 2,136,942	109.20%
Cash and investments			\$ 5,764,212		

(a) Additional funds were transferred into this fund late 2013, bringing the balance in line with the reserve policy. Additional transfers in may be made but won't happen until later in the year and won't be the full budgeted amount.

** Variance = Actual over (under) prorated budget

City of Tukwila

Drug Seizure Fund 109 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,000	\$ 250	\$ -	\$ (250)	0.00%
Seizure Revenue	20,000	5,000	(7,301)	(12,301)	-36.50% (a)
<i>Total Miscellaneous Revenue</i>	<u>21,000</u>	<u>5,250</u>	<u>(7,301)</u>	<u>(12,551)</u>	<u>-34.77%</u>
Transfers In	75,000	18,750	-	(18,750)	0.00% (b)
Total Revenue	<u>96,000</u>	<u>24,000</u>	<u>(7,301)</u>	<u>(31,301)</u>	<u>-7.60%</u>
Expenditures					
31 Office & Operating Supplies	3,000	750	-	(750)	0.00%
41 Professional Services	10,000	2,500	-	(2,500)	0.00%
45 Operating Rentals & Leases	10,000	2,500	-	(2,500)	0.00%
49 Miscellaneous	2,000	500	-	(500)	0.00%
51 Intergovernmental Prof Svcs	30,000	7,500	-	(7,500)	0.00%
<i>Total Drug Seizure Fund</i>	<u>55,000</u>	<u>13,750</u>	<u>-</u>	<u>(13,750)</u>	<u>-</u>
Total Expenditures	<u>55,000</u>	<u>13,750</u>	<u>-</u>	<u>(13,750)</u>	<u>0.00%</u>
Change in Fund Balance	41,000	10,250	(7,301)	(17,551)	-17.81%
Beginning Fund Balance	246,000	246,000	75,609	(170,391)	30.74%
Ending Fund Balance	<u>\$ 287,000</u>	<u>\$ 256,250</u>	<u>\$ 68,308</u>	<u>\$ (187,942)</u>	<u>23.80%</u>
Cash and investments			<u>\$ 68,308</u>		

(a) Remittance of 2013 annual drug forfeiture paid to the State of Washington. 10% of what is collected is remitted to the State.

(b) Transfers in are done on an as-needed basis.

** Variance = Actual over (under) prorated budget

Fund 109

City of Tukwila

Debt Service Funds 2XX - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Build America Bonds Tax Credit	\$ 66,657	\$ 16,664	\$ -	\$ (16,664)	0.00% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	-	-	149	149	0.00%
LID Assessment Interest	248,400	62,100	1,475	(246,925)	0.59% (b)
LID Assessment Principal	600,000	150,000	40,333	(559,667)	6.72% (b)
<i>Total Miscellaneous Revenue</i>	<u>848,400</u>	<u>212,100</u>	<u>41,956</u>	<u>(170,144)</u>	<u>4.95%</u>
Transfers In	3,028,650	757,163	-	(757,163)	0.00% (c)
Total Revenue	<u>3,943,707</u>	<u>985,927</u>	<u>41,956</u>	<u>(943,970)</u>	<u>1.06%</u>
Expenditures					
80 Debt Service Principal	2,791,000	697,750	-	(697,750)	0.00% (c)
81 Debt Service Interest/Misc Fees	1,150,195	287,549	(1)	(287,550)	0.00% (c)
<i>Total Debt Service Funds</i>	<u>3,941,195</u>	<u>985,299</u>	<u>(1)</u>	<u>(985,300)</u>	<u>0.00%</u>
Transfers Among Debt Service Funds	-	-	-	-	0.00%
Total Expenditures	<u>3,941,195</u>	<u>985,299</u>	<u>(1)</u>	<u>(985,300)</u>	<u>0.00%</u>
Change in Fund Balance	2,512	628	41,957	41,329	1670.28%
Beginning Fund Balance	<u>688,289</u>	<u>688,289</u>	<u>677,110</u>	<u>(11,179)</u>	<u>98.38%</u>
Ending Fund Balance	<u>\$ 690,801</u>	<u>\$ 688,917</u>	<u>\$ 719,067</u>	<u>\$ 30,150</u>	<u>104.09%</u>
Cash and investments			<u>\$ 719,850</u>		

- (a) Tax credit revenue is typically received in 2nd and 4th quarters. Sequestration is still in effect at an 7.2% reduction through the end of September 2014.
- (b) The first installment for Local Improvement District #33 is not due until October 16, 2014. Due to property sales and/or refinancings, some property owners have chosen to pay their assessments early.
- (c) Transfers in are tied to debt service payments. No debt service payments occur during the 1st quarter.

