

December 31, 2012



CITY OF TUKWILA

# 2012 Annual Financial Report

## Summary

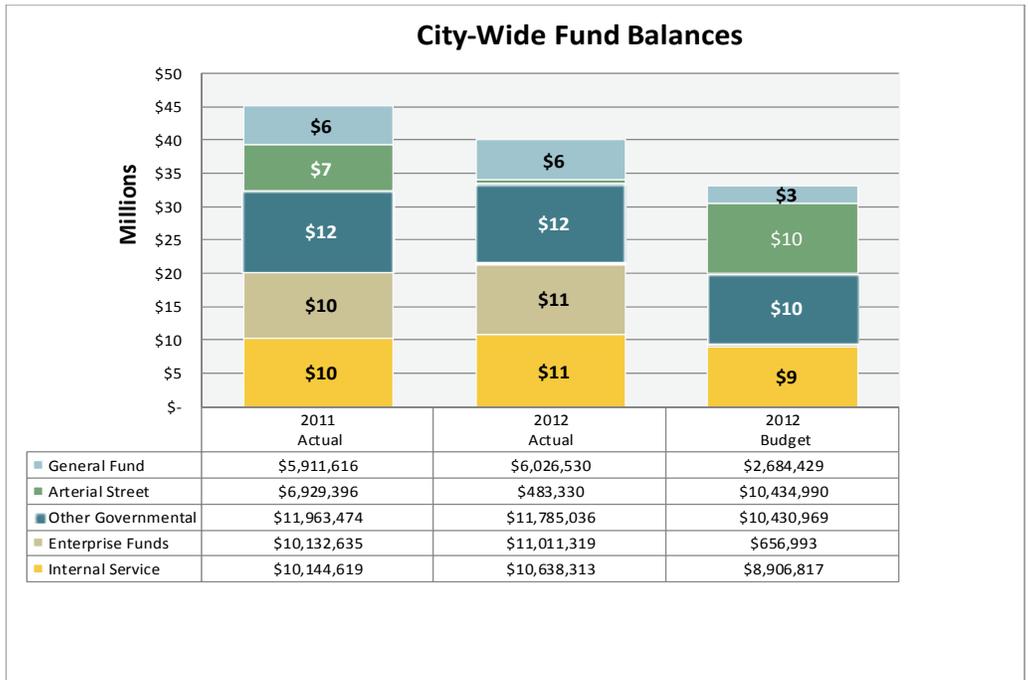
City-wide, unreserved fund balances decreased by \$5.3 million in 2012. Projects in fund 104 Arterial Streets is the main reason for the net decline in City-wide fund balances. Major projects include Southcenter Parkway Extension and the wrap up of the Tukwila Urban Center Access project. The City budgeted for the project to be completed and bonds for the Local Improvement District (LID) issued in 2012, however, the bonds for the LID will not be sold until 2013.

All enterprise funds have a net gain in fund balance for fiscal year 2012. Total increase in fund balance in the enterprise funds is \$878,684.

The General Fund balance increased \$114,414 for the year yielding an ending fund balance of \$6.0 million. When compared with budget, actual operating results for the year were positive with expenses at 91.74% of budget producing a cost savings of \$4.6 million and offsetting the revenue shortfall of \$2.7 million. Sales and use tax revenues exceeded budget by \$626 thousand for the year while gambling excise taxes and charges for services were lower than budget by \$224 thousand and \$477 thousand respectively — due to economic conditions and other factors.

Although financial challenges remain, the City's finances have stabilized over the year. As the economy improves, the City will continue to follow conservative financial policy positioning itself well for the future.

CITY-WIDE	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
Governmental funds	\$ 24,804,483	\$ 18,149,419	\$ (6,655,064)	\$ 1,464,855	\$ (8,119,919)
Enterprise funds	10,132,635	11,011,319	878,684	(3,451,240)	\$ 4,329,924
Internal service funds	10,144,619	10,638,313	493,695	(181,938)	\$ 675,633
<b>City-wide Total</b>	<b>\$ 45,081,737</b>	<b>\$ 39,799,051</b>	<b>\$ (5,282,686)</b>	<b>\$ (2,168,323)</b>	<b>\$ (3,114,363)</b>



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# Governmental Funds

## Overview

GOVERNMENTAL FUNDS	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	---- ACTUAL ----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
General Fund	\$ 5,911,616	\$ 6,026,030	\$ 114,414	\$ (1,757,223)	\$ 1,871,637
Arterial Street	6,929,396	483,330	(6,446,066)	5,645,521	(12,091,587)
Other Special Revenue	4,269,741	4,270,129	388	(369,744)	370,132
Debt Service	3,316,312	3,012,381	(303,930)	(485,951)	182,021
Capital Project	4,377,418	4,357,548	(19,870)	(1,567,748)	1,547,878
<b>GOVERNMENTAL FUNDS</b>	<b>\$24,804,483</b>	<b>\$18,149,419</b>	<b>\$ (6,655,064)</b>	<b>\$ 1,464,855</b>	<b>\$ (8,119,919)</b>

## General Fund

General fund fiscal year activity increased fund balance by \$114,414. Results for the year include revenues of \$51.0 million or 96.97% of budget. The City had budgeted \$1.1 million for bond proceeds to help finance MPD pool improvement project. However, these bonds were not sold until 2013. Additionally, \$673 thousand was budgeted for sale of capital assets. Rather than selling the assets, several were repurposed for other uses by the City. These two items accounts for the largest variance in revenue budget to actual.

The General Fund had year-to-date expenditures of \$50.9 million or 91.74% of annual budget. City departments have been diligent in managing their budgets and all departments are within budget as of year-end.

Departments experiencing very positive budget results include Public Works at 87.63%, Finance at 87.68%, Human Resources at 89.75%, and Department 20 at 70.18%. It should be noted that the \$280K savings on salaries and benefits in the Public Works department is due to project allocations to the arterial street fund which shows salaries and benefits over budget by \$280K.

- Salaries and benefits (97.4%): vacancies, reduction in use of extra labor, and medical costs lower than budget.
- Supplies & professional services (91.8% & 95.4%): all departments worked to hold costs down when possible
- Intergovernmental (67.1%): reduction in jail costs as well as lower than anticipated loan to the MPD.

## GENERAL FUND DEPARTMENTAL EXPENDITURES

DEPARTMENTS	2009	% of Budget	2010	% of Budget	2011	% of Budget	2012	% of Budget
CITY COUNCIL	\$ 251,563	91.8%	242,851	85.8%	\$ 244,029	92.9%	\$ 251,197	93.2%
MAYOR	2,492,492	95.6%	2,228,656	85.6%	2,218,089	94.1%	2,486,158	93.0%
HUMAN RESOURCES	506,060	86.1%	464,095	81.2%	487,920	89.9%	514,637	89.8%
FINANCE	1,963,333	97.0%	2,183,069	102.2%	1,446,736	94.9%	1,405,588	87.7%
CITY ATTORNEY	685,691	113.2%	578,908	97.2%	647,990	92.2%	595,140	92.6%
RECREATION	3,350,801	98.2%	3,130,852	89.4%	2,513,184	88.1%	2,273,480	89.9%
COMMUNITY DEVELOPMENT	2,779,459	101.7%	2,635,296	86.4%	2,560,151	97.3%	2,861,070	100.1%
MUNICIPAL COURT	1,181,132	104.3%	1,208,632	103.6%	945,174	96.6%	1,014,372	99.9%
POLICE	12,994,938	98.8%	13,165,552	93.9%	14,296,485	99.9%	14,019,692	98.2%
FIRE	9,874,049	97.4%	9,920,730	96.3%	9,814,177	98.6%	10,476,394	99.4%
INFORMATION TECHNOLOGY	951,073	90.1%	953,361	87.8%	1,046,573	94.7%	1,106,138	95.9%
PUBLIC WORKS	5,756,107	89.9%	4,572,757	92.6%	3,199,554	95.1%	3,166,787	87.6%
PARK MAINTENANCE	979,084	95.5%	992,222	99.3%	982,596	100.0%	1,072,302	100.0%
STREET MAINTENANCE & OPERATION	2,280,106	89.4%	2,368,562	92.1%	2,517,770	94.9%	2,711,415	98.4%
DEPT 20	709,444	100.0%	252,671	82.8%	7,062,750	86.5%	6,955,261	70.2%
<b>TOTAL</b>	<b>\$ 46,755,332</b>	<b>96.6%</b>	<b>\$ 44,898,214</b>	<b>93.3%</b>	<b>\$ 49,983,178</b>	<b>95.4%</b>	<b>\$ 50,909,629</b>	<b>91.7%</b>

## GENERAL FUND EXPENDITURES BY TYPE

EXPENDITURE BY TYPE	2009	% of Budget	2010	% of Budget	2011	% of Budget	2012	% of Budget
Salary and benefits	\$ 32,831,104	95.8%	\$ 32,629,767	92.5%	\$ 31,521,305	97.5%	\$ 33,182,824	97.4%
Supplies	1,000,789	79.5%	1,243,720	96.6%	1,153,105	91.3%	1,095,524	91.8%
Professional services	9,788,809	89.8%	8,255,412	86.7%	7,694,782	89.3%	8,156,708	95.4%
Intergovernmental	2,201,354	104.2%	2,183,336	104.9%	3,119,057	108.4%	2,582,425	67.1%
Capital expenditures	126,527	39.4%	330,504	86.7%	212,643	95.2%	273,560	89.1%
Miscellaneous general	806,749	-178.2%	255,475	-62.1%	6,282,288	88.8%	5,618,587	74.6%
<b>TOTAL</b>	<b>\$ 46,755,332</b>	<b>96.6%</b>	<b>\$ 44,898,214</b>	<b>93.3%</b>	<b>\$ 49,983,180</b>	<b>95.4%</b>	<b>\$ 50,909,629</b>	<b>91.7%</b>

# Sales Tax

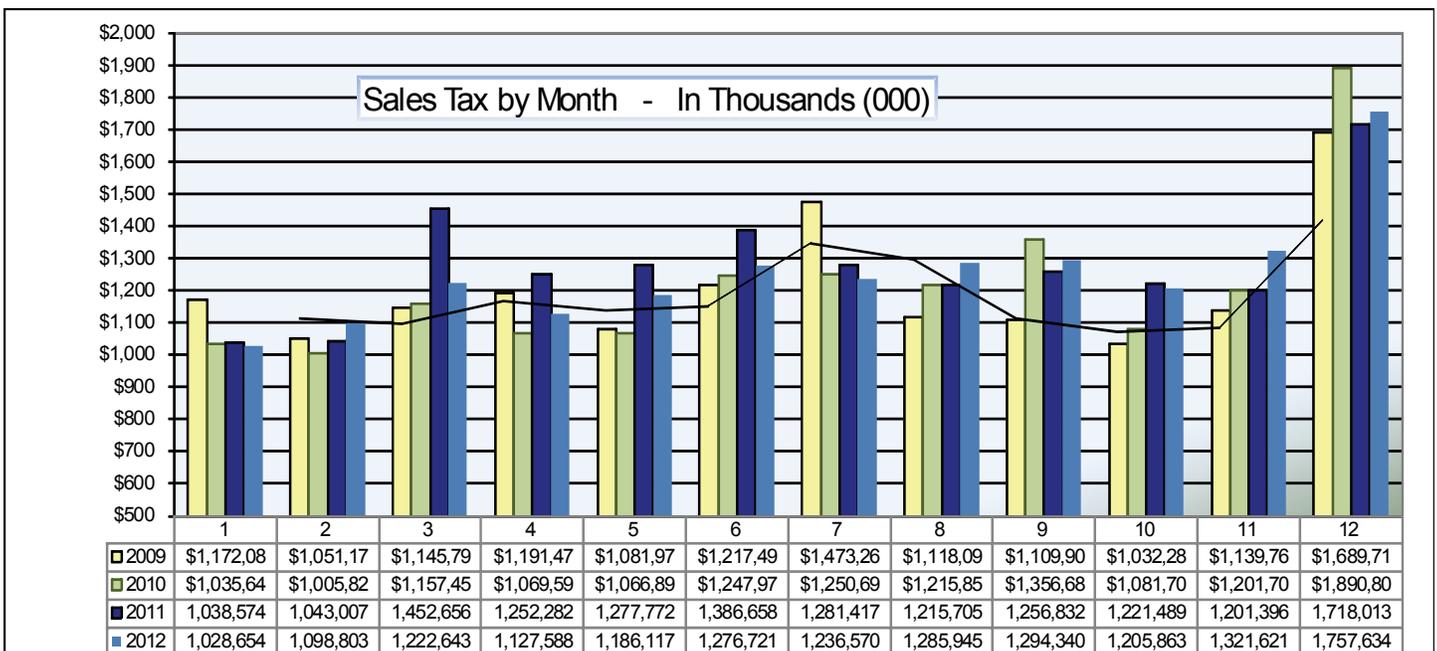
Local retail sales and use tax earned in 2012 totaled \$15.0 million compared with \$15.3 million in 2011 representing a \$303K decrease year-over-year but a 4% increase compared with budget.

Over 75% (\$11.8 million) of the City's sales tax revenue was derived from the Retail Trade and Services NAICS categories with code 448-Clothing and Accessories, contributing \$2,089,897, code 452-General Merchandise Stores, contributing \$2,000,865, and 443- Electronics and Appliances, contributing \$1,146,203.

The Construction category represented \$961 thousand or 6% of total sales tax earned.

As in previous years, sales tax earned in December was significantly higher than any other months owing to the holiday season.

Sales tax charged in the City of Tukwila is 9.5%. Of this, the State receives 6.5%, King County Transit Benefit Area (Metro) receives .9%, King County receives .25%, RTA (Sound Transit) receives .9%, Criminal Justice receives .1% and the City receives .85%. The City is charged a 1% admin fee by the State of Washington for collecting and distributing sales tax.



