



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

P 206.241.4647
F 206.248.5539

burienwa.gov

City of Burien 2019 1st Quarter Financial Report

The 2019 1st Quarter Financial Report is attached. The report contains the following components:

1. A comparison of the operating funds in the 1st Quarter of 2018 and 2019.
2. Charts comparing major tax revenues over the last three years.
3. The financial status of the 2019 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.

General Fund

Revenues:

As of 1st Quarter, 2019 revenues of \$2,549,209 were slightly behind 2018 by around \$139,000 or 5%.

- Property tax collections increased compared to 2018 collections by \$133,260. First half property taxes are due on April 30, 2019 and second half property taxes are due on October 31, 2019.
- Sales Tax revenues decreased slightly compared to 2018 by around \$38,400 or 5%.
- Business and Occupation Tax collections were greater than 2018 collections by around \$47,000.
- Utility Taxes were down compared to 2018 by \$99,300 or 23% due to lag in payment and continuing trend in decreasing demand for landline telephone services.
- Building Related and Electrical permits were down compared to 2018 by \$94,000 or 37%. The variance is due to the development of a market rate apartment complex in North Burien during the prior year. Otherwise, permit activity is stable.
- Investment earnings have not been distributed to individual funds to date. However, the City has received a total of \$255,616 during the first quarter. This is greater than prior year by \$117,000 due to increasing interest rates. The net rate of return at the end of March 2019 was 2.52% compared to the March 2018 rate of 1.58%

Expenditures by Line Item:

As of 1st Quarter, 2019 expenditures in the amount of \$3,007,499 were in-line with 2018.

- Salaries & Wages increased compared to 2018 due to a combination of factors such as higher cost of living adjustment, increase in medical insurance plans, and additional FTEs. The increase in FTEs is led by landscape maintenance being performed by City staff instead of through contract services.

- Insurance increased compared to 2018 due to higher premium for liability coverage incurred by the City.
- Capital Outlay increased compared to 2018 due to the timing of purchasing one-time capital expenditures, including carry forward items from prior year. A technical budget adjustment will occur later this year for the carry forward items.

Expenditures by Department:

- **Administrative Services:** Increase in expenditures due to an IT upgrade of a City Hall Conference Room, and the transfer of the Communications Division from the City Manager's Office to Administrative Services.
- **Public Works:** Increase in expenditures due to the timing of the semi-annual operating assessment for City Hall.
- **Community Development:** Increase in expenditures due to filling a vacancy that existed in the first quarter of 2018.
- **Parks, Recreation and Cultural Services (PaRCS):** Increase in expenditures primarily due to staffing increases related to landscape maintenance and other associated costs such as vehicles and equipment.

Street Fund

Revenues:

As of 1st Quarter, 2019 revenues were in-line with 2018.

- Parking tax was higher compared to 2018 due to increase in activity.

Expenditures:

As of 1st Quarter, expenditures decreased marginally due to the timing of purchasing of one-time capital expenditures for vehicles in 2018.

Surface Water Management Fund

Revenues and Expenditures:

As of 1st Quarter, both 2019 revenues and expenditures are in-line with 2018.

Other Revenues and Expenditures

- **Real Estate Excise Tax (REET):** As of 1st Quarter, 2019 REET revenues are down compared to 2018 by \$99,644 or 33%.

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

GENERAL FUND

GENERAL FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Property Tax	7,065,000	357,154	5.1%	7,055,000	223,894	3.2%	6,958,725
Sales Tax	10,505,000	730,283	7.0%	9,565,000	768,679	8.0%	10,067,818
Business and Occupation Tax	1,575,000	54,000	3.4%	1,345,000	6,868	0.5%	1,410,247
Utility Tax	2,480,000	324,629	13.1%	2,605,000	423,911	16.3%	2,291,635
Other Taxes	460,000	0	0.0%	455,000	0	0.0%	570,617
TOTAL TAXES:	\$22,085,000	\$1,466,066	6.6%	\$21,025,000	\$1,423,352	6.8%	\$21,299,042
Miscellaneous Licenses and Receipts	71,000	6,095	8.6%	70,000	5,975	8.5%	75,650
Franchise Fees	666,000	0	0.0%	726,000	0	0.0%	660,817
Business Licenses	325,000	8,953	2.8%	315,000	8,940	2.8%	309,104
Permits - Building Related	577,000	123,114	21.3%	600,000	194,038	32.3%	609,058
Permits - Electrical	195,000	38,093	19.5%	125,000	61,242	49.0%	189,920
TOTAL LICENSES & PERMITS:	\$1,834,000	\$176,254	9.6%	\$1,836,000	\$270,195	14.7%	\$1,844,548
Federal Grants	163,600	5,673	3.5%	100,000	27,353	27.4%	178,876
State Grants	0	0	0.0%	25,000	0	0.0%	17,425
State Shared Revenues	222,500	132,904	59.7%	198,000	148,848	75.2%	285,904
Liquor Tax and Profits	700,000	0	0.0%	660,000	0	0.0%	681,267
Intergovernmental Revenues	173,500	114,678	66.1%	212,000	14,876	7.0%	237,530
Seattle City Light Franchise Fee	1,245,000	236,115	19.0%	1,025,000	238,568	23.3%	1,146,099
TOTAL INTERGOVT REVENUE:	\$2,504,600	\$489,369	19.5%	\$2,220,000	\$429,645	19.4%	\$2,547,100
Government and Public Safety Fees	50,000	15,285	30.6%	35,000	12,764	36.5%	58,956
Planning and Development Fees	290,000	61,134	21.1%	205,000	71,302	34.8%	205,177
Building Plan Review Fees	320,000	125,123	39.1%	330,000	72,764	22.0%	425,197
Recreation Fees	495,000	81,466	16.5%	510,000	155,109	30.4%	446,974
TOTAL CHARGES FOR SERVICES:	\$1,155,000	\$283,008	24.5%	\$1,080,000	\$311,939	28.9%	\$1,136,303
Fines and Penalties	200,000	47,810	23.9%	200,000	45,631	22.8%	165,479
TOTAL FINES & PENALTIES:	\$200,000	\$47,810	23.9%	\$200,000	\$45,631	22.8%	\$165,479
Investment Income	400,000	1,402	0.4%	100,000	75,689	75.7%	441,377
Rental Income	360,000	68,234	19.0%	305,000	81,672	26.8%	307,278
Miscellaneous Revenue	255,000	17,066	6.7%	290,000	50,355	17.4%	102,154
TOTAL MISC REVENUE:	\$1,015,000	\$86,701	8.5%	\$695,000	\$207,716	29.9%	\$850,808
Insurance Recoveries	0	0	0.0%	0	0	0.0%	9,874
Transfers In	80,000	0	0.0%	80,000	0	0.0%	80,000
TOTAL OTHER FIN SOURCES:	\$80,000	\$0	0.0%	\$80,000	\$0	0.0%	\$89,874
TOTAL GENERAL FUND REVENUES:	\$28,873,600	\$2,549,209	8.8%	\$27,136,000	\$2,688,477	9.9%	\$27,933,156
Beginning Fund Balance	23,736,990	0	0.0%	18,197,995	0	0.0%	0
TOTAL GENERAL FUND RESOURCES:	\$52,610,590	\$2,549,209	4.8%	\$45,333,995	\$2,688,477	5.9%	\$27,933,156

