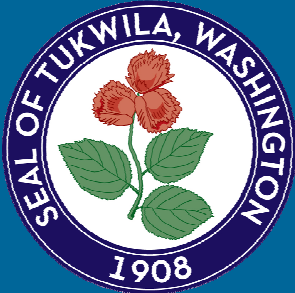


December 31, 2013



CITY OF TUKWILA

# 2013 Annual Financial Report

## Summary

The City experienced a year of financial restoration. An additional \$6M was added to City-wide funds bringing the balances closer to pre-recession levels. The main drivers for these positive financial results were:

- The Local Improvement District #33 assessment process was completed resulting in a net \$8.5M reimbursement to the City for costs incurred in connection with the Klickitat Urban Access project.
- Construction activity increased generating \$1.2M in new construction sales tax, a \$200K or 20% increase over the prior year. Permit and other fees also increased as a result.
- A general improvement in the economy stimulated retail sales producing a \$645K or 5% increase in retail sales tax in addition to the new construction sales tax increase.

General fund ongoing revenues came in at 102% of budget yielding an additional \$1.1M; departmental expenditures were 98% of budget producing \$764K of savings. The City used this opportunity to fund postponed transfers to other governmental funds and to restore reserves. The General Fund added \$3.5M to its balance and the Contingency fund added \$4.3M. Additionally, the \$2.6M balance of golf course bonds were paid off; \$1.4M was invested in two new fire engines and the fire apparatus was added to the Equipment Rental and Replacement fund to ensure adequate replacement funding. Structural balance continues to be monitored. In 2013, general fund ongoing revenues of \$52M less departmental expenses of \$47M and debt service funding of \$3M left \$2M for capital projects and other initiatives. This margin will be considered in the forthcoming budgeting and resource allocation decisions.

The utility funds performed well with the Water and Sewer funds increasing by \$460K and \$1.4M respectively yielding ending fund balances of \$6.5M and \$3.5M. The Surface Water fund experienced a slight decline of \$96K bringing its fund balance to \$2.2M. The Golf Course Fund met revenue projections and expenditures came in at 96% of budget increasing fund balance to \$610K.

The Equipment Rental and Replacement fund and the Self-Insured Healthcare Fund for Active Employees met budget expectations resulting in fund balances of \$4.2M and \$4.5M respectively. The Self-Insured Healthcare Fund for Retirees experienced higher claim costs than projected, 61% more than budget, reducing ending fund balance to 82% of budget. Claims for 2014 will be closely monitored.

**2014 Outlook.** The economy continues to strengthen; City challenges, however, remain. Sales tax for the first months of the year has softened slightly and construction activity has slowed compared with 2013. Fire department overtime continues to exceed budget; easing is expected in September when the firefighter hired into the new pipeline position is trained up and available for active duty. With the high claim experience in 2013, consideration will be given to the appropriate funding level of the retiree healthcare plan. 2014 also brings continued emphasis on Tukwila International Boulevard with plans to purchase the seized motels and ground breaking for Tukwila Village.

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

*Peggy McCarthy, Finance Director*

CITY-WIDE	FUND BALANCES		CHANGE IN FUND BALANCE		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	VARIANCE
	12/31/2012	12/31/2013			
Governmental funds	\$ 18,149,420	\$ 23,333,905	\$ 5,184,485	\$ 1,120,969	\$ 4,063,516
Enterprise funds	11,011,319	12,969,403	1,958,084	(2,509,507)	4,467,591
Internal service funds	10,638,313	9,586,511	(1,051,802)	(761,388)	(290,414)
City-wide Total	\$ 39,799,053	\$ 45,889,820	\$ 6,090,767	\$ (2,149,926)	\$ 8,240,693

### Inside this issue:

Governmental funds	2-7	Enterprise funds	8
		Internal Service funds	8

# Governmental Funds

## Overview

GOVERNMENTAL FUNDS	FUND BALANCES		CHANGE IN FUND BALANCES		
	----- ACTUAL -----		--- ACTUAL ---	----- BUDGET -----	Variance
	12/31/2012	12/31/2013			
General Fund	\$ 6,026,030	\$ 9,580,354	\$ 3,554,324	\$ 1,583,253	\$ 1,971,071
Special Revenue	4,753,461	9,064,975	4,311,514	2,826,795	1,484,719
Debt Service	3,012,381	677,110	(2,335,271)	(2,619,686)	284,415
Capital Project	4,357,549	4,011,467	(346,082)	(669,393)	323,311
GOVERNMENTAL FUNDS	\$18,149,420	\$23,333,905	\$ 5,184,485	\$ 1,120,969	\$ 4,063,516

## General Fund

General fund fiscal year activity increased fund balance by \$3.6M. Results for the year include operating revenues of \$52.2M or 102.23% of budget. The City sold \$1M in bonds to help finance MPD pool improvement project. Additionally, \$8.5M was transferred in from the Arterial Street fund and other funds after bonds were sold to reimburse the City for expenditures related to the Klickitat Urban Center project.

The General Fund had year-to-date department expenditures of \$47.3M or 98.41% of annual budget yielding a savings of \$763K.

Departments experiencing very positive budget results include Mayor's Office at 93.01%, Information Technology at 94.57%, and Public Works at 94.78%. It should be noted that approximately \$177K of 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 roughly the same amount. Detailed information on departments can be found in the fund financial statements.

By type, all operating expenditure categories were under budget. Non departmental expenditures were slightly over budget, primarily due to the loan to the MPD.

- Salaries and benefits (99.6%): vacancies, reduction in use of extra labor, and medical costs lower than budget.
- Supplies & professional services (95.3% & 96.3%): all departments worked to hold costs down where possible.
- Intergovernmental category includes City costs of \$20K associated with the LID. The cost is for parcels

owned by the City that reside in the Local Improvement District No. 33 area.

- The loan to the MPD was budgeted at \$1M but \$1.25M was loaned in 2013; \$1M for capital needs and \$250K for the final operating loan.
- Transfers out were budged at \$9.8M but only \$9.6M was necessary for a savings in transfers out of \$200K.

## GENERAL FUND DEPARTMENTAL EXPENDITURES

DEPARTMENTS	2010	% of Budget	2011	% of Budget	2012	% of Budget	2013	% of Budget
City Council	\$ 242,851	86%	244,029	93%	251,197	93%	\$ 279,702	99%
Mayor	2,228,656	86%	2,218,089	94%	2,486,158	93%	2,735,592	93%
Human Resources	464,095	81%	487,920	90%	514,637	90%	602,151	98%
Finance	2,183,069	102%	1,446,736	95%	1,405,588	88%	2,254,995	100%
City Attorney	578,908	97%	647,990	92%	595,140	93%	678,993	103%
Recreation	3,130,852	89%	2,513,184	88%	2,273,480	90%	2,465,397	97%
Community Development	2,635,296	86%	2,560,151	97%	2,861,070	100%	3,181,827	97%
Municipal Court	1,208,632	104%	945,174	97%	1,014,372	100%	1,093,017	103%
Police	13,165,552	94%	14,296,485	100%	14,019,692	98%	14,725,183	97%
Fire	9,920,730	96%	9,814,177	99%	10,476,394	99%	10,708,909	102%
Information Technology	953,361	88%	1,046,573	95%	1,106,138	96%	1,245,356	95%
Public Works	4,572,757	93%	3,199,554	95%	3,166,787	88%	3,394,522	95%
Park Maintenance	992,222	99%	982,596	100%	1,072,302	100%	1,142,944	101%
Street Maintenance	2,368,562	92%	2,517,770	95%	2,711,415	98%	2,812,580	99%
Dept 20	5,108,229	83%	7,062,750	87%	6,955,263	70%	10,779,163	99%
<b>TOTAL</b>	<b>\$ 49,753,773</b>	<b>103%</b>	<b>\$ 49,983,178</b>	<b>95%</b>	<b>\$ 50,909,631</b>	<b>92%</b>	<b>\$ 58,100,333</b>	<b>99%</b>

## GENERAL FUND EXPENDITURES BY TYPE

EXPENDITURE TYPE	2010	% of Budget	2011	% of Budget	2012	% of Budget	2013	% of Budget
Salary and benefits	\$ 32,629,767	92%	\$ 31,521,305	97%	\$ 33,182,824	97%	\$ 34,444,121	100%
Supplies	1,243,721	97%	1,153,105	91%	1,095,524	92%	1,323,872	95%
Professional services	8,255,412	87%	7,694,782	89%	8,156,708	95%	9,135,455	96%
Intergovernmental	2,183,336	105%	3,119,057	108%	2,582,425	67%	2,060,502	94%
Capital expenditures	330,504	87%	212,643	95%	273,560	89%	250,482	67%
Miscellaneous general	5,111,033	-62%	6,282,286	89%	5,618,590	75%	10,885,902	106%
<b>TOTAL</b>	<b>\$ 49,753,773</b>	<b>103%</b>	<b>\$ 49,983,178</b>	<b>95%</b>	<b>\$ 50,909,631</b>	<b>92%</b>	<b>\$ 58,100,333</b>	<b>100%</b>

## Sales Tax

Local retail sales and use tax includes natural gas use tax and criminal justice use tax, and earned \$16.5M in 2013 compared with \$15.7 million in 2012. This represents an \$847K increase year-over-year and a 8% increase compared with budget.

Over 74% (\$12.3 million) of the City's sales tax revenue was derived from the Retail Trade and Services NAICS categories with code 452-General Merchandise Stores, contributing \$2.2M, 448-Clothing and Accessories, contributing \$2.1M and 443- Electronics and Appliances, contributing \$997K.

The Construction category represented \$1.2M or 7% 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 2013 is \$57K less than budget and \$73K less than 2012. The City's levy rate for 2013 was \$2.98778 per \$1,000 of assessed value (AV) based on a City-wide assessed valuation of \$4,649,191,308. AV declined 1/2 of 1% from 2012 but increased to \$4,756,373,688 or 2.3% for 2014 collections.

2010	2011	2012	2013
\$13,188,942	\$13,427,445	\$13,830,166	\$13,757,092

## 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 \$25K but added \$1.7 million to General Fund revenues. RGRL increased in 2013 from 2012 collections by \$31K. Rental housing license fees came in slightly above budget by \$3K and added \$38K to revenue. Business license fees earned \$791K and was above budget by \$19K.

## 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 \$245K while the interfund utility tax exceeds budget by \$201K. Actual 2013 customer utility tax collections are \$121K lower than 2012 and interfund utility taxes are \$152K higher than 2012.

Utility Taxes	2010	2011	2012	2013
Electricity	\$ 1,504,325	\$ 1,550,245	\$ 1,554,587	\$ 1,519,189
Natural Gas	533,811	617,296	567,841	537,181
Solid Waste	339,654	345,375	347,835	362,046
Cable	229,841	224,985	227,755	231,962
Telephone	1,456,322	1,314,362	1,303,368	1,229,614
<i>CUSTOMER</i>	<i>4,063,953</i>	<i>4,052,263</i>	<i>4,001,385</i>	<i>3,879,992</i>
Interfund - Water	501,592	475,210	518,461	561,931
Interfund - Sewer	618,096	561,831	647,043	736,739
Interfund - Storm	378,094	335,339	369,077	388,189
<i>INTERFUND</i>	<i>1,360,197</i>	<i>1,372,380</i>	<i>1,534,581</i>	<i>1,686,859</i>
<b>TOTAL</b>	<b>\$ 5,424,150</b>	<b>\$ 5,424,643</b>	<b>\$ 5,535,966</b>	<b>\$ 5,566,851</b>

## Excise Taxes

In 2013, 97% 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. 2013 total excise tax revenue is \$259,553 more than budget but \$421,201 less than collected in 2012. 2012 revenue included \$439K for prior year back taxes.

Excise Tax	2010	2011	2012	2013
Leasehold Excise Tax	\$ 129,746	\$ 52,695	\$ 89,564	\$ 64,609
Real Estate Excise Tax (REET)	378,052	255,836	748,001	387,401
Gambling Excise Tax	1,980,559	1,471,762	2,329,210	2,293,465
<b>TOTAL</b>	<b>\$ 2,488,357</b>	<b>\$ 1,780,293</b>	<b>\$ 3,166,776</b>	<b>\$ 2,745,475</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 2013 exceeded budget by \$127K or 149%.

Leasehold excise tax is charged in lieu of a proper-

ty 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 2013 was \$4K more than budget. The largest generator of leasehold excise tax is King County International Airport.

## Culture and Rec Fees

Culture and Rec fees are fees collected at the Tukwila Community Center (TCC) and include fees for fitness, youth and adult classes, before & after school programs, and programs for senior citizens.

2010	2011	2012	2013
\$701,216	\$569,571	\$437,894	\$440,273

Revenue in 2013 is less than budget by \$79K but up \$2K over last year. This is primarily due to lower than expected registrations for classes and programs offered as well as holding rates to a level that are affordable by community members.

The Metropolitan Park District was formed in late 2011, which accounts for the decrease from 2011 to 2012 revenue.

## Permit Income

The General Fund receives 100% of permit revenue. Permit revenue for 2013 exceeded budget by \$100K and was more than 2012 by 39% or \$332K. Permit activity increased in 2013 in all categories except plumbing / gas. The highest value for each of the permit types for 2013 and 2012 were as follows:

BUILDING PERMITS	2013: Sound Transit: \$10,951,570, Tukwila Home 2 Suites Hotel: \$11,018,510 2012: Westfield Mall: \$2,375,000, Boeing #9-101: \$1,680,000
MECHANICAL PERMITS	2013: Sabey Corporation: \$1,674,530, Boeing #9-101: \$1,600,000 2012: Westfield Mall: \$435,495, Boeing #9-96: \$1,499,543
PLUMBING/GAS PERMITS	2013: Boeing #9-53: \$651,124, Sabey Corporation: \$389,720 2012: Providence Infusion and Pharmacy: \$194,860, Fruititude: \$130,000
ELECTRICAL PERMITS	2013: Sabey Corporation: \$1,700,000, Boeing #9-101: \$1,253,000 2012: Boeing #9-101: \$1,073,709, Boeing #9-101: \$753,409

Permit Revenue	2010	2011	2012	2013	Permits Issued	2010	2011	2012	2013
Buildings / Structures	\$ 619,262	\$ 596,081	\$ 472,202	\$ 713,153	Building	306	389	354	374
Mechanical	111,368	156,884	82,239	88,144	Mechanical	177	180	191	221
Electrical	300,084	347,201	260,689	346,989	Electrical	1,040	1,158	1,175	1,337
Plumbing / gas / other	37,700	35,422	37,754	37,093	Plumbing / gas	172	187	210	167
<b>TOTAL</b>	<b>\$ 1,068,414</b>	<b>\$1,135,588</b>	<b>\$ 852,885</b>	<b>\$1,185,379</b>	<b>TOTAL</b>	<b>1,695</b>	<b>1,914</b>	<b>1,930</b>	<b>2,099</b>

## Plan Check & Other Fees

Plan check and other fees recorded into the General Fund in 2013 totaled \$688,564, an increase of \$88,161 or 15% from 2012 and \$70K more than budget.

The fire impact fees and park impact fees received in 2013 were significantly more than amounts received in 2012 and \$135K more than budget. Park and fire impact fees are budgeted based on planned projects.

