

City of Burien
2017 3rd Quarter Financial Report

	2017			2016			2016 Year End Actual Audited
	Adopted Budget	3rd Quarter Year-to-Date	% of Budget	Revised Budget	3rd Quarter Year-to-Date	% of Budget	
GENERAL FUND							
Revenues							
Beginning Fund Balance	\$ 13,835,165	\$ -	0.00%	\$ 11,533,275	\$ -	0.00%	\$ 13,895,234
Property Tax	6,870,000	3,779,890	55.02%	6,764,000	3,739,564	55.29%	6,741,812
Sales Tax	6,690,000	4,256,987	63.63%	5,920,000	3,943,885	66.62%	7,086,228
Sales Tax - Annexation Credit	805,000	505,096	62.74%	705,000	467,119	66.26%	837,933
Sales Tax - Local Criminal Justice	1,355,000	780,453	57.60%	1,275,000	753,978	59.14%	1,342,861
Business and Occupation Tax	1,215,000	756,551	62.27%	1,010,000	829,744	82.15%	1,402,572
Utility Taxes	2,560,000	1,739,654	67.96%	2,630,000	1,672,566	63.60%	2,519,742
Gambling and Other Taxes	505,000	226,904	44.93%	440,000	237,531	53.98%	465,908
Total Taxes	20,000,000	12,045,536	60.23%	18,744,000	11,644,386	62.12%	20,397,056
Miscellaneous Licenses and Permits	70,000	60,245	86.06%	85,000	62,565	73.61%	67,640
Business License	300,000	305,159	101.72%	-	-	0.00%	-
Franchise Fees	695,000	344,515	49.57%	640,000	332,227	51.91%	680,511
Permits - Building Related	520,000	559,262	107.55%	430,000	529,465	123.13%	825,764
Permits - Electrical	125,000	114,444	91.56%	115,000	178,137	154.90%	209,240
Permits - Right of Way	-	550	0.00%	125,000	98,440	78.75%	119,403
Total Licenses and Permits	1,710,000	1,384,175	80.95%	1,395,000	1,200,834	86.08%	1,902,558
Federal Grants	100,000	24,204	24.20%	20,000	15,671	78.35%	33,484
State Grants	-	-	0.00%	-	-	0.00%	-
State - Criminal Justice	205,000	88,146	43.00%	210,000	89,815	42.77%	168,165
Liquor Tax and Profit	655,000	436,385	66.62%	635,000	431,682	67.98%	652,605
Intergovernmental Revenues	165,000	190,422	115.41%	163,300	138,201	84.63%	167,730
Intergovernmental - Seattle City Light	930,000	782,092	84.10%	880,000	664,805	75.55%	975,481
Total Intergovernmental Revenues	2,055,000	1,521,249	74.03%	1,908,300	1,340,174	70.23%	1,997,465
Planning Fees	195,000	151,905	77.90%	210,000	146,085	69.56%	218,970
Building Plan Review Fees	310,000	317,747	102.50%	260,000	333,822	128.39%	405,512
Other Miscellaneous Charges	20,000	26,962	134.81%	15,000	27,748	184.99%	34,387
Parks and Recreation Charges	560,000	476,804	85.14%	574,000	489,939	85.36%	576,133
Total Charges for Goods and Services	1,085,000	973,418	89.72%	1,059,000	997,594	94.20%	1,235,002
Fines and Penalties	200,000	158,454	79.23%	200,000	162,778	81.39%	204,623
Facility Leases	235,000	196,650	83.68%	173,000	189,740	109.68%	246,163
Miscellaneous Revenues	340,000	205,328	60.39%	100,000	80,519	80.52%	169,396
Total Miscellaneous	775,000	560,431	72.31%	473,000	433,037	91.55%	620,183
Total Revenues	\$ 25,625,000	\$ 16,484,808	64.33%	\$ 23,579,300	\$ 15,616,025	66.23%	\$ 26,152,264
Transfers In	80,000	-	0.00%	173,000	-	0.00%	173,000
Other Financing Sources (Disposition of Capital Asset)	-	-	0.00%	4,275,000	4,500,000	105.26%	4,500,000
Non-Revenue (Prior Period Adjustment)	-	-	0.00%	-	10,544	0.00%	-
Total Revenues, Non-Revenues, Transfers In, and Other Financing Sources	\$ 25,705,000	\$ 16,484,808	64.13%	\$ 28,027,300	\$ 20,126,569	71.81%	\$ 30,825,264
TOTAL ALL RESOURCES	\$ 39,540,165	\$ 16,484,808	41.69%	\$ 39,560,575	\$ 20,126,569	50.88%	\$ 44,720,498

