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**TO: Mayor & Council  
Budget Advisory Committee**

**FROM: Lyman Howard  
Dean Rohla**

**DATE: February 12, 2019**

**SUBJ: ACTUAL 2018 YEAR-END FINANCIAL INFORMATION**

**2018 YEAR-END INFORMATION:**

Attached is the following information to help understand what actually happened in 2018:

- (#1) A spreadsheet that outlines just how close our predictions throughout the year(s) came to the actual numbers...they were extremely accurate!
- (#2) A Year End report showing major differences from the 2018 budget to the actual numbers. Also includes an Overall Financial Plan Update.
- (#3) Final financial statements, a detailed report with a big picture, specifying the activity in all funds and accounts throughout the year and comparing the year end results with the 2018 and the 2019 Budgets.

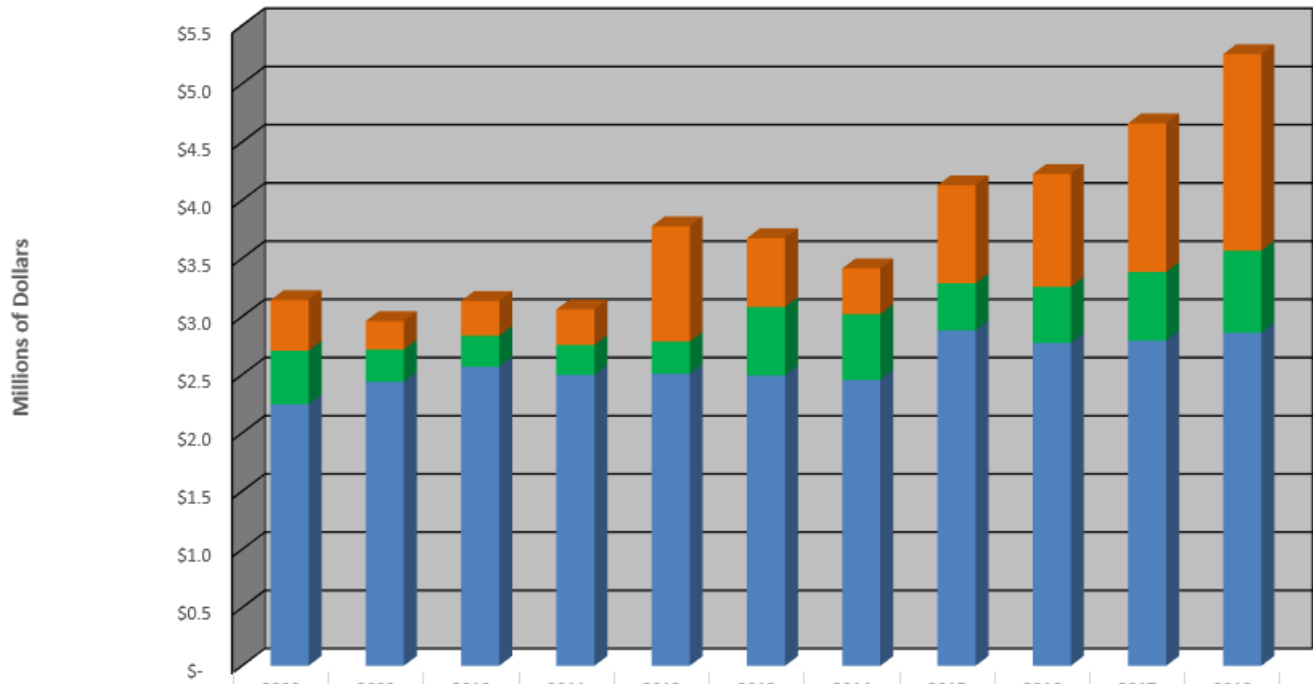
As predicted, total revenues ended 12.1% higher than the 2018 Budget by \$921,767 and total expenditures 17.3% lower than budgeted by \$1,320,676. The lower expenditure and higher revenue numbers helped create an increase of the city's ending fund balance of \$2,242,463 for the year.

