



# **Financial Management Report**

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Capital Expenditures Overview

Actuals thru September 30, 2020

# REVENUE STOPLIGHT CHART

## BUDGETED REVENUE BY CATEGORY (NO TRANSFERS)

Actuals thru September 30, 2020

<u>Revenue Description</u>	<u>2019 YTD ACTUAL</u>	<u>2019 % of Budget</u>	<u>2020 Annual BUDGET</u>	<u>2020 ACTUAL</u>	<u>Percent Expected</u>	<u>Percent Collected</u>	
Property Tax - Regular Levy	\$10,828,872	64%	\$17,300,000	\$9,301,365	50%	54%	
Sales & Use Tax (operating)	\$9,253,691	71%	\$14,500,000	\$5,142,952	58%	35%	
Parking Tax (#102)	\$6,644,393	68%	\$9,922,887	\$2,735,398	67%	28%	
Leasehold Excise Tax	\$1,355,127	52%	\$2,600,000	\$941,171	50%	36%	
Stormwater Fees (#403)	\$2,866,162	72%	\$3,979,716	\$2,130,600	50%	54%	
Long Term Leases (CH & SeaTac Ctr - #108)	\$560,795	67%	\$588,650	\$266,333	75%	45%	
Permits & Plan Review (building, electrical, etc.)	\$974,025	64%	\$1,708,104	\$2,039,353	75%	119%	
Engineering Plan Review	\$359,325	110%	\$327,300	\$532,462	75%	163%	
Hotel/Motel Special Revenue Tax (#107)	\$1,099,800	61%	\$1,810,000	\$446,521	58%	25%	
Sales & Use Tax (criminal justice)	\$516,222	66%	\$786,000	\$458,613	58%	58%	
Motor Vehicle Tax - City Streets (#102)	\$359,802	57%	\$635,000	\$284,023	58%	45%	
Investment Interest			\$560,885	\$814,563	75%	145%	
Franchise Fees	\$608,948	90%	\$686,343	\$605,873	58%	88%	
<b>Subtotal: Top Operating Revenues</b>	<b>\$35,427,161</b>	<b>67%</b>	<b>\$55,404,885</b>	<b>\$25,699,227</b>	<b>57%</b>	<b>46%</b>	
Sales & Use Tax (construction) (#301)	\$2,214,100	554%	\$400,000	\$1,780,792	58%	445%	
Real Estate Excise Tax - #1 & #2 (#301)	\$1,332,558	190%	\$700,000	\$468,423	75%	67%	
Valley Ridge Park Turf Field Fees (#301)	\$207,478	65%	\$320,000	\$152,275	75%	48%	
GMA Traffic Impact Fees (#307)	\$45,569	26%	\$175,000	\$647,326	75%	370%	
<b>Subtotal: Top Capital Recurring Revenues</b>	<b>\$3,799,705</b>	<b>238%</b>	<b>\$1,595,000</b>	<b>\$3,048,817</b>	<b>71%</b>	<b>191%</b>	
Other Revenues (NO Transfers)	<b>\$8,582,206</b>	<b>60%</b>	\$18,263,336	\$17,644,255	75%	97%	
<b>TOTAL REVENUES</b>	<b>\$47,809,072</b>	<b>70%</b>	<b>\$75,263,221</b>	<b>\$46,392,298</b>	<b>62%</b>	<b>62%</b>	

### LEGEND:



Green = Annual Performance is within (or better than) expectations set in the budget



Yellow = Annual performance indicates this may become an area of concern in the future



Red = Annual Performance in this area is a cause for concern

# REVENUE STOPLIGHT CHART

## **Notes**

**Property Taxes:** Property taxes are due in April and October. Final Property Tax Levy was \$17,114,889. King County has not deferred Property Tax payment due by November 1. The City has received 54% of property tax revenue.

**State Collected Tax Revenues:** There is a two-month lag in the collection and remittance of certain revenues collected by the State. For example, sales tax remitted to the city in May and June is for business activities that occurred in March and April respectively. Revenues impacted by this delay are Sales Tax, Criminal Justice Sales Tax, Motor Vehicle Tax and Hotel/Motel Tax.

### **Seven month benchmark is 58%**

**Sales & Use Operating:** Sales tax revenues are down 35.4% over 2019. See Sales Tax report for more details.

**Parking Taxes:** Parking tax is based on the number of transactions that occur and not on occupancy or the value of service provided. There is a one month lag on collection of parking tax. See Revenue Charts for more details.

### **Eight month benchmark is 67%**

**Leasehold Taxes:** These taxes are remitted to the State quarterly. Payments are recorded in June, September, December and March; however, the Department of Revenue has extended the deadline for first quarter payment to June 30th. This means revenue due to SeaTac will be deferred until well into the third quarter.

**Stormwater Fees:** Fees are collected by King County with Property taxes.

**Long Term Leases:** Revenue budgeted for 4 months at the SeaTac Center and 12 months at City Hall.

**Franchise Fees:** The collection of Franchise Fees vary from monthly to quarterly, depending on the contract.

**Permits & Plan Review:** Collected Permit revenues are at 75% of the budget due to the Amazon TI and Inland Group projects, both which have made application and were not anticipated when the budget projection was made.

**Sales & Use Construction:** The Port of Seattle last provided an updated construction vendor list in December 2018. The list has assisted us in properly identifying construction sales tax for allocation to the 301 Fund. That, coupled with increased construction at the airport, has greatly increased the revenue identified for the 301 fund. See sales tax report for more details.

**Real Estate Excise Tax:** Real estate sales in the city have slowed after two high performing years. Average sales for the third quarter of 2020 were \$12.5M compared to \$27.9 for the same time period in 2019.

**GMA Traffic Impact Fees:** Traffic impact fees are dependent upon the amount and type of development within the City. The Copper River Project Impact fee payment is reflected in the first quarter of 2020.

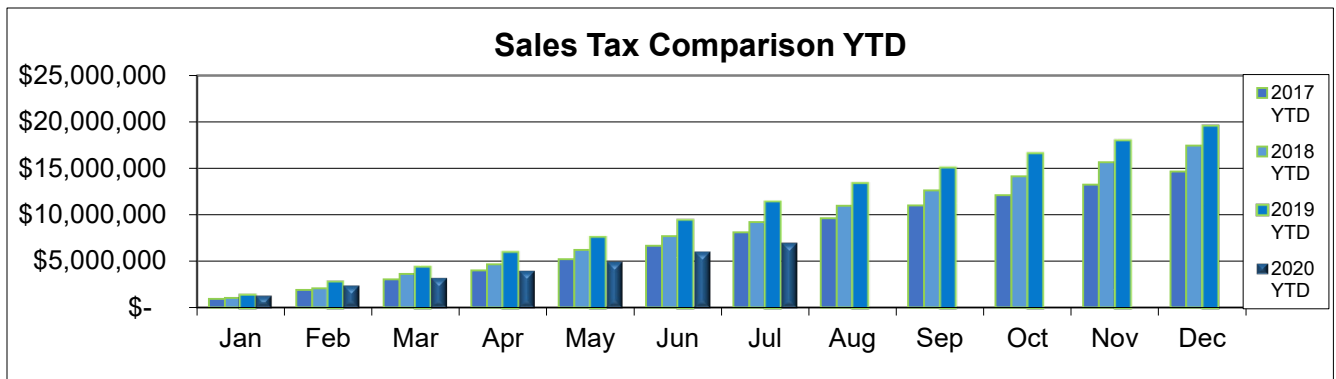
**Other Revenues:** Other revenues account for grant funding that is not realized until a project expends the money and the granting agency is billed. Grants budgeted for projects, the Community Relief Revenue from the Port of Seattle, and the sale of property are all accounted for in this category.

