

City of Burien
2017 4th Quarter Financial Report Narrative

The 4th Quarter 2017 Financial Report is attached. The report contains the following components:

1. A comparison of the operating funds in the 4th 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 increased by approximately \$110,000 compared to 2016, with about \$1.52 million collected. This is due a timing issue with January and February collections.
- Utility Tax increased slightly over 2016, primarily due to increased heating resulting from the cold winter.
- Building permit revenues decreased by \$175,000, compared to 4th Quarter last year. 2016 recorded exceptionally high construction activity due to property development in the Northeast Redevelopment Area, and development of Town Square.
- 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 decreases in Public Works reflects the reduction in salaries and benefits due to moving the Right of Way Inspector to the Street Fund. This is offset by increases in expenditure to remodel the City Hall drinking fountain to be ADA compliant, and the addition of handicapped parking stalls in front of City Hall on 152nd Street.
 - 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 5.6% compared with 4th 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.



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

GENERAL FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$18,241,925	\$0	0.00%	\$11,533,275	\$0	0.00%	\$13,895,234
Property Tax	\$6,865,000	\$6,919,638	100.80%	\$6,764,000	\$6,741,812	99.67%	\$6,741,812
Sales Taxes	9,160,000	9,825,632	107.27%	7,900,000	9,267,023	117.30%	9,267,023
Business & Occupation Tax	1,255,000	1,514,984	120.72%	1,010,000	1,402,572	138.87%	1,402,572
Utility Taxes	2,620,000	2,608,563	99.56%	2,630,000	2,519,742	95.81%	2,519,742
Other Taxes	455,000	459,746	101.04%	440,000	465,908	105.89%	465,908
TAXES	\$20,355,000	\$21,328,564	104.78%	\$18,744,000	\$20,397,056	108.82%	\$20,397,056
Misc. Licenses and Permits	70,000	65,220	93.17%	85,000	67,640	79.58%	67,640
Franchise Fees	701,000	695,826	99.26%	640,000	680,511	106.33%	680,511
Business Licenses	310,000	325,178	104.90%	0	0	0.00%	0
Permits - Building Related	565,000	675,277	119.52%	430,000	825,764	192.04%	825,764
Permits - Electrical	125,000	162,395	129.92%	115,000	209,240	181.95%	209,240
Permits - Right of Way	0	550	0.00%	125,000	119,403	95.52%	119,403
LICENSES & PERMITS	\$1,771,000	\$1,924,447	108.66%	\$1,395,000	\$1,902,558	136.38%	\$1,902,558
Federal Grants	100,000	134,994	134.99%	20,000	33,484	167.42%	33,484
State - Criminal Justice	165,000	177,600	107.64%	210,000	168,165	80.08%	168,165
Liquor Tax and Profit	660,000	665,984	100.91%	635,000	652,605	102.77%	652,605
Intergovernmental Revenues	165,000	234,175	141.92%	163,300	167,730	102.71%	167,730
Intergovernmental Revenues - Seattle City Light	1,000,000	1,106,054	110.61%	880,000	975,481	110.85%	975,481
INTERGOVT REVENUE	\$2,090,000	\$2,318,807	110.95%	\$1,908,300	\$1,997,465	104.67%	\$1,997,465
Planning Fees	215,000	246,339	114.58%	210,000	218,970	104.27%	218,970
Building Plan Review Fees	310,000	377,146	121.66%	260,000	405,512	155.97%	405,512
Other Charges	35,000	48,311	138.03%	15,000	46,087	307.25%	46,087
Parks and Recreation Charges	510,000	503,514	98.73%	513,000	523,237	102.00%	523,237
CHARGES FOR SERVICES	\$1,070,000	\$1,175,311	109.84%	\$998,000	\$1,193,807	119.62%	\$1,193,807
FINES & PENALTIES	\$200,000	\$185,590	92.80%	\$200,000	\$192,923	96.46%	\$192,923
Investment Interest	120,000	178,194	148.50%	10,000	78,848	788.48%	78,848
Facility Leases	310,000	321,287	103.64%	228,000	298,929	131.11%	298,929
Other Miscellaneous Revenue	240,000	114,067	47.53%	96,000	90,678	94.46%	90,678
MISC REVENUE	\$670,000	\$613,548	91.57%	\$334,000	\$468,455	140.26%	\$468,455
TOTAL REVENUES	\$26,156,000	\$27,546,267	105.32%	\$23,579,300	\$26,152,264	110.91%	\$26,152,264
Sale of Capital Assets	0	0	0.00%	4,275,000	4,500,000	105.26%	4,500,000
Transfers In	80,000	80,000	100.00%	173,000	173,000	100.00%	173,000
OTHER FIN SOURCES	\$80,000	\$80,000	100.00%	\$4,448,000	\$4,673,000	105.06%	\$4,673,000
TOTAL RESOURCES	\$44,477,925	\$27,626,267	62.11%	\$39,560,575	\$30,825,264	77.92%	\$44,720,498



