

City of Burien
2018 1st Quarter Financial Report Narrative

The 1st Quarter 2018 Financial Report is attached. The report contains the following components:

1. A comparison of the operating funds in the 1st Quarter of 2017 and 2018.
2. Charts comparing major tax revenues over the last three years.
3. The financial status of the 2018 budgeted capital improvement projects.
4. Contracts over \$25,000 signed by the City Manager during the 1st Quarter.
5. A copy of the budgeted transfers.

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

General Fund

Revenues:

- Property tax collections were down when compared with the prior year due to a higher number of early tax payments being made in February which were accrued back to 2017 and included in the 4th quarter revenues.
- Business and Occupation Tax collections are less than 2017 collections due to recording all prior year taxes collected during January and February to the prior year (per the City's financial policies). As noted in the 4th quarter report for 2017, tax receipts were up significantly through December from those recorded for that same period in 2016. When only comparing March collections, 2018 collections are similar to those in 2017.
- Utility Taxes have decreased primarily due to a timing issue due to a large tax payment being received in early April and the continued trend in decreasing revenues in Telephone Utility tax.
- Building Related and Electrical permits increased by \$112,000 due to development of a market-rate apartment complex in north Burien. Otherwise, permit activity is stable.
- Collections of State – Criminal Justice revenue in 1st Quarter 2018 is from the City's share of the Marijuana Excise Tax, implemented in the 3rd Quarter of 2017.
- Investment earnings have not yet been distributed to individual funds however, the City has received a total of \$139,458 during the first quarter, up significantly from 2017's total of \$51,912 due to increasing interest rates. The net rate of return at the end of March 2018 was 1.58% compared to the March 2017 rate of 0.70%

Expenditure by Line Item:

- The increase in Salaries & Wages and Personnel Benefits are due to the filling of vacancies in senior positions and staffing increases added in the Mid-Biennium budget amendments.
- The increase in the annual Insurance premium is from increased premium for liability coverage incurred by the City.

Expenditure by Department:

- **Economic Development:** Expenditure increase due to filling the positions of Economic Development Manager and Economic Development Intern, which were vacant in 1st Quarter 2017.
- **Finance:** Expenditures increases come primarily from filling the vacant Senior Financial Analyst position, and increased costs associated with the City's contract with the SCORE Jail.
- **Legal:** The increase in the City's insurance premium is the primary cause for the increase of the department's budget.
- **Parks, Recreation and Cultural Services (PaRCS):** The Department's increase is primarily due to staffing increases added in the Mid-Biennium budget amendments.

Street Fund

Revenues:

- Right-of-way permit revenue is up due to increased activity.
- Fuel tax received has increased over 2017 due to an increase in state collections

Expenditures:

Expenditures increased marginally due to one-time capital expenditures for vehicles. This increase is offset in part by decrease in overtime wages compared with 1st Quarter 2017.

Surface Water Management Fund

Expenditures:

Expenditure increases are due to filling positions that were vacant in 1st Quarter 2017, as well as one-time capital expenditures for vehicles.



CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
GENERAL FUND REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$18,197,995	\$0	0.00%	\$18,241,925	\$0	0.00%	\$18,241,925
Property Tax	\$7,055,000	\$223,894	3.17%	\$6,865,000	\$326,525	4.76%	\$6,919,638
Sales Taxes	9,565,000	768,679	8.04%	9,160,000	740,202	8.08%	9,825,632
Business & Occupation Tax	1,345,000	6,868	0.51%	1,255,000	160,919	12.82%	1,514,984
Utility Taxes	2,605,000	423,911	16.27%	2,620,000	520,801	19.88%	2,608,563
Other Taxes	455,000	0	0.00%	455,000	0	0.00%	459,746
TAXES	\$21,025,000	\$1,423,352	6.77%	\$20,355,000	\$1,748,447	8.59%	\$21,328,564
Misc. Licenses and Permits	70,000	5,975	8.54%	70,000	2,620	3.74%	65,220
Franchise Fees	726,000	0	0.00%	701,000	0	0.00%	695,826
Business Licenses	315,000	8,940	2.84%	310,000	14,203	4.58%	325,178
Permits - Building Related	600,000	194,038	32.34%	565,000	104,287	18.46%	675,277
Permits - Electrical	125,000	61,242	48.99%	125,000	38,861	31.09%	162,395
Permits - Right of Way	0	0	0.00%	0	550	0.00%	550
LICENSES & PERMITS	\$1,836,000	\$270,195	14.72%	\$1,771,000	\$160,521	9.06%	\$1,924,447
Federal Grants	100,000	27,353	27.35%	100,000	7,915	7.91%	134,994
State - Criminal Justice	223,000	43,853	19.66%	165,000	0	0.00%	177,600
Liquor Tax and Profit	660,000	104,996	15.91%	660,000	105,572	16.00%	665,984
Intergovernmental Revenues	212,000	14,876	7.02%	165,000	11,792	7.15%	234,175
Intergovernmental Revenues - Seattle City Light	1,025,000	238,568	23.27%	1,000,000	253,398	25.34%	1,106,054
INTERGOVT REVENUE	\$2,220,000	\$429,645	19.35%	\$2,090,000	\$378,676	18.12%	\$2,318,807
Planning Fees	205,000	71,302	34.78%	205,000	65,940	32.17%	246,339
Building Plan Review Fees	330,000	72,764	22.05%	320,000	66,570	20.80%	377,146
Other Charges	35,000	12,764	36.47%	35,000	12,000	34.29%	48,311
Parks and Recreation Charges	510,000	155,109	30.41%	510,000	138,128	27.08%	503,514
CHARGES FOR SERVICES	\$1,080,000	\$311,939	28.88%	\$1,070,000	\$282,638	26.41%	\$1,175,311
FINES & PENALTIES	\$200,000	\$45,631	22.82%	\$200,000	\$54,750	27.37%	\$185,590
Investment Interest	100,000	911	0.91%	120,000	28,524	23.77%	178,194
Facility Leases	305,000	81,672	26.78%	315,000	79,093	25.11%	321,287
Other Miscellaneous Revenue	290,000	46,460	16.02%	235,000	8,923	3.80%	114,067
MISC REVENUE	\$695,000	\$129,044	18.57%	\$670,000	\$116,540	17.39%	\$613,548
TOTAL REVENUES	\$27,056,000	\$2,609,805	9.65%	\$26,156,000	\$2,741,571	10.48%	\$27,546,267
Transfers In	80,000	0	0.00%	80,000	0	0.00%	80,000
OTHER FIN SOURCES	\$80,000	\$0	0.00%	\$80,000	\$0	0.00%	\$80,000
TOTAL RESOURCES	\$45,333,995	\$2,609,805	5.76%	\$44,477,925	\$2,741,571	6.16%	\$45,868,192



CITY OF BURIEN
2018 1st QUARTER FINANCIAL REPORT

GENERAL FUND EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
SALARIES & WAGES	\$5,417,900	\$1,026,554	18.95%	\$4,783,200	\$867,056	18.13%	\$4,540,530
PERSONNEL BENEFITS	\$2,071,320	\$391,421	18.90%	\$1,751,255	\$321,798	18.38%	\$1,678,976
SUPPLIES	\$252,850	\$30,873	12.21%	\$256,850	\$39,160	15.25%	\$232,975
Professional Services	4,668,300	467,131	10.01%	3,796,100	450,472	11.87%	3,157,496
Communications	85,050	10,913	12.83%	84,550	18,025	21.32%	72,610
Travel	41,200	503	1.22%	37,200	4,981	13.39%	37,043
Taxes & Assessments	29,500	0	0.00%	25,000	0	0.00%	28,425
Operating Rents & Leases	100,800	11,679	11.59%	95,100	18,742	19.71%	83,682
Insurance	260,000	304,143	116.98%	260,000	258,261	99.33%	258,261
Utilities	217,800	17,775	8.16%	215,800	35,720	16.55%	243,316
Repairs & Maintenance	49,300	16,524	33.52%	49,300	8,581	17.40%	50,503
Admissions & Trips	29,700	801	2.70%	29,700	750	2.52%	26,924
Memberships & Dues	143,700	134,644	93.70%	144,200	126,372	87.64%	142,298
Printing, Binding, & Copying	16,050	3,529	21.99%	16,050	1,943	12.10%	12,305
Registration & Training	74,450	6,784	9.11%	70,450	8,366	11.88%	34,997
Subscriptions & Publications	20,850	1,294	6.21%	15,850	2,360	14.89%	14,130
Miscellaneous	48,750	4,655	9.55%	48,750	2,853	5.85%	47,198
SERVICES	\$5,785,450	\$980,376	16.95%	\$4,888,050	\$937,425	19.18%	\$4,209,188
INTERGOVT SERVICES	\$14,073,100	\$283,863	2.02%	\$13,540,500	\$263,010	1.94%	\$12,943,868
CAPITAL OUTLAY	\$1,355,000	\$20,878	1.54%	\$687,000	\$1,547	0.23%	\$391,078
TOTAL EXPENDITURES	\$28,955,620	\$2,733,965	9.44%	\$25,906,855	\$2,429,997	9.38%	\$23,996,615
TRANSFERS OUT	\$370,000	\$0	0.00%	\$373,075	\$0	0.00%	\$223,075
FUND BALANCE	\$16,008,375	\$0	0.00%	\$18,197,995	\$0	0.00%	\$21,648,502
TOTAL USES	\$45,333,995	\$2,733,965	6.03%	\$44,477,925	\$2,429,997	5.46%	\$45,868,192

