



2014 Third Quarter Financial Report

Summary (Cash Basis)

City-wide, unreserved fund balances decreased \$3.2M through September 2014 from \$46.1M at December 31, 2013 to \$42.9M as of September 30, 2014. The governmental funds reflected the largest change with a total decrease of \$4.6M. Enterprise funds increased by \$2.9M, and the internal service funds decreased by \$1.5M. Of the governmental funds, the General Fund decreased by \$3.6M through September. Further discussion on the governmental funds and the General Fund occurs on the following pages.

Governmental fund balance declined mainly due to the \$3,750K purchase of three motels on Tukwila International Boulevard in the third quarter; the Great Bear for \$1,570K, the Traveler's Choice for \$900K, and the Boulevard for \$1,090K. An interfund loan between the General Fund and the Facilities Fund 302 provides temporary funding for the purchases. An external funding proposal will be presented at the November 17th Council meeting; proceeds are expected to be received before the end of the year.

General Fund financial performance has been favorable and no drawdown of fund balance is expected for 2014. General Fund ongoing revenues are expected to exceed both 2013 actual results and 2014 budgeted amounts and departmental expenditures are expected to come in under budget. Of the \$4.3M Tukwila Village land sale revenue budgeted, \$1.5M is expected to be received in 2014 with the remainder coming in in 2015 and 2016. If the \$1.5M is not received in 2014, a small drawdown of fund balance of 1% to 2% may occur.

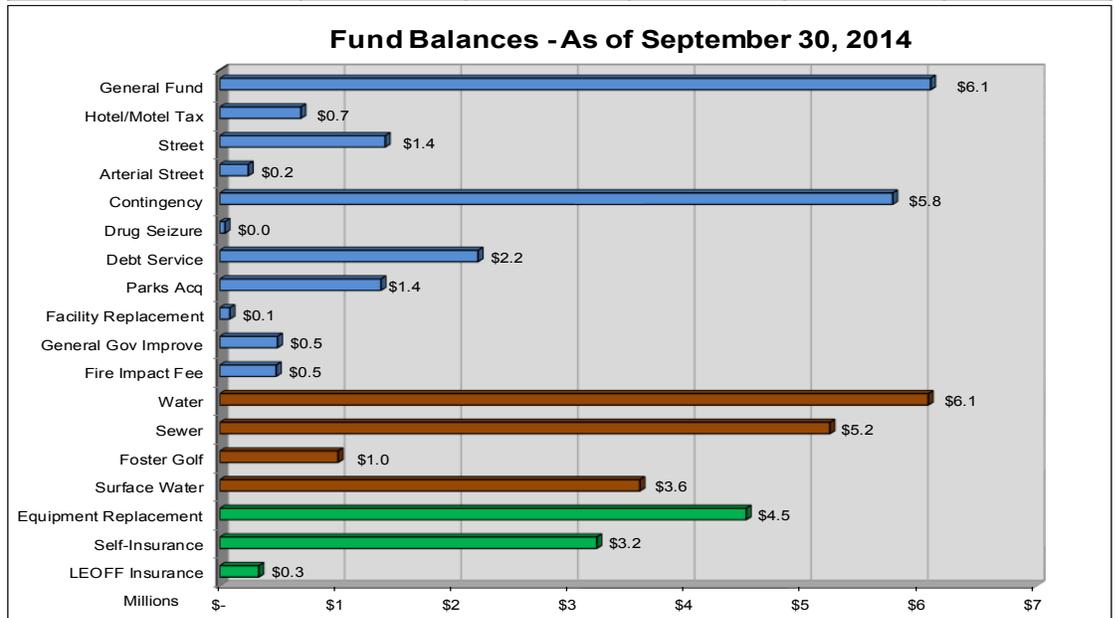
Budget amendments affecting the general fund and the healthcare funds will be presented to Council in the 4th quarter.

The City continues to strive to maintain a balance between ongoing revenues and ongoing expenditures to allow for the funding of capital projects and other initiatives identified through the Strategic Plan.

Peggy McCarthy

Finance Director

CITY-WIDE	FUND BALANCES		CHANGE IN FUND BALANCE		
	---- ACTUAL ----		--- ACTUAL ---	--- BUDGET ---	YTD
	12/31/2013	9/30/2014	YTD	YTD	VARIANCE
Governmental funds	\$ 23,533,249	\$ 18,919,667	\$(4,613,582)	\$ (608,454)	\$ (4,005,128)
Enterprise funds	12,964,534	15,917,239	2,952,705	367,220	2,585,484
Internal service funds	9,615,058	8,078,839	(1,536,219)	(748,262)	(787,957)
City-wide Total	\$ 46,112,841	\$ 42,915,744	\$(3,197,097)	\$ (989,496)	\$ (2,207,600)



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Governmental Funds

Governmental Funds	FUND BALANCES			REVENUES AND EXPENDITURES			
	---- ACTUAL ----		YTD Change	Revenues		Expenditures	
	12/31/2013	9/30/2014		Amount	% of Budget	Amount	% of Budget
000 - General Fund	\$ 9,779,692	\$ 6,093,399	\$(3,686,294)	\$37,912,176	67.21%	\$41,598,470	72.34%
101 - Hotel/Motel Tax Fund	714,946	695,003	(19,943)	1,029,135	71.85%	1,049,078	63.93%
103 - Street Fund	1,415,955	1,418,543	2,588	391,719	37.09%	389,131	28.82%
104 - Arterial Street Fund	1,095,535	243,723	(851,812)	4,954,419	19.83%	5,806,231	22.04%
105 - Contingency Fund	5,762,932	5,768,008	5,077	5,077	0.23%	-	0.00%
109 - Drug Seizure Fund	75,609	44,277	(31,332)	(7,301)	-7.60%	24,032	43.69%
2xx - Debt Service	677,111	2,212,680	1,535,569	1,817,819	58.73%	512,844	16.58%
301 - Parks Acq Fund	1,219,890	1,381,125	161,235	307,160	8.88%	145,925	3.88%
302 - Facility Replacement Fund	1,902,602	86,197	(1,816,405)	1,900,874	43.59%	3,717,280	85.16%
303 - General Gov Improvements	451,755	493,680	41,925	200,212	39.98%	158,288	47.22%
304 - Fire Impact Fee Fund	437,222	483,034	45,812	45,812	91.44%	-	0.00%
Total Governmental	\$23,533,249	\$18,919,667	\$(4,613,582)	\$48,557,102	49.73%	\$53,401,078	54.24%

Governmental funds through September decreased fund balances by \$4.6M. As of the end of September the general fund balance decreased by \$3.7M. Total revenues for the General Fund were \$37.9M or 67.21% of budget compared to total expenditures of \$41.6M or 72.34% of budget. Highlights for the third quarter include:

General Fund

- Property tax revenue through September is at 53.78% of budget and is comparable to 2013. 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 July. November and December constitutes the highest collection months. Additionally, sales tax exceeded expectations in 2013 and is exceeding budget in 2014. However, it should be noted that while revenue collected is exceeding budget, sales tax related to construction is lower from the same period in 2013. Sales and Use Taxes are at 79.00% of budget.
- Revenue Generating Regulatory Licenses generated \$1.8M as licenses were renewed for 2014. Through September, 100.87% of budget has been collected.
- Gambling excise taxes are at 88.83% of budget. Overall, gambling receipts is up for the majority of casinos.
- Plan check and review fees are at 87.95% of budget. While both the number of permits issued as well as the value of the permits is lower than last year through September, revenue collected through third quarter is higher than budget.
- The transfer in to the general fund is one time revenue from Tukwila Village land sale. It was originally anticipated that the transfer would occur in 2014, but will most likely happen in 2015.

Hotel/Motel—Tourism

- Hotel/Motel taxes are at 72.38% of budget. Joint media costs, which accounts for over 15% of the intergovernmental revenue, will be billed for in the fourth quarter.

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 has been finalized with the School District, and Thorndyke Safe Routes to School has started construction.

Arterial Streets

- 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 will be issued in 2015 rather than 2014.

Facility Replacement Fund

- The general fund loaned \$1.9M to cover the costs of purchasing the motels. The loan will be repaid with outside financing can be obtained; most likely in the 4th quarter.

Contingency

- Funds were transferred into the contingency fund from the general fund late in 2013, bringing the balance in line with the reserve policy.

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 through the end of September. While interest on debt service is paid twice a year, principal payments are made annually and occur primarily in the second half of the year.

General Fund Revenues

Revenue Summary General Fund	Q3 2013 Actual	% of Annual Budget	Q3 2014 Actual	% of Annual Budget	Over/(Under) Prior Year
Property Taxes	\$ 7,571,162	54.81%	\$ 7,702,846	53.78%	\$ 131,683
Sales and Use Taxes	12,423,810	81.21%	12,387,386	79.00%	(36,424)
Revenue Generating Regulatory License	1,691,780	96.67%	1,782,954	100.87%	91,174
Utility Taxes	2,917,512	70.73%	2,979,210	71.71%	61,698
Interfund Utility Tax	1,393,363	93.77%	1,521,651	95.97%	128,288
Gambling & Excise Taxes	1,776,041	84.68%	1,960,820	88.83%	184,779
Bus Licenses, Franchise Fees, Permits	688,822	89.22%	759,038	97.30%	70,216
Building Permits and Fees	894,868	82.48%	925,735	81.84%	30,867
Intergovernmental Revenue	3,065,458	62.04%	3,518,026	76.00%	452,568
Misc Other Revenue	2,550,220	53.98%	2,807,628	72.67%	257,407
Indirect Cost Allocation	1,526,765	75.00%	1,566,884	40.56%	40,118
Total Ongoing Revenue	36,499,801	77.00%	37,912,176	75.64%	1,412,375
Sale of Bond Proceeds for MPD	1,021,526	0.00%	-	0.00%	(1,021,526)
Total Revenue	\$ 37,521,327	67.12%	\$ 37,912,176	67.21%	\$ 390,849

General fund ongoing revenues collected through September of 2014 were higher than 2013 January–September by \$1.4M. All operating revenue category show a year-over-year increase with the exception of sales & use tax, which is only slightly lower than last year. This category is lower primarily due to a decline in construction related sales tax.

Total revenue shows a year-over-year increase of \$391K because of one-time bond proceeds received in 2013 that were loaned to the MPD.

Property taxes are on target with 53.78% collected through September. The remaining property tax revenue will be collected in fourth quarter.

Sales tax mitigation revenue is included in the intergovernmental revenue category. Through the end of September, sales tax mitigation received as 71.06% of budget.

General fund department expenditures through September 2014 are \$35.3M or 71.85% of budget. Transfers out are made on an as needed basis during the year.

General Fund Expenditures

TOTALS BY CATEGORY -- DETAIL	Q3 2013	% of Annual Budget	Q3 2014	% of Annual Budget	Over/(Under) Prior Year
11 SALARIES	18,043,774	73.89%	\$ 18,237,239	71.90%	\$ 193,465
12 EXTRA LABOR	367,993	76.28%	400,174	81.23%	32,181
13 OVERTIME	1,356,930	83.76%	1,572,425	113.61%	215,495
15 HOLIDAY PAY	806	0.41%	2,583	1.29%	1,777
21 FICA	1,164,141	79.56%	1,188,332	78.31%	24,191
22 LEOFF	552,486	89.91%	559,814	89.71%	7,328
23 PERS	707,299	71.75%	809,688	71.53%	102,389
24 INDUSTRIAL INSURANCE	324,700	75.17%	356,743	75.32%	32,043
25 MEDICAL, DENTAL, LIFE, OPTICAL	3,122,951	71.98%	3,138,227	70.71%	15,275
26 UNEMPLOYMENT COMP	30,794	102.65%	26,383	0.00%	(4,411)
28 UNIFORM CLOTHING	1,944	19.30%	2,070	20.55%	126
31 OFFICE & OPERATING SUPPLIES	657,156	58.72%	735,811	69.29%	78,655
34 ITEMS FOR INVENT/RESALE	27,273	189.03%	22,913	158.81%	(4,360)
35 SMALL TOOLS & MINOR EQUIP	97,885	38.38%	73,248	30.03%	(24,637)
41 PROFESSIONAL SERVICES	1,551,532	59.91%	1,555,188	60.40%	3,657
42 COMMUNICATION	225,383	61.15%	228,177	61.80%	2,795
43 TRAVEL	68,946	57.19%	103,004	88.75%	34,058
44 ADVERTISING	20,844	37.19%	18,150	32.38%	(2,693)
45 OPERATING RENTALS & LEASES	1,643,024	73.58%	1,588,844	72.43%	(54,181)
46 INSURANCE	586,557	96.87%	677,664	109.74%	91,106
47 PUBLIC UTILITY SERVICES	1,194,564	79.78%	1,235,565	81.02%	41,001
48 REPAIRS & MAINTENANCE	452,510	59.00%	393,396	42.29%	(59,114)
49 MISCELLANEOUS	707,231	56.84%	677,158	53.95%	(30,073)
51 INTERGVRNMTL PROF SVCS	1,567,782	72.04%	1,708,852	73.06%	141,070
53 EXT TAXES & OPER ASSMNTS	53	0.00%	52	0.00%	(1)
64 MACHINERY & EQUIP, OTHER	94,670	25.80%	(118)	-0.06%	(94,789)
DEPARTMENT EXPENDITURES	34,569,225	68.57%	35,311,580	71.85%	742,354
52 LOAN TO MPD	1,250,000	125.00%	-	0.00%	(1,250,000)
00 TRANSFERS OUT	3,232,727	0.00%	4,386,890	51.84%	1,154,163
00 INTERFUND LOAN	-	0.00%	1,900,000	-1792.45%	1,900,000
Grand Totals	\$ 35,819,225	68.57%	\$ 41,598,470	72.34%	\$ 5,779,244

Enterprise Funds

ENTERPRISE FUNDS	FUND BALANCES			REVENUES AND EXPENSES			
	----- ACTUAL -----		YTD Change	Revenues		Expenses	
	12/31/2013	9/30/2014		Amount	% of Budget	Amount	% of Budget
401 - Water Fund	\$ 6,542,145	\$ 6,073,055	\$ (469,090)	\$ 4,814,890	64.86%	\$ 5,283,980	74.43%
402 - Sewer Fund	3,599,294	5,230,032	1,630,738	6,691,799	100.69%	5,061,060	75.72%
411 - Foster Golf Fund	609,988	1,013,737	403,749	1,741,711	85.29%	1,337,962	74.67%
412 - Surface Water Fund	2,213,107	3,600,415	1,387,308	4,289,851	60.57%	2,902,543	40.71%
ENTERPRISE FUNDS	\$ 12,964,534	\$ 15,917,239	\$ 2,952,705	\$ 17,538,249	75.62%	\$ 14,585,545	64.24%

Fund 401-Water: Total revenues through September are at 64.86% of budget, however, charges for services are at 85.59% of budget. The primary reason total revenue is lower than projected is because the Public Works Trust Fund loan for the And-over Park E water main project has been rescinded. Expenses are at 74.43% of budget. Fund balance decreased \$468K. And-over 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 100.69% of budget due to a rate increase approved after the budget had been adopted. Expenses are at 75.72% of budget resulting in an increase to fund balance of \$1.6M. Major projects in this fund include CBD Sanitary Sewer Rehabilitation and Sewer Lift Station No. 2 upgrades.