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

GENERAL FUND EXPENDITURES BY CATEGORY							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Salaries and Wages	5,935,900	1,177,699	19.8%	5,463,400	1,026,554	18.8%	5,184,127
TOTAL SALARIES & WAGES:	\$5,935,900	\$1,177,699	19.8%	\$5,463,400	\$1,026,554	18.8%	\$5,184,127
Personnel Benefits	2,272,855	449,161	19.8%	2,099,710	391,421	18.6%	1,953,725
TOTAL PERSONNEL BENEFITS:	\$2,272,855	\$449,161	19.8%	\$2,099,710	\$391,421	18.6%	\$1,953,725
Supplies	319,450	40,572	12.7%	269,960	31,516	11.7%	299,591
TOTAL SUPPLIES:	\$319,450	\$40,572	12.7%	\$269,960	\$31,516	11.7%	\$299,591
Professional Services	3,891,065	426,803	11.0%	4,749,300	656,460	13.8%	3,498,850
Telephone/Internet	85,250	13,450	15.8%	85,050	10,978	12.9%	91,596
Travel	41,750	997	2.4%	41,200	503	1.2%	35,322
Taxes and Assessments	30,500	0	0.0%	29,500	0	0.0%	29,253
Operating Rents and Leases	94,400	10,257	10.9%	100,800	11,679	11.6%	90,603
Insurance	355,000	353,349	99.5%	260,000	304,143	117.0%	304,143
Utilities	268,000	17,193	6.4%	217,800	19,604	9.0%	257,368
Repairs and Maintenance	43,650	7,655	17.5%	49,300	16,867	34.2%	65,526
Admissions and Trips	26,400	882	3.3%	29,700	801	2.7%	25,454
Memberships and Dues	145,830	126,291	86.6%	143,700	132,694	92.3%	142,770
Printing/Binding/Copying	10,725	1,540	14.4%	16,050	3,529	22.0%	16,337
Registration and Training	78,275	6,818	8.7%	74,450	8,184	11.0%	39,170
Subscriptions and Publications	20,935	1,283	6.1%	20,850	1,294	6.2%	23,421
Miscellaneous Services	48,850	7,567	15.5%	48,750	5,100	10.5%	39,131
TOTAL SERVICES:	\$5,140,630	\$974,084	18.9%	\$5,866,450	\$1,171,836	20.0%	\$4,658,944
Intergovernmental Services	191,500	0	0.0%	148,100	0	0.0%	13,625
Police Services	12,995,000	0	0.0%	12,390,000	0	0.0%	11,899,556
Jail Services	1,015,000	238,359	23.5%	1,015,000	311,848	30.7%	1,042,846
Municipal Court Services	545,000	39,377	7.2%	520,000	49,880	9.6%	451,380
Transfers Out	0	0	0.0%	0	0	0.0%	150,000
TOTAL INTERGOVT SERVICES:	\$14,746,500	\$277,736	1.9%	\$14,073,100	\$361,728	2.6%	\$13,557,407
Capital Outlay	780,000	88,247	11.3%	1,678,000	25,463	1.5%	315,856
TOTAL CAPITAL OUTLAY:	\$780,000	\$88,247	11.3%	\$1,678,000	\$25,463	1.5%	\$315,856
Transfers Out	376,500	0	0.0%	370,000	0	0.0%	20,000
TOTAL OTHER FIN USES:	\$376,500	\$0	0.0%	\$370,000	\$0	0.0%	\$20,000
TOTAL GENERAL FUND EXPENDITURES:	\$29,571,835	\$3,007,499	10.2%	\$29,820,620	\$3,008,518	10.1%	\$25,989,651
Ending Fund Balance	23,038,755	0	0.0%	15,656,375	0	0.0%	0
TOTAL GENERAL FUND USES (including Fund Balance):	\$52,610,590	\$3,007,499	5.7%	\$45,476,995	\$3,008,518	6.6%	\$25,989,651

GENERAL FUND EXPENDITURES BY DEPARTMENT							
Department	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
City Council	260,005	144,236	55.5%	265,395	148,744	56.0%	267,618
City Manager	766,610	116,240	15.2%	1,402,295	142,366	10.2%	816,665
Economic Development	920,030	70,656	7.7%	904,420	101,847	11.3%	627,606
Human Services	578,110	31,660	5.5%	17,645	21,616	122.5%	136,908
Finance	2,931,505	608,598	20.8%	3,509,595	818,549	23.3%	3,228,931
Administrative Services	2,225,740	395,021	17.7%	2,324,665	321,307	13.8%	1,597,563
Legal	1,475,940	542,408	36.8%	1,271,270	521,672	41.0%	1,378,965
Police	13,096,100	9,814	0.1%	12,490,000	4,590	0.0%	11,988,339
Public Works	544,125	124,480	22.9%	592,715	61,183	10.3%	449,563
Community Development	2,537,150	349,259	13.8%	2,606,420	310,975	11.9%	1,579,910
Parks, Recreation & Cultural Services	3,860,020	615,125	15.9%	4,066,200	555,669	13.7%	3,747,583
Non-Departmental	376,500	0	0.0%	370,000	0	0.0%	170,000
TOTAL GENERAL FUND EXPENDITURES:	29,571,835	3,007,499	10.2%	29,820,620	3,008,518	10.1%	25,989,650
Ending Fund Balance	23,038,755	0	0.0%	15,656,375	0	0.0%	0
TOTAL GENERAL FUND USES (including Fund Balance):	\$52,610,590	\$3,007,499	5.7%	\$45,476,995	\$3,008,518	6.6%	\$25,989,650