Plan Check & Other Fees	2010	2011	2012	2013
Plan checking fees	\$ 582,422	\$ 417,590	\$ 479,119	\$ 514,164
Zoning and subdivision	95,321	97,025	93,374	133,572
Electrical plan review	35,505	24,971	16,966	20,340
Other	5,612	13,410	10,944	20,488
<b>TOTAL GENERAL FUND</b>	<b>\$ 718,860</b>	<b>\$ 552,996</b>	<b>\$ 600,403</b>	<b>\$ 688,564</b>
Fire impact fees	142,383	157,654	33,686	139,714
Park impact fees	108,177	88,487	21,128	105,179
<b>TOTAL</b>	<b>\$ 969,420</b>	<b>\$ 799,137</b>	<b>\$ 655,217</b>	<b>\$ 933,457</b>

## Intergovernmental Revenue

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

Approximately \$829K was received as grant funding either directly or indirectly from the federal government, \$1.4M in grant revenue was received from the state, and the balance from various other governmental sources including sales tax for criminal justice,

2010	2011	2012	2013
\$12,915,585	\$22,436,436	\$8,591,989	\$8,237,842

liquor excise 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		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	Variance
	12/31/2012	12/31/2013			
101 - Hotel/Motel Tax Fund	\$ 710,707	\$ 714,946	\$ 4,238	\$ (124,416)	\$ 128,654
103 - Street Fund	1,046,772	1,415,955	369,183	107,000	262,183
104 - Arterial Street Fund	483,331	1,095,534	612,203	2,331,395	(1,719,192)
105 - Contingency Fund	1,460,454	5,762,931	4,302,477	1,576,816	2,725,661
107 - Fire Equip Cum Reserve	892,072	(0)	(892,072)	(1,030,000)	137,928
109 - Drug Seizure Fund	160,125	75,609	(84,515)	(34,000)	(50,515)
Total Capital Project	\$ 4,753,461	\$ 9,064,975	\$ 4,311,514	\$ 2,826,795	\$ 1,484,719

Special revenue funds increased \$4.3 million for the fiscal year. Fund 105-Contingency Fund was the largest contributor to the total increase.

**Fund 103-Street:** A transfer of \$130K from the general fund that had been delayed from 2012 was made in 2013.

**Fund 104-Arterial Street:** Bond proceeds of \$6M were received in November. The bond proceeds along with excess fund balance was transferred back to the general fund.

The TUC Transit Center project was approved by Council in November with construction slated to begin in 2014.

Additionally, Boeing Access Road over BNRR Bridge and the Tukwila Urban Center-Ped/Bike Bridge were both in design phase late in 2013.

**Fund 105-Contingency:** Transfers in of \$4.3M occurred in 2013 bringing the ending fund balance more in line with the City's fund balance policy.

**Fund 107-Fire Equip Cum Reserve:** The balance of \$892K was transferred to fund 501 and allocated to the aerial ladder truck replacement.

## Debt Service Funds

The City had several significant debt related transactions in 2013.

-The 2003 LTGO bonds (\$2.7M) for the golf course were retired early.

-The City issued \$1M LTGO bond and loaned the proceeds to the Tukwila Metropolitan Park District for pool renovation costs. The

bonds will be repaid over 10 years.

-The City also issued \$6.7M special assessment (LID) debt for the Urban Center Access (Klickitat) project. The bonds will be repaid with special assessments from property owners within the LID area over a 15 year repayment period.

## Capital Project Funds

GOVERNMENTAL Capital Project	FUND BALANCES		CHANGE IN FUND BALANCES		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	Variance
	12/31/2012	12/31/2013			
301 - Parks Acq Fund	\$ 1,090,188	\$ 1,219,889	\$ 129,700	\$ 27,000	\$ 102,700
302 - Facility Replacement Fund	2,005,520	1,902,602	(102,918)	(584,398)	481,480
303 - General Gov Improvements	913,830	451,754	(462,076)	(107,095)	(354,981)
304 - Fire Impact Fee Fund	348,010	437,222	89,213	(4,900)	94,113
Total Capital Project	\$ 4,357,549	\$ 4,011,467	\$ (346,082)	\$ (669,393)	\$ 323,311

Total capital project fund balances decreased \$346K for the fiscal year.

**Fund 301-Parks Acquisition:** Fund balance increased by \$130K. While revenue is at 46% of budget, expenditures are at 35% of budget. Duwamish Gardens project is still in the design phase

**Fund 302-Facilities Replacement:** Fund balance decrease of \$103K is less than planned because a demo on TIB did not occur as scheduled. Expenditures are 18% of budget.

**Fund 303-General Government Improvements:** Has the largest decline in fund balance within the capital projects fund group. Revenue received is 19% of budget while expenditures are at 52% of budget. Grant revenue is tied to projects and invoiced to grantors after project funds are expended. Additionally, transfers into this fund occur on an as-needed basis.

**Fund 304-Fire Impact Fees:** Fund balance increased \$90K due to impact fee revenue exceeding budget.

## Enterprise Funds

ENTERPRISE FUNDS	FUND BALANCES		CHANGES IN FUND BALANCES		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	Variance
	12/31/2012	12/31/2013			
401 - Water Fund	\$ 6,077,949	\$ 6,538,048	\$ 460,099	\$ (1,204,809)	\$ 1,664,908
402 - Sewer Fund	2,199,823	3,589,175	1,389,352	(508,884)	1,898,236
411 - Foster Golf Fund	404,389	609,990	205,601	123,980	81,621
412 - Surface Water Fund	2,329,158	2,232,190	(96,968)	(919,794)	822,826
ENTERPRISE FUNDS	\$ 11,011,319	\$ 12,969,403	\$ 1,958,084	\$ (2,509,507)	\$ 4,467,591

All enterprise funds, with the exception of the Surface Water fund, increased fund balance for the fiscal year. The Surface Water fund showed a slight decrease.

**Fund 401-Water.** The Water fund realized a fund balance increase of \$460 for the fiscal year. Total revenue exceeded budget by 10% or \$558K and expenses were under budget by 17% or \$1.1M. This is primarily due to the Andover West/Strander new water main project carried into 2014.

**Fund 402-Sewer.** The Sewer fund realized a fund balance increase of \$1.4M for the fiscal year. Revenues exceeded budget by 15% or \$978K and expenses were under budget by 13% or \$920K. Revenues exceeded budget due to conservative budgeting even without receiving the Public Works Trust Fund loan that was budgeted. Expenses were lower than budget because the CBD Sewer Rehab project was delayed due to a sewer main break in the project

area. The project will be carried into 2014.

**Fund 411-Golf Course.** The Golf Course realized a fund balance increase of \$206K for the fiscal year. Revenues were right on budget but expenses were lower than budget by 4% or \$69K. Capital outlay was postponed until 2014 and both salaries and extra labor were below budget.

**Fund 412-Surface Water.** The Surface Water fund realized a fund balance increase of \$97K for the fiscal year. Revenues were lower than budget by 6% or 287K primarily due to not receiving a grant award for the Lower Duwamish Surface Water Conveyance project. Expenses were lower than budget by 22% or \$1.1M due to late starts on both the annual small drainage program and Storm Lift Station #15.

## Internal Service Funds

INTERNAL SERVICE FUNDS	FUND BALANCES		CHANGES IN FUND BALANCES		
	----- ACTUAL -----		--- ACTUAL ---	--- BUDGET ---	Variance
	12/31/2012	12/31/2013			
501 - Equipment Replacement	\$ 4,132,395	\$ 4,229,285	\$ 96,889	\$ 96,520	\$ 369
502 - Self-Insurance Fund	4,794,386	4,460,344	(334,041)	(352,757)	18,716
503 - LEOFF Insurance Fund	1,711,532	896,882	(814,650)	(505,151)	(309,499)
INTERNAL SERVICE FUNDS	\$ 10,638,313	\$ 9,586,511	\$ (1,051,802)	\$ (761,388)	\$ (290,414)

**Fund 501-Equipment Replacement.** Fund balance increased by \$97K for the fiscal year. All budgeted purchases were made with the exception of the fire command vehicle. Additionally, \$71K in costs for 2 fire pumpers ordered in 2013 will be paid in 2014.

**Fund 502-Insurance.** Fund balance decreased by \$334K for the fiscal year, however, the decrease is slightly less than budgeted by \$19K. This is primarily due to lower than expected expenditures.

**Fund 503-LEOFF Insurance.** Fund balance decreased by \$815K for the fiscal year. Fund balance was budgeted to decrease by \$505K. The additional reduction in fund balance is attributable to several large claims in 2013.



# City of Tukwila

## General Fund 000 - Revenue and Expenditures

As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Property Taxes	\$ 13,814,401	\$ 13,814,401	\$ 13,757,092	\$ (57,309)	99.59%
Sales and Use Taxes	15,298,722	15,298,722	16,520,856	1,222,134	107.99%
Admissions Tax	612,000	612,000	689,640	77,640	112.69%
Utility Taxes	4,124,920	4,124,920	3,879,992	(244,928)	94.06%
Interfund Utility Tax	1,486,000	1,486,000	1,686,859	200,859	113.52%
Excise Taxes	2,097,341	2,097,341	2,356,894	259,553	112.38%
<i>Total General Revenue</i>	<u>37,433,384</u>	<u>37,433,384</u>	<u>38,891,333</u>	<u>1,457,949</u>	<u>103.89%</u>
<i>Licenses and Permits</i>					
Revenue Generating Regulatory Lics	1,750,000	1,750,000	1,724,557	(25,443)	98.55%
Business Licenses and Permits	772,089	772,089	790,947	18,858	102.44%
Rental Housing License	35,000	35,000	37,550	2,550	107.29%
Building Permits and Fees	1,085,000	1,085,000	1,185,379	100,379	109.25%
<i>Total Licenses and Permits</i>	<u>3,642,089</u>	<u>3,642,089</u>	<u>3,738,432</u>	<u>96,343</u>	<u>102.65%</u>
<i>Intergovernmental Revenue</i>					
Sales Tax Mitigation	1,165,641	1,165,641	1,122,631	(43,010)	96.31%
Seattle City Light Agreement	2,206,344	2,206,344	2,084,039	(122,305)	94.46%
Grants	802,997	802,997	695,635	(107,362)	86.63%
State Entitlements	312,874	312,874	342,560	29,686	109.49%
Other	453,096	453,096	598,400	145,304	132.07% (a)
<i>Total Intergovernmental Revenue</i>	<u>4,940,952</u>	<u>4,940,952</u>	<u>4,843,264</u>	<u>(97,688)</u>	<u>98.02%</u>
<i>Charges for Services</i>					
General Government	54,363	54,363	48,178	(6,185)	88.62%
Security	554,725	554,725	399,502	(155,223)	72.02% (b)
Engineering Services	9,867	9,867	-	(9,867)	0.00%
Transportation	167,000	167,000	42,964	(124,036)	25.73% (c)
Plan Check and Review Fees	618,500	618,500	688,564	70,064	111.33%
Culture and Rec Fees	519,755	519,755	440,273	(79,482)	84.71%
<i>Total Charges for Services</i>	<u>1,924,210</u>	<u>1,924,210</u>	<u>1,619,480</u>	<u>(304,730)</u>	<u>84.16%</u>
<i>Fines and Penalties</i>	234,829	234,829	242,638	7,809	103.33%
<i>Miscellaneous Revenue</i>	803,875	803,875	783,822	(20,053)	97.51%
<i>Indirect cost allocation</i>	2,035,740	2,035,740	2,035,687	(53)	100.00%
<b>Ongoing Revenue</b>	<b>51,015,079</b>	<b>51,015,079</b>	<b>52,154,656</b>	<b>1,139,577</b>	<b>102.23%</b>
Sale of Bond Proceeds for MPD	1,000,000	1,000,000	1,000,000	-	100.00%
Transfers In	8,500,000	8,500,000	8,500,000	-	100.00%
<b>Total Revenue</b>	<b>60,515,079</b>	<b>60,515,079</b>	<b>61,654,656</b>	<b>1,139,577</b>	<b>101.88%</b>
<b>Expenditures</b>					
Department Expenditures	48,084,998	48,084,998	47,321,170	(763,828)	98.41%
Loan to MPD	1,000,000	1,000,000	1,250,000	250,000	125.00%
Transfers to Debt Service Funds	2,664,688	2,664,688	2,940,244	275,556	110.34%
Transfers to Other Funds	7,182,140	7,182,140	6,588,919	(593,221)	91.74%
<b>Total Expenditures</b>	<b>58,931,826</b>	<b>58,931,826</b>	<b>58,100,333</b>	<b>(831,493)</b>	<b>98.59%</b>
Change in Fund Balance	1,583,253	1,583,253	3,554,324	1,971,071	224.49%
Beginning Fund Balance	6,000,000	6,000,000	6,026,030	26,030	100.43%
<b>Ending Fund Balance</b>	<b>\$ 7,583,253</b>	<b>\$ 7,583,253</b>	<b>\$ 9,580,354</b>	<b>\$ 1,997,101</b>	<b>126.34%</b>
Cash and investments			\$ 7,737,222		

(a) Other governmental revenue includes \$400K from the EMS levy and other local government agencies.

(b) Protective inspection fees \$45K less than budget, law enforcement service contract \$61K less than budget.

(c) Budget is for street repair & maintenance. Less damage to streets occurred in 2013 than budgeted.

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

Fund 000

**CITY OF TUKWILA**  
**General Fund Expenditures - By Category**  
**As of December 31 2013**

% of year expired 100.00%

<b>TOTALS BY CATEGORY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
SALARIES AND BENEFITS	\$ 34,590,101	\$ 34,590,101	\$ 34,444,121	\$ (145,980)	99.58%
SUPPLIES	1,388,678	1,388,678	1,323,872	(64,806)	95.33%
PROFESSIONAL SERVICES	9,482,101	9,482,101	9,135,455	(346,646)	96.34%
INTERGOVERNMENTAL	2,176,118	2,176,118	2,060,502	(115,616)	94.69%
CAPITAL EXPENDITURES	372,000	372,000	250,482	(121,518)	67.33%
<b>DEPARTMENTAL EXPENDITURES</b>	<b>48,008,998</b>	<b>48,008,998</b>	<b>47,214,431</b>	<b>(794,567)</b>	<b>98.34%</b>
LOAN TO MPD	1,000,000	1,000,000	1,250,000	250,000	125.00%
TRANSFERS OUT	9,922,828	9,922,828	9,635,902	(286,926)	97.11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,931,826</b>	<b>\$ 58,931,826</b>	<b>\$ 58,100,333</b>	<b>\$ (831,493)</b>	<b>98.59%</b>

<b>TOTALS BY CATEGORY -- DETAIL</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% Spent</b>
11 SALARIES	\$ 24,418,896	\$ 24,418,896	\$ 24,098,335	\$ (320,561)	98.69%
12 EXTRA LABOR	482,412	482,412	472,859	(9,554)	98.02%
13 OVERTIME	1,620,086	1,620,086	1,815,492	195,406	112.06%
15 HOLIDAY PAY	194,452	194,452	191,359	(3,093)	98.41%
21 FICA	1,463,286	1,463,286	1,533,223	69,937	104.78%
22 LEOFF	614,477	614,477	747,730	133,253	121.69%
23 PERS	985,762	985,762	975,125	(10,637)	98.92%
24 INDUSTRIAL INSURANCE	431,947	431,947	406,790	(25,157)	94.18%
25 MEDICAL,DENTAL,LIFE,OPTICAL	4,338,708	4,338,708	4,166,773	(171,935)	96.04%
26 UNEMPLOYMENT COMP	30,000	30,000	30,794	794	102.65%
28 UNIFORM CLOTHING	10,075	10,075	5,641	(4,434)	55.99%
31 OFFICE & OPERATING SUPPLIES	1,119,229	1,119,229	1,060,347	(58,882)	94.74%
34 ITEMS FOR INVENT/RESALE	14,428	14,428	36,101	21,673	250.22%
35 SMALL TOOLS & MINOR EQUIP	255,021	255,021	227,423	(27,598)	89.18%
41 PROFESSIONAL SERVICES	2,589,802	2,589,802	2,292,450	(297,352)	88.52%
42 COMMUNICATION	368,596	368,596	303,565	(65,031)	82.36%
43 TRAVEL	120,565	120,565	94,692	(25,873)	78.54%
44 ADVERTISING	56,050	56,050	30,920	(25,130)	55.17%
45 OPERATING RENTALS & LEASES	2,232,887	2,232,887	2,299,383	66,496	102.98%
46 INSURANCE	605,535	605,535	586,557	(18,978)	96.87%
47 PUBLIC UTILITY SERVICES	1,497,374	1,497,374	1,538,824	41,450	102.77%
48 REPAIRS & MAINTENANCE	766,990	766,990	693,218	(73,772)	90.38%
49 MISCELLANEOUS	1,244,302	1,244,302	1,295,845	51,543	104.14%
51 INTERGVRNMTL PROF SVCS	2,176,118	2,176,118	2,060,434	(115,684)	94.68%
53 EXT TAXES & OPER ASSMNTS	-	-	67	67	0.00%
63 OTHER IMPROVEMENTS	5,000	5,000	-	(5,000)	0.00%
64 MACHINERY & EQUIP, OTHER	367,000	367,000	250,482	(116,518)	68.25%
<b>OPERATING EXPENDITURES</b>	<b>48,008,998</b>	<b>48,008,998</b>	<b>47,214,431</b>	<b>(794,567)</b>	<b>98.34%</b>
52 LOAN TO MPD	1,000,000	1,000,000	1,250,000	250,000	125.00%
00 TRANSFERS OUT	\$ 9,922,828	\$ 9,922,828	\$ 9,635,902	\$ (286,926)	97.11%
<b>Grand Totals</b>	<b>\$ 58,931,826</b>	<b>\$ 58,931,826</b>	<b>\$ 58,100,333</b>	<b>\$ (831,493)</b>	<b>98.59%</b>