Fund 411-Golf Course: Revenues through the September are at \$1.7M or 85.29% of budget. Golf revenue is highly dependent on favorable weather, which typically occurs in July through September. Expenses through the end of third quarter are at 74.67% of budget.

Fund 412-Surface Water: Through the end of the third quarter the Surface Water fund realized a fund balance increase of \$1.4M. Revenues and expenses through the third quarter of the year are 60.57% and 40.41% respectively. The anticipated Public Works Trust Fund loan for the Soils Reclamation project has been rescinded and the project postponed until 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	
	12/31/2013	9/30/2014		Amount	% of Budget	Amount	% of Budget
501 - Equipment Replacement	\$ 4,257,832	\$ 4,512,415	\$ 254,583	\$ 1,817,542	64.06%	\$ 1,562,959	60.78%
502 - Self-Insurance Fund	4,460,344	3,231,817	(1,228,527)	3,474,314	74.57%	4,702,841	87.53%
503 - LEOFF Insurance Fund	896,882	334,607	(562,275)	409	12.23%	562,684	101.74%
INTERNAL SERVICE FUNDS	\$ 9,615,058	\$ 8,078,839	\$ (1,536,219)	\$ 5,292,264	70.56%	\$ 6,828,483	80.36%

Fund 501-Equipment Replacement: At the end of the third quarter, fund balance increased \$255K. Revenue is at 64.06% of budget and expenses are at 60.78% of budget. Most items scheduled 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 fourth quarter.

Fund 502-Insurance: At the end of the third quarter, fund balance decreased \$1.2M. Employee healthcare costs were higher than expected at 87.71% spent through September.

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 was reevaluated during preparation of the 2015-2016 biennial budget and a budget amendment has been proposed. Third quarter activity decreased fund balance by \$562K, which is higher than the expected reduction of \$412K. Expenses through September are at 102.22% of budget.

Both fund 502 and 503 will be closely monitored throughout the 4th quarter and into 2015 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 September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Property Taxes	\$ 14,321,617	\$ 10,741,213	\$ 7,702,846	\$ (3,038,367)	53.78% (a)
Sales and Use Taxes	15,679,917	11,759,938	12,387,386	627,448	79.00%
Admissions Tax	612,000	459,000	495,546	36,546	80.97%
Utility Taxes	4,154,592	3,115,944	2,979,210	(136,734)	71.71%
Interfund Utility Tax	1,585,500	1,189,125	1,521,651	332,526	95.97%
Gambling & Excise Taxes	2,207,341	1,655,506	1,960,820	305,314	88.83%
Total General Revenue	38,560,967	28,920,725	27,047,458	(1,873,267)	70.14%
<i>Licenses and Permits</i>					
Revenue Generating Regulatory Lics	1,767,500	1,325,625	1,782,954	457,329	100.87% (b)
Business Licenses and Permits	780,089	585,067	759,038	173,971	97.30% (c)
Rental Housing License	35,000	26,250	30,400	4,150	86.86% (b)
Building Permits and Fees	1,131,100	848,325	925,735	77,410	81.84%
Total Licenses and Permits	3,713,689	2,785,267	3,498,127	712,860	94.20%
<i>Intergovernmental Revenue</i>					
Sales tax mitigation	1,200,000	900,000	852,662	(47,338)	71.06%
Seattle City Light Agreement	2,250,471	1,687,853	1,721,971	34,117	76.52%
Grants	341,888	256,416	642,207	385,791	187.84%
State entitlements	329,860	247,395	267,965	20,570	81.24%
Other	507,003	380,252	33,222	(347,031)	6.55% (d)
Total Intergovernmental Revenue	4,629,222	3,471,917	3,518,026	46,109	76.00%
<i>Charges for Services</i>					
General Government	54,363	40,772	89,310	48,537	164.28%
Security	554,725	416,044	462,333	46,289	83.34%
Engineering Services	9,867	7,400	-	(7,400)	0.00%
Transportation	169,000	126,750	29,663	(97,087)	17.55% (e)
Plan Check and Review Fees	628,500	471,375	552,736	81,361	87.95%
Culture and Rec Fees	566,215	424,661	335,936	(88,725)	59.33% (f)
Total Charges for Services	1,982,670	1,487,003	1,469,978	(17,025)	74.14%
<i>Fines and Penalties</i>					
	234,829	176,122	174,410	(1,711)	74.27%
<i>Miscellaneous Revenue</i>					
	846,132	634,599	637,293	2,694	75.32%
<i>Indirect cost allocation</i>					
	2,085,208	1,563,906	1,566,884	2,978	75.14%
Ongoing Revenue	52,052,717	39,039,538	37,912,176	(1,127,362)	72.83%
Sale of Bond Proceeds for MPD	-	-	-	-	0.00%
Transfers In	4,355,000	3,266,250	-	(3,266,250)	0.00% (g)
Total Revenue	56,407,717	42,305,788	37,912,176	(4,393,612)	67.21%
Expenditures					
Department Expenditures	49,148,529	36,838,897	35,311,580	(1,527,317)	71.85% (h)
Transfers to Debt Service Funds	3,028,650	2,271,487	1,786,890	(484,597)	59.00%
Transfers to Other Funds	5,327,400	4,018,050	2,600,000	(1,418,050)	48.80%
Interfund Loan to Fund 302	-	-	1,900,000	1,900,000	0.00% (i)
Total Expenditures	57,504,579	43,128,434	41,598,470	(1,529,964)	72.34%
Change in Fund Balance	(1,096,862)	(822,646)	(3,686,294)	(2,863,648)	336.08%
Beginning Fund Balance	7,583,253	7,583,253	9,779,692	2,196,439	128.96%
Ending Fund Balance	\$ 6,486,391	\$ 6,760,607	\$ 6,093,399	\$ (667,208)	93.94%
Cash and investments			<u>\$ 2,919,416</u>		

- (a) The majority of property tax collections occurs twice a year; in 2nd quarter and 4th quarter.
- (b) RGRL and rental housing licenses due by end of January. Additional revenue collected will be from late filers or new businesses.
- (c) Business Licenses & Permits includes business licenses and franchise fees and are due by end of January. Additional funds collected will be from new businesses and late filers. Franchise fees are ahead of budget with 90% of budget collected.
- (d) Other governmental revenue includes a budget of \$380,000 for emergency medical services. This is typically received by the City in November.
- (e) Revenue is collected when damage occurs to City streets, lights, signs, etc. and the responsible party reimburses the City for costs to
- (f) An expenditure was recorded in error to a recreation revenue GL account in 3rd quarter. This will be corrected in the 4th quarter.
- (g) Budgeted transfer in from fund 302. While one parcel with the Tukwila Village land sale could occur late in 2014, it is probable that the parcels will be sold in 2015 instead.
- (h) For department expenditures, please refer to Expenditure by Department report.
- (i) Interfund loan to fund 302 to cover costs of motel purchases until other financing can be obtained.

** Variance = Actual over (under) prorated budget

Fund 000

CITY OF TUKWILA
General Fund Expenditures - By Category
As of September 30 2014

% of year expired 75.00%

TOTALS BY CATEGORY	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
SALARIES	\$ 27,441,571	\$ 20,581,178	\$ 20,212,420	\$ (368,758)	73.66%
BENEFITS	8,195,469	6,146,602	6,081,256	(65,345)	74.20%
SUPPLIES	1,320,311	990,233	831,971	(158,262)	63.01%
PROFESSIONAL SERVICES	9,637,556	7,228,167	6,477,145	(751,022)	67.21%
INTERGOVERNMENTAL	2,339,122	1,754,342	1,708,904	(45,437)	73.06%
CAPITAL EXPENDITURES	214,500	160,875	(118)	(160,993)	-0.06%
DEPARTMENTAL EXPENDITURES	49,148,529	36,861,397	35,311,580	(1,549,817)	71.85%
TRANSFERS OUT	8,356,050	6,267,037	4,386,890	(1,880,147)	52.50%
TOTAL EXPENDITURES	\$ 57,504,579	\$ 43,128,434	\$ 41,598,470	\$ (1,529,964)	72.34%

TOTALS BY CATEGORY -- DETAIL	Annual Budget	Prorated Budget	Actual Spent	Variance	% Spent
11 SALARIES	\$ 25,364,554	\$ 19,023,416	\$ 18,237,239	\$ (786,177)	71.90% (a)
12 EXTRA LABOR	492,645	369,484	400,174	30,690	81.23%
13 OVERTIME	1,384,086	1,038,065	1,572,425	534,361	113.61% (a)
15 HOLIDAY PAY	200,286	150,215	2,583	(147,632)	1.29%
21 FICA	1,517,411	1,138,058	1,188,332	50,273	78.31%
22 LEOFF	624,018	468,014	559,814	91,801	89.71% (a)
23 PERS	1,132,009	849,007	809,688	(39,319)	71.53%
24 INDUSTRIAL INSURANCE	473,644	355,233	356,743	1,510	75.32%
25 MEDICAL,DENTAL,LIFE,OPTICAL	4,438,312	3,328,734	3,138,227	(190,507)	70.71%
26 UNEMPLOYMENT COMP	-	-	26,383	26,383	0.00%
28 UNIFORM CLOTHING	10,075	7,556	2,070	(5,486)	20.55%
31 OFFICE & OPERATING SUPPLIES	1,061,979	796,484	735,811	(60,674)	69.29%
34 ITEMS FOR INVENT/RESALE	14,428	10,821	22,913	12,092	158.81%
35 SMALL TOOLS & MINOR EQUIP	243,904	182,928	73,248	(109,680)	30.03%
41 PROFESSIONAL SERVICES	2,574,603	1,930,952	1,555,188	(375,764)	60.40%
42 COMMUNICATION	369,196	276,897	228,177	(48,720)	61.80%
43 TRAVEL	116,065	87,049	103,004	15,956	88.75%
44 ADVERTISING	56,050	42,038	18,150	(23,887)	32.38%
45 OPERATING RENTALS & LEASES	2,193,517	1,645,138	1,588,844	(56,294)	72.43%
46 INSURANCE	617,535	463,151	677,664	214,513	109.74% (b)
47 PUBLIC UTILITY SERVICES	1,525,097	1,143,823	1,235,565	91,742	81.02%
48 REPAIRS & MAINTENANCE	930,262	697,697	393,396	(304,301)	42.29%
49 MISCELLANEOUS	1,255,231	941,423	677,158	(264,266)	53.95%
51 INTERGVRNMTL PROF SVCS	2,339,122	1,754,342	1,708,852	(45,489)	73.06%
53 EXT TAXES & OPER ASSMNTS	-	-	52	52	0.00%
63 OTHER IMPROVEMENTS	5,000	3,750	-	(3,750)	0.00%
64 MACHINERY & EQUIP, OTHER	209,500	157,125	(118)	(157,243)	-0.06%
OPERATING EXPENDITURES	49,148,529	36,861,397	35,311,580	(1,549,817)	71.85%
00 TRANSFERS OUT	\$ 8,356,050	6,267,037	4,386,890	(1,880,147)	52.50%
Grand Totals	\$ 57,504,579	\$ 43,128,434	\$ 41,598,470	\$ (1,529,964)	72.34%

- (a) Salaries are under budget and overtime is over budget due to unfilled positions that have been backfilled via overtime. Salaries are also under budget because of conservative budgeting and favorable contract terms.
- (b) Insurance is paid in full in the 1st quarter of the year.

