

City of Burien
2018 2nd Quarter Financial Report Narrative

The 2nd Quarter 2018 Financial Report is attached. The report contains the following components:

1. A comparison of the operating funds in the 2nd 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 2nd 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:

- 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. Comparing the 2nd Quarter of 2018 to the 2nd Quarter of 2017, Business and Occupation tax revenues increased by nearly \$40,000.
- Utility Taxes have decreased primarily due to the continued trend in decreasing revenues in Telephone Utility tax.
- Building Related and Electrical permit revenues are stable compared to the prior year. However, \$112,000 of the 2018 revenue is due to the development of a market rate apartment complex in North Burien. 2nd Quarter 2018 permit revenue declined by \$96,000 compared to the 2nd Quarter 2017.
- 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 increased by \$70,000 due to increasing interest rates. The net rate at the end of June 2018 was 1.88% compared to the June 2017 rate of 1.07%.

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.
- The decrease in professional services is primarily due to decreased project activity in economic development compared to the prior year, and a decreased need for professional legal services compared to the prior year.

Expenditure by Department:

- **Administrative Services:** The expenditure increases are a result of reclassifying the Administrative Services Manager position to an Administrative Services Director, and transferring the Public Records Officer from the Legal Department to the City Clerk division of the Administrative Services Department.
- **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:

- 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 2nd Quarter 2017.

Surface Water Management Fund

Expenditures:

Expenditure increases are due to filling positions that were vacant in 2nd Quarter 2017, as well as one-time capital expenditures for vehicles.



| CITY OF BURIEN | | | | | | | |
|---|---------------------|---------------------|---------------|---------------------|---------------------|---------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| GENERAL FUND REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$18,197,995 | \$0 | 0.00% | \$18,241,925 | \$0 | 0.00% | \$18,241,925 |
| Property Tax | \$7,055,000 | 3,637,332 | 51.56% | \$6,865,000 | 3,632,388 | 52.91% | \$6,919,638 |
| Sales Taxes | 9,565,000 | 3,228,068 | 33.75% | 9,160,000 | 3,022,353 | 33.00% | 9,825,632 |
| Business & Occupation Tax | 1,345,000 | 329,663 | 24.51% | 1,255,000 | 449,774 | 35.84% | 1,514,984 |
| Utility Taxes | 2,605,000 | 1,046,288 | 40.16% | 2,620,000 | 1,134,270 | 43.29% | 2,608,563 |
| Other Taxes | 455,000 | 128,491 | 28.24% | 455,000 | 119,911 | 26.35% | 459,746 |
| TAXES | \$21,025,000 | \$8,369,842 | 39.81% | \$20,355,000 | \$8,358,696 | 41.06% | \$21,328,564 |
| Misc. Licenses and Permits | 70,000 | 31,030 | 44.33% | 70,000 | 24,665 | 35.24% | 65,220 |
| Franchise Fees | 726,000 | 163,157 | 22.47% | 701,000 | 172,637 | 24.63% | 695,826 |
| Business Licenses | 315,000 | 96,083 | 30.50% | 310,000 | 44,323 | 14.30% | 325,178 |
| Permits - Building Related | 600,000 | 316,785 | 52.80% | 565,000 | 326,853 | 57.85% | 675,277 |
| Permits - Electrical | 125,000 | 102,766 | 82.21% | 125,000 | 77,275 | 61.82% | 162,395 |
| Permits - Right of Way | 0 | 0 | 0.00% | 0 | 550 | 0.00% | 550 |
| LICENSES & PERMITS | \$1,836,000 | \$709,821 | 38.66% | \$1,771,000 | \$646,303 | 36.49% | \$1,924,447 |
| Federal Grants | 100,000 | 31,114 | 31.11% | 100,000 | 8,969 | 8.97% | 134,994 |
| State - Criminal Justice | 223,000 | 104,418 | 46.82% | 165,000 | 39,335 | 23.84% | 177,600 |
| Liquor Tax and Profit | 660,000 | 279,261 | 42.31% | 660,000 | 277,298 | 42.01% | 665,984 |
| Intergovernmental Revenues | 212,000 | 31,759 | 14.98% | 165,000 | 85,537 | 51.84% | 234,175 |
| Intergovernmental Revenues - Seattle City Light | 1,025,000 | 543,976 | 53.07% | 1,000,000 | 528,836 | 52.88% | 1,106,054 |
| INTERGOVT REVENUE | \$2,220,000 | \$990,529 | 44.62% | \$2,090,000 | \$939,975 | 44.97% | \$2,318,807 |
| Planning Fees | 205,000 | 123,303 | 60.15% | 205,000 | 90,979 | 44.38% | 246,339 |
| Building Plan Review Fees | 330,000 | 139,461 | 42.26% | 320,000 | 215,246 | 67.26% | 377,146 |
| Other Charges | 35,000 | 30,007 | 85.73% | 35,000 | 22,900 | 65.43% | 48,311 |
| Parks and Recreation Charges | 510,000 | 285,595 | 56.00% | 510,000 | 292,431 | 57.34% | 503,514 |
| CHARGES FOR SERVICES | \$1,080,000 | \$578,365 | 53.55% | \$1,070,000 | \$621,555 | 58.09% | \$1,175,311 |
| FINES & PENALTIES | \$200,000 | \$103,257 | 51.63% | \$200,000 | \$104,545 | 52.27% | \$185,590 |
| Investment Interest | 100,000 | 147,771 | 147.77% | 120,000 | 77,103 | 64.25% | 178,194 |
| Facility Leases | 305,000 | 174,389 | 57.18% | 315,000 | 168,238 | 53.41% | 321,287 |
| Other Miscellaneous Revenue | 290,000 | 64,642 | 22.29% | 235,000 | 31,811 | 13.54% | 114,067 |
| MISC REVENUE | \$695,000 | \$386,802 | 55.66% | \$670,000 | \$277,153 | 41.37% | \$613,548 |
| TOTAL REVENUES | \$27,056,000 | \$11,138,617 | 41.17% | \$26,156,000 | \$10,948,226 | 41.86% | \$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 | \$11,138,617 | 24.57% | \$44,477,925 | \$10,948,226 | 24.61% | \$45,868,192 |



