



City of Burien  
400 SW 152nd Street  
Suite 300  
Burien, WA 98166-1911

P 206.241.4647  
F 206.248.5539

[burienwa.gov](http://burienwa.gov)

## 2018 3<sup>rd</sup> Quarter Financial Report Narrative

This report contains the following components:

1. A comparison of the operating funds in the 3<sup>rd</sup> 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 3<sup>rd</sup> Quarter.
5. A copy of the budgeted transfers.

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

### General Fund

#### Revenues:

- **Property Tax:** Tax revenues are the same compared to the prior year because early tax payments were made in February 2018, and these revenues were accrued back to 2017 and included in 4<sup>th</sup> quarter 2017 revenues.
- **Sales Tax:** Revenue growth remains steady at a 5% increase compared with the prior year. Food services, wholesale of medical devices, online retail, and marijuana sales are driving the increase in sales tax revenues compared with 3<sup>rd</sup> quarter 2017. However, construction sales tax revenue – a highly variable revenue source dependent on residential and commercial development – remains steady, but this cannot be assumed in future years if building trends continue to decline. Furthermore, motor vehicles sales tax revenues are the same amount compared to the prior year, after being the leading sector increasing sales tax revenues over the last few years.
- **Business and Occupation Tax:** Collections are less than 2017 collections due to posting January and February collections to the prior year (according to the City's financial policy). \$307,875 of Business and Occupation Tax was collected in the 3<sup>rd</sup> quarter of this year, compared with \$306,778 in the prior 3<sup>rd</sup> quarter.
- **Utility Taxes:** Collections for telephone utility tax decreased by \$117,000 due to decreased demand for landline telephone services. Collections for cable utility tax are down \$50,000 compared with the prior year due to decreased revenue collected by Comcast for basic and digital cable services. Collections for natural gas utility tax are down \$38,000 compared to an unusually cold winter in the prior year.
- **Building Related and Electrical Permits:** Building related permits revenues have decreased because there are fewer large residential or commercial construction projects compared with the

prior year. \$112,000 of the 2018 revenue is due to development of a market rate apartment complex in North Burien in the first quarter. However, electrical permits increased compared to the prior year due to several large electrical construction projects in the City earlier in the year. \$38,090 of electrical permit revenues was collected in the 3<sup>rd</sup> quarter of this year, compared with \$37,168 in the prior 3<sup>rd</sup> quarter.

- **State – Criminal Justice:** The increase in state shared revenues is from the City's share of the Marijuana Excise Tax, which was implemented in the 3<sup>rd</sup> quarter of the prior year.
- **Building Plan Review Fees:** Revenues decreased compared to the prior year because there are fewer large residential or commercial construction projects compared with the prior year.
- **Investment Earnings:** Collections increased by \$167,000 compared to the prior year due to the continued increase in the 30-day yield of the City's assets in the State Local Government Investment Pool (LGIP). This interest rate increased from 1.11% at the end of the 3<sup>rd</sup> quarter 2017 to 2.06% at the end of the 3<sup>rd</sup> quarter 2018. The increased cash balance of the General Fund is also a contributing factor in the increase of investment earnings.
- **Other Miscellaneous Revenue:** The increase compared to the prior year is due to a \$32,000 settlement paid to the City by VIP Hookah Lounge for operating without a license, among other reasons.

#### Expenditure by Line Item:

- **Salaries & Benefits:** The increase in Salaries & Wages and Personnel benefits are due to filling senior positions that were vacant in the prior year, and staffing increases added in the mid-biennium budget amendments.
- **Professional Services:** Expenditures are down compared to the prior year due to decreased usage of legal consulting services and contract services for economic development projects and marketing.
- **Insurance:** The City's annual insurance premium increased compared to the prior year due to an increase in total worker hours and the City's higher than average liability risk.
- **Intergovernmental Services:** The expenditure decrease is due to a timing issue regarding the monthly payment to the King County Sheriff's Office for August police services, which was paid in October this year, compared to August 2017 police services paid in September 2017.

#### Expenditure by Department:

- **City Manager:** The expenditure increase is due to the transfer of Human Services to the City Manager's Office.
- **Administrative Services:** The expenditure increases are a result of reclassifying the Administrative Services Manager position to an Administrative Services Director, transferring the Public Records Officer from the Legal Department to the City Clerk division of the Administrative Services Department, the addition of an Information Systems Help Desk Technician, and capital expenditure related to the upgrade of the City's telephone system.

- **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, offset by the decrease in professional services for legal consulting.
- **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:

- **Utility Tax:** The decrease in solid waste utility tax is due to a timing issue with the receipt of the monthly tax collection from Recology Cleanscapes.

#### Expenditures:

- **Professional Services:** Decreased expenditures are compared to the one-time expense of the relocation of the public works shop that occurred in the prior year.

### Surface Water Management Fund

#### Revenues:

The decrease in total revenues compared to the prior year is due to the receipt of a one-time stormwater connection fee in the prior year in the Northeast Redevelopment Area (NERA).