** Variance = Actual over (under) prorated budget

Fund 000 By Category

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

TOTALS - ALL DEPARTMENTS	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
CITY COUNCIL	\$ 335,961	\$ 251,971	\$ 218,028	\$ (33,942)	\$ 117,933	64.90%
MAYOR	3,058,747	2,294,060	2,251,664	(42,397)	807,083	73.61%
HUMAN RESOURCES	693,816	520,362	498,736	(21,626)	195,080	71.88%
FINANCE	2,294,133	1,720,600	1,612,005	(108,595)	682,128	70.27%
CITY ATTORNEY	661,860	496,395	331,174	(165,221)	330,686	50.04%
RECREATION	2,652,697	1,989,523	1,986,898	(2,624)	665,799	74.90%
COMMUNITY DEVELOPMENT	3,108,679	2,331,509	2,063,358	(268,151)	1,045,321	66.37%
MUNICIPAL COURT	1,096,547	822,410	814,637	(7,773)	281,910	74.29%
POLICE	15,587,238	11,690,429	11,476,064	(214,364)	4,111,174	73.62%
FIRE	10,522,254	7,891,691	7,959,698	68,007	2,562,556	75.65%
INFORMATION TECHNOLOGY	1,362,557	1,021,918	802,231	(219,687)	560,327	58.88%
PUBLIC WORKS	3,709,272	2,781,954	2,363,177	(418,777)	1,346,095	63.71%
PARK MAINTENANCE	1,154,636	865,977	857,870	(8,107)	296,766	74.30%
STREET MAINTENANCE & OPERATION	2,910,132	2,182,599	2,076,039	(106,560)	834,093	71.34%
TOTAL ALL DEPARTMENTS	49,148,529	36,861,397	35,311,580	(1,549,817)	13,836,949	71.85%
LOAN TO MPD	-	-	-	-	-	0.00%
OTHER DEBT - INTERFUND LOAN TO 302	-	-	1,900,000	1,900,000	(1,900,000)	0.00%
TRANSFERS OUT (DEPT 20 ONLY)	8,356,050	6,267,037	4,386,890	(1,880,147)	3,969,160	52.50%
GRAND TOTAL	\$ 57,504,579	\$ 43,128,434	\$ 41,598,470	\$ (1,529,964)	\$ 15,906,109	72.34%

Highlights on selected line items in departments below:

- (a) Facilitation costs for anticipated Council retreat and workshops which will most likely not occur in 2014.
- (b) Formation of the Communications division and transferring one position from DCD to Economic Development.
- (c) Extra labor is for intern position.
- (d) Participation in National League of Cities that occurred in March.
- (e) The budget for salaries was conservative and new contract terms were favorable.
- (f) Supplies for negotiations, etc. purchased during 1st quarter.
- (g) Rental at TCC on 5/14/14 for event.
- (h) Annual software maintenance paid out of repairs & maintenance but budgeted in professional services.
- (i) Annual insurance paid in 1st quarter.
- (j) September legal fees not paid until October.
- (k) 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.
- (l) Items purchased for summer season, which is the busiest time for the department.
- (m) An intern was hired for the summer.
- (n) Hired additional help to process evidence to catch up on backlog. Necessary for accreditation requirements.
- (o) Office furniture not purchased in 2013 and supplies for recruitment process.
- (p) Employment background checks.
- (q) Advertising for job postings.
- (r) Costs for annual training requirement occur earlier in the year rather than evenly throughout the year.
- (s) Overtime due to OSO landslide response, minimum staffing requirements, and WA State Task Force backfill.
- (t) Debt service to finance 2 fire pumpers was included in this line. Pumpers were purchased rather than leased.
- (u) Dispatch costs through October have been paid.
- (v) Salaries lower than budget and Extra labor higher than budget due to vacant IT position not filled until first part of the year.
- (w) Costs associated with computer failure that occurred in September, 2014.
- (x) Position still unfilled from retirement that occurred in 2013.
- (y) Purchased slide in anticipation of summer.
- (z) Utility costs higher than budget. Includes surface water charges for the entire year.
- (aa) Transfers for capital projects have been completed for the year.

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

01 - CITY COUNCIL	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	176,324	132,243	133,214	971	43,111	75.55%
21 FICA	13,490	10,118	10,441	323	3,049	77.40% (f)
23 PERS	7,202	5,402	5,513	112	1,689	76.55%
24 INDUSTRIAL INSURANCE	2,754	2,066	1,719	(346)	1,035	62.43% (g)
25 MEDICAL,DENTAL,LIFE,OPTICAL	68,921	51,691	37,732	(13,958)	31,189	54.75%
31 OFFICE & OPERATING SUPPLIES	3,870	2,903	796	(2,107)	3,074	20.57%
41 PROFESSIONAL SERVICES	16,500	12,375	-	(12,375)	16,500	0.00% (a)
42 COMMUNICATION	6,000	4,500	3,815	(685)	2,185	63.58%
43 TRAVEL	30,000	22,500	18,553	(3,947)	11,447	61.84%
49 MISCELLANEOUS	10,900	8,175	6,245	(1,930)	4,655	57.29%
CITY COUNCIL	335,961	251,971	218,028	(33,942)	117,933	64.90%

03 - MAYOR	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	1,194,190	895,643	981,850	86,208	212,340	82.22% (b)
12 EXTRA LABOR	10,500	7,875	7,995	120	2,505	76.14% (c)
13 OVERTIME	573	430	-	(430)	573	0.00%
21 FICA	85,122	63,842	73,652	9,810	11,470	86.53%
23 PERS	109,416	82,062	88,883	6,821	20,533	81.23%
24 INDUSTRIAL INSURANCE	4,390	3,293	3,120	(173)	1,270	71.07%
25 MEDICAL,DENTAL,LIFE,OPTICAL	194,604	145,953	161,480	15,527	33,124	82.98%
31 OFFICE & OPERATING SUPPLIES	43,024	32,268	30,672	(1,596)	12,352	71.29%
35 SMALL TOOLS & MINOREQUIPMENT	4,935	3,701	1,341	(2,360)	3,594	27.17%
41 PROFESSIONAL SERVICES	943,970	707,978	615,995	(91,982)	327,975	65.26%
42 COMMUNICATION	72,600	54,450	35,573	(18,877)	37,027	49.00%
43 TRAVEL	19,800	14,850	18,277	3,427	1,523	92.31% (d)
44 ADVERTISING	14,750	11,063	3,871	(7,192)	10,879	26.24%
45 OPERATING RENTALS & LEASES	29,148	21,861	18,282	(3,579)	10,866	62.72%
48 REPAIRS & MAINTENANCE	17,750	13,313	7,272	(6,041)	10,478	40.97%
49 MISCELLANEOUS	286,475	214,856	200,315	(14,541)	86,160	69.92%
49-00 Miscellaneous	31,065	23,299	48,180	24,881	(17,115)	155.09%
49-01 Memberships, dues, subscriptions	175,650	131,738	104,846	(26,891)	70,804	59.69%
49-02 Microfilm imaging	31,529	23,647	8,006	(15,641)	23,523	25.39%
49-03 Employee recognition	5,000	3,750	6,275	2,525	(1,275)	125.51%
49-04 Recorded documents	4,300	3,225	22	(3,203)	4,278	0.51%
49-05 Registrations	2,500	1,875	3,955	2,080	(1,455)	158.20%
49-08 Credit card fees	431	323	600	277	(169)	139.25%
49-51 CTR reimbursement	6,000	4,500	5,280	780	720	88.00%
49-53 Hearing examiner fees	-	-	-	-	-	0.00%
49-56 Green initiatives	30,000	22,500	23,150	650	6,850	77.17%
51 INTERGVRNMTL PROFESSIONAL SVCS	27,500	20,625	3,086	(17,539)	24,414	11.22%
MAYOR	3,058,747	2,294,060	2,251,664	(42,397)	807,083	73.61%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

04 - HUMAN RESOURCES	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	400,814	300,611	291,386	(9,224)	109,428	72.70% (e)
12 EXTRA LABOR	-	-	924	924	-924	0.00%
21 FICA	27,908	20,931	21,605	674	6,303	77.41%
23 PERS	36,835	27,626	26,683	(943)	10,152	72.44%
24 INDUSTRIAL INSURANCE	1,377	1,033	835	(198)	542	60.62%
25 MEDICAL,DENTAL,LIFE,OPTICAL	57,452	43,089	46,613	3,524	10,839	81.13%
31 OFFICE & OPERATING SUPPLIES	4,642	3,482	7,234	3,753	-2,592	155.85% (f)
41 PROFESSIONAL SERVICES	137,625	103,219	90,679	(12,540)	46,946	65.89%
43 TRAVEL	1,500	1,125	1,189	64	311	79.25%
44 ADVERTISING	7,000	5,250	1,753	(3,497)	5,247	25.05%
45 OPERATING RENTALS & LEASES	3,108	2,331	4,490	2,159	-1,382	144.48% (g)
48 REPAIRS & MAINTENANCE	5,105	3,829	2,642	(1,187)	2,463	51.75%
49 MISCELLANEOUS	10,450	7,838	2,703	(5,135)	7,747	25.87%
HUMAN RESOURCES	693,816	520,362	498,736	(21,626)	195,080	71.88%

05 - FINANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	1,025,103	768,827	755,092	(13,735)	270,011	73.66% (e)
12 EXTRA LABOR	30,000	22,500	5,782	(16,718)	24,218	19.27%
13 OVERTIME	10,000	7,500	3,673	(3,827)	6,327	36.73%
21 FICA	76,127	57,095	57,224	129	18,903	75.17%
23 PERS	94,207	70,655	68,884	(1,772)	25,323	73.12%
24 INDUSTRIAL INSURANCE	4,131	3,098	2,406	(692)	1,725	58.24%
25 MEDICAL,DENTAL,LIFE,OPTICAL	199,801	149,851	138,345	(11,506)	61,456	69.24%
26 UNEMPLOYMENT COMPENSATION	-	-	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	19,296	14,472	8,499	(5,973)	10,797	44.05%
41 PROFESSIONAL SERVICES	175,000	131,250	73,574	(57,676)	101,426	42.04% (h)
42 COMMUNICATION	1,000	750	134	(616)	866	13.41%
43 TRAVEL	5,000	3,750	1,441	(2,309)	3,559	28.83%
45 OPERATING RENTALS & LEASES	2,700	2,025	2,589	564	111	95.88%
46 INSURANCE	252,000	189,000	281,690	92,690	(29,690)	111.78% (i)
48 REPAIRS & MAINTENANCE	2,500	1,875	54,540	52,665	(52,040)	2181.61% (h)
49 MISCELLANEOUS	397,268	297,951	158,131	(139,820)	239,137	39.80%
49-00 Miscellaneous	21,900	16,425	48,672	32,247	(26,772)	222.25%
49-01 EDEN system upgrade	-	-	-	-	-	0.00%
49-03 Claims and judgments	370,000	277,500	102,118	(175,382)	267,882	27.60%
49-08 Credit card fees	5,368	4,026	7,341	3,315	(1,973)	136.75%
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	(1)	0.00%
FINANCE	2,294,133	1,720,600	1,612,005	(108,595)	682,128	70.27%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

06 - CITY ATTORNEY	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
12 EXTRA LABOR	-	-	2,580	2,580	(2,580)	0.00%
21 FICA	-	-	197	197	(197)	0.00%
24 INDUSTRIAL INSURANCE	-	-	147	147	(147)	0.00%
31 OFFICE & OPERATING SUPPLIES	3,100	2,325	2,705	380	395	87.26%
41 PROFESSIONAL SERVICES	652,260	489,195	325,919	(163,276)	326,341	49.97% (j)
42 COMMUNICATION	2,000	1,500	-	(1,500)	2,000	0.00%
45 OPERATING RENTALS & LEASES	2,100	1,575	-	(1,575)	2,100	0.00%
48 REPAIRS & MAINTENANCE	1,400	1,050	-	(1,050)	1,400	0.00%
49 MISCELLANEOUS	1,000	750	(375)	(1,125)	1,375	-37.50%
CITY ATTORNEY	661,860	496,395	331,174	(165,221)	330,686	50.04%

07 - RECREATION	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	1,300,930	975,698	952,607	(23,091)	348,323	73.23% (e)
12 EXTRA LABOR	316,444	237,333	279,083	41,750	37,361	88.19%
13 OVERTIME	1,100	825	10,006	9,181	(8,906)	909.68% (k)
21 FICA	118,830	89,123	94,061	4,938	24,769	79.16%
23 PERS	119,555	89,666	95,546	5,879	24,009	79.92%
24 INDUSTRIAL INSURANCE	30,370	22,778	36,369	13,591	(5,999)	119.75%
25 MEDICAL,DENTAL,LIFE,OPTICAL	252,291	189,218	191,555	2,337	60,736	75.93%
26 UNEMPLOYMENT COMPENSATION	-	-	1,133	1,133	(1,133)	0.00%
31 OFFICE & OPERATING SUPPLIES	92,628	69,471	73,588	4,117	19,040	79.45%
34 ITEMS PURCH. FOR INVENT/RESALE	14,428	10,821	22,913	12,092	(8,485)	158.81% (l)
41 PROFESSIONAL SERVICES	184,037	138,028	96,329	(41,699)	87,708	52.34% (h)
42 COMMUNICATION	14,380	10,785	9,435	(1,350)	4,945	65.61%
43 TRAVEL	8,450	6,338	2,390	(3,948)	6,060	28.28%
44 ADVERTISING	28,500	21,375	10,357	(11,018)	18,143	36.34%
45 OPERATING RENTALS & LEASES	37,406	28,055	24,064	(3,990)	13,342	64.33%
48 REPAIRS & MAINTENANCE	32,350	24,263	19,457	(4,805)	12,893	60.15% (h)
49 MISCELLANEOUS	90,998	68,249	63,029	(5,220)	27,969	69.26%
49-01 Printing and binding	35,000	26,250	15,426	(10,824)	19,574	44.07%
49-04 Trip admissions Seniors	7,250	5,438	4,042	(1,396)	3,208	55.75%
49-05 Trip admissions Youth	8,900	6,675	11,443	4,768	(2,543)	128.57%
49-08 Special Accommodations	2,000	1,500	-	(1,500)	2,000	0.00%
49-XX Other	37,848	28,386	32,119	3,733	5,729	84.86%
51 INTERGOVERNMENTAL	-	-	4,976	4,976	(4,976)	0.00%
64 MACHINERY & EQUIPMENT	10,000	7,500	-	(7,500)	10,000	0.00%
RECREATION	2,652,697	1,989,523	1,986,898	(2,624)	665,799	74.90%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