CITY OF BURIEN

2018 2nd QUARTER FINANCIAL REPORT

GENERAL FUND EXPENDITURE BY LINE ITEM

| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
|------------------------------|---------------------|---------------------|---------------|---------------------|--------------------|---------------|-----------------------|
| SALARIES & WAGES | \$5,417,900 | \$2,322,754 | 42.87% | \$4,783,200 | \$1,987,271 | 41.55% | \$4,540,530 |
| PERSONNEL BENEFITS | \$2,071,320 | \$869,795 | 41.99% | \$1,751,255 | \$727,146 | 41.52% | \$1,678,976 |
| SUPPLIES | \$252,850 | \$95,169 | 37.64% | \$256,850 | \$103,438 | 40.27% | \$232,975 |
| Professional Services | 4,668,300 | 1,155,616 | 24.75% | 3,792,100 | 1,259,064 | 33.20% | 3,157,496 |
| Communications | 85,050 | 33,995 | 39.97% | 84,550 | 32,648 | 38.61% | 72,610 |
| Travel | 41,200 | 8,820 | 21.41% | 37,200 | 13,129 | 35.29% | 37,043 |
| Taxes & Assessments | 29,500 | 29,253 | 99.16% | 29,000 | 28,425 | 98.02% | 28,425 |
| Operating Rents & Leases | 100,800 | 31,370 | 31.12% | 95,100 | 37,101 | 39.01% | 83,682 |
| Insurance | 260,000 | 304,143 | 116.98% | 260,000 | 258,261 | 99.33% | 258,261 |
| Utilities | 217,800 | 65,431 | 30.04% | 215,800 | 83,746 | 38.81% | 243,316 |
| Repairs & Maintenance | 49,300 | 23,615 | 47.90% | 49,300 | 32,959 | 66.85% | 50,503 |
| Admissions & Trips | 29,700 | 3,125 | 10.52% | 29,700 | 3,785 | 12.74% | 26,924 |
| Memberships & Dues | 143,700 | 137,383 | 95.60% | 144,200 | 127,188 | 88.20% | 142,298 |
| Printing, Binding, & Copying | 16,050 | 6,999 | 43.61% | 16,050 | 5,437 | 33.87% | 12,305 |
| Registration & Training | 74,450 | 14,797 | 19.87% | 70,450 | 19,401 | 27.54% | 34,997 |
| Subscriptions & Publications | 20,850 | 4,557 | 21.86% | 15,850 | 8,153 | 51.44% | 14,130 |
| Miscellaneous | 48,750 | 10,836 | 22.23% | 48,750 | 13,079 | 26.83% | 47,198 |
| SERVICES | \$5,785,450 | \$1,829,939 | 31.63% | \$4,888,050 | \$1,922,376 | 39.33% | \$4,209,188 |
| INTERGOVT SERVICES | \$14,073,100 | \$5,265,481 | 37.42% | \$13,540,500 | \$4,929,901 | 36.41% | \$12,943,868 |
| CAPITAL OUTLAY | \$1,355,000 | \$61,696 | 4.55% | \$687,000 | \$221,419 | 32.23% | \$391,078 |
| TOTAL EXPENDITURES | \$28,955,620 | \$10,444,834 | 36.07% | \$25,906,855 | \$9,891,551 | 38.18% | \$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 | \$10,444,834 | 23.04% | \$44,477,925 | \$9,891,551 | 22.24% | \$45,868,192 |

GENERAL FUND EXPENDITURES BY DEPARTMENT

| Department | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
|--|---------------------|---------------------|---------------|---------------------|--------------------|---------------|-----------------------|
| City Council | 265,395 | 189,337 | 71.34% | 260,895 | 179,669 | 68.87% | 252,238 |
| City Manager | 1,419,940 | 354,388 | 24.96% | 924,185 | 320,879 | 34.72% | 765,752 |
| Economic Development | 904,420 | 219,268 | 24.24% | 731,810 | 215,540 | 29.45% | 495,885 |
| Administrative Services | 2,324,665 | 682,545 | 29.36% | 1,541,785 | 575,763 | 37.34% | 1,314,898 |
| Finance | 3,509,595 | 1,380,044 | 39.32% | 3,404,180 | 1,355,664 | 39.82% | 3,147,788 |
| Legal | 1,271,270 | 736,448 | 57.93% | 1,310,080 | 704,091 | 53.74% | 1,324,959 |
| Police | 12,490,000 | 4,690,265 | 37.55% | 12,045,000 | 4,420,419 | 36.70% | 11,468,683 |
| Public Works | 592,715 | 208,565 | 35.19% | 609,970 | 249,825 | 40.96% | 504,593 |
| Community Development | 2,581,420 | 685,613 | 26.56% | 1,657,040 | 669,834 | 40.42% | 1,503,133 |
| Parks, Recreation, and Cultural Services | 3,596,200 | 1,298,360 | 36.10% | 3,421,910 | 1,199,868 | 35.06% | 3,218,685 |
| TOTAL EXPENDITURES | \$28,955,620 | \$10,444,834 | 36.07% | \$25,906,855 | \$9,891,551 | 38.18% | \$23,996,615 |