## Q2 - Financial Management Report

### Sales Tax

When analyzing monthly sales tax receipts, there are two items of note: First, most businesses remit their sales tax collections to the Washington State Department of Revenue (DOR) on a monthly basis. However, small businesses only have to remit quarterly or annually; this can create anomalies when comparing the same month between different years. Second, there is a two-month lag from the time sales tax is collected to the time it is distributed to the City.

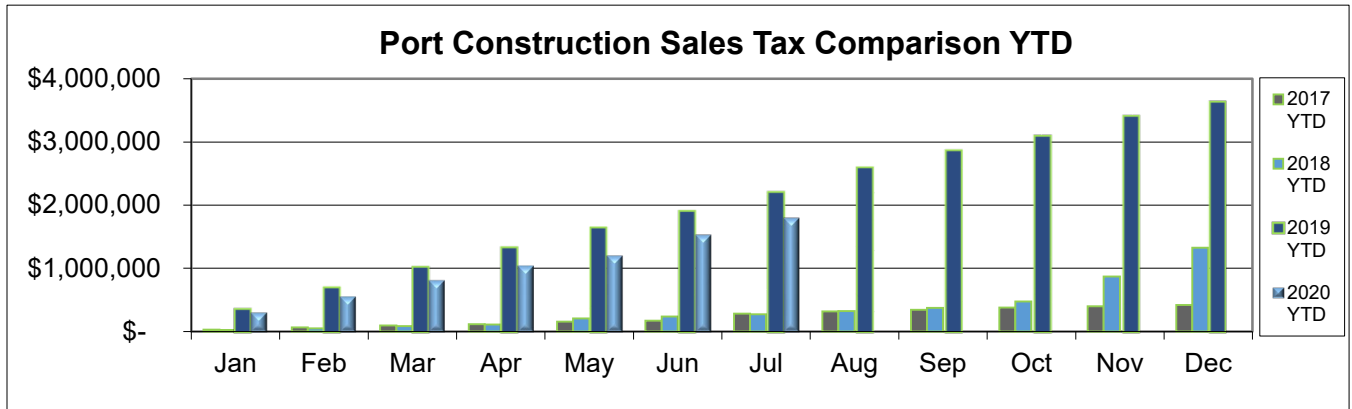
The chart below reflects total sales tax paid to the City, both operational and Port construction sales tax. Sales tax receipts collected in **September** for **July 2020** were 52% below those from the same period of time in 2019 and are down 35.4% for the year (1% less than last quarter). Operational sales tax is received into the General Fund, while Port construction sales tax is received into the Municipal Capital Improvement Program Fund and pays for general capital improvements.



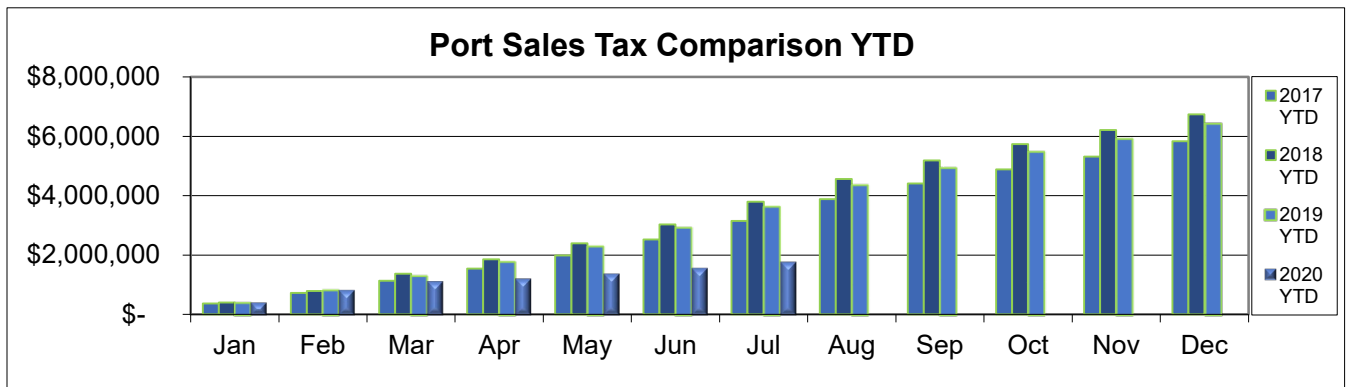
Construction sales tax is considered a one-time revenue because once the project is complete the revenue is gone. In 2003, the City decided to dedicate construction sales tax from Port of Seattle projects to fund capital improvements around the city. In November of 2018, the Port provided the city a list of construction vendors to assist us with accurately identify the payers of the tax. This resulted in a significant increase in revenue to the fund and now the Port provides a list to us each year. It is important to note, prior to 2018 the tax was deposited into the general fund. According to a presentation given at the April 14, 2020 Port Commission meeting, projects in active construction will continue to advance, however projects in the development stage may be delayed.

## Q2 - Financial Management Report

Construction sales tax receipts for the first half of 2020 were down 21% from 2019. However, collections (\$1,780,792) are well over the budgeted amount of \$400,000.



The chart below tracks the sales tax attributed to retail trade specifically at the airport. 2019 saw declining revenue from the previous year due to construction within the airport that continues in 2020. With the pandemic essentially shutting down air travel the significant decline in revenue from airport retail sales continues. Total passenger count is down 70.3% for the month of **August** from the same time last year and down 59.4% year to date.



### Sales Tax by Sector

Comparing sales tax data by sector allows for better understanding of where the City's revenues are coming from, and therefore, track trends that may impact various sectors differently. Comparing monthly data year over year provides a better insight into business sector performance, controlling for seasonal cycles in sales as well as occasional adjustments.

In analyzing all sectors operating within the City of SeaTac for the past five years the top five sectors are:

- Retail Trade;
- Accommodations & Food Services;
- Construction;
- Transportation/Warehousing/Utilities, and

## Q2 - Financial Management Report

- Finance/Insurance/Real Estate.

Other sectors Operating within the City include:

- Services,
- Manufacturing;
- Wholesale Trade;
- Arts/Entertainment/Recreation;
- Administration/Support/Waste Management;
- Information; and
- Public Administration.

The following table illustrates the **June** performance of the 5 top sectors compared to all other sectors over the last five years. As the state remained shut down due to the Coronavirus Public Health Emergency in 2020, **Finance/Insurance/Real Estate** fell **79.7%** with a decline in Rental and Leasing Services, **Accommodations & Food Services** fell **74.6%**, and **Retail** fell **43.5%** with a decline in electronics and miscellaneous sales. **Transportation** declined **14.7%** from the previous year from a significant decrease in the Air Transportation group. and **Construction** declined **13.7%**. All Other sectors decreased **23.3%**. **June** saw a total decline of **42.8%**, compared to 2019 which saw a **24.2%** increase overall.