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

GENERAL FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
SALARIES & WAGES	\$4,783,200	\$4,540,530	94.93%	\$4,314,215	\$4,208,932	97.56%	\$4,208,932
PERSONNEL BENEFITS	\$1,751,255	\$1,678,976	95.87%	\$1,598,645	\$1,459,902	91.32%	\$1,459,902
SUPPLIES	\$256,850	\$232,975	90.70%	\$195,090	\$215,054	110.23%	\$215,054
Professional Services	3,792,100	3,157,496	83.27%	4,161,330	3,253,175	78.18%	3,253,175
Communications	84,550	72,610	85.88%	91,150	77,690	85.23%	77,690
Travel	37,200	37,043	99.58%	27,950	18,830	67.37%	18,830
Taxes & Assessments	29,000	28,425	98.02%	0	0	0.00%	0
Operating Rents & Leases	95,100	83,682	87.99%	87,100	75,429	86.60%	75,429
Insurance	260,000	258,261	99.33%	230,435	230,408	99.99%	230,408
Utilities	215,800	243,316	112.75%	203,750	230,791	113.27%	230,791
Repairs & Maintenance	49,300	50,503	102.44%	151,000	138,531	91.74%	138,531
Admissions & Trips	29,700	26,924	90.65%	24,500	23,507	95.95%	23,507
Memberships & Dues	144,200	142,298	98.68%	140,845	123,507	87.69%	123,507
Printing, Binding, & Copying	16,050	12,305	76.67%	21,150	12,507	59.14%	12,507
Registration & Training	70,450	34,997	49.68%	39,260	34,396	87.61%	34,396
Subscriptions & Publications	15,850	14,130	89.15%	13,200	23,471	177.81%	23,471
Miscellaneous	48,750	47,198	96.82%	65,150	42,152	64.70%	42,152
SERVICES	\$4,888,050	\$4,209,188	86.11%	\$5,256,820	\$4,284,394	81.50%	\$4,284,394
INTERGOVT SERVICES	\$13,540,500	\$12,943,868	95.59%	\$12,578,850	\$12,403,605	98.61%	\$12,403,605
CAPITAL OUTLAY	\$687,000	\$391,078	56.93%	\$103,750	\$66,688	64.28%	\$66,688
TOTAL EXPENDITURES	\$25,906,855	\$23,996,615	92.63%	\$24,047,370	\$22,638,574	94.14%	\$22,638,574
TRANSFERS OUT	\$373,075	\$223,075	59.79%	\$4,040,000	\$3,840,000	95.05%	\$3,840,000
FUND BALANCE	\$18,197,995	\$0	0.00%	\$11,473,205	\$0	0.00%	\$18,241,925
TOTAL USES	\$44,477,925	\$24,219,690	54.28%	\$39,560,575	\$26,478,574	66.93%	\$44,720,498

GENERAL FUND EXPENDITURES BY DEPARTMENT

Department	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
City Council	260,895	252,238	96.68%	258,895	231,492	89.42%	231,492
City Manager	924,185	765,752	82.86%	708,470	660,597	93.24%	660,597
Economic Development	731,810	495,885	67.76%	1,210,505	1,037,981	85.75%	1,037,981
Administrative Services	1,541,785	1,314,898	85.28%	1,218,620	1,059,951	86.98%	1,059,951
Finance	3,404,180	3,147,788	92.47%	2,647,900	2,505,881	94.64%	2,505,881
Legal	1,310,080	1,324,959	101.14%	1,214,265	1,107,090	91.17%	1,107,090
Police	12,045,000	11,468,683	94.56%	11,304,000	11,152,875	98.66%	11,152,875
Public Works	609,970	504,593	82.72%	651,000	546,910	84.01%	546,910
Community Development	1,657,040	1,503,133	90.71%	1,648,580	1,387,571	84.17%	1,387,571
Parks, Recreation, and Cultural Services	3,421,910	3,218,685	94.06%	3,185,135	2,948,227	92.56%	2,948,227
TOTAL EXPENDITURES	\$25,906,855	\$23,996,615	92.32%	\$24,047,370	\$22,638,574	94.14%	\$22,638,574



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

STREET FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$1,103,870	\$0	0.00%	\$259,640	\$0	0.00%	\$620,281
Utility Taxes	410,000	390,272	95.19%	365,000	379,974	104.10%	379,974
Parking Tax	250,000	244,548	97.82%	215,000	247,377	115.06%	247,377
TAXES	\$660,000	\$634,820	96.18%	\$580,000	\$627,351	108.16%	\$627,351
Franchise Fees	880,000	895,118	101.72%	700,000	844,196	120.60%	844,196
Business Licenses	0	-45	0.00%	290,000	307,626	106.08%	307,626
Permits - Right of Way	125,000	123,168	98.53%	0	0	0.00%	0
LICENSES & PERMITS	\$1,005,000	\$1,018,241	101.32%	\$990,000	\$1,151,822	116.35%	\$1,151,822
Multimodal Transportation	55,000	52,567	95.58%	0	49,944	0.00%	49,944
Motor Vehicle Fuel Tax	1,080,000	1,090,831	101.00%	1,020,000	1,048,864	102.83%	1,048,864
INTERGOVT REVENUE	\$1,135,000	\$1,143,398	100.74%	\$1,020,000	\$1,098,809	107.73%	\$1,098,809
FINES & PENALTIES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
Investment Interest	6,000	18,305	305.08%	1,000	6,126	612.63%	6,126
Other Miscellaneous Revenue	0	1,246	0.00%	0	9,023	0.00%	9,023
MISC REVENUE	\$6,000	\$19,550	325.84%	\$1,000	\$15,150	1514.96%	\$15,150
TOTAL REVENUES	\$2,806,000	\$2,816,010	100.36%	\$2,591,000	\$2,893,131	111.66%	\$2,893,131
Sale of Capital Assets	0	819,996	0.00%	0	0	0.00%	0
Transfers In	0	0	0.00%	0	0	0.00%	0
OTHER FIN SOURCES	\$0	\$819,996	0.00%	\$0	\$0	0.00%	\$0
TOTAL RESOURCES	\$3,909,870	\$3,636,005	93.00%	\$2,850,640	\$2,893,131	101.49%	\$3,513,412