| CITY OF BURIEN | | | | | | | |
|-----------------------------------|--------------------|--------------------|----------------|--------------------|--------------------|----------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| STREET FUND REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$759,855 | \$0 | 0.00% | \$1,103,870 | \$0 | 0.00% | \$1,103,870 |
| Utility Taxes | 420,000 | 171,653 | 40.87% | 410,000 | 183,600 | 44.78% | 423,580 |
| Parking Tax | 250,000 | 93,605 | 37.44% | 250,000 | 98,739 | 39.50% | 244,548 |
| TAXES | \$670,000 | \$265,258 | 39.59% | \$660,000 | \$282,339 | 42.78% | \$668,128 |
| Franchise Fees | 905,000 | 393,262 | 43.45% | 880,000 | 390,935 | 44.42% | 895,118 |
| Permits - Right of Way | 125,000 | 66,115 | 52.89% | 125,000 | 65,493 | 52.39% | 116,293 |
| LICENSES & PERMITS | \$1,030,000 | \$459,377 | 44.60% | \$1,005,000 | \$456,428 | 45.42% | \$1,011,411 |
| Multimodal Transportation | 70,000 | 35,661 | 50.94% | 55,000 | 16,733 | 30.42% | 52,567 |
| Motor Vehicle Fuel Tax | 1,085,000 | 362,405 | 33.40% | 1,080,000 | 342,620 | 31.72% | 1,090,831 |
| INTERGOVT REVENUE | \$1,155,000 | \$398,066 | 34.46% | \$1,135,000 | \$359,353 | 31.66% | \$1,143,398 |
| FINES & PENALTIES | \$0 | \$0 | 0.00% | \$0 | \$0 | 0.00% | \$0 |
| Investment Interest | 6,000 | 11,951 | 199.18% | 6,000 | 6,940 | 115.66% | 20,972 |
| Other Miscellaneous Revenue | 0 | 506 | 0.00% | 0 | 1,081 | 0.00% | 1,201 |
| MISC REVENUE | \$6,000 | \$12,457 | 207.61% | \$6,000 | \$8,021 | 133.68% | \$22,172 |
| TOTAL REVENUES | \$2,861,000 | \$1,135,157 | 39.68% | \$2,806,000 | \$1,106,142 | 39.42% | \$2,845,109 |
| Sale of Capital Assets | 0 | 0 | 0.00% | 0 | 819,996 | 0.00% | 819,996 |
| Transfers In | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 |
| TOTAL RESOURCES | \$3,620,855 | \$1,135,157 | 31.35% | \$3,909,870 | \$1,926,137 | 49.26% | \$4,768,975 |



| CITY OF BURIEN | | | | | | | |
|--------------------------------------|--------------------|------------------|---------------|--------------------|------------------|---------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| STREET FUND EXPENDITURE BY LINE ITEM | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| SALARIES & WAGES | \$774,400 | \$299,860 | 38.72% | \$728,200 | \$315,654 | 43.35% | \$730,052 |
| PERSONNEL BENEFITS | \$306,795 | \$127,049 | 41.41% | \$275,815 | \$126,477 | 45.86% | \$297,337 |
| SUPPLIES | \$171,000 | \$66,125 | 38.67% | \$171,000 | \$81,640 | 47.74% | \$178,480 |
| Professional Services | 124,700 | 34,926 | 28.01% | 343,600 | 84,330 | 24.54% | 189,210 |
| Communications | 9,300 | 6,201 | 66.68% | 9,200 | 5,936 | 64.52% | 8,511 |
| Travel | 0 | 20 | 0.00% | 0 | 71 | 0.00% | 246 |
| Operating Rents & Leases | 62,000 | 22,894 | 36.93% | 62,000 | 23,451 | 37.82% | 43,709 |
| Utilities | 174,200 | 99,530 | 57.14% | 171,200 | 90,918 | 53.11% | 203,350 |
| Repairs & Maintenance | 48,000 | 9,413 | 19.61% | 48,000 | 16,370 | 34.10% | 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 | 920 | 11.50% | 8,000 | 918 | 11.48% | 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 | \$173,904 | 40.71% | \$643,000 | \$222,692 | 34.63% | \$489,035 |
| INTERGOVT SERVICES | \$270,000 | \$63,435 | 23.49% | \$270,000 | \$32,633 | 12.09% | \$211,947 |
| CAPITAL OUTLAY | \$60,000 | \$59,927 | 99.88% | \$92,000 | \$0 | 0.00% | \$34,319 |
| TOTAL EXPENDITURES | \$2,009,395 | \$790,300 | 39.33% | \$2,180,015 | \$779,096 | 35.74% | \$1,941,171 |
| TRANSFERS OUT | \$1,325,000 | \$0 | 0.00% | \$970,000 | \$100,000 | 10.31% | \$970,000 |
| FUND BALANCE | \$286,460 | \$0 | 0.00% | \$759,855 | \$0 | 0.00% | \$1,857,804 |
| TOTAL USES | \$3,620,855 | \$790,300 | 21.83% | \$3,909,870 | \$879,096 | 22.48% | \$4,768,975 |