GENERAL FUND EXPENDITURES BY DEPARTMENT							
Department	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
City Council	265,395	148,744	56.05%	260,895	143,549	55.02%	252,238
City Manager	1,419,940	150,639	10.61%	924,185	134,584	14.56%	765,752
Economic Development	904,420	90,769	10.04%	731,810	36,882	5.04%	495,885
Administrative Services	2,324,665	291,997	12.56%	1,541,785	266,471	17.28%	1,314,898
Finance	3,509,595	668,379	19.04%	3,404,180	577,819	16.97%	3,147,788
Legal	1,271,270	505,518	39.76%	1,310,080	443,234	33.83%	1,324,959
Police	12,490,000	1,045	0.01%	12,045,000	9,875	0.08%	11,468,683
Public Works	592,715	58,496	9.87%	609,970	57,243	9.38%	504,593
Community Development	2,581,420	307,655	11.92%	1,657,040	301,712	18.21%	1,503,133
Parks, Recreation, and Cultural Services	3,596,200	510,722	14.20%	3,421,910	458,627	13.40%	3,218,685
TOTAL EXPENDITURES	\$28,955,620	\$2,733,965	9.44%	\$25,906,855	\$2,429,997	9.38%	\$23,996,615



CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
STREET FUND REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$759,855	\$0	0.00%	\$1,103,870	\$0	0.00%	\$1,103,870
Utility Taxes	420,000	68,204	16.24%	410,000	81,346	19.84%	390,272
Parking Tax	250,000	8,771	3.51%	250,000	37,116	14.85%	244,548
TAXES	\$670,000	\$76,975	11.49%	\$660,000	\$118,462	17.95%	\$634,820
Franchise Fees	905,000	180,665	19.96%	880,000	168,240	19.12%	895,118
Permits - Right of Way	125,000	47,277	37.82%	125,000	26,731	21.39%	123,168
LICENSES & PERMITS	\$1,030,000	\$227,942	22.13%	\$1,005,000	\$194,971	19.40%	\$1,018,241
Multimodal Transportation	70,000	17,831	25.47%	55,000	8,367	15.21%	52,567
Motor Vehicle Fuel Tax	1,085,000	93,966	8.66%	1,080,000	87,514	8.10%	1,090,831
INTERGOVT REVENUE	\$1,155,000	\$111,797	9.68%	\$1,135,000	\$95,881	8.45%	\$1,143,398
FINES & PENALTIES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
Investment Interest	6,000	0	0.00%	6,000	2,064	34.40%	18,305
Other Miscellaneous Revenue	0	506	0.00%	0	444	0.00%	1,246
MISC REVENUE	\$6,000	\$506	8.43%	\$6,000	\$2,508	41.80%	\$19,550
TOTAL REVENUES	\$2,861,000	\$417,219	14.58%	\$2,806,000	\$411,823	14.68%	\$2,816,010
Transfers In	0	0	0.00%	0	0	0.00%	0
TOTAL RESOURCES	\$3,620,855	\$417,219	11.52%	\$3,909,870	\$411,823	10.53%	\$3,919,880

STREET FUND EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
SALARIES & WAGES	\$774,400	\$126,017	16.27%	\$728,200	\$141,103	19.38%	\$730,052
PERSONNEL BENEFITS	\$306,795	\$54,862	17.88%	\$275,815	\$57,800	20.96%	\$297,337
SUPPLIES	\$171,000	\$24,447	14.30%	\$171,000	\$39,899	23.33%	\$178,480
Professional Services	124,700	15,007	12.03%	343,600	6,759	1.97%	189,210
Communications	9,300	4,837	52.01%	9,200	4,858	52.80%	8,511
Travel	0	20	0.00%	0	62	0.00%	246
Operating Rents & Leases	62,000	12,420	20.03%	62,000	14,350	23.15%	43,709
Utilities	174,200	26,375	15.14%	171,200	33,697	19.68%	203,350
Repairs & Maintenance	48,000	3,216	6.70%	48,000	9,535	19.86%	40,397
Memberships & Dues	1,000	0	0.00%	1,000	648	64.75%	648
Printing, Binding, & Copying	0	0	0.00%	0	0	0.00%	0
Registration & Training	8,000	500	6.25%	8,000	790	9.88%	2,913
Subscriptions & Publications	0	0	0.00%	0	50	0.00%	50
Miscellaneous	0	0	0.00%	0	0	0.00%	0
SERVICES	\$427,200	\$62,375	14.60%	\$643,000	\$70,748	11.00%	\$489,035
INTERGOVT SERVICES	\$270,000	\$16,315	6.04%	\$270,000	\$3,468	1.28%	\$211,947
CAPITAL OUTLAY	\$60,000	\$58,933	98.22%	\$92,000	\$0	0.00%	\$34,319
TOTAL EXPENDITURES	\$2,009,395	\$342,950	17.07%	\$2,180,015	\$313,018	14.36%	\$1,941,171
TRANSFERS OUT	\$1,325,000	\$0	0.00%	\$970,000	\$0	0.00%	\$970,000
FUND BALANCE	\$286,460	\$0	0.00%	\$789,855	\$0	0.00%	\$1,008,709
TOTAL USES	\$3,620,855	\$342,950	9.47%	\$3,939,870	\$313,018	7.94%	\$3,919,880



CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
SURFACE WATER MANAGEMENT FUND REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$1,419,510	\$0	0.00%	\$1,579,915	\$0	0.00%	\$1,579,915
State Grants	0	0	0.00%	0	0	0.00%	25,000
Intergovernmental Revenues	0	0	0.00%	0	0	0.00%	3,950
INTERGOVT REVENUE	\$0	\$0	0.00%	\$0	\$0	0.00%	\$28,950
Storm Drainage Fees	3,455,000	69,871	2.02%	3,355,000	83,030	2.47%	3,388,442
Stormwater Connection Fee	0	0	0.00%	500,000	0	0.00%	526,817
CHARGES FOR SERVICES	\$3,455,000	\$69,871	2.02%	\$3,855,000	\$83,030	2.15%	\$3,915,258
Investment Interest	2,000	0	0.00%	2,000	2,348	117.42%	22,103
Pole Lease	8,000	0	0.00%	8,000	0	0.00%	8,000
Other Miscellaneous Revenue	0	506	0.00%	0	0	0.00%	25,598
MISC REVENUE	\$10,000	\$506	5.06%	\$10,000	\$2,348	23.48%	\$55,702
TOTAL REVENUES	\$3,465,000	\$70,377	2.03%	\$3,865,000	\$85,378	2.21%	\$3,999,910
TOTAL RESOURCES	\$4,884,510	\$70,377	1.44%	\$5,444,915	\$85,378	1.57%	\$5,579,825

SURFACE WATER MANAGEMENT FUND EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
SALARIES & WAGES	\$1,043,800	\$197,026	18.88%	\$973,300	\$158,628	16.30%	\$828,415
PERSONNEL BENEFITS	\$442,495	\$88,501	20.00%	\$404,925	\$67,420	16.65%	\$349,848
SUPPLIES	\$120,000	\$17,168	14.31%	\$120,000	\$15,491	12.91%	\$93,630
Professional Services	497,800	20,280	4.07%	550,800	26,500	4.81%	423,230
Communications	11,300	4,874	43.14%	11,100	5,334	48.05%	11,859
Travel	0	0	0.00%	0	53	0.00%	570
Taxes & Assessments	500	0	0.00%	500	0	0.00%	314
Operating Rents & Leases	62,000	11,871	19.15%	62,000	14,350	23.15%	44,008
Utilities	10,200	1,848	18.12%	171,200	2,360	1.38%	7,665
Repairs & Maintenance	63,000	7,182	11.40%	63,000	10,017	15.90%	49,383
Memberships & Dues	1,000	34	3.40%	1,000	764	76.35%	764
Printing, Binding, & Copying	1,000	0	0.00%	1,000	0	0.00%	58
Registration & Training	13,000	0	0.00%	13,000	1,014	7.80%	5,190
Subscriptions & Publications	400	0	0.00%	400	0	0.00%	19
Miscellaneous	0	0	0.00%	0	0	0.00%	0
SERVICES	\$660,200	\$46,090	6.98%	\$874,000	\$60,391	6.91%	\$543,058
INTERGOVT SERVICES	\$148,000	\$0	0.00%	\$120,000	\$0	0.00%	\$44,639
CAPITAL OUTLAY	\$15,000	\$58,933	392.89%	\$48,000	\$0	0.00%	\$0
DEBT SVC-PRINCIPAL	\$83,030	\$0	0.00%	\$83,030	\$0	0.00%	\$83,031
DEBT SVC-INT/OTHER	\$3,740	\$0	0.00%	\$4,150	\$0	0.00%	\$4,152
TOTAL EXPENDITURES	\$2,516,265	\$407,717	16.20%	\$2,627,405	\$301,931	11.49%	\$1,946,773
TRANSFERS OUT	\$2,010,000	\$0	100.00%	\$1,560,000	\$0	3.60%	\$1,560,000
FUND BALANCE	\$1,419,510	\$0	0.00%	\$296,980	\$0	0.00%	\$2,073,052
TOTAL USES	\$5,444,915	\$3,423,500	62.88%	\$3,704,215	\$301,931	59.99%	\$5,579,825