08 - COMMUNITY DEVELOPMENT	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	1,970,169	1,477,627	1,388,712	(88,915)	581,457	70.49% (e)
12 EXTRA LABOR	83,978	62,984	40,357	(22,627)	43,621	48.06%
13 OVERTIME	5,951	4,463	5,145	682	806	86.46%
21 FICA	147,891	110,918	108,651	(2,267)	39,240	73.47%
23 PERS	183,171	137,378	126,214	(11,165)	56,957	68.90%
24 INDUSTRIAL INSURANCE	17,364	13,023	10,414	(2,609)	6,950	59.97%
25 MEDICAL,DENTAL,LIFE,OPTICAL	291,545	218,659	218,497	(162)	73,048	74.94%
28 UNIFORM CLOTHING	975	731	-	(731)	975	0.00%
31 OFFICE & OPERATING SUPPLIES	28,600	21,450	25,844	4,394	2,756	90.36%
35 SMALL TOOLS & MINOR EQUIPMENT	420	315	328	13	92	78.21%
41 PROFESSIONAL SERVICES	126,636	94,977	56,919	(38,058)	69,717	44.95%
42 COMMUNICATION	2,925	2,194	2,107	(87)	818	72.04%
43 TRAVEL	8,600	6,450	4,753	(1,697)	3,847	55.27%
44 RECYCLING - KC WRR	3,500	2,625	363	(2,262)	3,137	10.37%
45 OPERATING RENTALS & LEASES	20,804	15,603	16,281	678	4,523	78.26%
48 REPAIRS & MAINTENANCE	49,550	37,163	3,666	(33,497)	45,884	7.40%
49 MISCELLANEOUS	101,600	76,200	47,551	(28,649)	54,049	46.80%
51 INTERGVRNMTL PROFESSIONAL SVCS	15,000	11,250	7,673	(3,577)	7,327	51.15%
53 EXT TAXES & OPERATING ASSMNTS	-	-	2	2	(2)	0.00%
64 MACHINERY & EQUIPMENT	50,000	37,500	(118)	(37,618)	50,118	-0.24%
COMMUNITY DEVELOPMENT	3,108,679	2,331,509	2,063,358	(268,151)	1,045,321	66.37%

09 - MUNICIPAL COURT	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	696,474	522,356	512,071	(10,285)	184,403	73.52% (e)
12 EXTRA LABOR	2,500	1,875	14,074	12,199	(11,574)	562.98% (m)
13 OVERTIME	5,016	3,762	-	(3,762)	5,016	0.00%
21 FICA	53,007	39,755	39,287	(468)	13,720	74.12%
23 PERS	65,397	49,048	48,232	(815)	17,165	73.75%
24 INDUSTRIAL INSURANCE	3,098	2,324	1,941	(382)	1,157	62.66%
25 MEDICAL,DENTAL,LIFE,OPTICAL	116,904	87,678	101,298	13,620	15,606	86.65%
31 OFFICE & OPERATING SUPPLIES	11,708	8,781	10,622	1,841	1,086	90.73%
41 PROFESSIONAL SERVICES	105,300	78,975	64,320	(14,655)	40,980	61.08%
42 COMMUNICATION	7,300	5,475	2,644	(2,831)	4,656	36.22%
43 TRAVEL	6,215	4,661	5,275	614	940	84.88%
45 OPERATING RENTALS & LEASES	3,058	2,294	1,570	(723)	1,488	51.35%
48 REPAIRS & MAINTENANCE	1,300	975	278	(697)	1,022	21.37%
49 MISCELLANEOUS	19,270	14,453	13,022	(1,431)	6,248	67.58%
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	(1)	0.00%
MUNICIPAL COURT	1,096,547	822,410	814,637	(7,773)	281,910	74.29%

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CITY OF TUKWILA
General Fund Expenditures - By Department
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75.00%

10 - POLICE	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	8,052,028	6,039,021	5,614,512	(424,509)	2,437,516	69.73%
12 EXTRA LABOR	1,000	750	5,548	4,798	(4,548)	554.75% (n)
13 OVERTIME	908,263	681,197	796,366	115,169	111,897	87.68%
21 FICA	604,704	453,528	487,756	34,228	116,948	80.66%
22 LEOFF	346,354	259,766	287,351	27,585	59,003	82.96%
23 PERS	110,679	83,009	79,898	(3,111)	30,781	72.19%
24 INDUSTRIAL INSURANCE	148,475	111,356	116,346	4,989	32,129	78.36%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,406,263	1,054,697	955,459	(99,238)	450,804	67.94%
26 UNEMPLOYMENT COMPENSATION	-	-	23,579	23,579	(23,579)	0.00%
31 OFFICE & OPERATING SUPPLIES	166,450	124,838	190,414	65,576	(23,964)	114.40% (o)
35 SMALL TOOLS & MINOR EQUIPMENT	600	450	-	(450)	600	0.00%
41 PROFESSIONAL SERVICES	77,875	58,406	61,326	2,920	16,549	78.75%
42 COMMUNICATION	90,071	67,553	59,687	(7,867)	30,384	66.27%
43 TRAVEL	24,500	18,375	43,468	25,093	(18,968)	177.42% (p)
44 ADVERTISING	800	600	1,806	1,206	(1,006)	225.75% (q)
45 OPERATING RENTALS & LEASES	973,031	729,773	698,805	(30,968)	274,226	71.82%
46 INSURANCE	240,080	180,060	260,042	79,982	(19,962)	108.31% (i)
47 PUBLIC UTILITY SERVICES	-	-	1,398	1,398	(1,398)	0.00%
48 REPAIRS & MAINTENANCE	189,343	142,007	149,628	7,621	39,715	79.02%
48-00 Repair and maintenance	128,372	96,279	98,203	1,924	30,169	76.50%
48-01 800 MHZ radio assessment	60,971	45,728	51,425	5,696	9,546	84.34%
49 MISCELLANEOUS	75,661	56,746	68,014	11,268	7,647	89.89% (r)
49-00 Miscellaneous	73,811	55,358	68,006	12,647	5,805	92.13%
49-03 Explorer post	1,850	1,388	8	(1,379)	1,842	0.44%
51 INTERGVRNMTL PROFESSIONAL SVCS	2,053,561	1,540,171	1,574,663	34,492	478,898	76.68%
64 MACHINERY & EQUIPMENT	117,500	88,125	-	(88,125)	117,500	0.00%
POLICE	15,587,238	11,690,429	11,476,064	(214,364)	4,111,174	73.62%

11 - FIRE	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
00 HYDRANT RENTALS	106,000	79,500	-	(79,500)	106,000	0.00%
11 SALARIES	6,508,431	4,881,323	4,930,216	48,892	1,578,215	75.75%
12 EXTRA LABOR	-	-	192	192	-192	0.00%
13 OVERTIME	434,858	326,144	725,773	399,629	-290,915	166.90% (s)
15 HOLIDAY PAY	200,286	150,215	2,583	(147,632)	197,703	1.29%
21 FICA	92,807	69,605	86,913	17,308	5,894	93.65% (s)
22 LEOFF	277,664	208,248	272,464	64,216	5,200	98.13% (s)
23 PERS	32,949	24,712	24,161	(550)	8,788	73.33%
24 INDUSTRIAL INSURANCE	187,012	140,259	139,704	(555)	47,308	74.70%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,101,665	826,249	806,532	(19,717)	295,133	73.21%
26 UNEMPLOYMENT COMPENSATION	-	-	54	54	(54)	0.00%
28 UNIFORM CLOTHING	1,500	1,125	-	(1,125)	1,500	0.00%
31 OFFICE & OPERATING SUPPLIES	213,277	159,958	163,636	3,679	49,641	76.72%
35 SMALL TOOLS & MINOR EQUIPMENT	38,268	28,701	2,708	(25,993)	35,560	7.08%
41 PROFESSIONAL SERVICES	94,000	70,500	38,389	(32,111)	55,611	40.84%
42 COMMUNICATION	32,170	24,128	19,642	(4,485)	12,528	61.06%
43 TRAVEL	7,000	5,250	5,588	338	1,412	79.83%
45 OPERATING RENTALS & LEASES	468,891	351,668	351,445	(223)	117,446	74.95%
46 INSURANCE	90,000	67,500	97,516	30,016	-7,516	108.35% (i)
47 PUBLIC UTILITY SERVICES	73,360	55,020	53,776	(1,244)	19,584	73.30%
48 REPAIRS & MAINTENANCE	307,181	230,386	27,506	(202,879)	279,675	8.95% (t)
49 MISCELLANEOUS	117,874	88,406	92,445	4,040	25,429	78.43%
49-00 Miscellaneous	78,083	58,562	48,597	(9,965)	29,486	62.24%
49-03 Explorer Post	-	-	-	-	-	0.00%
49-05 Uniform cleaning	20,791	15,593	32,384	16,791	(11,593)	155.76%
49-08 Credit card fees	1,000	750	1,039	289	(39)	103.94%
49-44 Education training-contract	18,000	13,500	10,425	(3,075)	7,575	57.92%
51 INTERGVRNMTL PROFESSIONAL SVCS	137,061	102,796	118,454	15,658	18,607	86.42% (u)
FIRE	10,522,254	7,891,691	7,959,698	68,007	2,562,556	75.65%

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

12 - INFORMATION TECHNOLOGY	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	647,459	485,594	392,458	(93,137)	255,001	60.62% (v)
12 EXTRA LABOR	2,500	1,875	11,600	9,725	(9,100)	464.00% (v)
13 OVERTIME	-	-	13,064	13,064	(13,064)	0.00%
21 FICA	46,842	35,132	31,678	(3,454)	15,164	67.63%
23 PERS	59,523	44,642	38,096	(6,547)	21,427	64.00%
24 INDUSTRIAL INSURANCE	2,753	2,065	1,346	(719)	1,407	48.89%
25 MEDICAL,DENTAL,LIFE,OPTICAL	132,498	99,374	86,330	(13,043)	46,168	65.16%
31 OFFICE & OPERATING SUPPLIES	5,766	4,325	4,143	(181)	1,623	71.86%
35 SMALL TOOLS & MINOR EQUIPMENT	122,000	91,500	32,411	(59,089)	89,589	26.57%
41 PROFESSIONAL SERVICES	1,000	750	78,978	78,228	(77,978)	7897.80% (w)
42 COMMUNICATION	128,700	96,525	89,057	(7,468)	39,643	69.20%
43 TRAVEL	1,500	1,125	575	(550)	925	38.36%
45 OPERATING RENTALS & LEASES	6,016	4,512	4,542	30	1,474	75.49%
48 REPAIRS & MAINTENANCE	56,500	42,375	(296)	(42,671)	56,796	-0.52%
49 MISCELLANEOUS	117,500	88,125	18,249	(69,876)	99,251	15.53%
49-00 Miscellaneous	27,000	20,250	6,496	(13,754)	20,504	24.06%
49-01 Software upgrades	88,000	66,000	-	(66,000)	88,000	0.00%
49-03 Training	2,500	1,875	725	(1,150)	1,775	29.00%
64 MACHINERY & EQUIPMENT	32,000	24,000	-	(24,000)	32,000	0.00%
INFORMATION TECHNOLOGY	1,362,557	1,021,918	802,231	(219,687)	560,327	58.88%

13 - PUBLIC WORKS	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	-	-	-	-	-	0.00%
11 SALARIES	2,016,557	1,512,418	1,307,717	(204,700)	708,840	64.85% (x)
12 EXTRA LABOR	2,000	1,500	-	(1,500)	2,000	0.00%
13 OVERTIME	4,556	3,417	7,245	3,828	(2,689)	159.02%
21 FICA	145,891	109,418	98,744	(10,674)	47,147	67.68%
23 PERS	185,322	138,992	117,907	(21,085)	67,415	63.62%
24 INDUSTRIAL INSURANCE	28,783	21,587	15,099	(6,488)	13,684	52.46%
25 MEDICAL,DENTAL,LIFE,OPTICAL	347,146	260,360	220,157	(40,202)	126,989	63.42%
28 UNIFORM CLOTHING	3,800	2,850	350	(2,500)	3,450	9.20%
31 OFFICE & OPERATING SUPPLIES	99,550	74,663	63,752	(10,911)	35,798	64.04%
35 SMALL TOOLS & MINOR EQUIPMENT	63,750	47,813	32,589	(15,224)	31,161	51.12%
41 PROFESSIONAL SERVICES	31,400	23,550	27,618	4,068	3,782	87.96%
42 COMMUNICATION	7,750	5,813	5,026	(786)	2,724	64.85%
43 TRAVEL	800	600	660	60	140	82.55%
45 OPERATING RENTALS & LEASES	172,300	129,225	115,278	(13,947)	57,022	66.91%
47 PUBLIC UTILITY SERVICES	379,449	284,587	232,426	(52,161)	147,023	61.25%
48 REPAIRS & MAINTENANCE	203,183	152,387	114,779	(37,609)	88,404	56.49%
49 MISCELLANEOUS	17,035	12,776	3,830	(8,946)	13,205	22.49%
49-00 Miscellaneous	10,035	7,526	3,747	(3,780)	6,288	37.34%
49-08 Credit card fees	2,000	1,500	84	(1,416)	1,916	4.19%
49-50 Neighborhood revitalization	5,000	3,750	-	(3,750)	5,000	0.00%
53 EXT TAXES & OPERATING ASSMNTS	-	-	-	-	-	0.00%
64 MACHINERY & EQUIPMENT	-	-	-	-	-	0.00%
PUBLIC WORKS	3,709,272	2,781,954	2,363,177	(418,777)	1,346,095	63.71%