	June				
	2016	2017	2018	2019	2020
<b>Retail Trade</b>	<b>\$ 91,368</b>	<b>\$ 105,925</b>	<b>\$ 133,005</b>	<b>\$ 169,806</b>	<b>\$ 95,985</b>
\$ Change		\$ 14,557	\$ 27,080	\$ 36,801	\$ (73,820)
% Change		15.9%	25.6%	27.7%	-43.5%
% of Total		7.2%	9.0%	9.2%	9.1%
<b>Accommodation &amp; Food Services</b>	<b>\$ 320,136</b>	<b>\$ 363,233</b>	<b>\$ 386,358</b>	<b>\$ 385,922</b>	<b>\$ 97,962</b>
\$ Change		\$ 43,096	\$ 23,125	\$ (436)	\$ (287,960)
% Change		13.5%	6.4%	-0.1%	-74.6%
% of Total		24.7%	26.1%	21.0%	9.3%
<b>Construction</b>	<b>\$ 168,543</b>	<b>\$ 267,214</b>	<b>\$ 271,774</b>	<b>\$ 530,658</b>	<b>\$ 458,101</b>
\$ Change		\$ 98,671	\$ 4,560	\$ 258,884	\$ (72,557)
% Change		58.5%	1.7%	95.3%	-13.7%
% of Total		18.2%	18.3%	28.8%	43.5%
<b>Transportation/Warehousing/Utilities</b>	<b>\$ 209,299</b>	<b>\$ 206,696</b>	<b>\$ 221,990</b>	<b>\$ 246,896</b>	<b>\$ 210,539</b>
\$ Change		\$ (2,603)	\$ 15,294	\$ 24,906	\$ (36,356)
% Change		-1.2%	7.4%	11.2%	-14.7%
% of Total		14.1%	15.0%	13.4%	20.0%
<b>Finance/Insurance/Real Estate</b>	<b>\$ 319,570</b>	<b>\$ 291,516</b>	<b>\$ 320,610</b>	<b>\$ 352,419</b>	<b>\$ 71,705</b>
\$ Change		\$ (28,054)	\$ 29,093	\$ 31,809	\$ (280,715)
% Change		-8.8%	10.0%	9.9%	-79.7%
% of Total		19.8%	21.6%	19.1%	6.8%
<b>All Others</b>	<b>\$ 135,950</b>	<b>\$ 235,602</b>	<b>\$ 149,401</b>	<b>\$ 155,971</b>	<b>\$ 119,692</b>
\$ Change		\$ 99,652	\$ (86,201)	\$ 6,570	\$ (36,280)
% Change		73.3%	-36.6%	4.4%	-23.3%
% of Total		16.0%	10.1%	8.5%	11.4%
<b>Total</b>	<b>\$ 1,244,867</b>	<b>\$ 1,470,185</b>	<b>\$ 1,483,137</b>	<b>\$ 1,841,672</b>	<b>\$ 1,053,983</b>
\$ Change		\$ 225,318	\$ 12,952	\$ 358,535	\$ (787,689)
% Change		18.1%	0.9%	24.2%	-42.8%

## Q2 - Financial Management Report

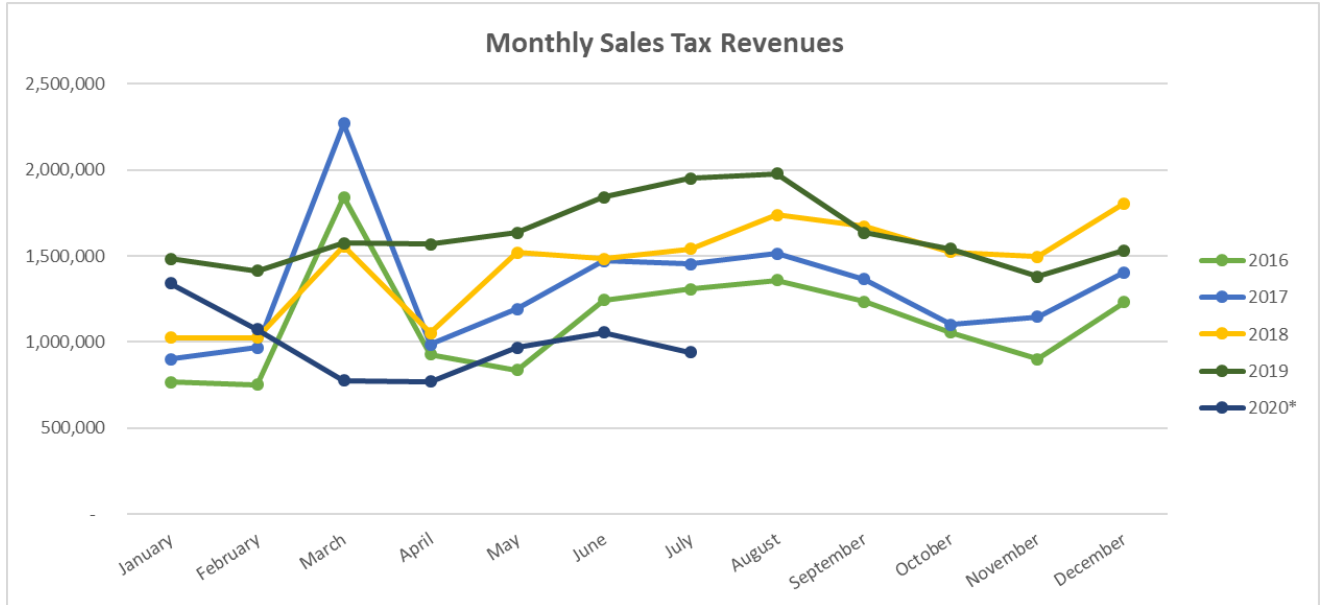
July month over month saw a decrease of **51.8%** from the previous year.

**Finance/Insurance/Real Estate** continues its decline and fell **72.2%** from the Rental and Leasing Services. As expected **Transportation** continues to decline (**63.8%**) and **Accommodation & Food Services** fell **73.1%**, as the travel industry continues to get hit hard with the Covid-19 impacts. **Retail, Construction,** and **All Other** category's declined **38%, 29.9%** and **7.1%** respectively.