STREET FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
SALARIES & WAGES	\$728,200	\$730,052	100.25%	\$592,010	\$534,435	90.27%	\$534,435
PERSONNEL BENEFITS	\$275,815	\$297,337	107.80%	\$218,865	\$212,914	97.28%	\$212,914
SUPPLIES	\$171,000	\$178,480	104.37%	\$183,600	\$113,450	61.99%	\$113,450
Professional Services	343,600	189,210	55.07%	130,500	86,533	66.31%	86,533
Communications	9,200	8,511	92.51%	6,000	8,719	145.31%	8,719
Travel	0	246	0.00%	1,000	59	5.91%	59
Operating Rents & Leases	62,000	43,709	70.50%	55,000	62,263	113.20%	62,263
Utilities	171,200	203,350	118.78%	160,000	151,198	94.50%	151,198
Repairs & Maintenance	48,000	40,397	84.16%	35,000	33,898	96.85%	33,898
Memberships & Dues	1,000	648	64.75%	1,000	952	95.20%	952
Printing, Binding, & Copying	0	0	0.00%	1,200	1,150	95.81%	1,150
Registration & Training	8,000	2,913	36.41%	8,000	2,754	34.42%	2,754
Subscriptions & Publications	0	50	0.00%	0	0	0.00%	0
Miscellaneous	0	0	0.00%	0	252	0.00%	252
SERVICES	\$643,000	\$489,035	76.06%	\$397,700	\$347,777	87.45%	\$347,777
INTERGOVT SERVICES	\$270,000	\$211,947	78.50%	\$270,000	\$242,206	89.71%	\$242,206
CAPITAL OUTLAY	\$92,000	\$34,319	37.30%	\$0	\$760	0.00%	\$760
TOTAL EXPENDITURES	\$2,180,015	\$1,941,171	89.04%	\$1,661,575	\$1,451,543	87.36%	\$1,451,543
TRANSFERS OUT	\$970,000	\$970,000	100.00%	\$958,000	\$958,000	100.00%	\$958,000
FUND BALANCE	\$759,855	\$0	0.00%	\$231,065	\$0	0.00%	\$1,103,869
TOTAL USES	\$3,909,870	\$2,911,171	74.46%	\$2,850,640	\$2,409,543	84.53%	\$3,513,412



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

SURFACE WATER MANAGEMENT FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$1,579,915	\$0	0.00%	\$434,215	\$0	0.00%	\$1,093,395
State Grants	0	25,000	0.00%	50,000	0	0.00%	0
Intergovernmental Revenues	0	3,950	0.00%	0	0	0.00%	0
INTERGOVT REVENUE	\$0	\$28,950	0.00%	\$50,000	\$0	0.00%	\$0
Storm Drainage Fees	3,355,000	3,388,442	101.00%	3,210,000	3,299,755	102.80%	3,299,755
Stormwater Connection Fee	500,000	526,817	105.36%	0	303,018	0.00%	303,018
CHARGES FOR SERVICES	\$3,855,000	\$3,915,258	101.56%	\$3,210,000	\$3,602,773	112.24%	\$3,602,773
Investment Interest	2,000	22,103	1105.16%	2,000	19,921	996.06%	19,921
Pole Lease	8,000	8,000	100.00%	8,000	8,000	100.00%	8,000
Other Miscellaneous Revenue	0	25,598	0.00%	0	0	0.00%	0
MISC REVENUE	\$10,000	\$55,702	557.02%	\$10,000	\$27,921	279.21%	\$27,921
TOTAL REVENUES	\$3,865,000	\$3,999,910	103.49%	\$3,270,000	\$3,630,694	111.03%	\$3,630,694
Prior Period Adjustment	0	0	0.00%	0	15,668	0.00%	15,668
NONREVENUES	\$0	\$0	0.00%	\$0	\$15,668	0.00%	\$15,668
Transfers In	0	0	0.00%	0	0	0.00%	0
OTHER FIN SOURCES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
TOTAL RESOURCES	\$5,444,915	\$3,999,910	73.46%	\$3,704,215	\$3,646,362	98.44%	\$4,724,089