** Variance = Actual over (under) prorated budget

Fund 2XX

City of Tukwila

Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Excess Prop Tax Levy-DwmsH Hill	\$ -	\$ -	\$ 21,583	\$ 21,583	0.00%
Real Estate Excise Taxes	130,000	32,500	42,612	10,112	32.78%
<i>Total General Revenue</i>	<u>130,000</u>	<u>32,500</u>	<u>64,196</u>	<u>31,696</u>	<u>49.38%</u>
<i>Charges for Services</i>					
Park Impact Fees	115,000	28,750	-	(28,750)	0.00%
<i>Total Charges for Services</i>	<u>115,000</u>	<u>28,750</u>	<u>-</u>	<u>(28,750)</u>	<u>0.00%</u>
<i>Intergovernmental Revenue</i>					
Duwamish Gardens Acquisition	1,500,000	375,000	-	(375,000)	0.00%
King County - Duwamish Gardens	370,000	92,500	-	(92,500)	0.00%
KCD - Duwamish Gardens Acquisition	30,000	7,500	-	(7,500)	0.00%
State Grant-Tuk So Ped Bike Bridge	100,000	25,000	-	(25,000)	0.00%
State Agencies-Duwamish Hill Pres	500,000	125,000	-	(125,000)	0.00%
<i>Total Intergovernmental Revenue</i>	<u>2,500,000</u>	<u>625,000</u>	<u>-</u>	<u>(625,000)</u>	<u>0.00% (a)</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,000	250	257	7	25.73%
Rents and Concessions	-	-	1,000	1,000	0.00%
Plan/Development Contributions	500,000	125,000	-	(125,000)	0.00%
<i>Total Miscellaneous Revenue</i>	<u>501,000</u>	<u>125,250</u>	<u>1,257</u>	<u>(123,993)</u>	<u>0.25%</u>
Transfers In	212,000	53,000	-	(53,000)	0.00% (b)
Total Revenue	3,458,000	864,500	65,453	(799,047)	1.89%
Expenditures					
11 Salaries	-	-	5,525	5,525	0.00%
21 FICA	-	-	414	414	0.00%
23 PERS	-	-	509	509	0.00%
24 Industrial Insurance	-	-	15	15	0.00%
25 Medical, Dental, Life, Optical	-	-	638	638	0.00%
41 Professional Services	1,317,000	329,250	10,771	(318,479)	0.82%
64 Capital Outlay	2,445,000	611,250	-	(611,250)	0.00%
<i>Total Park Acquisition Fund</i>	<u>3,762,000</u>	<u>940,500</u>	<u>17,872</u>	<u>(922,628)</u>	<u>0.48%</u>
Total Expenditures	3,762,000	940,500	17,872	(922,628)	0.48%
Change in Fund Balance	(304,000)	(76,000)	47,581	123,581	-15.65%
Beginning Fund Balance	1,027,000	1,027,000	1,219,890	192,890	118.78%
Ending Fund Balance	\$ 723,000	\$ 951,000	\$ 1,267,471	\$ 316,471	175.31%
Cash and investments			\$ 1,157,391		

(a) Grant revenue is tied to projects and is billed out after funds have been expended.

(b) Transfers in are done on an as-needed basis.

** Variance = Actual over (under) prorated budget

Fund 301

City of Tukwila
Fund 301 Land Acquisition, Rec and Park Development
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
90330107	Fort Dent Park	-	-	-	250,000	-	-	-	(250,000)
90730101	Black River Trail Connector	-	-	-	23,000	-	-	-	(23,000)
91130101	Tukwila South Pedestrian/Bicycle Bridge	600,000	-	(600,000)	2,000,000	-	-	-	(2,000,000)
90030104	WRIA 9 Watershed Planning	-	-	-	12,000	-	3,725	3,725	(8,275)
90330109	Duwamish Hill Preserve	25,000	21,583	(3,417)	900,000	-	833	833	(899,167)
90630102	Duwamish Gardens	1,875,000	-	(1,875,000)	1,700,000	7,101	2,605	9,706	(1,690,294)
Totals		\$2,500,000	\$ 21,583	\$ (2,478,417)	\$4,885,000	\$ 7,101	\$ 7,163	\$ 14,264	\$ (4,870,736)

Other Revenue:	Budget	Actual YTD
Real Estate Excise Taxes	\$ 130,000	\$ 42,612
Park Impact Fees	115,000	-
Investment Earnings	1,000	257
Plan/Development Contributions	500,000	1,000
Transfers In	212,000	-
Total Other Revenue	958,000	43,870
Total Revenue Fund 301	\$ 3,458,000	\$ 65,453

City of Tukwila

Facility Replacement Fund 302 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 5,602	\$ 1,401	\$ 441	\$ (959)	7.88%
<i>Total Miscellaneous Revenue</i>	<u>5,602</u>	<u>1,401</u>	<u>441</u>	<u>(959)</u>	<u>7.88%</u>
Sale of Capital Assets	4,355,000	1,088,750	-	(4,355,000)	0.00% (a)
					0.00%
Total Revenue	<u>4,360,602</u>	<u>1,090,151</u>	<u>441</u>	<u>(4,355,959)</u>	<u>0.01%</u>
Expenditures					
11 Salaries	-	-	432	432	0.00%
21 FICA	-	-	29	29	0.00%
23 PERS	-	-	40	40	0.00%
24 Industrial Insurance	-	-	1	1	0.00%
25 Medical, Dental, Life, Optical	-	-	100	100	0.00%
31 Office & Operating Supplies	-	-	953	953	0.00%
41 Professional Services	-	-	30,666	30,666	0.00% (b)
47 Public Utility Services	8,500	2,125	3,300	1,175	38.83% (c)
48 Repairs & Maintenance	<u>1,500</u>	<u>375</u>	<u>-</u>	<u>(375)</u>	<u>0.00%</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>2,500</u>	<u>35,521</u>	<u>33,021</u>	<u>355.21%</u>
Indirect cost allocation	4,355,000	1,088,750	-	(1,088,750)	0.00%
Total Expenditures	<u>4,365,000</u>	<u>1,091,250</u>	<u>35,521</u>	<u>(1,055,729)</u>	<u>0.81%</u>
Change in Fund Balance	(4,398)	(1,100)	(35,080)	(3,300,231)	797.64%
Beginning Fund Balance	<u>1,415,602</u>	<u>1,415,602</u>	<u>1,902,602</u>	<u>487,000</u>	<u>134.40%</u>
Ending Fund Balance	<u>\$ 1,411,204</u>	<u>\$ 1,414,503</u>	<u>\$ 1,867,522</u>	<u>\$ (2,813,231)</u>	<u>132.34%</u>
Cash and investments			<u>\$ 1,967,648</u>		

(a) Capital assets are typically sold later in the year.