## Property Tax

General fund property taxes earned in 2012 is \$38,084 less than budget but \$402,721 more than 2011. The City's levy rate for 2013 is \$2.98778 per \$1,000 of assessed value based on a City-wide assessed valuation of \$4,649,191,308. AV declined 1/2 of 1% and is expected to stabilize or increase in 2013 for 2014 collections. The City has a nice cushion in its levy rate as AV could decline another 3% before impacting the 1% annual property tax assessment increase and \$3.10 per \$1,000 levy rate cap.

2009	2010	2011	2012
\$12,190,219	\$13,188,942	\$13,427,445	\$13,830,166

## RGRL, Business Licenses and Rental Housing License

Collection of Revenue Generating Regulatory license (RGRL) and Rental Housing license fees began in 2011. RGRL fees were lower than budget by \$219,382 but added \$1.8 million to General Fund revenues. RGRL increased in 2012 over 2011 collections by \$114K. Rental housing license fees came in less than budget by \$7,500 but did add \$35K to revenue. Business license fees earned \$716,459 but were \$91K lower than budget.

## Utility Taxes

The City of Tukwila imposes a utility tax on electrical energy, natural gas, solid waste, cable television service and telephone service at a rate of 6%. Additionally, a tax is levied on City-owned water, sewer and surface water utilities. The rate was 15% through April 30, 2010 and 10% thereafter.

The customer based utility tax revenue is below budget by \$839K while the interfund utility tax exceeds budget by \$11K. Actual 2012 customer utility tax collections are \$51K lower than 2011 and interfund utility taxes are \$162K higher than 2011.

Utility Taxes	2009	2010	2011	2012
Electricity	\$ 1,639,591	\$ 1,504,325	\$ 1,550,245	\$ 1,554,587
Natural Gas	748,772	533,811	617,296	567,841
Solid Waste	79,932	339,654	345,375	347,835
Cable	238,586	229,841	224,985	227,755
Telephone	1,652,412	1,456,322	1,314,362	1,303,368
<i>CUSTOMER</i>	4,359,293	4,063,953	4,052,263	4,001,385
Interfund - Water	676,241	501,592	475,210	518,461
Interfund - Sewer	754,017	480,511	561,831	647,043
Interfund - Storm	383,019	378,094	335,339	369,077
<i>INTERFUND</i>	1,813,277	1,360,197	1,372,380	1,534,581
<b>TOTAL</b>	<b>\$ 6,172,570</b>	<b>\$ 5,424,150</b>	<b>\$ 5,424,643</b>	<b>\$ 5,535,966</b>

## Excise Taxes

In 2012, 94% of the gambling excise tax revenue was derived from card games with the remainder generated by punchboards, pull tabs and amusement games. The excise tax charged on card games is 10% of gross proceeds; the excise tax charged on most other forms of gambling is 5% of gross proceeds. 2012 revenue is \$172,932 less than budget but \$857,448 more than collected in 2011. 2012 revenue includes \$439K for prior year back taxes.

Excise Tax	2009	2010	2011	2012
Leasehold Excise Tax	\$ 112,212	\$ 129,746	\$ 52,695	\$ 89,564
Real Estate Excise Tax	254,986	378,052	255,836	748,001
Gambling Excise Tax	2,457,208	1,980,559	1,471,762	2,457,327
<b>TOTAL</b>	<b>\$ 2,824,406</b>	<b>\$ 2,488,357</b>	<b>\$ 1,780,293</b>	<b>\$ 3,294,893</b>

Real estate excise tax (REET) is levied on all sales of real estate. The City credits the first quarter percent of the REET to the 301 Park Acquisition Fund and the second quarter percent to the 104 Arterial Street Fund. REET revenue earned in 2012 exceeded budget by \$548,000 or 374%. The significant increase is due to a \$6.7M property sale that occurred during the year.

Leasehold excise tax is charged in lieu of a property tax and is collectible on most leases of publicly-owned real and personal property in the state. The leasehold tax rate is 12.84% of the rent paid for the property and payment of the tax is the responsibility of the lessee. The City remits the tax to the State, then receives back approximately 30.5% of the tax collected. The majority of the excise tax is earned by the general fund. General Fund leasehold tax revenue for 2012 was \$51K less than budget. The largest generator of leasehold excise tax is King County International Airport at 85%.

## Permit Income

The General Fund receives 100% of permit revenue. Permit revenue for 2012 was less than budget by \$206K and was less than 2011 amounts by 25% or \$283K. Permit activity increased in 2012 in all categories except building. The highest value for each of the permit types for 2012 and 2011 were as follows:

BUILDING PERMITS	2012: Westfield Mall: \$2,375,000, Boeing #9-101: \$1,680,000 2011: Interurban Office Building: \$5,402,482, Boeing #14-01: \$5,082,600
MECHANICAL PERMITS	2012: Westfield Mall: \$435,495, Boeing #9-96: \$1,499,543 2011: Sabey Data Center: \$8,075,000, Boeing #14-01: \$1,152,000
PLUMBING/GAS PERMITS	2012: Providence Infusion and Pharmacy: \$194,860, Fruititude: \$130,000 2011: Sabey Data Center: \$243,000, PSF Mechanical: \$126,740
ELECTRICAL PERMITS	2012: Boeing #9-101: \$1,073,709, Boeing #9-101: \$753,409 2011: Sabey Data Center: \$5,356,864, City of Tukwila Pump Station: \$932,780

Permit Revenue	2009	2010	2011	2012	Permits Issued	2009	2010	2011	2012
Buildings / Structures	\$ 312,533	\$ 619,262	\$ 596,081	\$ 472,202	Building	264	306	389	354
Electrical	200,939	300,084	347,201	260,689	Mechanical	158	177	180	191
Mechanical	57,087	111,368	156,884	82,239	Electrical	819	1,040	1,158	1,175
Plumbing / Gas / Other	28,764	37,700	35,422	37,754	Plumbing / gas	145	172	187	210
<b>TOTAL</b>	<b>\$ 599,322</b>	<b>\$1,068,414</b>	<b>\$ 1,135,588</b>	<b>\$ 852,885</b>	<b>TOTAL</b>	<b>1,386</b>	<b>1,695</b>	<b>1,914</b>	<b>1,930</b>

## Plan Check & Other Fees

Plan check and other fees recorded into the General Fund in 2012 totaled \$640,127, a decrease of \$159,010 or 20% from 2011 and \$273K less than budget.

The fire impact fees and park impact fees received in 2012 were significantly less than amounts received in 2011 but close to budget. Park and fire impact fees are budgeted based on planned projects.

Plan Check & Other Fees	2009	2010	2011	2012
Plan checking fees	\$ 331,007	\$ 582,422	\$ 417,590	\$ 479,119
Zoning and subdivision	42,740	95,321	97,025	93,374
Electrical plan review	12,616	35,505	24,971	16,966
Other	15,825	5,612	13,410	(4,146)
<b>TOTAL GENERAL FUND</b>	<b>\$ 402,188</b>	<b>\$ 718,860</b>	<b>\$ 552,996</b>	<b>\$ 585,313</b>
Fire impact fees	13,342	142,383	157,654	33,686
Park impact fees	17,767	108,177	88,487	21,128
<b>TOTAL</b>	<b>\$ 433,297</b>	<b>\$ 969,420</b>	<b>\$ 799,137</b>	<b>\$ 640,127</b>

## Intergovernmental Revenue

Intergovernmental revenue comprises grant funds from federal, state and local governmental entities and other governmental receipts.

Just under \$1 million was received as grant funding indirectly from the federal government, \$888K in grant revenue was received from the state, and the balance from various other governmental sources including sales tax for criminal justice, liquor excise

2009	2010	2011	2012
\$15,614,600	\$12,915,585	\$22,436,436	\$8,591,989

tax, and the City's share of the EMS levy.

The General Fund received \$4.8 in intergovernmental revenue with \$2.1 million derived from the Seattle City Light agreement and \$1.1 from sales tax mitigation.

## Special Revenue Funds

GOVERNMENTAL Special Revenue	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
101 - Hotel/Motel Tax Fund	\$ 787,568	\$ 710,707	\$ (76,861)	\$ (302,106)	\$ 225,245
103 - Street Fund	903,937	1,046,771	142,834	(207,124)	349,958
104 - Arterial Street Fund	6,929,396	483,330	(6,446,066)	5,645,521	(12,091,587)
105 - Contingency Fund	1,457,728	1,460,454	2,726	1,816	910
107 - Fire Equip Cum Reserve	890,797	892,072	1,276	119,670	(118,394)
109 - Drug Seizure Fund	229,711	160,125	(69,586)	18,000	(87,586)
<b>Total Special Revenue</b>	<b>\$11,199,137</b>	<b>\$ 4,753,460</b>	<b>\$ (6,445,678)</b>	<b>\$ 5,275,777</b>	<b>\$ (11,721,455)</b>

Special revenue funds declined \$6.4 million for the fiscal year. Fund 104-Arterial Street Fund was the largest contributor to this decline as discussed below.

**Fund 103-Street:** Work on 40-42 Ave S (S 160st—S 131Pl) was delayed which contributed to the higher than anticipated ending fund balance.

**Fund 104-Arterial Street.** The budget includes receipt of \$9.2M in bonds for the Tukwila Urban Center Access project. The Southcenter Access Project (Local Improvement District No. 33) was completed and accepted by Council in February 2013. It is anticipated that bonds will be sold to pay for the project in the second half of 2013 to

recover costs the City fronted for this project.

Additionally, \$4.7M was paid out on the Southcenter Parkway project in 2012. This was a \$19.4M project that began prior to 2012 and has now been substantially completed.

## Capital Project Funds

GOVERNMENTAL Capital Project	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
301 - Parks Acq Fund	\$ 1,427,973	\$ 1,090,188	\$ (337,785)	\$ (1,447,403)	\$ 1,109,618
302 - Facility Replacement Fund	2,027,014	2,005,520	(21,494)	(106,372)	84,878
303 - General Gov Improvements	608,613	913,830	305,217	(64,073)	369,290
304 - Fire Impact Fee Fund	313,819	348,010	34,192	50,100	(15,908)
<b>Total Capital Project</b>	<b>\$ 4,377,419</b>	<b>\$ 4,357,548</b>	<b>\$ (19,870)</b>	<b>\$ (1,567,748)</b>	<b>\$ 1,547,878</b>

Capital project funds decreased only \$19,870 for the fiscal year.

**Fund 301-Parks Acquisition:** Has the largest decline in actual fund balance of \$337,785. The decline was significantly less than budgeted decline of \$1.4M. The City received \$177K and \$275K over budget in property taxes and REET respectively. Additionally, the Duwamish Hill Preserve project was pushed into 2013.

**Fund 302-Facilities Replacement:** Fund balance higher than planned because a demo on TIB did not occur, as scheduled.

**Fund 303-General Government Improvements:** Received additional funds from King County Flood Control District to help pay for the removal of the Hesco containers.

## Enterprise Funds

ENTERPRISE FUNDS	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	---- ACTUAL ----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
401 - Water Fund	\$ 5,982,649	\$ 6,077,949	\$ 95,300	\$ (1,279,716)	\$ 1,375,016
402 - Sewer Fund	1,886,825	2,199,821	312,996	(1,168,617)	1,481,613
411 - Foster Golf Fund	140,550	404,390	263,840	(157,514)	421,354
412 - Surface Water Fund	2,122,611	2,329,158	206,547	(845,393)	1,051,940
<b>ENTERPRISE FUNDS</b>	<b>\$ 10,132,635</b>	<b>\$ 11,011,319</b>	<b>\$ 878,684</b>	<b>\$ (3,451,240)</b>	<b>\$ 4,329,924</b>

All enterprise funds increased fund balance for the fiscal year.

**Fund 401-Water.** The Water fund realized a fund balance increase of \$95K for the fiscal year. Total revenue exceeded budget by 3% or \$172K and expenses were under budget by 19% or \$1.2M. This is primarily due to the Andover West project not completed in 2012 as scheduled.

**Fund 402-Sewer.** The Sewer fund realized a fund balance increase of \$313K for the fiscal year. Revenues exceeded budget by 20% or \$1M and expenses were under budget by 6% or \$394K. Revenues exceeded budget due to conservative budgeting.

**Fund 411-Golf Course.** The Golf Course realized a fund balance increase of \$263,840 for the fiscal year. Revenues were under

budget by \$242K but expenses were significantly lower than budget by 32% or \$663K. Director of Parks and Recreation costs, originally charged 25% to the golf course, were removed in 2012. Additionally, staff reduced costs where possible and the capital project (replacing bathroom counters) was delayed.

**Fund 412-Surface Water.** The Surface Water fund realized a fund balance increase of \$207K for the fiscal year. Revenues exceeded budget by 4% or 140K while expenses were lower than budget by 20% or \$912K.

## Internal Service Funds

INTERNAL SERVICE FUNDS	FUND BALANCES		CHANGE IN FUND BALANCES		Variance YTD
	---- ACTUAL ----		--- ACTUAL ---	--- BUDGET ---	
	12/31/2011	12/31/2012	YTD	YTD	
501 - Equipment Replacement	\$ 3,532,153	\$ 4,132,396	\$ 600,243	\$ 336,027	\$ 264,216
502 - Self-Insurance Fund	4,983,480	4,794,386	(189,095)	(414,480)	225,385
503 - LEOFF Insurance Fund	1,628,986	1,711,532	82,547	(103,485)	186,032
<b>INTERNAL SERVICE FUNDS</b>	<b>\$ 10,144,619</b>	<b>\$ 10,638,313</b>	<b>\$ 493,695</b>	<b>\$ (181,938)</b>	<b>\$ 675,633</b>

**Fund 501-Equipment Replacement.** Fund balance increased by \$608K for the fiscal year. Expenses were less than budget by 6% or \$128K primarily due to command car for Battalion Chief not purchased as planned.