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

STREET FUND

STREET FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Solid Waste Utility Tax	450,000	70,670	15.7%	420,000	68,204	16.2%	417,200
Parking Tax	225,000	26,928	12.0%	250,000	8,771	3.5%	235,481
TOTAL TAXES:	\$675,000	\$97,598	14.5%	\$670,000	\$76,975	11.5%	\$652,681
Franchise Fees	915,000	172,094	18.8%	905,000	180,665	20.0%	864,757
Permits - Right of Way	130,000	37,938	29.2%	125,000	47,277	37.8%	123,800
TOTAL LICENSES & PERMITS:	\$1,045,000	\$210,032	20.1%	\$1,030,000	\$227,942	22.1%	\$988,557
State Shared Revenues	1,230,000	116,347	9.5%	1,155,000	111,797	9.7%	1,172,725
TOTAL INTERGOVT REVENUE:	\$1,230,000	\$116,347	9.5%	\$1,155,000	\$111,797	9.7%	\$1,172,725
Investment Income	40,000	0	0.0%	6,000	6,132	102.2%	39,165
Miscellaneous Revenue	0	0	0.0%	0	506	*	506
TOTAL MISC REVENUE:	\$40,000	\$0	0.0%	\$6,000	\$6,637	110.6%	\$39,670
Compensation for Loss of Assets	0	739	*	0	0	0.0%	0
TOTAL OTHER FIN SOURCES:	\$0	\$739	*	\$0	\$0	0.0%	\$0
TOTAL STREET FUND REVENUES:	\$2,990,000	\$424,716	14.2%	\$2,861,000	\$423,351	14.8%	\$2,853,632
Beginning Fund Balance	1,394,350	0	0.0%	759,855	0	0.0%	0
TOTAL STREET FUND RESOURCES:	\$4,384,350	\$424,716	9.7%	\$3,620,855	\$423,351	11.7%	\$2,853,632

STREET FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Salaries and Wages	879,100	156,899	17.8%	774,400	126,017	16.3%	704,518
TOTAL SALARIES & WAGES:	\$879,100	\$156,899	17.8%	\$774,400	\$126,017	16.3%	\$704,518
Personnel Benefits	342,540	66,343	19.4%	306,795	54,862	17.9%	294,526
TOTAL PERSONNEL BENEFITS:	\$342,540	\$66,343	19.4%	\$306,795	\$54,862	17.9%	\$294,526
Supplies	185,000	28,452	15.4%	171,000	24,835	14.5%	193,180
TOTAL SUPPLIES:	\$185,000	\$28,452	15.4%	\$171,000	\$24,835	14.5%	\$193,180
Professional Services	166,225	14,038	8.4%	124,700	19,782	15.9%	101,284
Telephone/Internet	8,550	4,456	52.1%	9,300	4,837	52.0%	9,339
Travel	0	0	0.0%	0	20	*	20
Operating Rents and Leases	60,000	12,158	20.3%	62,000	12,420	20.0%	47,216
Utilities	255,000	27,353	10.7%	174,200	23,866	13.7%	226,244
Repairs and Maintenance	55,000	3,799	6.9%	48,000	3,267	6.8%	17,067
Memberships and Dues	1,500	0	0.0%	1,000	0	0.0%	518
Printing/Binding/Copying	0	58	*	0	0	0.0%	0
Registration and Training	8,500	798	9.4%	8,000	500	6.3%	2,600
Miscellaneous Services	0	0	0.0%	0	0	0.0%	218
TOTAL SERVICES:	\$554,775	\$62,660	11.3%	\$427,200	\$64,693	15.1%	\$404,506
Intergovernmental Services	235,000	19,318	8.2%	270,000	16,315	6.0%	250,310
Transfers Out	0	0	0.0%	0	0	0.0%	50,000
TOTAL INTERGOVT SERVICES:	\$235,000	\$19,318	8.2%	\$270,000	\$16,315	6.0%	\$300,310
Capital Outlay	19,500	0	0.0%	60,000	58,494	97.5%	66,803
TOTAL CAPITAL OUTLAY:	\$19,500	\$0	0.0%	\$60,000	\$58,494	97.5%	\$66,803
Transfers Out	910,000	0	0.0%	1,325,000	0	0.0%	1,315,000
TOTAL OTHER FIN USES:	\$910,000	\$0	0.0%	\$1,325,000	\$0	0.0%	\$1,315,000
TOTAL STREET FUND EXPENDITURES:	\$3,125,915	\$333,671	10.7%	\$3,334,395	\$345,217	10.4%	\$3,278,843
Ending Fund Balance	1,258,435	0	0.0%	286,460	0	0.0%	0
TOTAL STREET FUND USES (including Fund Balance):	\$4,384,350	\$333,671	7.6%	\$3,620,855	\$345,217	9.5%	\$3,278,843