| CITY OF BURIEN | | | | | | | |
|--|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| SURFACE WATER MANAGEMENT FUND REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$1,419,510 | \$0 | 0.00% | \$1,579,915 | \$0 | 0.00% | \$1,579,915 |
| State Grants | 0 | 4,718 | 0.00% | 0 | 25,000 | 0.00% | 25,000 |
| Intergovernmental Revenues | 0 | 0 | 0.00% | 0 | 0 | 0.00% | 3,950 |
| INTERGOVT REVENUE | \$0 | \$4,718 | 0.00% | \$0 | \$25,000 | 0.00% | \$28,950 |
| Storm Drainage Fees | 3,455,000 | 1,749,579 | 50.64% | 3,355,000 | 1,717,767 | 51.20% | 3,388,442 |
| Stormwater Connection Fee | 0 | 0 | 0.00% | 500,000 | 163,242 | 32.65% | 526,817 |
| CHARGES FOR SERVICES | \$3,455,000 | \$1,749,579 | 50.64% | \$3,855,000 | \$1,881,009 | 48.79% | \$3,915,258 |
| Investment Interest | 2,000 | 14,454 | 722.69% | 2,000 | 8,158 | 407.89% | 37,175 |
| Pole Lease | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% | 8,000 |
| Other Miscellaneous Revenue | 0 | 506 | 0.00% | 0 | 598 | 0.00% | 25,598 |
| MISC REVENUE | \$10,000 | \$14,959 | 149.59% | \$10,000 | \$8,756 | 87.56% | \$70,774 |
| TOTAL REVENUES | \$3,465,000 | \$1,769,257 | 51.06% | \$3,865,000 | \$1,914,765 | 49.54% | \$4,014,982 |
| TOTAL RESOURCES | \$4,884,510 | \$1,769,257 | 36.22% | \$5,444,915 | \$1,914,765 | 35.17% | \$5,594,897 |

| SURFACE WATER MANAGEMENT FUND EXPENDITURE BY LINE ITEM | | | | | | | |
|--|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| SALARIES & WAGES | \$1,043,800 | \$451,085 | 43.22% | \$973,300 | \$355,388 | 36.51% | \$828,415 |
| PERSONNEL BENEFITS | \$442,495 | \$199,639 | 45.12% | \$404,925 | \$148,053 | 36.56% | \$349,848 |
| SUPPLIES | \$120,000 | \$51,367 | 42.81% | \$120,000 | \$37,218 | 31.01% | \$93,630 |
| Professional Services | 497,800 | 134,494 | 27.02% | 550,800 | 164,545 | 29.87% | 423,230 |
| Communications | 11,300 | 7,217 | 63.87% | 11,100 | 7,276 | 65.55% | 11,859 |
| Travel | 0 | 46 | 0.00% | 0 | 419 | 0.00% | 570 |
| Taxes & Assessments | 500 | 310 | 62.03% | 500 | 314 | 62.73% | 314 |
| Operating Rents & Leases | 62,000 | 20,287 | 32.72% | 62,000 | 23,451 | 37.82% | 44,008 |
| Utilities | 10,200 | 3,345 | 32.80% | 9,200 | 6,096 | 66.27% | 7,665 |
| Repairs & Maintenance | 63,000 | 15,875 | 25.20% | 63,000 | 22,387 | 35.54% | 49,383 |
| Memberships & Dues | 1,000 | 136 | 13.60% | 1,000 | 764 | 76.35% | 764 |
| Printing, Binding, & Copying | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% | 58 |
| Registration & Training | 13,000 | 1,360 | 10.46% | 13,000 | 2,647 | 20.36% | 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 | \$183,071 | 27.73% | \$712,000 | \$227,898 | 32.01% | \$543,058 |
| INTERGOVT SERVICES | \$148,000 | \$0 | 0.00% | \$120,000 | \$0 | 0.00% | \$44,639 |
| CAPITAL OUTLAY | \$15,000 | \$59,927 | 399.51% | \$48,000 | \$0 | 0.00% | \$0 |
| DEBT SVC-PRINCIPAL | \$83,030 | \$83,031 | 100.00% | \$83,030 | \$83,031 | 100.00% | \$83,031 |
| DEBT SVC-INT/OTHER | \$3,740 | \$3,736 | 99.90% | \$4,150 | \$4,152 | 100.04% | \$4,152 |
| TOTAL EXPENDITURES | \$2,516,265 | \$1,031,856 | 41.01% | \$2,465,405 | \$855,739 | 34.71% | \$1,946,773 |
| TRANSFERS OUT | \$2,010,000 | \$0 | 100.00% | \$1,560,000 | \$0 | 3.60% | \$1,560,000 |
| FUND BALANCE | \$358,245 | \$0 | 0.00% | \$1,419,510 | \$0 | 0.00% | \$2,088,124 |
| TOTAL USES | \$4,884,510 | \$1,031,856 | 62.88% | \$5,444,915 | \$855,739 | 59.99% | \$5,594,897 |