CITY OF BURIEN

2018 1st QUARTER FINANCIAL REPORT

PUBLIC WORKS RESERVE FUND REVENUES

	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$1,582,900	\$0	0.00%	\$1,286,900	\$0	0.00%	\$1,286,900
Real Estate Excise Tax	1,600,000	293,132	18.32%	2,100,000	302,436	14.40%	2,823,420
TAXES	\$1,600,000	\$293,132	18.32%	\$2,100,000	\$302,436	14.40%	\$2,823,420
Parks Mitigation Fees	15,000	13,105	87.37%	15,000	9,957	66.38%	46,661
CHARGES FOR SERVICES	\$15,000	\$13,105	87.37%	\$15,000	\$9,957	66.38%	\$46,661
Investment Interest	1,000	0	0.00%	1,000	2,192	219.19%	17,082
MISC REVENUE	\$1,000	\$0	0.00%	\$1,000	\$2,192	219.19%	\$17,082
TOTAL REVENUES	\$1,616,000	\$306,237	18.95%	\$2,116,000	\$314,585	14.87%	\$2,887,164
TOTAL RESOURCES	\$3,198,900	\$306,237	9.57%	\$3,402,900	\$314,585	9.24%	\$2,887,164

PUBLIC WORKS RESERVE FUND EXPENDITURE BY LINE ITEM

	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
TRANSFERS OUT	\$3,075,000	\$0	0.00%	\$1,820,000	\$0	0.00%	\$1,720,000
FUND BALANCE	\$123,900	\$0	0.00%	\$1,582,900	\$0	0.00%	\$1,167,164
TOTAL USES	\$3,198,900	\$0	0.00%	\$3,402,900	\$0	0.00%	\$2,887,164

EQUIPMENT RESERVE FUND REVENUES

	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$1,299,550	\$0	0.00%	\$1,329,549	\$0	0.00%	\$1,329,549
Investment Interest	0	0	0.00%	0	1,999	0.00%	10,259
MISC REVENUE	\$0	\$0	0.00%	\$0	\$1,999	0.00%	\$10,259
TOTAL REVENUES	\$0	\$0	0.00%	\$0	\$1,999	0.00%	\$10,259
Transfers In	270,000	0	0.00%	270,000	0	0.00%	270,000
OTHER FIN SOURCES	\$270,000	\$0	0.00%	\$270,000	\$0	0.00%	\$270,000
TOTAL RESOURCES	\$1,569,550	\$0	0.00%	\$1,599,549	\$0	0.00%	\$1,609,808

EQUIPMENT RESERVE FUND EXPENDITURE BY LINE ITEM

	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
SUPPLIES	\$0	\$6,224	0.00%	\$0	\$17,688	0.00%	\$30,246
Professional Services		225	0.00%	0	0	0.00%	0
SERVICES	\$0	\$225	0.00%	\$0	\$0	0.00%	\$0
CAPITAL OUTLAY	\$850,000	\$1,518	0.18%	\$300,000	\$51,698	17.23%	\$0
TOTAL EXPENDITURES	\$850,000	\$7,968	0.94%	\$300,000	\$69,385	23.13%	\$30,246
TRANSFERS OUT	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
FUND BALANCE	\$719,550	\$0	0.00%	\$1,299,550	\$0	0.00%	\$1,579,563
TOTAL USES	\$1,569,550	\$7,968	0.51%	\$1,599,550	\$69,385	4.34%	\$1,609,808



CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
ART IN PUBLIC PLACES REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$49,565	\$0	0.00%	\$29,565	\$0	0.00%	\$29,565
Investment Interest	0	0	0.00%	0	52	0.00%	307
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$0	\$0	0.00%	\$0	\$52	0.00%	\$307
TOTAL REVENUES	\$0	\$0	0.00%	\$0	\$52	0.00%	\$307
Transfers In	20,000	0	0.00%	20,000	0	0.00%	20,000
OTHER FIN SOURCES	\$20,000	\$0	0.00%	\$20,000	\$0	0.00%	\$20,000
TOTAL RESOURCES	\$69,565	\$0	0.00%	\$49,565	\$52	0.10%	\$49,872

ART IN PUBLIC PLACES EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
SUPPLIES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
SERVICES	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0
CAPITAL OUTLAY	\$35,000	\$0	0.00%	\$0	\$0	0.00%	\$0
TOTAL EXPENDITURES	\$35,000	\$0	0.00%	\$0	\$0	0.00%	\$0
FUND BALANCE	\$34,565	\$0	0.00%	\$49,565	\$0	0.00%	\$49,872
TOTAL USES	\$69,565	\$0	0.00%	\$49,565	\$0	0.00%	\$49,872