On the revenue side, the major themes remained the same with residential development (\$409,069) and Sales Tax (\$115,448) explaining 94% of the 2018 operating budget variance. and Real Estate Excise Taxes (\$441,478) accounting for 48% of the total budget variance...all other revenues were within an expected final range and relatively flat.

General Fund expenditure variances were minimal and very close to projections. General Fund expenditures showed a positive variance of \$222,467 or 5.2%

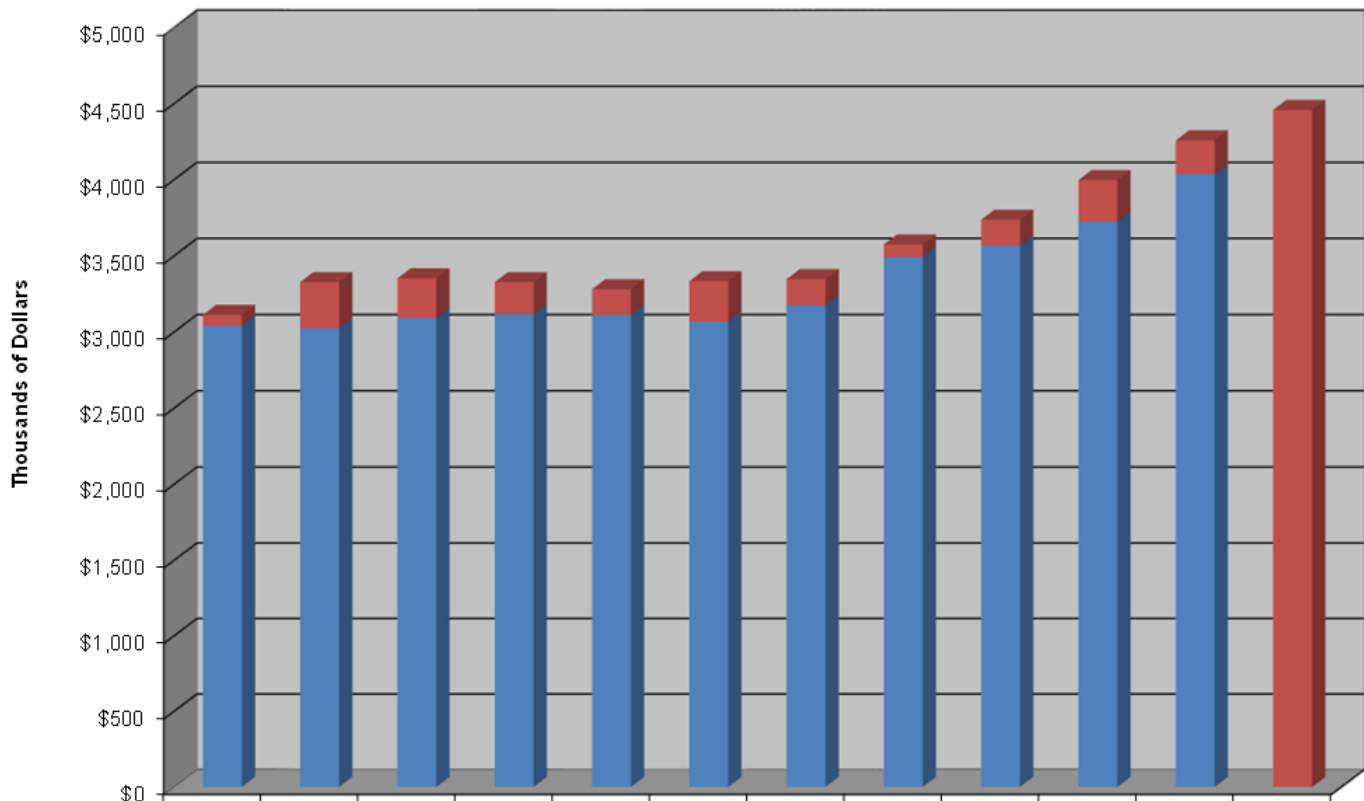
Thanks again to the Mayor, Council and Budget Advisory Committee for their help and support in making 2018 a financially successful year for the City of Clyde Hill.