** Variance = Actual over (under) prorated budget

Fund 000 By Dept

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

15 - PARK MAINTENANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	533,217	399,913	370,471	(29,442)	162,746	69.48% (e)
12 EXTRA LABOR	-	-	3,649	3,649	(3,649)	0.00%
13 OVERTIME	2,295	1,721	7,286	5,565	(4,991)	317.49%
21 FICA	40,036	30,027	29,026	(1,001)	11,010	72.50%
23 PERS	49,002	36,752	34,098	(2,654)	14,904	69.58%
24 INDUSTRIAL INSURANCE	16,590	12,443	10,307	(2,136)	6,283	62.13%
25 MEDICAL,DENTAL,LIFE,OPTICAL	78,535	58,901	56,871	(2,031)	21,664	72.41%
28 UNIFORM CLOTHING	1,425	1,069	379	(690)	1,046	26.61%
31 OFFICE & OPERATING SUPPLIES	36,968	27,726	29,877	2,151	7,091	80.82%
35 SMALL TOOLS & MINOR EQUIPMENT	1,500	1,125	2,037	912	(537)	135.77% (y)
41 PROFESSIONAL SERVICES	25,000	18,750	23,868	5,118	1,132	95.47%
43 TRAVEL	-	-	225	225	(225)	0.00%
45 OPERATING RENTALS & LEASES	106,068	79,551	77,381	(2,170)	28,687	72.95%
47 PUBLIC UTILITY SERVICES	218,000	163,500	199,865	36,365	18,135	91.68% (z)
48 REPAIRS & MAINTENANCE	37,000	27,750	9,564	(18,186)	27,436	25.85%
49 MISCELLANEOUS	4,000	3,000	2,968	(32)	1,032	74.19%
63 OTHER IMPROVEMENTS	5,000	3,750	-	(3,750)	5,000	0.00%
PARK MAINTENANCE	1,154,636	865,977	857,870	(8,107)	296,766	74.30%

16 - STREET MAINTENANCE & OPERATION	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
11 SALARIES	842,858	632,144	606,933	(25,210)	235,925	72.01% (e)
12 EXTRA LABOR	43,723	32,792	28,390	(4,402)	15,333	64.93%
13 OVERTIME	11,474	8,606	3,867	(4,739)	7,607	33.70%
21 FICA	64,756	48,567	49,098	531	15,658	75.82%
23 PERS	78,751	59,063	55,574	(3,489)	23,177	70.57%
24 INDUSTRIAL INSURANCE	26,547	19,910	16,990	(2,920)	9,557	64.00%
25 MEDICAL,DENTAL,LIFE,OPTICAL	190,687	143,015	117,358	(25,658)	73,329	61.54%
26 UNEMPLOYMENT COMPENSATION	-	-	1,617	1,617	(1,617)	0.00%
28 UNIFORM CLOTHING	2,375	1,781	1,341	(440)	1,034	56.46%
31 OFFICE & OPERATING SUPPLIES	333,100	249,825	124,027	(125,798)	209,073	37.23%
35 SMALL TOOLS & MINOR EQUIPMENT	12,431	9,323	1,834	(7,489)	10,597	14.75%
41 PROFESSIONAL SERVICES	4,000	3,000	1,274	(1,726)	2,726	31.86%
42 COMMUNICATION	4,300	3,225	1,057	(2,168)	3,243	24.59%
43 TRAVEL	2,700	2,025	610	(1,415)	2,090	22.59%
44 ADVERTISING	1,500	1,125	-	(1,125)	1,500	0.00%
45 OPERATING RENTALS & LEASES	368,887	276,665	274,116	(2,550)	94,771	74.31%
46 INSURANCE	35,455	26,591	38,416	11,825	(2,961)	108.35% (i)
47 PUBLIC UTILITY SERVICES	854,288	640,716	748,100	107,384	106,188	87.57%
48 REPAIRS & MAINTENANCE	27,100	20,325	4,360	(15,965)	22,740	16.09%
49 MISCELLANEOUS	5,200	3,900	1,030	(2,870)	4,170	19.81%
53 EXT TAXES & OPERATING ASSMNTS	-	-	48	48	(48)	0.00%
STREET MAINTENANCE & OPERATION	2,910,132	2,182,599	2,076,039	(106,560)	834,093	71.34%

** Variance = Actual over (under) prorated budget

CITY OF TUKWILA
General Fund Expenditures - By Department
As of September 30 2014

% of year expired

75.00%

20 - CONTRIBUTIONS / FUND BALANCE	Annual Budget	Prorated Budget	Actual Spent	Variance	Remaining Budget	% of Annual Budget Spent
00 UNALLOCATED BUDGET REDUCTION	(609,600)	(457,200)	-	457,200	(609,600)	0.00%
01 TRANSFERS OUT	-	-	-	-	-	0.00%
Transfer to Fund 103 Street	100,000	75,000	100,000	25,000	-	100.00% (aa)
Transfer to Fund 104 Arterial Street	1,850,000	1,387,500	1,850,000	462,500	-	100.00% (aa)
Transfer to Fund 105 Contingency	2,200,000	1,650,000	-	(1,650,000)	2,200,000	0.00%
Transfer to Fund 109 Drug Seizure	75,000	56,250	-	(56,250)	75,000	0.00%
Debt service transfer	3,028,650	2,271,487	1,786,890	(484,597)	1,298,325	59.00%
Transfer out for TIB Redevelopment	400,000	300,000	-	(300,000)	400,000	0.00%
Transfer to Fund 301 Land Acq, Park	212,000	159,000	-	(159,000)	212,000	0.00%
Transfer to Fund 303 Gen Gov't Improve	500,000	375,000	200,000	(175,000)	300,000	40.00%
Transfer to Fund 411 Golf Course	600,000	450,000	450,000	-	150,000	75.00%
79 OTHER DEBT - INTERFUND LOAN TO 302	-	-	1,900,000	1,900,000	(1,900,000)	0.00%
CONTRIBUTIONS / FUND BALANCE	8,356,050	6,267,037	6,286,890	19,853	2,069,160	75.24%

** Variance = Actual over (under) prorated budget

City of Tukwila

Hotel/Motel Tax Fund 101 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Hotel/Motel Taxes	\$ 565,000	\$ 423,750	\$ 408,931	\$ (14,819)	72.38%
<i>Total General Revenue</i>	565,000	423,750	408,931	(14,819)	72.38%
Intergovernmental Revenue	853,550	640,163	489,143	(151,019)	57.31% (a)
Plan Check and Review Fees	-	-	124,124	124,124	0.00%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,766	1,325	219	(1,105)	12.40%
Other Misc Revenue	12,000	9,000	6,718	(2,282)	55.98%
<i>Total Miscellaneous Revenue</i>	13,766	10,325	6,937	(3,388)	50.39%
Total Revenue	1,432,316	1,074,237	1,029,135	(45,102)	71.85%
Expenditures					
11 Salaries	304,188	228,141	220,036	(8,105)	72.34%
12 Extra Labor	87,000	65,250	24,783	(40,467)	28.49%
13 Overtime	4,110	3,083	3,752	670	91.29% (b)
21 FICA	23,032	17,274	19,016	1,742	82.56%
23 PERS	27,955	20,966	22,069	1,103	78.95%
24 Industrial Insurance	1,377	1,033	1,546	514	112.31%
25 Medical, Dental, Life, Optical	39,102	29,327	31,659	2,332	80.96%
31 Office & Operating Supplies	24,000	18,000	16,760	(1,240)	69.83%
41 Professional Services	211,000	158,250	148,854	(9,396)	70.55%
42 Communication	79,100	59,325	33,077	(26,248)	41.82%
Transfers Out	23,000	17,250	15,474	(1,776)	67.28%
44 Advertising	613,500	460,125	352,837	(107,288)	57.51%
45 Operating Rentals & Leases	51,741	38,806	40,522	1,717	78.32%
47 Public Utility Services	1,500	1,125	-	(1,125)	0.00%
48 Repairs & Maintenance	1,000	750	148	(602)	14.78%
49 Miscellaneous	37,000	27,750	27,137	(613)	73.34%
64 Capital Outlay	10,000	7,500	14,533	7,033	145.33% (c)
<i>Total Hotel/Motel Tax Fund</i>	1,538,605	1,153,954	972,204	(181,749)	63.19%
Indirect cost allocation	102,498	76,874	76,874	-	75.00%
Total Expenditures	1,641,103	1,230,827	1,049,078	(181,749)	63.93%
Change in Fund Balance	(208,787)	(156,590)	(19,943)	136,647	9.55%
Beginning Fund Balance	525,584	525,584	714,946	189,362	136.03%
Ending Fund Balance	\$ 316,797	\$ 368,994	\$ 695,003	\$ 326,009	219.38%
Cash and investments			\$ 588,695		

(a) Joint media costs are billed once a year in December rather than throughout the year. This item is over 15% of the budget for intergovernmental revenue.

(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 September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Intergovernmental Revenue					
MVFT Cities	\$ 265,000	\$ 198,750	\$ 197,591	\$ (1,159)	74.56%
Dept of Transportation-Thorndyke	295,000	221,250	75,390	(145,860)	25.56%
State Grant-Cascade View	-	-	18,125	18,125	0.00%
State Grant-Thorndyke	395,000	296,250	-	(296,250)	0.00%
<i>Total Intergovernmental Revenue</i>	<u>\$ 955,000</u>	<u>\$ 716,250</u>	<u>\$ 291,106</u>	<u>\$ (425,144)</u>	<u>30.48%</u>
Miscellaneous Revenue					
Investment Earnings	1,000	750	613	(137)	61.26%
<i>Total Miscellaneous Revenue</i>	<u>1,000</u>	<u>750</u>	<u>613</u>	<u>(137)</u>	<u>61.26%</u>
Transfers In	100,000	75,000	100,000	25,000	100.00% (a)
Total Revenue	<u>1,056,000</u>	<u>792,000</u>	<u>391,719</u>	<u>(400,281)</u>	<u>37.09%</u>
Expenditures					
11 Salaries	-	-	45,416	45,416	0.00%
13 Overtime	-	-	332	332	0.00%
21 FICA	-	-	3,447	3,447	0.00%
23 PERS	-	-	4,213	4,213	0.00%
24 Industrial Insurance	-	-	592	592	0.00%
25 Medical, Dental, Life, Optical	-	-	3,758	3,758	0.00%
41 Professional Services	533,000	399,750	318,582	(81,168)	59.77%
44 Advertising	-	-	2,097	2,097	0.00%
49 Miscellaneous	-	-	2,659	2,659	0.00%
64 Capital Outlay	817,000	612,750	8,034	(604,716)	0.98%
<i>Total Streets Fund</i>	<u>1,350,000</u>	<u>1,012,500</u>	<u>389,131</u>	<u>(623,369)</u>	<u>28.82%</u>
Total Expenditures	<u>1,350,000</u>	<u>1,012,500</u>	<u>389,131</u>	<u>(623,369)</u>	<u>28.82%</u>
Change in Fund Balance	(294,000)	(220,500)	2,588	223,088	-0.88%
Beginning Fund Balance	<u>1,107,000</u>	<u>1,107,000</u>	<u>1,415,955</u>	<u>308,955</u>	<u>127.91%</u>
Ending Fund Balance	<u>\$ 813,000</u>	<u>\$ 886,500</u>	<u>\$ 1,418,543</u>	<u>\$ 532,043</u>	<u>174.48%</u>
Cash and investments			<u>\$ 1,382,665</u>		

(a) All budgeted transfers were done in the first half of the year.