SURFACE WATER MANAGEMENT FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
SALARIES & WAGES	\$973,300	\$828,415	85.11%	\$918,825	\$804,569	87.56%	\$804,569
PERSONNEL BENEFITS	\$404,925	\$349,848	86.40%	\$384,015	\$346,006	90.10%	\$346,006
SUPPLIES	\$120,000	\$93,630	78.02%	\$118,000	\$93,974	79.64%	\$93,974
Professional Services	550,800	423,230	76.84%	443,000	320,536	72.36%	320,536
Communications	11,100	11,859	106.84%	6,000	8,193	136.54%	8,193
Travel	0	570	0.00%	0	249	0.00%	249
Taxes & Assessments	500	314	62.73%	25,000	28,724	114.90%	28,724
Operating Rents & Leases	62,000	44,008	70.98%	55,000	43,294	78.72%	43,294
Utilities	9,200	7,665	83.31%	8,000	6,136	76.70%	6,136
Repairs & Maintenance	63,000	49,383	78.39%	53,000	56,460	106.53%	56,460
Memberships & Dues	1,000	764	76.35%	1,000	889	88.90%	889
Printing, Binding, & Copying	1,000	58	5.78%	1,000	655	65.48%	655
Registration & Training	13,000	5,190	39.92%	11,000	4,913	44.66%	4,913
Subscriptions & Publications	400	19	4.65%	800	50	6.30%	50
Miscellaneous	0	0	0.00%	0	0	0.00%	0
SERVICES	\$712,000	\$543,058	76.27%	\$603,800	\$470,099	77.86%	\$470,099
INTERGOVT SERVICES	\$120,000	\$44,639	37.20%	\$185,000	\$93,857	88.57%	\$93,857
CAPITAL OUTLAY	\$48,000	\$0	0.00%	\$0	\$760	0.00%	\$760
DEBT SVC-PRINCIPAL	\$83,030	\$83,031	100.00%	\$83,030	\$83,031	100.00%	\$83,031
DEBT SVC-INT/OTHER	\$4,150	\$4,152	100.04%	\$4,565	\$4,567	100.04%	\$4,567
TOTAL EXPENDITURES	\$2,465,405	\$1,946,773	78.96%	\$2,297,235	\$1,896,862	82.57%	\$1,896,862
TRANSFERS OUT	\$1,560,000	\$1,560,000	100.00%	\$1,110,000	\$1,110,000	3.60%	\$1,110,000
FUND BALANCE	\$1,419,510	\$0	0.00%	\$296,980	\$0	0.00%	\$1,732,895
TOTAL USES	\$5,444,915	\$3,423,500	62.88%	\$3,704,215	\$3,006,862	59.99%	\$4,739,757



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

PUBLIC WORKS RESERVE FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$1,286,900	\$0	0.00%	\$130,265	\$0	0.00%	\$344,198
Real Estate Excise Tax	2,100,000	2,823,420	134.45%	1,100,000	2,013,191	183.02%	2,013,191
TAXES	\$2,100,000	\$2,823,420	134.45%	\$1,100,000	\$2,013,191	183.02%	\$2,013,191
Parks Mitigation Fees	15,000	46,661	311.08%	15,000	25,518	170.12%	25,518
CHARGES FOR SERVICES	\$15,000	\$46,661	311.08%	\$15,000	\$25,518	170.12%	\$25,518
Investment Interest	1,000	17,082	1708.24%	1,000	3,996	399.65%	3,996
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$1,000	\$17,082	1708.24%	\$1,000	\$3,996	399.65%	\$3,996
TOTAL REVENUES	\$2,116,000	\$2,887,164	136.44%	\$1,116,000	\$2,042,705	183.04%	\$2,042,705
TOTAL RESOURCES	\$3,402,900	\$2,887,164	84.84%	\$1,246,265	\$2,042,705	163.91%	\$2,386,903

PUBLIC WORKS RESERVE FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
TRANSFERS OUT	\$1,820,000	\$1,720,000	94.51%	\$1,100,000	\$1,100,000	100.00%	\$1,100,000
FUND BALANCE	\$1,582,900	\$0	0.00%	\$146,265	\$0	0.00%	\$1,286,903
TOTAL USES	\$3,402,900	\$1,720,000	50.55%	\$1,246,265	\$1,100,000	88.26%	\$2,386,903

EQUIPMENT RESERVE FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$1,329,550	\$0	0.00%	\$900,850	\$0	0.00%	\$1,069,330
Investment Interest	0	10,259	0.00%	0	4,783	0.00%	4,783
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$0	\$10,259	0.00%	\$0	\$4,783	0.00%	\$4,783
TOTAL REVENUES	\$0	\$10,259	0.00%	\$0	\$4,783	0.00%	\$4,783
Transfers In	270,000	270,000	100.00%	270,000	270,000	100.00%	270,000
OTHER FIN SOURCES	\$270,000	\$270,000	100.00%	\$270,000	\$270,000	100.00%	\$270,000
TOTAL RESOURCES	\$1,599,550	\$280,259	17.52%	\$1,170,850	\$274,783	23.47%	\$1,344,113

EQUIPMENT RESERVE FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
SUPPLIES	\$0	\$30,246	0.00%	\$0	\$8,715	0.00%	\$8,715
Professional Services	0	0	0.00%	0	0	0.00%	0
SERVICES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
CAPITAL OUTLAY	\$300,000	\$0	0.00%	\$500,000	\$0	0.00%	\$0
TOTAL EXPENDITURES	\$300,000	\$30,246	10.08%	\$500,000	\$8,715	1.74%	\$8,715
TRANSFERS OUT	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
FUND BALANCE	\$1,299,550	\$0	0.00%	\$670,850	\$0	0.00%	\$1,335,397
TOTAL USES	\$1,599,550	\$30,246	1.89%	\$1,170,850	\$8,715	0.74%	\$1,344,113