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

**Fund 000 By Category**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

<b>TOTALS - ALL DEPARTMENTS</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
CITY COUNCIL	\$ 282,431	\$ 282,431	\$ 279,702	\$ (2,729)	99.03%
MAYOR	2,941,131	2,941,131	2,735,592	(205,539)	93.01%
HUMAN RESOURCES	614,578	614,578	602,151	(12,427)	97.98%
FINANCE	2,258,494	2,258,494	2,254,995	(3,499)	99.85%
CITY ATTORNEY	661,860	661,860	678,993	17,133	102.59%
RECREATION	2,537,008	2,537,008	2,465,397	(71,611)	97.18%
COMMUNITY DEVELOPMENT	3,286,009	3,286,009	3,181,827	(104,182)	96.83%
MUNICIPAL COURT	1,063,296	1,063,296	1,093,017	29,721	102.80%
POLICE	15,125,412	15,125,412	14,725,183	(400,229)	97.35%
FIRE	10,447,976	10,447,976	10,708,909	260,933	102.50%
INFORMATION TECHNOLOGY	1,316,862	1,316,862	1,245,356	(71,506)	94.57%
PUBLIC WORKS	3,581,482	3,581,482	3,394,522	(186,960)	94.78%
PARK MAINTENANCE	1,127,098	1,127,098	1,142,944	15,846	101.41%
STREET MAINTENANCE & OPERATION	2,841,361	2,841,361	2,812,580	(28,781)	98.99%
<b>TOTAL ALL DEPARTMENTS</b>	<b>48,084,998</b>	<b>48,084,998</b>	<b>47,321,170</b>	<b>(763,828)</b>	<b>98.41%</b>
LOAN TO MPD	1,000,000	1,000,000	1,250,000	250,000	125.00%
TRANSFERS OUT (DEPT 20 ONLY)	9,846,828	9,846,828	9,529,163	(317,665)	96.77%
<b>GRAND TOTAL</b>	<b>\$ 58,931,826</b>	<b>\$ 58,931,826</b>	<b>\$ 58,100,333</b>	<b>\$ (831,493)</b>	

<b>01 - CITY COUNCIL</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	
11 SALARIES	164,446	164,446	172,664	8,218	105.00% (a)
21 FICA	12,580	12,580	13,311	731	105.81%
23 PERS	21,481	21,481	21,758	277	101.29%
24 INDUSTRIAL INSURANCE	2,504	2,504	2,286	(218)	91.30%
25 MEDICAL,DENTAL,LIFE,OPTICAL	19,150	19,150	24,809	5,659	129.55%
31 OFFICE & OPERATING SUPPLIES	3,870	3,870	2,210	(1,660)	57.09%
41 PROFESSIONAL SERVICES	16,500	16,500	11,230	(5,270)	68.06%
42 COMMUNICATION	6,000	6,000	5,005	(995)	83.42%
43 TRAVEL	25,000	25,000	16,209	(8,791)	64.84%
49 MISCELLANEOUS	10,900	10,900	10,219	(681)	93.76%
<b>CITY COUNCIL</b>	<b>282,431</b>	<b>282,431</b>	<b>279,702</b>	<b>-2,729</b>	<b>99.03%</b>

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

Fund 000 By Dept

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

<b>03 - MAYOR</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	1,131,716	1,131,716	1,093,614	(38,102)	96.63%
12 EXTRA LABOR	10,500	10,500	1,385	(9,115)	13.19%
13 OVERTIME	573	573	34	(539)	6.02%
21 FICA	81,188	81,188	79,234	(1,954)	97.59%
23 PERS	92,560	92,560	89,614	(2,946)	96.82%
24 INDUSTRIAL INSURANCE	3,991	3,991	3,279	(712)	82.17%
25 MEDICAL,DENTAL,LIFE,OPTICAL	174,880	174,880	168,668	(6,212)	96.45%
31 OFFICE & OPERATING SUPPLIES	43,024	43,024	33,220	(9,804)	77.21%
35 SMALL TOOLS & MINOREQUIPMENT	4,935	4,935	990	(3,945)	20.07%
41 PROFESSIONAL SERVICES	943,970	943,970	830,198	(113,772)	87.95% (c)
42 COMMUNICATION	72,600	72,600	58,590	(14,010)	80.70%
43 TRAVEL	16,300	16,300	14,959	(1,341)	91.77%
44 ADVERTISING	14,750	14,750	8,127	(6,623)	55.10%
45 OPERATING RENTALS & LEASES	29,148	29,148	18,451	(10,697)	63.30%
48 REPAIRS & MAINTENANCE	17,750	17,750	10,184	(7,566)	57.38%
49 MISCELLANEOUS	275,746	275,746	274,608	(1,138)	99.59%
49-00 Miscellaneous	31,065	31,065	87,658	56,593	282.18%
49-01 Memberships, dues, subscriptions	175,650	175,650	120,713	(54,937)	68.72%
49-02 Microfilm imaging	20,800	20,800	15,953	(4,847)	76.70%
49-03 Employee recognition	5,000	5,000	7,848	2,848	156.96%
49-04 Recorded documents	4,300	4,300	4,300	-	100.00%
49-05 Registrations	2,500	2,500	2,484	(16)	99.36%
49-08 Credit card fees	431	431	422	(9)	
49-51 CTR reimbursement	6,000	6,000	4,425	(1,575)	
49-53 Hearing examiner fees	-	-	311	311	
49-56 Green initiatives	30,000	30,000	30,493	493	101.64%
51 INTERGVRNMTL PROFESSIONAL SVCS	27,500	27,500	50,435	22,935	183.40% (d)
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	0.00%
<b>MAYOR</b>	<b>2,941,131</b>	<b>2,941,131</b>	<b>2,735,592</b>	<b>(205,539)</b>	<b>93.01%</b>

<b>04 - HUMAN RESOURCES</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	380,552	380,552	380,397	(155)	99.96%
12 EXTRA LABOR	-	-	1,812	1,812	0.00%
21 FICA	26,966	26,966	27,117	151	100.56%
23 PERS	31,222	31,222	31,110	(112)	99.64%
24 INDUSTRIAL INSURANCE	1,252	1,252	1,079	(173)	86.18%
25 MEDICAL,DENTAL,LIFE,OPTICAL	56,956	56,956	58,786	1,830	103.21%
31 OFFICE & OPERATING SUPPLIES	4,842	4,842	6,414	1,572	132.46%
41 PROFESSIONAL SERVICES	85,625	85,625	81,200	(4,425)	94.83%
42 COMMUNICATION	-	-	9	9	0.00%
43 TRAVEL	1,500	1,500	1,022	(478)	68.11%
44 ADVERTISING	7,000	7,000	2,170	(4,830)	30.99%
45 OPERATING RENTALS & LEASES	3,108	3,108	3,062	(46)	98.53%
48 REPAIRS & MAINTENANCE	5,105	5,105	2,532	(2,573)	49.61%
49 MISCELLANEOUS	10,450	10,450	5,441	(5,009)	52.07%
<b>HUMAN RESOURCES</b>	<b>614,578</b>	<b>614,578</b>	<b>602,151</b>	<b>(12,427)</b>	<b>97.98%</b>

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

Fund 000 By Dept

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

<b>05 - FINANCE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	988,041	988,041	977,124	(10,917)	98.90%
12 EXTRA LABOR	30,000	30,000	-	(30,000)	0.00%
13 OVERTIME	10,000	10,000	2,350	(7,650)	23.50%
21 FICA	73,927	73,927	73,258	(669)	99.10%
23 PERS	81,036	81,036	80,378	(658)	99.19%
24 INDUSTRIAL INSURANCE	3,756	3,756	3,131	(625)	83.35%
25 MEDICAL,DENTAL,LIFE,OPTICAL	198,970	198,970	182,945	(16,025)	91.95%
26 UNEMPLOYMENT COMPENSATION	30,000	30,000	30,000	-	100.00%
31 OFFICE & OPERATING SUPPLIES	19,296	19,296	11,347	(7,949)	58.81%
41 PROFESSIONAL SERVICES	175,000	175,000	79,743	(95,257)	45.57% (e)
42 COMMUNICATION	1,000	1,000	144	(856)	14.35%
43 TRAVEL	5,000	5,000	2,378	(2,622)	47.57%
45 OPERATING RENTALS & LEASES	2,700	2,700	1,275	(1,425)	
46 INSURANCE	240,000	240,000	218,402	(21,598)	91.00%
48 REPAIRS & MAINTENANCE	2,500	2,500	55,260	52,760	2210.39% (e)
49 MISCELLANEOUS	397,268	397,268	537,248	139,980	135.24% (f)
49-00 Miscellaneous	21,900	21,900	13,393	(8,507)	61.15%
49-03 Claims and judgments	370,000	370,000	519,959	149,959	140.53% (f)
49-08 Credit card fees	5,368	5,368	3,896	(1,472)	72.59%
53 EXT TAXES & OPERATING ASSMNTS	-	-	12	12	0.00%
<b>FINANCE</b>	<b>2 258,494</b>	<b>2,258,494</b>	<b>2,254,995</b>	<b>(3,499)</b>	<b>99.85%</b>

<b>06 - CITY ATTORNEY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
12 EXTRA LABOR	-	-	1,902	1,902	0.00%
21 FICA	-	-	145	145	0.00%
24 INDUSTRIAL INSURANCE	-	-	150	150	0.00%
31 OFFICE & OPERATING SUPPLIES	3,100	3,100	5,077	1,977	163.79%
41 PROFESSIONAL SERVICES	652,260	652,260	671,344	19,084	102.93%
41-00 Professional services	2,000	2,000	15,906	13,906	795.29%
41-01 Contracted Attorney services	340,200	340,200	320,005	(20,195)	94.06%
41-02 Contracted prosecution service	105,060	105,060	119,605	14,545	113.84%
41-03 Special matters	205,000	205,000	215,829	10,829	105.28%
42 COMMUNICATION	2,000	2,000	-	(2,000)	0.00%
45 OPERATING RENTALS & LEASES	2,100	2,100	-	(2,100)	0.00%
48 REPAIRS & MAINTENANCE	1,400	1,400	-	(1,400)	0.00%
49 MISCELLANEOUS	1,000	1,000	375	(625)	37.50%
<b>CITY ATTORNEY</b>	<b>661,860</b>	<b>661,860</b>	<b>678,993</b>	<b>17,133</b>	<b>102.59%</b>

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

**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
<b>07 - RECREATION</b>					
11 SALARIES	1,234,948	1,234,948	1,228,387	(6,561)	99.47%
12 EXTRA LABOR	295,851	295,851	279,621	(16,230)	94.51%
13 OVERTIME	1,100	1,100	6,382	5,282	580.21%
21 FICA	114,524	114,524	112,979	(1,545)	98.65%
23 PERS	101,325	101,325	109,436	8,111	108.01% (g)
24 INDUSTRIAL INSURANCE	28,375	28,375	34,090	5,715	120.14%
25 MEDICAL,DENTAL,LIFE,OPTICAL	241,908	241,908	239,314	(2,594)	98.93%
28 UNIFORM CLOTHING	-	-	131	131	0.00%
31 OFFICE & OPERATING SUPPLIES	82,428	82,428	116,065	33,637	140.81% (h)
34 ITEMS PURCH. FOR INVENT/RESALE	14,428	14,428	36,101	21,673	250.22% (h)
41 PROFESSIONAL SERVICES	184,037	184,037	107,406	(76,631)	58.36% (i)
42 COMMUNICATION	14,380	14,380	8,812	(5,568)	61.28%
43 TRAVEL	8,450	8,450	5,425	(3,025)	64.20%
44 ADVERTISING	28,500	28,500	19,962	(8,538)	70.04%
45 OPERATING RENTALS & LEASES	37,406	37,406	50,945	13,539	136.20% (h)
48 REPAIRS & MAINTENANCE	32,350	32,350	20,433	(11,917)	63.16%
49 MISCELLANEOUS	90,998	90,998	86,848	(4,150)	95.44%
49-01 Printing and binding	35,000	35,000	26,550	(8,450)	75.86%
49-04 Trip admissions Seniors	7,250	7,250	14,713	7,463	202.94%
49-05 Trip admissions Youth	8,900	8,900	10,529	1,629	118.30%
49-08 Special Accommodations	2,000	2,000	-	(2,000)	0.00%
other	37,848	37,848	35,057	(2,791)	92.62%
5* INTERGOV TAXES & ASSMNTS	-	-	3,059	3,059	0.00%
64 MACHINERY & EQUIPMENT	26,000	26,000	-	(26,000)	0.00% (j)
<b>RECREATION</b>	<b>2,537,008</b>	<b>2,537,008</b>	<b>2,465,397</b>	<b>(71,611)</b>	<b>97.18%</b>
<b>08 - COMMUNITY DEVELOPMENT</b>					
11 SALARIES	1,912,511	1,912,511	1,944,116	31,605	101.65% (k)
12 EXTRA LABOR	94,338	94,338	82,771	(11,567)	87.74%
13 OVERTIME	5,951	5,951	8,402	2,451	141.19%
21 FICA	144,253	144,253	150,773	6,520	104.52% (k)
23 PERS	158,943	158,943	162,044	3,101	101.95% (k)
24 INDUSTRIAL INSURANCE	15,785	15,785	13,678	(2,107)	86.65%
25 MEDICAL,DENTAL,LIFE,OPTICAL	289,989	289,989	295,731	5,742	101.98%
28 UNIFORM CLOTHING	975	975	186	(789)	19.09%
31 OFFICE & OPERATING SUPPLIES	31,350	31,350	44,261	12,911	141.18% (l)
35 SMALL TOOLS & MINOR EQUIPMENT	1,300	1,300	227	(1,073)	17.43%
41 PROFESSIONAL SERVICES	233,835	233,835	213,296	(20,539)	91.22% (m)
42 COMMUNICATION	2,925	2,925	4,446	1,521	152.02%
43 TRAVEL	8,600	8,600	6,103	(2,497)	70.97%
44 RECYCLING - KC WRR	3,500	3,500	363	(3,137)	10.37%
45 OPERATING RENTALS & LEASES	20,804	20,804	20,708	(96)	99.54%
48 REPAIRS & MAINTENANCE	44,550	44,550	52,749	8,199	118.41% (m)
49 MISCELLANEOUS	101,400	101,400	57,570	(43,830)	56.78% (n)
51 INTERGVRNMTL PROFESSIONAL SVCS	15,000	15,000	7,176	(7,824)	47.84%
53 EXT TAXES & OPERATING ASSMNTS	-	-	2	2	0.00%
64 MACHINERY & EQUIPMENT	200,000	200,000	117,224	(82,776)	58.61% (o)
<b>COMMUNITY DEVELOPMENT</b>	<b>3,286,009</b>	<b>3,286,009</b>	<b>3,181,827</b>	<b>(104,182)</b>	<b>96.83%</b>