(b) Professional services costs are associated with the Facilities Needs Assessment study.

(c) Includes 1st half of SSWM charges.

** Variance = Actual over (under) prorated budget

Fund 302

City of Tukwila

General Government Improvements 303 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
<i>Miscellaneous Revenue</i>					
Investment Earnings	842	211	102	(108)	12.15%
<i>Total Miscellaneous Revenue</i>	842	211	102	(108)	12.15%
Transfers In	500,000	125,000	-	(125,000)	0.00% (a)
Total Revenue	500,842	125,211	102	(125,108)	0.02%
Expenditures					
11 Salaries	103,944	25,986	17,729	(8,257)	17.06%
21 FICA	7,938	1,985	1,342	(643)	16.91%
23 PERS	9,552	2,388	1,633	(755)	17.09%
24 Industrial Insurance	344	86	226	140	65.65%
25 Medical, Dental, Life, Optical	13,427	3,357	2,081	(1,276)	15.50%
31 Office & Operating Supplies	-	-	20,533	20,533	0.00% (b)
41 Professional Services	20,000	5,000	-	(5,000)	0.00%
48 Repairs & Maintenance	-	-	1,874	1,874	0.00%
49 Miscellaneous	-	-	-	-	0.00%
64 Capital Outlay	180,000	45,000	6,828	(38,172)	3.79%
<i>Total Gen Government Improve</i>	335,205	83,801	52,246	(31,555)	15.59%
Transfers Out	-	-	-	-	0.00%
Total Expenditures	335,205	83,801	52,246	(31,555)	15.59%
Change in Fund Balance	165,637	41,409	(52,144)	(93,553)	-31.48%
Beginning Fund Balance	792,905	792,905	451,755	(341,150)	56.97%
Ending Fund Balance	\$ 958,542	\$ 834,314	\$ 399,611	\$ (434,703)	41.69%
Cash and investments			\$ 404,809		

(a) Transfers in are done on an as-needed basis.

(b) Items budgeted as capital but don't meet the criteria for capital are charged to office & operating supplies. Furniture was purchased for the fire marshal's office and the 6300 bldg conference room #5 remodel.

** Variance = Actual over (under) prorated budget

Fund 303

City of Tukwila
Fund 303 General Government Improvements
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
	Facility Improvements	\$ -	\$ -	\$ -	\$ 200,000	\$ 10,301	\$ 29,235	\$ 39,536	\$ (160,464)
90730302	City Hall Campus Wayfinding	-	-	-	-	1,627	-	1,627	-
90730303	George Long Water/Oil Separator	-	-	-	-	-	-	-	-
91130303	6300 Bldg Fire Alarm System	-	-	-	-	-	-	-	-
91130304	Fire Station 51 Fence & Rolling Gate	-	-	-	-	-	-	-	-
91230306	Televising City Council Meetings	-	-	-	-	-	-	-	-
91430303	Fire Station Electrical Upgrades	-	-	-	-	246	-	246	-
91430302	6300 Bldg Conf Room #5 Remodel	-	-	-	-	3,112	11,268	14,380	-
91330311	TCC Fire Alarm Repair/Upgrade	-	-	-	-	-	334	334	-
91330312	Fire Marshal Office 6300 Bldg Ste 115	-	-	-	-	5,152	17,633	22,785	-
91330313	General Facility Improvements	-	-	-	-	164	-	164	-
Totals		\$ -	\$ -	\$ -	\$ 200,000	\$ 10,301	\$ 29,235	\$ 39,536	\$ (160,464)

Other Revenue:	Budget	Actual YTD
Intergovernmental Revenue	\$ -	\$ -
Investment Earnings	\$ 842	\$ 102
Transfers In	500,000	-
Miscellaneous	-	-
Total Other Revenue	500,842	102
Total Revenue Fund 303	\$ 500,842	\$ 102

City of Tukwila

Fire Impact Fees 304 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Fire Impact Fees	\$ 50,000	\$ 12,500	\$ 998	\$ (11,502)	2.00%
<i>Total Charges for Services</i>	50,000	12,500	998	(11,502)	2.00%
Investment Earnings	100	25	97	72	97.22%
<i>Total Miscellaneous Revenue</i>	100	25	97	72	97.22%
Total Revenue	50,100	12,525	1,095	(11,430)	2.19%
Expenditures					
80 Debt Service Principal	5,000	1,250	-	(5,000)	0.00%
81 Debt Service Interest	-	-	-	-	0.00%
<i>Total Fire Impact Fees</i>	5,000	1,250	-	(5,000)	0.00%
Indirect cost allocation	-	-	-	-	0.00%
Total Expenditures	5,000	1,250	-	(5,000)	0.00%
Change in Fund Balance	45,100	11,275	1,095	(6,430)	2.43%
Beginning Fund Balance	295,100	295,100	437,222	142,122	148.16%
Ending Fund Balance	\$ 340,200	\$ 306,375	\$ 438,317	\$ 135,692	128.84%
Cash and investments			\$ 438,317		