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	2017			2016			2016 Year End Actual Audited
	Adopted Budget	3rd Quarter Year-to-Date	% of Budget	Revised Budget	3rd Quarter Year-to-Date	% of Budget	
GENERAL FUND							
Expenditures by Department							
City Council	\$ 260,895	\$ 210,081	80.52%	\$ 258,895	\$ 196,312	75.83%	\$ 231,492
City Manager	1,041,540	532,319	51.11%	708,470	418,434	59.06%	660,597
Economic Development	795,160	351,582	44.22%	1,210,505	838,810	69.29%	1,037,981
Administrative Services	927,290	458,663	49.46%	689,430	376,651	54.63%	614,316
Finance	4,725,545	2,343,948	49.60%	3,105,090	2,090,397	67.32%	2,885,989
Legal	1,247,755	971,701	77.88%	1,214,265	817,396	67.32%	1,107,090
Police	12,045,000	7,440,672	61.77%	11,304,000	7,348,691	65.01%	11,152,875
Public Works	670,425	460,448	68.68%	723,000	397,556	54.99%	612,436
Community Development	1,721,455	1,050,680	61.03%	1,648,580	984,611	59.72%	1,387,571
Parks, Recreation, and Cultural Services	3,434,160	2,251,843	65.57%	3,185,135	1,912,444	60.04%	2,948,227
Total Expenditures	\$ 26,869,225	\$ 16,071,937	59.82%	\$ 24,047,370	\$ 15,381,302	63.96%	\$ 22,638,573
Transfers Out	352,055	-	0.00%	4,040,000	3,605,000	89.23%	3,840,000
Total Expenditures and Transfers	\$ 27,221,280	\$ 16,071,937	59.04%	\$ 28,087,370	\$ 18,986,302	67.60%	\$ 26,478,573
Expenditures by Line Item							
Salaries	\$ 4,738,200	\$ 3,195,187	67.43%	\$ 4,314,215	\$ 2,902,119	67.27%	\$ 4,208,932
Personnel Benefits	1,784,725	1,165,675	65.31%	1,598,645	1,029,230	64.38%	1,459,902
Total Salaries and Benefits	6,522,925	4,360,862	66.85%	5,912,860	3,931,349	66.49%	5,668,834
Supplies	271,150	173,700	64.06%	219,590	172,042	78.35%	238,560
Professional Services	4,190,800	2,247,937	53.64%	4,140,180	2,206,374	53.29%	3,237,987
Communications	84,550	49,346	58.36%	91,150	60,057	65.89%	77,690
Travel, Meals, and Mileage	37,200	20,021	53.82%	27,950	9,602	34.35%	18,830
Advertising	16,100	9,503	59.03%	21,150	9,131	43.17%	15,188
Operating Rents and Leases	90,600	58,409	64.47%	87,100	55,873	64.15%	75,429
Insurance	260,000	258,261	99.33%	230,435	230,408	99.99%	230,408
Utility Services	215,800	154,746	71.71%	203,750	159,816	78.44%	230,791
Repairs and Maintenance	49,300	26,359	53.47%	151,000	53,560	35.47%	138,531
Dues and Memberships	142,200	138,203	97.19%	140,845	122,007	86.63%	123,507
Printing, Binding, and Copying	16,050	9,594	59.78%	21,150	10,152	48.00%	12,507
Registrations and Training	70,450	29,599	42.01%	39,260	30,498	77.68%	34,396
Subscriptions and Publications	15,850	9,225	58.20%	13,200	17,495	132.54%	23,471
Other Miscellaneous	48,750	21,988	45.10%	65,150	26,487	40.66%	42,152
Total Services and Charges	5,237,650	3,033,192	57.91%	5,232,320	2,991,461	57.17%	4,260,887
Total Intergovernmental Services	13,500,500	8,189,583	60.66%	12,578,850	8,260,463	65.67%	12,403,604
Total Capital Outlay	1,337,000	314,600	23.53%	103,750	25,987	25.05%	66,688
Total Expenditures	\$ 26,869,225	\$ 16,071,938	59.82%	\$ 24,047,370	\$ 15,381,302	63.96%	\$ 22,638,573
Transfers Out	352,055	-	0.00%	4,040,000	3,605,000	89.23%	3,840,000
Total Expenditures and Transfers	\$ 27,221,280	\$ 16,071,938	59.04%	\$ 28,087,370	\$ 18,986,302	67.60%	\$ 26,478,573
Ending Fund Balance	12,318,885	-	0.00%	11,473,205	-	0.00%	18,241,925
TOTAL ALL USES	\$ 39,540,165	\$ 16,071,938	40.65%	\$ 39,560,575	\$ 18,986,302	47.99%	\$ 44,720,498

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2017 3rd Quarter Financial Report