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

**Fund 000 By Dept**



**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
<b>09 - MUNICIPAL COURT</b>					
11 SALARIES	666,631	666,631	672,406	5,775	100.87%
12 EXTRA LABOR	2,500	2,500	2,214	(286)	88.56%
13 OVERTIME	5,016	5,016	718	(4,298)	14.31%
21 FICA	50,704	50,704	49,750	(954)	98.12%
23 PERS	57,386	57,386	56,577	(809)	98.59%
24 INDUSTRIAL INSURANCE	2,817	2,817	2,502	(315)	88.82%
25 MEDICAL,DENTAL,LIFE,OPTICAL	116,431	116,431	129,319	12,888	111.07%
31 OFFICE & OPERATING SUPPLIES	11,708	11,708	19,196	7,488	163.96% (p)
35 SMALL TOOLS & MINOR EQUIPMENT	4,660	4,660	26,158	21,498	561.32% (p)
41 PROFESSIONAL SERVICES	105,300	105,300	95,926	(9,374)	91.10%
49-00 Professional Services	800	800	5,177	4,377	647.16%
49-01 Pro Tem Judge	11,000	11,000	11,100	100	100.91%
49-03 Interpreters	53,000	53,000	40,722	(12,278)	76.83%
49-04 Court Security	40,500	40,500	38,927	(1,573)	96.11%
42 COMMUNICATION	7,300	7,300	6,292	(1,008)	86.19%
43 TRAVEL	9,215	9,215	6,422	(2,793)	69.70%
45 OPERATING RENTALS & LEASES	3,058	3,058	1,067	(1,991)	34.88%
48 REPAIRS & MAINTENANCE	1,300	1,300	3,576	2,276	275.11%
49 MISCELLANEOUS	19,270	19,270	15,173	(4,098)	78.74%
53 EXT TAXES & OPERATING ASSMNTS	-	-	1	1	0.00%
64 MACHINERY & EQUIPMENT	-	-	5,721	5,721	0.00%
<b>MUNICIPAL COURT</b>	<b>1,063,296</b>	<b>1,063,296</b>	<b>1,093,017</b>	<b>29,721</b>	<b>102.80%</b>
<b>10 - POLICE</b>					
11 SALARIES	7,720,506	7,720,506	7,449,295	(271,211)	96.49% (q)
12 EXTRA LABOR	1,000	1,000	1,986	986	198.63%
13 OVERTIME	908,263	908,263	1,020,481	112,218	112.36% (q)
21 FICA	581,135	581,135	632,725	51,590	108.88% (q)
22 LEOFF	339,406	339,406	392,742	53,336	115.71% (q)
23 PERS	93,011	93,011	90,298	(2,713)	97.08%
24 INDUSTRIAL INSURANCE	135,522	135,522	132,461	(3,061)	97.74%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,394,472	1,394,472	1,291,022	(103,450)	92.58%
26 UNEMPLOYMENT COMPENSATION	-	-	794	794	0.00%
31 OFFICE & OPERATING SUPPLIES	225,950	225,950	195,521	(30,429)	86.53%
35 SMALL TOOLS & MINOR EQUIPMENT	600	600	51	(549)	8.57%
41 PROFESSIONAL SERVICES	77,875	77,875	71,731	(6,144)	92.11%
42 COMMUNICATION	89,471	89,471	80,957	(8,514)	90.48%
43 TRAVEL	24,500	24,500	35,130	10,630	143.39% (r)
44 ADVERTISING	800	800	299	(501)	37.38%
45 OPERATING RENTALS & LEASES	1,026,948	1,026,948	986,099	(40,849)	96.02%
46 INSURANCE	240,080	240,080	236,250	(3,830)	98.40%
47 PUBLIC UTILITY SERVICES	-	-	1,525	1,525	0.00%
48 REPAIRS & MAINTENANCE	185,948	185,948	159,023	(26,925)	85.52%
48-00 Repair and maintenance	128,372	128,372	107,949	(20,423)	84.09%
48-01 800 MHZ radio assessment	57,576	57,576	51,074	(6,502)	88.71%
49 MISCELLANEOUS	75,661	75,661	78,710	3,049	104.03%
49-00 Miscellaneous	73,811	73,811	77,605	3,794	105.14%
49-03 Explorer post	1,850	1,850	1,105	(745)	59.73%
51 INTERGVRNMTL PROFESSIONAL SVCS	2,004,264	2,004,264	1,853,448	(150,816)	92.48% (s)
53 EXT TAXES & OPERATING ASSMNTS	-	-	3	3	0.00%
64 MACHINERY & EQUIPMENT	-	-	14,630	14,630	0.00%
<b>POLICE</b>	<b>15,125,412</b>	<b>15,125,412</b>	<b>14,725,183</b>	<b>(400,229)</b>	<b>97.35%</b>

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Fund 000 By Dept

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

<b>11 - FIRE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
00 HYDRANT RENTALS	106,000	106,000	103,680	(2,320)	97.81%
11 SALARIES	6,322,837	6,322,837	6,478,938	156,101	102.47% (t)
12 EXTRA LABOR	-	-	564	564	0.00%
13 OVERTIME	670,858	670,858	751,655	80,797	112.04% (u)
15 HOLIDAY PAY	194,452	194,452	191,359	(3,093)	98.41%
21 FICA	89,685	89,685	110,321	20,636	123.01% (v)
22 LEOFF	275,071	275,071	354,988	79,917	129.05% (v)
23 PERS	28,040	28,040	28,091	51	100.18%
24 INDUSTRIAL INSURANCE	170,058	170,058	155,802	(14,256)	91.62%
25 MEDICAL,DENTAL,LIFE,OPTICAL	1,100,605	1,100,605	1,090,610	(9,995)	99.09%
28 UNIFORM CLOTHING	1,500	1,500	-	(1,500)	0.00%
31 OFFICE & OPERATING SUPPLIES	218,277	218,277	271,109	52,832	124.20% (w)
35 SMALL TOOLS & MINOR EQUIPMENT	43,845	43,845	41,455	(2,390)	94.55%
41 PROFESSIONAL SERVICES	54,000	54,000	61,921	7,921	114.67%
42 COMMUNICATION	32,170	32,170	25,755	(6,415)	80.06%
43 TRAVEL	17,000	17,000	5,579	(11,421)	32.82%
45 OPERATING RENTALS & LEASES	451,686	451,686	548,116	96,430	121.35% (x)
46 INSURANCE	90,000	90,000	94,500	4,500	105.00%
47 PUBLIC UTILITY SERVICES	73,360	73,360	73,385	25	100.03%
48 REPAIRS & MAINTENANCE	152,304	152,304	56,693	(95,611)	37.22% (y)
49 MISCELLANEOUS	117,874	117,874	75,203	(42,671)	63.80%
49-00 Miscellaneous	78,083	78,083	49,611	(28,472)	63.54%
49-03 Explorer Post	-	-	325	325	0.00%
49-05 Uniform cleaning	20,791	20,791	19,769	(1,022)	95.08%
49-08 Credit card fees	1,000	1,000	887	(113)	88.69%
49-44 Education training-contract	18,000	18,000	4,612	(13,388)	25.62%
51 INTERGVRNMTL PROFESSIONAL SVCS	129,354	129,354	129,354	-	100.00%
64 MACHINERY & EQUIPMENT	109,000	109,000	59,832	(49,168)	54.89% (w)
<b>FIRE</b>	<b>10,447,976</b>	<b>10,447,976</b>	<b>10,708,909</b>	<b>260,933</b>	<b>102.50%</b>

<b>12 - INFORMATION TECHNOLOGY</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	613,769	613,769	577,798	(35,971)	94.14% (z)
12 EXTRA LABOR	2,500	2,500	49,500	49,500	2080.00% (z)
13 OVERTIME	-	-	2,201	2,201	0.00%
21 FICA	44,861	44,861	46,713	1,852	104.13%
23 PERS	50,368	50,368	48,276	(2,092)	95.85%
24 INDUSTRIAL INSURANCE	2,504	2,504	2,094	(410)	83.64%
25 MEDICAL,DENTAL,LIFE,OPTICAL	131,878	131,878	124,172	(7,707)	94.16%
31 OFFICE & OPERATING SUPPLIES	5,766	5,766	3,472	(2,294)	60.22%
35 SMALL TOOLS & MINOR EQUIPMENT	122,000	122,000	116,681	(5,319)	95.64%
41 PROFESSIONAL SERVICES	1,000	1,000	4,445	3,445	444.48%
42 COMMUNICATION	128,700	128,700	106,723	(21,977)	82.92%
43 TRAVEL	1,500	1,500	414	(1,086)	27.57%
45 OPERATING RENTALS & LEASES	6,016	6,016	6,901	885	114.72%
48 REPAIRS & MAINTENANCE	56,500	56,500	17,719	(38,781)	31.36% (aa)
49 MISCELLANEOUS	117,500	117,500	135,747	18,247	115.53% (bb)
49-00 Miscellaneous	27,000	27,000	35,017	8,017	129.69%
49-01 Software upgrades	88,000	88,000	99,726	11,726	113.32%
49-03 Training	2,500	2,500	1,004	(1,496)	40.16%
64 MACHINERY & EQUIPMENT	32,000	32,000	-	(32,000)	0.00% (cc)
<b>INFORMATION TECHNOLOGY</b>	<b>1,316,862</b>	<b>1,316,862</b>	<b>1,245,356</b>	<b>(71,506)</b>	<b>94.57%</b>

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**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

<b>13 - PUBLIC WORKS</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
00 UNALLOCATED BUDGET REDUCTION	(30,000)	(30,000)	-	30,000	0.00%
11 SALARIES	1,952,152	1,952,152	1,808,901	(143,251)	92.66% (dd)
12 EXTRA LABOR	2,000	2,000	300	(1,700)	15.00%
13 OVERTIME	4,556	4,556	12,091	7,535	265.38% (ee)
21 FICA	142,157	142,157	133,133	(9,024)	93.65%
23 PERS	160,100	160,100	149,011	(11,089)	93.07%
24 INDUSTRIAL INSURANCE	26,176	26,176	20,494	(5,682)	78.29%
25 MEDICAL,DENTAL,LIFE,OPTICAL	345,324	345,324	313,316	(32,008)	90.73%
28 UNIFORM CLOTHING	3,800	3,800	1,312	(2,488)	34.53%
31 OFFICE & OPERATING SUPPLIES	99,550	99,550	84,613	(14,937)	85.00%
35 SMALL TOOLS & MINOR EQUIPMENT	63,750	63,750	30,796	(32,954)	48.31%
41 PROFESSIONAL SERVICES	31,400	31,400	29,859	(1,541)	95.09%
42 COMMUNICATION	7,750	7,750	5,419	(2,331)	69.93%
43 TRAVEL	800	800	706	(94)	88.28%
45 OPERATING RENTALS & LEASES	172,300	172,300	169,034	(3,266)	98.10%
47 PUBLIC UTILITY SERVICES	379,449	379,449	348,088	(31,361)	91.74%
48 REPAIRS & MAINTENANCE	203,183	203,183	258,964	55,781	127.45% (ff)
49 MISCELLANEOUS	17,035	17,035	8,466	(8,569)	49.70%
49-00 Miscellaneous	10,035	10,035	7,034	(3,001)	70.10%
49-08 Credit card fees	2,000	2,000	706	(1,294)	35.32%
49-50 Neighborhood revitalization	5,000	5,000	725	(4,275)	14.50%
79 Assessment	-	-	20,021	20,021	0.00%
<b>PUBLIC WORKS</b>	<b>3,581,482</b>	<b>3,581,482</b>	<b>3,394,522</b>	<b>(186,960)</b>	<b>94.78%</b>

<b>15 - PARK MAINTENANCE</b>	<b>Annual Budget</b>	<b>Prorated Budget</b>	<b>Actual Spent</b>	<b>Variance</b>	<b>% of Annual Budget Spent</b>
11 SALARIES	517,680	517,680	524,078	6,398	101.24%
12 EXTRA LABOR	-	-	2,179	2,179	0.00%
13 OVERTIME	2,295	2,295	5,327	3,032	232.11%
21 FICA	38,847	38,847	40,032	1,185	103.05%
23 PERS	42,450	42,450	41,755	(695)	98.36%
24 INDUSTRIAL INSURANCE	15,074	15,074	12,512	(2,562)	83.00%
25 MEDICAL,DENTAL,LIFE,OPTICAL	78,133	78,133	75,718	(2,415)	96.91%
28 UNIFORM CLOTHING	1,425	1,425	1,833	408	128.61%
31 OFFICE & OPERATING SUPPLIES	36,968	36,968	36,567	(401)	98.91%
35 SMALL TOOLS & MINOR EQUIPMENT	1,500	1,500	876	(624)	58.40%
41 PROFESSIONAL SERVICES	25,000	25,000	33,385	8,385	133.54%
42 COMMUNICATION	-	-	220	220	0.00%
43 TRAVEL	-	-	64	64	0.00%
45 OPERATING RENTALS & LEASES	108,726	108,726	108,625	(101)	99.91%
47 PUBLIC UTILITY SERVICES	213,000	213,000	232,848	19,848	109.32% (gg)
48 REPAIRS & MAINTENANCE	37,000	37,000	24,091	(12,909)	65.11%
49 MISCELLANEOUS	4,000	4,000	2,834	(1,166)	70.85%
63 OTHER IMPROVEMENTS	5,000	5,000	-	(5,000)	0.00%
<b>PARK MAINTENANCE</b>	<b>1,127,098</b>	<b>1,127,098</b>	<b>1,142,944</b>	<b>15,846</b>	<b>101.41%</b>

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**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
<b>16 - STREET MAINTENANCE &amp; OPERATION</b>					
11 SALARIES	813,107	813,107	790,617	(22,490)	97.23%
12 EXTRA LABOR	43,723	43,723	46,124	2,401	105.49%
13 OVERTIME	11,474	11,474	5,852	(5,622)	51.00%
21 FICA	62,459	62,459	63,732	1,273	102.04%
23 PERS	67,840	67,840	66,776	(1,064)	98.43%
24 INDUSTRIAL INSURANCE	24,133	24,133	23,231	(902)	96.26%
25 MEDICAL,DENTAL,LIFE,OPTICAL	190,012	190,012	172,363	(17,649)	90.71%
28 UNIFORM CLOTHING	2,375	2,375	2,179	(196)	91.74%
31 OFFICE & OPERATING SUPPLIES	333,100	333,100	231,275	(101,825)	69.43% (hh)
35 SMALL TOOLS & MINOR EQUIPMENT	12,431	12,431	10,190	(2,241)	81.97%
41 PROFESSIONAL SERVICES	4,000	4,000	766	(3,234)	19.14%
42 COMMUNICATION	4,300	4,300	1,192	(3,108)	27.73%
43 TRAVEL	2,700	2,700	281	(2,419)	10.41%
44 ADVERTISING	1,500	1,500	-	(1,500)	0.00%
45 OPERATING RENTALS & LEASES	368,887	368,887	385,099	16,212	104.39%
46 INSURANCE	35,455	35,455	37,406	1,951	105.50%
47 PUBLIC UTILITY SERVICES	831,565	831,565	882,978	51,413	106.18% (ii)
48 REPAIRS & MAINTENANCE	27,100	27,100	31,993	4,893	118.06%
49 MISCELLANEOUS	5,200	5,200	7,402	2,202	142.35%
53 EXT TAXES & OPERATING ASSMNTS	-	-	49	49	0.00%
64 MACHINERY & EQUIPMENT	-	-	53,074	53,074	0.00% (ji)
<b>STREET MAINTENANCE &amp; OPERATION</b>	<b>2,841,361</b>	<b>2,841,361</b>	<b>2,812,580</b>	<b>(28,781)</b>	<b>98.99%</b>