** Variance = Actual over (under) prorated budget

Fund 304

City of Tukwila
Water Fund 401 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Water Sales	\$ 5,535,000	\$ 1,383,750	\$ 1,090,222	\$ (293,527.60)	19.70% (a)
Security	1,000	250	15	(235)	1.50%
<i>Total Charges for Services</i>	<u>5,536,000</u>	<u>1,384,000</u>	<u>1,090,237</u>	<u>(293,763)</u>	<u>19.69%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	6,700	1,675	8,247	6,572	123.09%
Connection Fees	50,000	12,500	60	(12,440)	0.12%
Other Misc Revenue	300	75	4,828	4,753	1609.27% (b)
<i>Total Miscellaneous Revenue</i>	<u>57,000</u>	<u>14,250</u>	<u>13,135</u>	<u>(1,115)</u>	<u>23.04%</u>
Public Works Trust Fund Loan	1,725,000	431,250	-	(431,250)	0.00% (c)
Transfers In Hydrant Rental	106,000	26,500	-	(26,500)	0.00% (d)
Total Revenue	7,424,000	1,856,000	1,103,372	(752,628)	14.86%
Operating Expenses					
11 Salaries	531,831	147,529	127,237	(20,292)	23.92%
12 Extra Labor	6,000	1,500	-	(1,500)	0.00%
13 Overtime	5,738	1,435	842	(592)	14.68%
21 FICA	40,640	11,221	9,768	(1,453)	24.04%
23 PERS	48,876	13,558	11,794	(1,764)	24.13%
24 Industrial Insurance	15,485	3,914	3,169	(745)	20.47%
25 Medical, Dental, Life, Optical	115,265	30,937	25,475	(5,462)	22.10%
28 Uniform Clothing	1,330	333	-	(333)	0.00%
31 Office & Operating Supplies	92,839	23,210	32,625	9,415	35.14% (e)
33 Water Purchased for Resale	2,320,175	580,044	751,075	171,031	32.37% (f)
35 Small Tools & Minor Equipment	11,000	2,750	-	(2,750)	0.00%
41 Professional Services	9,300	71,325	554	(70,771)	5.95%
42 Communication	2,500	625	-	(625)	0.00%
43 Travel	1,500	375	-	(375)	0.00%
44 Advertising	-	-	-	-	0.00%
45 Operating Rentals & Leases	119,062	29,766	29,390	(375)	24.69%
46 Insurance	21,000	5,250	22,754	17,504	108.35% (g)
47 Public Utility Services	23,000	5,750	3,715	(2,035)	16.15%
48 Repairs & Maintenance	3,000	750	8,030	7,280	267.66% (h)
49 Miscellaneous	35,400	8,850	7,782	(1,068)	21.98%
53 Excise Taxes	184,000	46,000	54,645	8,645	29.70%
54 Interfund utility taxes	565,000	141,250	108,838	(32,412)	19.26%
Total Operating Expenses	4,152,941	1,126,370	1,197,694	71,324	28.84%
Capital Expenses					
64 Capital Outlay	1,877,539	381,250	34,707	(346,543)	1.85%
80 Debt Service Principal	486,481	121,620	355,000	233,380	72.97% (i)
81 Debt Service Interest	58,619	14,655	24,181	9,527	41.25%
Total Capital Expenses	2,422,639	517,525	413,889	(103,636)	17.08%
Indirect cost allocation	523,876	130,969	130,969	(0)	25.00%
Total Expenses	7,099,456	1,774,864	1,742,551	(32,313)	24.54%
Change in Fund Balance	324,544	81,136	(639,179)	(720,315)	-196.95%
Beginning Fund Balance	4,795,191	4,795,191	6,542,145	1,746,954	136.43%
Ending Fund Balance	\$ 5,119,735	\$ 4,876,327	\$ 5,902,966	\$ 1,026,639	115.30%
Cash and investments			<u>\$ 5,698,464</u>		

- (a) Water sales is typically lower during the winter months.
- (b) Scrap was sold in March.
- (c) Debt proceeds are for the Andover Park E Water Main Replacement project. Project was moved into 2015.
- (d) Due to changes in legislation, the interfund hydrant rental charges have been discontinued effective 1/1/14.
- (e) Purchased water meters early for summer installation.
- (f) Water purchase includes 4 months of charges.
- (g) Insurance is paid in full during 1st quarter.
- (h) Software maintenance for Eden is paid in full during 1st quarter. This item was not included in the budget during the previous biennium.
- (i) Principal for the 1995 revenue bonds is paid annually in February.

** Variance = Actual over (under) prorated budget

City of Tukwila
Fund 401 Water Fund
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
90540102	58th Ave S Water Main Replacement	-	-	-	26,000	-	-	-	(26,000)
91040101	Water Comprehensive Plan	-	-	-	-	891	3,095	3,986	3,986
91240101	Water Pipeline Asset Mgmt Program	-	-	-	15,000	178	-	178	(14,822)
91240102	Water Reservoir with 5.1M gal Capacity	-	-	-	-	545	1,114	1,659	1,659
91330201	Urban Renewal Area	-	-	-	-	441	-	441	441
99240106	Interurban Water Reuse	-	-	-	25,000	-	-	-	(25,000)
99840105	Andover Pk W/Strander New Water Main	-	-	-	1,389,000	1,502	13,225	14,727	(1,374,273)
Totals		\$ -	\$ -	\$ -	\$1,455,000	\$ 3,557	\$ 17,434	\$ 20,991	\$ (1,434,009)

Other Revenue:	Budget	Actual YTD
Water Sales	\$ 5,535,000	\$ 1,090,222
Investment Earnings	6,700	8,247
Connection Fees	50,000	60
Miscellaneous	1,300	4,843
Debt Proceeds	1,725,000	-
Hydrant Rental	106,000	-
Total Other Revenue	7,424,000	1,103,372
Total Revenue Fund 301	\$ 7,424,000	\$ 1,103,372