	2017			2016			2016 Year End Actual Audited
	Adopted Budget	3rd Quarter Year-to-Date	% of Budget	Revised Budget	3rd Quarter Year-to-Date	% of Budget	
STREET FUND							
Revenues							
Beginning Fund Balance	\$ 591,705	\$ -	0.00%	\$ 259,640	\$ -	0.00%	\$ 620,281
Solid Waste Utility Tax	390,000	285,192	73.13%	365,000	252,024	69.05%	379,974
Parking Tax	245,000	157,788	64.40%	215,000	157,395	73.21%	247,377
Business License Fees	-	-	0.00%	290,000	291,496	100.52%	307,626
Solid Waste Franchise Fees	850,000	539,039	63.42%	700,000	589,844	84.26%	844,196
Permits - Right of Way	125,000	98,281	78.62%	-	-	0.00%	-
Multimodal Transportation	55,000	34,660	63.02%	-	41,621	0.00%	49,944
Motor Vehicle Fuel Tax	1,090,000	633,421	58.11%	1,020,000	606,824	59.49%	1,048,864
Miscellaneous	1,000	14,612	1461.19%	1,000	19,863	1986.28%	15,150
Total Revenue	\$ 2,756,000	\$ 1,762,993	63.97%	\$ 2,591,000	\$ 1,959,067	75.61%	\$ 2,893,131
Other Financing Sources (Disposition of Capital Assets)	-	819,996	0.00%	-	-	0.00%	-
TOTAL ALL RESOURCES	\$ 3,347,705	\$ 2,582,989	77.16%	\$ 2,850,640	\$ 1,959,067	68.72%	\$ 3,513,412
Expenditures							
Salaries	\$ 718,500	\$ 515,905	71.80%	\$ 592,010	\$ 374,376	63.24%	\$ 534,435
Personnel Benefits	281,575	207,125	73.56%	218,865	147,189	67.25%	212,914
Total Salaries & Benefits	1,000,075	723,030	72.30%	810,875	521,565	64.32%	747,349
Supplies	171,000	113,143	66.17%	183,000	90,246	49.31%	113,450
Professional Services	73,600	113,041	153.59%	130,000	62,475	48.06%	86,533
Communications	9,200	7,043	76.56%	6,000	6,977	116.28%	8,719
Travel, Meals, and Mileage	-	100	0.00%	1,000	47	4.71%	59
Advertising	-	-	0.00%	500	-	0.00%	-
Operating Rents and Leases	62,000	34,336	55.38%	55,000	38,859	70.65%	62,263
Utilities	171,200	136,035	79.46%	160,000	92,744	57.97%	151,198
Repairs and Maintenance	48,000	27,990	58.31%	35,000	28,007	80.02%	33,898
Dues and Memberships	1,000	648	64.75%	1,000	720	72.00%	952
Printing, Binding, and Copying	-	-	0.00%	1,200	1,100	91.71%	1,150
Registrations and Training	8,000	1,663	20.79%	8,000	1,854	23.18%	2,754
Subscriptions and Publications	-	50	0.00%	-	-	0.00%	-
Miscellaneous	-	-	0.00%	-	251	0.00%	252
Total Other Services and Charges	373,000	320,906	86.03%	397,700	233,035	58.60%	347,777
King County Street Maintenance	50,000	-	0.00%	50,000	-	0.00%	-
King County Traffic Signal/Control Maint.	220,000	162,425	73.83%	220,000	30,708	13.96%	242,206
Total Intergovernmental	270,000	162,425	60.16%	270,000	30,708	11.37%	242,206
Machinery and Equipment	92,000	-	0.00%	-	760	0.00%	760
Total Expenditures	\$ 1,906,075	\$ 1,319,503	69.23%	\$ 1,661,575	\$ 876,314	52.74%	\$ 1,451,543
Transfers Out	1,290,000	100,000	7.75%	958,000	-	0.00%	958,000
Total Expenditures and Transfers	\$ 3,196,075	\$ 1,419,503	44.41%	\$ 2,619,575	\$ 876,314	33.45%	\$ 2,409,543
Ending Fund Balance	151,630	-	0.00%	231,065	-	0.00%	1,103,869
TOTAL ALL USES	\$ 3,347,705	\$ 1,419,503	42.40%	\$ 2,850,640	\$ 876,314	30.74%	\$ 3,513,412

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	Adopted Budget	3rd Quarter Year-to-Date	% of Budget	Revised Budget	3rd Quarter Year-to-Date	% of Budget	
SURFACE WATER MANAGEMENT FUND							
Revenues							
Beginning Fund Balance	\$ 895,090	\$ -	0.00%	\$ 434,215	\$ -	0.00%	\$ 1,093,395
Intergovernmental Revenues	-	28,950	0.00%	50,000	-	0.00%	-
Storm Drainage Fees	3,355,000	1,816,649	54.15%	3,210,000	1,808,042	56.33%	3,299,755
Stormwater Connection Fee	-	526,817	0.00%	-	303,018	0.00%	303,018
Miscellaneous Revenues	10,000	16,148	161.48%	10,000	5,368	53.68%	43,589
Total Revenue	\$ 3,365,000	\$ 2,388,563	70.98%	\$ 3,270,000	\$ 2,116,428	64.72%	\$ 3,646,362
Transfers In	-	-	0.00%	-	-	0.00%	-
Total Revenues and Transfers In	\$ 3,365,000	\$ 2,388,563	70.98%	\$ 3,270,000	\$ 2,116,428	64.72%	\$ 3,646,362
TOTAL ALL RESOURCES	\$ 4,260,090	\$ 2,388,563	56.07%	\$ 3,704,215	\$ 2,116,428	57.14%	\$ 4,739,757
Expenditures							
Salaries	\$ 986,600	\$ 570,039	57.78%	\$ 918,825	\$ 578,667	62.98%	\$ 804,569
Personnel Benefits	420,040	240,294	57.21%	384,015	247,904	64.56%	346,006
Total Salaries and Benefits	1,406,640	810,334	57.61%	1,302,840	826,571	63.44%	1,150,575
Supplies	120,000	56,322	46.94%	118,000	69,006	58.48%	93,974
Professional Services	496,300	265,227	53.44%	443,000	178,731	40.35%	320,536
Communications	11,100	9,212	82.99%	6,000	5,804	96.73%	8,193
Travel, Meals, Mileage	-	449	0.00%	-	119	0.00%	249
Operating Rents and Leases	62,000	34,634	55.86%	55,000	35,274	64.13%	43,294
Utilities	9,200	6,867	74.64%	8,000	4,633	57.91%	6,136
Repairs and Maintenance	63,000	29,878	47.43%	53,000	29,016	54.75%	56,460
Dues and Memberships	1,000	764	76.35%	1,000	889	88.90%	889
Printing, Binding, and Copying	1,000	3,557	355.71%	1,000	49	4.93%	655
Registrations and Training	13,000	-	0.00%	11,000	3,902	35.47%	4,913
Subscriptions and Publications	400	-	0.00%	800	-	0.00%	50
Miscellaneous	-	-	0.00%	-	-	0.00%	-
Debt Service Principal	83,030	83,031	100.00%	83,030	83,031	100.00%	83,031
Interest on PWTFL Pond	4,150	1,730	41.68%	4,565	1,903	41.68%	4,567
Total Other Services and Charges	744,180	435,349	58.50%	666,395	343,351	51.52%	528,972
Intergovernmental Services	120,000	31,481	26.23%	210,000	74,544	35.50%	122,581
Machinery and Equipment	48,000	-	0.00%	-	760	0.00%	760
Total Expenditures	\$ 2,438,820	\$ 1,333,486	54.68%	\$ 2,297,235	\$ 1,314,232	57.21%	\$ 1,896,862
Transfers Out	1,560,000	-	0.00%	1,110,000	-	0.00%	1,110,000
Total Expenditures and Transfers	\$ 3,998,820	\$ 1,333,486	33.35%	\$ 3,407,235	\$ 1,314,232	38.57%	\$ 3,006,862
Ending Fund Balance	261,270	-	0.00%	296,980	-	0.00%	1,732,895
TOTAL ALL USES	\$ 4,260,090	\$ 1,333,486	31.30%	\$ 3,704,215	\$ 1,314,232	35.48%	\$ 4,739,757