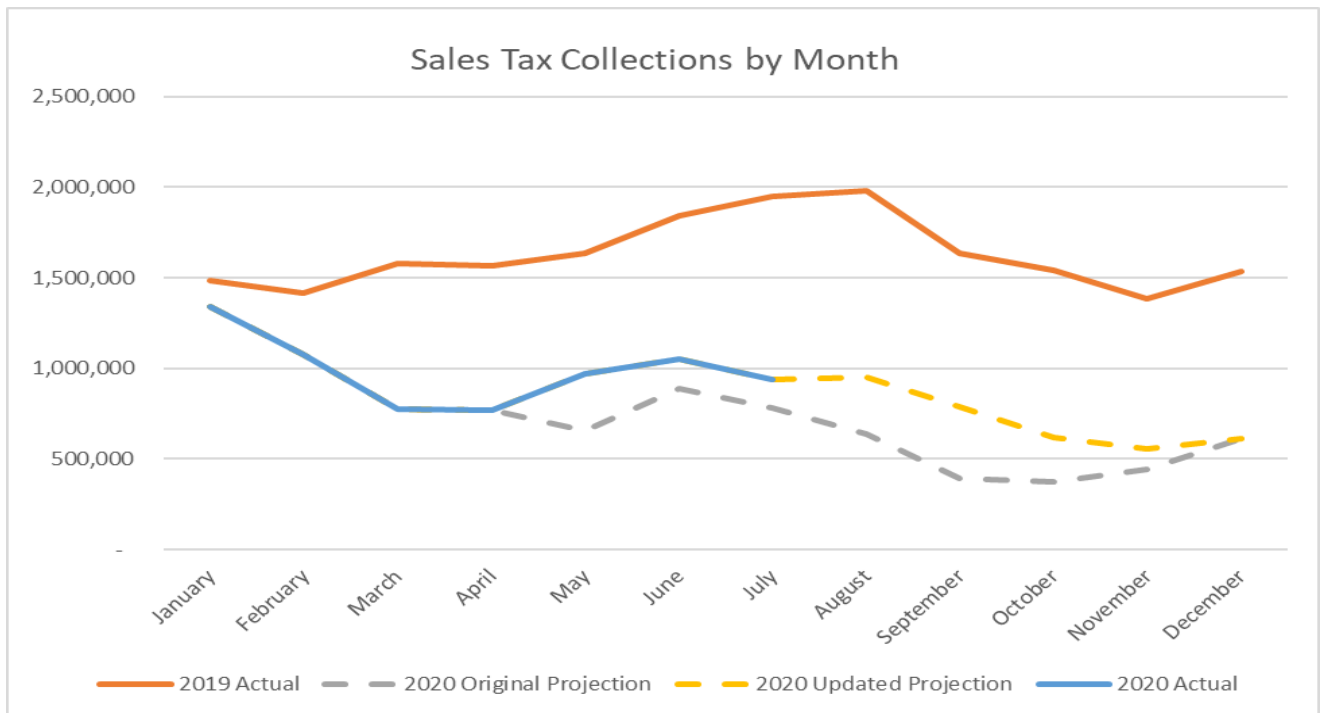
	July				
	2016	2017	2018	2019	2020
<b>Retail Trade</b>	<b>\$ 94,276</b>	<b>\$ 115,321</b>	<b>\$ 129,730</b>	<b>\$ 150,578</b>	<b>\$ 93,360</b>
\$ Change		\$ 21,046	\$ 14,408	\$ 20,849	\$ (57,218)
% Change		22.3%	12.5%	16.1%	-38.0%
% of Total		7.9%	8.4%	7.7%	9.9%
<b>Accommodation &amp; Food Services</b>	<b>\$ 318,391</b>	<b>\$ 362,278</b>	<b>\$ 390,275</b>	<b>\$ 450,324</b>	<b>\$ 121,164</b>
\$ Change		\$ 43,887	\$ 27,997	\$ 60,049	\$ (329,160)
% Change		13.8%	7.7%	15.4%	-73.1%
% of Total		24.9%	25.3%	23.1%	12.9%
<b>Construction</b>	<b>\$ 134,131</b>	<b>\$ 273,597</b>	<b>\$ 197,806</b>	<b>\$ 505,936</b>	<b>\$ 354,664</b>
\$ Change		\$ 139,466	\$ (75,791)	\$ 308,130	\$ (151,273)
% Change		104.0%	-27.7%	155.8%	-29.9%
% of Total		18.8%	12.8%	25.9%	37.7%
<b>Transportation/Warehousing/Utilities</b>	<b>\$ 210,155</b>	<b>\$ 167,729</b>	<b>\$ 216,914</b>	<b>\$ 264,168</b>	<b>\$ 95,701</b>
\$ Change		\$ (42,426)	\$ 49,186	\$ 47,253	\$ (168,467)
% Change		-20.2%	29.3%	21.8%	-63.8%
% of Total		11.6%	14.1%	13.5%	10.2%
<b>Finance/Insurance/Real Estate</b>	<b>\$ 402,139</b>	<b>\$ 374,131</b>	<b>\$ 431,306</b>	<b>\$ 403,163</b>	<b>\$ 112,078</b>
\$ Change		\$ (28,008)	\$ 57,175	\$ (28,143)	\$ (291,085)
% Change		-7.0%	15.3%	-6.5%	-72.2%
% of Total		25.8%	28.0%	20.7%	11.9%
<b>All Others</b>	<b>\$ 148,303</b>	<b>\$ 159,017</b>	<b>\$ 176,427</b>	<b>\$ 176,522</b>	<b>\$ 163,901</b>
\$ Change		\$ 10,714	\$ 17,410	\$ 95	\$ (12,620)
% Change		7.2%	10.9%	0.1%	-7.1%
% of Total		11.0%	11.4%	9.0%	17.4%
<b>Total</b>	<b>\$ 1,307,394</b>	<b>\$ 1,452,074</b>	<b>\$ 1,542,458</b>	<b>\$ 1,950,691</b>	<b>\$ 940,868</b>
\$ Change		\$ 144,680	\$ 90,384	\$ 408,233	\$ (1,009,823)
% Change		11.1%	6.2%	26.5%	-51.8%

## Q2 - Financial Management Report

The chart below shows SeaTac's monthly sales tax revenues through **July 2020** compared to the four prior years.



In 2020, June and July revenue remains below budget, however the decline was not as steep as originally anticipated. The expectation is much of the same for August and September but estimates are revised up to reflect a more positive outlook. The chart below shows our original and revised projections compared to 2019 and 2020 actuals.