#### Expenditures:

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

### Other Revenues and Expenditures

- **Real Estate Excise Tax:** Revenues increased compared to the prior year largely due to the sale of the Alturas Apartments, which generated approximately \$400,000 in revenue.
- **Town Square Mitigation Fees:** The increase in fees is due to the City receiving mitigation fees from the Merrill Gardens Mitigation Agreement in August 2018.



CITY OF BURIEN							
2018 3rd 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	\$3,773,314	53.48%	\$6,865,000	\$3,779,890	55.06%	\$6,919,638
Sales Taxes	9,565,000	5,837,112	61.03%	9,160,000	5,542,537	60.51%	9,825,632
Business & Occupation Tax	1,345,000	637,540	47.40%	1,255,000	756,551	60.28%	1,514,984
Utility Taxes	2,605,000	1,531,790	58.80%	2,620,000	1,739,654	66.40%	2,575,255
Other Taxes	455,000	283,976	62.41%	455,000	226,904	49.87%	459,746
<b>TAXES</b>	<b>\$21,025,000</b>	<b>\$12,063,732</b>	<b>57.38%</b>	<b>\$20,355,000</b>	<b>\$12,045,536</b>	<b>59.18%</b>	<b>\$21,295,256</b>
Misc. Licenses and Permits	70,000	64,510	92.16%	70,000	60,245	86.06%	65,220
Franchise Fees	726,000	331,032	45.60%	701,000	344,515	49.15%	695,826
Business Licenses	315,000	289,730	91.98%	310,000	305,159	98.44%	325,178
Permits - Building Related	600,000	492,968	82.16%	565,000	559,262	98.98%	675,277
Permits - Electrical	125,000	140,857	112.69%	125,000	114,444	91.56%	162,395
Permits - Right of Way	0	0	0.00%	0	550	0.00%	550
<b>LICENSES &amp; PERMITS</b>	<b>\$1,836,000</b>	<b>\$1,319,097</b>	<b>71.85%</b>	<b>\$1,771,000</b>	<b>\$1,384,175</b>	<b>78.16%</b>	<b>\$1,924,447</b>
Federal Grants	100,000	60,596	60.60%	100,000	24,204	24.20%	134,331
State - Criminal Justice	223,000	173,820	77.95%	165,000	88,146	53.42%	177,600
Liquor Tax and Profit	660,000	442,712	67.08%	660,000	436,385	66.12%	665,984
Intergovernmental Revenues	212,000	122,798	57.92%	165,000	111,922	67.83%	234,175
Intergovernmental Revenues - Seattle City Light	1,025,000	812,945	79.31%	1,000,000	782,092	78.21%	1,106,054
<b>INTERGOVT REVENUE</b>	<b>\$2,220,000</b>	<b>\$1,612,872</b>	<b>72.65%</b>	<b>\$2,090,000</b>	<b>\$1,442,749</b>	<b>69.03%</b>	<b>\$2,318,144</b>
Planning Fees	205,000	169,677	82.77%	205,000	151,905	74.10%	229,071
Building Plan Review Fees	330,000	215,720	65.37%	320,000	317,747	99.30%	388,987
Other Charges	35,000	46,871	133.92%	35,000	36,562	104.46%	48,311
Parks and Recreation Charges	510,000	420,796	82.51%	510,000	430,591	84.43%	503,514
<b>CHARGES FOR SERVICES</b>	<b>\$1,080,000</b>	<b>\$853,063</b>	<b>78.99%</b>	<b>\$1,070,000</b>	<b>\$936,805</b>	<b>87.55%</b>	<b>\$1,169,883</b>
<b>FINES &amp; PENALTIES</b>	<b>\$200,000</b>	<b>\$139,225</b>	<b>69.61%</b>	<b>\$200,000</b>	<b>\$148,854</b>	<b>74.43%</b>	<b>\$183,790</b>
Investment Interest	100,000	305,065	305.06%	120,000	134,677	112.23%	201,093
Facility Leases	305,000	248,849	81.59%	310,000	242,863	78.34%	321,287
Other Miscellaneous Revenue	290,000	82,928	28.60%	240,000	48,600	20.25%	81,371
<b>MISC REVENUE</b>	<b>\$695,000</b>	<b>\$636,841</b>	<b>91.63%</b>	<b>\$670,000</b>	<b>\$426,139</b>	<b>63.60%</b>	<b>\$603,751</b>
<b>TOTAL REVENUES</b>	<b>\$27,056,000</b>	<b>\$16,624,831</b>	<b>61.45%</b>	<b>\$26,156,000</b>	<b>\$16,384,256</b>	<b>62.64%</b>	<b>\$27,495,272</b>
Transfers In	80,000	0	0.00%	80,000	0	0.00%	80,000
Insurance Recoveries	0	7,324	0.00%	0	22,052	0.00%	22,052
<b>OTHER FIN SOURCES</b>	<b>\$80,000</b>	<b>\$7,324</b>	<b>9.16%</b>	<b>\$80,000</b>	<b>\$22,052</b>	<b>27.56%</b>	<b>\$102,052</b>
<b>TOTAL RESOURCES</b>	<b>\$45,333,995</b>	<b>\$16,632,156</b>	<b>36.69%</b>	<b>\$44,477,925</b>	<b>\$16,406,308</b>	<b>36.89%</b>	<b>\$45,839,248</b>