PUBLIC WORKS RESERVE FUND							
Revenues							
Beginning Fund Balance	\$ 360,200	\$ -	0.00%	\$ 130,265	\$ -	0.00%	\$ 344,198
Real Estate Excise Tax 1st Quarter	700,000	782,147	111.74%	550,000	733,060	133.28%	1,009,096
Real Estate Excise Tax 2nd Quarter	700,000	760,922	108.70%	550,000	728,060	132.37%	1,004,096
Parks Mitigation Fees	15,000	18,891	125.94%	15,000	25,518	170.12%	25,518
Interest Income	1,000	12,383	1238.29%	1,000	2,606	260.61%	3,996
Total Revenue	\$ 1,416,000	\$ 1,574,343	111.18%	\$ 1,116,000	\$ 1,489,244	133.44%	\$ 2,042,705
TOTAL ALL RESOURCES	\$ 1,776,200	\$ 1,574,343	88.64%	\$ 1,246,265	\$ 1,489,244	119.50%	\$ 2,386,903
Expenditures							
Transfers Out	\$ 1,700,000	\$ 250,000	14.71%	\$ 1,100,000	\$ 550,000	50.00%	\$ 1,100,000
Ending Fund Balance	76,200	-	0.00%	146,265	-	0.00%	1,286,903
TOTAL ALL USES	\$ 1,776,200	\$ 250,000	14.07%	\$ 1,246,265	\$ 550,000	44.13%	\$ 2,386,903

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EQUIPMENT RESERVE FUND							
Revenues							
Beginning Fund Balance	\$ 833,480	\$ -	0.00%	\$ 900,850	\$ -	0.00%	\$ 1,069,330
Interest Income	-	8,025	0.00%	-	3,429	0.00%	4,783
Transfers In	270,000	-	0.00%	270,000	-	0.00%	270,000
Total Revenue	\$ 270,000	\$ 8,025	2.97%	\$ 270,000	\$ 3,429	1.27%	\$ 274,783
TOTAL ALL RESOURCES	\$ 1,103,480	\$ 8,025	0.73%	\$ 1,170,850	\$ 3,429	0.29%	\$ 1,344,113
Expenditures							
Supplies	\$ -	\$ 21,737	0.00%	\$ -	\$ 8,715	0.00%	\$ 8,715
Professional Services	-	-	0.00%	-	-	0.00%	-
Machinery and Equipment	300,000	62,443	20.81%	500,000	-	0.00%	-
Total Expenditures	\$ 300,000	\$ 84,180	28.06%	\$ 500,000	\$ 8,715	1.74%	\$ 8,715
Ending Fund Balance	803,480	-	0.00%	670,850	-	0.00%	1,335,397
TOTAL ALL USES	\$ 1,103,480	\$ 84,180	7.63%	\$ 1,170,850	\$ 8,715	0.74%	\$ 1,344,113

ART IN PUBLIC PLACES FUND							
Revenues							
Beginning Fund Balance	\$ 5,425	\$ -	0.00%	\$ 30,380	\$ -	0.00%	\$ 30,426
Interest Income	-	235	0.00%	-	99	0.00%	138
Transfers In	20,000	-	0.00%	-	-	0.00%	-
Total Revenue	\$ 20,000	\$ 235	1.18%	\$ -	\$ 99	0.00%	\$ 138
TOTAL ALL RESOURCES	\$ 25,425	\$ 235	0.92%	\$ 30,380	\$ 99	0.33%	\$ 30,564
Expenditures							
Supplies	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Repairs and Maintenance	-	-	0.00%	-	997	0.00%	997
Works of Art	20,000	-	0.00%	25,000	-	0.00%	-
Total Expenditures	\$ 20,000	\$ -	0.00%	\$ 25,000	\$ 997	3.99%	\$ 997
Ending Fund Balance	5,425	-	0.00%	5,380	-	0.00%	29,567
TOTAL ALL USES	\$ 25,425	\$ -	0.00%	\$ 30,380	\$ 997	3.28%	\$ 30,564