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**Fund 000 By Dept**

**CITY OF TUKWILA**  
**General Fund Expenditures - By Department**  
**As of December 31 2013**

% of year expired 100.00%

	Annual Budget	Prorated Budget	Actual Spent	Variance	% of Annual Budget Spent
<b>20 - CONTRIBUTIONS / FUND BALANCE</b>					
02 DEBT SERVICE TRANSFERS	2,664,688	2,664,688	2,940,244	275,556	110.34%
01 TRANSFERS OUT	7,182,140	7,182,140	6,588,919	(593,221)	91.74%
01-103 Transfer to Fund 103 Street	100,000	100,000	230,000	130,000	230.00%
01-104 Transfer to Fund 104 Arterial Street	4,550,000	4,550,000	1,650,000	(2,900,000)	36.26%
01-105 Transfer to Fund 105 Contingency	1,500,000	1,500,000	4,225,000	2,725,000	281.67%
01-107 Transfer to Fund 107 Fire Equipmnet	-	-	83,919	83,919	0.00%
01-109 Transfer to Fund 109 Drug Seizure	75,000	75,000	-	(75,000)	0.00%
01-303 Transfer to Fund 303 Gen Gov't Improve	500,000	500,000	-	(500,000)	0.00%
01-411 Transfer to Fund 411 Golf Course	400,000	400,000	400,000	-	100.00%
00 OTHER MISC TRANSFERS/ADJUSTMENTS	57,140	57,140	-	(57,140)	0.00%
52 MPD LOANS	1,000,000	1,000,000	1,250,000	250,000	125.00%
<b>CONTRIBUTIONS / FUND BALANCE</b>	<b>10,846,828</b>	<b>10,846,828</b>	<b>10,779,163</b>	<b>-67,665</b>	<b>99.38%</b>

- (a) Council analyst position was budgeted at step 1 for budget year. Previous analyst remained in position until May 2013.
- (b) Council member medical reimbursements exceeded budget.
- (c) Berk Contract underspent and Neighborhood Outreach Liaison program meetings were anticipated to occur in the fall of 2013 rather than early 2014.
- (d) Voter registration costs exceeded budget.
- (e) Annual maintenance for Eden was budgeted in Professional Services category but charged to Repairs & Maintenance.
- (f) Claims & judgments higher than anticipated due to unforeseen circumstances.
- (g) Use of part-time/extra labor that qualify for PERS, however, PERS is not budgeted for these positions.
- (h) Significant events during the summer increased the need for supplies and rental services.
- (i) Some classes did not meet minimum number of participants so were canceled. This also canceled the need for instructors. Additionally, no large volunteer appreciation event was held in 2013.
- (j) Partial funds for the volunteer trailer were expended but didn't qualify as capital so were charged to operating GL codes.
- (k) Payout for retirement, part-time increase in hours which were grant funded. FICA and PERS increased respectively.
- (l) King County recycling grant budgeted for \$4K, spent \$11K. Revenue received corresponds to funds spent.
- (m) Software support charged to Repairs & Maintenance rather than Professional Services category.
- (n) Abatement costs under budget by \$43K.
- (o) TRAKIT expenditures of \$50K were budgeted to capital but charged to other operating GL accounts.
- (p) Received grant to purchase computer for \$4.7K, also purchased furniture and reconfiguration of front office.
- (q) Difficulty in hiring staff therefore needed to use overtime until staff could be hired.
- (r) Additional costs for recruitment of new officers. Costs were associated with background checks.
- (s) Jail costs were over budgeted allowing for \$100K of King County services that were not needed and not used.
- (t) Primarily acting pay due to backfilling positions due to vacancies. Also had one payout.
- (u) Overtime is higher than budget due to backfilling positions during temporary promotions, vacancies, and several staff out on injuries.
- (v) Both FICA and LEOFF are over budget due to both salaries and overtime being over budget.
- (w) Air packs were rebuilt rather than purchasing new; costs were charged to supplies rather than capital. This extended the life by approximately 5 years.
- (x) Suppression O&M adjusted to reflect actual costs by \$75K, other O&M adjusted for actuals.
- (y) Repairs on saws, MDCs, extrication equipment, etc. was lower than anticipated.
- (z) Extra labor was due to vacancy in the IT department. Because the vacancy was not immediately filled, it also caused Salaries to be under budget.
- (aa) Items budgeted to repair but charged to either professional services or misc category.
- (bb) Microsoft licenses reclassified to Miscellaneous category from Capital.
- (cc) No capital items purchased in 2013.
- (dd) Time spent on projects in other funds over what was originally budgeted.
- (ee) Overtime is required for private development permits for utility work. Work done at night is reimbursed by developer or utility company.
- (ff) Overage is due to repairs needed for aging facilities with heating/AC, roof repairs, etc.
- (gg) Utility charges reflect actual usage and is related to Spray Park at TCC.
- (hh) Operating supplies are budgeted based on anticipated accidents that could happen that damage City property. Less accidents occurred than anticipated.
- (ii) Additional streetlights along SC Pkwy and rate increases from both Puget Sound Energy and Seattle City Light.
- (jj) 2 traffic control devices were purchased some of the excess operating supplies budget. This went to Council on 11/18/13 for approval.

\*\* 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 2013

% of year expired 100.00%

2013					
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Hotel/Motel Taxes	\$ 538,000	\$ 538,000	\$ 526,832	\$ (11,168)	97.92%
Total General Revenue	538,000	538,000	526,832	(11,168)	97.92%
Intergovernmental Revenue	898,000	898,000	882,810	(15,190)	98.31%
Sea Tac Base Costs	350,000	350,000	655,000	305,000	187.14%
Sea Tac Joint Media Costs	165,000	165,000	147,988	(17,012)	89.69%
Kent Costs	60,000	60,000	60,000	-	100.00%
Des Moines Costs	18,000	18,000	19,822	1,822	110.12%
Community Services-Sea Tac 100%	305,000	305,000	-	(305,000)	0.00%
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,766	1,766	933	(833)	52.81%
Other Misc Revenue	12,000	12,000	21,708	9,708	180.90%
Total Miscellaneous Revenue	13,766	13,766	22,641	8,875	164.47%
<b>Total Revenue</b>	<b>1,449,766</b>	<b>1,449,766</b>	<b>1,432,282</b>	<b>(17,484)</b>	<b>98.79%</b>
<b>Expenditures</b>					
11 Salaries	293,878	293,878	278,463	(15,415)	94.75%
12 Extra Labor	45,000	45,000	27,983	(17,017)	62.18%
13 Overtime	4,110	4,110	4,542	432	110.51%
21 FICA	22,243	22,243	23,790	1,547	106.96%
23 PERS	24,100	24,100	24,983	883	103.67%
24 Industrial Insurance	1,252	1,252	1,484	232	118.51%
25 Medical, Dental, Life, Optical	38,867	38,867	31,610	(7,257)	81.33%
31 Office & Operating Supplies	29,063	29,063	28,987	(76)	99.74%
41 Professional Services	161,000	161,000	146,764	(14,236)	91.16%
42 Communication	76,100	76,100	88,346	12,246	116.09%
43 Travel	23,000	23,000	13,347	(9,653)	58.03%
44 Advertising	657,800	657,800	571,616	(86,184)	86.90%
45 Operating Rentals & Leases	51,741	51,741	47,059	(4,682)	90.95%
47 Public Utility Services	1,500	1,500	900	(600)	59.98%
48 Repairs & Maintenance	1,000	1,000	-	(1,000)	0.00%
49 Miscellaneous	35,400	35,400	41,979	6,579	118.58%
64 Capital Outlay	10,000	10,000	-	(10,000)	0.00%
Total Hotel/Motel Tax Fund	1,476,054	1,476,054	1,331,852	(144,202)	90.23%
Indirect cost allocation	98,128	98,128	96,191	(1,937)	98.03%
<b>Total Expenditures</b>	<b>1,574,182</b>	<b>1,574,182</b>	<b>1,428,043</b>	<b>(146,139)</b>	<b>90.72%</b>
Change in Fund Balance	(124,416)	(124,416)	4,239	128,655	-3.41%
Beginning Fund Balance	650,000	650,000	710,707	60,707	109.34%
<b>Ending Fund Balance</b>	<b>\$ 525,584</b>	<b>\$ 525,584</b>	<b>\$ 714,946</b>	<b>\$ 189,362</b>	<b>136.03%</b>
Cash and investments			\$ 537,454		

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

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

Fund 101



# City of Tukwila

## Street Fund 103 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013					
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget	
<b>Revenue</b>						
Intergovernmental Revenue	\$ 443,000	\$ 443,000	\$ 321,625	\$ (121,376)	72.60%	
Dept of Transportation-Thorndyke	-	-	21,875	21,875	0.00%	
State Grant-Cascade View	133,000	133,000	30,252	(102,748)	22.75%	
State Grant-Thorndyke	48,000	48,000	-	(48,000)	0.00%	
MVFT Cities	262,000	262,000	269,498	7,498	102.86%	
<i>Miscellaneous Revenue</i>						
Investment Earnings	1,000	1,000	1,763	763	176.28%	
Total Miscellaneous Revenue	1,000	1,000	1,763	763	176.28%	
Transfers In	100,000	100,000	230,000	130,000	230.00% (a)	
<b>Total Revenue</b>	<b>544,000</b>	<b>544,000</b>	<b>553,387</b>	<b>9,387</b>	<b>101.73%</b>	
<b>Expenditures</b>						
11 Salaries	-	-	13,539	13,539	0.00%	
21 FICA	-	-	1,014	1,014	0.00%	
23 PERS	-	-	1,156	1,156	0.00%	
24 Industrial Insurance	-	-	147	147	0.00%	
25 Medical, Dental, Life, Optical	-	-	990	990	0.00%	
41 Professional Services	359,000	359,000	167,358	(191,642)	46.62% (b)	
64 Capital Outlay	78,000	78,000	-	(78,000)	0.00% (b)	
Total Streets Fund	437,000	437,000	184,203	(252,797)	42.15%	
<b>Total Expenditures</b>	<b>437,000</b>	<b>437,000</b>	<b>184,203</b>	<b>(252,797)</b>	<b>42.15%</b>	
Change in Fund Balance	107,000	107,000	369,184	262,184	345.03%	
Beginning Fund Balance	1,000,000	1,000,000	1,046,771	46,771	104.68%	
<b>Ending Fund Balance</b>	<b>\$ 1,107,000</b>	<b>\$ 1,107,000</b>	<b>\$ 1,415,955</b>	<b>\$ 308,955</b>	<b>127.91%</b>	
Cash and investments			\$ 1,359,905			

(a) \$130K transfer in was a transfer delayed from 2012.

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

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

Fund 103

# City of Tukwila

Arterial Street Fund 104 - Revenue and Expenditures  
As of December 31 2013

% of year expired 100.00%

	Annual Budget	Prorated Budget	2013 Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Parking Taxes	\$ 151,000	\$ 151,000	\$ 155,860	\$ 4,860	103.22%
Real Estate Excise Taxes	130,000	130,000	193,700	63,700	149.00%
<b>Total General Revenue</b>	<b>281,000</b>	<b>281,000</b>	<b>349,560</b>	<b>68,560</b>	<b>124.40%</b>
<i>Charges for Services</i>					
Traffic & Park Impact Fees	-	-	270,446	270,446	0.00%
<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>270,446</b>	<b>270,446</b>	<b>0.00%</b>
Intergovernmental Revenue	2,540,000	2,540,000	1,545,665	(994,335)	60.85% (a)
Dept of Transportation-Tukwila	-	-	9,121	9,121	0.00%
Fed Grant-Tuk Urb Ctr-Ped	878,000	878,000	301,647	(576,353)	34.36%
Boeing Access Bridge	-	-	108,511	108,511	0.00%
Fed Grant-Overlay & Repair EMW	1,000,000	1,000,000	383	(999,617)	0.04%
State Grant- TIB PH III	-	-	2,634	2,634	0.00%
WSDOT Reg Mobility Grant-Trans	550,000	550,000	995,373	445,373	180.98%
State Grant-APW	-	-	1,174	1,174	0.00%
MVFT Cities	112,000	112,000	126,822	14,822	113.23%
<i>Miscellaneous Revenue</i>					
Investment Earnings	3,820	3,820	5,650	1,830	147.92%
Contributions/Donations	272,000	272,000	306,593	34,593	112.72%
LID Prepayments	-	-	2,788,350	2,788,350	0%
<b>Total Miscellaneous Revenue</b>	<b>275,820</b>	<b>275,820</b>	<b>3,100,593</b>	<b>2,824,773</b>	<b>1124.14%</b>
Transfer In	4,550,000	4,550,000	1,650,000	(2,900,000)	36.26%
Prior Period Revenue	-	-	413,321	413,321	0.00%
LID Debt Proceeds	8,500,000	8,500,000	6,018,750	(2,481,250)	70.81% (b)
<b>Total Revenue</b>	<b>16,146,820</b>	<b>16,146,820</b>	<b>13,348,335</b>	<b>(2,798,485)</b>	<b>82.67%</b>
<b>Expenditures</b>					
11 Salaries	214,104	214,104	349,178	135,074	163.09% (c)
12 Extra Labor	-	-	6,360	6,360	0.00%
13 Overtime	-	-	150	150	0.00%
21 FICA	15,951	15,951	26,538	10,587	166.37%
23 PERS	17,556	17,556	29,124	11,568	165.89%
24 Industrial Insurance	626	626	2,417	1,791	386.08% (d)
25 Medical, Dental, Life, Optical	26,188	26,188	44,502	18,314	169.93%
31 Office & Operating Supplies	-	-	394	394	0.00%
41 Professional Services	2,493,000	2,493,000	1,306,525	(1,186,475)	52.41% (e)
42 Communication	-	-	35	35	0.00%
43 Travel	-	-	345	345	0.00%
44 Advertising	-	-	3,228	3,228	0.00%
45 Operating Rentals & Leases	-	-	1,027	1,027	0.00%
47 Public Utility Services	-	-	1,574	1,574	0.00%
48 Repairs & Maintenance	-	-	42,594	42,594	0.00%
49 Miscellaneous	-	-	22,751	22,751	0.00%
64 Capital Outlay	2,548,000	2,548,000	2,194,528	(353,472)	86.13% (e)
80 Debt Service Principal	-	-	49,140	49,140	0.00%
81 Debt Service Interest and costs	-	-	155,719	155,719	0.00%
<b>Total Arterial Streets 104</b>	<b>5,315,425</b>	<b>5,315,425</b>	<b>4,236,131</b>	<b>(1,079,294)</b>	<b>79.70%</b>
Transfers Out	8,500,000	8,500,000	8,500,000	-	100.00% (b)
<b>Total Expenditures</b>	<b>13,815,425</b>	<b>13,815,425</b>	<b>12,736,131</b>	<b>(1,079,294)</b>	<b>92.18%</b>
Change in Fund Balance	2,331,395	2,331,395	612,204	(1,719,191)	26.26%
Beginning Fund Balance	450,000	450,000	483,330	33,330	107.41%
<b>Ending Fund Balance</b>	<b>\$ 2,781,395</b>	<b>\$ 2,781,395</b>	<b>\$ 1,095,534</b>	<b>\$ (1,685,861)</b>	<b>39.39%</b>

Cash and investments \$ 1,167,156

(a) Grant revenue is tied to construction projects including Boeing Access Bridge and Tukwila Urban Center - Transit Center.

(b) Bond proceeds are for the Tukwila Urban Center Access Project Local Improvement District No. 33. Bonds were sold in November 2013. Once LID proceeds were received, most of the proceeds will be transferred into the general fund.

(c) Salary and benefit costs are related to the Southcenter Parkway project and LID. Project has been closed out.

(d) Budget of \$626 is for two administrative personnel. However, personnel working on projects are budgeted in other funds but charged to fund 104 for specific project work. Their industrial insurance rate is substantially higher than administrative personnel.

(e) Boeing Access Rd over BNRR Bridge Rehab is under design late in the year, Tukwila Urban Center - Ped/Bike Bridge and Overlay & Repair - E Marginal Way S is under design. TUC - Transit Center and Andover Pk W (Tukwila Pkwy-Strander Blvd) is under design with Council approved the bid in November with construction in 2014..