** Variance = Actual over (under) prorated budget

Fund 103

City of Tukwila
Arterial Street Fund 104 - Revenue and Expenditures
As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Parking Taxes	\$ 151,000	\$ 113,250	\$ 123,014	\$ 9,764	81.47%
MVFT Cities	112,000	84,000	92,984	8,984	83.02%
Real Estate Excise Taxes	130,000	97,500	176,260	78,760	135.58%
Total General Revenue	393,000	294,750	392,258	97,508	99.81%
<i>Charges for Services</i>					
Park Impact Fees	-	-	40,211	40,211	0.00%
Traffic Impact Fees	-	-	73,692	73,692	0.00%
Total Charges for Services	-	-	113,903	113,903	0.00%
<i>Intergovernmental Revenue</i>					
King County	1,187,000	890,250	-	(890,250)	0.00%
Dept of Transportation-Tukwila	-	-	37,783	37,783	0.00%
Fed Grant - S/C Pkwy (S 180TH)	-	-	364	364	0.00%
Fed Grant-Overlay & Repair EMW	-	-	667,316	667,316	0.00%
Fed Grant - Interurban S (S 14)	4,095,000	3,071,250	33,846	(3,037,404)	0.83%
Fed Grant - Tuk Urb Ctr - Ped	1,113,000	834,750	29,217	(805,533)	2.63%
Boeing Access Bridge	800,000	600,000	217,876	(382,124)	27.23%
WSDOT Reg Mobility Grant-Trans	4,185,000	3,138,750	1,279,777	(1,858,973)	30.58%
State Grant-S 144th (TIB 43rd)	-	-	6,730	6,730	0.00%
State Grant-APW	1,320,000	990,000	256,411	(733,589)	19.43%
State Grant-Interurb Ave S Stat	3,600,000	2,700,000	-	(2,700,000)	0.00%
Total Intergovernmental Revenue	16,300,000	12,225,000	2,529,320	(9,695,680)	15.52% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	-	-	2,930	2,930	0%
Contributions/Donations	538,000	403,500	66,008	(337,492)	12.27%
Total Miscellaneous Revenue	538,000	403,500	68,938	(334,562)	12.81%
Transfer In	1,850,000	1,387,500	1,850,000	462,500	100.00% (b)
Debt Proceeds	5,900,000	4,425,000	-	(4,425,000)	0.00% (c)
Total Revenue	24,981,000	18,735,750	4,954,419	(13,781,331)	19.83%
Expenditures					
11 Salaries	220,571	165,428	321,586	156,158	145.80% (d)
13 Overtime	-	-	1,287	1,287	0.00%
21 FICA	16,370	12,278	24,250	11,972	148.14% (d)
23 PERS	20,271	15,203	29,617	14,414	146.11% (d)
24 Industrial Insurance	689	517	2,840	2,323	412.19% (e)
25 Medical, Dental, Life, Optical	26,390	19,793	38,828	19,035	147.13% (d)
Ti31 Office & Operating Supplies	-	-	224	224	0.00%
41 Professional Services	5,741,000	4,305,750	1,223,263	(3,082,487)	21.31%
42 Communication	-	-	117	117	0.00%
43 Travel	-	-	598	598	0.00%
44 Advertising	-	-	5,951	5,951	0.00%
45 Operating Rentals & Leases	-	-	740	740	0.00%
47 Public Utility Services	-	-	1,732	1,732	0.00%
48 Repairs & Maintenance	-	-	73,077	73,077	0.00%
49 Miscellaneous	-	-	300	300	0.00%
64 Capital Outlay	20,315,000	15,236,250	4,081,822	(11,154,428)	20.09%
Total Arterial Streets 104	26,340,291	19,755,218	5,806,231	(13,948,987)	22.04%
Transfers Out	-	-	-	-	0.00%
Total Expenditures	26,340,291	19,755,218	5,806,231	(13,948,987)	22.04%
Change in Fund Balance	(1,359,291)	(1,019,468)	(851,812)	167,656	62.67%
Beginning Fund Balance	2,781,395	2,781,395	1,095,535	(1,685,860)	39.39%
Ending Fund Balance	\$ 1,422,104	\$ 1,761,927	\$ 243,723	\$ (1,518,204)	17.14%

Cash and investments \$ 327,350

- (a) Grant revenue is tied to projects and the reimbursement request is billed out after expenditures have been paid.
- (b) All budgeted transfers were completed in the first half of the year.
- (c) Debt proceeds are for the Interurban and Boeing Access Road Bridge projects. Debt is expected in 2015 rather than 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. A budget amendment is being proposed in 4th quarter to adjust the budget.
- (e) Employee classified at Admin rate for budget but charged at correct rate for actuals.

** Variance = Actual over (under) prorated budget

City of Tukwila

**Contingency Fund 105 - Revenue and Expenditures
As of September 30 2014**

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,816	\$ 1,362	\$ 5,077	\$ 3,715	279.56%
<i>Total Miscellaneous Revenue</i>	1,816	1,362	5,077	3,715	279.56%
Transfers In	2,200,000	1,650,000	-	(1,650,000)	0.00% (a)
Total Revenue	2,201,816	1,651,362	5,077	(1,646,285)	0.23%
Change in Fund Balance	2,201,816	1,651,362	5,077	(1,646,285)	0.23%
Beginning Fund Balance	3,076,816	3,076,816	5,762,932	2,686,116	187.30%
Ending Fund Balance	\$ 5,278,632	\$ 4,728,178	\$ 5,768,008	\$ 1,039,830	109.27%
Cash and investments			\$ 5,768,008		

(a) Additional funds were transferred into this fund late 2013, bringing the balance in line with the reserve policy. No additional transfers to this fund are anticipated in 2014.

** Variance = Actual over (under) prorated budget

City of Tukwila

Drug Seizure Fund 109 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,000	\$ 750	\$ -	\$ (750)	0.00%
Seizure Revenue	20,000	15,000	(7,301)	(22,301)	-36.50% (a)
<i>Total Miscellaneous Revenue</i>	21,000	15,750	(7,301)	(23,051)	-34.77%
Transfers In	75,000	56,250	-	(56,250)	0.00% (b)
Total Revenue	96,000	72,000	(7,301)	(79,301)	-7.60%
Expenditures					
31 Office & Operating Supplies	3,000	2,250	-	(2,250)	0.00%
41 Professional Services	10,000	7,500	-	(7,500)	0.00%
45 Operating Rentals & Leases	10,000	7,500	-	(7,500)	0.00%
48 Repairs & Maintenance	-	-	5,740	5,740	0.00%
49 Miscellaneous	2,000	1,500	-	(1,500)	0.00%
51 Intergovernmental Prof Svcs	30,000	22,500	-	(22,500)	0.00%
64 Capital Outlay	-	-	18,292	18,292	- (c)
<i>Total Drug Seizure Fund</i>	55,000	41,250	24,032	(17,218)	43.69%
Total Expenditures	55,000	41,250	24,032	(17,218)	43.69%
Change in Fund Balance	41,000	30,750	(31,332)	(62,082)	-76.42%
Beginning Fund Balance	246,000	246,000	75,609	(170,391)	30.74%
Ending Fund Balance	\$ 287,000	\$ 276,750	\$ 44,277	\$ (232,473)	15.43%
Cash and investments			\$ 44,277		

(a) Remittance of 2013 annual drug forfeiture paid to the State of Washington. 10% of what is collected is remitted to the State. This will be adjusted when seizure funds are deposited again; most likely in December.

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

(c) Audio/video recording equipment was purchased that will be used for drug related incidents.

** Variance = Actual over (under) prorated budget

Fund 109

City of Tukwila

Debt Service Funds 2XX - Revenue and Expenditures

As of September 30 2014

% of year expired 75.00%

(Excludes LID & Guaranty Fund)

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Build America Bonds Tax Credit	\$ 66,657	\$ 49,993	\$ 30,929	\$ (19,064)	46.40% (a)
Transfers In	3,028,650	2,271,488	1,786,890	(484,598)	59.00% (b)
Total Revenue	3,095,307	2,321,480	1,817,819	(503,661)	58.73%
Expenditures					
80 Debt Service Principal	2,191,000	1,643,250	48,681	(1,594,569)	2.22% (c)
81 Debt Service Interest/Misc Fees	901,795	676,346	463,963	(212,383)	51.45%
<i>Total Debt Service Funds</i>	3,092,795	2,319,596	512,644	(1,806,952)	16.58%
Transfers Among Debt Service Funds	-	-	-	-	0.00%
Total Expenditures	3,092,795	2,319,596	512,644	(1,806,952)	16.58%
Change in Fund Balance	2,512	1,884	1,305,175	1,303,291	51957.60%
Beginning Fund Balance	8,289	8,289	8,262	(27)	99.67%
Ending Fund Balance	\$ 10,801	\$ 10,173	\$ 1,313,437	\$ 1,303,264	12160.33%
Cash and investments			\$ 1,313,436		

(a) Tax credit revenue is typically received in 2nd and 4th quarters. Sequestration is still in effect and as of October the rate has been changed from 7.2% to 7.3%.

(b) Remaining transfers will be done in the 4th quarter, when debt service payments are due.

(c) Most principal payments are due in December.

** Variance = Actual over (under) prorated budget

Fund 2XX

City of Tukwila

Debt Service LID, Gurananty Funds - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
LID Assessment Interest	248,400	186,300	59,202	(189,198)	23.83% (a)
LID Assessment Principal	600,000	450,000	171,192	(428,808)	28.53% (a)
<i>Total Miscellaneous Revenue</i>	<u>848,400</u>	<u>636,300</u>	<u>230,394</u>	<u>(405,906)</u>	<u>27.16%</u>
Total Revenue	848,400	636,300	230,394	(405,906)	27.16%
Expenditures					
80 Debt Service Principal	600,000	450,000	-	(450,000)	0.00% (b)
81 Debt Service Interest/Misc Fees	248,400	186,300	-	(186,300)	0.00% (b)
<i>Total Debt Service Funds</i>	<u>848,400</u>	<u>636,300</u>	<u>-</u>	<u>(636,300)</u>	<u>0.00%</u>
Transfers Among Debt Service Funds	-	-	-	-	0.00%
Total Expenditures	848,400	636,300	-	(636,300)	0.00%
Change in Fund Balance	-	-	230,394	230,394	0.00%
Beginning Fund Balance	680,000	680,000	668,849	(11,151)	98.36%
Ending Fund Balance	\$ 680,000	\$ 680,000	\$ 899,243	\$ 219,243	132.24%
Cash and investments			<u>\$ 900,026</u>		

(a) 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.

(b) The first debt service payment for the LID bonds is not due until January 2015.

** Variance = Actual over (under) prorated budget

Fund LID&GRNTY

City of Tukwila

Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Excess Prop Tax Levy-DwmsH Hill	\$ -	\$ -	\$ 52,227	\$ 52,227	0.00%
Real Estate Excise Taxes	130,000	97,500	176,300	78,800	135.62%
Total General Revenue	130,000	97,500	228,527	131,027	175.79%
<i>Charges for Services</i>					
Park Impact Fees	115,000	86,250	-	(86,250)	0.00% (a)
Total Charges for Services	115,000	86,250	-	(86,250)	0.00%
<i>Intergovernmental Revenue</i>					
Duwamish Gardens Acquisition	1,500,000	1,125,000	-	(1,125,000)	0.00%
King County - Duwamish Gardens	370,000	277,500	78,105	(199,395)	21.11%
KCD - Duwamish Gardens Acquisition	30,000	22,500	-	(22,500)	0.00%
State Grant-Tuk So Ped Bike Bridge	100,000	75,000	-	(75,000)	0.00%
State Agencies-Duwamish Hill Pres	500,000	375,000	-	(375,000)	0.00%
Total Intergovernmental Revenue	2,500,000	1,875,000	78,105	(1,796,895)	3.12% (b)
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,000	750	528	(222)	52.82%
Plan/Development Contributions	500,000	375,000	-	(375,000)	0.00%
Total Miscellaneous Revenue	501,000	375,750	528	(375,222)	0.11%
Transfers In	212,000	159,000	-	(159,000)	0.00% (c)
Total Revenue	3,458,000	2,593,500	307,160	(2,286,340)	8.88%
Expenditures					
11 Salaries	-	-	16,385	16,385	0.00%
21 FICA	-	-	1,229	1,229	0.00%
23 PERS	-	-	1,509	1,509	0.00%
24 Industrial Insurance	-	-	45	45	0.00%
25 Medical, Dental, Life, Optical	-	-	2,399	2,399	0.00%
41 Professional Services	1,317,000	987,750	124,002	(863,749)	9.42%
43 Travel	-	-	10	10	0.00%
44 Advertising	-	-	346	346	0.00%
64 Capital Outlay	2,445,000	1,833,750	-	(1,833,750)	0.00%
Total Park Acquisition Fund	3,762,000	2,821,500	145,925	(2,675,575)	3.88%
Total Expenditures	3,762,000	2,821,500	145,925	(2,675,575)	3.88%
Change in Fund Balance	(304,000)	(228,000)	161,235	389,235	-53.04%
Beginning Fund Balance	1,027,000	1,027,000	1,219,890	192,890	118.78%
Ending Fund Balance	\$ 723,000	\$ 799,000	\$ 1,381,125	\$ 582,125	191.03%
Cash and investments			\$ 1,270,331		

(a) Impact fees are related to development.

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

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

** Variance = Actual over (under) prorated budget

Fund 301

City of Tukwila

Facility Replacement Fund 302 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 5,602	\$ 4,202	\$ 874	\$ (3,327)	15.61%
<i>Total Miscellaneous Revenue</i>	<u>5,602</u>	<u>4,202</u>	<u>874</u>	<u>(3,327)</u>	<u>15.61%</u>
Sale of Capital Assets	4,355,000	3,266,250	-	(4,355,000)	0.00% (a)
Interfund Loan	-	-	1,900,000	1,900,000	0.00% (b)
Total Revenue	<u>4,360,602</u>	<u>3,270,452</u>	<u>1,900,874</u>	<u>(2,458,327)</u>	<u>43.59%</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	-	-	2,163	2,163	0.00%
41 Professional Services	-	-	121,415	121,415	0.00% (c)
44 Advertising	-	-	20	20	0.00%
45 Operating Rentals & Leases	-	-	10,832	10,832	0.00%
47 Public Utility Services	8,500	6,375	9,728	3,353	114.45%
48 Repairs & Maintenance	1,500	1,125	1,533	408	102.20%
49 Miscellaneous	-	-	985	985	0.00%
64 Capital Outlay	-	-	3,570,000	3,570,000	0.00% (d)
<i>Total Expenditures</i>	<u>10,000</u>	<u>7,500</u>	<u>3,717,280</u>	<u>3,709,780</u>	<u>37172.80%</u>
Indirect Cost Allocation	4,355,000	3,266,250	-	(3,266,250)	0.00%
Total Expenditures	<u>4,365,000</u>	<u>3,273,750</u>	<u>3,717,280</u>	<u>443,530</u>	<u>85.16%</u>
Change in Fund Balance	(4,398)	(3,299)	(1,816,405)	(2,901,857)	41300.71%
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>\$ 1,412,304</u>	<u>\$ 86,197</u>	<u>\$ (2,414,857)</u>	<u>6.11%</u>
Cash and investments			<u>\$ 186,197</u>		

(a) Sale of Tukwila Village land will most likely occur in 2015 rather than 2014.

(b) Funds were loaned from the general fund to cover the costs for the motel purchases. This is a short-term loan and will be repaid when other financing is obtained, in the 4th quarter of 2014.