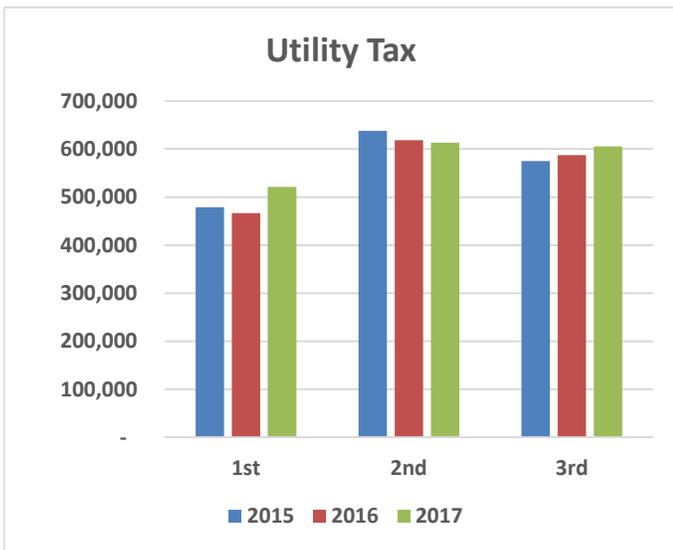
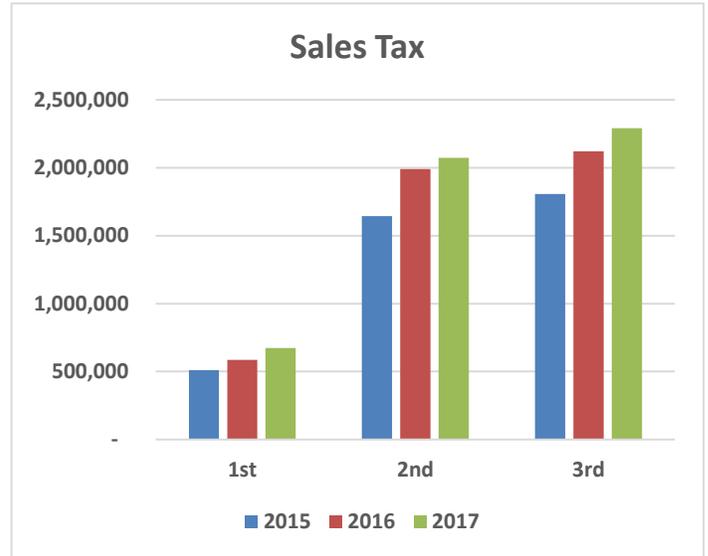
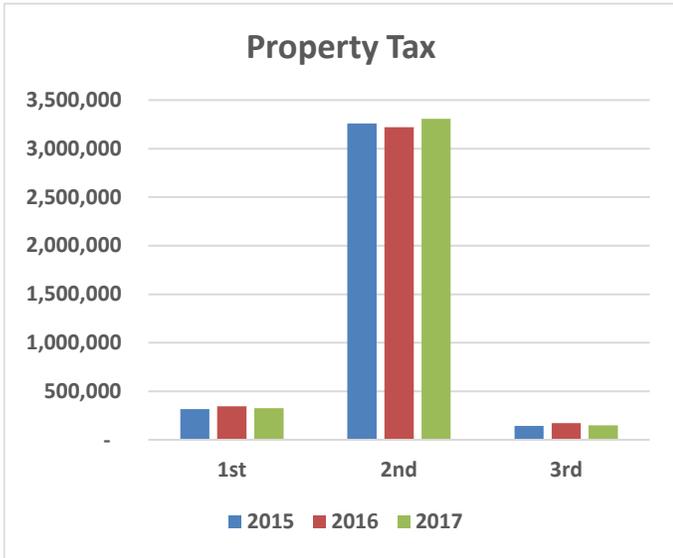
CAPITAL PROJECTS RESERVE FUND							
Revenues							
Beginning Fund Balance	\$ 481,595	\$ -	0.00%	\$ 513,050	\$ -	0.00%	\$ 511,593
Property Tax	765,000	419,988	54.90%	740,000	409,769	55.37%	738,516
Interest Income	1,000	5,002	500.18%	1,000	2,396	239.60%	3,250
Total Revenue	\$ 766,000	\$ 424,990	55.48%	\$ 741,000	\$ 412,165	55.62%	\$ 741,766
TOTAL ALL RESOURCES	\$ 1,247,595	\$ 424,990	34.06%	\$ 1,254,050	\$ 412,165	32.87%	\$ 1,253,359
Expenditures							
Transfers Out	\$ 760,000	\$ -	0.00%	\$ 771,000	\$ 50,000	6.49%	\$ 771,000
Ending Fund Balance	487,595	-	0.00%	483,050	-	0.00%	482,359
TOTAL ALL USES	\$ 1,247,595	\$ -	0.00%	\$ 1,254,050	\$ 50,000	3.99%	\$ 1,253,359

City of Burien
2017 3rd Quarter Financial Report

	2017			2016			2016 Year End Actual Audited
	Adopted Budget	3rd Quarter Year-to-Date	% of Budget	Revised Budget	3rd Quarter Year-to-Date	% of Budget	
TRANSPORTATION BENEFIT DISTRICT FUND							
Revenues							
Beginning Fund Balance	\$ 37,185	\$ -	0.00%	\$ 21,785	\$ -	0.00%	\$ 37,185
TBD Vehicle Fee	670,000	424,839	63.41%	350,000	266,765	76.22%	380,863
Interest Income	-	1,391	0.00%	-	373	0.00%	471
Total Revenue	\$ 670,000	\$ 426,229	63.62%	\$ 350,000	\$ 267,138	76.33%	\$ 381,334
TOTAL ALL RESOURCES	\$ 707,185	\$ 426,229	60.27%	\$ 371,785	\$ 267,138	71.85%	\$ 418,519
Expenditures							
Salaries	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -
Personnel Benefits	-	-	0.00%	-	-	0.00%	-
Professional Services	-	-	0.00%	-	-	0.00%	-
Total Expenditures	-	-	0.00%	-	-	0.00%	-
Transfers Out	675,000	100,000	14.81%	350,000	95,000	27.14%	350,000
Total Expenditures and Transfers Out	\$ 675,000	\$ 100,000	14.81%	\$ 350,000	\$ 95,000	27.14%	\$ 350,000
Ending Fund Balance	32,185	-	0.00%	21,785	-	0.00%	68,519
TOTAL ALL USES	\$ 707,185	\$ 100,000	14.14%	\$ 371,785	\$ 95,000	25.55%	\$ 418,519