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

ART IN PUBLIC PLACES REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$29,565	\$0	0.00%	\$30,380	\$0	0.00%	\$30,426
Investment Interest	0	307	0.00%	0	138	0.00%	138
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$0	\$307	0.00%	\$0	\$138	0.00%	\$138
TOTAL REVENUES	\$0	\$307	0.00%	\$0	\$138	0.00%	\$30,564
Transfers In	20,000	20,000	100.00%	0	0	0.00%	0
OTHER FIN SOURCES	\$20,000	\$20,000	100.00%	\$0	\$0	0.00%	\$0
TOTAL RESOURCES	\$49,565	\$20,307	40.97%	\$30,380	\$138	0.46%	\$30,564

ART IN PUBLIC PLACES EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
SUPPLIES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
Repairs & Maintenance	0	0	0.00%	0	997	0.00%	997
SERVICES	\$0	\$0	0.00%	\$0	\$997	0.00%	\$997
CAPITAL OUTLAY	\$0	\$0	0.00%	\$25,000	\$0	0.00%	\$0
TOTAL EXPENDITURES	\$0	\$0	0.00%	\$25,000	\$997	3.99%	\$997
FUND BALANCE	\$49,565	\$0	0.00%	\$5,380	\$0	0.00%	\$29,567
TOTAL USES	\$49,565	\$0	0.00%	\$30,380	\$997	3.28%	\$30,564

CAPITAL PROJECTS RESERVE FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$392,360	\$0	0.00%	\$513,050	\$0	0.00%	\$511,593
Property Tax	\$765,000	\$768,849	100.50%	\$740,000	\$738,516	99.80%	\$738,516
TAXES	\$765,000	\$768,849	100.50%	\$740,000	\$738,516	99.80%	\$738,516
Investment Interest	1,000	7,103	710.30%	1,000	3,250	324.97%	3,250
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$1,000	\$7,103	710.30%	\$1,000	\$3,250	324.97%	\$3,250
TOTAL REVENUES	\$766,000	\$775,952	101.30%	\$741,000	\$741,766	100.10%	\$741,766
TOTAL RESOURCES	\$1,158,360	\$775,952	66.99%	\$1,254,050	\$741,766	59.15%	\$1,253,359

CAPITAL PROJECTS RESERVE FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
TRANSFERS OUT	\$25,000	\$25,000	100.00%	\$771,000	\$771,000	100.00%	\$771,000
FUND BALANCE	\$1,133,360	\$0	0.00%	\$483,050	\$0	0.00%	\$482,359
TOTAL USES	\$1,158,360	\$25,000	2.16%	\$1,254,050	\$771,000	61.48%	\$1,253,359



CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

TRANSPORTATION BENEFIT DIST. REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$68,520	\$0	0.00%	\$21,785	\$0	0.00%	\$37,185
TBD Vehicle Fee	650,000	659,726	101.50%	350,000	380,863	108.82%	380,863
TAXES	\$650,000	\$659,726	101.50%	\$350,000	\$380,863	108.82%	\$380,863
Investment Interest	0	2,028	0.00%	0	471	0.00%	471
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$0	\$2,028	0.00%	\$0	\$471	0.00%	\$471
TOTAL REVENUES	\$650,000	\$661,754	101.81%	\$350,000	\$381,334	108.95%	\$381,334
TOTAL RESOURCES	\$718,520	\$661,754	92.10%	\$371,785	\$381,334	102.57%	\$418,519

TRANSPORTATION BENEFIT DIST. EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
Professional Services	5,000	2,097	41.95%	0	0	0.00%	0
SERVICES	\$5,000	\$2,097	41.95%	\$0	\$0	0.00%	\$0
TOTAL EXPENDITURES	\$5,000	\$2,097	41.95%	\$0	\$0	0.00%	\$0
TRANSFERS OUT	\$675,000	\$675,000	100.00%	\$350,000	\$350,000	100.00%	\$350,000
FUND BALANCE	\$38,520	\$0	0.00%	\$21,785	\$0	0.00%	\$68,519
TOTAL USES	\$718,520	\$677,097	94.23%	\$371,785	\$350,000	94.14%	\$418,519

DEBT SERVICE FUND REVENUES

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
BEGINNING FUND BALANCE	\$247,550	\$0	0.00%	\$48,870	\$0	0.00%	\$79,202
Federal Grants	110,000	106,794	97.09%	110,000	110,672	100.61%	110,672
INTERGOVT REVENUE	\$110,000	\$106,794	97.09%	\$110,000	\$110,672	100.61%	\$110,672
Town Square Mitigation Fees	48,000	48,164	100.34%	48,000	48,164	100.34%	48,164
CHARGES FOR SERVICES	\$48,000	\$48,164	100.34%	\$48,000	\$48,164	100.34%	\$48,164
FINES & PENALTIES	\$0	\$120	0.00%	\$0	\$136	0.00%	\$136
Investment Interest	0	1,397	0.00%	0	1,954	0.00%	1,954
LID Special Assessment	84,000	87,817	104.54%	84,000	124,251	147.92%	124,251
LID Special Assessment Interest	0	3,636	0.00%	0	4,097	0.00%	4,097
Other Miscellaneous Revenue	0	0	0.00%	0	178	0.00%	178
MISC REVENUE	\$84,000	\$92,850	110.54%	\$84,000	\$130,480	155.33%	\$130,480
TOTAL REVENUES	\$242,000	\$247,929	102.45%	\$242,000	\$289,453	119.61%	\$289,453
Premium on Bond Sales	0	0	0.00%	785,000	785,519	100.07%	785,519
Refunding Bond Proceeds	0	0	0.00%	5,321,000	5,320,000	99.98%	5,320,000
NONREVENUES	\$0	\$0	0.00%	\$6,106,000	\$6,105,519	99.99%	\$6,105,519
Transfers In	2,225,000	1,975,000	88.76%	6,165,000	5,965,000	96.76%	5,965,000
OTHER FIN SOURCES	\$2,225,000	\$1,975,000	88.76%	\$6,165,000	\$5,965,000	96.76%	\$5,965,000
TOTAL RESOURCES	\$2,714,550	\$2,222,929	81.89%	\$12,561,870	\$12,359,971	98.39%	\$12,439,173