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

(d) Motels in the Tukwila Redevelopment Area (Urban Renewal) were purchased. Purchases were as follows:

City of Tukwila

General Government Improvements 303 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	842	632	212	(419)	25.21%
<i>Total Miscellaneous Revenue</i>	842	632	212	(419)	25.21%
Transfers In	500,000	375,000	200,000	(175,000)	40.00% (a)
Total Revenue	500,842	375,632	200,212	(175,419)	39.98%
Expenditures					
11 Salaries	103,944	77,958	44,687	(33,271)	42.99%
21 FICA	7,938	5,954	3,390	(2,563)	42.71%
23 PERS	9,552	7,164	4,040	(3,124)	42.29%
24 Industrial Insurance	344	258	723	465	210.05%
25 Medical, Dental, Life, Optical	13,427	10,070	4,738	(5,332)	35.29%
31 Office & Operating Supplies	-	-	25,722	25,722	0.00% (b)
41 Professional Services	20,000	15,000	13,396	(1,604)	66.98%
48 Repairs & Maintenance	-	-	1,874	1,874	0.00%
64 Capital Outlay	180,000	135,000	59,718	(75,282)	33.18%
<i>Total Gen Government Improve</i>	335,205	251,404	158,288	(93,116)	47.22%
Total Expenditures	335,205	251,404	158,288	(93,116)	47.22%
Change in Fund Balance	165,637	124,228	41,925	(82,303)	25.31%
Beginning Fund Balance	792,905	792,905	451,755	(341,150)	56.97%
Ending Fund Balance	\$ 958,542	\$ 917,133	\$ 493,680	\$ (423,453)	51.50%
Cash and investments			\$ 498,832		

(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 building conference room #5 remodel.

** Variance = Actual over (under) prorated budget

Fund 303

City of Tukwila

Fire Impact Fees 304 - Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Fire Impact Fees	\$ 50,000	\$ 37,500	\$ 45,615	\$ 8,115	91.23%
<i>Total Charges for Services</i>	50,000	37,500	45,615	8,115	91.23%
Investment Earnings	100	75	197	122	197.07%
<i>Total Miscellaneous Revenue</i>	100	75	197	122	197.07%
Total Revenue	50,100	37,575	45,812	8,237	91.44%
Expenditures					
80 Debt Service Principal	5,000	3,750	-	(3,750)	0.00%
<i>Total Fire Impact Fees</i>	5,000	3,750	-	(3,750)	0.00%
Total Expenditures	5,000	3,750	-	(3,750)	0.00%
Change in Fund Balance	45,100	33,825	45,812	11,987	101.58%
Beginning Fund Balance	295,100	295,100	437,222	142,122	148.16%
Ending Fund Balance	\$ 340,200	\$ 328,925	\$ 483,034	\$ 154,109	141.99%
Cash and investments			\$ 483,034		

** Variance = Actual over (under) prorated budget

City of Tukwila
Water Fund 401 - Revenue and Expenditures
As of September 30 2014

% of year expired 75.00%

	2014				% of Annual Budget
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	
Revenue					
<i>Charges for Services</i>					
Water Sales	\$ 5,535,000	\$ 4,151,250	\$ 4,738,017	\$ 586,767.08	85.60% (a)
Security	1,000	750	150	(600)	15.00%
<i>Total Charges for Services</i>	<u>5,536,000</u>	<u>4,152,000</u>	<u>4,738,167</u>	<u>586,167</u>	<u>85.59%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	6,700	5,025	18,535	13,510	276.64%
Connection Fees	50,000	37,500	52,030	14,530	104.06%
Other Misc Revenue	300	225	6,158	5,933	2052.60% (b)
<i>Total Miscellaneous Revenue</i>	<u>57,000</u>	<u>42,750</u>	<u>76,723</u>	<u>33,973</u>	<u>134.60%</u>
Public Works Trust Fund Loan	1,725,000	1,293,750	-	(1,293,750)	0.00% (c)
Transfers In Hydrant Rental	106,000	79,500	-	(79,500)	0.00% (d)
Total Revenue	<u>7,424,000</u>	<u>5,568,000</u>	<u>4,814,890</u>	<u>(753,110)</u>	<u>64.86%</u>
Operating Expenses					
11 Salaries	531,831	398,873	393,586	(5,287)	74.01%
12 Extra Labor	6,000	4,500	-	(4,500)	0.00%
13 Overtime	5,738	4,304	5,539	1,235	96.53%
21 FICA	40,640	30,480	30,437	(43)	74.90%
23 PERS	48,876	36,657	36,225	(432)	74.12%
24 Industrial Insurance	15,485	11,614	9,658	(1,955)	62.37%
25 Medical, Dental, Life, Optical	115,265	86,449	77,617	(8,831)	67.34%
28 Uniform Clothing	1,330	998	318	(679)	23.91%
31 Office & Operating Supplies	92,839	69,629	77,219	7,590	83.18%
33 Water Purchased for Resale	2,320,175	1,740,131	2,176,715	436,584	93.82% (e)
35 Small Tools & Minor Equipment	11,000	8,250	3,561	(4,689)	32.38%
41 Professional Services	9,300	6,975	2,526	(4,449)	27.16%
42 Communication	2,500	1,875	-	(1,875)	0.00%
43 Travel	1,500	1,125	373	(752)	24.85%
44 Advertising	-	-	-	-	0.00%
45 Operating Rentals & Leases	119,062	89,297	89,198	(99)	74.92%
46 Insurance	21,000	15,750	22,754	7,004	108.35% (f)
47 Public Utility Services	23,000	17,250	13,063	(4,187)	56.80%
48 Repairs & Maintenance	3,000	2,250	10,405	8,155	346.84% (g)
49 Miscellaneous	35,400	26,550	28,319	1,769	80.00%
53 Excise Taxes	184,000	138,000	188,732	50,732	102.57%
54 Interfund utility taxes	565,000	423,750	473,799	50,049	83.86%
Total Operating Expenses	<u>4,152,941</u>	<u>3,114,706</u>	<u>3,640,046</u>	<u>525,340</u>	<u>87.65%</u>
Capital Expenses					
64 Capital Outlay	1,877,539	1,408,154	760,928	(647,226)	40.53%
80 Debt Service Principal	486,481	364,861	435,625	70,765	89.55%
81 Debt Service Interest	58,619	43,964	54,473	10,509	92.93%
Total Capital Expenses	<u>2,422,639</u>	<u>1,816,979</u>	<u>1,251,027</u>	<u>(565,953)</u>	<u>51.64%</u>
Indirect cost allocation	523,876	392,907	392,907	(0)	75.00%
Total Expenses	<u>7,099,456</u>	<u>5,324,592</u>	<u>5,283,980</u>	<u>(40,612)</u>	<u>74.43%</u>
Change in Fund Balance	324,544	243,408	(469,090)	(712,498)	-144.54%
Beginning Fund Balance	4,795,191	4,795,191	6,542,145	1,746,954	136.43%
Ending Fund Balance	<u>\$ 5,119,735</u>	<u>\$ 5,038,599</u>	<u>\$ 6,073,055</u>	<u>\$ 1,034,456</u>	<u>118.62%</u>
Cash and investments			<u>\$ 5,521,980</u>		

- (a) Water sales typically increase during the summer months in 3rd quarter.
- (b) Scrap was sold in March.
- (c) Debt proceeds are for the Andover Park E Water Main Replacement project, however, the Public Works Trust Fund loan has been rescinded. Project has been moved into 2015.
- (d) Due to changes in legislation, the interfund hydrant rental charges have been discontinued effective 1/1/14.
- (e) Water purchase includes 10 months of charges.
- (f) Insurance is paid in full during 1st quarter.
- (g) Software maintenance for Eden is paid in full during 1st quarter. This item was not included in the budget during the previous biennium.

** Variance = Actual over (under) prorated budget

Fund 401

City of Tukwila
Sewer Fund 402 - Revenue and Expenditures
As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Sewer Sales	\$ 6,063,000	\$ 4,547,250	\$ 6,235,954	\$ 1,688,704	102.85% (a)
<i>Total Charges for Services</i>	6,063,000	4,547,250	6,235,954	1,688,704	102.85%
<i>Miscellaneous Revenue</i>					
Investment Earnings	5,000	3,750	3,604	(146)	72.07%
Connection fees	120,000	90,000	224,545	134,545	187.12%
<i>Total Miscellaneous Revenue</i>	125,000	93,750	228,148	134,398	182.52%
Public Trust Fund Loan Proceeds	458,000	343,500	227,697	(115,803)	49.72% (b)
Total Revenue	6,646,000	4,984,500	6,691,799	1,707,299	100.69%
Operating Expenses					
11 Salaries	239,507	179,630	194,638	15,008	81.27% (c)
12 Extra Labor	8,000	6,000	2,552	(3,448)	31.90%
13 Overtime	3,442	2,582	2,017	(564)	58.61%
21 FICA	18,323	13,742	15,224	1,481	83.08%
23 PERS	22,011	16,508	18,117	1,609	82.31%
24 Industrial Insurance	6,637	4,978	4,748	(230)	71.53%
25 Medical, Dental, Life, Optical	36,185	27,139	32,919	5,780	90.97%
28 Uniform Clothing	570	428	-	(428)	0.00%
31 Office & Operating Supplies	22,393	16,795	20,967	4,173	93.63%
33 Metro Sewage Treatment	3,749,000	2,811,750	2,837,376	25,626	75.68%
35 Small Tools & Minor Equipment	5,500	4,125	520	(3,605)	9.45%
41 Professional Services	1,600	1,200	1,107	(93)	69.17%
42 Communication	2,500	1,875	1,571	(304)	62.84%
43 Travel	1,000	750	1,624	874	162.41%
44 Advertising	150	113	-	(113)	0.00%
45 Operating Rentals & Leases	95,171	71,378	70,145	(1,233)	73.70%
46 Insurance	15,195	11,396	16,464	5,068	108.35% (d)
47 Public Utility Services	27,050	20,288	24,768	4,480	91.56%
48 Repairs & Maintenance	43,000	32,250	18,143	(14,107)	42.19%
49 Miscellaneous	30,000	22,500	26,984	4,484	89.95%
53 Excise Taxes	40,000	30,000	86,962	56,962	217.41% (e)
54 Interfund utility tax	609,000	456,750	623,816	167,066	102.43%
Transfers Out	4,976,234	3,732,176	4,000,661	268,485	80.40%
Capital Expenses					
64 Capital Outlay	959,539	719,654	518,977	(200,677)	54.09%
80 Debt Service Principal	279,061	209,296	202,687	(6,609)	72.63%
81 Debt Service Interest	74,480	55,860	42,861	(12,999)	57.55%
Total Capital Expenses	1,313,080	984,810	764,525	(220,285)	58.22%
Indirect cost allocation	394,500	295,875	295,875	-	75.00%
Total Expenses	6,683,814	5,012,861	5,061,060	48,200	75.72%
Change in Fund Balance	(37,814)	(28,361)	1,630,738	1,659,099	-4312.53%
Beginning Fund Balance	1,591,116	1,591,116	3,599,294	2,008,178	226.21%
Ending Fund Balance	\$ 1,553,302	\$ 1,562,756	\$ 5,230,032	\$ 3,667,277	336.70%
Cash and investments			\$ 4,224,369		

(a) Rates were increased after budget was adopted.

(b) 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.

(c) Staff time budgeted in the general fund was charged to the sewer fund for project related work.

(d) Insurance is paid in full in the first quarter.

(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.

** Variance = Actual over (under) prorated budget

Fund 402

City of Tukwila

Foster Golf Course 411- Revenue and Expenditures As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>General Revenue</i>					
Excise Taxes	\$ 2,617	\$ 1,963	\$ 2,622	\$ 659	100.20%
<i>Total General Revenue</i>	<u>2,617</u>	<u>1,963</u>	<u>2,622</u>	<u>659</u>	<u>100.20%</u>
<i>Charges for Services</i>					
Sale of Merchandise	137,000	102,750	139,926	37,176	102.14%
Greens Fees, Instruction	1,024,050	768,038	897,313	129,276	87.62%
<i>Total Charges for Services</i>	<u>1,161,050</u>	<u>870,788</u>	<u>1,037,239</u>	<u>166,451</u>	<u>89.34%</u> (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,130	848	199	(648)	17.62%
Rents and Concessions	277,200	207,900	252,195	44,295	90.98% (a)
Other Misc Revenue	-	-	(545)	(545)	0.00%
<i>Total Miscellaneous Revenue</i>	<u>278,330</u>	<u>208,748</u>	<u>251,850</u>	<u>43,102</u>	<u>90.49%</u>
Transfers In	600,000	450,000	450,000	-	75.00%
Total Revenue	<u>2,041,997</u>	<u>1,531,498</u>	<u>1,741,711</u>	<u>210,213</u>	<u>85.29%</u>
Expenses					
11 Salaries	675,367	506,525	473,917	(32,609)	70.17% (b)
12 Extra Labor	89,000	66,750	81,872	15,122	91.99% (c)
13 Overtime	2,000	1,500	1,885	385	94.25% (c)
21 FICA	51,163	38,372	42,179	3,807	82.44%
23 PERS	62,067	46,550	45,735	(815)	73.69%
24 Industrial Insurance	15,951	11,963	14,175	2,211	88.86%
25 Medical, Dental, Life, Optical	141,288	105,966	82,578	(23,388)	58.45%
26 Unemployment Compensation	6,000	4,500	1,877	(2,623)	31.28%
28 Uniform Clothing	1,164	873	-	(873)	0.00%
31 Office & Operating Supplies	88,750	66,563	57,177	(9,385)	64.42%
34 Items Purchased for Resale	80,000	60,000	111,625	51,625	139.53% (d)
35 Small Tools & Minor Equipment	2,500	1,875	3,520	1,645	140.82% (e)
41 Professional Services	9,600	7,200	6,891	(309)	71.78%
42 Communication	5,150	3,863	2,162	(1,701)	41.98%
43 Travel	750	563	626	64	83.49%
44 Advertising	4,000	3,000	1,205	(1,795)	30.12%
45 Operating Rentals & Leases	87,434	65,576	67,689	2,113	77.42%
46 Insurance	15,195	11,396	16,464	5,068	108.35% (f)
47 Public Utility Services	44,293	33,220	44,066	10,846	99.49%
48 Repairs & Maintenance	19,400	14,550	21,757	7,207	112.15% (g)
49 Miscellaneous	40,950	30,713	23,141	(7,572)	56.51%
53 Excise Taxes	6,400	4,800	4,995	195	78.04%
54 Interfund admissions tax	56,000	42,000	53,296	11,296	95.17% (h)
64 Capital Outlay	90,000	67,500	31,016	(36,484)	34.46%
<i>Total Foster Golf Course Fund</i>	<u>1,594,422</u>	<u>1,195,817</u>	<u>1,189,847</u>	<u>(5,969)</u>	<u>74.63%</u>
Indirect cost allocation	197,486	148,115	148,115	0	75.00%
Total Expenses	<u>1,791,908</u>	<u>1,343,931</u>	<u>1,337,962</u>	<u>(5,969)</u>	<u>74.67%</u>
Change in Fund Balance	250,089	187,567	403,749	216,182	161.44%
Beginning Fund Balance	323,980	323,980	609,988	286,008	188.28%
Ending Fund Balance	<u>\$ 574,069</u>	<u>\$ 511,547</u>	<u>\$ 1,013,737</u>	<u>\$ 502,190</u>	<u>176.59%</u>
Cash and investments			<u>\$ 932,605</u>		

(a) Most revenue is received during the peak season, which typically ends when the weather declines.