City of Tukwila
Sewer Fund 402 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Sewer Sales	\$ 6,063,000	\$ 1,515,750	\$ 1,797,750	\$ 282,000	29.65%
<i>Total Charges for Services</i>	6,063,000	1,515,750	1,797,750	282,000	29.65%
<i>Miscellaneous Revenue</i>					
Investment Earnings	5,000	1,250	1,470	220	29.41%
Connection fees	120,000	30,000	17,867	(12,133)	14.89%
<i>Total Miscellaneous Revenue</i>	125,000	31,250	19,337	(11,913)	15.47%
Public Trust Fund Loan Proceeds	458,000	114,500	198,094	83,594	43.25% (a)
Total Revenue	6,646,000	1,661,500	2,015,181	353,681	30.32%
Operating Expenses					
11 Salaries	239,507	74,448	62,895	(11,553)	26.26%
12 Extra Labor	8,000	2,000	-	(2,000)	0.00%
13 Overtime	3,442	861	470	(390)	13.66%
21 FICA	18,323	5,642	4,844	(797)	26.44%
23 PERS	22,011	6,842	5,834	(1,008)	26.51%
24 Industrial Insurance	6,637	1,702	1,490	(212)	22.45%
25 Medical, Dental, Life, Optical	36,185	11,167	11,491	324	31.76%
28 Uniform Clothing	570	143	-	(143)	0.00%
31 Office & Operating Supplies	22,393	5,598	2,043	(3,556)	9.12%
33 Metro Sewage Treatment	3,749,000	937,250	636,084	(301,166)	16.97% (b)
35 Small Tools & Minor Equipment	5,500	1,375	-	(1,375)	0.00%
41 Professional Services	1,600	124,900	661	(124,239)	41.30%
42 Communication	2,500	625	480	(145)	19.21%
43 Travel	1,000	250	13	(237)	1.31%
44 Advertising	150	38	-	(38)	0.00%
45 Operating Rentals & Leases	95,171	23,793	23,325	(468)	24.51%
46 Insurance	15,195	3,799	16,464	12,665	108.35% (c)
47 Public Utility Services	27,050	6,763	9,745	2,983	36.03%
48 Repairs & Maintenance	43,000	10,750	9,567	(1,183)	22.25% (d)
49 Miscellaneous	30,000	7,500	2,961	(4,539)	9.87%
53 Excise Taxes	40,000	10,000	27,593	17,593	68.98% (e)
54 Interfund utility tax	609,000	152,250	182,661	30,411	29.99%
Total Operating Expenses	4,976,234	1,387,693	998,622	(389,071)	20.07%
Capital Expenses					
64 Capital Outlay	959,539	96,250	192,560	96,310	20.07%
80 Debt Service Principal	279,061	69,765	-	(69,765)	0.00%
81 Debt Service Interest	74,480	18,620	-	(18,620)	0.00%
Total Capital Expenses	1,313,080	184,635	192,560	7,925	14.66%
Indirect cost allocation	394,500	98,625	98,625	-	25.00%
Total Expenses	6,683,814	1,670,954	1,289,808	(381,146)	19.30%
Change in Fund Balance	(37,814)	(9,454)	725,374	734,827	-1918.27%
Beginning Fund Balance	1,591,116	1,591,116	3,599,294	2,008,178	226.21%
Ending Fund Balance	\$ 1,553,302	\$ 1,581,663	\$ 4,324,668	\$ 2,743,005	278.42%
Cash and investments			\$ 3,431,464		

- (a) Public Works Trust Fund loan is for the CBD Sewer Rehab project. Funds are now received on a reimbursement basis rather than receiving the funds when the project begins.
- (b) Metro Sewer payment reflects only 2 months of payments. March was paid in April.
- (c) Insurance is paid in full in the 1st quarter.
- (d) Still working on the Andover Pk W/Andover Pk E sewer repair from 2013.
- (e) Excise tax budget has been at \$40K for the past several years; however, revenue has increased each year. As revenue increases, so does the excise tax.
- (f) Interfund utility tax budget has not been increased at the same rate that revenue has increased.

** Variance = Actual over (under) prorated budget

City of Tukwila
Fund 402 Sewer Fund
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
90440205	Sewer Lift Station No. 2 Upgrades	-	-	-	575,000	899	2,001	2,900	(572,100)
90840203	Sewer Rep West of Strander Blvd Bridge	-	-	-	120,000	-	-	-	(120,000)
91040202	Sewer Comprehensive Plan	-	-	-	-	827	-	827	827
91140203	CBD Sanitary Sewer Rehabilitation	458,000	198,094	(259,906)	820,000	3,797	48,235	52,032	(767,968)
91330201	Urban Renewal Area	-	-	-	-	441	-	441	441
91340201	Annual Sewer Repair Program 2013	-	-	-	-	566	-	566	566
91340202	APW/APE Sewer Repair Mar 2013	-	-	-	-	-	11,393	11,393	11,393
91340203	Sewer Repair at 6450 Southcenter Blvd	-	-	-	-	1,898	101,790	103,688	103,688
91440201	Annual Sewer Repair Program 2014	-	-	-	75,000	1,564	5,432	6,996	(68,004)
91440202	Sewer Lift Station No. 9 Upgrades	-	-	-	-	-	-	-	-
Totals		\$ 458,000	\$ 198,094	\$ (259,906)	\$1,590,000	\$ 9,992	\$168,851	\$178,843	\$ (1,411,157)