CITY OF BURIEN							
2018 3rd 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	\$3,641,303	67.21%	\$4,783,200	\$3,195,187	66.80%	\$4,540,530
PERSONNEL BENEFITS	\$2,071,320	\$1,359,740	65.65%	\$1,751,255	\$1,165,675	66.56%	\$1,678,976
SUPPLIES	\$252,850	\$154,000	60.91%	\$256,850	\$156,323	60.86%	\$232,975
Professional Services	4,668,300	2,150,444	46.06%	3,792,100	2,229,015	58.78%	3,157,496
Communications	85,050	52,622	61.87%	84,550	49,346	58.36%	72,610
Travel	41,200	16,670	40.46%	37,200	20,021	53.82%	37,043
Taxes & Assessments	29,500	29,253	99.16%	29,000	28,425	98.02%	28,425
Operating Rents & Leases	100,800	55,008	54.57%	95,100	58,409	61.42%	83,682
Insurance	260,000	304,143	116.98%	260,000	258,261	99.33%	258,261
Utilities	217,800	153,498	70.48%	215,800	154,746	71.71%	243,316
Repairs & Maintenance	49,300	37,982	77.04%	49,300	26,359	53.47%	50,503
Admissions & Trips	29,700	17,255	58.10%	29,700	17,378	58.51%	26,924
Memberships & Dues	143,700	140,332	97.66%	144,200	138,203	95.84%	142,298
Printing, Binding, & Copying	16,050	9,322	58.08%	16,050	10,139	63.17%	12,305
Registration & Training	74,450	26,244	35.25%	70,450	29,054	41.24%	34,997
Subscriptions & Publications	20,850	12,979	62.25%	15,850	9,225	58.20%	14,130
Miscellaneous	48,750	21,105	43.29%	48,750	21,988	45.10%	46,595
SERVICES	\$5,785,450	\$3,026,859	52.32%	\$4,888,050	\$3,050,570	62.41%	\$4,208,585
INTERGOVT SERVICES	\$14,073,100	\$7,625,846	54.19%	\$13,540,500	\$8,189,583	60.48%	\$12,943,868
CAPITAL OUTLAY	\$1,355,000	\$77,586	5.73%	\$687,000	\$314,600	45.79%	\$391,078
<b>TOTAL EXPENDITURES</b>	<b>\$28,955,620</b>	<b>\$15,885,334</b>	<b>54.86%</b>	<b>\$25,906,855</b>	<b>\$16,071,938</b>	<b>62.04%</b>	<b>\$23,996,012</b>
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%	\$21,620,161
<b>TOTAL USES</b>	<b>\$45,333,995</b>	<b>\$15,885,334</b>	<b>35.04%</b>	<b>\$44,477,925</b>	<b>\$16,071,938</b>	<b>36.13%</b>	<b>\$45,839,248</b>
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	220,068	82.92%	260,895	210,081	80.52%	252,238
City Manager	1,419,940	620,817	43.72%	924,185	532,319	57.60%	765,752
Economic Development	904,420	366,054	40.47%	731,810	351,582	48.04%	495,885
Administrative Services	2,324,665	1,033,062	44.44%	1,541,785	827,347	53.66%	1,314,898
Finance	3,509,595	2,103,023	59.92%	3,404,180	2,025,574	59.50%	3,147,185
Legal	1,271,270	985,786	77.54%	1,310,080	971,701	74.17%	1,324,959
Police	12,490,000	6,776,375	54.25%	12,045,000	7,440,672	61.77%	11,468,683
Public Works	592,715	358,163	60.43%	609,970	410,137	67.24%	504,593
Community Development	2,581,420	1,069,167	41.42%	1,657,040	1,050,680	63.41%	1,503,133
Parks, Recreation, and Cultural Services	3,596,200	2,352,819	65.43%	3,421,910	2,251,844	65.81%	3,218,685
<b>TOTAL EXPENDITURES</b>	<b>\$28,955,620</b>	<b>\$15,885,334</b>	<b>54.86%</b>	<b>\$25,906,855</b>	<b>\$16,071,938</b>	<b>62.04%</b>	<b>\$23,996,012</b>