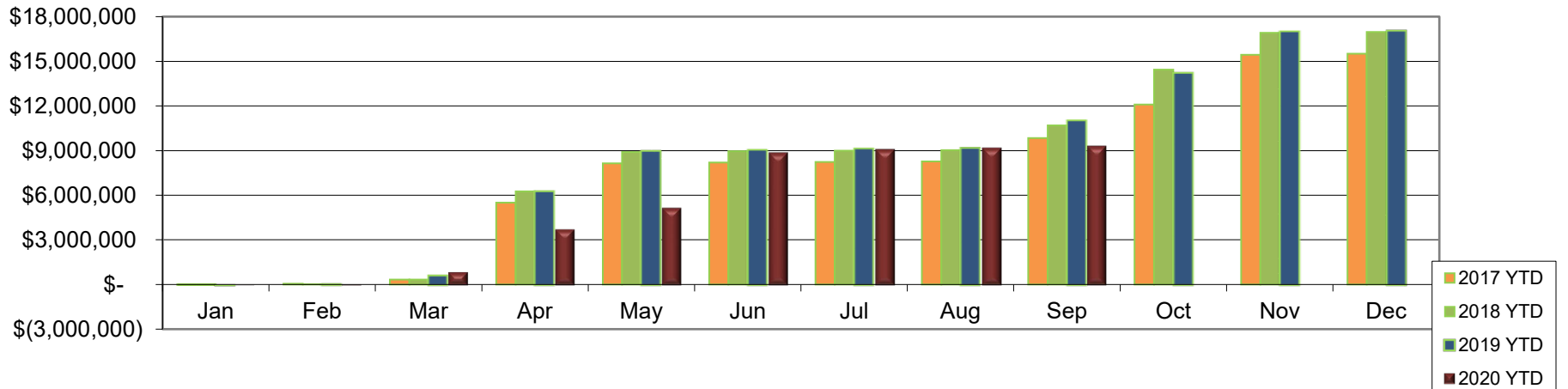
# REVENUE CHARTS

**City of SeaTac  
Year to Year Revenue Comparison**

**Property Taxes**

Month	2017	2017 YTD	2018	2018 YTD	2019	2019 YTD	2020	2020 YTD	Variance YTD
Jan	\$ (11,008)	\$ (11,008)	\$ (19,741)	\$ (19,741)	\$ (3,347)	\$ (3,347)	\$ 16,551	\$ 16,551	\$ 19,898
Feb	\$ 66,113	\$ 55,106	\$ 33,789	\$ 14,048	\$ 71,988	\$ 68,641	\$ 40,881	\$ 57,433	\$ (11,209)
Mar	\$ 275,653	\$ 330,758	\$ 309,901	\$ 323,949	\$ 580,717	\$ 649,358	\$ 825,799	\$ 883,232	\$ 233,874
Apr	\$ 5,171,967	\$ 5,502,726	\$ 5,933,349	\$ 6,257,298	\$ 5,640,002	\$ 6,289,360	\$ 2,871,481	\$ 3,754,713	\$ (2,534,647)
May	\$ 2,633,783	\$ 8,136,508	\$ 2,635,257	\$ 8,892,555	\$ 2,705,570	\$ 8,994,930	\$ 1,428,855	\$ 5,183,568	\$ (3,811,363)
Jun	\$ 52,621	\$ 8,189,129	\$ 55,700	\$ 8,948,255	\$ 61,213	\$ 9,056,143	\$ 3,673,890	\$ 8,857,458	\$ (198,686)
Jul	\$ 43,410	\$ 8,232,539	\$ 36,458	\$ 8,984,713	\$ 102,221	\$ 9,158,364	\$ 226,347	\$ 9,083,804	\$ (74,560)
Aug	\$ 42,777	\$ 8,275,316	\$ 44,907	\$ 9,029,620	\$ 37,753	\$ 9,196,117	\$ 84,716	\$ 9,168,520	\$ (27,597)
Sep	\$ 1,563,240	\$ 9,838,556	\$ 1,669,464	\$ 10,699,084	\$ 1,850,454	\$ 11,046,571	\$ 132,845	\$ 9,301,365	\$ (1,745,207)
Oct	\$ 2,247,105	\$ 12,085,662	\$ 3,740,442	\$ 14,439,526	\$ 3,168,330	\$ 14,214,902	\$ -	\$ -	\$ -
Nov	\$ 3,351,718	\$ 15,437,379	\$ 2,471,043	\$ 16,910,569	\$ 2,781,257	\$ 16,996,158	\$ -	\$ -	\$ -
Dec	\$ 73,670	\$ 15,511,050	\$ 64,111	\$ 16,974,680	\$ 37,109	\$ 17,033,267	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 15,511,050</b>	<b>\$ 14,800,000</b>	<b>\$ 16,974,680</b>	<b>\$ 15,800,000</b>	<b>\$ 17,033,267</b>	<b>\$ 16,900,000</b>	<b>\$ 9,301,365</b>	<b>\$ 17,300,000</b>	<b>53.8%</b>

**Property Tax Comparisons YTD**



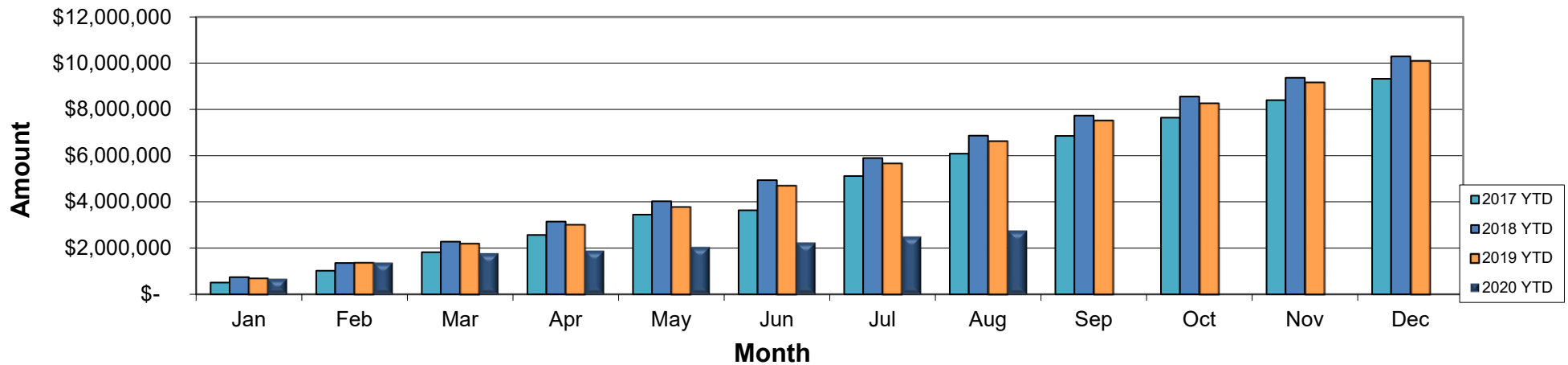
**City of SeaTac  
Year to Year Revenue Comparison**

**Parking Tax**

*(There is a 30 day delay for remittance to City)*

Month	2017	2017 YTD	2018	2018 YTD	2019	2019 YTD	2020	2020 YTD	Variance YTD
Jan	\$ 508,304	\$ 508,304	\$ 741,564	\$ 741,564	\$ 709,223	\$ 709,223	\$ 675,925	\$ 675,925	\$ (33,298)
Feb	\$ 515,429	\$ 1,023,733	\$ 618,026	\$ 1,359,591	\$ 679,698	\$ 1,388,921	\$ 691,803	\$ 1,367,728	\$ (21,193)
Mar	\$ 793,520	\$ 1,817,253	\$ 915,630	\$ 2,275,221	\$ 831,438	\$ 2,220,359	\$ 398,970	\$ 1,766,698	\$ (453,661)
Apr	\$ 747,252	\$ 2,564,505	\$ 870,641	\$ 3,145,863	\$ 830,660	\$ 3,051,018	\$ 112,981	\$ 1,879,679	\$ (1,171,339)
May	\$ 881,535	\$ 3,446,040	\$ 884,907	\$ 4,030,770	\$ 767,290	\$ 3,818,308	\$ 148,099	\$ 2,027,778	\$ (1,790,530)
Jun	\$ 186,849	\$ 3,632,889	\$ 906,526	\$ 4,937,296	\$ 906,546	\$ 4,724,854	\$ 196,226	\$ 2,224,004	\$ (2,500,850)
Jul	\$ 1,485,522	\$ 5,118,411	\$ 953,957	\$ 5,891,253	\$ 957,916	\$ 5,682,770	\$ 252,432	\$ 2,476,436	\$ (3,206,334)
Aug	\$ 962,517	\$ 6,080,928	\$ 970,217	\$ 6,861,470	\$ 960,816	\$ 6,643,586	\$ 258,963	\$ 2,735,398	\$ (3,908,188)
Sep	\$ 777,243	\$ 6,858,171	\$ 869,216	\$ 7,730,686	\$ 885,914	\$ 7,529,500		\$ -	
Oct	\$ 787,877	\$ 7,646,048	\$ 824,174	\$ 8,554,860	\$ 735,478	\$ 8,264,978		\$ -	
Nov	\$ 756,741	\$ 8,402,789	\$ 809,901	\$ 9,364,761	\$ 909,725	\$ 9,174,703		\$ -	
Dec	\$ 921,748	\$ 9,324,537	\$ 933,198	\$ 10,297,959	\$ 914,403	\$ 10,089,106		\$ -	
<b>Total</b>	<b>\$ 9,324,537</b>	<b>\$ 7,956,704</b>	<b>\$ 10,297,959</b>	<b>\$ 8,100,266</b>	<b>\$ 10,089,106</b>	<b>\$ 9,728,321</b>	<b>\$ 2,735,398</b>	<b>\$ 9,922,887</b>	<b>27.6%</b>