### Total Operating Revenues - Impact of Development Revenue & Sales Tax



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Development Revenue	\$0.4	\$0.2	\$0.3	\$0.3	\$1.0	\$0.6	\$0.4	\$0.8	\$1.0	\$1.3	\$1.7
Total Sales Tax Revenue	\$0.5	\$0.3	\$0.3	\$0.3	\$0.3	\$0.6	\$0.6	\$0.4	\$0.5	\$0.6	\$0.7
Tot Op Rev - No Dev or Sales Tax	\$2.2	\$2.4	\$2.6	\$2.5	\$2.5	\$2.5	\$2.5	\$2.9	\$2.8	\$2.8	\$2.9

### Total Operating Expenditures - Budget Amount Greater Than Actual



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 Bdg
+ Budget	70.7	304.3	261.0	209.6	169.5	264.9	171.4	83.0	169.0	272.6	222.5	4,460.2
Actual	3,043.3	3,024.7	3,093.0	3,119.4	3,113.5	3,070.1	3,177.6	3,494.0	3,568.9	3,726.6	4,037.4	-

## General Fund 2018 Year-End Actual

### Revenues:

2018 Budget: \$4,696,125  
2018 Actual: \$5,255,811

**Revenue Difference:** \$559,686 More Revenue Than Budgeted      % of Budget: 11.9%

### Revenue Detail

Building/Structure Permits (\$150.9); Plan Checking Fees (\$174.9); Other Permits (\$83.3)	<b>Development Revenue</b>	\$409,069	CHES budgeted at \$40M. Proj came in at \$48M; home values increased
Retail Base (\$31.7); Res Constr (\$114.7); CHES constr ( -\$31.0)	<b>Sales Tax</b>	115,448	65.0% of total ST is Construction Related (\$458.4); Base (\$247.1)
Fed increased rates more than anticipated	<b>Interest Income</b>	45,929	
One time sales of vehicles/property	<b>Surplus property</b>	39,727	
Primarily Marijuana excise tax	<b>State Shared &amp; Interlocal</b>	4,400	
Radar speed signs slowing down traffic	<b>Fines &amp; Forfeitures</b>	(29,921)	
All trending down except for water/sewer. Cellular & Cable hit the hardest	<b>Utility Tax &amp; Franchise Fees</b>	(19,826)	
Timing of receipts & disbursements by King Co	<b>Property Tax</b>	(5,404)	
	<b>All Other Revenues</b>	\$264	

Note: #'s in () are in thousands

\$559,686 Development is 86.5% (\$484,110) of the Unbudgeted Revenue

### Expenditures:

2017 Budget: \$4,259,850  
2017 Actual: \$4,037,383

**Expenditure Difference:** -\$222,467 Less Expenditures Than Budgeted      % of Total: 5.2%

### Expenditure Detail

Unspent City Admin payout (\$94.3) less unbudgeted CA search fees (-\$26.3)	<b>General Govt. Services</b>	-\$71,641
7th officer hired Nov 1 (-\$83.9) - Court Fees (-\$32.4) - Jail (-\$21.8)	<b>Police Department</b>	-\$127,739
No LEOFF payment required	<b>Fire Department</b>	-\$19,999
	<b>PW/Building Department</b>	-\$3,088
		<span style="border: 1px solid black; padding: 2px;">-\$222,467</span>

Note: #'s in () are in thousands

Beginning Fund Balance: \$1,117,916  
2018 Budgeted Surplus/Deficit: \$436,275  
2018 Y-E Surplus/Deficit: \$1,218,428  
2018 Transfer: (\$1,017,916)  
2018 Ending Fund Balance: \$1,318,428