CITY OF BURIEN							
2018 3rd 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	240,054	57.16%	410,000	285,192	69.56%	423,580
Parking Tax	250,000	133,610	53.44%	250,000	157,788	63.12%	244,548
<b>TAXES</b>	<b>\$670,000</b>	<b>\$373,664</b>	<b>55.77%</b>	<b>\$660,000</b>	<b>\$442,980</b>	<b>67.12%</b>	<b>\$668,128</b>
Franchise Fees	905,000	605,585	66.92%	880,000	539,039	61.25%	895,118
Permits - Right of Way	125,000	109,938	87.95%	125,000	98,281	78.62%	116,293
<b>LICENSES &amp; PERMITS</b>	<b>\$1,030,000</b>	<b>\$715,522</b>	<b>69.47%</b>	<b>\$1,005,000</b>	<b>\$637,319</b>	<b>63.41%</b>	<b>\$1,011,411</b>
Multimodal Transportation	70,000	53,489	76.41%	55,000	34,660	63.02%	52,567
Motor Vehicle Fuel Tax	1,085,000	652,957	60.18%	1,080,000	633,421	58.65%	1,090,831
<b>INTERGOVT REVENUE</b>	<b>\$1,155,000</b>	<b>\$706,446</b>	<b>61.16%</b>	<b>\$1,135,000</b>	<b>\$668,081</b>	<b>58.86%</b>	<b>\$1,143,398</b>
<b>FINES &amp; PENALTIES</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>
Investment Interest	6,000	26,141	435.68%	6,000	13,468	224.47%	20,972
Other Miscellaneous Revenue	0	506	0.00%	0	1,144	0.00%	1,201
<b>MISC REVENUE</b>	<b>\$6,000</b>	<b>\$26,646</b>	<b>444.10%</b>	<b>\$6,000</b>	<b>\$14,612</b>	<b>243.53%</b>	<b>\$22,172</b>
<b>TOTAL REVENUES</b>	<b>\$2,861,000</b>	<b>\$1,822,278</b>	<b>63.69%</b>	<b>\$2,806,000</b>	<b>\$1,762,993</b>	<b>62.83%</b>	<b>\$2,845,110</b>
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
<b>TOTAL RESOURCES</b>	<b>\$3,620,855</b>	<b>\$1,822,278</b>	<b>50.33%</b>	<b>\$3,909,870</b>	<b>\$2,582,989</b>	<b>66.06%</b>	<b>\$4,768,975</b>



CITY OF BURIEN							
2018 3rd 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	\$487,167	62.91%	\$728,200	\$515,905	70.85%	\$730,052
PERSONNEL BENEFITS	\$306,795	\$204,956	66.81%	\$275,815	\$207,125	75.10%	\$297,337
SUPPLIES	\$171,000	\$127,806	74.74%	\$171,000	\$113,143	66.17%	\$178,480
Professional Services	124,700	45,552	36.53%	343,600	113,041	32.90%	189,210
Communications	9,300	7,351	79.05%	9,200	7,043	76.56%	8,511
Travel	0	20	0.00%	0	100	0.00%	246
Operating Rents & Leases	62,000	36,980	59.65%	62,000	34,336	55.38%	43,709
Utilities	174,200	148,355	85.16%	171,200	136,035	79.46%	203,350
Repairs & Maintenance	48,000	11,423	23.80%	48,000	27,990	58.31%	40,397
Memberships & Dues	1,000	218	21.80%	1,000	648	64.75%	648
Printing, Binding, & Copying	0	0	0.00%	0	0	0.00%	0
Registration & Training	8,000	1,483	18.54%	8,000	1,663	20.79%	2,913
Subscriptions & Publications	0	0	0.00%	0	50	0.00%	50
Miscellaneous	0	9	0.00%	0	0	0.00%	0
SERVICES	\$427,200	\$251,391	58.85%	\$643,000	\$320,906	49.91%	\$489,035
INTERGOVT SERVICES	\$270,000	\$157,249	58.24%	\$270,000	\$162,425	60.16%	\$211,947
CAPITAL OUTLAY	\$60,000	\$59,927	99.88%	\$92,000	\$0	0.00%	\$34,319
<b>TOTAL EXPENDITURES</b>	<b>\$2,009,395</b>	<b>\$1,288,495</b>	<b>64.12%</b>	<b>\$2,180,015</b>	<b>\$1,319,503</b>	<b>60.53%</b>	<b>\$1,941,171</b>
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
<b>TOTAL USES</b>	<b>\$3,620,855</b>	<b>\$1,288,495</b>	<b>35.59%</b>	<b>\$3,909,870</b>	<b>\$1,419,503</b>	<b>36.31%</b>	<b>\$4,768,975</b>



CITY OF BURIEN							
2018 3rd 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	3,950	0.00%	3,950
<b>INTERGOVT REVENUE</b>	<b>\$0</b>	<b>\$4,718</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$28,950</b>	<b>0.00%</b>	<b>\$28,950</b>
Storm Drainage Fees	3,455,000	1,826,383	52.86%	3,355,000	1,816,649	54.15%	3,388,442
Stormwater Connection Fee	0	0	0.00%	500,000	526,817	105.36%	526,817
<b>CHARGES FOR SERVICES</b>	<b>\$3,455,000</b>	<b>\$1,826,383</b>	<b>52.86%</b>	<b>\$3,855,000</b>	<b>\$2,343,466</b>	<b>60.79%</b>	<b>\$3,915,258</b>
Investment Interest	2,000	32,446	1622.31%	2,000	15,549	777.46%	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
<b>MISC REVENUE</b>	<b>\$10,000</b>	<b>\$32,952</b>	<b>329.52%</b>	<b>\$10,000</b>	<b>\$16,148</b>	<b>161.48%</b>	<b>\$70,774</b>
<b>TOTAL REVENUES</b>	<b>\$3,465,000</b>	<b>\$1,864,052</b>	<b>53.80%</b>	<b>\$3,865,000</b>	<b>\$2,388,563</b>	<b>61.80%</b>	<b>\$4,014,982</b>
<b>TOTAL RESOURCES</b>	<b>\$4,884,510</b>	<b>\$1,864,052</b>	<b>38.16%</b>	<b>\$5,444,915</b>	<b>\$2,388,563</b>	<b>43.87%</b>	<b>\$5,594,897</b>