DEBT SERVICE FUND							
Revenues							
Beginning Fund Balance	\$ 92,220	\$ -	0.00%	\$ 48,870	\$ -	0.00%	\$ 79,202
Build America Bonds Subsidy	110,000	53,311	48.46%	110,000	55,366	50.33%	110,672
Town Square Mitigation Fees	48,000	48,164	100.34%	48,000	48,164	100.34%	48,164
Special Assessment Revenue	84,000	96,595	114.99%	84,000	129,450	154.11%	128,484
Interest Income & Other Miscellaneous	-	1,075	0.00%	-	1,830	0.00%	2,132
Premium on Bonds Sold	-	-	0.00%	785,000	785,519	100.07%	785,519
Refunding Bonds Proceeds	-	-	0.00%	5,321,000	5,320,000	99.98%	5,320,000
Total Revenues	242,000	199,145	82.29%	6,348,000	6,340,329	99.88%	6,394,971
Transfers In	2,325,000	450,000	19.35%	6,165,000	4,300,000	69.75%	5,965,000
Total Revenue and Transfers In	\$ 2,567,000	\$ 649,145	25.29%	\$ 12,513,000	\$ 10,640,329	85.03%	\$ 12,359,971
TOTAL ALL RESOURCES	\$ 2,659,220	\$ 649,145	24.41%	\$ 12,561,870	\$ 10,640,329	84.70%	\$ 12,439,173
Expenditures							
Debt Service Principal and Interest	\$ 2,613,965	\$ 702,605	26.88%	\$ 6,390,980	\$ 4,395,084	68.77%	\$ 6,089,119
Bond Issuance Fees	-	-	0.00%	38,000	36,850	96.97%	79,410
Refunding/payoff of 2006 LTGO Bonds	-	-	0.00%	6,068,000	6,022,466	99.25%	6,022,466
Bond Administrative Fees	3,000	1,173	39.10%	3,000	-	0.00%	628
Total Expenditures	\$ 2,616,965	\$ 703,778	26.89%	\$ 12,499,980	\$ 10,454,400	83.64%	\$ 12,191,623
Ending Fund Balance	42,255	-	0.00%	61,890	-	0.00%	247,550
TOTAL ALL USES	\$ 2,659,220	\$ 703,778	26.47%	\$ 12,561,870	\$ 10,454,400	83.22%	\$ 12,439,173

3rd Quarter 2017 Major Tax Revenue Comparison Charts



City of Burien, Washington
Capital Projects Expenditure Report - Third Quarter 2017

Project Name	Budget Authority thru 2017*	Expended thru September 30, 2017	Remaining Budget
Parks & General Government Capital Projects			
Eagle Landing Park Stair Reconfiguration (NEW)	\$ 150,000	\$ -	\$ 150,000
Downtown Gateway Arch Replacement (NEW)	330,000	329,994	6
Lake Burien School Park - Site Plan	110,000	38,729	71,271
Lakeview Park Playground/Path Improvements (NEW)	218,000	-	218,000
Moshier Park Restroom and Field Improvements	697,000	352,230	344,770
Off-Leash Dog Park (closed)	60,000	55,912	4,088
Parks Facilities Restoration - 2017	127,055	30,067	96,988
Parks, Recreation, and Open Space (PROS) Plan Update (NEW)	85,000	35,688	49,312
Public Works Maint. and Operations Facility - unfunded	-	-	-
Seahurst Park - North Shoreline (closed)	11,171,723	5,370,881	5,800,842
Seahurst Park Slide	180,000	30,997	149,003
Town Square Spray Park (NEW)**	390,000	346,037	43,963
Staff Coordination of Parks CIP Projects - 2017	20,000	20,374	(374)
Parks & General Government CIP Fund Balance	\$ 13,538,778	\$ 6,610,909	\$ 6,927,869
Transportation Capital Projects			
1st Ave S Phase 3 (SW 128th to 140th) (NEW) - unfunded	\$ -	\$ -	\$ -
4th Avenue SW Bike Lanes Striping - 2018 (NEW)	-	-	-
4th Avenue SW Sidewalks (SW 156 - 160th St) (NEW)	800,000	-	800,000
4th and 6th Ave SW/SW 148th Street Intersection	422,000	337,223	84,777
5th Ave S. Traffic Calming (SW 116 -124th St) (NEW)	1,400,000	-	1,400,000
Citywide ADA Barrier Mitigation	1,145,000	376,509	768,491
Hilltop Elementary School Crosswalk/Path (closed)	176,000	161,031	14,969
Lake to Sound Trail	100,376	28,469	71,907
NERA Infrastructure Improvements - Pilot Program	566,500	128,203	438,297
NERA SR-518/DMMD Interchange (closed)	2,210,240	2,048,435	161,805
Pavement Management Program - 2017 (Street Overlay)	840,000	657,075	182,925
Peter Western Bridge Replacement (NEW) ***	-	770,441	(770,441)
Shorewood Drive Gabion Wall/Roadway Embankment (closed)	162,000	115,334	46,666
Signal Controller/Interconnect Upgrades Program	150,000	50,386	99,614
S. 132nd Street Pedestrian and Bicycle Trail	244,000	197,954	46,046
South 136th Street Sidewalk Improvements - unfunded	-	-	-
South 144th Way Improvements (NEW)	492,000	-	492,000
S. 156th St at 4th Ave S Pedestrian HAWK Signal (NEW)	40,000	-	40,000
South/SW 160th Street Corridor Study (NEW)	55,000	5,762	49,238
Staff Coordination of Transportation CIP Projects - 2017	75,000	63,543	11,457
Transportation CIP Fund Balance	\$ 8,878,116	\$ 4,940,365	\$ 3,937,751

City of Burien, Washington
Capital Projects Expenditure Report - Third Quarter 2017