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

Fund 104

City of Tukwila  
Fund 104 Arterial Streets  
As of December 31, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 12-31-13	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
10901301	Howard Hanson Dam Flood Response	\$ -	-	\$ -	\$ -	\$ 217	\$ -	\$ 217	\$ 217
90310402	Interurban Ave S	-	-	-	400,000	22,645	555,780	578,425	178,425
90510403	TUC Pedestrian/Bicycle Bridge	878,000	361,258	(516,742) (a)	1,171,000	20,791	316,800	337,591	(833,409)
90610402	TUC Transit Center	550,000	995,373	445,373	6,130,000	51,614	1,043,461	1,095,075	(5,034,925)
90810406	Transportation Element Comp Plan	-	-	-	-	12,842	-	12,842	12,842
91210401	2012 Overlay & Repair	-	-	-	1,450,000	1,899	-	1,899	(1,448,101)
91210405	ADA Improvements	-	-	-	163,000	1,947	28,757	30,704	(132,296)
91210406	Overlay & Repair E Marginal Wy S	1,000,000	383	(999,617)	1,475,000	9,516	119,573	129,089	(1,345,911)
91310401	2013 Overlay & Repair	-	-	-	-	1,942	30,863	32,805	32,805
91310402	2013 Bridge Inspections	-	-	-	275,000	19,138	56,282	75,420	(199,580)
91310404	Annual Traffic Signals 2013	-	-	-	150,000	-	115,188	115,188	(34,812)
91310406	Tukwila MIC Smart Street Non-Motorized	-	9,121	9,121	-	2,668	7,876	10,544	10,544
91310407	Boeing Access Bridge over Airport Way	-	-	-	-	-	16,727	16,727	16,727
91410401	2014 Overlay & Repair	-	-	-	-	261	14,894	15,155	15,155
98410419	Tukwila Urban Center Access (Klickitat)	-	-	-	-	21,177	260,646	281,823	281,823
98410437	Southcenter Pkwy Extension	-	195,836	195,836 (a)	-	106,010	992,186	1,098,196	1,098,196
98610403	Strander Blvd Extension	-	-	-	-	41	1,574	1,615	1,615
98810404	Andover Park W (Tuk Pk - Strander)	-	1,174	1,174	1,840,000	21,564	80,539	102,103	(1,737,897)
99410408	Boeing Access Rd Bridge Rehabilitation	-	108,511	108,511	1,400,000	59,348	89,904	149,252	(1,250,748)
99510404	Tukwila Int'l Blvd Phase III	-	2,634	2,634	-	-	-	-	-
99110405	Andover Park E/Industry Dr Intersection	-	-	-	100,000	-	-	-	(100,000)
90310405	Andover Park e/Minkler Blvd Intersection	-	-	-	75,000	-	-	-	(75,000)
99310410	West Valley Hwy/S 156 St Intersection	-	-	-	75,000	-	-	-	(75,000)
99510402	S 144 St Phase II (42nd Ave S -TIB)	-	-	-	68,000	-	-	-	(68,000)
99510405	S 133 St/SR599 Southbound Intersection	-	-	-	20,000	-	-	-	(20,000)
90610405	Macadam Rd & S 144th St Intersection	-	-	-	17,000	-	-	-	(17,000)
91310403	Traffic Counts 2013	-	-	-	-	450	-	450	450
11100301	Public Records Request	-	-	-	-	110	-	110	110
11000300	Tukwila South Project Annual Bill	-	-	-	-	528	-	528	528
<b>Totals</b>		<b>\$ 2,428,000</b>	<b>\$ 1,674,289</b>	<b>\$ (753,711)</b>	<b>\$14,809,000</b>	<b>\$354,709</b>	<b>\$3,731,050</b>	<b>\$4,085,759</b>	<b>\$(10,723,241)</b>

Other Revenue:	Budget	Actual YTD
Parking Taxes	\$ 151,000	\$ 155,860
Real Estate Excise Taxes	130,000	193,700
Park Impact Fees	-	19,907
Traffic Impact Fees	-	190,927
MVFT Cities	112,000	126,822
Investment Earnings	3,820	81,157
Contributions/Donations	272,000	35,250 (b)
Transfers In	4,550,000	2,300,000
LID Prepayments	-	2,788,350
LID Debt Proceeds	8,500,000	6,018,750
Total Other Revenue	13,718,820	11,910,724
<b>Total Revenue Fund 104</b>	<b>\$16,146,820</b>	<b>\$13,585,013</b>

(a) Includes \$60K of park impact fees

(b) Developer agreement recorded in Contributions/Donations category in fund 104 statement. \$195,836 is allocated to the Southcenter Pkwy Extension project.

# City of Tukwila

Contingency Fund 105 - Revenue and Expenditures  
As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Miscellaneous Revenue					
Investment Earnings	\$ 1,816	\$ 1,816	\$ 2,477	\$ 661	136.40%
Total Miscellaneous Revenue	1,816	1,816	2,477	661	136.40%
Transfers In	1,575,000	1,575,000	4,300,000	2,725,000	273.02% (a)
<b>Total Revenue</b>	<b>1,576,816</b>	<b>1,576,816</b>	<b>4,302,477</b>	<b>2,725,661</b>	<b>272.86%</b>
Change in Fund Balance	1,576,816	1,576,816	4,302,477	2,725,661	272.86%
Beginning Fund Balance	1,500,000	1,500,000	1,460,454	(39,546)	97.36%
<b>Ending Fund Balance</b>	<b>\$ 3,076,816</b>	<b>\$ 3,076,816</b>	<b>\$ 5,762,931</b>	<b>\$ 2,686,115</b>	<b>187.30%</b>
Cash and investments			\$ 5,762,932		

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

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

Fund 105

# City of Tukwila

## Fire Equipment Cum. Reserve 107 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Intergovernmental Revenue	-	-	52,698	52,698	0.00%
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ -	\$ -	\$ 1,311	\$ 1,311	0.00%
<i>Total Miscellaneous Revenue</i>	-	-	1,311	1,311	0.00%
Transfers In	-	-	83,919	83,919	0.00%
<b>Total Revenue</b>	-	-	<b>137,928</b>	<b>137,928</b>	<b>0.00%</b>
<b>Expenditures</b>					
<i>Total</i>	-	-	-	-	0.00%
Transfer Out	1,030,000	1,030,000	1,030,000	-	100.00%
<b>Total Expenditures</b>	<b>1,030,000</b>	<b>1,030,000</b>	<b>1,030,000</b>	<b>-</b>	<b>100.00%</b>
Change in Fund Balance	(1,030,000)	(1,030,000)	(892,072)	137,928	86.61%
Beginning Fund Balance	1,030,000	1,030,000	892,072	(137,928)	86.61%
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0.00%</b> (a)
Cash and investments			<u>\$ -</u>		

(a) The balance of this fund has been moved to Fund 501 - Equipment Rental and Replacement and allocated to the aerial ladder truck replacement

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

**Fund 107**

# City of Tukwila

## Drug Seizure Fund 109 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	0.00%
Seizure Revenue	20,000	20,000	61,213	41,213	306.07%
<i>Total Miscellaneous Revenue</i>	21,000	21,000	61,213	40,213	291.49%
Transfers In	75,000	75,000	-	(75,000)	0.00%
<b>Total Revenue</b>	<b>96,000</b>	<b>96,000</b>	<b>61,213</b>	<b>(34,787)</b>	<b>63.76%</b>
<b>Expenditures</b>					
31 Office & Operating Supplies	3,000	3,000	-	(3,000)	0.00%
35 Small Tools & Minor Equipment	-	-	1,541	1,541	0.00%
41 Professional Services	10,000	10,000	30,000	20,000	300.00%
43 Travel	-	-	5,268	5,268	0.00%
45 Operating Rentals & Leases	10,000	10,000	-	(10,000)	0.00%
49 Miscellaneous	2,000	2,000	3,920	1,920	196.00%
51 Intergovernmental Prof Svcs	30,000	30,000	30,000	-	100.00%
<i>Total Drug Seizure Fund</i>	55,000	55,000	70,729	15,729	128.60%
Transfer Out	75,000	75,000	75,000	-	100.00%
<b>Total Expenditures</b>	<b>130,000</b>	<b>130,000</b>	<b>145,729</b>	<b>15,729</b>	<b>112.10%</b>
Change in Fund Balance	(34,000)	(34,000)	(84,516)	(50,516)	248.58%
Beginning Fund Balance	280,000	280,000	160,125	(119,875)	57.19%
<b>Ending Fund Balance</b>	<b>\$ 246,000</b>	<b>\$ 246,000</b>	<b>\$ 75,609</b>	<b>\$ (170,391)</b>	<b>30.74%</b>
Cash and investments			<u>\$ 75,609</u>		

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

Fund 109



# City of Tukwila

## Debt Service Funds 2XX - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Build America Bonds Tax Credit	\$ 66,657	\$ 66,657	\$ 61,358	\$ (5,299)	92.05% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	-	-	28,911	28,911	0.00%
Capital Contributions	-	-	36,000	36,000	0.00%
<i>Total Miscellaneous Revenue</i>	<u>680,000</u>	<u>680,000</u>	<u>733,661</u>	<u>53,661</u>	<u>107.89%</u>
Transfers In	2,664,688	2,664,688	3,019,329	354,641	113.31%
<b>Total Revenue</b>	<u><b>3,411,345</b></u>	<u><b>3,411,345</b></u>	<u><b>3,814,347</b></u>	<u><b>403,002</b></u>	<u><b>111.81%</b></u>
<b>Expenditures</b>					
80 Debt Service Principal	4,926,000	4,926,000	5,024,991	98,991	102.01% (b)
81 Debt Service Interest/Misc Fees	1,105,031	1,105,031	1,123,633	18,602	101.68%
<i>Total Debt Service Funds</i>	<u>6,031,031</u>	<u>6,031,031</u>	<u>6,148,623</u>	<u>117,592</u>	<u>101.95%</u>
Transfers Among Debt Service Funds	-	-	995	995	0.00%
<b>Total Expenditures</b>	<u><b>6,031,031</b></u>	<u><b>6,031,031</b></u>	<u><b>6,149,618</b></u>	<u><b>118,587</b></u>	<u><b>101.97%</b></u>
Change in Fund Balance	(2,619,686)	(2,619,686)	(2,335,271)	284,415	89.14%
Beginning Fund Balance	<u>3,308,000</u>	<u>3,308,000</u>	<u>3,012,381</u>	<u>(295,619)</u>	<u>91.06%</u>
<b>Ending Fund Balance</b>	<u><b>\$ 688,314</b></u>	<u><b>\$ 688,314</b></u>	<u><b>\$ 677,110</b></u>	<u><b>\$ (11,204)</b></u>	<u><b>98.37%</b></u>
Cash and investments			<u>\$ 678,665</u>		

(a) Tax credit for 2010 BABs bonds. Bonds were issued for the Southcenter Parkway in the Tukwila South Annexation area and for the cost of emergency preparedness capital and other equipment. Sequestration reduced the tax credit by 8.7% or \$5K.

(b) Principal due for most bonds is in December of each year. Includes the early retirement of \$2.7M for the LTGO 2003 bonds.

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

Fund 2XX

# City of Tukwila

## Land Acquisition, Rec and Park Development Fund 301 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Excess Prop Tax Levy-Dwmsh Hill	\$ 34,000	\$ 34,000	\$ 33,566	\$ (434)	98.72%
Real Estate Excise Taxes	130,000	130,000	194,935	64,935	149.95%
<i>Total General Revenue</i>	<u>164,000</u>	<u>164,000</u>	<u>228,501</u>	<u>64,501</u>	<u>139.33%</u>
<i>Charges for Services</i>					
Park Impact Fees	60,000	60,000	25,661	(34,339)	42.77%
<i>Total Charges for Services</i>	<u>60,000</u>	<u>60,000</u>	<u>25,661</u>	<u>(34,339)</u>	<u>42.77%</u>
Intergovernmental Revenue	915,000	915,000	271,562	(643,438)	29.68% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	10,000	10,000	1,904	(8,096)	19.04%
Rents and Concessions	-	-	-	-	0.00%
<i>Total Miscellaneous Revenue</i>	<u>10,000</u>	<u>10,000</u>	<u>1,904</u>	<u>(8,096)</u>	<u>19.04%</u>
<b>Total Revenue</b>	<u><b>1,149,000</b></u>	<u><b>1,149,000</b></u>	<u><b>527,627</b></u>	<u><b>(621,373)</b></u>	<u><b>45.92%</b></u>
<b>Expenditures</b>					
11 Salaries	-	-	15,844	15,844	0.00%
21 FICA	-	-	1,190	1,190	0.00%
23 PERS	-	-	1,310	1,310	0.00%
24 Industrial Insurance	-	-	44	44	0.00%
25 Medical, Dental, Life, Optical	-	-	2,198	2,198	0.00%
41 Professional Services	952,000	952,000	299,287	(652,713)	31.44% (b)
43 Travel	-	-	12	12	0.00%
44 Advertising	-	-	400	400	0.00%
48 Repairs & Maintenance	-	-	5,183	5,183	0.00%
64 Capital Outlay	170,000	170,000	72,459	(97,541)	42.62% (b)
<i>Total Park Acquisition Fund</i>	<u>1,122,000</u>	<u>1,122,000</u>	<u>397,926</u>	<u>(724,074)</u>	<u>35.47%</u>
<b>Total Expenditures</b>	<u><b>1,122,000</b></u>	<u><b>1,122,000</b></u>	<u><b>397,926</b></u>	<u><b>(724,074)</b></u>	<u><b>35.47%</b></u>
Change in Fund Balance	27,000	27,000	129,702	102,702	480.38%
Beginning Fund Balance	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,090,187</u>	<u>90,187</u>	<u>109.02%</u>
<b>Ending Fund Balance</b>	<u><b>\$ 1,027,000</b></u>	<u><b>\$ 1,027,000</b></u>	<u><b>\$ 1,219,889</b></u>	<u><b>\$ 192,889</b></u>	<u><b>118.78%</b></u>
Cash and investments			<u>\$ 1,159,366</u>		

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

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

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

Fund 301

City of Tukwila  
Fund 301 Land Acquisition, Rec and Park Development  
As of December 31, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 12-31-13	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
81330101	Parks, Recreation & Open Space Plan	\$ -	\$ -	\$ -	\$ 100,000	\$ 210	\$ 80,367	\$ 80,577	\$ (19,423)
90030104	WRIA 9 Watershed Planning	-	-	-	12,000	-	11,175	11,175	(825)
90330109	Duwamish Hill Preserve	624,000	59,226	(564,774) (a)	610,000	-	11,861	11,861	(598,139)
90510403	TUC Pedestrian/Bicycle Bridge	-	-	-	-	-	-	-	-
90630102	Duwamish Gardens	350,000	271,562	(78,438)	350,000	20,930	201,478	222,408	(127,592)
91030101	TCC Spray Park Sewer Connection	-	-	-	-	-	-	-	-
99830106	Codiga Park	-	-	-	-	-	72,459	72,459	72,459
90330107	Fort Dent Park	-	-	-	27,000	-	-	-	(27,000)
90730101	Black River Trail Connector	-	-	-	23,000	-	-	-	(23,000)
<b>Totals</b>		<b>\$ 974,000</b>	<b>\$ 330,788</b>	<b>\$ (643,212)</b>	<b>\$1,122,000</b>	<b>\$ 21,140</b>	<b>\$377,340</b>	<b>\$398,480</b>	<b>\$ (723,520)</b>

Other Revenue:		Budget	Actual YTD
Real Estate Excise Taxes		\$ 130,000	\$ 194,935
Park Impact Fees		35,000	-
Investment Earnings		10,000	1,904
Rents and Concessions		-	-
Total Other Revenue		175,000	196,839
<b>Total Revenue Fund 301</b>		<b>\$1,149,000</b>	<b>\$ 527,627</b>