CITY OF BURIEN							
2018 3rd QUARTER FINANCIAL REPORT							
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	\$707,701	67.80%	\$973,300	\$570,039	58.57%	\$828,415
PERSONNEL BENEFITS	\$442,495	\$309,783	70.01%	\$404,925	\$240,294	59.34%	\$226,870
SUPPLIES	\$120,000	\$74,221	61.85%	\$120,000	\$56,322	46.94%	\$93,630
Professional Services	497,800	283,242	56.90%	550,800	264,913	48.10%	423,230
Communications	11,300	9,667	85.55%	11,100	9,212	82.99%	11,859
Travel	0	173	0.00%	0	449	0.00%	570
Taxes & Assessments	500	310	62.03%	500	314	62.73%	314
Operating Rents & Leases	62,000	32,202	51.94%	62,000	34,634	55.86%	44,008
Utilities	10,200	3,434	33.67%	9,200	6,867	74.64%	7,665
Repairs & Maintenance	63,000	20,938	33.24%	63,000	29,878	47.43%	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	1,705	13.12%	13,000	3,557	27.36%	5,190
Subscriptions & Publications	400	0	0.00%	400	0	0.00%	19
Miscellaneous	0	0	0.00%	0	0	0.00%	10,012
SERVICES	\$660,200	\$351,808	53.29%	\$712,000	\$350,588	49.24%	\$553,069
INTERGOVT SERVICES	\$148,000	\$46,515	31.43%	\$120,000	\$31,481	26.23%	\$52,301
CAPITAL OUTLAY	\$15,000	\$59,927	399.51%	\$48,000	\$0	0.00%	\$3,498
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	100.05%	\$4,152
<b>TOTAL EXPENDITURES</b>	<b>\$2,516,265</b>	<b>\$1,636,721</b>	<b>65.05%</b>	<b>\$2,465,405</b>	<b>\$1,335,908</b>	<b>54.19%</b>	<b>\$1,844,966</b>
TRANSFERS OUT	\$2,010,000	\$0	0.00%	\$1,560,000	\$0	0.00%	\$1,560,000
FUND BALANCE	\$358,245	\$0	0.00%	\$1,419,510	\$0	0.00%	\$2,189,930
<b>TOTAL USES</b>	<b>\$4,884,510</b>	<b>\$1,636,721</b>	<b>62.88%</b>	<b>\$5,444,915</b>	<b>\$1,335,908</b>	<b>59.99%</b>	<b>\$5,594,897</b>



CITY OF BURIEN							
2018 3rd 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	2,059,966	128.75%	2,100,000	1,543,069	73.48%	2,823,420
TAXES	\$1,600,000	\$2,059,966	128.75%	\$2,100,000	\$1,543,069	73.48%	\$2,823,420
Parks Mitigation Fees	15,000	51,310	342.07%	15,000	18,891	125.94%	46,661
CHARGES FOR SERVICES	\$15,000	\$51,310	342.07%	\$15,000	\$18,891	125.94%	\$46,661
Investment Interest	1,000	36,710	3671.02%	1,000	12,383	1238.29%	19,208
MISC REVENUE	\$1,000	\$36,710	3671.02%	\$1,000	\$12,383	1238.29%	\$19,208
TOTAL REVENUES	\$1,616,000	\$2,147,987	132.92%	\$2,116,000	\$1,574,343	74.40%	\$2,889,289
TOTAL RESOURCES	\$3,198,900	\$2,147,987	67.15%	\$3,402,900	\$1,574,343	46.26%	\$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	18,750	0.00%	0	8,025	0.00%	11,549
MISC REVENUE	\$0	\$18,750	0.00%	\$0	\$8,025	0.00%	\$11,549
TOTAL REVENUES	\$0	\$18,750	0.00%	\$0	\$8,025	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	\$18,750	1.19%	\$1,599,549	\$8,025	0.50%	\$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	\$41,287	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	\$181,750	21.38%	\$300,000	\$62,443	20.81%	\$133,754
TOTAL EXPENDITURES	\$850,000	\$223,263	26.27%	\$300,000	\$84,180	28.06%	\$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	\$223,263	14.22%	\$1,599,550	\$84,180	5.26%	\$1,611,098



CITY OF BURIEN							
2018 3rd 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	668	0.00%	0	235	0.00%	340
MISC REVENUE	\$0	\$668	0.00%	\$0	\$235	0.00%	\$340
TOTAL REVENUES	\$0	\$668	0.00%	\$0	\$235	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	\$668	0.96%	\$49,565	\$235	0.47%	\$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	\$419,257	53.41%	\$765,000	\$419,988	54.90%	\$768,849
TAXES	\$785,000	\$419,257	53.41%	\$765,000	\$419,988	54.90%	\$768,849
Investment Interest	1,000	19,736	1973.58%	1,000	5,002	500.18%	8,420
MISC REVENUE	\$1,000	\$19,736	1973.58%	\$1,000	\$5,002	500.18%	\$8,420
TOTAL REVENUES	\$786,000	\$438,993	55.85%	\$766,000	\$424,990	55.48%	\$777,269
TOTAL RESOURCES	\$1,919,360	\$438,993	22.87%	\$1,158,360	\$424,990	36.69%	\$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