**Fund 502-Insurance.** Fund balance decreased by \$189K for the fiscal year, however, the decrease is less than budgeted by \$225K. This is primarily due to investment earnings being higher than budget by \$252K.

**Fund 503-LEOFF Insurance.** Fund balance increased by \$83K for the fiscal year. Fund balance was budgeted to decrease by \$104K. The positive results in this fund are attributable to expenditures lower than expected.

# City of Tukwila

## General Fund 000 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

2012				
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>General Revenue</i>				
Property Taxes	\$ 13,868,250	\$ 13,830,166	\$ (38,084)	99.73%
Sales and Use Taxes	15,048,000	15,673,891	625,891	104.16% (a)
Revenue Generating Regulatory Lics	1,975,000	1,755,618	(219,382)	88.89% (b)
Rental housing license	42,750	35,250	(7,500)	82.46%
Admissions Tax	654,000	587,396	(66,604)	89.82%
Utility Taxes	4,840,000	4,001,385	(838,615)	82.67% (c)
Interfund Utility Tax	1,524,000	1,534,581	10,581	100.69%
Gambling/Excise Taxes	2,641,370	2,457,327	(183,976)	93.03%
<i>Total General Revenue</i>	<u>40,593,370</u>	<u>39,875,613</u>	<u>(717,690)</u>	<u>98.23%</u>
<i>Licenses and Permits</i>				
Business Licenses and Permits	807,227	716,459	(90,768)	88.76%
Building Permits and Fees	1,058,589	852,885	(205,704)	80.57% (d)
<i>Total Licenses and Permits</i>	<u>1,865,816</u>	<u>1,569,344</u>	<u>(296,472)</u>	<u>84.11%</u>
<i>Intergovernmental Revenue</i>				
Sales tax mitigation	1,200,000	1,127,394	(72,606)	93.95%
Seattle City Light Agreement	2,050,000	2,147,366	97,366	104.75%
Grants	533,111	620,196	87,085	116.34%
State entitlements, in-lieu taxes	308,504	379,186	70,682	122.91%
Other	52,532	535,978	483,446	1020.29% (e)
<i>Total Intergovernmental Revenue</i>	<u>4,144,147</u>	<u>4,810,121</u>	<u>665,974</u>	<u>116.07%</u>
<i>Charges for Services</i>				
General Government	60,951	43,279	(17,672)	71.01%
Security	533,134	543,396	10,262	101.92%
Engineering Services	9,867	-	(9,867)	0.00%
Transportation	158,149	145,671	(12,478)	92.11%
Plan Check and Review Fees	858,500	585,313	(273,187)	68.18%
Culture and Rec Fees	611,500	437,894	(173,606)	71.61%
<i>Total Charges for Services</i>	<u>2,232,101</u>	<u>1,755,554</u>	<u>(476,547)</u>	<u>78.65%</u>
Fines and Penalties	213,270	220,752	7,482	103.51%
<i>Miscellaneous Revenue</i>				
Sale of Capital Assets	672,882	9,903	(662,979)	1.47% (f)
Sale of bond proceeds for MPD	1,100,000	-	(1,100,000)	0.00% (g)
Indirect cost allocation	2,261,235	2,330,665	69,430	103.07%
<b>Total Revenue</b>	<b>53,735,581</b>	<b>51,024,042</b>	<b>(2,711,472)</b>	<b>94.95%</b>
<b>Total Expenses</b>	<b>55,492,804</b>	<b>50,909,629</b>	<b>(4,583,175)</b>	<b>91.74%</b>
Change in Fund Balance	(1,757,223)	114,414	1,871,704	-6.51%
Beginning Fund Balance	4,441,652	5,911,616	1,469,964	133.09%
<b>Ending Fund Balance</b>	<b>\$ 2,684,429</b>	<b>\$ 6,026,030</b>	<b>\$ 3,341,668</b>	<b>224.48%</b>
Cash and investments		<u>\$ 3,826,856</u>		

(a) Sales and use tax:

Exceeded budget and Nov & Dec exceeded 2011 figures.

(b) RGRL:

Revenue did not meet expectations. Budget adjusted in 2013-2014 due to more experience.

(c) Utility tax:

Based on consumption.

(d) Building permits/fees:

Value of permits lower than estimated but number of permits higher than 2011 (1,930 vs 1,914).

(e) Other intergovernmental:

Received funds for emergency services and other gov't services not budgeted.

(f) Sale of capital assets:

Assets not sold as planned.

(g) Sale of bonds proceeds (MPD):

Bonds not sold until 2/13.

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

Fund 000

**CITY OF TUKWILA**  
**General Fund Expenditures - By Category**  
As of December 31 2012

% of year expired 100.00%

TOTALS BY CATEGORY	Annual Budget	Actual Spent	Variance	% Spent
TRANSFERS OUT	\$ 7,532,717	\$ 5,618,587	\$ (1,914,130)	74.59% (a)
SALARIES AND BENEFITS	34,064,946	33,182,824	(882,122)	97.41% (b)
SUPPLIES	1,193,673	1,095,524	(98,149)	91.78% (c)
PROFESSIONAL SERVICES	8,546,993	8,156,708	(390,285)	95.43% (d)
INTERGOVERNMENTAL	2,022,475	1,923,719	(1,265,050)	95.12% (e)
LOAN TO MPD	1,825,000	658,706	(1,173,252)	36.09% (f)
CAPITAL EXPENDITURES	307,000	273,560	(33,440)	89.11% (g)
<b>Grand Totals</b>	<b>\$ 55,492,804</b>	<b>\$ 50,909,629</b>	<b>\$ (5,756,427)</b>	<b>91.74%</b>

TOTALS BY CATEGORY – DETAIL	Annual Budget	Actual Spent	Variance	% Spent
00 TRANSFERS OUT	\$ 7,532,717	\$ 5,618,587	\$ (1,914,130)	74.59%
11 SALARIES	23,436,489	23,432,811	(3,678)	99.98%
12 EXTRA LABOR	455,520	352,417	(103,103)	77.37%
13 OVERTIME	1,376,947	1,383,704	6,757	100.49%
15 HOLIDAY PAY	178,248	186,764	8,516	104.78%
21 FICA	1,415,429	1,449,042	33,613	102.37%
22 LEOFF	590,397	691,586	101,189	117.14%
23 PERS	1,021,688	801,107	(220,581)	78.41%
24 INDUSTRIAL INSURANCE	436,940	333,779	(103,161)	76.39%
25 MEDICAL,DENTAL,LIFE,OPTICAL	5,112,743	4,531,965	(580,778)	88.64%
26 UNEMPLOYMENT COMPENSATION	30,000	14,945	(15,055)	49.82%
28 UNIFORM CLOTHING	10,545	4,705	(5,840)	44.62%
31 OFFICE & OPERATING SUPPLIES	1,005,457	908,868	(96,589)	90.39%
34 ITEMS PURCH. FOR INVENT/RESALE	14,200	36,412	22,212	256.42%
35 SMALL TOOLS & MINOR EQUIPMENT	174,016	150,245	(23,771)	86.34%
41 PROFESSIONAL SERVICES	2,420,844	2,131,258	(289,586)	88.04%
42 COMMUNICATION	348,381	317,975	(30,406)	91.27%
43 TRAVEL	121,815	92,709	(29,106)	76.11%
44 ADVERTISING	49,550	17,847	(31,703)	36.02%
45 OPERATING RENTALS & LEASES	2,148,245	2,164,781	16,536	100.77%
46 INSURANCE	550,535	579,668	29,133	105.29%
47 PUBLIC UTILITY SERVICES	1,406,285	1,395,411	(10,874)	99.23%
48 REPAIRS & MAINTENANCE	596,960	559,989	(36,971)	93.81%
49 MISCELLANEOUS	904,378	897,070	(7,308)	99.19%
51 INTERGVRNMTL PROFESSIONAL SVCS	2,022,475	1,923,677	(98,798)	95.11%
52 LOAN TO MPD	1,825,000	658,706	(1,166,294)	36.09%
53 EXT TAXES & OPERATING ASSMNTS	-	42	42	0.00%
63 OTHER IMPROVEMENTS	7,000	-	(7,000)	0.00%
64 MACHINERY & EQUIPMENT	300,000	273,560	(26,440)	91.19%
<b>Grand Totals</b>	<b>\$ 55,492,804</b>	<b>\$ 50,909,629</b>	<b>\$ (4,583,175)</b>	<b>91.74%</b>

- (a) Transfers out: Transfers out were only done as necessary.
- (b) Salaries & benefits: Under budget due to vacancies, reduction in use of extra labor, medical costs lower than budgeted (6% increase not implemented).
- (c) Supplies: Staff held the line wherever possible
- (d) Professional services: Permit software budgeted in 2012 but not paid in 2012, preschool cancelled which resulted in less need for instructors, lower audit costs.
- (e) Intergovernmental: Reduction in jail costs.
- (f) Loan to MPD: Loan to MPD for capital project occurred in 2013.
- (g) Capital expenditures: Capital purchases delayed.

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

**Fund 000 By Category**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
As of December 31 2012

% of year expired 100.00%

<b>TOTALS - ALL DEPARTMENTS</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
CITY COUNCIL	\$ 269,655	\$ 251,197	\$ (18,458)	93.15%
MAYOR	2,673,991	2,486,158	(187,833)	92.98%
HUMAN RESOURCES	573,396	514,637	(58,759)	89.75%
FINANCE	1,603,133	1,405,588	(197,545)	87.68%
CITY ATTORNEY	642,734	595,140	(47,594)	92.60%
RECREATION	2,530,147	2,273,480	(256,667)	89.86%
COMMUNITY DEVELOPMENT	2,858,579	2,861,070	2,491	100.09%
MUNICIPAL COURT	1,015,849	1,014,372	(1,477)	99.85%
POLICE	14,274,710	14,019,692	(255,018)	98.21%
FIRE	10,542,961	10,476,394	(66,567)	99.37%
INFORMATION TECHNOLOGY	1,153,947	1,106,138	(47,809)	95.86%
PUBLIC WORKS	3,613,803	3,166,787	(447,016)	87.63%
PARK MAINTENANCE	1,072,647	1,072,302	(345)	99.97%
STREET MAINTENANCE & OPERATION	2,756,535	2,711,415	(45,120)	98.36%
DEPT 20	9,910,717	6,955,261	(2,955,456)	70.18%
<b>TOTAL</b>	<b>\$ 55,492,804</b>	<b>\$ 50,909,629</b>	<b>\$ (4,583,175)</b>	<b>91.74%</b>

<b>01 - CITY COUNCIL</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	177,720	180,650	2,930	101.65%
21 FICA	13,274	13,547	273	102.06%
23 PERS	8,016	6,646	(1,370)	82.90%
24 INDUSTRIAL INSURANCE	2,745	2,111	(634)	76.92%
25 MEDICAL,DENTAL,LIFE,OPTICAL	20,630	21,396	766	103.71%
31 OFFICE & OPERATING SUPPLIES	3,870	2,527	(1,343)	65.29%
41 PROFESSIONAL SERVICES	1,500	92	(1,408)	6.16%
42 COMMUNICATION	4,400	4,701	301	106.84%
43 TRAVEL	25,000	15,593	(9,407)	62.37%
49 MISCELLANEOUS	12,500	3,934	(8,566)	31.47%
<b>CITY COUNCIL</b>	<b>269,655</b>	<b>251,197</b>	<b>(18,458)</b>	<b>93.15%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2012**

% of year expired 100.00%

<b>03 - MAYOR</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	1,001,516	939,850	(61,666)	93.84%
12 EXTRA LABOR	15,500	-	(15,500)	0.00%
13 OVERTIME	573	-	(573)	0.00%
21 FICA	71,953	67,958	(3,995)	94.45%
23 PERS	89,697	67,296	(22,401)	75.03%
24 INDUSTRIAL INSURANCE	4,167	2,766	(1,401)	66.38%
25 MEDICAL,DENTAL,LIFE,OPTICAL	173,067	141,792	(31,275)	81.93%
31 OFFICE & OPERATING SUPPLIES	33,856	27,409	(6,447)	80.96%
35 SMALL TOOLS & MINOREQUIPMENT	4,935	-	(4,935)	0.00%
41 PROFESSIONAL SERVICES	889,470	914,600	25,130	102.83%
42 COMMUNICATION	85,300	73,610	(11,690)	86.30%
43 TRAVEL	19,800	10,645	(9,155)	53.76%
44 ADVERTISING	17,250	5,148	(12,102)	29.84%
45 OPERATING RENTALS & LEASES	28,108	28,635	527	101.87%
48 REPAIRS & MAINTENANCE	14,500	10,482	(4,018)	72.29%
49 MISCELLANEOUS	176,799	149,113	(27,686)	84.34%
51 INTERGVRNMTL PROFESSIONAL SVCS	26,500	24,655	(1,845)	93.04%
64 MACHINERY & EQUIPMENT	21,000	22,200	1,200	105.71%
<b>MAYOR</b>	<b>2,673,991</b>	<b>2,486,158</b>	<b>(187,833)</b>	<b>92.98%</b>

<b>04 - HUMAN RESOURCES</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	347,760	359,647	11,887	103.42%
21 FICA	25,201	25,847	646	102.56%
23 PERS	31,151	25,763	(5,388)	82.70%
24 INDUSTRIAL INSURANCE	1,373	1,004	(369)	73.14%
25 MEDICAL,DENTAL,LIFE,OPTICAL	56,803	56,627	(176)	99.69%
31 OFFICE & OPERATING SUPPLIES	7,103	5,620	(1,483)	79.12%
41 PROFESSIONAL SERVICES	79,050	27,829	(51,221)	35.20%
42 COMMUNICATION	-	6	6	0.00%
43 TRAVEL	2,500	1,209	(1,291)	48.35%
44 ADVERTISING	9,000	5,269	(3,732)	58.54%
45 OPERATING RENTALS & LEASES	50	400	350	800.28%
48 REPAIRS & MAINTENANCE	5,405	200	(5,205)	3.70%
49 MISCELLANEOUS	8,000	5,217	(2,783)	65.21%
<b>HUMAN RESOURCES</b>	<b>573,396</b>	<b>514,637</b>	<b>(58,759)</b>	<b>89.75%</b>