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

SURFACE WATER MANAGEMENT FUND

SURFACE WATER MANAGEMENT FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
State Grants	25,000	0	0.0%	152,000	0	0.0%	126,222
TOTAL INTERGOVT REVENUE:	\$25,000	\$0	0.0%	\$152,000	\$0	0.0%	\$126,222
Storm Drainage Fees and Charges	3,475,000	86,850	2.5%	3,455,000	69,871	2.0%	3,454,563
TOTAL CHARGES FOR SERVICES:	\$3,475,000	\$86,850	2.5%	\$3,455,000	\$69,871	2.0%	\$3,454,563
Investment Income	50,000	0	0.0%	2,000	7,187	359.4%	60,860
Rental Income	8,000	0	0.0%	8,000	0	0.0%	8,000
Miscellaneous Revenue	0	0	0.0%	0	506	*	506
TOTAL MISC REVENUE:	\$58,000	\$0	0.0%	\$10,000	\$7,693	76.9%	\$69,365
Transfers In	0	0	0.0%	0	0	0.0%	744,861
TOTAL OTHER FIN SOURCES:	\$0	\$0	0.0%	\$0	\$0	0.0%	\$744,861
TOTAL SURFACE WATER MANAGEMENT FUND REVENUES:	\$3,558,000	\$86,850	2.4%	\$3,617,000	\$77,564	2.1%	\$4,395,012
Beginning Fund Balance	1,326,825	0	0.0%	1,419,510	0	0.0%	0
TOTAL SURFACE WATER MANAGEMENT FUND RESOURCES:	\$4,884,825	\$86,850	1.8%	\$5,036,510	\$77,564	1.5%	\$4,395,012

SURFACE WATER MANAGEMENT FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Salaries and Wages	1,124,200	208,305	18.5%	1,043,800	197,026	18.9%	1,011,081
TOTAL SALARIES & WAGES:	\$1,124,200	\$208,305	18.5%	\$1,043,800	\$197,026	18.9%	\$1,011,081
Personnel Benefits	485,725	91,913	18.9%	442,495	88,501	20.0%	307,454
TOTAL PERSONNEL BENEFITS:	\$485,725	\$91,913	18.9%	\$442,495	\$88,501	20.0%	\$307,454
Supplies	133,000	11,496	8.6%	136,000	17,556	12.9%	125,279
TOTAL SUPPLIES:	\$133,000	\$11,496	8.6%	\$136,000	\$17,556	12.9%	\$125,279
Professional Services	485,725	24,613	5.1%	633,800	23,567	3.7%	458,953
Telephone/Internet	7,700	4,793	62.2%	11,300	4,874	43.1%	13,205
Travel	0	11	*	0	0	0.0%	827
Taxes and Assessments	500	0	0.0%	500	0	0.0%	310
Operating Rents and Leases	60,000	13,038	21.7%	62,000	11,871	19.1%	42,439
Utilities	9,200	1,458	15.8%	10,200	1,848	18.1%	4,012
Repairs and Maintenance	63,000	4,014	6.4%	63,000	7,232	11.5%	41,392
Memberships and Dues	1,500	0	0.0%	1,000	34	3.4%	136
Printing/Binding/Copying	1,000	0	0.0%	1,000	0	0.0%	2,108
Registration and Training	12,750	1,162	9.1%	13,000	0	0.0%	3,791
Subscriptions and Publications	400	0	0.0%	400	0	0.0%	0
Miscellaneous Services	0	0	0.0%	0	0	0.0%	6,780
TOTAL SERVICES:	\$641,775	\$49,089	7.6%	\$796,200	\$49,427	6.2%	\$573,953
Intergovernmental Services	100,000	0	0.0%	148,000	0	0.0%	90,267
Transfers Out	0	0	0.0%	0	0	0.0%	70,000
TOTAL INTERGOVT SERVICES:	\$100,000	\$0	0.0%	\$148,000	\$0	0.0%	\$160,267
Capital Outlay	13,500	0	0.0%	15,000	58,494	390.0%	0
TOTAL CAPITAL OUTLAY:	\$13,500	\$0	0.0%	\$15,000	\$58,494	390.0%	\$0
Debt Service Principal	83,030	0	0.0%	83,030	0	0.0%	0
TOTAL DEBT SVC-PRINCIPAL:	\$83,030	\$0	0.0%	\$83,030	\$0	0.0%	\$0
Debt Service Interest	3,325	-3,875	-116.5%	3,740	0	0.0%	3,494
TOTAL DEBT SVC-INT/OTHER:	\$3,325	(\$3,875)	-116.5%	\$3,740	\$0	0.0%	\$3,494
Transfers Out	1,310,000	0	0.0%	2,010,000	0	0.0%	1,900,000
TOTAL OTHER FIN USES:	\$1,310,000	\$0	0.0%	\$2,010,000	\$0	0.0%	\$1,900,000
TOTAL SURFACE WATER MANAGEMENT FUND EXPENDITURES:	\$3,894,555	\$356,928	9.2%	\$4,678,265	\$411,004	8.8%	\$4,081,528
Ending Fund Balance	990,270	0	0.0%	358,245	0	0.0%	0
TOTAL SURFACE WATER MANAGEMENT FUND USES (including Fund Balance):	\$4,884,825	\$356,928	7.3%	\$5,036,510	\$411,004	8.2%	\$4,081,528

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

PUBLIC WORKS RESERVE FUND

PUBLIC WORKS RESERVE FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Real Estate Excise Tax	1,700,000	193,488	11.4%	1,600,000	293,132	18.3%	2,624,537
TOTAL TAXES:	\$1,700,000	\$193,488	11.4%	\$1,600,000	\$293,132	18.3%	\$2,624,537
Mitigation Fees	35,000	0	0.0%	15,000	13,105	87.4%	51,310
TOTAL CHARGES FOR SERVICES:	\$35,000	\$0	0.0%	\$15,000	\$13,105	87.4%	\$51,310
Investment Income	55,000	0	0.0%	1,000	9,083	908.3%	57,729
TOTAL MISC REVENUE:	\$55,000	\$0	0.0%	\$1,000	\$9,083	908.3%	\$57,729
TOTAL PUBLIC WORKS RESERVE FUND REVENUES:	\$1,790,000	\$193,488	10.8%	\$1,616,000	\$315,320	19.5%	\$2,733,576
Beginning Fund Balance	1,936,720	0	0.0%	1,582,900	0	0.0%	0
TOTAL PUBLIC WORKS RESERVE FUND RESOURCES:	\$3,726,720	\$193,488	5.2%	\$3,198,900	\$315,320	9.9%	\$2,733,576