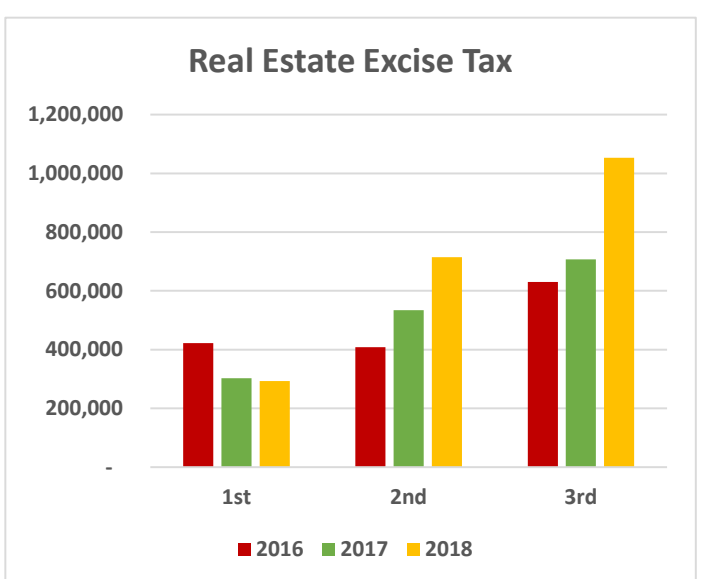
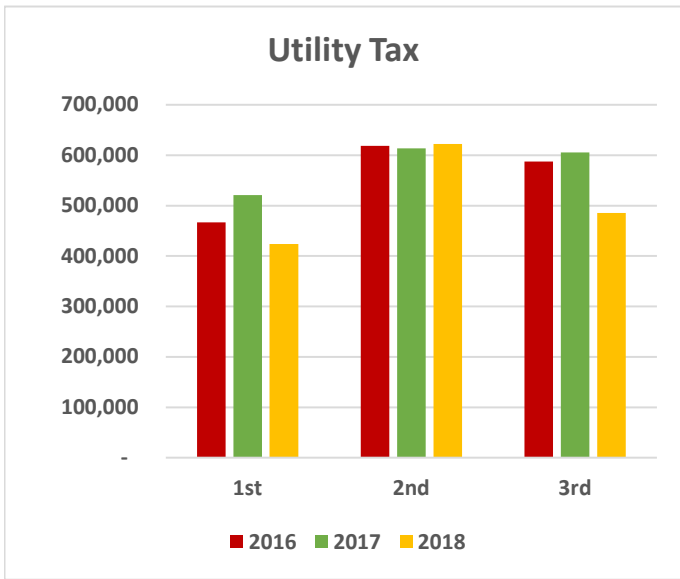
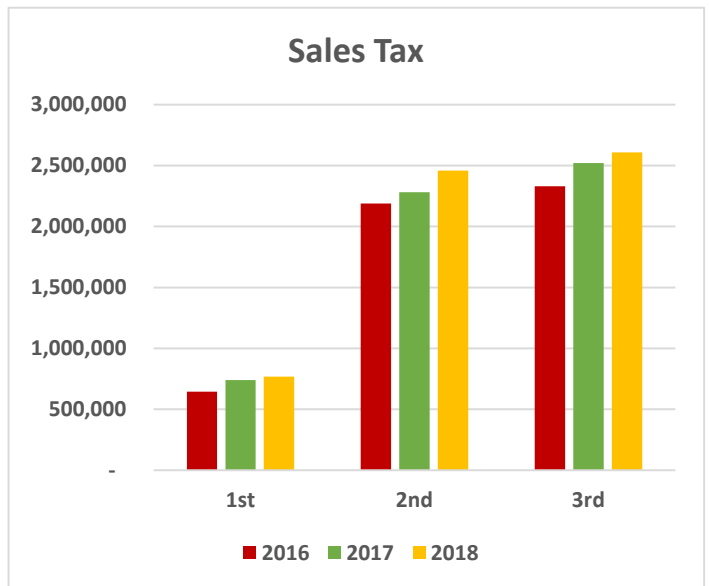
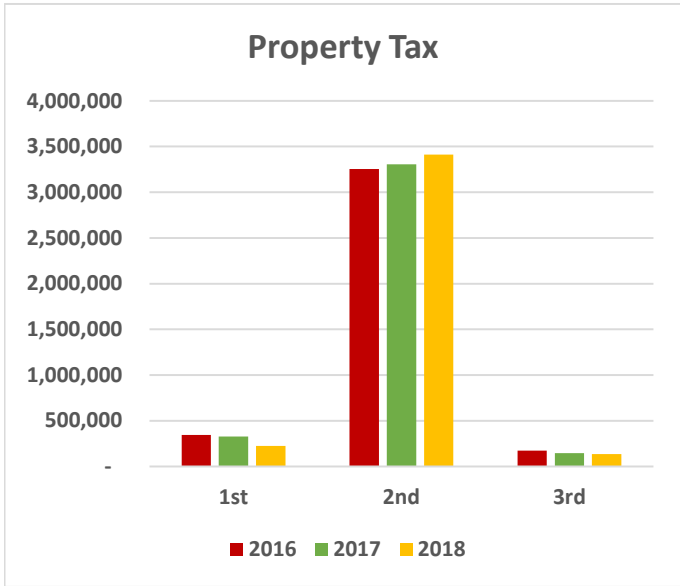