(a) Excess property tax levy

# City of Tukwila

## Facility Replacement Fund 302 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 5,602	\$ 5,602	\$ 3,373	\$ (2,229)	60.22%
<i>Total Miscellaneous Revenue</i>	<u>5,602</u>	<u>5,602</u>	<u>3,373</u>	<u>(2,229)</u>	<u>60.22%</u>
<b>Total Revenue</b>	<b><u>5,602</u></b>	<b><u>5,602</u></b>	<b><u>3,373</u></b>	<b><u>(2,229)</u></b>	<b><u>60.22%</u></b>
<b>Expenditures</b>					
11 Salaries	-	-	1,707	1,707	0.00%
21 FICA	-	-	129	129	0.00%
23 PERS	-	-	145	145	0.00%
24 Industrial Insurance	-	-	21	21	0.00%
25 Medical, Dental, Life, Optical	-	-	70	70	0.00%
31 Office & Operating Supplies	-	-	446	446	0.00%
41 Professional Services	508,000	508,000	94,349	(413,651)	18.57% (a)
44 Advertising	-	-	636	636	0.00%
47 Public Utility Services	8,500	8,500	8,481	(19)	99.78%
48 Repairs & Maintenance	1,500	1,500	224	(1,276)	14.97%
49 Miscellaneous	-	-	82	82	0.00%
64 Capital Outlay	72,000	72,000	-	(72,000)	0.00% (a)
<i>Total Expenditures</i>	<u>590,000</u>	<u>590,000</u>	<u>106,291</u>	<u>(483,709)</u>	<u>18.02%</u>
<b>Total Expenditures</b>	<b><u>590,000</u></b>	<b><u>590,000</u></b>	<b><u>106,291</u></b>	<b><u>(483,709)</u></b>	<b><u>18.02%</u></b>
Change in Fund Balance	(584,398)	(584,398)	(102,918)	481,480	17.61%
Beginning Fund Balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,005,520</u>	<u>5,520</u>	<u>100.28%</u>
<b>Ending Fund Balance</b>	<b><u>\$ 1,415,602</u></b>	<b><u>\$ 1,415,602</u></b>	<b><u>\$ 1,902,602</u></b>	<b><u>\$ 487,000</u></b>	<b><u>134.40%</u></b>
Cash and investments			<u>\$ 2,005,539</u>		

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

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

Fund 302

# City of Tukwila

## General Government Improvements 303 - Revenue and Expenditures

As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
Intergovernmental Revenue	\$ 722,000	\$ 722,000	\$ 231,473	\$ (490,527)	32.06% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	842	842	743	(99)	88.23%
<i>Total Miscellaneous Revenue</i>	842	842	743	(99)	88.23%
Transfers In	500,000	500,000	-	(500,000)	0.00% (b)
<b>Total Revenue</b>	<b>1,222,842</b>	<b>1,222,842</b>	<b>232,216</b>	<b>(990,626)</b>	<b>18.99%</b>
<b>Expenditures</b>					
11 Salaries	100,374	100,374	77,799	(22,575)	77.51%
13 Overtime	-	-	1,240	1,240	0.00%
21 FICA	7,665	7,665	6,024	(1,641)	78.59%
23 PERS	8,234	8,234	6,494	(1,740)	78.87%
24 Industrial Insurance	313	313	494	181	157.78%
25 Medical, Dental, Life, Optical	13,351	13,351	12,231	(1,120)	91.61%
28 Uniform Clothing	-	-	139	139	0.00%
31 Office & Operating Supplies	-	-	5,215	5,215	0.00%
35 Small Tools & Minor Equipment	-	-	8,024	8,024	0.00%
41 Professional Services	20,000	20,000	60,414	40,414	302.07% (c)
48 Repairs & Maintenance	-	-	51,333	51,333	0.00% (d)
49 Miscellaneous	-	-	2,906	2,906	0.00%
64 Capital Outlay	1,180,000	1,180,000	383,890	(796,110)	32.53% (e)
<i>Total Gen Government Improve</i>	1,329,937	1,329,937	616,203	(713,734)	46.33%
Transfers Out	-	-	78,089	78,089	0.00% (f)
<b>Total Expenditures</b>	<b>1,329,937</b>	<b>1,329,937</b>	<b>694,292</b>	<b>(635,645)</b>	<b>52.20%</b>
Change in Fund Balance	(107,095)	(107,095)	(462,076)	(354,981)	431.46%
Beginning Fund Balance	900,000	900,000	913,830	13,830	101.54%
<b>Ending Fund Balance</b>	<b>\$ 792,905</b>	<b>\$ 792,905</b>	<b>\$ 451,754</b>	<b>\$ (341,151)</b>	<b>56.97%</b>
Cash and investments			<u>\$ 516,311</u>		

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

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

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

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

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

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

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

**Fund 303**

City of Tukwila  
Fund 303 General Government Improvements  
As of December 31, 2013

PROJECT	PROJECT DESCRIPTION	---- PROJECT REVENUE ----			----- PROJECT EXPENDITURES -----				
		Budget	Actual YTD 12-31-13	Over (under) Budget	BUDGET	Staff Time	Other	Total	Over (under) Budget
10901301	Howard Hanson Dam Flood Response	\$ 722,000	\$ 231,281	\$ (490,719)	1,000,000	37,221	320,789	358,010	(641,990)
11030301	2010 MINOR HOME REPAIR Facility Improvements	-	192	192	-	-	-	-	-
90730302	City Hall Campus Wayfinding	-	-	-	200,000	14,763	134,560	149,324	(50,676)
90730303	George Long Water/Oil Separator	-	-	-	-	216	1,227	1,443	-
91130303	6300 Bldg Fire Alarm System	-	-	-	-	616	-	616	-
91130304	Fire Station 51 Fence & Rolling Gate	-	-	-	-	-	1,625	1,625	-
91230306	Televising City Council Meetings	-	-	-	-	4,752	61,757	66,509	-
91330301	6300 Bldg Interior Wayfinding Signage	-	-	-	-	361	-	361	-
91330309	Heritage Center 2013 Alarm Upgrade	-	-	-	-	1,996	11,732	13,728	-
91330311	TCC Fire Alarm Repair/Upgrade	-	-	-	-	2,334	23,862	26,196	-
91330312	Fire Marshall Office 6300 Bldg Ste 115	-	-	-	-	2,574	1,824	4,398	-
91330313	General Facility Improvements	-	-	-	-	-	1,576	1,576	-
91330304	Mayor's Office Remodel	-	-	-	-	1,914	30,957	32,871	-
<b>Totals</b>		<b>\$ 722,000</b>	<b>\$ 231,473</b>	<b>\$ (490,527)</b>	<b>\$1,200,000</b>	<b>\$ 51,984</b>	<b>\$ 455,349</b>	<b>\$ 507,334</b>	<b>\$ (692,666)</b>

Other Revenue:		Budget	Actual YTD
Investment Earnings		\$ 842	\$ 743
Transfers In		500,000	-
Miscellaneous		-	-
Total Other Revenue		500,842	743
<b>Total Revenue Fund 303</b>		<b>\$1,222,842</b>	<b>\$ 232,216</b>



# City of Tukwila

## Fire Impact Fees 304 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Fire Impact Fees	\$ 50,000	\$ 50,000	\$ 139,714	\$ 89,714	279.43%
<i>Total Charges for Services</i>	50,000	50,000	139,714	89,714	279.43%
Investment Earnings	100	100	581	481	580.99%
<i>Total Miscellaneous Revenue</i>	100	100	581	481	580.99%
<b>Total Revenue</b>	<b>50,100</b>	<b>50,100</b>	<b>140,295</b>	<b>90,195</b>	<b>280.03%</b>
<b>Expenditures</b>					
80 Debt Service Principal	55,000	55,000	51,083	(3,917)	92.88%
<b>Total Expenditures</b>	<b>55,000</b>	<b>55,000</b>	<b>51,083</b>	<b>(3,917)</b>	<b>92.88%</b>
Change in Fund Balance	(4,900)	(4,900)	89,212	94,112	-1820.66%
Beginning Fund Balance	300,000	300,000	348,010	48,010	116.00%
<b>Ending Fund Balance</b>	<b>\$ 295,100</b>	<b>\$ 295,100</b>	<b>\$ 437,222</b>	<b>\$ 142,122</b>	<b>148.16%</b>
Cash and investments			<u>\$ 437,222</u>		

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

Fund 304

# City of Tukwila

## Water Fund 401 - Revenue and Expenditures

As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Water Sales	\$ 5,228,000	\$ 5,228,000	\$ 5,747,418	\$ 519,417.90	109.94% (a)
Security	1,000	1,000	315	(685)	31.50%
<i>Total Charges for Services</i>	<u>5,229,000</u>	<u>5,229,000</u>	<u>5,747,733</u>	<u>518,733</u>	<u>109.92%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	6,700	6,700	15,500	8,800	231.34%
Capital contributions	-	-	672	672	0.00%
Connection Fees	50,000	50,000	83,104	33,104	166.21% (b)
Other Misc Revenue	300	300	480	180	160.00%
<i>Total Miscellaneous Revenue</i>	<u>57,000</u>	<u>57,000</u>	<u>99,756</u>	<u>42,756</u>	<u>175.01%</u>
Sale of Capital Assets	-	-	(1,446)	(1,446)	0.00%
Transfers In Hydrant Rental	106,000	106,000	103,680	(2,320)	97.81%
<b>Total Revenue</b>	<b><u>5,392,000</u></b>	<b><u>5,392,000</u></b>	<b><u>5,949,723</u></b>	<b><u>557,723</u></b>	<b><u>110.34%</u></b>
<b>Expenses</b>					
11 Salaries	572,435	572,435	563,676	(8,759)	98.47%
12 Extra Labor	6,000	6,000	-	(6,000)	0.00%
13 Overtime	5,738	5,738	6,505	767	113.36%
21 FICA	43,634	43,634	42,982	(652)	98.51%
23 PERS	46,940	46,940	46,234	(706)	98.50%
24 Industrial Insurance	14,235	14,235	12,134	(2,101)	85.24%
25 Medical, Dental, Life, Optical	123,273	123,273	114,000	(9,273)	92.48%
28 Uniform Clothing	1,330	1,330	1,392	62	104.66%
31 Office & Operating Supplies	92,839	92,839	112,711	19,872	121.40%
33 Water Purchased for Resale	2,195,596	2,195,596	2,333,276	137,680	106.27% (a)
35 Small Tools & Minor Equipment	11,000	11,000	7,893	(3,107)	71.75%
41 Professional Services	270,300	270,300	101,917	(168,383)	37.70%
42 Communication	2,500	2,500	218	(2,282)	8.72%
43 Travel	1,500	1,500	86	(1,414)	5.71%
44 Advertising	-	-	54	54	0.00%
45 Operating Rentals & Leases	116,809	116,809	144,837	28,028	123.99%
46 Insurance	21,000	21,000	21,656	656	103.12%
47 Public Utility Services	23,000	23,000	22,146	(854)	96.29%
48 Repairs & Maintenance	3,000	3,000	10,458	7,458	348.60% (c)
49 Miscellaneous	35,200	35,200	33,339	(1,861)	94.71%
53 Excise Taxes	184,000	184,000	254,633	70,633	138.39% (d)
54 Interfund utility taxes	534,000	534,000	561,931	27,931	105.23%
64 Capital Outlay	1,237,000	1,237,000	22,443	(1,214,557)	1.81% (e)
80 Debt Service Principal	460,181	460,181	462,394	2,213	100.48%
81 Debt Service Interest	83,852	83,852	76,063	(7,789)	90.71%
00 Prior Period Expense	-	-	25,201	25,201	0.00%
<i>Total Water Fund</i>	<u>6,085,362</u>	<u>6,085,362</u>	<u>4,978,177</u>	<u>(1,107,185)</u>	<u>81.81%</u>
Indirect cost allocation	511,447	511,447	511,447	-	100.00%
<b>Total Expenses</b>	<b><u>6,596,809</u></b>	<b><u>6,596,809</u></b>	<b><u>5,489,624</u></b>	<b><u>(1,107,185)</u></b>	<b><u>83.22%</u></b>
Change in Fund Balance	(1,204,809)	(1,204,809)	460,099	1,664,908	-38.19%
Beginning Fund Balance	6,000,000	6,000,000	6,077,949	77,949	101.30%
<b>Ending Fund Balance</b>	<b><u>\$ 4,795,191</u></b>	<b><u>\$ 4,795,191</u></b>	<b><u>\$ 6,538,048</u></b>	<b><u>\$ 1,742,857</u></b>	<b><u>136.35%</u></b>
Cash and investments			<u>\$ 6,315,350</u>		

(a) When water usage is higher both revenue and water sales are higher.

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

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

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

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

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

Fund 401

# City of Tukwila

## Sewer Fund 402 - Revenue and Expenditures

As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Sewer Sales	\$ 5,780,000	\$ 5,780,000	\$ 7,366,555	\$ 1,586,555	127.45%
<i>Total Charges for Services</i>	5,780,000	5,780,000	7,366,555	1,586,555	127.45%
<i>Miscellaneous Revenue</i>					
Investment Earnings	5,000	5,000	20,493	15,493	409.86%
Connection fees	120,000	120,000	248,946	128,946	207.46% (a)
<i>Total Miscellaneous Revenue</i>	125,000	125,000	269,439	144,439	215.55%
Sale of Capital Assets	-	-	(3,184)	(3,184)	0.00%
Public Trust Fund Loan Proceeds	750,000	750,000	-	(750,000)	0.00%
<b>Total Revenue</b>	<b>6,655,000</b>	<b>6,655,000</b>	<b>7,632,810</b>	<b>977,810</b>	<b>114.69%</b>
<b>Expenses</b>					
11 Salaries	289,014	289,014	340,316	51,302	117.75%
12 Extra Labor	8,000	8,000	8,347	347	104.33%
13 Overtime	3,442	3,442	8,611	5,169	250.19% (b)
21 FICA	21,998	21,998	27,475	5,477	124.90% (b)
23 PERS	23,699	23,699	29,425	5,726	124.16% (b)
24 Industrial Insurance	6,189	6,189	6,804	615	109.94% (b)
25 Medical, Dental, Life, Optical	44,420	44,420	61,397	16,977	138.22% (b)
28 Uniform Clothing	570	570	603	33	105.86%
31 Office & Operating Supplies	22,393	22,393	34,350	11,957	153.40%
33 Metro Sewage Treatment	3,749,000	3,749,000	3,447,428	(301,572)	91.96%
35 Small Tools & Minor Equipment	5,500	5,500	1,662	(3,838)	30.22%
41 Professional Services	241,600	241,600	187,991	(53,609)	77.81%
42 Communication	2,500	2,500	2,174	(326)	86.96%
43 Travel	1,000	1,000	662	(338)	66.24%
44 Advertising	150	150	144	(7)	95.67%
45 Operating Rentals & Leases	90,261	90,261	82,407	(7,854)	91.30%
46 Insurance	15,195	15,195	16,734	1,539	110.13% (c)
47 Public Utility Services	27,050	27,050	31,350	4,300	115.90%
48 Repairs & Maintenance	43,000	43,000	154,800	111,800	360.00% (d)
49 Miscellaneous	30,000	30,000	32,038	2,038	106.79%
53 Excise Taxes	40,000	40,000	104,845	64,845	262.11% (e)
54 Interfund utility tax	579,000	579,000	736,739	157,739	127.24%
64 Capital Outlay	1,180,000	1,180,000	153,167	(1,026,833)	12.98% (f)
80 Debt Service Principal	275,961	275,961	277,359	1,398	100.51%
81 Debt Service Interest	78,801	78,801	76,749	(2,052)	97.40%
00 Prior Period Expense	-	-	34,737	34,737	0.00%
<i>Total Sewer Fund</i>	6,778,743	6,778,743	5,858,316	(920,427)	86.42%
Indirect cost allocation	385,141	385,141	385,141	-	100.00%
<b>Total Expenses</b>	<b>7,163,884</b>	<b>7,163,884</b>	<b>6,243,457</b>	<b>(920,427)</b>	<b>87.15%</b>
Change in Fund Balance	(508,884)	(508,884)	1,389,352	1,898,236	-273.02%
Beginning Fund Balance	2,100,000	2,100,000	2,199,823	99,823	104.75%
<b>Ending Fund Balance</b>	<b>\$ 1,591,116</b>	<b>\$ 1,591,116</b>	<b>\$ 3,589,175</b>	<b>\$ 1,998,059</b>	<b>225.58%</b>
Cash and investments			\$ 2,755,073		

(a) Connection charges are directly tied to permit activity and property sales.

(b) Emergency sewer repair work on Andover Park West. Employees from other departments were charged here for the emergency repair.

(c) Budget for insurance based on 2012 actuals.

(d) APW/APE sewer repair in March for \$29,884. Additionally, annual maintenance for Eden is budgeted in the Miscellaneous category but charged to Repairs & Maintenance.

(e) Budget has been \$40,000 since 2005 but as revenue increases, so does the excise tax. Need to revise budget to reflect current taxes owed.