PUBLIC WORKS RESERVE FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Transfers Out	1,317,000	0	0.0%	3,075,000	0	0.0%	2,975,000
TOTAL OTHER FIN USES:	\$1,317,000	\$0	0.0%	\$3,075,000	\$0	0.0%	\$2,975,000
TOTAL PUBLIC WORKS RESERVE FUND EXPENDITURES:	\$1,317,000	\$0	0.0%	\$3,075,000	\$0	0.0%	\$2,975,000
Ending Fund Balance	2,409,720	0	0.0%	123,900	0	0.0%	0
TOTAL PUBLIC WORKS RESERVE FUND USES (including Fund Balance):	\$3,726,720	\$0	0.0%	\$3,198,900	\$0	0.0%	\$2,975,000

EQUIPMENT RESERVE FUND

EQUIPMENT RESERVE FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Transfers In	0	0	0.0%	0	0	0.0%	270,000
TOTAL CHARGES FOR SERVICES:	\$0	\$0	0.0%	\$0	\$0	0.0%	\$270,000
Investment Income	25,000	0	0.0%	0	5,335	*	25,874
TOTAL MISC REVENUE:	\$25,000	\$0	0.0%	\$0	\$5,335	*	\$25,874
Transfers In	270,000	0	0.0%	270,000	0	0.0%	0
TOTAL OTHER FIN SOURCES:	\$270,000	\$0	0.0%	\$270,000	\$0	0.0%	\$0
TOTAL EQUIPMENT RESERVE FUND REVENUES:	\$295,000	\$0	0.0%	\$270,000	\$5,335	2.0%	\$295,874
Beginning Fund Balance	1,226,215	0	0.0%	1,299,550	0	0.0%	0
TOTAL EQUIPMENT RESERVE FUND RESOURCES:	\$1,521,215	\$0	0.0%	\$1,569,550	\$5,335	0.3%	\$295,874

EQUIPMENT RESERVE FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Small Tools & Minor Equipment	48,000	35,505	74.0%	0	6,224	*	45,119
TOTAL SUPPLIES:	\$48,000	\$35,505	74.0%	\$0	\$6,224	*	\$45,119
Professional Services	0	0	0.0%	0	0	0.0%	225
TOTAL SERVICES:	\$0	\$0	0.0%	\$0	\$0	0.0%	\$225
Capital Outlay	67,500	134,992	200.0%	850,000	1,518	0.2%	329,751
TOTAL CAPITAL OUTLAY:	\$67,500	\$134,992	200.0%	\$850,000	\$1,518	0.2%	\$329,751
TOTAL EQUIPMENT RESERVE FUND EXPENDITURES:	\$115,500	\$170,497	147.6%	\$850,000	\$7,743	0.9%	\$375,094
Ending Fund Balance	1,405,715	0	0.0%	719,550	0	0.0%	0
TOTAL EQUIPMENT RESERVE FUND USES (including Fund Balance):	\$1,521,215	\$170,497	11.2%	\$1,569,550	\$7,743	0.5%	\$375,094

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

ART IN PUBLIC PLACES FUND

ART IN PUBLIC PLACES FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Investment Income	0	0	0.0%	0	184	*	921
TOTAL MISC REVENUE:	\$0	\$0	0.0%	\$0	\$184	*	\$921
Transfers In	26,500	0	0.0%	20,000	0	0.0%	20,000
TOTAL OTHER FIN SOURCES:	\$26,500	\$0	0.0%	\$20,000	\$0	0.0%	\$20,000
TOTAL ART IN PUBLIC PLACES FUND REVENUES:	\$26,500	\$0	0.0%	\$20,000	\$184	0.9%	\$20,921
Beginning Fund Balance	35,830	0	0.0%	49,565	0	0.0%	0
TOTAL ART IN PUBLIC PLACES FUND RESOURCES:	\$62,330	\$0	0.0%	\$69,565	\$184	0.3%	\$20,921

ART IN PUBLIC PLACES FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Professional Services	0	200	*	0	0	0.0%	14,039
Repairs and Maintenance	0	0	0.0%	0	0	0.0%	1,542
TOTAL SERVICES:	\$0	\$200	*	\$0	\$0	0.0%	\$15,581
Capital Outlay	26,500	0	0.0%	35,000	0	0.0%	0
TOTAL CAPITAL OUTLAY:	\$26,500	\$0	0.0%	\$35,000	\$0	0.0%	\$0
TOTAL ART IN PUBLIC PLACES FUND EXPENDITURES:	\$26,500	\$200	0.8%	\$35,000	\$0	0.0%	\$15,581
Ending Fund Balance	35,830	0	0.0%	34,565	0	0.0%	0
TOTAL ART IN PUBLIC PLACES FUND USES (including Fund Balance):	\$62,330	\$200	0.3%	\$69,565	\$0	0.0%	\$15,581

CAPITAL PROJECTS RESERVE FUND

CAPITAL PROJECTS RESERVE FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Property Tax	785,000	-4,728	-0.6%	785,000	24,877	3.2%	773,192
TOTAL TAXES:	\$785,000	(\$4,728)	-0.6%	\$785,000	\$24,877	3.2%	\$773,192
Investment Income	30,000	0	0.0%	1,000	4,527	452.7%	30,502
TOTAL MISC REVENUE:	\$30,000	\$0	0.0%	\$1,000	\$4,527	452.7%	\$30,502
TOTAL CAPITAL PROJECTS RESERVE FUND REVENUES:	\$815,000	(\$4,728)	-0.6%	\$786,000	\$29,404	3.7%	\$803,694
Beginning Fund Balance	439,800	0	0.0%	1,133,360	0	0.0%	0
TOTAL CAPITAL PROJECTS RESERVE FUND RESOURCES:	\$1,254,800	(\$4,728)	-0.4%	\$1,919,360	\$29,404	1.5%	\$803,694