CITY OF BURIEN							
2018 3rd QUARTER FINANCIAL REPORT							
TRANSPORTATION BENEFIT DIST. REVENUES							
	2018 Revised	2018 Actual	% of Budget	2017 Revised	2017 Actual	% of Budget	2017 Year End Audited
BEGINNING FUND BALANCE	\$38,520	\$0	0.00%	\$68,520	\$0	0.00%	\$68,520
TBD Vehicle Fee	750,000	546,120	72.82%	650,000	424,839	65.36%	659,726
TAXES	\$750,000	\$546,120	72.82%	\$650,000	\$424,839	65.36%	\$659,726
Investment Interest	0	3,729	0.00%	0	1,391	0.00%	2,278
MISC REVENUE	\$0	\$3,729	0.00%	\$0	\$1,391	0.00%	\$2,278
TOTAL REVENUES	\$750,000	\$549,849	73.31%	\$650,000	\$426,229	65.57%	\$662,004
TOTAL RESOURCES	\$788,520	\$549,849	69.73%	\$718,520	\$426,229	59.32%	\$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%	\$672,500
FUND BALANCE	\$68,520	\$0	0.00%	\$38,520	\$0	0.00%	\$55,927
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	152,527	317.76%	48,000	48,164	100.34%	48,164
CHARGES FOR SERVICES	\$48,000	\$152,527	317.76%	\$48,000	\$48,164	100.34%	\$48,164
FINES & PENALTIES	\$0	\$527	0.00%	\$0	\$527	0.00%	\$120
Investment Interest	0	2,436	0.00%	0	1,075	0.00%	1,563
LID Special Assessment	84,000	85,217	101.45%	84,000	92,107	109.65%	87,817
LID Special Assessment Interest	0	3,365	0.00%	0	3,960	0.00%	3,636
MISC REVENUE	\$84,000	\$91,017	108.35%	\$84,000	\$97,142	115.65%	\$93,016
TOTAL REVENUES	\$242,000	\$295,237	122.00%	\$242,000	\$199,145	82.29%	\$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	\$1,045,237	38.79%	\$2,714,550	\$649,145	23.91%	\$2,470,645



CITY OF BURIEN							
2018 3rd 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	1,173	39.10%	1,173
SERVICES	\$3,000	\$0	0.00%	\$3,000	\$1,173	39.10%	\$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
<b>TOTAL EXPENDITURES</b>	<b>\$2,618,670</b>	<b>\$682,756</b>	<b>26.07%</b>	<b>\$2,616,965</b>	<b>\$703,778</b>	<b>26.89%</b>	<b>\$2,399,534</b>
FUND BALANCE	\$75,915	\$0	0.00%	\$97,585	\$0	0.00%	\$71,110
<b>TOTAL USES</b>	<b>\$2,694,585</b>	<b>\$682,756</b>	<b>25.34%</b>	<b>\$2,714,550</b>	<b>\$703,778</b>	<b>25.93%</b>	<b>\$2,470,645</b>

### 3rd Quarter 2018 Major Tax Revenue Comparison Charts



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

Project Name	Budget Authority thru 2018*	Expended thru September 30, 2018	Remaining Budget
<b>Parks &amp; General Government Capital Projects</b>			
Downtown Gateway Arch Replacement (closed)	\$ 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	15,142	202,858
Moshier Park Field and Restroom Improvements	722,000	649,227	72,773
Parks Facilities Restoration - 2017-2018	249,075	119,510	129,565
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 (closed)	425,000	415,979	9,021
Staff Coordination of Parks CIP Projects - 2018	10,000	5,618	4,382
<b>Parks &amp; General Government CIP Fund Balance</b>	<b>\$ 2,644,075</b>	<b>\$ 1,692,581</b>	<b>\$ 951,494</b>
<b>Transportation Capital Projects</b>			
1st Ave S - Phase 3 (SW 128th to SW 140th St)	\$ 2,600,000	\$ 152,228	\$ 2,447,772
4th Avenue SW Bike Lanes Striping	30,000	-	30,000
4th Avenue SW Sidewalks (SW 156 - SW 160th St)	600,000	83,667	516,333
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	123,129	1,276,871
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	358,214	208,286
Pavement Management Program (Street Overlay) - 2018	1,020,000	705,633	314,367
Peter Western Bridge Replacement (NEW)	8,565,000	1,452,510	7,112,490
Signal Controller/Interconnect Upgrades Program	156,515	35,877	120,638
South 128th Street Corridor Study (NEW)	80,000	5,715	74,285
South 132nd Street Pedestrian and Bicycle Trail (closed)	244,000	197,954	46,046
South 136th Street Sidewalk Improvements	800,000	8,652	791,348
South 144th Way Improvements	3,800,000	-	3,800,000
South 156th St at 4th Ave S Pedestrian HAWK Signal	285,000	49,135	235,865
South/SW 160th Street Corridor Study	75,000	55,000	20,000
Staff Coordination of Transportation CIP Projects - 2018	80,000	67,525	12,475
<b>Transportation CIP Fund Balance</b>	<b>\$ 22,236,391</b>	<b>\$ 4,943,633</b>	<b>\$ 17,292,758</b>