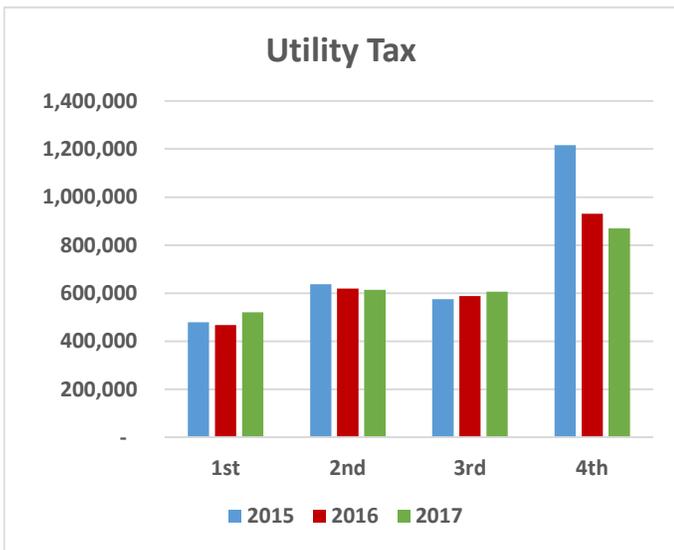
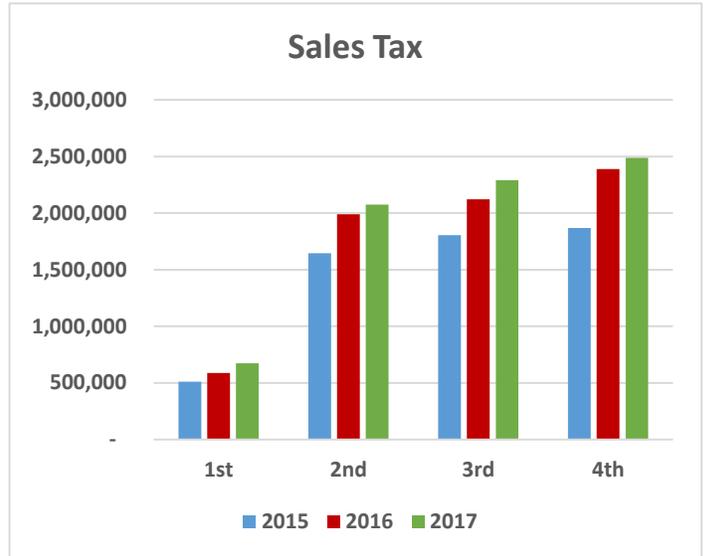
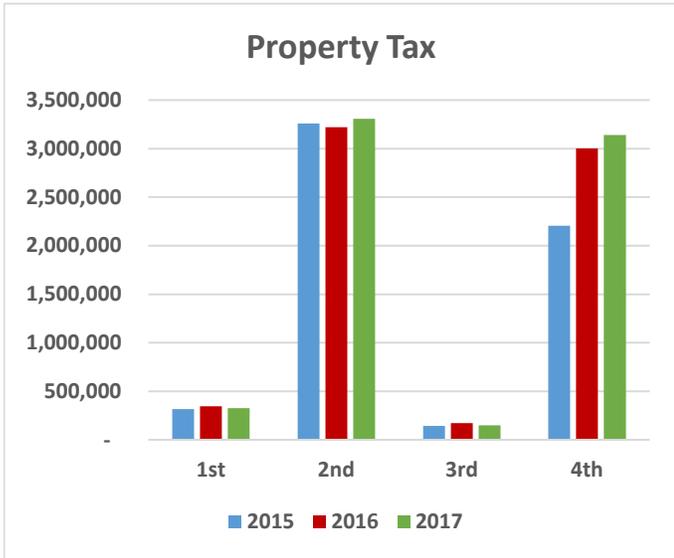
CITY OF BURIEN

2017 4th QUARTER FINANCIAL REPORT

DEBT SERVICE FUND EXPENDITURE BY LINE ITEM

	2017 Revised	2017 Actual	% of Budget	2016 Revised	2016 Actual	% of Budget	2016 Year End Audited
Professional Services	3,000	1,173	39.10%	3,000	628	20.93%	628
SERVICES	\$3,000	\$1,173	39.10%	\$3,000	\$628	20.93%	\$628
DEBT SVC-PRINCIPAL	\$1,696,825	\$1,607,225	94.72%	\$5,313,025	\$5,195,787	97.79%	\$5,195,787
DEBT SVC-INT/OTHER	\$917,140	\$791,137	86.26%	\$1,158,955	\$972,742	83.93%	\$972,742
TOTAL EXPENDITURES	\$2,616,965	\$2,399,534	91.69%	\$6,474,980	\$6,169,157	97.53%	\$6,169,157
PAYMENT TO REFUND DEBT ESCROW	\$0	\$0	0.00%	\$6,025,000	\$6,022,466	99.96%	\$6,022,466
FUND BALANCE	\$97,585	\$0	0.00%	\$61,890	\$0	0.00%	\$247,550
TOTAL USES	\$2,714,550	\$2,399,534	88.40%	\$12,561,870	\$12,191,623	97.05%	\$12,439,173