CAPITAL PROJECTS RESERVE FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Transfers Out	0	0	0.0%	1,600,000	0	0.0%	1,600,000
TOTAL OTHER FIN USES:	\$0	\$0	0.0%	\$1,600,000	\$0	0.0%	\$1,600,000
TOTAL CAPITAL PROJECTS RESERVE FUND EXPENDITURES:	\$0	\$0	0.0%	\$1,600,000	\$0	0.0%	\$1,600,000
Ending Fund Balance	1,254,800	0	0.0%	319,360	0	0.0%	0
TOTAL CAPITAL PROJECTS RESERVE FUND USES (including Fund Balance):	\$1,254,800	\$0	0.0%	\$1,919,360	\$0	0.0%	\$1,600,000

CITY OF BURIEN
2019 1st QUARTER FINANCIAL REPORT

TRANSPORTATION BENEFIT DISTRICT FUND

TRANSPORTATION BENEFIT DISTRICT FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
TBD Vehicle Fee	785,000	108,570	13.8%	750,000	116,036	15.5%	780,437
TOTAL TAXES:	\$785,000	\$108,570	13.8%	\$750,000	\$116,036	15.5%	\$780,437
Investment Income	7,500	0	0.0%	0	230	*	6,419
TOTAL MISC REVENUE:	\$7,500	\$0	0.0%	\$0	\$230	*	\$6,419
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND REVENUES:	\$792,500	\$108,570	13.7%	\$750,000	\$116,266	15.5%	\$786,856
Beginning Fund Balance	99,660	0	0.0%	38,520	0	0.0%	0
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND RESOURCES:	\$892,160	\$108,570	12.2%	\$788,520	\$116,266	14.7%	\$786,856

TRANSPORTATION BENEFIT DISTRICT FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Transfers Out	800,000	0	0.0%	720,000	0	0.0%	720,000
TOTAL OTHER FIN USES:	\$800,000	\$0	0.0%	\$720,000	\$0	0.0%	\$720,000
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND EXPENDITURES:	\$800,000	\$0	0.0%	\$720,000	\$0	0.0%	\$720,000
Ending Fund Balance	92,160	0	0.0%	68,520	0	0.0%	0
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND USES (including Fund Balance):	\$892,160	\$0	0.0%	\$788,520	\$0	0.0%	\$720,000

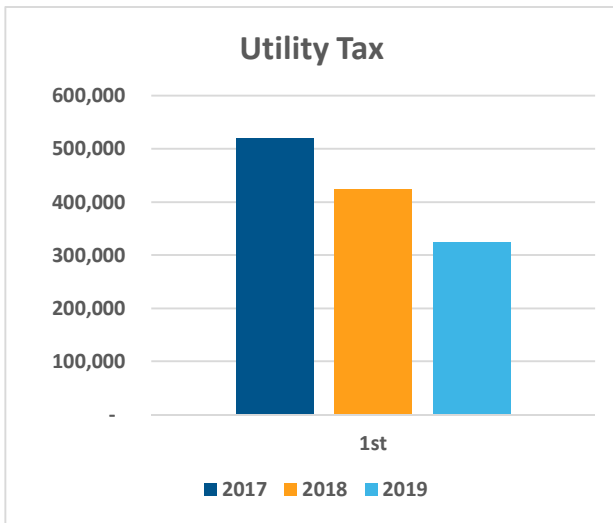
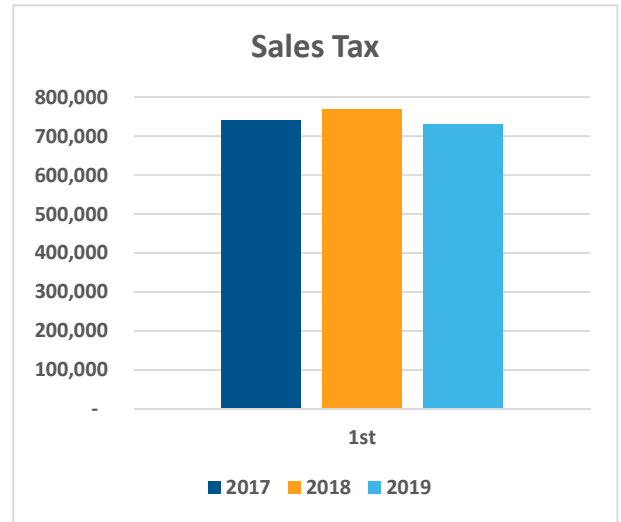
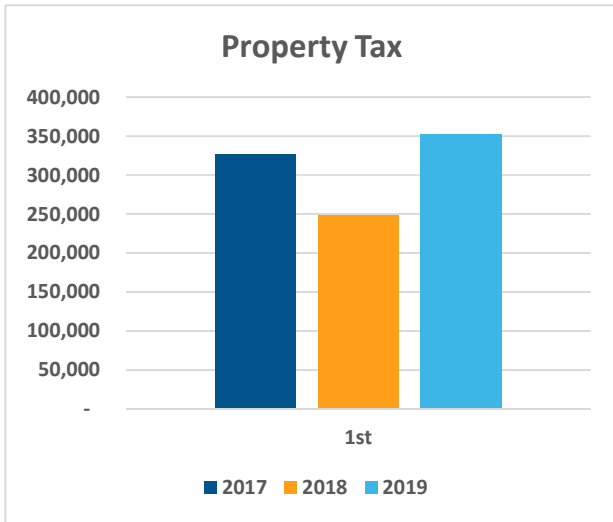
DEBT SERVICE FUND

DEBT SERVICE FUND REVENUES							
Revenue Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Federal Grants	110,000	0	0.0%	110,000	0	0.0%	102,551
TOTAL INTERGOVT REVENUE:	\$110,000	\$0	0.0%	\$110,000	\$0	0.0%	\$102,551
Mitigation Fees	143,000	0	0.0%	48,000	0	0.0%	152,527
TOTAL CHARGES FOR SERVICES:	\$143,000	\$0	0.0%	\$48,000	\$0	0.0%	\$152,527
Fines and Penalties	0	0	0.0%	0	477	*	152
TOTAL FINES & PENALTIES:	\$0	\$0	0.0%	\$0	\$477	*	\$152
Investment Income	5,000	0	0.0%	0	263	0.0%	5,528
Special Assessment LID Revenue	100,000	1,618	1.6%	84,000	4,680	5.6%	84,680
TOTAL MISC REVENUE:	\$105,000	\$1,618	1.5%	\$84,000	\$4,943	5.9%	\$90,208
Transfers In	2,237,000	0	0.0%	2,355,000	0	0.0%	2,055,000
TOTAL OTHER FIN SOURCES:	\$2,237,000	\$0	0.0%	\$2,355,000	\$0	0.0%	\$2,055,000
TOTAL DEBT SERVICE FUND REVENUES:	\$2,595,000	\$1,618	0.1%	\$2,597,000	\$5,420	0.2%	\$2,400,438
Beginning Fund Balance	53,075	0	0.0%	97,585	0	0.0%	0
TOTAL DEBT SERVICE FUND RESOURCES:	\$2,648,075	\$1,618	0.1%	\$2,694,585	\$5,420	0.2%	\$2,400,438