(b) Salary increases were budgeted in 2014 but did not occur.

(c) Extra labor and overtime is used primarily during the spring, summer, and early fall seasons.

(d) Merchandise sales are up through 3rd quarter, more product must be ordered to stock shelves.

(e) Purchased a piece of equipment (eductor) for golf course maintenance.

(f) Insurance is paid in full during 1st quarter.

(g) Repairs of equipment have been higher than anticipated.

(h) Admissions tax is tied to revenue.

** Variance = Actual over (under) prorated budget

Fund 411

City of Tukwila
Surface Water Fund 412 - Revenue and Expenditures
As of September 30 2014

% of year expired 75.00%

	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	\$ 3,167,482	\$ 4,225,801	\$ 1,058,319	100.06% (a)
Total Charges for Services	4,223,309	3,167,482	4,225,801	1,058,319	100.06%
Intergovernmental Revenue	45,000	33,750	47,961	14,211	106.58%
<i>Miscellaneous Revenue</i>					
Investment Earnings	13,591	10,193	15,799	5,605	116.24%
Other Misc Revenue	-	-	290	290	0.00%
Total Miscellaneous Revenue	13,591	10,193	16,089	5,895	118.38%
Debt Proceeds	2,800,000	2,100,000	-	(2,100,000)	0.00% (b)
Total Revenue	7,081,900	5,311,425	4,289,851	(1,021,574)	60.57%
Operating Expenses					
11 Salaries	543,591	407,693	404,869	(2,824)	74.48%
12 Extra Labor	25,000	18,750	9,341	(9,409)	37.36%
13 Overtime	9,358	7,019	4,794	(2,224)	51.23%
21 FICA	41,362	31,022	32,006	985	77.38%
23 PERS	49,956	37,467	37,910	443	75.89%
24 Industrial Insurance	16,592	12,444	10,352	(2,092)	62.39%
25 Medical, Dental, Life, Optical	118,893	89,170	81,714	(7,455)	68.73%
28 Uniform Clothing	1,425	1,069	320	(749)	22.46%
31 Office & Operating Supplies	40,530	30,398	25,489	(4,908)	62.89%
35 Small Tools & Minor Equipment	4,000	3,000	2,284	(716)	57.10%
41 Professional Services	53,570	40,178	1,410	(38,767)	2.63% (c)
42 Communication	2,000	1,500	360	(1,140)	18.00%
43 Travel	2,000	1,500	2,122	622	106.10%
44 Advertising	500	375	-	(375)	0.00%
45 Operating Rentals & Leases	140,211	105,158	102,214	(2,944)	72.90%
46 Insurance	15,195	11,396	16,464	5,068	108.35% (d)
47 Public Utility Services	156,600	117,450	34,385	(83,065)	21.96% (e)
48 Repairs & Maintenance	13,965	10,474	27,453	16,980	196.59% (f)
49 Miscellaneous	6,000	4,500	20,334	15,834	338.90%
53 Excise Taxes	25,000	18,750	36,828	18,078	147.31%
54 Interfund utility tax	424,000	318,000	424,036	106,036	100.01% (g)
Total Operating Expenses	1,689,748	1,267,311	1,274,687	7,376	75.44%
Capital Expenses					
64 Capital Outlay	4,638,613	3,478,960	983,173	(2,495,787)	21.20%
80 Debt Service Principal	287,754	215,816	259,356	43,540	90.13%
81 Debt Service Interest	26,495	19,871	20,466	594	77.24%
Total Capital Expenses	4,952,862	3,714,647	1,262,994	(2,451,652)	25.50%
Indirect Cost Allocation	486,482	364,862	364,862	0	75.00%
Total Expenses	7,129,092	5,346,819	2,902,543	(2,444,276)	40.71%
Change in Fund Balance	(47,192)	(35,394)	1,387,308	1,422,702	2939.71%
Beginning Fund Balance	1,080,206	1,080,206	2,213,107	1,132,901	204.88%
Ending Fund Balance	\$ 1,033,014	\$ 1,044,812	\$ 3,600,415	\$ 2,555,603	348.53%
Cash and investments			\$ 3,325,092		

- (a) Surface water charges are billed twice a year; January and July. Any additional revenue will be from past due accounts.
- (b) Anticipated debt proceeds is for the Soils Reclamation Facility, however, the Public Works Trust Fund loan has been rescinded. Project has been postponed until 2017.
- (c) Budgeted engineering and surveying services that were anticipated when the budget was prepared have not been needed yet.
- (d) Insurance is typically paid in full during the first quarter.
- (e) Charges for disposal of waste materials, spill response and disposal, and storm filter cleaning have been lower than expected.
- (f) Annual Eden software maintenance was budgeted in professional services but paid out of repairs & maintenance.
- (g) Utility tax is tied to utility revenue.

** Variance = Actual over (under) prorated budget

Fund 412

City of Tukwila

Equipment Rental/Replacement Fund 501 - Revenue and Expenditures

As of September 30 2014

% of year expired

75.00%

	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	\$ 1,043,177	\$ 1,043,177	\$ -	75.00%
Equipment Replacement Charges	989,190	741,893	741,893	-	75.00%
Transportation	150	113	-	(113)	0.00%
<i>Total Charges for Services</i>	<u>2,380,242</u>	<u>1,785,182</u>	<u>1,785,069</u>	<u>(113)</u>	<u>75.00%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	14,269	10,702	16,165	5,463	113.29%
Other Misc Revenue	-	-	687	687	0.00%
<i>Total Miscellaneous Revenue</i>	<u>14,269</u>	<u>10,702</u>	<u>16,852</u>	<u>6,151</u>	<u>118.10%</u>
Sale of Capital Assets	442,791	332,093	15,620	(316,473)	3.53% (a)
Total Revenue	2,837,302	2,127,977	1,817,542	(310,435)	64.06%
Expenses					
11 Salaries	376,032	282,024	278,707	(3,317)	74.12%
12 Extra Labor	12,000	9,000	8,377	(623)	69.81%
13 Overtime	2,000	1,500	-	(1,500)	0.00%
21 FICA	28,661	21,496	21,769	273	75.95%
23 PERS	34,558	25,919	26,068	150	75.43%
24 Industrial Insurance	11,056	8,292	7,642	(650)	69.12%
25 Medical, Dental, Life, Optical	78,246	58,685	59,542	857	76.10%
28 Uniform Clothing	950	713	352	(360)	37.09%
31 Office & Operating Supplies	2,979	2,234	1,869	(365)	62.74%
34 Items Purchased for Resale	679,000	509,250	450,270	(58,980)	66.31%
35 Small Tools & Minor Equipment	2,500	1,875	185	(1,690)	7.40%
41 Professional Services	1,000	750	895	145	89.54%
42 Communication	2,000	1,500	908	(592)	45.41%
45 Operating Rentals & Leases	31,129	23,347	23,330	(17)	74.94%
46 Insurance	10,130	7,598	10,975	3,378	108.34% (b)
48 Repairs & Maintenance	120,781	90,586	32,203	(58,382)	26.66%
49 Miscellaneous	8,000	6,000	9,975	3,975	124.69% (c)
53 Ext Taxes & Operating Assessments	-	-	3	3	0.00%
64 Capital Outlay	871,681	653,761	405,690	(248,071)	46.54% (d)
<i>Total Equipment Rental Fund</i>	<u>2,272,703</u>	<u>1,704,527</u>	<u>1,338,761</u>	<u>(365,766)</u>	<u>58.91%</u>
Indirect Cost Allocation	298,930	224,198	224,197	-	75.00%
Total Expenses	2,571,633	1,928,725	1,562,959	(365,766)	60.78%
Change in Fund Balance	265,669	199,252	254,583	55,331	95.83%
Beginning Fund Balance	4,096,520	4,096,520	4,257,832	161,312	103.94%
Ending Fund Balance	\$ 4,362,189	\$ 4,295,772	\$ 4,512,415	\$ 216,643	103.44%
Cash and investments			<u>\$ 4,505,671</u>		

(a) Capital asset sales typically occur in 3rd quarter, however, 2014 sale of assets will occur in 2015. Additionally, the budget is higher than usual because the City originally anticipated financing the purchase of 2 fire pumpers but purchased them instead.

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

(c) Travel costs for fire engine training are included in this line and costs for laundry services has increased while the budget for this has not.

(d) 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 September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Charges for Services</i>					
Employee Benefit Programs	\$ 1,200	\$ 900	\$ 651	\$ (249)	54.24%
<i>Total Charges for Services</i>	<u>1,200</u>	<u>900</u>	<u>651</u>	<u>(249)</u>	<u>54.24%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	96,000	72,000	116,545	44,545	121.40%
Employer Trust Contributions	4,483,192	3,362,394	3,313,669	(48,725)	73.91%
Employee Contributions	78,000	58,500	43,449	(15,051)	55.70%
Other Misc Revenue	1,000	750	-	(750)	0.00%
<i>Total Miscellaneous Revenue</i>	<u>4,658,192</u>	<u>3,493,644</u>	<u>3,473,663</u>	<u>(19,981)</u>	<u>74.57%</u>
Total Revenue	<u>4,659,392</u>	<u>3,494,544</u>	<u>3,474,314</u>	<u>(20,230)</u>	<u>74.57%</u>
Expenses					
25 Medical, Dental, Life, Optical	5,252,006	3,939,005	4,628,556	689,551	88.13% (a)
41 Professional Services	25,000	18,750	12,600	(6,150)	50.40%
49 Miscellaneous	20,500	15,375	5,060	(10,315)	24.68%
<i>Total</i>	<u>5,297,506</u>	<u>3,973,130</u>	<u>4,646,215</u>	<u>673,086</u>	<u>87.71%</u>
Indirect cost allocation	75,500	56,625	56,625	-	75.00%
Total Expenses	<u>5,373,006</u>	<u>4,029,755</u>	<u>4,702,841</u>	<u>673,086</u>	<u>87.53%</u>
Change in Fund Balance	(713,614)	(535,211)	(1,228,527)	(693,316)	172.16%
Beginning Fund Balance	4,147,243	4,147,243	4,460,344	313,101	107.55%
Ending Fund Balance	<u>\$ 3,433,629</u>	<u>\$ 3,612,033</u>	<u>\$ 3,231,817</u>	<u>\$ (380,215)</u>	<u>94.12%</u>
Cash and investments			<u>\$ 4,639,948</u>		

(a) Medical claims continue to trend upward through the 3rd quarter.

** Variance = Actual over (under) prorated budget

Fund 502

City of Tukwila

LEOFF Insurance Fund 503 - Revenue and Expenditures
As of September 30 2014

% of year expired 75.00%

	2014				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 3,340	\$ 2,505	\$ 409	\$ (2,096)	12.23%
<i>Total Miscellaneous Revenue</i>	3,340	2,505	409	(2,096)	12.23%
Total Revenue	3,340	2,505	409	(2,096)	12.23%
Expenses					
25 Medical, Dental, Life, Optical	523,672	392,754	552,999	160,245	105.60% (a)
41 Professional Services	19,500	14,625	1,755	(12,870)	9.00%
49 Miscellaneous	-	-	500	500	0.00%
<i>Total</i>	543,172	407,379	555,254	147,875	102.22%
Indirect Cost Allocation	9,906	7,430	7,430	-	75.00%
Total Expenses	553,078	414,809	562,684	147,875	101.74%
Change in Fund Balance	(549,738)	(412,304)	(562,275)	(149,972)	102.28%
Beginning Fund Balance	1,094,849	1,094,849	896,882	(197,967)	81.92%
Ending Fund Balance	\$ 545,111	\$ 682,546	\$ 334,607	\$ (347,939)	61.38%
Cash and investments			\$ 548,857		

(a) Medical claims continue to trend upward through the 3rd quarter.

** Variance = Actual over (under) prorated budget