**Parking Tax Comparison YTD**



# EXPENDITURE STOPLIGHT CHART

## BUDGETED EXPENSE BY COST CATEGORY (NO TRANSFERS)

Actuals thru September 30, 2020

<u>Expense Category</u>	<u>2019 YTD ACTUAL</u>	<u>2019 % of Budget</u>	<u>2020 Annual BUDGET</u>	<u>2020 YTD ACTUAL</u>	<u>Percent Expended</u>	
PERSONNEL	\$ 11,617,454	68%	\$ 18,525,003	\$ 12,578,135	68%	●
SUPPLIES	\$ 504,772	55%	\$ 1,178,644	\$ 439,701	37%	●
SERVICES & CHARGES	\$ 6,900,936	53%	\$ 14,283,909	\$ 6,274,990	44%	●
POLICE- Base ILA with King Co.	\$ 7,090,287	60%	\$ 12,862,571	\$ 6,364,871	49%	●
FIRE/EMS- ILA with Kent RFA	\$ 4,570,850	46%	\$ 10,619,028	\$ 7,994,870	75%	●
CAPITAL	\$ 7,067,903	23%	\$ 38,205,918	\$ 13,440,087	35%	●
DEBT SERVICE	\$ -		\$ -	\$ -		●
<b>TOTAL EXPENSES</b>	<b>\$ 37,752,202</b>	<b>45%</b>	<b>\$ 95,675,073</b>	<b>\$ 47,092,654</b>	<b>49%</b>	●

YTD Target: 75%

**LEGEND:**

- Green = Annual Performance is within (or better than) expectations set in the budget
- Yellow = Annual performance indicates this may become an area of concern in the future
- Red = Annual Performance in this area is a cause for concern

**Notes**

General Fund: 55% of the total General Fund budget is allocated to contracted police and fire services; 30% is allocated to Personnel.

Fire Contract: Billed quarterly.

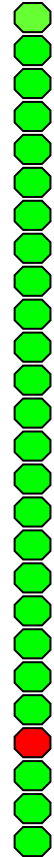
Police Contract: King County "trues up" 2019 contract costs in the first quarter of 2020. A reconciling bill is provided in May for the first 5 months and any credit or additional cost owed from the previous year. Due to the COVID-19 Public Health Crisis the invoice was delivered to the City later than usual. The 2019 credit is \$852,600.

Capital: See Capital Expense report for project status.

Debt Service: SCORE Bond debt service for 2020 will be paid from SCORE contract revenue.

**City of SeaTac**  
**Summary of Expenditures by Fund and Department**  
**Expense to Budget Comparison**  
**Month Ending September 30, 2020**

GENERAL FUND		2019 YTD	2019 %	2020 YTD		YTD %	
Department	Section	Actual	Expended	2020 Budget	2020 Q3 Actual	Expended	Expended
City Council		\$ 273,598	63%	\$ 417,079	\$ 61,535	\$ 261,523	63%
Municipal Court		\$ 550,596	69%	\$ 925,580	\$ 221,584	\$ 650,465	70%
City Manager		\$ 1,015,029	66%	\$ 1,773,523	\$ 374,317	\$ 1,069,943	60%
Finance & Systems		\$ 1,635,558	69%	\$ 2,404,887	\$ 437,053	\$ 1,516,906	63%
City Clerk		\$ 316,571	51%	\$ 720,916	\$ 130,238	\$ 365,653	51%
Legal Services		\$ 939,741	72%	\$ 1,285,257	\$ 291,069	\$ 889,270	69%
Human Resources		\$ 764,314	63%	\$ 1,534,184	\$ 281,517	\$ 1,047,192	68%
Police Services		\$ 7,666,961	62%	\$ 12,946,315	\$ 6,014,804	\$ 6,537,877	50%
Fire Services		\$ 4,624,813	46%	\$ 10,753,284	\$ 5,345,448	\$ 8,039,319	75%
	<i>Central Facilities</i>	\$ 606,447	65%	\$ 1,101,307	\$ 218,804	\$ 645,558	59%
	<i>Fire Stations (2)</i>	\$ 31,971	92%	\$ 34,895	\$ 12,528	\$ 23,863	68%
	<i>Maintenance Facility</i>	\$ 46,937	54%	\$ 84,634	\$ 16,282	\$ 41,220	49%
	<i>Human Services</i>	\$ 356,876	50%	\$ 846,148	\$ 133,112	\$ 332,005	39%
	<i>Park, CP &amp; Admin</i>	\$ 292,431	65%	\$ 413,388	\$ 81,353	\$ 302,212	73%
	<i>Rec. Svcs/Classes</i>	\$ 723,636	75%	\$ 1,027,758	\$ 173,200	\$ 625,309	61%
	<i>Rec Prgms/Camps</i>	\$ 597,050	81%	\$ 908,462	\$ 111,261	\$ 400,069	44%
	<i>Comm Ctr. Facility</i>	\$ 97,951	60%	\$ 265,510	\$ 81,833	\$ 139,112	52%
	<i>Parks Maintenance</i>	\$ 1,379,185	72%	\$ 2,165,741	\$ 437,851	\$ 1,304,727	60%
Parks, CS & Fac. Total		\$ 4,132,485	69%	\$ 6,847,843	\$ 1,266,224	\$ 3,814,075	56%
	<i>Planning</i>	\$ 637,727	63%	\$ 1,143,356	\$ 236,096	\$ 722,981	63%
	<i>Building</i>	\$ 948,468	59%	\$ 1,712,642	\$ 367,317	\$ 1,071,279	63%
	<i>Engineering Review</i>	\$ 3,711	6%	\$ 65,000	\$ 500	\$ 2,826	4%
	<i>Economic Dvlpmnt</i>	\$ 311	8%	\$ 494,843	\$ 354,099	\$ 442,115	89%
	<i>Code Compliance</i>	\$ 201,602	60%	\$ 330,225	\$ 65,867	\$ 197,827	60%
Comm & Econ Devm't Total		\$ 1,791,818	59%	\$ 3,746,066	\$ 1,023,879	\$ 2,437,029	65%
<b>TOTAL GENERAL FUND</b>		<b>\$ 23,711,484</b>	<b>59%</b>	<b>\$ 43,354,934</b>	<b>\$ 15,447,668</b>	<b>\$ 26,629,253</b>	<b>61%</b>



YTD Target: 75%

**City of SeaTac**  
**Summary of Expenditures by Fund and Department**  
**Expense to Budget Comparison**  
**Month Ending September 30, 2020**

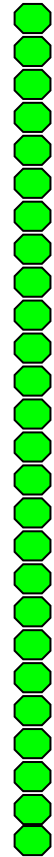
**Summary of Expenditures by Department and Division Notes:**

Police Services - The first contract billing arrived in June. The retro pay resulting from the recently settled contract, was less than the reconcillation amount and will not require an additional appropriation.

Economic Development - Professional Services for the Buxton Retail Recruitment Analysis Contract were paid in the 1st quarter and CARES Act Small Business Grants paid in the 3rd Quarter.

**City of SeaTac**  
**Summary of Expenditures by Fund and Department**  
**Expense to Budget Comparison**  
**Month Ending September 30, 2020**