CITY OF BURIEN

2018 2nd QUARTER FINANCIAL REPORT

PUBLIC WORKS RESERVE FUND REVENUES

| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
|------------------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| BEGINNING FUND BALANCE | \$1,582,900 | \$0 | 0.00% | \$1,286,900 | \$0 | 0.00% | \$1,286,903 |
| Real Estate Excise Tax | 1,600,000 | 1,007,340 | 62.96% | 2,100,000 | 836,246 | 39.82% | 2,823,420 |
| TAXES | \$1,600,000 | \$1,007,340 | 62.96% | \$2,100,000 | \$836,246 | 39.82% | \$2,823,420 |
| Parks Mitigation Fees | 15,000 | 30,745 | 204.97% | 15,000 | 9,957 | 66.38% | 46,661 |
| CHARGES FOR SERVICES | \$15,000 | \$30,745 | 204.97% | \$15,000 | \$9,957 | 66.38% | \$46,661 |
| Investment Interest | 1,000 | 16,957 | 1695.67% | 1,000 | 6,054 | 605.44% | 19,208 |
| MISC REVENUE | \$1,000 | \$16,957 | 1695.67% | \$1,000 | \$6,054 | 605.44% | \$19,208 |
| TOTAL REVENUES | \$1,616,000 | \$1,055,042 | 65.29% | \$2,116,000 | \$852,257 | 40.28% | \$2,889,289 |
| TOTAL RESOURCES | \$3,198,900 | \$1,055,042 | 32.98% | \$3,402,900 | \$852,257 | 25.05% | \$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 Audited |
|---------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| TRANSFERS OUT | \$3,075,000 | \$750,000 | 24.39% | \$1,820,000 | \$250,000 | 13.74% | \$1,720,000 |
| FUND BALANCE | \$123,900 | \$0 | 0.00% | \$1,582,900 | \$0 | 0.00% | \$1,167,164 |
| TOTAL USES | \$3,198,900 | \$750,000 | 23.45% | \$3,402,900 | \$250,000 | 7.35% | \$2,887,164 |

EQUIPMENT RESERVE FUND REVENUES

| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
|------------------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| BEGINNING FUND BALANCE | \$1,299,550 | \$0 | 0.00% | \$1,329,549 | \$0 | 0.00% | \$1,329,549 |
| Investment Interest | 0 | 9,571 | 0.00% | 0 | 4,712 | 0.00% | 11,549 |
| MISC REVENUE | \$0 | \$9,571 | 0.00% | \$0 | \$4,712 | 0.00% | \$11,549 |
| TOTAL REVENUES | \$0 | \$9,571 | 0.00% | \$0 | \$4,712 | 0.00% | \$11,549 |
| 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 | \$9,571 | 0.61% | \$1,599,549 | \$4,712 | 0.29% | \$1,611,098 |

EQUIPMENT RESERVE FUND EXPENDITURE BY LINE ITEM

| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
|-----------------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| SUPPLIES | \$0 | \$36,979 | 0.00% | \$0 | \$21,737 | 0.00% | \$30,246 |
| Professional Services | 0 | 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 | \$62,038 | 20.68% | \$0 |
| TOTAL EXPENDITURES | \$850,000 | \$38,723 | 4.56% | \$300,000 | \$83,775 | 27.93% | \$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% | \$1,580,852 |
| TOTAL USES | \$1,569,550 | \$38,723 | 2.47% | \$1,599,550 | \$83,775 | 5.24% | \$1,611,098 |



| CITY OF BURIEN | | | | | | | |
|-----------------------------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| ART IN PUBLIC PLACES REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$49,565 | \$0 | 0.00% | \$29,565 | \$0 | 0.00% | \$29,567 |
| Investment Interest | 0 | 334 | 0.00% | 0 | 136 | 0.00% | 340 |
| MISC REVENUE | \$0 | \$334 | 0.00% | \$0 | \$136 | 0.00% | \$340 |
| TOTAL REVENUES | \$0 | \$334 | 0.00% | \$0 | \$136 | 0.00% | \$340 |
| 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 | \$334 | 0.48% | \$49,565 | \$136 | 0.27% | \$49,907 |

| ART IN PUBLIC PLACES EXPENDITURE BY LINE ITEM | | | | | | | |
|---|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| 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% | \$49,907 |
| TOTAL USES | \$69,565 | \$0 | 0.00% | \$49,565 | \$0 | 0.00% | \$49,907 |

| CAPITAL PROJECTS RESERVE FUND REVENUES | | | | | | | |
|--|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$1,133,360 | \$0 | 0.00% | \$392,360 | \$0 | 0.00% | \$392,360 |
| Property Tax | \$785,000 | \$404,148 | 51.48% | \$765,000 | \$403,599 | 52.76% | \$768,849 |
| TAXES | \$785,000 | \$404,148 | 51.48% | \$765,000 | \$403,599 | 52.76% | \$768,849 |
| Investment Interest | 1,000 | 8,901 | 890.11% | 1,000 | 2,583 | 258.32% | 8,420 |
| MISC REVENUE | \$1,000 | \$8,901 | 890.11% | \$1,000 | \$2,583 | 258.32% | \$8,420 |
| TOTAL REVENUES | \$786,000 | \$413,049 | 52.55% | \$766,000 | \$406,182 | 53.03% | \$777,269 |
| TOTAL RESOURCES | \$1,919,360 | \$413,049 | 21.52% | \$1,158,360 | \$406,182 | 35.07% | \$1,169,629 |

| CAPITAL PROJECTS RESERVE FUND EXPENDITURE BY LINE ITEM | | | | | | | |
|--|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| 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% | \$1,144,629 |
| TOTAL USES | \$1,919,360 | \$0 | 0.00% | \$1,158,360 | \$0 | 0.00% | \$1,169,629 |