Other Revenue:	Budget	Actual YTD
Sewer Sales	\$6,063,000	\$1,797,750
Investment Earnings	5,000	1,470
Connection Fees	120,000	17,867
Debt Proceeds	-	-
Total Other Revenue	6,188,000	1,817,087
Total Revenue Fund 301	\$6,646,000	\$2,015,181

City of Tukwila

Foster Golf Course 411- Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Excise Taxes	\$ 2,617	\$ 654	\$ 854	\$ 200	32.64%
<i>Total General Revenue</i>	2,617	654	854	200	32.64%
<i>Charges for Services</i>					
Sale of Merchandise	137,000	34,250	20,655	(13,595)	15.08%
Greens Fees, Instruction	1,024,050	256,013	69,272	(186,741)	6.76%
<i>Total Charges for Services</i>	1,161,050	290,263	89,927	(200,335)	7.75% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,130	283	84	(198)	7.44%
Rents and Concessions	277,200	69,300	30,867	(38,433)	11.14%
Other Misc Revenue	-	-	(16)	(16)	0.00%
<i>Total Miscellaneous Revenue</i>	278,330	69,583	30,936	(38,647)	11.11%
Transfers In	600,000	150,000	150,000	-	25.00%
Total Revenue	2,041,997	510,499	271,717	(238,782)	13.31%
Expenses					
11 Salaries	675,367	168,842	164,376	(4,466)	24.34%
12 Extra Labor	89,000	22,250	4,410	(17,840)	4.96% (b)
13 Overtime	2,000	500	-	(500)	0.00%
21 FICA	51,163	12,791	12,667	(124)	24.76%
23 PERS	62,067	15,517	15,049	(468)	24.25%
24 Industrial Insurance	15,951	3,988	3,147	(841)	19.73%
25 Medical, Dental, Life, Optical	141,288	35,322	29,487	(5,835)	20.87%
26 Unemployment Compensation	6,000	1,500	-	(1,500)	0.00%
28 Uniform Clothing	1,164	291	-	(291)	0.00%
31 Office & Operating Supplies	88,750	22,188	16,275	(5,913)	18.34%
34 Items Purchased for Resale	80,000	20,000	29,828	9,828	37.29%
35 Small Tools & Minor Equipment	2,500	625	2,371	1,746	94.83% (c)
41 Professional Services	9,600	2,400	1,543	(857)	16.07%
42 Communication	5,150	1,288	454	(834)	8.81%
43 Travel	750	188	14	(174)	1.87%
44 Advertising	4,000	1,000	623	(377)	15.58%
45 Operating Rentals & Leases	87,434	21,859	21,656	(202)	24.77%
46 Insurance	15,195	3,799	16,464	12,665	108.35% (d)
47 Public Utility Services	44,293	11,073	19,437	8,363	43.88% (e)
48 Repairs & Maintenance	19,400	4,850	7,098	2,248	36.59%
49 Miscellaneous	40,950	10,238	2,767	(7,471)	6.76%
53 Excise Taxes	6,400	1,600	269	(1,331)	4.21%
54 Interfund admissions tax	56,000	14,000	3,935	(10,065)	7.03%
64 Capital Outlay	90,000	22,500	31,016	8,516	34.46%
<i>Total Foster Golf Course Fund</i>	1,594,422	398,606	382,886	(15,720)	24.01%
Indirect cost allocation	197,486	49,372	49,372	0	25.00%
Total Expenses	1,791,908	447,977	432,257	(15,720)	24.12%
Change in Fund Balance	250,089	62,522	(160,540)	(223,062)	-64.19%
Beginning Fund Balance	323,980	323,980	609,988	286,008	188.28%
Ending Fund Balance	\$ 574,069	\$ 386,502	\$ 449,448	\$ 62,946	78.29%
Cash and investments			\$ 371,314		

- (a) Revenue is typically low during the cold, wet winter months.
- (b) Extra labor is used primarily during the spring, summer, and early fall seasons.
- (c) Purchased a piece of equipment (educator) for golf course maintenance.
- (d) Insurance is paid in full during the first quarter of the year.