CAPITAL PROJECTS RESERVE FUND REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$1,133,360	\$0	0.00%	\$392,360	\$0	0.00%	\$392,360
Property Tax	\$785,000	\$24,877	3.17%	\$765,000	\$36,281	4.74%	\$768,849
TAXES	\$785,000	\$24,877	3.17%	\$765,000	\$36,281	4.74%	\$768,849
Investment Interest	1,000	0	0.00%	1,000	779	77.87%	7,103
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$1,000	\$0	0.00%	\$1,000	\$779	77.87%	\$7,103
TOTAL REVENUES	\$786,000	\$24,877	3.17%	\$766,000	\$37,059	4.84%	\$775,952
TOTAL RESOURCES	\$1,919,360	\$24,877	1.30%	\$1,158,360	\$37,059	3.20%	\$1,168,312

CAPITAL PROJECTS RESERVE FUND EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
TRANSFERS OUT	\$1,600,000	\$0	0.00%	\$25,000	\$0	0.00%	\$25,000
FUND BALANCE	\$319,360	\$0	0.00%	\$1,133,360	\$0	0.00%	\$1,143,312
TOTAL USES	\$1,919,360	\$0	0.00%	\$1,158,360	\$0	0.00%	\$1,168,312

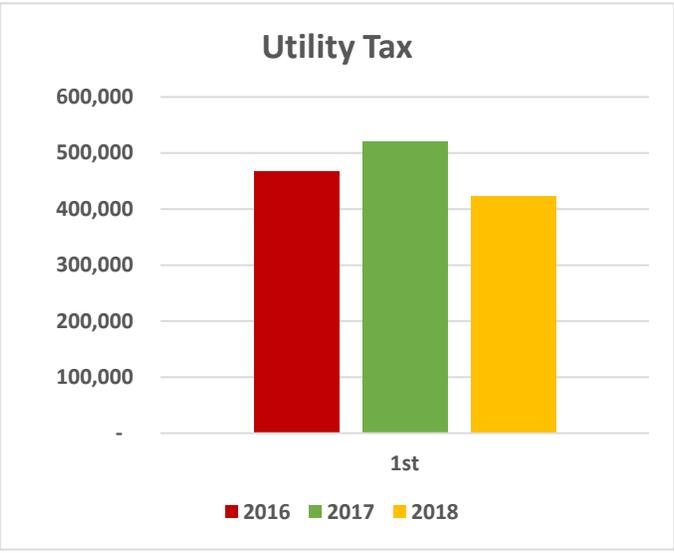
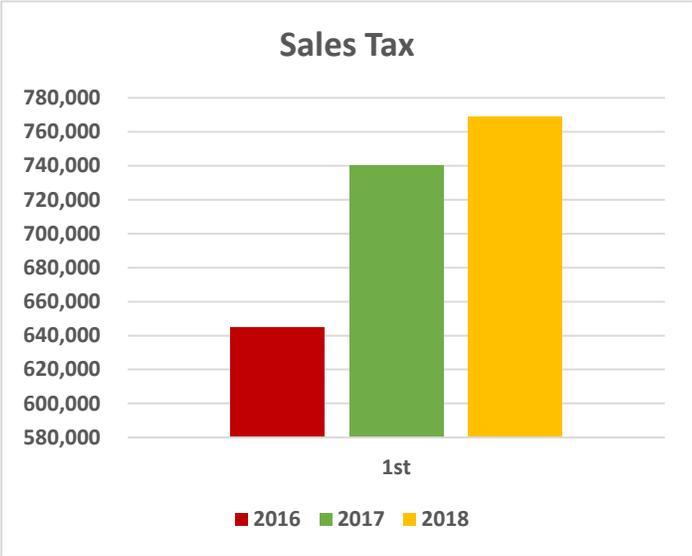
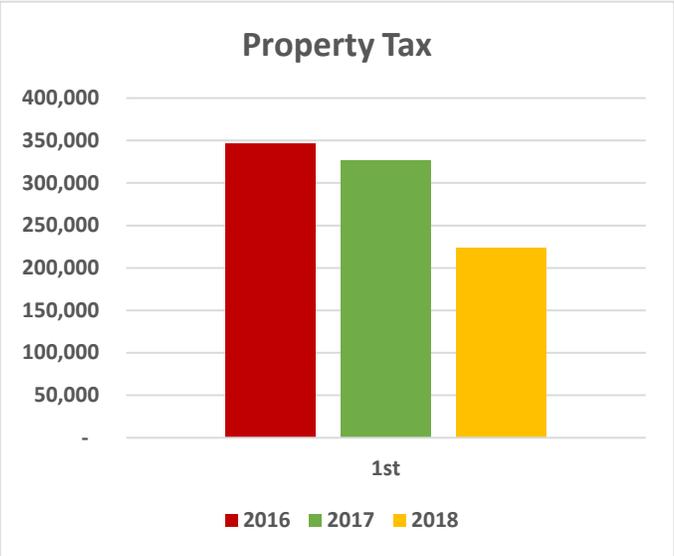


CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
TRANSPORTATION BENEFIT DIST. REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$38,520	\$0	0.00%	\$68,520	\$0	0.00%	\$68,520
TBD Vehicle Fee	750,000	116,036	15.47%	650,000	55,192	8.49%	659,726
TAXES	\$750,000	\$116,036	15.47%	\$650,000	\$55,192	8.49%	\$659,726
Investment Interest	0	0	0.00%	0	159	0.00%	2,028
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$0	\$0	0.00%	\$0	\$159	0.00%	\$2,028
TOTAL REVENUES	\$750,000	\$116,036	15.47%	\$650,000	\$55,351	8.52%	\$661,754
TOTAL RESOURCES	\$788,520	\$116,036	14.72%	\$718,520	\$55,351	7.70%	\$730,274
TRANSPORTATION BENEFIT DIST. EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
Professional Services	0	0	0.00%	5,000	0		2,097
SERVICES	\$0	\$0	0.00%	\$5,000	\$0	0.00%	\$2,097
TOTAL EXPENDITURES	\$0	\$0	0.00%	\$5,000	\$0	0.00%	\$2,097
TRANSFERS OUT	\$720,000	\$0	0.00%	\$675,000	\$0	0.00%	\$675,000
FUND BALANCE	\$68,520	\$0	0.00%	\$38,520	\$0	0.00%	\$53,177
TOTAL USES	\$788,520	\$0	0.00%	\$718,520	\$0	0.00%	\$730,274
DEBT SERVICE FUND REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
BEGINNING FUND BALANCE	\$97,585	\$0	0.00%	\$247,550	\$0	0.00%	\$247,550
Federal Grants	110,000	0	0.00%	110,000	0	0.00%	106,794
INTERGOVT REVENUE	\$110,000	\$0	0.00%	\$110,000	\$0	0.00%	\$106,794
Town Square Mitigation Fees	48,000		0.00%	48,000	0	0.00%	48,164
CHARGES FOR SERVICES	\$48,000	\$0	0.00%	\$48,000	\$0	0.00%	\$48,164
FINES & PENALTIES	\$0	\$477	0.00%	\$0	\$286	0.00%	\$120
Investment Interest	0	0	0.00%	0	380	0.00%	1,397
LID Special Assessment	84,000	4,290	5.11%	84,000	5,499	6.55%	87,817
LID Special Assessment Interest	0	320	0.00%	0	402	0.00%	3,636
Other Miscellaneous Revenue	0	0	0.00%	0	0	0.00%	0
MISC REVENUE	\$84,000	\$4,610	5.49%	\$84,000	\$6,280	7.48%	\$92,850
TOTAL REVENUES	\$242,000	\$5,087	2.10%	\$242,000	\$6,567	2.71%	\$247,929
Transfers In	2,355,000	0	0.00%	2,225,000	0	0.00%	1,975,000
OTHER FIN SOURCES	\$2,355,000	\$0	0.00%	\$2,225,000	\$0	0.00%	\$1,975,000
TOTAL RESOURCES	\$2,694,585	\$5,087	0.19%	\$2,714,550	\$6,567	0.24%	\$2,470,479



CITY OF BURIEN							
2018 1st QUARTER FINANCIAL REPORT							
DEBT SERVICE FUND EXPENDITURE BY LINE ITEM							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Unaudited
Professional Services	3,000	0	0.00%	3,000	0	0.00%	1,173
SERVICES	\$3,000	\$0	0.00%	\$3,000	\$0	0.00%	\$1,173
DEBT SVC-PRINCIPAL	\$1,739,625	\$0	0.00%	\$1,696,825	\$0	0.00%	\$1,607,225
DEBT SVC-INT/OTHER	\$876,045	\$0	0.00%	\$917,140	\$0	0.00%	\$791,137
TOTAL EXPENDITURES	\$2,618,670	\$0	0.00%	\$2,616,965	\$0	0.00%	\$2,399,534
FUND BALANCE	\$75,915	\$0	0.00%	\$97,585	\$0	0.00%	\$70,945
TOTAL USES	\$2,694,585	\$0	0.00%	\$2,714,550	\$0	0.00%	\$2,470,479

1st Quarter 2018 Major Tax Revenue Comparison Charts



City of Burien, Washington
Capital Projects Expenditure Report - First Quarter 2018