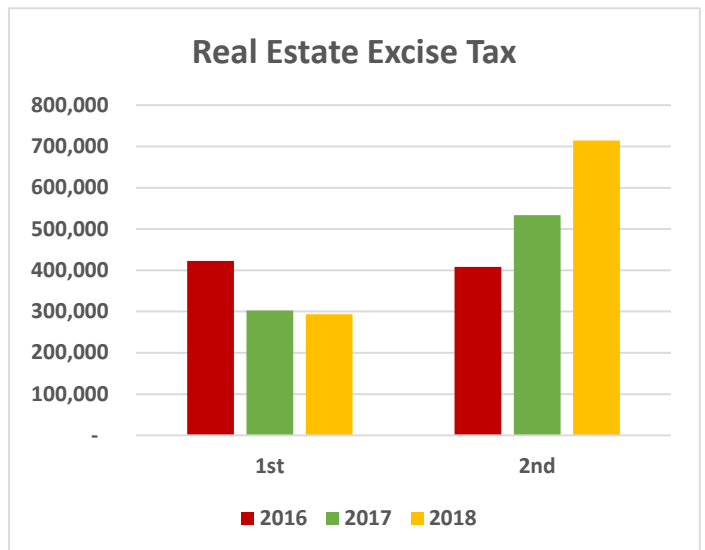
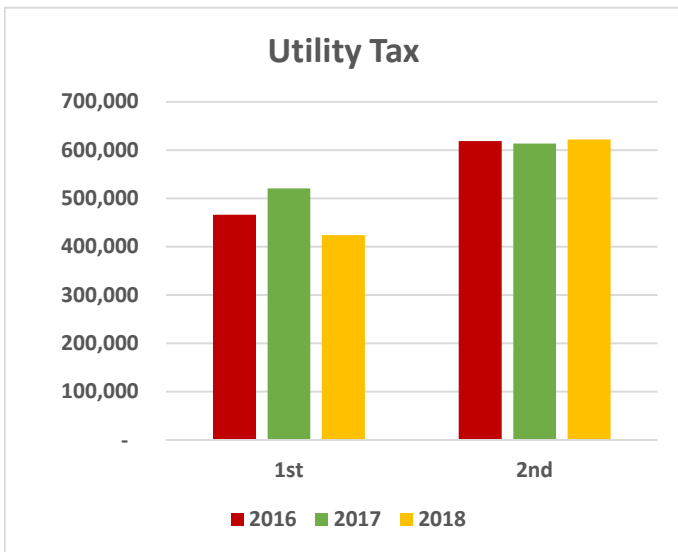
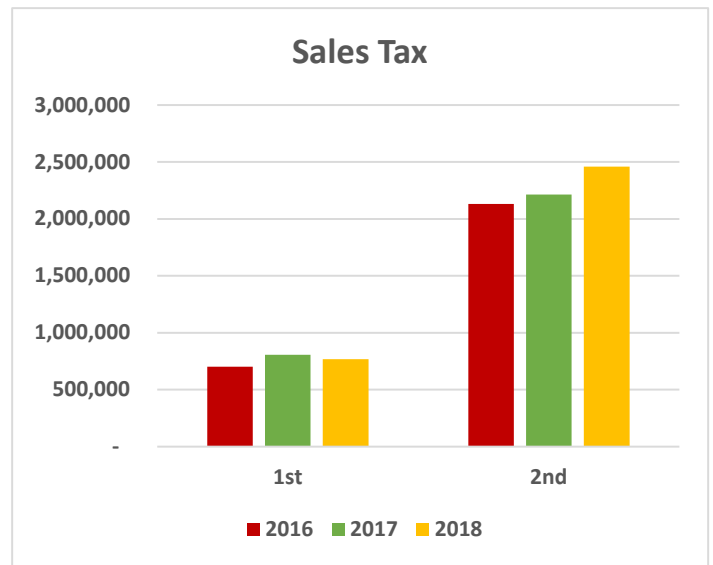
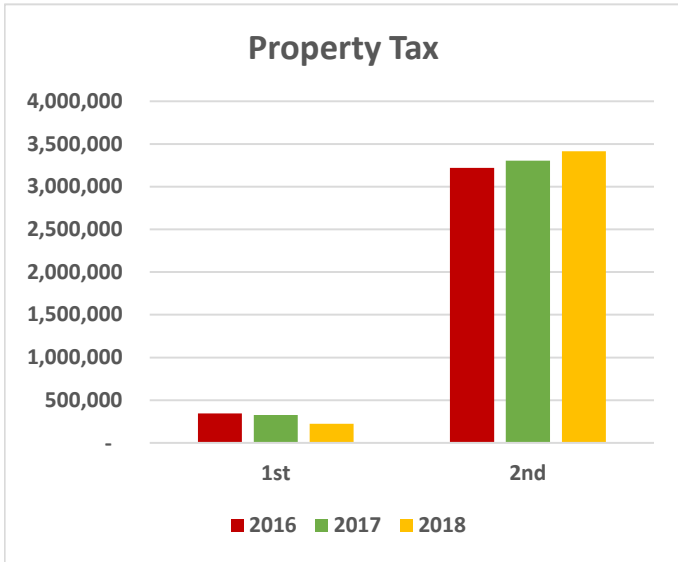