4th Quarter 2017 Major Tax Revenue Comparison Charts



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

Project Name	Budget Authority thru 2017*	Expended thru December 31, 2017	Remaining Budget
Parks & General Government Capital Projects			
Downtown Gateway Arch Replacement (NEW)	\$ 330,000	\$ 330,322	\$ (322)
Eagle Landing Park Stair Reconfiguration	50,000	-	50,000
Lake Burien School Memorial Park Improvements	50,000	45,520	4,480
Lakeview Park Playground/Path Improvements	25,000	-	25,000
Moshier Park Field and Restroom Improvements	722,000	426,464	295,536
Parks Facilities Restoration - 2017	151,075	55,189	95,886
Parks, Recreation, and Open Space (PROS) Plan Update	85,000	83,111	1,889
Public Works Maint. and Operations Facility - unfunded	-	-	-
Seahurst Park Roadside Parking Improvements (NEW)	-	-	-
Seahurst Park Slide	180,000	30,997	149,003
Town Square Spray Park	425,000	414,429	10,571
Staff Coordination of Parks CIP Projects - 2017	20,000	21,792	(1,792)
Parks & General Government CIP Fund Balance	\$ 2,038,075	\$ 1,407,824	\$ 630,251
Transportation Capital Projects			
1st Ave S - Phase 3 (SW 128th to SW 140th St)	\$ -	\$ -	\$ -
1st Ave S Paving (S 128th to S 140th St) (NEW)	-	-	-
4th Avenue SW Bike Lanes Striping	-	-	-
4th Avenue SW Sidewalks (SW 156 - SW 160th St)	-	-	-
4th and 6th Ave SW/SW 148th Street Intersection	462,000	337,223	124,777
5th Ave S. Traffic Calming (SW 116 - SW 124th St)	350,000	2,044	347,956
Citywide ADA Barrier Mitigation	1,145,000	744,687	400,313
Hilltop Elementary School Crosswalk/Path (closed)	176,000	161,031	14,969
Lake to Sound Trail	101,376	28,469	72,907
NERA Infrastructure Improvements - Pilot Program	566,500	249,141	317,359
Pavement Management Program (Street Overlay) - 2017	840,000	667,370	172,630
Peter Western Bridge Replacement (NEW)	2,615,000	775,656	1,839,344
Signal Controller/Interconnect Upgrades Program	106,515	6,901	99,614
South 128th Street Corridor Study (NEW)	-	-	-
South 132nd Street Pedestrian and Bicycle Trail	244,000	197,954	46,046
South 136th Street Sidewalk Improvements	-	-	-
South 144th Way Improvements	80,000	-	80,000
South 156th St at 4th Ave S Pedestrian HAWK Signal	40,000	19,299	20,701
South/SW 160th Street Corridor Study	75,000	37,459	37,541
Staff Coordination of Transportation CIP Projects - 2017	75,000	79,547	(4,547)
Transportation CIP Fund Balance	\$ 6,876,391	\$ 3,306,781	\$ 3,569,610

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

Project Name	Budget Authority thru 2017*	Expended thru December 31, 2017	Remaining Budget
Surface Water Management Capital Projects			
8th Ave S. Sub-basin Retrofit Improvements	\$ 2,200,845	\$ 1,640,759	\$ 560,086
20th Ave S. Drainage Improvements (S. 120 - 124th St.)	-	-	-
Capacity Improvements at SW 158th St & 4th Ave SW	665,000	630,709	34,291
Cove Point Outfall Repair	25,000	1,152	23,848
Hermes Outlet Improvements	150,000	41,379	108,621
King County Courthouse Stormwater Retrofit	80,000	-	80,000
Miller Creek Enhancements (NEW)	-	-	-
Residential Drainage Improvement Project (RDIP) - 2017	300,000	7,103	292,897
SW 152nd St. and 8th Ave SW Drainage Improvements	215,000	118,399	96,601
SW 165th Street Drainage Improvements	710,000	590,536	119,464
Storm Drainage Master Plan	-	-	-
Staff Coordination of SWM CIP Projects - 2017	50,000	26,000	24,000
Surface Water Management CIP Fund Balance	\$ 4,395,845	\$ 3,056,037	\$ 1,339,808
<i>*Includes updates in 2017-2018 Budget Amendment Ordinances No. 666 and 674.</i>			