OTHER FUNDS	Fund Name	2019 YTD Actual	2019 % Expended	2020 Budget	2020 Q3 Actual	YTD Actual Expended	YTD % Expended
	<i>Permit Parking Program</i>	\$ 159,817	47%	\$ 211,093	\$ 43,254	\$ 134,910	64%
	<i>Roadway Maintenance</i>	\$ 1,254,830	52%	\$ 2,696,194	\$ 456,530	\$ 1,321,956	49%
	<i>Engineering Review</i>	\$ 153,199	51%	\$ 328,013	\$ 77,532	\$ 233,293	71%
	<i>Admin &amp; Engineering</i>	\$ 495,158	46%	\$ 1,336,898	\$ 203,300	\$ 587,255	44%
	<i>Capital and Transfers</i>	\$ 4,816,128	44%	\$ 6,473,980	\$ 648,116	\$ 4,327,517	67%
102	Street Fund Total	\$ 6,879,132	46%	\$ 11,518,507	\$ 1,546,814	\$ 6,959,177	60%
105	Port of Seattle ILA	\$ 962,061	59%	\$ 1,537,920	\$ 766,559	\$ 782,271	51%
106	Transit Planning	\$ 105,788	24%	\$ 716,865	\$ 61,507	\$ 401,619	56%
107	Hotel/Motel Tax	\$ 879,039	66%	\$ 1,815,154	\$ 268,654	\$ 845,020	47%
108	Building Mgmt	\$ 777,682	63%	\$ 975,500	\$ 62,784	\$ 294,589	30%
111	DC Basin ILA	\$ 14,072	9%	\$ 218,808	\$ 3,650	\$ 13,766	6%
207	2009 Score Bonds	\$ -	0%	\$ -	\$ -	\$ -	0%
301	Municipal CIP	\$ 655,149	16%	\$ 7,521,011	\$ 1,630,376	\$ 3,947,909	52%
306	Facility Construction CIP	\$ -	0%	\$ 25,000	\$ 462	\$ 10,174	41%
307	Transportation CIP	\$ 4,791,312	23%	\$ 20,895,873	\$ 839,756	\$ 7,677,716	37%
308	Light Rail Area CIP	\$ -	0%	\$ 2,495,625	\$ -	\$ -	0%
	<i>SWM Admin</i>	\$ 292,650	62%	\$ 504,704	\$ 88,416	\$ 263,280	52%
	<i>SWM Compliance</i>	\$ 221,562	29%	\$ 579,634	\$ 124,866	\$ 307,579	53%
	<i>SWM Maintenance</i>	\$ 632,047	71%	\$ 999,284	\$ 190,588	\$ 582,891	58%
	<i>SWM Engineering Rev</i>	\$ 142,484	53%	\$ 282,083	\$ 70,167	\$ 208,596	74%
	<i>Capital and Transfers</i>	\$ 766,649	32%	\$ 3,143,496	\$ 155,319	\$ 427,806	14%
403	Surface Wtr Mgt Total	\$ 2,055,393	43%	\$ 8,054,201	\$ 629,357	\$ 2,135,153	27%
404	Solid Waste & Env	\$ 158,599	59%	\$ 302,896	\$ 54,467	\$ 132,021	44%
501	Equipment Rental	\$ 601,921	41%	\$ 1,537,247	\$ 66,252	\$ 259,835	17%
<b>SUBTOTAL OTHER FUNDS</b>		<b>\$ 19,935,541</b>	<b>35%</b>	<b>\$ 57,614,607</b>	<b>\$ 5,930,639</b>	<b>\$ 23,459,252</b>	<b>41%</b>
<b>ALL FUNDS - EXPENDITURE TOTAL</b>		<b>\$ 41,591,633</b>	<b>45%</b>	<b>\$ 100,969,541</b>	<b>\$ 21,378,307</b>	<b>\$ 50,088,505</b>	<b>50%</b>



YTD Target: 75%

**City of SeaTac**  
**Summary of Expenditures by Fund and Department**  
**Expense to Budget Comparison**  
**Month Ending September 30, 2020**

**Summary of Expenditures by Fund Notes:**

*Street Fund Capital and Transfers - The one-time payment for the local contribution to the 509 extension was made in the 1st quarter.*



SALARY  
AND  
BENEFITS  
EXPENDITURES

**City of SeaTac**  
**Salaries & Benefits**  
**Summary by Fund and Department**  
**Month Ending September 30, 2020**

GENERAL FUND		2019 YTD	2019 %	2020 Q3		YTD Actual	YTD %
Department	Section	Actual	Expended	2020 Budget	Actual	Expended	Expended
City Council		\$ 164,022	74%	\$ 221,469	\$ 55,365	\$ 164,200	74%
Municipal Court		\$ 503,997	70%	\$ 836,980	\$ 205,979	\$ 606,689	72%
City Manager	City Manager Admin	\$ 579,747	72%	\$ 911,114	\$ 228,718	\$ 692,552	76%
	Communications	\$ 229,162	74%	\$ 415,371	\$ 76,571	\$ 203,839	49%
City Manager		\$ 808,909	73%	\$ 1,326,485	\$ 305,289	\$ 896,391	68%
Finance & Systems Total	Finance Administration	\$ 725,129	74%	\$ 907,653	\$ 214,120	\$ 639,673	70%
	Systems/GIS	\$ 521,128	62%	\$ 826,647	\$ 183,417	\$ 555,606	67%
Finance & Systems Total		\$ 1,246,257	69%	\$ 1,734,300	\$ 397,537	\$ 1,195,278	69%
City Clerk		\$ 280,002	73%	\$ 434,819	\$ 104,567	\$ 313,135	72%
Legal Services		\$ 854,957	73%	\$ 1,146,107	\$ 285,010	\$ 865,594	76%
Human Resources		\$ 327,187	73%	\$ 471,745	\$ 115,820	\$ 362,907	77%
Police Services		\$ 72,446	72%	\$ 103,947	\$ 26,295	\$ 77,522	75%
Fire Service - LEOFF 1		\$ 34,553	47%	\$ 103,250	\$ 10,480	\$ 24,958	24%
Parks, CS & Facilities Total	Central Facilities	\$ 338,214	74%	\$ 581,009	\$ 136,381	\$ 398,696	69%
	Human Services	\$ 84,978	77%	\$ 117,424	\$ 27,155	\$ 85,315	73%
	Park & Rec Admin.	\$ 232,136	75%	\$ 324,512	\$ 77,771	\$ 241,296	74%
	Rec. Svcs/Events	\$ 869,168	81%	\$ 1,249,500	\$ 229,756	\$ 731,649	59%
	Comm Center Operations	\$ 135,515	73%	\$ 189,611	\$ 37,064	\$ 130,566	69%
	Parks Maintenance	\$ 861,994	71%	\$ 1,485,184	\$ 344,529	\$ 988,033	67%
Parks, CS & Facilities Total		\$ 2,522,005	75%	\$ 3,947,240	\$ 852,657	\$ 2,575,556	65%
Comm & Econ Devm't Total	Planning	\$ 592,315	65%	\$ 983,871	\$ 232,085	\$ 705,113	72%
	Building	\$ 901,246	71%	\$ 1,339,597	\$ 246,137	\$ 888,184	66%
	Econ Development	\$ -	0%	\$ 80,743	\$ 19,581	\$ 57,206	71%
	Code Compliance	\$ 187,966	73%	\$ 246,940	\$ 59,833	\$ 179,170	73%
Comm & Econ Devm't Total		\$ 1,681,527	69%	\$ 2,651,151	\$ 557,636	\$ 1,829,672	69%
<b>TOTAL GENERAL FUND</b>		<b>\$ 8,495,862</b>	<b>72%</b>	<b>\$ 12,977,493</b>	<b>\$ 2,916,636</b>	<b>\$ 8,911,903</b>	<b>69%</b>