| CITY OF BURIEN | | | | | | | |
|---|--------------|-------------|-------------|--------------|-------------|-------------|-----------------------|
| 2018 2nd QUARTER FINANCIAL REPORT | | | | | | | |
| TRANSPORTATION BENEFIT DIST. REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$38,520 | \$0 | 0.00% | \$68,520 | \$0 | 0.00% | \$68,520 |
| TBD Vehicle Fee | 750,000 | 335,709 | 44.76% | 650,000 | 219,849 | 33.82% | 659,726 |
| TAXES | \$750,000 | \$335,709 | 44.76% | \$650,000 | \$219,849 | 33.82% | \$659,726 |
| Investment Interest | 0 | 980 | 0.00% | 0 | 496 | 0.00% | 2,278 |
| MISC REVENUE | \$0 | \$980 | 0.00% | \$0 | \$496 | 0.00% | \$2,278 |
| TOTAL REVENUES | \$750,000 | \$336,689 | 44.89% | \$650,000 | \$220,345 | 33.90% | \$662,004 |
| TOTAL RESOURCES | \$788,520 | \$336,689 | 42.70% | \$718,520 | \$220,345 | 30.67% | \$730,524 |
| TRANSPORTATION BENEFIT DIST. EXPENDITURE BY LINE ITEM | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| Professional Services | 0 | 0 | 0.00% | 5,000 | 0 | 0.00% | 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 | \$100,000 | 14.81% | \$675,000 |
| FUND BALANCE | \$68,520 | \$0 | 0.00% | \$38,520 | \$0 | 0.00% | \$53,427 |
| TOTAL USES | \$788,520 | \$0 | 0.00% | \$718,520 | \$100,000 | 13.92% | \$730,524 |
| DEBT SERVICE FUND REVENUES | | | | | | | |
| | 2018 Revised | 2018 Actual | % of Budget | 2017 Revised | 2017 Actual | % of Budget | 2017 Year End Audited |
| BEGINNING FUND BALANCE | \$97,585 | \$0 | 0.00% | \$247,550 | \$0 | 0.00% | \$247,550 |
| Federal Grants | 110,000 | 51,166 | 46.51% | 110,000 | 53,311 | 48.46% | 106,794 |
| INTERGOVT REVENUE | \$110,000 | \$51,166 | 46.51% | \$110,000 | \$53,311 | 48.46% | \$106,794 |
| 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 | \$477 | 0.00% | \$0 | \$286 | 0.00% | \$120 |
| Investment Interest | 0 | 665 | 0.00% | 0 | 644 | 0.00% | 1,563 |
| LID Special Assessment | 84,000 | 44,027 | 52.41% | 84,000 | 45,880 | 54.62% | 87,817 |
| LID Special Assessment Interest | 0 | 1,321 | 0.00% | 0 | 1,639 | 0.00% | 3,636 |
| MISC REVENUE | \$84,000 | \$46,014 | 54.78% | \$84,000 | \$48,163 | 57.34% | \$93,016 |
| TOTAL REVENUES | \$242,000 | \$145,821 | 60.26% | \$242,000 | \$149,925 | 61.95% | \$248,095 |
| Transfers In | 2,355,000 | 750,000 | 31.85% | 2,225,000 | 450,000 | 20.22% | 1,975,000 |
| OTHER FIN SOURCES | \$2,355,000 | \$750,000 | 31.85% | \$2,225,000 | \$450,000 | 20.22% | \$1,975,000 |
| TOTAL RESOURCES | \$2,694,585 | \$895,821 | 33.25% | \$2,714,550 | \$599,925 | 22.10% | \$2,470,645 |



| CITY OF BURIEN | | | | | | | |
|--|--------------------|------------------|---------------|--------------------|------------------|---------------|-----------------------|
| 2018 2nd 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 Audited |
| 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 | \$302,225 | 17.37% | \$1,696,825 | \$302,225 | 17.81% | \$1,607,225 |
| DEBT SVC-INT/OTHER | \$876,045 | \$380,532 | 43.44% | \$917,140 | \$400,380 | 43.66% | \$791,137 |
| TOTAL EXPENDITURES | \$2,618,670 | \$682,756 | 26.07% | \$2,616,965 | \$702,605 | 26.85% | \$2,399,534 |
| FUND BALANCE | \$75,915 | \$0 | 0.00% | \$97,585 | \$0 | 0.00% | \$71,110 |
| TOTAL USES | \$2,694,585 | \$682,756 | 25.34% | \$2,714,550 | \$702,605 | 25.88% | \$2,470,645 |