Project Name	Budget Authority thru 2018*	Expended thru March 31, 2018	Remaining Budget
Parks & General Government Capital Projects			
Downtown Gateway Arch Replacement (NEW)	\$ 330,000	\$ 330,322	\$ (322)
Eagle Landing Park Stair Reconfiguration	275,000	-	275,000
Lake Burien School Memorial Park Improvements	150,000	42,520	107,480
Lakeview Park Playground/Path Improvements	218,000	-	218,000
Moshier Park Field and Restroom Improvements	722,000	429,160	292,840
Parks Facilities Restoration - 2017-2018	249,075	53,639	195,436
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	415,979	9,021
Staff Coordination of Parks CIP Projects - 2018	10,000	1,098	8,902
Parks & General Government CIP Fund Balance	\$ 2,644,075	\$ 1,386,826	\$ 1,257,249
Transportation Capital Projects			
1st Ave S - Phase 3 (SW 128th to SW 140th St)	\$ 2,600,000	\$ 1,288	\$ 2,598,712
4th Avenue SW Bike Lanes Striping	30,000	-	30,000
4th Avenue SW Sidewalks (SW 156 - SW 160th St)	600,000	-	600,000
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)	1,400,000	8,273	1,391,727
Citywide ADA Barrier Mitigation	1,195,000	991,486	203,514
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) - 2018	1,020,000	-	1,020,000
Peter Western Bridge Replacement (NEW)	8,565,000	797,723	7,767,277
Signal Controller/Interconnect Upgrades Program	156,515	6,901	149,614
South 128th Street Corridor Study (NEW)	80,000	-	80,000
South 132nd Street Pedestrian and Bicycle Trail	244,000	197,954	46,046
South 136th Street Sidewalk Improvements	800,000	-	800,000
South 144th Way Improvements	3,800,000	-	3,800,000
South 156th St at 4th Ave S Pedestrian HAWK Signal	285,000	37,134	247,866
South/SW 160th Street Corridor Study	75,000	37,459	37,541
Staff Coordination of Transportation CIP Projects - 2018	80,000	14,142	65,858
Transportation CIP Fund Balance	\$ 22,236,391	\$ 2,868,224	\$ 19,368,167

City of Burien, Washington
Capital Projects Expenditure Report - First Quarter 2018

Project Name	Budget Authority thru 2018*	Expended thru March 31, 2018	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.)	150,000	-	150,000
Capacity Improvements at SW 158th St & 4th Ave SW	665,000	630,709	34,291
Cove Point Outfall Repair	175,000	1,152	173,848
Hermes Outlet Improvements	750,000	58,481	691,519
King County Courthouse Stormwater Retrofit	80,000	-	80,000
Miller Creek Enhancements (NEW)	3,550,000	-	3,550,000
Residential Drainage Improvement Project (RDIP) - 2018	300,000	-	300,000
SW 152nd St. and 8th Ave SW Drainage Improvements	640,000	118,399	521,601
SW 165th Street Drainage Improvements	710,000	590,536	119,464
Storm Drainage Master Plan	150,000	-	150,000
Staff Coordination of SWM CIP Projects - 2018	50,000	2,048	47,952
Surface Water Management CIP Fund Balance	\$ 9,420,845	\$ 3,042,084	\$ 6,378,761
<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 - First Quarter 2018

Contract Number	Vendor Name	Contract Description	Contract Amount
4458	Otak, Inc.	Amendment #3 for additional construction management services for the 8th Avenue South Stormwater Sub-basin Retrofit Improvements project.	Amendment is for \$25,944. Revised total contract amount is \$522,645.
3180008	Landcare USA, LLC	2018 Parks Landscaping and Maintenance services.	\$526,773
3180017	King County Water and Land Resources Division (WLRD)	2018 Technical Services Agreement for Miller and Walker Creeks Basin Stewardship and Monitoring Coordination.	Burien's share is \$60,194.
3180019	Aspect Consulting LLC	Consulting services for preparation of Stormwater Management Standard Operating Procedures.	\$52,345
3180021	KPG, Inc.	Design services for Signal Controller/Interconnect Upgrade Program.	\$28,995
3180022	McDonough & Sons, Inc.	2018 Street Sweeping services.	\$55,157
3180024	Discover Burien Association	2018 Business/Community Promotion and Team Clean Sweep services.	\$132,936
3180033	KPFF Consulting Engineers	Design services for Peter Western Bridge replacement.	\$1,377,219
3180038	King County Housing and Community Development	FY2017 Community Development Block Grant (CDBG) Agreement for Lakeview Park Improvement project.	\$228,000
3180048	Tube Art Displays, Inc.	Consulting services for Downtown Wayfinding - Phase 1.	\$87,531
3180052	Perteet Inc.	Design and construction management services for 2018 Pavement Management program.	\$156,150
3180060	Legacy Group Interiors	Burien Community Center Seahurst Room flooring replacement services.	\$34,376

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	