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

Project Name	Budget Authority thru 2018*	Expended thru September 30, 2018	Remaining Budget
<b>Surface Water Management Capital Projects</b>			
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	20,427	154,573
Hermes Outlet Improvements	750,000	128,695	621,305
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	186,488	113,512
SW 152nd St. and 8th Ave SW Drainage Improvements	640,000	242,620	397,380
SW 165th Street Drainage Improvements	710,000	590,537	119,463
Storm Drainage Master Plan	150,000	7,268	142,732
Staff Coordination of SWM CIP Projects - 2018	50,000	12,186	37,814
<b>Surface Water Management CIP Fund Balance</b>	<b>\$ 9,420,845</b>	<b>\$ 3,531,242</b>	<b>\$ 5,889,603</b>
<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 - Third Quarter 2018**

<b>Contract Number</b>	<b>Vendor Name</b>	<b>Contract Description</b>	<b>Contract Amount</b>
3180026	GeoEngineers, Inc.	Amendment Nos. 1-2 for additional on-call geotechnical services.	Amendments are \$57,000. Revised total contract amount is \$77,000.
3180129	Highline School District	2018-2021 School Resource Officer Cost Sharing Agreement.	2018-2019 school year share is \$80,855.
3180130	Waste Management	Sediment Disposal Agreement for 2018 Ambaum Regional Pond Maintenance Dredging.	Estimated Amount of \$30,000 to \$50,000
3180131	Intermountain Slurry Seal, Inc.	Construction services for 2018 Slurry Seal project.	\$274,274
3180132	Para los Ninos	2018 Summer youth recreation programs.	\$29,600
3180133	Westmark Communications, LLC	2018 Videography/Channel 21 programming services.	\$30,000
3180145	Otak, Inc.	2018-2019 Stormwater Master Plan update.	\$150,000
3180165	Tri-Tec Communications, Inc.	Consulting and installation services for 2018 City telephone system upgrade project.	\$93,250
3180188	Otak, Inc.	Design services for Eagle Landing Park Storm Drainage Improvements project.	\$135,000

**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
<b>Total General Fund</b>	<b>80,000</b>	<b>80,000</b>	
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
<b>Total Equipment Reserve Fund</b>	<b>270,000</b>	<b>270,000</b>	
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
<b>Total Debt Service Fund</b>	<b>2,225,000</b>	<b>2,355,000</b>	
<b>Capital Projects</b>			
Parks and General Gov't CIP	53,075	-	General Fund
Parks and General Gov't CIP	25,000	-	Capital Projects Reserve Fund
<b>Total Parks &amp; General Gov't CIP Fund</b>	<b>78,075</b>	<b>-</b>	
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
<b>Total Transportation CIP Fund</b>	<b>1,473,250</b>	<b>5,360,000</b>	
Surface Water Mgmt CIP Fund	1,450,000	1,900,000	Surface Water Mgmt Fund
Surface Water Mgmt CIP Fund	-	-	Transportation CIP Fund
<b>Total Surface Water Mgmt CIP Fund</b>	<b>1,450,000</b>	<b>1,900,000</b>	
<b>TOTAL TRANSFERS IN</b>	<b>\$ 5,596,325</b>	<b>\$ 9,985,000</b>	

**TRANSFERS OUT**

<b>Transfer FROM</b>	<b>Revised 2017 Amount</b>	<b>Revised 2018 Amount</b>	<b>Transfer TO</b>
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
<b>Total General Fund</b>	<b>373,075</b>	<b>370,000</b>	
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
<b>Total Street Fund</b>	<b>970,000</b>	<b>1,325,000</b>	
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
<b>Total SWM Fund</b>	<b>1,560,000</b>	<b>2,010,000</b>	
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
<b>Total Public Works Reserve Fund</b>	<b>1,820,000</b>	<b>3,075,000</b>	
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
<b>Total Capital Projects Reserve Fund</b>	<b>25,000</b>	<b>1,600,000</b>	
Transportation Benefit District Fund	375,000	370,000	Debt Service Fund
Transportation Benefit District Fund	300,000	350,000	Transportation CIP Fund
<b>Total Transportation Benefit District Fund</b>	<b>675,000</b>	<b>720,000</b>	
<b>Capital Projects</b>			
Surface Water Mgmt CIP Fund	173,250	885,000	Transportation CIP Fund
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 5,596,325</b>	<b>\$ 9,985,000</b>	