DEBT SERVICE FUND EXPENDITURES							
Expenditure Categories	2019 Budget	2019 Actual	% of Budget	2018 Budget	2018 Actual	% of Budget	2018 Year End Actual
Professional Services	3,000	0	0.0%	3,000	0	0.0%	900
TOTAL SERVICES:	\$3,000	\$0	0.0%	\$3,000	\$0	0.0%	\$900
Debt Service Principal	1,782,625	0	0.0%	1,739,625	0	0.0%	1,647,225
TOTAL DEBT SVC-PRINCIPAL:	\$1,782,625	\$0	0.0%	\$1,739,625	\$0	0.0%	\$1,647,225
Debt Service Interest	822,660	0	0.0%	876,045	0	0.0%	752,951
TOTAL DEBT SVC-INT/OTHER:	\$822,660	\$0	0.0%	\$876,045	\$0	0.0%	\$752,951
TOTAL DEBT SERVICE FUND EXPENDITURES:	\$2,608,285	\$0	0.0%	\$2,618,670	\$0	0.0%	\$2,401,075
Ending Fund Balance	39,790	0	0.0%	75,915	0	0.0%	0
TOTAL DEBT SERVICE FUND USES (including Fund Balance):	\$2,648,075	\$0	0.0%	\$2,694,585	\$0	0.0%	\$2,401,075

*Line item not budgeted

CITY OF BURIEN
2019 1st QUARTER MAJOR TAX REVENUE COMPARISON CHARTS



City of Burien, Washington
Capital Projects Expenditure Report - First Quarter 2019

Project No.	Project Name	Budget Authority thru 2019	Expended thru March 31, 2019	Remaining Budget
Parks & General Government Capital Projects				
PG0002	Parks Facilities Restoration - 2018-2019	\$ 297,010	\$ 107,525	\$ 189,485
PG0005	Seahurst Park Slide	180,000	30,997	149,003
PG0006	Moshier Park Field and Restroom Improvements	722,000	722,356	(356)
PG0007	Lake Burien School Memorial Park Improvements	649,016	42,520	606,496
PG0010	Eagle Landing Park Stair Reconfiguration	275,000	9,092	265,908
PG0011	Lakeview Park Playground/Path Improvements	218,000	172,747	45,253
PG0012	Parks, Recreation, and Open Space (PROS) Plan Update	85,000	83,266	1,734
PG0013	Seahurst Park Roadside Parking Improvements	100,000	-	100,000
PG0014	Burien Community Center Restroom Renovation (NEW)	133,248	-	133,248
	Public Works Maint. and Operations Facility - unfunded	-	-	-
	Staff Coordination of Parks CIP Projects - 2019	10,000	3,016	6,984
	Parks & General Government CIP Fund Balance	\$ 2,669,274	\$ 1,171,519	\$ 1,497,755
Transportation Capital Projects				
TR0002	Pavement Management Program (Street Overlay) - 2019	\$ 850,000	\$ 18,238	\$ 831,762
TR0005	Citywide ADA Barrier Mitigation - 2018-2019	500,313	376,984	123,329
TR0008	4th and 6th Ave SW/SW 148th Street Intersection	502,000	337,223	164,777
TR0009	Signal Controller/Interconnect Upgrades Program	156,515	35,877	120,638
TR0010	NERA Infrastructure Improvements - Pilot Program	566,500	423,112	143,388
TR0014	5th Ave S. Traffic Calming (SW 116 - SW 124th St)	1,570,000	216,169	1,353,831
TR0015	South 156th St at 4th Ave S Pedestrian HAWK Signal	385,000	67,648	317,352
TR0017	Peter Western Bridge Replacement	8,565,000	1,787,714	6,777,286
TR0018	4th Avenue SW Sidewalks (SW 156 - SW 160th St)	878,000	93,211	784,789
TR0019	South 144th Way Improvements	3,800,000	13,102	3,786,898
TR0020	4th Avenue SW Bike Lanes Striping	30,000	-	30,000
TR0021	1st Ave S - Phase 3 (SW 128th to SW 140th St)	2,600,000	584,776	2,015,224
TR0022	South 128th Street Corridor Study	80,000	36,501	43,499
TR0023	South 136th Street Sidewalk Improvements	1,050,000	66,730	983,270
	Staff Coordination of Transportation CIP Projects - 2019	84,000	16,485	67,515
	Transportation CIP Fund Balance	\$ 21,617,328	\$ 4,073,770	\$ 17,543,558
Surface Water Management Capital Projects				
SW0001	Residential Drainage Improvement Project (RDIP) - 2018-2019	\$ 600,000	\$ 247,151	\$ 352,849
SW0004	SW 152nd St. and 8th Ave SW Drainage Improvements	640,000	517,316	122,684
SW0006	SW 165th Street Drainage Improvements	710,000	599,403	110,597
SW0007	8th Ave S. Sub-basin Retrofit Improvements	2,200,845	1,722,024	478,821
SW0008	King County Courthouse Stormwater Retrofit	80,000	-	80,000
SW0009	20th Ave S. Drainage Improvements (S. 120 - 124th St.)	150,000	14,050	135,950
SW0010	Cove Point Outfall Repair	220,000	26,882	193,118
SW0011	Hermes Outlet Improvements	850,000	132,000	718,000
SW0012	Storm Drainage Master Plan	170,000	54,787	115,213
SW0013	Miller Creek Enhancements	50,000	-	50,000
SW0014	Eagle Landing Pk Storm Drainage Improvements (NEW)	1,070,000	122,312	947,688
	Staff Coordination of SWM CIP Projects - 2019	50,000	461	49,539
	Surface Water Management CIP Fund Balance	\$ 6,790,845	\$ 3,436,386	\$ 3,354,459