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**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
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% of year expired 100.00%

<b>05 - FINANCE</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	978,689	891,375	(87,314)	91.08%
12 EXTRA LABOR	10,000	-	(10,000)	0.00%
13 OVERTIME	1,147	13,640	12,493	1189.23%
21 FICA	72,356	67,944	(4,412)	93.90%
23 PERS	87,592	64,995	(22,597)	74.20%
24 INDUSTRIAL INSURANCE	4,118	2,833	(1,285)	68.79%
25 MEDICAL,DENTAL,LIFE,OPTICAL	205,614	181,939	(23,675)	88.49%
26 UNEMPLOYMENT COMPENSATION	-	-	-	0.00%
31 OFFICE & OPERATING SUPPLIES	24,849	12,581	(12,268)	50.63%
41 PROFESSIONAL SERVICES	190,000	135,010	(54,990)	71.06%
42 COMMUNICATION	1,000	5,587	4,587	558.67%
43 TRAVEL	5,000	2,139	(2,861)	42.78%
46 INSURANCE	-	6,475	6,475	0.00%
48 REPAIRS & MAINTENANCE	5,000	352	(4,648)	7.03%
49 MISCELLANEOUS	12,768	20,716	7,948	162.25%
64 MACHINERY & EQUIPMENT	5,000	-	(5,000)	0.00%
<b>FINANCE</b>	<b>1,603,133</b>	<b>1,405,588</b>	<b>(197,547)</b>	<b>87.68%</b>

<b>06 - CITY ATTORNEY</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
12 EXTRA LABOR	2,500	-	(2,500)	0.00%
21 FICA	795	-	(795)	0.00%
24 INDUSTRIAL INSURANCE	439	2	(437)	0.46%
31 OFFICE & OPERATING SUPPLIES	5,000	4,510	(490)	90.19%
41 PROFESSIONAL SERVICES	628,000	588,558	(39,442)	93.72%
42 COMMUNICATION	2,500	-	(2,500)	0.00%
45 OPERATING RENTALS & LEASES	500	-	(500)	0.00%
48 REPAIRS & MAINTENANCE	2,000	-	(2,000)	0.00%
49 MISCELLANEOUS	1,000	2,070	1,070	207.01%
<b>CITY ATTORNEY</b>	<b>642,734</b>	<b>595,140</b>	<b>(47,594)</b>	<b>92.60%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

**CITY OF TUKWILA**  
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% of year expired 100.00%

<b>07 - RECREATION</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	1,165,454	1,202,085	36,631	103.14%
12 EXTRA LABOR	296,627	224,564	(72,063)	75.71%
13 OVERTIME	600	2,721	2,121	453.55%
21 FICA	130,960	107,040	(23,920)	81.73%
23 PERS	120,980	93,452	(27,528)	77.25%
24 INDUSTRIAL INSURANCE	35,855	27,186	(8,669)	75.82%
25 MEDICAL,DENTAL,LIFE,OPTICAL	247,844	242,141	(5,703)	97.70%
31 OFFICE & OPERATING SUPPLIES	81,188	71,139	(10,049)	87.62%
34 ITEMS PURCH. FOR INVENT/RESALE	14,200	36,412	22,212	256.42%
41 PROFESSIONAL SERVICES	200,666	106,642	(94,024)	53.14%
42 COMMUNICATION	27,380	7,416	(19,964)	27.08%
43 TRAVEL	8,000	3,301	(4,699)	41.26%
44 ADVERTISING	21,000	6,591	(14,409)	31.39%
45 OPERATING RENTALS & LEASES	55,861	46,223	(9,638)	82.75%
47 PUBLIC UTILITY SERVICES	-	(521)	(521)	0.00%
48 REPAIRS & MAINTENANCE	32,550	24,144	(8,406)	74.18%
49 MISCELLANEOUS	90,982	67,553	(23,429)	74.25%
53 EXT TAXES & OPERATING ASSMNTS	-	21	21	0.00%
64 MACHINERY & EQUIPMENT	-	5,371	5,371	0.00%
<b>RECREATION</b>	<b>2,530,147</b>	<b>2,273,480</b>	<b>(256,667)</b>	<b>89.86%</b>

<b>08 - COMMUNITY DEVELOPMENT</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	1,783,293	1,846,644	63,351	103.55%
12 EXTRA LABOR	38,650	75,305	36,655	194.84%
13 OVERTIME	4,672	4,783	111	102.38%
21 FICA	133,308	143,676	10,368	107.78%
23 PERS	160,852	138,271	(22,581)	85.96%
24 INDUSTRIAL INSURANCE	11,224	12,415	1,191	110.61%
25 MEDICAL,DENTAL,LIFE,OPTICAL	275,436	270,644	(4,792)	98.26%
28 UNIFORM CLOTHING	1,805	299	(1,506)	16.58%
31 OFFICE & OPERATING SUPPLIES	34,181	22,443	(11,738)	65.66%
35 SMALL TOOLS & MINOR EQUIPMENT	600	-	(600)	0.00%
41 PROFESSIONAL SERVICES	86,283	57,993	(28,290)	67.21%
42 COMMUNICATION	4,500	257	(4,243)	5.71%
43 TRAVEL	12,500	3,227	(9,273)	25.82%
44 RECYCLING - KC WRR	-	478	478	0.00%
45 OPERATING RENTALS & LEASES	33,775	25,606	(8,169)	75.81%
47 PUBLIC UTILITY SERVICES	1,000	-	(1,000)	0.00%
48 REPAIRS & MAINTENANCE	62,190	8,678	(53,512)	13.95%
49 MISCELLANEOUS	21,310	44,907	23,597	210.73%
51 INTERGVRNMTL PROFESSIONAL SVCS	18,000	27,505	9,505	152.80%
53 EXT TAXES & OPERATING ASSMNTS	-	2	2	0.00%
64 MACHINERY & EQUIPMENT	175,000	177,938	2,938	101.68%
<b>COMMUNITY DEVELOPMENT</b>	<b>2,858,579</b>	<b>2,861,070</b>	<b>2,491</b>	<b>100.09%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
As of December 31 2012

% of year expired 100.00%

<b>09 - MUNICIPAL COURT</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	639,552	654,082	14,530	102.27%
12 EXTRA LABOR	2,500	162	(2,338)	6.48%
13 OVERTIME	5,016	1,071	(3,945)	21.35%
21 FICA	48,379	48,265	(114)	99.77%
23 PERS	60,453	48,381	(12,072)	80.03%
24 INDUSTRIAL INSURANCE	3,432	2,301	(1,131)	67.06%
25 MEDICAL,DENTAL,LIFE,OPTICAL	102,906	109,060	6,154	105.98%
31 OFFICE & OPERATING SUPPLIES	10,908	12,615	1,707	115.65%
35 SMALL TOOLS & MINOR EQUIPMENT	1,200	1,201	1	100.11%
41 PROFESSIONAL SERVICES	108,000	112,333	4,333	104.01%
42 COMMUNICATION	5,550	6,624	1,074	119.36%
43 TRAVEL	6,215	4,169	(2,046)	67.08%
45 OPERATING RENTALS & LEASES	-	939	939	0.00%
48 REPAIRS & MAINTENANCE	2,300	318	(1,982)	13.81%
49 MISCELLANEOUS	19,438	12,849	(6,589)	66.10%
53 EXT TAXES & OPERATING ASSMNTS	-	1	1	0.00%
<b>MUNICIPAL COURT</b>	<b>1,015,849</b>	<b>1,014,372</b>	<b>(1,477)</b>	<b>99.85%</b>

<b>10 - POLICE</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	7,209,468	7,281,322	71,854	101.00%
12 EXTRA LABOR	5,000	-	(5,000)	0.00%
13 OVERTIME	930,062	889,318	(40,744)	95.62%
21 FICA	544,835	604,432	59,597	110.94%
22 LEOFF	325,645	365,543	39,898	112.25%
23 PERS	93,745	74,551	(19,194)	79.53%
24 INDUSTRIAL INSURANCE	137,676	107,659	(30,017)	78.20%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,642,640	1,475,651	(166,989)	89.83%
31 OFFICE & OPERATING SUPPLIES	156,428	138,983	(17,445)	88.85%
35 SMALL TOOLS & MINOR EQUIPMENT	600	389	(211)	64.81%
41 PROFESSIONAL SERVICES	72,175	72,955	780	101.08%
42 COMMUNICATION	62,031	60,521	(1,510)	97.57%
43 TRAVEL	23,300	44,398	21,098	190.55%
44 ADVERTISING	800	-	(800)	0.00%
45 OPERATING RENTALS & LEASES	908,531	874,744	(33,787)	96.28%
46 INSURANCE	225,080	225,000	(80)	99.96%
48 REPAIRS & MAINTENANCE	167,894	157,270	(10,624)	93.67%
49 MISCELLANEOUS	56,245	71,896	15,651	127.83%
51 INTERGVRNMTL PROFESSIONAL SVCS	1,692,555	1,566,739	(125,816)	92.57%
64 MACHINERY & EQUIPMENT	20,000	8,321	(11,679)	41.60%
<b>POLICE</b>	<b>14,274,710</b>	<b>14,019,692</b>	<b>(255,018)</b>	<b>98.21%</b>

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**CITY OF TUKWILA**  
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As of December 31 2012

% of year expired 100.00%

<b>11 - FIRE</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	6,359,535	6,552,585	193,050	103.04%
12 EXTRA LABOR	-	13	13	0.00%
13 OVERTIME	416,552	442,124	25,572	106.14%
15 HOLIDAY PAY	178,248	186,764	8,516	104.78%
21 FICA	92,289	103,212	10,923	111.84%
22 LEOFF	264,752	326,042	61,290	123.15%
23 PERS	32,766	22,843	(9,923)	69.72%
24 INDUSTRIAL INSURANCE	167,746	124,113	(43,633)	73.99%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,599,900	1,353,481	(246,419)	84.60%
28 UNIFORM CLOTHING	1,140	-	(1,140)	0.00%
31 OFFICE & OPERATING SUPPLIES	187,080	183,779	(3,301)	98.24%
35 SMALL TOOLS & MINOR EQUIPMENT	28,500	30,394	1,894	106.65%
41 PROFESSIONAL SERVICES	65,300	36,635	(28,665)	56.10%
42 COMMUNICATION	44,670	22,088	(22,582)	49.45%
43 TRAVEL	14,500	4,012	(10,488)	27.67%
45 OPERATING RENTALS & LEASES	489,962	518,831	28,869	105.89%
46 INSURANCE	90,000	90,000	-	100.00%
47 PUBLIC UTILITY SERVICES	60,000	73,116	13,116	121.86%
48 REPAIRS & MAINTENANCE	41,000	67,685	26,685	165.09%
49 MISCELLANEOUS	111,601	33,898	(77,703)	30.37%
51 INTERGVRNMTL PROFESSIONAL SVCS	285,420	304,778	19,358	106.78%
64 MACHINERY & EQUIPMENT	12,000	-	(12,000)	0.00%
<b>FIRE</b>	<b>10,542,961</b>	<b>10,476,394</b>	<b>(66,567)</b>	<b>99.37%</b>

<b>12 - INFORMATION TECHNOLOGY</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	581,079	588,735	7,656	101.32%
12 EXTRA LABOR	2,500	-	(2,500)	0.00%
13 OVERTIME	-	799	799	0.00%
21 FICA	44,335	43,605	(730)	98.35%
23 PERS	52,041	42,368	(9,673)	81.41%
24 INDUSTRIAL INSURANCE	3,228	1,918	(1,310)	59.41%
25 MEDICAL,DENTAL,LIFE,OPTICAL	135,998	130,366	(5,632)	95.86%
31 OFFICE & OPERATING SUPPLIES	5,766	3,280	(2,486)	56.88%
35 SMALL TOOLS & MINOR EQUIPMENT	122,000	104,073	(17,927)	85.31%
41 PROFESSIONAL SERVICES	1,000	1,451	451	145.07%
42 COMMUNICATION	99,000	128,850	29,850	130.15%
43 TRAVEL	1,500	1,352	(148)	90.12%
45 OPERATING RENTALS & LEASES	1,500	935	(565)	62.33%
48 REPAIRS & MAINTENANCE	31,500	12,900	(18,600)	40.95%
49 MISCELLANEOUS	40,500	25,523	(14,977)	63.02%
64 MACHINERY & EQUIPMENT	32,000	19,984	(12,016)	62.45%
<b>INFORMATION TECHNOLOGY</b>	<b>1,153,947</b>	<b>1,106,138</b>	<b>(47,809)</b>	<b>95.86%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
As of December 31 2012