Project Name	Budget Authority thru 2017*	Expended thru September 30, 2017	Remaining Budget
Surface Water Management Capital Projects			
8th Ave S. Sub-basin Retrofit Improvements	\$ 2,200,845	\$ 1,615,144	\$ 585,701
20th Ave S. Drainage Imprvmnts (S. 120 - 124th St.) (NEW)****	25,000	-	25,000
Capacity Improvements at SW 158th St & 4th Ave SW	665,000	630,709	34,291
Cove Point Outfall Repair (NEW)	100,000	-	100,000
Hermes Outlet Improvements***	150,000	7,767	142,233
King County Courthouse Stormwater Retrofit	80,000	-	80,000
NERA Drainage Improvements (closed)	5,797,461	5,795,848	1,613
Residential Drainage Improvement Project (RDIP) - 2017	300,000	7,103	292,897
SW 152nd St. and 8th Ave SW Drainage Improvements	515,000	111,759	403,241
SW 165th Street Drainage Improvements***	685,000	311,589	373,411
Storm Drainage Master Plan Update - 2018 (NEW)	-	-	-
Staff Coordination of SWM CIP Projects - 2017	50,000	23,212	26,788
Surface Water Management CIP Fund Balance	\$ 10,568,306	\$ 8,503,131	\$ 2,065,175
<i>*Includes budget authority approved in Ordinance No. 666.</i>			
<i>**Includes \$19,796 in expenditures that were charged to the 2015 Parks Facilities Restoration Project.</i>			
<i>***Council approved Resolution No. 388 declaring an emergency for Peter Western Bridge repairs. Staff will include this project in the mid-biennial budget amendment as cost estimates are still being developed.</i>			
<i>****Budget Authority from the 20th Ave. S. Drainage Improvements Project was transferred to the Hermes Outlet Improvements and SW 165th Street Drainage Improvements Projects.</i>			

City of Burien, Washington
Contracts Over \$25,000 Signed by the City - Third Quarter 2017

Contract Number	Vendor Name	Contract Description	Contract Amount
4660	KPG, Inc.	Amendment No. 2 for additional on-call engineering services.	Amendment is for \$40,000. Revised total contract amount is \$60,000.
4768	GeoEngineers, Inc.	Amendment No. 1 for additional geotechnical services for Peter Western Bridge.	Amendment is for \$90,000. Revised total contract amount is \$120,000.
4816	KPG, Inc.	Amendment No. 1 for additional construction management services for Town Square Spray Park.	Amendment is for \$28,580. Revised total contract amount is \$85,050.
4883	Brian J. Wilson	City Manager employment agreement.	Annual Base Salary is \$165,000.
4886	Transportation Systems, Inc.	Construction services for ADA Barrier Mitigation Project.	\$708,438
4904	CH2MHill Inc.	Design services for Hermes Basin Outlet Improvements.	\$142,000
4923	PerfectMIND Inc.	Parks registration software services agreement.	\$27,750

TRANSFERS IN			
Transfer TO	2017 Budget	2018 Budget	Transfer FROM
General Fund	40,000	40,000	Street Fund
General Fund	40,000	40,000	Surface Water Management Fund
Total General Fund	\$ 80,000	\$ 80,000	
Equipment Reserve Fund	150,000	150,000	General Fund
Equipment Reserve Fund	50,000	50,000	Street Fund
Equipment Reserve Fund	70,000	70,000	Surface Water Management Fund
Total Equipment Reserve Fund	\$ 270,000	\$ 270,000	
Art in Public Places Fund	20,000	20,000	General Fund
Total Art in Public Places Fund	\$ 20,000	\$ 20,000	
Debt Service Fund	150,000	200,000	General Fund
Debt Service Fund	200,000	285,000	Street Fund
Debt Service Fund	1,600,000	1,500,000	Public Works Reserve Fund
Debt Service Fund	375,000	370,000	Transportation Benefit District Fund
Total Debt Service Fund	\$ 2,325,000	\$ 2,355,000	
Parks & General Government CIP	32,055	-	General Fund
Parks & General Government CIP	310,000	-	Capital Projects Reserve Fund
Total Parks & General Government CIP Fund	\$ 342,055	\$ -	
Transportation CIP Fund	1,000,000	500,000	Street Fund
Transportation CIP Fund	100,000	-	Public Works Reserve Fund
Transportation CIP Fund	450,000	620,000	Capital Projects Reserve Fund
Transportation CIP Fund	300,000	350,000	Transportation Benefit District Fund
Transportation CIP Fund	315,000	395,000	Surface Water Management CIP Fund
Total Transportation CIP Fund	\$ 2,165,000	\$ 1,865,000	
Surface Water Management CIP	1,450,000	900,000	Surface Water Management Fund
Total Surface Water Management CIP Fund	\$ 1,450,000	\$ 900,000	
TOTAL TRANSFERS IN	\$ 6,652,055	\$ 5,490,000	
TRANSFERS OUT			
Transfer FROM	2017 Budget	2018 Budget	Transfer TO
General Fund	150,000	150,000	Equipment Reserve Fund
General Fund	20,000	20,000	Art in Public Places Fund
General Fund	150,000	200,000	Debt Service Fund
General Fund	32,055	-	Parks & General Govt CIP Fund
Total General Fund	\$ 352,055	\$ 370,000	
Street Fund	40,000	40,000	General Fund
Street Fund	50,000	50,000	Equipment Reserve Fund
Street Fund	200,000	285,000	Debt Service Fund
Street Fund	1,000,000	500,000	Transportation CIP Fund
Total Street Fund	\$ 1,290,000	\$ 875,000	
Surface Water Management Fund	40,000	40,000	General Fund
Surface Water Management Fund	70,000	70,000	Equipment Reserve Fund
Surface Water Management Fund	1,450,000	900,000	Surface Water Management CIP Fund
Total Surface Water Management Fund	\$ 1,560,000	\$ 1,010,000	
Public Works Reserve Fund	1,600,000	1,500,000	Debt Service Fund
Public Works Reserve Fund	100,000	-	Transportation CIP Fund
Total Public Works Reserve Fund	\$ 1,700,000	\$ 1,500,000	
Capital Projects Reserve Fund	310,000	-	Parks & General Govt CIP Fund
Capital Projects Reserve Fund	450,000	620,000	Transportation CIP Fund
Total Capital Projects Reserve Fund	\$ 760,000	\$ 620,000	
Transportation Benefit District Fund	375,000	370,000	Debt Service Fund
Transportation Benefit District Fund	300,000	350,000	Transportation CIP Fund
Total Transportation Benefit District Fund	\$ 675,000	\$ 720,000	
Surface Water Management CIP Fund	315,000	395,000	Transportation CIP Fund
Total Surface Water Management CIP Fund	\$ 315,000	\$ 395,000	
TOTAL TRANSFERS OUT	\$ 6,652,055	\$ 5,490,000	