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

Contract Number	Vendor Name	Contract Description	Contract Amount
4218	Management Services Northwest	Amendment No. 3 for 2018 Janitorial services at Burien City Hall, Burien Community Center, and Moshier Arts Center.	\$139,805 for 2018
4942	Port of Seattle	Economic Development Partnership agreement for Wayfinding signage services.	\$75,000 (\$50,000 Port of Seattle and \$25,000 City of Burien)
4943	Washington State Department of Ecology	2017-2019 Stormwater Capacity Grant.	\$50,000
4944	Tony Lind Paving, LLC	Grinding and Paving services for 1st Avenue South.	\$48,078
4947	Nix Tree Care	2018 On-Call Tree Removal and Trimming services.	\$40,000
4950	Washington State Department of Transportation (WSDOT)	Local Programs State Funding Agreement for Pedestrian Safety HAWK at South 156th Street/4th Avenue South.	Grant award is \$285,000
4951	DKS Associates	Design services for Pedestrian Safety HAWK at South 156th Street/4th Avenue South.	\$59,814
4953	Lyset Cadena	2018+ State Lobbying services.	\$43,500 for 2018
4957	Washington State Department of Transportation (WSDOT)	Local Agency Agreement for Peter Western Bridge Demolition.	\$1,350,535
3170003	COMgroup, Inc.	Planning and implementation services for Telecommunications System Replacement Project.	\$40,000
3170004	KPG, Inc.	Design services for 5th Avenue South Traffic Calming Project.	\$311,408
3180003	King County Department of Adult and Juvenile Detention	2018 Community Work Program (Work Crew).	\$46,550
3180005	Community Animal Resource & Education Society (CARES)	2018-2022 Animal Control services.	\$240,000 for 2018
3180007	Ian Shelton Films	2018 Videography and Channel 21 Programming services.	\$30,000
3180010	EnviroIssues, Inc.	Planning and implementation services for 2018 StormFest education event.	\$63,456
3180012	Global to Local	2018 Community Connector Program services.	\$26,935

TRANSFERS IN

<u>Transfer TO</u>	<u>Revised 2017 Amount</u>	<u>Revised 2018 Amount</u>	<u>Transfer FROM</u>
General Fund	\$ 40,000	\$ 40,000	Street Fund
General Fund	40,000	40,000	Surface Water Mgmt 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 Mgmt Fund
Total Equipment Reserve Fund	270,000	270,000	
Art in Public Places Fund	20,000	20,000	General Fund
Debt Service Fund	150,000	200,000	General Fund
Debt Service Fund	-	285,000	Street Fund
Debt Service Fund	1,700,000	1,500,000	Public Works Reserve Fund
Debt Service Fund	-	-	Capital Projects Reserve Fund
Debt Service Fund	375,000	370,000	Transportation Benefit Dist. Fund
Total Debt Service Fund	2,225,000	2,355,000	
Capital Projects			
Parks and General Gov't CIP	53,075	-	General Fund
Parks and General Gov't CIP	25,000	-	Capital Projects Reserve Fund
Total Parks & General Gov't CIP Fund	78,075	-	
Transportation CIP Fund	880,000	950,000	Street Fund
Transportation CIP Fund	120,000	1,575,000	Public Works Reserve Fund
Transportation CIP Fund	-	1,600,000	Capital Projects Reserve Fund
Transportation CIP Fund	300,000	350,000	Transportation Benefit Dist. Fund
Transportation CIP Fund	173,250	885,000	Surface Water Mgmt CIP Fund
Total Transportation CIP Fund	1,473,250	5,360,000	
Surface Water Mgmt CIP Fund	1,450,000	1,900,000	Surface Water Mgmt Fund
Surface Water Mgmt CIP Fund	-	-	Transportation CIP Fund
Total Surface Water Mgmt CIP Fund	1,450,000	1,900,000	
TOTAL TRANSFERS IN	\$ 5,596,325	\$ 9,985,000	

TRANSFERS OUT

Transfer FROM	Revised 2017 Amount	Revised 2018 Amount	Transfer TO
General Fund	\$ 150,000	\$ 150,000	Equipment Reserve Fund
General Fund	150,000	200,000	Debt Service Fund
General Fund	53,075	-	Parks and General Gov't CIP
General Fund	20,000	20,000	Art in Public Places Fund
Total General Fund	373,075	370,000	
Street Fund	40,000	40,000	General Fund
Street Fund	50,000	50,000	Equipment Reserve Fund
Street Fund	-	285,000	Debt Service Fund
Street Fund	880,000	950,000	Transportation CIP Fund
Total Street Fund	970,000	1,325,000	
Surface Water Mgmt Fund	40,000	40,000	General Fund
Surface Water Mgmt Fund	70,000	70,000	Equipment Reserve Fund
Surface Water Mgmt Fund	1,450,000	1,900,000	Surface Water Mgmt CIP Fund
Total SWM Fund	1,560,000	2,010,000	
Public Works Reserve Fund	1,700,000	1,500,000	Debt Service Fund
Public Works Reserve Fund	120,000		Parks and General Gov't CIP
Public Works Reserve Fund		1,575,000	Transportation CIP Fund
Total Public Works Reserve Fund	1,820,000	3,075,000	
Capital Projects Reserve Fund	-	-	Debt Service Fund
Capital Projects Reserve Fund	25,000	-	Parks & General Government CIP
Capital Projects Reserve Fund	-	1,600,000	Transportation CIP Fund
Total Capital Projects Reserve Fund	25,000	1,600,000	
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	
Capital Projects			
Surface Water Mgmt CIP Fund	173,250	885,000	Transportation CIP Fund
TOTAL TRANSFERS OUT	\$ 5,596,325	\$ 9,985,000	