% of year expired 100.00%

<b>13 - PUBLIC WORKS</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	1,912,535	1,715,166	(197,369)	89.68%
12 EXTRA LABOR	3,500	-	(3,500)	0.00%
13 OVERTIME	4,556	5,884	1,328	129.14%
21 FICA	140,874	125,460	(15,414)	89.06%
23 PERS	171,274	123,407	(47,867)	72.05%
24 INDUSTRIAL INSURANCE	28,420	17,912	(10,508)	63.03%
25 MEDICAL,DENTAL,LIFE,OPTICAL	387,934	307,629	(80,305)	79.30%
28 UNIFORM CLOTHING	3,800	1,193	(2,607)	31.41%
31 OFFICE & OPERATING SUPPLIES	99,460	85,264	(14,196)	85.73%
35 SMALL TOOLS & MINOR EQUIPMENT	3,750	5,514	1,764	147.04%
41 PROFESSIONAL SERVICES	70,400	37,996	(32,404)	53.97%
42 COMMUNICATION	7,750	6,983	(767)	90.11%
43 TRAVEL	800	1,562	762	195.22%
45 OPERATING RENTALS & LEASES	177,745	167,235	(10,510)	94.09%
47 PUBLIC UTILITY SERVICES	379,449	330,264	(49,185)	87.04%
48 REPAIRS & MAINTENANCE	165,521	210,454	44,933	127.15%
49 MISCELLANEOUS	21,035	13,655	(7,380)	64.92%
64 MACHINERY & EQUIPMENT	35,000	11,209	(23,791)	32.03%
<b>PUBLIC WORKS</b>	<b>3,613,803</b>	<b>3,166,787</b>	<b>(447,016)</b>	<b>87.63%</b>

<b>15 - PARK MAINTENANCE</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	503,045	496,087	(6,958)	98.62%
12 EXTRA LABOR	35,020	-	(35,020)	0.00%
13 OVERTIME	2,295	3,151	856	137.30%
21 FICA	37,909	37,332	(577)	98.48%
23 PERS	43,550	35,778	(7,772)	82.15%
24 INDUSTRIAL INSURANCE	13,573	11,593	(1,980)	85.41%
25 MEDICAL,DENTAL,LIFE,OPTICAL	82,092	76,845	(5,247)	93.61%
28 UNIFORM CLOTHING	1,425	1,167	(258)	81.90%
31 OFFICE & OPERATING SUPPLIES	36,968	40,739	3,771	110.20%
35 SMALL TOOLS & MINOR EQUIPMENT	1,500	382	(1,118)	25.45%
41 PROFESSIONAL SERVICES	25,000	26,389	1,389	105.56%
43 TRAVEL	-	103	103	0.00%
45 OPERATING RENTALS & LEASES	70,270	104,558	34,288	148.80%
47 PUBLIC UTILITY SERVICES	169,000	202,730	33,730	119.96%
48 REPAIRS & MAINTENANCE	40,000	31,337	(8,664)	78.34%
49 MISCELLANEOUS	4,000	4,113	113	102.83%
63 OTHER IMPROVEMENTS	7,000	-	(7,000)	0.00%
<b>PARK MAINTENANCE</b>	<b>1,072,647</b>	<b>1,072,302</b>	<b>(345)</b>	<b>99.97%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
As of December 31 2012

% of year expired 100.00%

<b>16 - STREET MAINTENANCE &amp; OPERATION</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	776,843	724,583	(52,260)	93.27%
12 EXTRA LABOR	43,723	52,374	8,651	119.78%
13 OVERTIME	11,474	20,213	8,739	176.16%
21 FICA	58,961	60,725	1,764	102.99%
23 PERS	69,571	57,356	(12,215)	82.44%
24 INDUSTRIAL INSURANCE	22,944	19,966	(2,978)	87.02%
25 MEDICAL,DENTAL,LIFE,OPTICAL	181,879	164,394	(17,485)	90.39%
28 UNIFORM CLOTHING	2,375	2,045	(330)	86.12%
31 OFFICE & OPERATING SUPPLIES	318,800	297,981	(20,819)	93.47%
35 SMALL TOOLS & MINOR EQUIPMENT	10,931	8,292	(2,639)	75.86%
41 PROFESSIONAL SERVICES	4,000	12,774	8,774	319.36%
42 COMMUNICATION	4,300	1,332	(2,968)	30.98%
43 TRAVEL	2,700	1,000	(1,700)	37.05%
44 ADVERTISING	1,500	361	(1,139)	24.05%
45 OPERATING RENTALS & LEASES	381,943	396,675	14,732	103.86%
46 INSURANCE	35,455	35,455	-	100.00%
47 PUBLIC UTILITY SERVICES	796,836	789,823	(7,013)	99.12%
48 REPAIRS & MAINTENANCE	27,100	36,171	9,071	133.47%
49 MISCELLANEOUS	5,200	1,341	(3,859)	25.79%
53 EXT TAXES & OPERATING ASSMNTS	-	17	17	0.00%
64 MACHINERY & EQUIPMENT	-	28,538	28,538	0.00%
<b>STREET MAINTENANCE &amp; OPERATION</b>	<b>2,756,535</b>	<b>2,711,415</b>	<b>(45,120)</b>	<b>98.36%</b>

<b>20 - CONTRIBUTIONS / FUND BALANCE</b>	<b>Annual Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
01 TRANSFERS OUT	7,532,717	5,618,587	(1,914,130)	74.59%
26 UNEMPLOYMENT COMPENSATION	30,000	14,945	(15,055)	49.82%
46 INSURANCE	200,000	222,738	22,738	111.37%
49 MISCELLANEOUS	323,000	440,285	117,285	136.31%
52 MPD LOANS	1,825,000	658,706	(1,166,294)	36.09%
<b>CONTRIBUTIONS / FUND BALANCE</b>	<b>9,910,717</b>	<b>6,955,261</b>	<b>(2,955,456)</b>	<b>70.18%</b>

\*\* Variance = Actual over (under) prorated budget **Fund 000 By Dept**

# City of Tukwila

## Hotel/Motel Tax Fund 101 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>General Revenue</i>				
Hotel/Motel Taxes	\$ 385,401	\$ 522,033	\$ 136,632	135.45% (a)
<i>Total General Revenue</i>	385,401	522,033	136,632	135.45%
Intergovernmental Revenue	853,000	857,763	4,763	100.56%
<i>Miscellaneous Revenue</i>				
Investment Earnings	1,766	724	(1,042)	41.01%
Other Misc Revenue	15,953	12,677	(3,276)	79.46%
<i>Total Miscellaneous Revenue</i>	17,719	13,401	(4,318)	75.63%
<b>Total Revenue</b>	<b>1,256,120</b>	<b>1,393,197</b>	<b>137,077</b>	<b>110.91%</b>
<b>Expenditures</b>				
11 Salaries	283,378	284,134	756	100.27%
12 Extra Labor	24,000	21,640	(2,360)	90.17%
13 Overtime	10,110	12,131	2,021	119.99%
21 FICA	21,679	24,091	2,412	111.12%
23 PERS	25,380	22,454	(2,926)	88.47%
24 Industrial Insurance	2,033	1,312	(721)	64.56%
25 Medical, Dental, Life, Optical	38,304	39,081	777	102.03%
31 Office & Operating Supplies	16,000	20,541	4,541	128.38%
41 Professional Services	223,000	164,231	(58,769)	73.65%
42 Communication	60,000	67,494	7,494	112.49%
43 Travel	23,000	13,150	(9,850)	57.17%
44 Advertising	657,000	619,394	(37,606)	94.28%
45 Operating Rentals & Leases	49,000	43,319	(5,681)	88.41%
47 Public Utility Services	1,500	857	(643)	57.12%
48 Repairs & Maintenance	1,000	821	(179)	82.10%
49 Miscellaneous	21,400	38,471	17,071	179.77% (b)
64 Capital Outlay	10,000	-	(10,000)	0.00%
<i>Total Hotel/Motel Tax Fund</i>	1,466,784	1,373,121	(93,663)	93.61%
Transfers Out / Indirect cost allocation	91,442	96,937	5,495	106.01%
<b>Total Expenses</b>	<b>1,558,226</b>	<b>1,470,058</b>	<b>(88,168)</b>	<b>94.34%</b>
Change in Fund Balance	(302,106)	(76,861)	225,245	25.44%
Beginning Fund Balance	451,952	787,568	335,616	174.26%
<b>Ending Fund Balance</b>	<b>\$ 149,846</b>	<b>\$ 710,707</b>	<b>\$ 560,861</b>	<b>474.29%</b>
Cash and investments		\$ 398,276		

- (a) Hotel/motel taxes: Budget was reduced due to economic situation. Kept conservative as economy recovered. Has been readjusted upward for 2013-2014.
- (b) Misc: Additional memberships. Budget adjusted in 2013-2014 to reflect increase in membership costs.

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

**Fund 101**

**City of Tukwila**

**Street Fund 103 - Revenue and Expenditures  
As of December 31 2012**

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
Intergovernmental Revenue (MVFT Taxes)	\$ 232,000	\$ 264,565	32,565	114.04%
<i>Miscellaneous Revenue</i>				
Investment Earnings	1,000	1,775	775	177.47%
<i>Total Miscellaneous Revenue</i>	1,000	1,775	775	177.47%
Transfers In	220,000	-	(220,000)	0.00%
<b>Total Revenue</b>	<b>453,000</b>	<b>266,340</b>	<b>(186,660)</b>	<b>58.79%</b>
<b>Expenditures</b>				
11 Salaries	-	3,109	3,109	0.00%
21 FICA	-	227	227	0.00%
23 PERS	-	224	224	0.00%
24 Industrial Insurance	-	8	8	0.00%
25 Medical, Dental, Life, Optical	-	237	237	0.00%
41 Professional Services	650,000	107,807	(542,193)	16.59% (a)
<i>Total</i>	650,000	111,612	(538,388)	17.17%
Transfers Out / Indirect cost allocation	10,124	11,894	1,770	117.48%
<b>Total Expenses</b>	<b>660,124</b>	<b>123,506</b>	<b>(536,618)</b>	<b>18.71%</b>
Change in Fund Balance	(207,124)	142,834	349,958	-68.96%
Beginning Fund Balance	571,171	903,937	332,766	158.26%
<b>Ending Fund Balance</b>	<b>\$ 364,047</b>	<b>\$ 1,046,771</b>	<b>\$ 682,724</b>	<b>287.54%</b>
Cash and investments		\$ 1,031,761		

(a) Professional services: Work on 40-42 Ave S (S 160st - S 131Pl) delayed.

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

# City of Tukwila

## Arterial Street Fund 104 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>General Revenue</i>				
Parking Taxes	111,257	149,082	37,825	134.00% (a)
Real Estate Excise Taxes	100,000	374,001	274,001	374.00% (b)
<i>Total General Revenue</i>	<u>211,257</u>	<u>523,083</u>	<u>311,826</u>	<u>247.60%</u>
<i>Charges for Services</i>				
ROW Contribution/Impact Fees	-	846,240	846,240	0.00% (c)
<i>Total Charges for Services</i>	<u>-</u>	<u>846,240</u>	<u>846,240</u>	<u>0.00%</u>
Intergovernmental Revenue	9,941,581	1,006,599	(8,934,982)	10.13% (d)
<i>Miscellaneous Revenue</i>				
Investment Earnings	3,820	3,153	(667)	82.53%
Contributions/Donations	466,000	42,671	(423,329)	9.16% (e)
Other Misc Revenue	-	600	600	0%
<i>Total Miscellaneous Revenue</i>	<u>469,820</u>	<u>46,424</u>	<u>(423,396)</u>	<u>9.88%</u>
Transfer In	2,000,000	1,314,132	(685,868)	65.71%
Debt Proceeds	9,230,000	-	(9,230,000)	0.00% (f)
<b>Total Revenue</b>	<b>21,852,658</b>	<b>3,738,478</b>	<b>(18,116,180)</b>	<b>17.10%</b>
<b>Expenditures</b>				
11 Salaries	207,768	415,547	207,779	200.01% (g)
12 Extra Labor	3,000	-	(3,000)	0.00%
13 Overtime	-	5,861	5,861	0.00%
21 FICA	15,417	31,498	16,081	204.31%
23 PERS	18,606	30,261	11,655	162.64%
24 Industrial Insurance	686	2,587	1,901	377.05%
25 Medical, Dental, Life, Optical	27,727	64,205	36,478	231.56%
31 Office & Operating Supplies	-	839	839	0.00%
41 Professional Services	4,589,000	2,535,765	(2,053,235)	55.26% (h)
42 Communication	-	256	256	0.00%
43 Travel	-	10	10	0.00%
44 Advertising	-	1,887	1,887	0.00%
45 Operating Rentals & Leases	-	2,964	2,964	0.00%
47 Public Utility Services	-	2,056	2,056	0.00%
48 Repairs & Maintenance	-	7,405	7,405	0.00%
49 Miscellaneous	-	722	722	0.00%
64 Capital Outlay	11,221,000	6,694,118	(4,526,882)	59.66% (h)
<i>Total Arterial Streets 104</i>	<u>16,083,204</u>	<u>9,795,981</u>	<u>(6,287,223)</u>	<u>60.91%</u>
Transfers Out / Indirect cost allocation	123,933	386,563	262,630	311.91%
<b>Total Expenses</b>	<b>16,207,137</b>	<b>10,182,544</b>	<b>(6,024,593)</b>	<b>62.83%</b>
Change in Fund Balance	5,645,521	(6,446,066)	(12,091,587)	-114.18%
Beginning Fund Balance	4,789,469	6,929,396	2,139,927	144.68%
<b>Ending Fund Balance</b>	<b>\$ 10,434,990</b>	<b>\$ 483,330</b>	<b>\$ (9,951,660)</b>	<b>4.63%</b>

Cash and investments

\$ 394,755

- (a) Parking taxes: Since 2007 parking taxes have averaged \$150k a year.
- (b) REET: Based on property sales and budget is conservative.
- (c) ROW Contribution/Impact Fees: Westfield ROW dedication.
- (d) Intergovernmental revenue: Funding for SC Pky, Tuk ped bridge, mobility, not received yet.
- (e) Contributions/donations: Traffic impact fees are based on development so are never budgeted.
- (f) Debt proceeds: LID was delayed until 2013.
- (g) Salaries: More spent on Southcenter Parkway extension than budgeted.
- (h) Professional services, capital: Transit center and Andover Park West projects delayed.
- (i) Debt service interest and costs: Fund 104 loaned funds to the LID project and this is the interest incurred on the loan.