City of Burien
2017 3rd Quarter Financial Report Narrative

The 3rd Quarter 2017 Financial Report is attached. The report contains the following components:

1. A comparison of the operating funds in the 3rd Quarter of 2016 and 2017.
2. Charts comparing major tax revenues over the last three years.
3. The financial status of the 2017 budgeted capital improvement projects.
4. Contracts over \$25,000 signed by the City Manager during the Quarter.
5. A copy of the budgeted transfers.

The following narrative provides a summary of the activity for major expenditures and revenue sources, and provides a brief explanation for any major variance.

General Fund

Revenues:

- Sales Tax collections remain strong and are on target to exceed expectations. Estimates were increased in the mid-biennial budget amendment.
- Business and Occupation taxes decreased by approximately \$80,000 compared to 2016, with about \$757,000 collected. This is due a timing issue with January collections.
- Utility Tax increased slightly over 2016, primarily due to increased heating resulting from the cold winter.
- Building permit activity is slightly higher than last year.
- Business License Revenue is moved from the Street Fund and Right of Way Revenue is moved to the Street Fund.
- Seattle City Light contract revenue is significantly higher than last year. Part of this likely reflects the cold winter.
- Increases in miscellaneous revenues results from increased investment returns due to higher cash balances, and increased collections of insurance recoveries, and confiscated and forfeited property.
- All other taxes, fees, and grants are stable compared with 2016.

Expenditures:

- There are several variances in expenditures by department, as explained below.
 - Expenditure increases in the City Manager's budget reflect the return of the Communications Officer, Communications Intern, and associated expenditures from Economic Development.
 - The reduction in Economic Development in 2017 reflects the Manager vacancy in early 2017 and the transfer of the Communications Officer, Communications Intern, and Burien magazine expenses to the City Manager's budget. Additionally, 2016 expenditures included one-time costs related to the sale of the NERA property.
 - The increase in 2017 Administrative Services expenditures is due to transferring Business Licensing services from the Street Fund to the General Fund, and the hiring of a Human Resources Technician in April 2017.

- The increase in 2017 Finance expenditures is due to several factors including the purchase and implementation of the new financial software, an accounting change in recording the cost and reimbursement for the Human Services payments made on behalf of the other cities in the regional consortium, increased costs for District Court, increased jail costs, and increased software licensing fees.
 - Legal cost increases reflect litigation related to airport noise and code enforcement. Also included is an increase in the City's WCIA premiums and the increased use of outside attorneys for overflow legal work.
 - Expenditure increases in Public Works reflects the remodel of the City Hall drinking fountain to be ADA compliant and the addition of the handicapped parking stalls in front of City Hall on 152nd Street. These costs are offset by a salary and benefit reduction due to moving the Right of Way Inspector to the Street Fund.
 - The increase in 2017 Community Development expenditure is due to salary savings in 2016 with a Building Inspector vacancy, and the implementation of the salary survey in 2017.
 - Parks, Recreation and Cultural Services expenditure increases result from salary savings due to vacant senior positions in 2016, the addition of SWM Fee Assessments in 2017, and a timing delay for payment of 2016 parks maintenance contract.
- Expenditures by Line Item increased 4.5% compared with 3rd Quarter 2016.
 - The increase in Salaries and Benefits is primarily due to 2016 having salary savings from vacant positions that were filled late in 2016 or early 2017. Also included is implementation of the salary survey and the cost of living increase. These cost increases are partially offset by the transfer of the Right of Way Inspector to the Street Fund.
 - The increase in 2017 Capital Outlay expenditures reflect the purchase and implementation of the new financial software.

Street Fund

Revenues:

- Business License Revenue was transferred to the General Fund and Right of Way Revenue was transferred from the General Fund.
- The City received an additional \$820,000 for the sale of capital assets, primarily a \$750,000 payment for vacating associated rights-of-way to the Port of Seattle, in accordance with Ordinance 650.

Expenditures:

- Increases in Salaries and Benefits reflect the transfer of the Right of Way Inspector from the General Fund, implementation of the salary survey, and the cost of living increase.
- Other expenditure increases are due to the relocation the Public Works Shop to their temporary location.
- Utilities expenditures increased due to the addition of payments made for pole attachments to streetlights in North Burien.

- Expenditures increased for the King County Traffic Signals contract due to withholding payment of disputed invoices in 2016. Some of those invoices were paid in the 4th quarter of 2016.

Surface Water Management Fund

Expenditures:

- The increase in expenditures is due to the relocation of the Public Works Shop to a temporary location.

Transportation Benefit District Fund

Revenues:

- The increase in revenues reflects the \$10 TBD fee increase, which the City started receiving in late March.