** Variance = Actual over (under) prorated budget

Fund 411

City of Tukwila
Surface Water Fund 412 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Surface Water Sales	\$ 4,223,309	\$ 1,055,827	\$ 2,111,055	\$ 1,055,228	49.99% (a)
<i>Total Charges for Services</i>	4,223,309	1,055,827	2,111,055	1,055,228	49.99%
Intergovernmental Revenue	45,000	11,250	-	(11,250)	0.00%
<i>Miscellaneous Revenue</i>					
Investment Earnings	13,591	3,398	5,439	2,041	40.02%
Other Misc Revenue	-	-	40	40	0.00%
<i>Total Miscellaneous Revenue</i>	13,591	3,398	5,479	2,081	40.31%
Debt Proceeds	2,800,000	700,000	-	(700,000)	0.00% (b)
Total Revenue	7,081,900	1,770,475	2,116,534	346,059	29.89%
Operating Expenses					
11 Salaries	543,591	135,898	126,817	(9,081)	23.33%
12 Extra Labor	25,000	6,250	160	(6,090)	0.64%
13 Overtime	9,358	2,340	1,461	(878)	15.61%
21 FICA	41,362	10,341	9,882	(458)	23.89%
23 PERS	49,956	12,489	11,958	(531)	23.94%
24 Industrial Insurance	16,592	4,148	2,970	(1,178)	17.90%
25 Medical, Dental, Life, Optical	118,893	29,723	25,909	(3,815)	21.79%
28 Uniform Clothing	1,425	356	105	(251)	7.37%
31 Office & Operating Supplies	40,530	10,133	2,698	(7,434)	6.66%
35 Small Tools & Minor Equipment	4,000	1,000	1,980	980	49.49%
41 Professional Services	53,570	13,393	652	(12,741)	1.22%
42 Communication	2,000	500	120	(380)	6.00%
43 Travel	2,000	500	41	(459)	2.04%
44 Advertising	500	125	-	(125)	0.00%
45 Operating Rentals & Leases	140,211	35,053	33,803	(1,250)	24.11%
46 Insurance	15,195	3,799	16,464	12,665	108.35% (c)
47 Public Utility Services	156,600	39,150	8,038	(31,112)	5.13%
48 Repairs & Maintenance	13,965	3,491	16,440	12,949	117.72%
49 Miscellaneous	6,000	1,500	6,725	5,225	112.08%
53 Excise Taxes	25,000	6,250	11,691	5,441	46.77%
54 Interfund utility tax	424,000	106,000	211,586	105,586	49.90% (a)
Total Operating Expenses	1,689,748	422,437	489,500	67,063	28.97%
Capital Expenses					
64 Capital Outlay	4,638,613	1,159,653	421,342	(738,311)	9.08%
80 Debt Service Principal	287,754	71,939	-	(71,939)	0.00%
81 Debt Service Interest	26,495	6,624	-	(6,624)	0.00%
Total Capital Expenses	4,952,862	1,238,216	421,342	(816,874)	8.51%
Indirect Cost Allocation	486,482	121,621	121,621	0	25.00%
Total Expenses	7,129,092	1,782,273	1,032,462	(749,811)	14.48%
Change in Fund Balance	(47,192)	(11,798)	1,084,072	1,095,870	2297.15%
Beginning Fund Balance	1,080,206	1,080,206	2,213,107	1,132,901	204.88%
Ending Fund Balance	\$ 1,033,014	\$ 1,068,408	\$ 3,297,179	\$ 2,228,771	319.18%
Cash and investments			\$ 3,066,715		

(a) Surface water charges are billed out twice a year; in 1st and 3rd quarters. Half the revenue is earned during the first quarter, which also means that half the interfund utility tax is paid during the first quarter.

(b) Anticipated debt proceeds is for the Soils Reclamation Facility. Project has been postponed until 2017.

(c) Insurance is typically paid in full during the first quarter.

** Variance = Actual over (under) prorated budget

Fund 412

City of Tukwila
Fund 412 Surface Water Fund
As of March 31, 2014

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 3-31-14	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
90610402	TUC Transit Center	-	-	-	-	-	9,975	9,975	9,975
91041203	Storm Lift Station No. 15	-	-	-	-	13,639	191,803	205,442	205,442
91041204	E Marginal Wy S Storm Water Outfalls	-	-	-	120,000	1,745	21,635	23,380	(96,620)
91241201	2012 Annual Small Drainage Program	-	-	-	-	170	-	170	170
91241202	Storm Water Quality Retrofit Program	-	-	-	110,000	-	-	-	(110,000)
91241206	EMW Emergency Storm Rpr 11/19/12	-	-	-	2,350,000	2,554	25,274	27,828	(2,322,172)
91330102	Tukwila 205 Levee Certification	-	-	-	450,000	-	-	-	(450,000)
91341201	2013 Annual Storm Drainage Program	-	-	-	-	3,489	78,553	82,042	82,042
98410419	Tukwila Urban Center Access (Klickitat)	-	-	-	-	-	400	400	400
98810404	Andover Park W (Tuk Pk-Strander)	-	-	-	-	-	8,525	8,525	8,525
99341210	NPDES Program	-	-	-	50,000	28,211	-	28,211	(21,789)
99840105	Andover Pk W/Strander New Water Main	-	-	-	-	-	4,681	4,681	4,681
Totals		\$ -	\$ -	\$ -	\$3,080,000	\$ 49,808	\$340,846	\$390,654	\$ (2,689,346)

Other Revenue:	Budget	Actual YTD
Surface Water Charges	\$ 4,223,309	\$ 2,111,055
Intergovernmental	45,000	-
Investment Earnings	13,591	-
Plan/Development Contributions	-	5,439
Miscellaneous	-	40
Debt Proceeds	2,800,000	-
Total Other Revenue	7,081,900	2,116,534
Total Revenue Fund 301	\$ 7,081,900	\$ 2,116,534