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

**Fund 104**

**City of Tukwila**

**Contingency Fund 105 - Revenue and Expenditures**

As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Miscellaneous Revenue</i>				
Investment Earnings	\$ 1,816	\$ 2,726	\$ 910	150.12%
<i>Total Miscellaneous Revenue</i>	1,816	2,726	910	150.12%
<b>Total Revenue</b>	<b>1,816</b>	<b>2,726</b>	<b>910</b>	<b>150.12%</b>
Change in Fund Balance	1,816	2,726	910	150.12%
Beginning Fund Balance	1,293,816	1,457,728	163,912	112.67%
<b>Ending Fund Balance</b>	<b>\$ 1,295,632</b>	<b>\$ 1,460,454</b>	<b>\$ 164,822</b>	<b>112.72%</b>
Cash and investments		\$ 1,460,454		

\*\* Variance = Actual over (under) prorated budget **Fund 105**

# City of Tukwila

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

As of December 31 2012

% of year expired

100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
Intergovernmental Revenue	-	6,393	6,393	0.00%
<i>Miscellaneous Revenue</i>				
Investment Earnings	\$ 1,685	\$ 1,821	\$ 136	108.09%
<i>Total Miscellaneous Revenue</i>	1,685	1,836	151	108.98%
Transfers In	130,000	-	(130,000)	0.00%
<b>Total Revenue</b>	<b>131,685</b>	<b>8,229</b>	<b>(123,456)</b>	<b>6.25%</b>
<b>Expenditures</b>				
31 Office & Operating Supplies	12,000	6,393	(5,607)	53.27%
<i>Total</i>	12,000	6,393	(5,607)	53.27%
Transfers Out / Indirect cost allocation	15	561	546	3740.00%
<b>Total Expenses</b>	<b>12,015</b>	<b>6,954</b>	<b>(5,061)</b>	<b>57.87%</b>
Change in Fund Balance	119,670	1,275	(118,395)	1.07%
Beginning Fund Balance	769,671	890,797	121,126	115.74%
<b>Ending Fund Balance</b>	<b>\$ 889,341</b>	<b>\$ 892,072</b>	<b>\$ 2,731</b>	<b>100.31%</b>
Cash and investments		\$ 944,770		

\*\* Variance = Actual over (under) prorated budget **Fund 107**

# City of Tukwila

## Drug Seizure Fund 109 - Revenue and Expenditures

As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Miscellaneous Revenue</i>				
Investment Earnings	\$ 1,000	(\$0)	\$ (1,000)	-0.01%
Seizure Revenue	20,000	-	(20,000)	0.00% (a)
<i>Total Miscellaneous Revenue</i>	<u>21,000</u>	<u>(0)</u>	<u>(21,000)</u>	<u>0.00%</u>
Transfers In	75,000	-	(75,000)	0.00%
<b>Total Revenue</b>	<b>96,000</b>	<b>(0)</b>	<b>(96,000)</b>	<b>0.00%</b>
<b>Expenditures</b>				
31 Office & Operating Supplies	3,000	2,395	(605)	79.85%
35 Small Tools & Minor Equipment	-	7,233	7,233	0.00% (b)
41 Professional Services	10,000	5,858	(4,142)	58.58%
43 Travel	-	4,697	4,697	0.00%
45 Operating Rentals & Leases	10,000	-	(10,000)	0.00% (c)
48 Repairs & Maintenance	-	6,009	6,009	0.00%
49 Miscellaneous	2,000	1,704	(296)	85.20%
64 Capital Outlay	53,000	41,690	(11,310)	78.66% (d)
<i>Total</i>	<u>78,000</u>	<u>69,586</u>	<u>(8,414)</u>	<u>89.21%</u>
<b>Total Expenses</b>	<b>78,000</b>	<b>69,586</b>	<b>(8,414)</b>	<b>89.21%</b>
Change in Fund Balance	18,000	(69,586)	(87,586)	-386.59%
Beginning Fund Balance	<u>112,000</u>	<u>229,711</u>	<u>117,711</u>	<u>205.10%</u>
<b>Ending Fund Balance</b>	<b>\$ 130,000</b>	<b>\$ 160,125</b>	<b>\$ 30,125</b>	<b>123.17%</b>
Cash and investments		<u>\$ 161,355</u>		

- (a) Seizure revenue: No seized items sold.
- (b) Small tools & minor equipment: Expenditures budgeted as capital recorded as minor equip. Did not meet capitalization threshold.
- (c) Operating rentals & leases: Rentals not needed in 2012.
- (d) Capital outlay: Expenditures budgeted as capital recorded as minor equip. Did not meet capitalization threshold.

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

# City of Tukwila

## Debt Service Funds 2XX - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
Intergovernmental Revenue	\$ 66,657	\$ 66,657	\$ 0	100.00%
<i>Miscellaneous Revenue</i>				
Investment Earnings	3,000	28,421	25,421	947.36% (a)
<i>Total Miscellaneous Revenue</i>	<u>3,000</u>	<u>28,421</u>	<u>25,421</u>	<u>947.36%</u>
Transfers In	3,126,717	2,770,995	(355,722)	88.62%
<b>Total Revenue</b>	<b>3,196,374</b>	<b>2,866,073</b>	<b>(330,301)</b>	<b>89.67%</b>
<b>Expenditures</b>				
80 Debt Service Principal	2,386,658	1,991,540	(395,118)	83.44% (b)
81 Debt Service Interest	1,249,003	1,178,464	(70,539)	94.35% (b)
<i>Total Debt Service Funds</i>	<u>3,635,661</u>	<u>3,170,004</u>	<u>(465,657)</u>	<u>87.19%</u>
Transfers Out / Indirect cost allocation	46,664	-	(46,664)	0.00%
<b>Total Expenses</b>	<b>3,682,325</b>	<b>3,170,004</b>	<b>(512,321)</b>	<b>86.09%</b>
Change in Fund Balance	(485,951)	(303,931)	182,020	62.54%
Beginning Fund Balance	<u>-</u>	<u>3,316,312</u>	<u>3,316,312</u>	<u>0.00%</u>
<b>Ending Fund Balance</b>	<b>\$ (485,951)</b>	<b>\$ 3,012,381</b>	<b>\$ 3,498,332</b>	<b>-619.89%</b>
Cash and investments		<u>\$ 3,012,381</u>		

(a) Investment earnings:

Funds set aside to pay off golf course debt in 2013. Funds have been invested and earning interest.

(b) Debt service:

Contributed capital for SCORE debt.

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

Fund 2XX

# City of Tukwila

## Open Space and Parks Acq. Fund 301 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>General Revenue</i>				
Property Taxes	\$ 65,000	\$ 241,849	\$ 176,849	372.08% (a)
Real Estate Excise Taxes	100,250	375,255	275,005	374.32% (b)
<i>Total General Revenue</i>	<u>165,250</u>	<u>617,104</u>	<u>451,854</u>	<u>373.44%</u>
<i>Charges for Services</i>				
Park Impact Fees	25,000	21,128	(3,872)	84.51%
<i>Total Charges for Services</i>	<u>25,000</u>	<u>21,128</u>	<u>(3,872)</u>	<u>84.51%</u>
Intergovernmental Revenue	500,000	410,888	(89,112)	82.18%
<i>Miscellaneous Revenue</i>				
Investment Earnings	7,000	2,678	(4,322)	38.26%
Rents and Concessions	5,000	31,101	26,101	622.02% (c)
<i>Total Miscellaneous Revenue</i>	<u>12,000</u>	<u>33,779</u>	<u>21,779</u>	<u>281.50%</u>
<b>Total Revenue</b>	<b>702,250 0</b>	<b>1,082,900 0</b>	<b>380,650</b>	<b>154.20%</b>
<b>Expenditures</b>				
11 Salaries	-	14,531	14,531	0.00%
21 FICA	-	1,079	1,079	0.00%
23 PERS	-	1,044	1,044	0.00%
24 Industrial Insurance	-	68	68	0.00%
25 Medical, Dental, Life, Optical	-	2,265	2,265	0.00%
31 Office & Operating Supplies	-	6,735	6,735	0.00%
41 Professional Services	239,000	216,432	(22,568)	90.56%
44 Advertising	-	867	867	0.00%
47 Public Utility Services	-	5,664	5,664	0.00%
48 Repairs & Maintenance	-	29,706	29,706	0.00%
64 Capital Outlay	1,810,000	1,110,278	(699,722)	61.34% (d)
<i>Total Park Acquisition Fund</i>	<u>2,049,000</u>	<u>1,388,669</u>	<u>(660,331)</u>	<u>67.77%</u>
Transfers Out / Indirect cost allocation	100,653	32,016	(68,637)	31.81%
<b>Total Expenses</b>	<b>2,149,653</b>	<b>1,420,685</b>	<b>(728,968)</b>	<b>66.09%</b>
Change in Fund Balance	(1,447,403)	(337,785)	1,109,618	23.34%
Beginning Fund Balance	3,993,522	1,427,973	(2,565,549)	35.76%
<b>Ending Fund Balance</b>	<b>\$ 2,546,119</b>	<b>\$ 1,090,188</b>	<b>\$ (1,455,931)</b>	<b>42.82%</b>
Cash and investments		\$ 1,068,126		

- (a) Property taxes: Revenue received in 2008, 2009, 2010 receipted into deferred revenue. Funds have now been earned so reclassified to revenue. Funds are from King County Proposition 1 for Duwamish Hill Preserve.
- (b) REET: Budget was conservative and based on previous years revenue.
- (c) Rents & concessions: Clearwire Channel rental of property. Paid \$25k for 1 year lease. Will be recorded in general fund beginning in 2013.
- (d) Capital outlay: Purchased land for \$1.1M in 2012.

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

**Fund 301**

# City of Tukwila

## Facility Replacement Fund 302 - Revenue and Expenditures

As of December 31 2012

% of year expired

100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Sales and Use Taxes	\$ 326	\$ 25	\$ (301)	7.82%
<i>Total Charges for Services</i>	326	25	(301)	7.82%
<i>Miscellaneous Revenue</i>				
Investment Earnings	5,602	3,727	(1,875)	66.52%
<i>Total Miscellaneous Revenue</i>	5,602	3,727	(1,875)	66.52%
<b>Total Revenue</b>	<b>5,928</b>	<b>3,752</b>	<b>(2,176)</b>	<b>63.29%</b>
<b>Expenditures</b>				
11 Salaries	-	870	870	0.00%
21 FICA	-	59	59	0.00%
23 PERS	-	63	63	0.00%
24 Industrial Insurance	-	9	9	0.00%
25 Medical, Dental, Life, Optical	-	92	92	0.00%
31 Office & Operating Supplies	-	385	385	0.00%
41 Professional Services	14,000	14,008	8	100.05%
45 Operating Rentals & Leases	-	105	105	0.00%
47 Public Utility Services	-	7,872	7,872	0.00%
49 Miscellaneous	-	657	657	0.00%
64 Capital Outlay	73,000	-	(73,000)	0.00% (a)
<i>Total Expenditures</i>	87,000	24,119	(62,881)	27.72%
Transfers Out / Indirect cost allocation	25,300	1,127	(24,173)	4.45%
<b>Total Expenses</b>	<b>112,300</b>	<b>25,246</b>	<b>(87,054)</b>	<b>22.48%</b>
Change in Fund Balance	(106,372)	(21,494)	84,878	20.21%
Beginning Fund Balance	1,880,193	2,027,014	146,821	107.81%
<b>Ending Fund Balance</b>	<b>\$ 1,773,821</b>	<b>\$ 2,005,520</b>	<b>\$ 231,699</b>	<b>113.06%</b>
Cash and investments		\$ 2,105,864		

(a) Capital outlay:

Demo of Taqueria Riconsito on TIB that didn't happen.

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

**Fund 302**

# City of Tukwila

## General Government Improvements 303 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
Intergovernmental Revenue	\$ 58,077	\$ 1,169,003	\$ 1,110,926	2012.85% (a)
<i>Miscellaneous Revenue</i>				
Investment Earnings	842	885	43	105.15%
Other Misc Revenue	-	4,939	4,939	- (b)
<i>Total Miscellaneous Revenue</i>	<u>842</u>	<u>5,824</u>	<u>4,982</u>	<u>691.73%</u>
Transfers In	1,650,000	1,210,000	(440,000)	73.33%
<b>Total Revenue</b>	<b>1,708,919</b>	<b>2,384,827</b>	<b>675,908</b>	<b>139.55%</b>
<b>Expenditures</b>				
11 Salaries	97,296	49,791	(47,505)	51.17%
13 Overtime	-	783	783	0.00%
21 FICA	7,819	3,794	(4,025)	48.52%
23 PERS	8,800	3,622	(5,178)	41.15%
24 Industrial Insurance	1,100	757	(343)	68.85%
25 Medical, Dental, Life, Optical	14,798	8,642	(6,156)	58.40%
31 Office & Operating Supplies	-	10,068	10,068	0.00%
35 Small Tools & Minor Equipment	-	57,193	57,193	0.00%
41 Professional Services	440,000	1,403,580	963,580	319.00% (c)
44 Advertising	-	2,030	2,030	0.00%
48 Repairs & Maintenance	-	127,038	127,038	0.00% (d)
49 Miscellaneous	-	79,593	79,593	0.00%
64 Capital Outlay	1,160,000	306,046	(853,954)	26.38% (c)
<i>Total Fire Impact Fees</i>	<u>1,729,813</u>	<u>2,052,937</u>	<u>323,124</u>	<u>118.68%</u>
Transfers Out / Indirect cost allocation	43,179	26,673	(16,506)	61.77%
<b>Total Expenses</b>	<b>1,772,992</b>	<b>2,079,610</b>	<b>306,618</b>	<b>117.29%</b>
Change in Fund Balance	(64,073)	305,218	369,291	-476.36%
Beginning Fund Balance	<u>291,987</u>	<u>608,612</u>	<u>316,625</u>	<u>208.44%</u>
<b>Ending Fund Balance</b>	<b>\$ 227,914</b>	<b>\$ 913,830</b>	<b>\$ 685,916</b>	<b>400.95%</b>
Cash and investments		<u>\$ 164,599</u>		

- (a) Intergovernmental revenue: Received funds from King County Flood Control District to help pay for removal of Hesco containers.
- (b) Misc revenue: Grant received from PSE.
- (c) Professional svcs & capital: Hesco removal budgeted as capital but recorded properly as professional services, not capital.
- (d) Repairs & maintenance: 6300 bldg fire alarm upgrade, installation of furniture for police dept remodel.