(f) The CBD sewer rehab project was delayed due to a sewer main break in the project area. This project has been carried over into 2014.

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

Fund 402

# City of Tukwila

## Foster Golf Course 411- Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>General Revenue</i>					
Excise Taxes	\$ 2,617	\$ 2,617	\$ 4,470	\$ 1,853	170.81%
<i>Total General Revenue</i>	<u>2,617</u>	<u>2,617</u>	<u>4,470</u>	<u>1,853</u>	<u>170.81%</u>
<i>Charges for Services</i>					
Sale of Merchandise	134,000	134,000	139,902	5,902	104.40%
Greens Fees, Instruction	977,850	977,850	973,311	(4,539)	99.54%
<i>Total Charges for Services</i>	<u>1,111,850</u>	<u>1,111,850</u>	<u>1,113,213</u>	<u>1,362</u>	<u>100.12%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	1,130	1,130	5,249	4,119	464.47%
Rents and Concessions	276,000	276,000	281,482	5,482	101.99%
Other Misc Revenue	-	-	(150)	(150)	0.00%
<i>Total Miscellaneous Revenue</i>	<u>277,130</u>	<u>277,130</u>	<u>286,581</u>	<u>9,451</u>	<u>103.41%</u>
Transfers In	400,000	400,000	400,000	-	100.00%
<b>Total Revenue</b>	<b><u>1,791,597</u></b>	<b><u>1,791,597</u></b>	<b><u>1,804,264</u></b>	<b><u>12,667</u></b>	<b><u>100.71%</u></b>
<b>Expenses</b>					
11 Salaries	654,633	654,633	610,993	(43,640)	93.33%
12 Extra Labor	89,000	89,000	78,937	(10,063)	88.69%
13 Overtime	2,000	2,000	1,509	(491)	75.47%
21 FICA	49,577	49,577	52,082	2,505	105.05%
23 PERS	53,692	53,692	54,738	1,046	101.95%
24 Industrial Insurance	14,499	14,499	17,044	2,545	117.55%
25 Medical, Dental, Life, Optical	140,818	140,818	102,516	(38,302)	72.80%
26 Unemployment Compensation	6,000	6,000	-	(6,000)	0.00%
28 Uniform Clothing	1,164	1,164	1,114	(50)	95.68%
31 Office & Operating Supplies	88,750	88,750	83,551	(5,199)	94.14%
34 Items Purchased for Resale	80,000	80,000	91,896	11,896	114.87%
35 Small Tools & Minor Equipment	2,500	2,500	2,540	40	101.61%
41 Professional Services	9,600	9,600	9,013	(587)	93.89%
42 Communication	5,150	5,150	1,993	(3,157)	38.70%
43 Travel	750	750	23	(727)	3.05%
44 Advertising	4,000	4,000	2,767	(1,233)	69.18%
45 Operating Rentals & Leases	82,445	82,445	105,962	23,517	128.52% (a)
46 Insurance	15,195	15,195	16,734	1,539	110.13% (b)
47 Public Utility Services	44,293	44,293	46,747	2,454	105.54%
48 Repairs & Maintenance	19,400	19,400	31,441	12,041	162.07%
49 Miscellaneous	40,950	40,950	30,652	(10,298)	74.85%
53 Excise Taxes	6,400	6,400	5,468	(932)	85.44%
54 Interfund admissions tax	54,000	54,000	58,141	4,141	107.67%
64 Capital Outlay	10,000	10,000	-	(10,000)	0.00% (c)
<i>Total Foster Golf Course Fund</i>	<u>1,474,816</u>	<u>1,474,816</u>	<u>1,405,862</u>	<u>(68,954)</u>	<u>95.32%</u>
Indirect cost allocation	192,801	192,801	192,801	-	100.00%
<b>Total Expenses</b>	<b><u>1,667,617</u></b>	<b><u>1,667,617</u></b>	<b><u>1,598,663</u></b>	<b><u>(68,954)</u></b>	<b><u>95.87%</u></b>
Change in Fund Balance	123,980	123,980	205,601	81,621	165.83%
Beginning Fund Balance	200,000	200,000	404,389	204,389	202.19%
<b>Ending Fund Balance</b>	<b><u>\$ 323,980</u></b>	<b><u>\$ 323,980</u></b>	<b><u>\$ 609,990</u></b>	<b><u>\$ 286,010</u></b>	<b><u>188.28%</u></b>
Cash and investments			<u>\$ 520,926</u>		

(a) Monthly ER&R O&M costs adjusted at year-end to reflect actual costs.

(b) Budget for insurance based on 2012 actuals.

(c) \$40k of capital outlay did not occur in 2013. The 2013 budget amendment included an entry to carry forward the \$40k into 2014.

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

Fund 411

**City of Tukwila**
**Surface Water Fund 412 - Revenue and Expenditures**  
**As of December 31 2013**

 % of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Surface Water Sales	\$ 3,839,309	\$ 3,839,309	\$ 3,865,438	\$ 26,129	100.68%
Total Charges for Services	3,839,309	3,839,309	3,865,438	26,129	100.68%
Intergovernmental Revenue	355,000	355,000	27,387	(327,613)	7.71% (a)
<i>Miscellaneous Revenue</i>					
Investment Earnings	12,591	12,591	21,177	8,586	168.19%
Capital contributions	-	-	6,221	6,221	0.00%
Other Misc Revenue	-	-	120	120	0.00%
Total Miscellaneous Revenue	12,591	12,591	27,517	14,926	218.55%
Sale of Capital Assets	-	-	(937)	(937)	0.00%
<b>Total Revenue</b>	<b>4,206,900</b>	<b>4,206,900</b>	<b>3,919,405</b>	<b>(287,495)</b>	<b>93.17%</b>
<b>Expenses</b>					
11 Salaries	729,589	729,589	744,916	15,327	102.10%
12 Extra Labor	25,000	25,000	30,398	5,398	121.59% (b)
13 Overtime	9,358	9,358	5,773	(3,585)	61.69%
21 FICA	55,149	55,149	58,364	3,215	105.83%
23 PERS	59,837	59,837	63,086	3,249	105.43%
24 Industrial Insurance	15,709	15,709	15,124	(585)	96.28%
25 Medical, Dental, Life, Optical	151,768	151,768	143,985	(7,783)	94.87%
28 Uniform Clothing	1,425	1,425	781	(644)	54.78%
31 Office & Operating Supplies	92,130	92,130	35,748	(56,382)	38.80%
35 Small Tools & Minor Equipment	4,000	4,000	10,632	6,632	265.79% (c)
41 Professional Services	953,570	953,570	360,531	(593,039)	37.81%
42 Communication	2,000	2,000	432	(1,568)	21.62%
43 Travel	2,000	2,000	149	(1,851)	7.46%
44 Advertising	500	500	1,655	1,155	330.93% (d)
45 Operating Rentals & Leases	135,301	135,301	134,154	(1,147)	99.15%
46 Insurance	15,195	15,195	16,734	1,539	110.13% (e)
47 Public Utility Services	156,600	156,600	34,853	(121,747)	22.26%
48 Repairs & Maintenance	13,965	13,965	19,595	5,630	140.32% (f)
49 Miscellaneous	18,000	18,000	35,275	17,275	195.97% (g)
53 Excise Taxes	25,000	25,000	52,167	27,167	208.67% (h)
54 Interfund utility tax	385,000	385,000	388,189	3,189	100.83%
64 Capital Outlay	1,485,000	1,485,000	665,690	(819,310)	44.83% (i)
80 Debt Service Principal	287,154	287,154	288,528	1,374	100.48%
81 Debt Service Interest	28,503	28,503	28,075	(428)	98.50%
00 Prior Period Expense	-	-	406,597	406,597	0.00%
Total Surface Water Fund	4,651,753	4,651,753	3,541,431	(1,110,322)	76.13%
Indirect Cost Allocation	474,941	474,941	474,941	-	100.00%
<b>Total Expenses</b>	<b>5,126,694</b>	<b>5,126,694</b>	<b>4,016,372</b>	<b>(1,110,322)</b>	<b>78.34%</b>
Change in Fund Balance	(919,794)	(919,794)	(96,968)	822,826	-10.54%
Beginning Fund Balance	2,000,000	2,000,000	2,329,158	329,158	116.46%
<b>Ending Fund Balance</b>	<b>\$ 1,080,206</b>	<b>\$ 1,080,206</b>	<b>\$ 2,232,190</b>	<b>\$ 1,151,984</b>	<b>206.64%</b>
Cash and investments			<u>\$ 2,612,292</u>		

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

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

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

(d) Advertising for bids.

(e) Budget for insurance based on 2012 actual.

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

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

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

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

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

**Fund 412**

# City of Tukwila

## Equipment Rental/Replacement Fund 501 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
Revenue					
Charges for Services					
ERR O&M Dept Charges	\$ 1,409,325	\$ 1,409,325	\$ 1,560,249	\$ 150,924	110.71%
Equipment Replacement Charges	972,088	972,088	1,032,088	60,000	106.17%
Transportation	150	150	-	(150)	0.00%
Total Charges for Services	2,381,563	2,381,563	2,592,337	210,774	108.85%
Miscellaneous Revenue					
Investment Earnings	14,269	14,269	12,882	(1,387)	90.28%
Other Misc Revenue	-	-	6,918	6,918	0.00%
Total Miscellaneous Revenue	14,269	14,269	19,800	5,531	138.76%
Sale of Capital Assets	397,226	397,226	65,943	(331,283)	16.60%
Transfers In	1,030,000	1,030,000	1,030,000	-	100.00%
Total Revenue	3,823,058	3,823,058	3,708,080	(114,978)	96.99%
Expenses					
11 Salaries	364,615	364,615	365,459	844	100.23%
12 Extra Labor	12,000	12,000	13,739	1,739	114.49%
13 Overtime	2,000	2,000	-	(2,000)	0.00%
21 FICA	27,788	27,788	28,791	1,003	103.61%
23 PERS	29,902	29,902	31,129	1,227	104.10%
24 Industrial Insurance	10,051	10,051	9,552	(499)	95.04%
25 Medical, Dental, Life, Optical	77,956	77,956	79,111	1,155	101.48%
28 Uniform Clothing	950	950	580	(370)	61.02%
31 Office & Operating Supplies	2,979	2,979	1,829	(1,150)	61.39%
34 Items Purchased for Resale	679,000	679,000	647,715	(31,285)	95.39%
35 Small Tools & Minor Equipment	2,500	2,500	3,700	1,200	148.01%
41 Professional Services	1,000	1,000	1,531	531	153.14%
42 Communication	2,000	2,000	1,318	(682)	65.89%
44 Advertising	-	-	373	373	0.00%
45 Operating Rentals & Leases	30,142	30,142	38,381	8,239	127.34%
46 Insurance	10,130	10,130	10,828	698	106.89%
48 Repairs & Maintenance	120,781	120,781	34,171	(86,610)	28.29%
49 Miscellaneous	8,000	8,000	7,132	(868)	89.15%
64 Capital Outlay	2,052,906	2,052,906	2,044,013	(8,893)	99.57% (a)
Total Equipment Rental Fund	3,434,700	3,434,700	3,319,352	(115,348)	96.64%
Indirect Cost Allocation	291,838	291,838	291,838	-	100.00%
Total Expenses	3,726,538	3,726,538	3,611,190	(115,348)	96.90%
Change in Fund Balance	96,520	96,520	96,890	370	100.38%
Beginning Fund Balance	4,000,000	4,000,000	4,132,395	132,395	103.31%
Ending Fund Balance	\$ 4,096,520	\$ 4,096,520	\$ 4,229,285	\$ 132,765	103.24%
Cash and investments			\$ 4,303,989		

(a) All equipment except the fire command vehicle have been ordered. The purchase of the fire command vehicle has been deferred to 2014 as well as \$71,000 in costs for the fire pumps. The deferred costs were included in the 2013 budget amendment.

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

Fund 501

# City of Tukwila

## Insurance Fund 502 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Charges for Services</i>					
Employee Benefit Programs	\$ 1,200	\$ 1,200	\$ 711	\$ (489)	59.24%
<i>Total Charges for Services</i>	<u>1,200</u>	<u>1,200</u>	<u>711</u>	<u>(489)</u>	<u>59.24%</u>
<i>Miscellaneous Revenue</i>					
Investment Earnings	96,000	96,000	(34,954)	(130,954)	-36.41% (a)
Employer Trust Contributions	4,483,192	4,483,192	4,375,649	(107,543)	97.60%
Employee Contributions	78,000	78,000	70,225	(7,775)	90.03%
Other Misc Revenue	1,000	1,000	-	(1,000)	0.00%
<i>Total Miscellaneous Revenue</i>	<u>4,658,192</u>	<u>4,658,192</u>	<u>4,410,919</u>	<u>(247,273)</u>	<u>94.69%</u>
<b>Total Revenue</b>	<b><u>4,659,392</u></b>	<b><u>4,659,392</u></b>	<b><u>4,411,630</u></b>	<b><u>(247,762)</u></b>	<b><u>94.68%</u></b>
<b>Expenses</b>					
25 Medical, Dental, Life, Optical	4,892,940	4,892,940	4,628,141	(264,799)	94.59%
41 Professional Services	25,000	25,000	28,510	3,510	114.04%
49 Miscellaneous	20,500	20,500	15,312	(5,188)	74.69%
<i>Total</i>	<u>4,938,440</u>	<u>4,938,440</u>	<u>4,671,963</u>	<u>(266,477)</u>	<u>94.60%</u>
Indirect cost allocation	73,709	73,709	73,709	-	100.00%
<b>Total Expenses</b>	<b><u>5,012,149</u></b>	<b><u>5,012,149</u></b>	<b><u>4,745,672</u></b>	<b><u>(266,477)</u></b>	<b><u>94.68%</u></b>
Change in Fund Balance	(352,757)	(352,757)	(334,042)	18,715	94.69%
Beginning Fund Balance	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,794,386</u>	<u>294,386</u>	<u>106.54%</u>
<b>Ending Fund Balance</b>	<b><u>\$ 4,147,243</u></b>	<b><u>\$ 4,147,243</u></b>	<b><u>\$ 4,460,344</u></b>	<b><u>\$ 313,101</u></b>	<b><u>107.55%</u></b>
Cash and investments			<u>\$ 5,868,475</u>		

(a) Includes interest earnings of \$148K and \$183K of unrealized market value adjustment for 2013.

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

Fund 502

# City of Tukwila

## LEOFF Insurance Fund 503 - Revenue and Expenditures As of December 31 2013

% of year expired 100.00%

	2013				
	Annual Budget	Prorated Budget	Actual Year-To-Date	Variance **	% of Annual Budget
<b>Revenue</b>					
<i>Miscellaneous Revenue</i>					
Investment Earnings	\$ 3,340	\$ 3,340	\$ 2,707	\$ (633)	81.05%
<i>Total Miscellaneous Revenue</i>	3,340	3,340	2,707	(633)	81.05%
<b>Total Revenue</b>	<b>3,340</b>	<b>3,340</b>	<b>2,707</b>	<b>(633)</b>	<b>81.05%</b>
<b>Expenses</b>					
25 Medical, Dental, Life, Optical	479,372	479,372	802,848	323,476	167.48%
41 Professional Services	19,500	19,500	4,390	(15,110)	22.51%
49 Miscellaneous	-	-	500	500	0.00%
<i>Total</i>	498,872	498,872	807,738	308,866	161.91%
Indirect Cost Allocation	9,619	9,619	9,619	-	100.00%
<b>Total Expenses</b>	<b>508,491</b>	<b>508,491</b>	<b>817,357</b>	<b>308,866</b>	<b>160.74%</b>
Change in Fund Balance	(505,151)	(505,151)	(814,650)	(309,499)	161.27%
Beginning Fund Balance	1,600,000	1,600,000	1,711,532	111,532	106.97%
<b>Ending Fund Balance</b>	<b>\$ 1,094,849</b>	<b>\$ 1,094,849</b>	<b>\$ 896,882</b>	<b>\$ (197,967)</b>	<b>81.92%</b>
Cash and investments			\$ 1,111,132		

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

**Fund 503**