City of Tukwila

Equipment Rental/Replacement Fund 501 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
ERR O&M Dept Charges	\$ 1,390,902	\$ 347,726	\$ 347,726	\$ -	25.00%
Equipment Replacement Charges	989,190	247,298	247,298	-	25.00%
Transportation	150	38	-	(38)	0.00%
<i>Total Charges for Services</i>	<u>2,380,242</u>	<u>595,061</u>	<u>595,023</u>	<u>(38)</u>	<u>25.00%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	14,269	3,567	792	(2,776)	5.55%
<i>Total Miscellaneous Revenue</i>	<u>14,269</u>	<u>3,567</u>	<u>792</u>	<u>(2,776)</u>	<u>5.55%</u>
Sale of Capital Assets	442,791	110,698	551	(110,146)	0.12% (a)
Total Revenue	<u>2,837,302</u>	<u>709,326</u>	<u>596,366</u>	<u>(112,960)</u>	<u>21.02%</u>
Expenses					
11 Salaries	376,032	94,008	91,243	(2,765)	24.26%
12 Extra Labor	12,000	3,000	3,548	548	29.56%
13 Overtime	2,000	500	-	(500)	0.00%
21 FICA	28,661	7,165	7,185	20	25.07%
23 PERS	34,558	8,640	8,730	91	25.26%
24 Industrial Insurance	11,056	2,764	2,659	(105)	24.05%
25 Medical, Dental, Life, Optical	78,246	19,562	19,856	295	25.38%
28 Uniform Clothing	950	238	210	(28)	22.11%
31 Office & Operating Supplies	2,979	745	298	(447)	10.01%
34 Items Purchased for Resale	679,000	169,750	120,430	(49,320)	17.74%
35 Small Tools & Minor Equipment	2,500	625	185	(440)	7.40%
41 Professional Services	1,000	250	516	266	51.58%
42 Communication	2,000	500	281	(219)	14.07%
45 Operating Rentals & Leases	31,129	7,782	7,777	(6)	24.98%
46 Insurance	10,130	2,533	10,975	8,443	108.34%
48 Repairs & Maintenance	120,781	30,195	10,681	(19,514)	8.84%
49 Miscellaneous	8,000	2,000	2,144	144	26.80%
64 Capital Outlay	871,681	217,920	15,000	(202,921)	1.72% (b)
<i>Total Equipment Rental Fund</i>	<u>2,272,703</u>	<u>568,176</u>	<u>301,717</u>	<u>(266,459)</u>	<u>13.28%</u>
Indirect Cost Allocation	298,930	74,733	74,732	-	25.00%
Total Expenses	<u>2,571,633</u>	<u>642,908</u>	<u>376,449</u>	<u>(266,459)</u>	<u>14.64%</u>
Change in Fund Balance	265,669	66,417	219,916	153,499	82.78%
Beginning Fund Balance	4,096,520	4,096,520	4,257,832	161,312	103.94%
Ending Fund Balance	<u>\$ 4,362,189</u>	<u>\$ 4,162,937</u>	<u>\$ 4,477,748</u>	<u>\$ 314,811</u>	<u>102.65%</u>
Cash and investments			<u>\$ 4,470,556</u>		

(a) Capital assets that are sold during the year are typically sold later in the year rather than during the first half.

(b) Most equipment scheduled to be purchased in 2014 has been ordered. Items purchased or normally paid for when they are received, usually in the 3rd quarter.

** Variance = Actual over (under) prorated budget

Fund 501

City of Tukwila

Insurance Fund 502 - Revenue and Expenditures As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Employee Benefit Programs	\$ 1,200	\$ 300	\$ 265	\$ (35)	22.07%
<i>Total Charges for Services</i>	1,200	300	265	(35)	22.07%
<i>Miscellaneous Revenue</i>					
Investment Earnings	96,000	24,000	36,620	12,620	38.15%
Employer Trust Contributions	4,483,192	1,120,798	1,096,886	(23,912)	24.47%
Employee Contributions	78,000	19,500	18,702	(798)	23.98%
Other Misc Revenue	1,000	250	-	(250)	0.00%
<i>Total Miscellaneous Revenue</i>	4,658,192	1,164,548	1,152,208	(12,340)	24.74%
Total Revenue	4,659,392	1,164,848	1,152,473	(12,375)	24.73%
Expenses					
25 Medical, Dental, Life, Optical	5,252,006	1,313,002	1,730,453	417,451	32.95% (a)
41 Professional Services	25,000	6,250	5,265	(985)	21.06%
49 Miscellaneous	20,500	5,125	1,541	(3,584)	7.52%
<i>Total</i>	5,297,506	1,324,377	1,737,258	412,882	32.79%
Indirect cost allocation	75,500	18,875	18,875	-	25.00%
Total Expenses	5,373,006	1,343,252	1,756,133	412,882	32.68%
Change in Fund Balance	(713,614)	(178,404)	(603,660)	(425,257)	84.59%
Beginning Fund Balance	4,147,243	4,147,243	4,460,344	313,101	107.55%
Ending Fund Balance	\$ 3,433,629	\$ 3,968,840	\$ 3,856,684	\$ (112,156)	112.32%
Cash and investments			\$ 5,264,815		

(a) Medical claims are trending upward for the 1st quarter but the upward trend slowed during April & May.

** Variance = Actual over (under) prorated budget

Fund 502

City of Tukwila

LEOFF Insurance Fund 503 - Revenue and Expenditures
As of March 31 2014

% of year expired 25.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 3,340	\$ 835	\$ 225	\$ (610)	6.72%
<i>Total Miscellaneous Revenue</i>	3,340	835	225	(610)	6.72%
Total Revenue	3,340	835	225	(610)	6.72%
Expenses					
25 Medical, Dental, Life, Optical	523,672	130,918	197,131	66,213	37.64% (a)
41 Professional Services	19,500	4,875	585	(4,290)	3.00%
49 Miscellaneous	-	-	500	500	0.00%
<i>Total</i>	543,172	135,793	198,216	62,423	36.49%
Indirect Cost Allocation	9,906	2,477	2,477	-	25.00%
Total Expenses	553,078	138,270	200,693	62,423	36.29%
Change in Fund Balance	(549,738)	(137,435)	(200,468)	(63,034)	36.47%
Beginning Fund Balance	1,094,849	1,094,849	896,882	(197,967)	81.92%
Ending Fund Balance	\$ 545,111	\$ 957,415	\$ 696,414	\$ (261,001)	127.76%
Cash and investments			\$ 910,664		

(a) Medical claims are trending upward for the 1st quarter and it is anticipated that this trend will continue.

** Variance = Actual over (under) prorated budget