City of Burien, Washington
Contracts Over \$25,000 Signed by the City - First Quarter 2019

Contract Number	Vendor Name	Contract Description	Contract Amount
4614	Washington State Department of Ecology	Amendment #2 to grant for 8th Avenue South Stormwater Sub-basin Retrofit Improvements project.	Amendment is for (\$187,286). Revised total grant amount is \$1,268,346.
3180022	McDonough & Sons, Inc.	Amendment #2 for additional street sweeping services.	Amendment is for \$55,160. Revised total contract amount is \$110,317.
3190064	Northeast Electric LLC	Construction services for South 156th-4th Ave Pedestrian HAWK Signal.	\$212,016
3190066	King County Water and Land Resources Division (WLRD)	2019 Miller and Walker Creeks Basin Stewardship and Monitoring Coordination Agreement.	Burien's share is \$60,194.
3190069	Perteet Inc.	Design and construction management services for 2019 Pavement Management Program.	\$226,497
3190072	Perteet Inc.	Construction management services for South 156th-4th Ave Pedestrian HAWK Signal.	\$43,105
3190073	Discover Burien Association	2019 Business promotion and downtown Team Clean Sweep program.	\$129,000
3190083	4Leaf Inc.	2019-2020 Temporary building and electrical inspection services.	Not to exceed \$30,000 per year.
3190100	Cities Digital (Laserfiche)	Electronic document management system.	\$93,961
3190117	Southwest Youth & Family Services	2019-2020 New Futures family support program at Alcove at Seahurst Apartments (previously Alturas Apartments). (CDBG Funding)	\$46,907 per year.
3190136	Washington State Transportation Improvement Board (TIB)	Grant/Bid Authorization Form for South 144th Way Improvement Project.	\$3,241,847 (TIB Grant Funds)

CITY OF BURIEN
2019-2020 FUND TRANSFERS

TRANSFERS IN			
Transfer To	2019 Budget	2020 Budget	Transfer From
General Fund	40,000	40,000	Street Fund
General Fund	40,000	40,000	Surface Water Management Fund
TOTAL GENERAL FUND	\$80,000	\$80,000	
Equipment Reserve Fund	150,000	150,000	General Fund
Equipment Reserve Fund	50,000	50,000	Street Fund
Equipment Reserve Fund	70,000	70,000	Surface Water Management Fund
TOTAL EQUIPMENT RESERVE FUND	\$270,000	\$270,000	
Art in Public Places Fund	26,500	26,500	General Fund
TOTAL ART IN PUBLIC PLACES FUND	\$26,500	\$26,500	
Debt Service Fund	200,000	200,000	General Fund
Debt Service Fund	320,000	310,000	Street Fund
Debt Service Fund	1,317,000	1,327,000	Public Works Reserve Fund
Debt Service Fund	400,000	400,000	Transportation Benefit District Fund
TOTAL DEBT SERVICE FUND	\$2,237,000	\$2,237,000	
Parks & General Government CIP Fund	-	1,000,000	Capital Projects Reserve Fund
TOTAL PARKS & GENERAL GOVERNMENT CIP FUND	\$0	\$1,000,000	
Transportation CIP Fund	500,000	1,155,000	Street Fund
Transportation CIP Fund	-	1,250,000	Public Works Reserve Fund
Transportation CIP Fund	400,000	400,000	Transportation Benefit District Fund
Transportation CIP Fund	325,000	600,000	Surface Water Management CIP Fund
TOTAL TRANSPORTATION CIP FUND	\$1,225,000	\$3,405,000	
Surface Water Management CIP Fund	1,200,000	1,200,000	Surface Water Management Fund
TOTAL SURFACE WATER MANAGEMENT CIP FUND	\$1,200,000	\$1,200,000	
TOTAL TRANSFERS IN	\$5,038,500	\$8,218,500	

TRANSFERS OUT			
Transfer From	2019 Budget	2020 Budget	Transfer To
General Fund	150,000	150,000	Equipment Reserve Fund
General Fund	26,500	26,500	Art in Public Places Fund
General Fund	200,000	200,000	Debt Service Fund
TOTAL GENERAL FUND	\$376,500	\$376,500	
Street Fund	40,000	40,000	General Fund
Street Fund	50,000	50,000	Equipment Reserve Fund
Street Fund	320,000	310,000	Debt Service Fund
Street Fund	500,000	1,155,000	Transportation CIP Fund
TOTAL STREET FUND	\$910,000	\$1,555,000	
Surface Water Management Fund	40,000	40,000	General Fund
Surface Water Management Fund	70,000	70,000	Equipment Reserve Fund
Surface Water Management Fund	1,200,000	1,200,000	Surface Water Management CIP Fund
TOTAL SURFACE WATER MANAGEMENT FUND	\$1,310,000	\$1,310,000	
Public Works Reserve Fund	1,317,000	1,327,000	Debt Service Fund
Public Works Reserve Fund	-	1,250,000	Transportation CIP Fund
TOTAL PUBLIC WORKS RESERVE FUND	\$1,317,000	\$2,577,000	
Capital Projects Reserve Fund	-	1,000,000	Parks & General Government CIP Fund
TOTAL CAPITAL PROJECTS RESERVE FUND	\$0	\$1,000,000	
Transportation Benefit District Fund	400,000	400,000	Debt Service Fund
Transportation Benefit District Fund	400,000	400,000	Transportation CIP Fund
TOTAL TRANSPORTATION BENEFIT DISTRICT FUND	\$800,000	\$800,000	
Surface Water Management CIP Fund	325,000	600,000	Transportation CIP Fund
TOTAL SURFACE WATER MANAGEMENT CIP FUND	\$325,000	\$600,000	
TOTAL TRANSFERS OUT	\$5,038,500	\$8,218,500	