2nd Quarter 2018 Major Tax Revenue Comparison Charts



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

| Project Name | Budget Authority thru 2018* | Expended thru June 30, 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 | 540,034 | 181,966 |
| Parks Facilities Restoration - 2017-2018 | 249,075 | 95,182 | 153,893 |
| Parks, Recreation, and Open Space (PROS) Plan Update | 85,000 | 83,266 | 1,734 |
| 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 | 3,641 | 6,359 |
| Parks & General Government CIP Fund Balance | \$ 2,644,075 | \$ 1,541,941 | \$ 1,102,134 |
| Transportation Capital Projects | | | |
| 1st Ave S - Phase 3 (SW 128th to SW 140th St) | \$ 2,600,000 | \$ 29,760 | \$ 2,570,240 |
| 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 | 49,793 | 1,350,207 |
| Citywide ADA Barrier Mitigation | 1,195,000 | 1,121,671 | 73,329 |
| Hilltop Elementary School Crosswalk/Path (closed) | 176,000 | 161,031 | 14,969 |
| Lake to Sound Trail (closed) | 101,376 | 28,469 | 72,907 |
| NERA Infrastructure Improvements - Pilot Program | 566,500 | 304,992 | 261,508 |
| Pavement Management Program (Street Overlay) - 2018 | 1,020,000 | 86,394 | 933,606 |
| Peter Western Bridge Replacement (NEW) | 8,565,000 | 922,058 | 7,642,942 |
| Signal Controller/Interconnect Upgrades Program | 156,515 | 35,877 | 120,638 |
| South 128th Street Corridor Study (NEW) | 80,000 | - | 80,000 |
| South 132nd Street Pedestrian and Bicycle Trail (closed) | 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 | 42,265 | 242,735 |
| South/SW 160th Street Corridor Study | 75,000 | 55,000 | 20,000 |
| Staff Coordination of Transportation CIP Projects - 2018 | 80,000 | 45,496 | 34,504 |
| Transportation CIP Fund Balance | \$ 22,236,391 | \$ 3,417,983 | \$ 18,818,408 |

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

| Project Name | Budget Authority thru 2018* | Expended thru June 30, 2018 | Remaining Budget |
|--|--------------------------------|--------------------------------|---------------------|
| Surface Water Management Capital Projects | | | |
| 8th Ave S. Sub-basin Retrofit Improvements | \$ 2,200,845 | \$ 1,712,312 | \$ 488,533 |
| 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 | 15,189 | 159,811 |
| Hermes Outlet Improvements | 750,000 | 100,160 | 649,840 |
| 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 | 8,767 | 291,233 |
| SW 152nd St. and 8th Ave SW Drainage Improvements | 640,000 | 119,195 | 520,805 |
| SW 165th Street Drainage Improvements | 710,000 | 590,537 | 119,463 |
| Storm Drainage Master Plan | 150,000 | - | 150,000 |
| Staff Coordination of SWM CIP Projects - 2018 | 50,000 | 6,780 | 43,220 |
| Surface Water Management CIP Fund Balance | \$ 9,420,845 | \$ 3,183,649 | \$ 6,237,196 |
| <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 - Second Quarter 2018

| Contract Number | Vendor Name | Contract Description | Contract Amount |
|------------------------|---|--|---|
| 4652 | KPG, Inc. | Supplement #4 for additional construction management services for Citywide ADA Barrier Mitigation Program. | Supplement is for \$34,300. Revised total contract amount is \$354,400. |
| 3180075 | Perteet Inc. | Design services for 4th Avenue SW Sidewalks project between SW 156th - 160th Streets. | \$557,006 |
| 3180076 | KPG, Inc. | Design services for 1st Avenue South, Phase 3 (SW 128th - 140th Streets). | \$2,380,880 |
| 3180087 | Shea, Carr & Jewell, Inc. (SCJ Alliance) | Consulting services for South 128th Street Corridor Study. | \$79,982 |
| 3180088 | Washington State Department of Transportation | Local agency grant agreement for Peter Western Bridge Replacement. | \$1,428,600 |
| 3180089 | Otak, Inc. | Design services for 2018-2019 Water Quality Retrofit project. | \$74,200 |
| 3180093 | Washington State Department of Ecology | Water quality stormwater grant for StormFest education and outreach. | \$152,273 |
| 3180098 | Northwest Cascade Inc. | Construction services for SW 151st Street/8th Avenue SW Drainage Improvement project. | \$306,676 |
| 3180102 | NPM Construction Co. | Construction services for Burien Community Center deck drain project. | \$30,140 |
| 3180103 | The LA Studio, LLC | Design and construction management services for Lakeview Park Playground/Path Improvement project. | \$37,000 |
| 3180108 | Rivers Edge Environmental Services | Construction services for Ambaum Regional Pond Maintenance Dredging project (part of Residential Drainage Improvement Program (RDIP)). | \$148,572 |
| 3180109 | Lakeridge Paving Company LLC | Construction services for Des Moines Memorial Drive Overlay project. | \$390,897 |
| 3180110 | Cooper Zietz Engineers Inc. | Inspection services for SW 151st Street/8th Avenue SW Drainage Improvement project. | \$79,648 |
| 3180128 | Sash Painting & Color Consulting LLC | Painting services for Burien Community Center Annex exterior. | \$26,000 |

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 | |