\*\* Variance = Actual over (under) prorated budget **Fund 303**

# City of Tukwila

## Fire Impact Fees 304 - Revenue and Expenditures As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Fire Impact Fees	\$ 50,000	\$ 33,686	\$ (16,314)	67.37% (a)
<i>Total Charges for Services</i>	50,000	33,686	(16,314)	67.37%
Investment Earnings	100	505	405	504.64%
<i>Total Miscellaneous Revenue</i>	100	505	405	504.64%
<b>Total Revenue</b>	<b>50,100</b>	<b>34,191</b>	<b>(15,909)</b>	<b>68.25%</b>
<b>Expenditures</b>				
64 Capital Outlay	-	-	-	0.00%
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Change in Fund Balance	50,100	34,191	(15,909)	68.25%
Beginning Fund Balance	190,100	313,819	123,719	165.08%
<b>Ending Fund Balance</b>	<b>\$ 240,200</b>	<b>\$ 348,010</b>	<b>\$ 107,810</b>	<b>144.88%</b>
Cash and investments		\$ 348,010		

(a) Fire impact fees: Only assessed on new construction.

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

**Fund 304**

# City of Tukwila

## Water Fund 401 - Revenue and Expenditures

As of December 31 2012

% of year expired

100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Water Sales	\$ 5,041,000	\$ 5,181,455	\$ 140,455	102.79%
Security	1,000	90	(910)	9.00%
<i>Total Charges for Services</i>	<u>5,042,000</u>	<u>5,181,545</u>	<u>139,545</u>	<u>102.77%</u>
Intergovernmental Revenue	-	3,791	3,791	0.00%
<i>Miscellaneous Revenue</i>				
Investment Earnings	9,234	57,370	48,136	621.30% (a)
Connection fees	25,000	3,550	(21,450)	14.20%
Other Misc Revenue	300	9,318	9,018	3106.00%
<i>Total Miscellaneous Revenue</i>	<u>34,534</u>	<u>70,238</u>	<u>35,704</u>	<u>203.39%</u>
Transfers In hydrant rental	106,000	98,460	(7,540)	92.89%
<b>Total Revenue</b>	<b>5,182,534</b>	<b>5,354,034</b>	<b>171,500</b>	<b>103.31%</b>
<b>Expenditures</b>				
11 Salaries	556,692	553,275	(3,417)	99.39%
12 Extra Labor	6,000	3,220	(2,780)	53.67%
13 Overtime	5,738	5,501	(237)	95.87%
21 FICA	42,472	42,251	(221)	99.48%
23 PERS	49,851	39,596	(10,255)	79.43%
24 Industrial Insurance	14,137	11,198	(2,939)	79.21%
25 Medical, Dental, Life, Optical	113,690	121,487	7,797	106.86%
26 Unemployment Compensation	1,000	-	(1,000)	0.00%
28 Uniform Clothing	1,330	1,237	(93)	92.98%
31 Office & Operating Supplies	93,181	97,764	4,583	104.92%
33 Water Purchased for Resale	2,068,000	2,203,061	135,061	106.53% (b)
35 Small Tools & Minor Equipment	9,500	17,987	8,487	189.33% (c)
41 Professional Services	314,300	141,390	(172,910)	44.99% (d)
42 Communication	2,500	530	(1,970)	21.19%
43 Travel	1,500	1,336	(164)	89.09%
45 Operating Rentals & Leases	60,919	67,416	6,497	110.66%
46 Insurance	20,260	20,260	-	100.00%
47 Public Utility Services	23,000	19,494	(3,506)	84.76%
48 Repairs & Maintenance	3,000	2,624	(376)	87.46%
49 Miscellaneous	14,811	36,518	21,707	246.56% (e)
53 Excise Taxes	184,000	216,870	32,870	117.86% (f)
54 Interfund utility taxes	517,000	518,461	1,461	100.28%
64 Capital Outlay	1,287,000	59,921	(1,227,079)	4.66% (g)
80 Debt Service Principal	438,881	438,880	(1)	100.00%
81 Debt Service Interest	116,111	121,082	4,971	104.28%
<i>Total Water Fund</i>	<u>5,944,873</u>	<u>4,741,356</u>	<u>(1,203,517)</u>	<u>79.76%</u>
Transfers Out / Indirect cost allocation	517,377	517,377	-	100.00%
<b>Total Expenses</b>	<b>6,462,250</b>	<b>5,258,733</b>	<b>(1,203,517)</b>	<b>81.38%</b>
Change in Fund Balance	(1,279,716)	95,300	1,375,016	-7.45%
Beginning Fund Balance	1,959,365	5,982,649	4,023,284	305.34%
<b>Ending Fund Balance</b>	<b>\$ 679,649</b>	<b>\$ 6,077,949</b>	<b>\$ 5,398,300</b>	<b>894.28%</b>
Cash and investments		\$ 4,635,412		

- (a) Investment earnings: US Bank CD interest not budgeted.
- (b) Water purchased for resale: Based on actual consumption.
- (c) Professional services: Did not complete Andover Park West project in 2012.
- (d) Operating rentals & leases: Adjustment of ER&R costs to actual.
- (e) Misc: Fees for processing credit cards.
- (f) Excise taxes: Budget has been \$184k since 2008 but as revenue increases, so does the tax. Need to revise budget to reflect current taxes owed.
- (g) Capital outlay: Did not complete Andover Park West Project in 2012.

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

Fund 401

**City of Tukwila**  
**Sewer Fund 402 - Revenue and Expenditures**  
**As of December 31 2012**

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Sewer Sales	\$ 5,398,000	\$ 6,468,930	\$ 1,070,930	119.84% (a)
<i>Total Charges for Services</i>	<u>5,398,000</u>	<u>6,468,930</u>	<u>1,070,930</u>	<u>119.84%</u>
<i>Miscellaneous Revenue</i>				
Investment Earnings	4,426	21,084	16,658	476.37% (b)
Connection fees	120,000	103,800	(16,200)	86.50%
<i>Total Miscellaneous Revenue</i>	<u>124,426</u>	<u>139,990</u>	<u>15,564</u>	<u>112.51%</u>
<b>Total Revenue</b>	<b><u>5,522,426</u></b>	<b><u>6,610,434</u></b>	<b><u>1,088,008</u></b>	<b><u>119.70%</u></b>
<b>Expenditures</b>				
11 Salaries	267,360	307,638	40,278	115.07% (c)
12 Extra Labor	8,000	4,233	(3,768)	52.91%
13 Overtime	3,442	4,036	594	117.25%
21 FICA	20,338	24,073	3,735	118.36%
23 PERS	23,943	22,542	(1,401)	94.15%
24 Industrial Insurance	6,156	5,340	(816)	86.75%
25 Medical, Dental, Life, Optical	50,356	55,565	5,209	110.35%
26 Unemployment Compensation	1,000	-	(1,000)	0.00%
28 Uniform Clothing	570	579	9	101.60%
31 Office & Operating Supplies	22,491	17,731	(4,760)	78.84%
33 Metro Sewage Treatment	3,749,000	3,611,261	(137,739)	96.33% (d)
35 Small Tools & Minor Equipment	4,000	6,592	2,592	164.79%
41 Professional Services	161,600	13,347	(148,253)	8.26% (e)
42 Communication	2,500	1,467	(1,033)	58.68%
43 Travel	500	940	440	187.96%
44 Advertising	150	-	(150)	0.00%
45 Operating Rentals & Leases	124,415	128,375	3,960	103.18%
46 Insurance	15,195	15,195	-	100.00%
47 Public Utility Services	22,050	31,085	9,035	140.97%
48 Repairs & Maintenance	43,000	25,865	(17,135)	60.15% (f)
49 Miscellaneous	8,799	35,958	27,159	408.65% (g)
53 Excise Taxes	40,000	83,069	43,069	207.67% (h)
54 Interfund utility tax	543,000	647,043	104,043	119.16% (i)
64 Capital Outlay	770,000	469,386	(300,614)	60.96% (j)
80 Debt Service Principal	272,861	272,861	(0)	100.00%
81 Debt Service Interest	83,337	66,278	(17,059)	79.53% (k)
<i>Total Sewer Fund</i>	<u>6,244,063</u>	<u>5,850,458</u>	<u>(393,605)</u>	<u>93.70%</u>
Transfers Out/Indirect cost allocation	446,980	446,980	(0)	100.00%
<b>Total Expenses</b>	<b><u>6,691,043</u></b>	<b><u>6,297,438</u></b>	<b><u>(393,605)</u></b>	<b><u>94.12%</u></b>
Change in Fund Balance	(1,168,617)	312,996	1,481,613	-26.78%
Beginning Fund Balance	1,158,774	1,886,825	728,051	162.83%
<b>Ending Fund Balance</b>	<b><u>\$ (9,843)</u></b>	<b><u>\$ 2,199,821</u></b>	<b><u>\$ 2,209,664</u></b>	<b><u>-22349.06%</u></b>
Cash and investments		<u>\$ 1,584,458</u>		

- (a) Sewer sales: Sewer rates raised but budget not adjusted.
- (b) Investment earnings: Interest earned on receivables included in this category.
- (c) Salaries: Staff from Water, Surface Water, and Street help out during the year when Sewer is short due to employee leave.
- (d) Metro sewage treatment: Based on actual usage.
- (e) Professional services: Comprehensive sewer plan will be completed in 2013 rather than 2012.
- (f) Repairs & maintenance: Actual needed repairs lower than estimated.
- (g) Misc: Additional costs for Eden support, credit card processing fees.
- (h) Excise taxes: Budget has been \$40k since 2005 but as revenue increases, so does the tax. Need to revise budget to reflect current taxes owed.
- (i) Interfund utility taxes: based on actual earnings and budget is conservative.
- (j) Capital outlay: South city limits sewer extension (Southcenter Pkway extension).
- (k) Debt service interest: Interest paid in full.

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

# City of Tukwila

Foster Golf Course 411- Revenue and Expenditures  
As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>General Revenue</i>				
Excise Taxes	\$ 1,617	\$ 3,531	\$ 1,914	218.37%
<i>Total General Revenue</i>	1,617	3,531	1,914	218.37%
<i>Charges for Services</i>				
Sale of Merchandise	151,000	139,673	(11,327)	92.50%
Greens Fees, Instruction	1,205,500	1,005,602	(199,898)	83.42% (a)
<i>Total Charges for Services</i>	1,356,500	1,145,274	(211,226)	84.43%
<i>Miscellaneous Revenue</i>				
Investment Earnings	1,130	21,660	20,530	1916.82% (b)
Rents and Concessions	331,000	278,758	(52,242)	84.22% (c)
Other Misc Revenue	-	(494)	(494)	0.00%
<i>Total Miscellaneous Revenue</i>	332,130	299,924	(32,206)	90.30%
Transfers In	225,000	225,000	-	100.00%
<b>Total Revenue</b>	<b>1,915,247</b>	<b>1,673,729</b>	<b>(241,518)</b>	<b>87.39%</b>
<b>Expenditures</b>				
11 Salaries	686,142	590,738	(95,404)	86.10% (d)
12 Extra Labor	133,900	102,784	(31,116)	76.76%
13 Overtime	6,885	1,211	(5,674)	17.58%
21 FICA	51,306	52,633	1,327	102.59%
23 PERS	61,449	48,185	(13,264)	78.41%
24 Industrial Insurance	15,565	16,568	1,003	106.44%
25 Medical, Dental, Life, Optical	123,977	102,586	(21,391)	82.75%
26 Unemployment Compensation	11,000	-	(11,000)	0.00%
28 Uniform Clothing	1,164	941	(223)	80.85%
31 Office & Operating Supplies	98,908	81,522	(17,386)	82.42% (e)
34 Items Purchased for Resale	130,500	95,484	(35,016)	73.17% (f)
35 Small Tools & Minor Equipment	2,500	1,653	(847)	66.14%
41 Professional Services	10,000	5,830	(4,170)	58.30% (g)
42 Communication	9,700	2,847	(6,853)	29.35% (h)
43 Travel	1,250	127	(1,123)	10.19%
44 Advertising	7,000	3,936	(3,064)	56.23%
45 Operating Rentals & Leases	101,650	95,598	(6,052)	94.05%
46 Insurance	15,195	15,195	-	100.00%
47 Public Utility Services	64,765	46,956	(17,809)	72.50% (i)
48 Repairs & Maintenance	36,000	31,739	(4,261)	88.17%
49 Miscellaneous	39,722	32,725	(6,997)	82.39%
53 Excise Taxes	6,000	6,203	203	103.38%
54 Interfund admissions tax	67,000	59,268	(7,732)	88.46%
64 Capital Outlay	25,000	-	(25,000)	0.00% (j)
80 Debt Service Principal	212,959	-	(212,959)	0.00% (k)
81 Debt Service Interest	138,064	-	(138,064)	0.00% (k)
<i>Total Foster Golf Course Fund</i>	2,057,601	1,394,730	(662,871)	67.78%
Transfers Out / Indirect cost allocation	15,160	15,160	(0)	100.00%
<b>Total Expenses</b>	<b>2,072,761</b>	<b>1,409,890</b>	<b>(662,871)</b>	<b>68.02%</b>
Change in Fund Balance	(157,514)	263,840	421,354	-167.50%
Beginning Fund Balance	52,831	140,550	87,719	266.04%
<b>Ending Fund Balance</b>	<b>\$ (104,683)</b>	<b>\$ 404,390</b>	<b>\$ 509,073</b>	<b>-386.30%</b>