OTHER FUNDS		2019 YTD	2019 %	2020 Q3		YTD Actual	YTD %
Fund Name		Actual	Expended	2020 Budget	Actual	Expended	Expended
Permit Parking Program		\$ 61,629	35%	\$ 168,326	\$ 40,726	\$ 121,160	72%
Roadway Maintenance		\$ 488,484	55%	\$ 967,057	\$ 161,831	\$ 532,606	55%
Engineering Review		\$ 147,747	52%	\$ 312,498	\$ 76,488	\$ 228,393	73%
Admin & Engineering		\$ 352,592	51%	\$ 864,971	\$ 156,389	\$ 453,495	52%
102 Street Fund Total		\$ 1,050,452	51%	\$ 2,312,852	\$ 435,433	\$ 1,335,654	58%
106 Transit Planning Fund		\$ 94,858	59%	\$ 217,192	\$ 60,905	\$ 180,153	83%
107 Hotel/Motel Tax Fund		\$ 163,096	85%	\$ 224,380	\$ 57,844	\$ 152,636	68%
307 Transportation CIP Fund		\$ 750,755	72%	\$ 1,052,860	\$ 270,248	\$ 814,982	77%
SWM Admin		\$ 156,306	73%	\$ 295,906	\$ 81,941	\$ 227,926	77%
SWM Compliance		\$ 153,726	34%	\$ 289,002	\$ 65,166	\$ 201,594	70%
SWM Maintenance		\$ 452,408	78%	\$ 646,743	\$ 121,736	\$ 385,996	60%
SWM Engineering Rev		\$ 142,342	53%	\$ 282,083	\$ 69,824	\$ 207,692	74%
403 Surface Water Mgt.		\$ 904,781	60%	\$ 1,513,734	\$ 338,666	\$ 1,023,208	68%
404 Solid Waste & Environ		\$ 119,830	77%	\$ 106,833	\$ 23,056	\$ 73,940	69%
501 Equipment Rental Fund		\$ 37,820	74%	\$ 119,659	\$ 26,861	\$ 85,659	72%
<b>SUBTOTAL OTHER FUNDS</b>		<b>\$ 3,121,592</b>	<b>61%</b>	<b>\$ 5,547,510</b>	<b>\$ 1,213,012</b>	<b>\$ 3,666,232</b>	<b>66%</b>
<b>ALL FUNDS TOTAL</b>		<b>\$ 11,617,454</b>	<b>68%</b>	<b>\$ 18,525,003</b>	<b>\$ 4,129,648</b>	<b>\$ 12,578,135</b>	<b>68%</b>

YTD Target: 75%

Notes

# CAPITAL EXPENDITURES

**City of SeaTac**  
**Capital Funds Summary**  
**Capital Expenditures by Type**  
**Month Ending September 30, 2020**

Type	Description	Annual BUDGET	YTD Actual Expended	YTD % Expended	Project Status
<b>61 Land</b>					
Fund 307	509 Extension Land Exchange	397,800	397,800	100%	Complete
Fund 403	Stormwater Pond at 26th Ave	345,000	345,000	100%	Complete
	Des Moines Creek Park Land Acq	2,200,000	-	0%	
<b>Land Total</b>		<b>2,942,800</b>	<b>742,800</b>	<b>25%</b>	
<b>62 Buildings</b>					
Fund 108	SeaTac Center Tenant Imprvmnts	20,000	-	0%	
	City Hall Improvements	93,296	41,755	45%	Complete Q3 2020
Fund 301	City Hall Elevator Hydraulics	133,127	43,241	32%	Completed Q1 2020
	Maintenance & Storage Facilities	7,672	2,426	32%	Lighting Upgrades Complete
	SeaTac Community Center Improvements	108,159	-	0%	In Construction, Complete Q4 2020
Fund 306	Maintenance Facility Roof Repair	25,000	10,174	41%	Substantially complete, awaiting Final Acceptance
Fund 308	International Marketplace	2,495,625	-	0%	Project Cancelled
<b>Buildings Total</b>		<b>2,882,879</b>	<b>97,597</b>	<b>3%</b>	
<b>63 Other Improvements</b>					
Fund 102	2018 Overlay Military Rd S from 200th to 209th	-	15,070		* Awaiting Final Acceptance
	2019 Overlay Des Moines Mem Dr S 128th-136th	-	1,870		Complete
	2020 Overlay Project	920,000	-	0%	In Design Q3, merged with 2021 Overlay
	200th Street & I-5 Access Ramp	696,480	97,086	14%	Awaiting Final Acceptance
	509 Extension Local Contribution	2,000,000	2,000,000	100%	WSDOT Led Project, SeaTac Portion Complete
Fund 111	DMC Capital Replacement	62,000	-	0%	No project expected 2020
Fund 301	Valley Ridge Park Improvements	286,309	178,638	62%	In Construction, Complete Q4 2020
	Sunset Park Tennis Court Renovation	121,000	-	0%	On Hold until 2021
	Riverton Heights Phase II	368,400	31,568	9%	In Construction Q4 2020
	North SeaTac Park Baseball Field Improvements	112,946	5,853	5%	In Planning
	North SeaTac Soccer Fields	4,359,246	3,549,435	81%	In Construction, Complete Q4 2020
Fund 307	34th Ave S from S 160th to S 166th	4,898,379	217,417	4%	In Design; Bid and Construction Q1 2021
	Military Rd. S & S 152nd St	3,882,597	2,394,376	62%	In Construction
	Des Moines Memorial Dr & S 200th Intersection	5,486,508	3,410,657	62%	In Construction
	S 200th St Corridor Study	125,000	-	0%	In Design
	Military Rd S/S 164th Intersection Study	125,000	-	0%	In Design
	24th Ave & S 208th Intersection Imp	300,000	300,000	100%	Des Moines Led Project, SeaTac Funding Complete
	International Blvd Safety Imp Program	1,000,000	-	0%	In Design
	Intelligent Transportation Systems	282,000	-	0%	On Hold until 2021
	Ped Crossing Program	100,000	-	0%	On Hold until 2021

Type	Description	Annual BUDGET	YTD Actual Expended	YTD % Expended	Project Status
	S 166th ST Ped Improvements	2,000	1,311	66%	Substantially complete, awaiting Final Acceptance
	S 200th ST Ped & Bicycle Shared Pathway	2,857,587	112,887	4%	In Construction
	2021 Sidewalk - Airport Light Rail Station Ped Imp	350,000	-	0%	In Design
Fund 403	Small Works Drainage Project	370,967	79,358	21%	In Design, Bid and Construction Q1 2021
	Miller Creek Realignment & Daylight Project				Burien Led Project, Design Complete, ILA being
		985,000	-	0%	Executed
	2020 Annual Overlay Project	421,000	-	0%	Consolidated with 2021 Overlay Project
	S 221st St Drainage Improvements	333,779	46,927	14%	In Design, Bid and Construction Q1 2021
	S 166th St Drainage Improvements	199,000	-	0%	On Hold until 2021
	S 180th St Flood Reduction	274,068	33,635	12%	In Design
	S 200th St Path Water Quality Retrofit	202,500	-	0%	In Construction
	<b>Other Improvements Total</b>	<b>31,121,766</b>	<b>12,476,086</b>	<b>40%</b>	
	<b>64 Equipment</b>				
Fund 301	Council Chambers A/V Equipment	24,880	5,163	21%	Completed Q4 2019
	Computer Software	49,794	19,582	39%	
	SeaTV Upgrade	50,096	40,216	80%	
	Tools and Equipment-Parks	69,935	9,344	13%	Community Center Appliances
Fund 501	Vehicles/Heavy Equipment	792,268	49,299	6%	Purchase orders submitted, awaiting delivery
	Tools and Equipment	271,500	-	0%	
	<b>Equipment Total</b>	<b>1,258,473</b>	<b>123,604</b>	<b>10%</b>	
	<b>Total Capital Expenditures</b>	<b>38,205,918</b>	<b>13,440,087</b>	<b>35%</b>	

Definition of Project Status Terms:

Planning = Includes scoping, budgeting, and grant funding work

Design = Includes both design and ROW acquisition work

Bid Advertisement = Advertising for construction bids

Construction = Construction contract awarded and project being built

Substantial Completion = Construction complete to a point where facility can be used or occupied

Final Acceptance = Owner acceptance of the facility/project as complete