Cash and investments

\$ 309,581

- (a) Green fees/instruction: Golf is subject to weather and economy. Not as many rounds as expected.
- (b) Investment earnings: Conservative budget.
- (c) Rents & concessions: Revenue stream directly tied to number of rounds.
- (d) Salaries: Director of Parks/Recreation originally budgeted 25% of salary to golf course. Charged 100% to Parks/Rec.
- (e) Office & operating supplies: Staff tried to watch all costs and be as efficient as possible.
- (f) Items purchased for resales: Reduction in number of rounds also results in reduction in items needed for resale.
- (g) Professional services: Staff tried to watch all costs and be as efficient as possible.
- (h) Communication: Staff tried to watch all costs and be as efficient as possible.
- (i) Public utility services: Based on actual consumption.
- (j) Capital outlay: Replacement of bathroom counters has been put on hold.
- (k) Debt service: Bond debt of \$3.4 million to finance the construction of the clubhouse was transferred

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

Fund 411

# City of Tukwila

## Surface Water Fund 412 - Revenue and Expenditures

As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Surface Water Sales	\$ 3,660,309	\$ 3,675,605	\$ 15,296	100.42%
<i>Total Charges for Services</i>	3,660,309	3,675,605	15,296	100.42%
Intergovernmental Revenue	44,000	130,714	86,714	297.08% (a)
<i>Miscellaneous Revenue</i>				
Investment Earnings	11,091	20,401	9,310	183.94%
Capital contributions	-	28,253	28,253	0.00% (b)
Other Misc Revenue	-	362	362	0.00%
<i>Total Miscellaneous Revenue</i>	11,091	49,016	37,925	441.95%
Gain/(Loss) Sale of Capital Assets	-	(72)	(72)	0.00%
<b>Total Revenue</b>	<b>3,715,400</b>	<b>3,855,263</b>	<b>139,863</b>	<b>103.76%</b>
<b>Expenditures</b>				
11 Salaries	721,168	721,712	544	100.08%
12 Extra Labor	23,000	21,972	(1,029)	95.53%
13 Overtime	11,653	11,626	(27)	99.77%
21 FICA	54,463	56,117	1,654	103.04%
23 PERS	64,589	51,602	(12,987)	79.89%
24 Industrial Insurance	17,301	13,049	(4,252)	75.42%
25 Medical, Dental, Life, Optical	167,666	149,952	(17,714)	89.43%
26 Unemployment Compensation	1,000	-	(1,000)	0.00%
28 Uniform Clothing	1,425	1,080	(345)	75.78%
31 Office & Operating Supplies	42,521	67,632	25,111	159.06% (c)
35 Small Tools & Minor Equipment	3,000	2,501	(499)	83.36%
41 Professional Services	628,570	483,129	(145,441)	76.86% (d)
42 Communication	2,000	361	(1,639)	18.04%
43 Travel	2,000	1,752	(248)	87.58%
44 Advertising	500	1,494	994	298.82%
45 Operating Rentals & Leases	96,638	86,632	(10,006)	89.65% (e)
46 Insurance	15,195	15,195	-	100.00%
47 Public Utility Services	61,600	81,433	19,833	132.20% (f)
48 Repairs & Maintenance	13,965	44,739	30,774	320.36% (g)
49 Miscellaneous	8,685	32,932	24,247	379.19%
53 Excise Taxes	25,000	50,728	25,728	202.91% (h)
54 Interfund utility tax	371,000	369,077	(1,923)	99.48%
64 Capital Outlay	1,510,000	666,092	(843,908)	44.11% (i)
80 Debt Service Principal	286,554	286,553	(1)	100.00%
81 Debt Service Interest	30,514	30,572	58	100.19%
<i>Total Surface Water Fund</i>	4,160,007	3,247,930	(912,077)	78.08%
Transfers Out	400,786	400,786	(0)	100.00%
<b>Total Expenses</b>	<b>4,560,793</b>	<b>3,648,716</b>	<b>(912,077)</b>	<b>80.00%</b>
Change in Fund Balance	(845,393)	206,547	1,051,940	24.43%
Beginning Fund Balance	937,263	2,122,611	1,185,348	226.47%
<b>Ending Fund Balance</b>	<b>\$ 91,870</b>	<b>\$ 2,329,158</b>	<b>\$ 2,237,288</b>	<b>2535.28%</b>

Cash and investments

\$ 2,344,887

- (a) Intergovernmental revenue: Received \$50,000 grant from Municipal Stormwater Capacity Grant program that was not budgeted. Budgeted \$44,000 for KFCAD opportunity funds but received \$65,000.
- (b) Capital contributions: Infrastructure built by contractors and turned over to the City. Never budgeted.
- (c) Office & operating supplies: Supplies for NPDES program (national pollutant discharge elimination system).
- (d) Professional services: Reclassification of capital expenditures to non-capital.
- (e) Operating rentals & leases: Reduction in monthly transfers to fund 501.
- (f) Public utility services: Reflects increase in waste materials disposal for 2012.
- (f) Repairs & maintenance: Reclassification of expenditures from capital.
- (h) Excise taxes: Budget has been \$25k since 2007 but as revenue increases, so does tax. Need to revise budget.
- (i) Capital outlay: Private storm system adoption, storm lift station #15, reclass expenditures from capital to non-capital.

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

Fund 412

**City of Tukwila**

**Equipment Rental/Replacement Fund 501 - Revenue and Expenditures**  
**As of December 31 2012**

% of year expired 100.00%

	2012			% of Annual Budget
	Annual Budget	Actual Year-To-Date	Variance **	
<b>Revenue</b>				
<i>Charges for Services</i>				
ERR O&M Dept Charges	\$ 1,099,806	\$ 1,212,055	\$ 112,249	110.21% (a)
Equipment Replacement Charges	777,801	717,452	(60,349)	92.24% (b)
Fuel Sales	474,000	454,368	(19,632)	95.86% (c)
Transportation	150	-	(150)	0.00%
<i>Total Charges for Services</i>	<u>2,351,757</u>	<u>2,383,875</u>	<u>32,118</u>	<u>101.37%</u>
Intergovernmental Revenue	-	10,783	10,783	0.00%
<i>Miscellaneous Revenue</i>				
Investment Earnings	14,269	47,672	33,403	334.09% (d)
Other Misc Revenue	-	252	252	0.00%
<i>Total Miscellaneous Revenue</i>	<u>14,269</u>	<u>47,923</u>	<u>33,654</u>	<u>335.86%</u>
Sale of Capital Assets	-	59,790	59,790	0.00%
<b>Total Revenue</b>	<b>2,366,026</b>	<b>2,502,372</b>	<b>136,346</b>	<b>105.76%</b>
<b>Expenditures</b>				
11 Salaries	352,844	353,961	1,117	100.32%
12 Extra Labor	10,000	12,177	2,177	121.77%
13 Overtime	1,147	1,970	823	171.78%
21 FICA	26,814	28,050	1,236	104.61%
23 PERS	31,601	26,458	(5,143)	83.73%
24 Industrial Insurance	9,976	8,788	(1,188)	88.10%
25 Medical, Dental, Life, Optical	82,161	77,902	(4,259)	94.82%
26 Unemployment Compensation	1,000	-	(1,000)	0.00%
28 Uniform Clothing	950	701	(249)	73.81%
31 Office & Operating Supplies	2,979	1,370	(1,609)	46.00%
34 Items Purchased for Resale	689,000	669,148	(19,852)	97.12%
35 Small Tools & Minor Equipment	2,500	4,484	1,984	179.35%
41 Professional Services	550	1,652	1,102	300.32%
42 Communication	2,000	1,294	(706)	64.70%
43 Travel	-	144	144	0.00%
45 Operating Rentals & Leases	37,399	33,204	(4,195)	88.78%
46 Insurance	10,130	10,130	-	100.00%
48 Repairs & Maintenance	130,781	111,371	(19,410)	85.16% (e)
49 Miscellaneous	6,500	8,413	1,913	129.42%
64 Capital Outlay	322,000	241,246	(80,754)	74.92% (f)
<i>Total Equipment Rental Fund</i>	<u>1,720,332</u>	<u>1,592,463</u>	<u>(127,869)</u>	<u>92.57%</u>
Transfers Out	309,667	309,667	(0)	100.00%
<b>Total Expenses</b>	<b>2,029,999</b>	<b>1,902,130</b>	<b>(127,869)</b>	<b>93.70%</b>
Change in Fund Balance	336,027	600,243	264,216	178.63%
Beginning Fund Balance	3,410,129	3,532,153	122,024	103.58%
<b>Ending Fund Balance</b>	<b>\$ 3,746,156</b>	<b>\$ 4,132,396</b>	<b>\$ 386,240</b>	<b>110.31%</b>
Cash and investments		<u>\$ 4,143,268</u>		

- (a) ERR O&M Dept Charges: Additional charges over budget to reconcile to actual expenditures; mostly depts fire, public works, parks maintenance, and street maintenance.
- (b) Equip replacement chgs: Adjusted in December to reflect actual
- (c) Fuel sales: Adjusted in December to reflect actual
- (c) Investment Earnings: Fund bought investments from other funds and interest earnings followed the investment
- (e) Repairs & Maintenance: Repairs less than budgeted. Standard budget but actual costs each year fluctuate. 2012 was higher than normal.
- (f) Capital Outlay: Command car for BC (fire) was not purchased as planned

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

# City of Tukwila

Insurance Fund 502 - Revenue and Expenditures  
As of December 31 2012

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Charges for Services</i>				
Employee Benefit Programs	\$ 621	\$ 748	\$ 127	120.42%
<i>Total Charges for Services</i>	621	748	127	120.42%
<i>Miscellaneous Revenue</i>				
Investment Earnings	\$ 10,032	261,668	251,636	2608.33% (a)
Employer Trust Contributions	\$ 4,367,715	4,329,483	(38,232)	99.12%
Employee Contributions	\$ 60,000	63,766	3,766	106.28%
Other Misc Revenue	\$ 6,200	-	(6,200)	0.00%
<i>Total Miscellaneous Revenue</i>	4,443,947	4,654,916	210,969	104.75%
<b>Total Revenue</b>	<b>4,444,568</b>	<b>4,655,664</b>	<b>211,096</b>	<b>104.75%</b>
<b>Expenditures</b>				
25 Medical, Dental, Life, Optical	4,700,000	4,713,591	13,591	100.29%
41 Professional Services	25,000	34,354	9,354	137.42% (b)
49 Miscellaneous	20,500	16,509	(3,991)	80.53%
<i>Total</i>	4,745,500	4,764,454	18,954	100.40%
Transfers Out / Indirect cost allocation	113,548	80,305	(33,243)	70.72%
<b>Total Expenses</b>	<b>4,859,048</b>	<b>4,844,759</b>	<b>(14,289)</b>	<b>99.71%</b>
Change in Fund Balance	(414,480)	(189,094)	225,386	45.62%
Beginning Fund Balance	4,431,820	4,983,480	551,660	112.45%
<b>Ending Fund Balance</b>	<b>\$ 4,017,340</b>	<b>\$ 4,794,386</b>	<b>\$ 777,046</b>	<b>119.34%</b>
Cash and investments		\$ 5,988,312		

- (a) Investment earnings: Fund bought investments from other funds that needed the cash in 2011 but budget for interest earnings never adjusted.
- (b) Professional services: Fund is now required to have an actuarial valuation performed for fund projections on an annual basis at a cost of \$10,500. Budget for 2013-2014 is still \$25k a year. Budget may need to be adjusted to reflect the additional required expense.

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

Fund 502

**City of Tukwila**

**LEOFF Insurance Fund 503 - Revenue and Expenditures  
As of December 31 2012**

% of year expired 100.00%

	2012			
	Annual Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>				
<i>Miscellaneous Revenue</i>				
Investment Earnings	\$ 3,340	\$ 3,565	\$ 225	106.73%
Employer Trust Contributions	575,000	467,007	(107,993)	81.22% (a)
Other Misc Revenue	700	-	(700)	0.00%
<b>Total Revenue</b>	<b>579,040</b>	<b>470,572</b>	<b>(108,468)</b>	<b>81.27%</b>
<b>Expenditures</b>				
25 Medical, Dental, Life, Optical	659,530	380,867	(278,663)	57.75% (b)
41 Professional Services	3,000	1,870	(1,130)	62.33%
49 Miscellaneous	10,000	670	(9,330)	6.70% (c)
<i>Total</i>	<u>672,530</u>	<u>383,407</u>	<u>(289,123)</u>	<u>57.01%</u>
Transfers Out	9,995	4,619	(5,376)	46.21%
<b>Total Expenses</b>	<b>682,525</b>	<b>388,026</b>	<b>(294,499)</b>	<b>56.85%</b>
Change in Fund Balance	(103,485)	82,546	186,031	-79.77%
Beginning Fund Balance	<u>1,246,806</u>	<u>1,628,986</u>	<u>382,180</u>	<u>130.65%</u>
<b>Ending Fund Balance</b>	<b>\$ 1,143,321</b>	<b>\$ 1,711,532</b>	<b>\$ 568,211</b>	<b>149.70%</b>
Cash and investments		<u>\$ 1,921,032</u>		

- (a) Employer Trust Contributions: Budget was set at 2010 actual contribution rates. There was a decision to lower contribution rates due to fund balances exceeding required minimums.
- (b) Medical, dental, life, optical: Budget was set at 2010 actual expenditures. Actual expenditures were lower than expected and budget was not adjusted
- (c) Miscellaneous: Budget was increased in 2010 but expenses have not been even close to the budget of \$10k. Highest was in 2011 of \$3,100

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