# Overall Financial Plan Update

## 2019 General Fund Plan

<b>Actual 2019 Beginning Fund Balance:</b>	\$1,318,427	Mostly from higher 2018 development
<b>2019 Special Project Transfers</b>	(\$1,214,800)	For Special Projects in the 2019 Budget
<b>Retain per financial policy</b>	(\$100,000)	Per Financial Policy - Maintain \$100K balance in General Fund - Included in YE Balance
<b>Transfer to Reserve Fund (on 1-1-19)</b>	(\$3,627)	Transfer to Reserve Fund per 2019 Budget Ordinance
<b>General Fund 2019 Budgeted Surplus</b>	\$552,175	Per 2019 Budget. Delays in BCS construction will eliminate this surplus
<b>Projected General Fund Y-E Balance:</b> <small>Retain \$100,000 per Financial Policy</small>	\$652,175	

## 2019 Reserve Fund Plan

<b>Actual 2019 Beginning Fund Balance:</b>	\$3,910,392	Targeted for LT Financial Flexibility per Financial Policy #5
<b>Transfer from General Fund (on 1-1-19)</b>	\$3,627	Per 2019 Budget Ordinance, unappropriated > \$100K transfer to Reserve Fund
<b>Transfer to Projects Fund (on 1-1-19)</b>	(\$691,950)	Per 2019 Budget. For Facilities Plan Use
<b>Projected Reserve Fund Y-E Balance:</b>	\$3,222,069	

## For City Facilities Plan

<b>General Fund 2018 YE Budgeted Surplus</b>	\$1,214,800	Per 2019 Budget. Transfer into Special Projects Department for Facilities Plan Use
<b>In Reserve Fund</b>	\$691,950	Per 2019 Budget. Transfer into Special Projects Department for Facilities Plan Use
<b>Special Projects Dept Balance</b>	\$193,250	Carryover in Special Project Department
<b>Projected for Facilities Plan:</b>	\$2,100,000	Per 2019 Budget

### Differences In 2018 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2018
<b>GENERAL FUND</b>				
Revenue	\$5,101,825	\$5,217,200	\$5,265,250	\$5,255,811
Expenditures	\$3,984,350	\$4,027,400	\$4,050,450	\$4,037,383
	\$1,117,475	\$1,189,800	\$1,214,800	\$1,218,428

### Differences In 2017 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2017
<b>GENERAL FUND</b>				
Revenue	\$4,437,300	\$4,614,750	\$4,602,700	\$4,660,758
Expenditures	\$3,749,875	\$3,711,100	\$3,715,000	\$3,726,565
	\$687,425	\$903,650	\$887,700	\$934,193

### Differences In 2016 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2016
<b>GENERAL FUND</b>				
Revenue	\$4,153,450	\$4,171,075	\$4,246,950	\$4,224,875
Expenditures	\$3,646,350	\$3,599,325	\$3,574,150	\$3,568,927
	\$507,100	\$571,750	\$672,800	\$655,948

### Differences In 2015 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2015
<b>GENERAL FUND</b>				
Revenue	\$4,021,000	\$4,107,200	\$4,152,875	\$4,128,758
Expenditures	\$3,503,525	\$3,523,625	\$3,525,121	\$3,494,046
	\$517,475	\$583,575	\$627,754	\$634,712

### Differences In 2014 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2014
<b>GENERAL FUND</b>				
Revenue	\$3,465,000	\$3,465,650	\$3,484,725	\$3,414,485
Expenditures	\$3,213,075	\$3,190,700	\$3,159,325	\$3,177,625
	\$251,925	\$274,950	\$325,400	\$236,860

### 2013 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2013
<b>GENERAL FUND</b>				
Revenue	\$3,663,050	\$3,690,900	\$3,678,000	\$3,674,425
Expenditures	\$3,159,875	\$3,118,200	\$3,085,200	\$3,070,065
	\$503,175	\$572,700	\$592,800	\$604,360

### 2012 Year-End Projections

	August Projections	November Projections	December Projections	Actual 2012
<b>GENERAL FUND</b>				
Revenue	\$3,736,025	\$3,731,650	\$3,738,175	\$3,776,143
Expenditures	\$3,073,650	\$3,087,275	\$3,106,525	\$3,113,476
	\$662,375	\$644,375	\$631,650	\$662,667

## 2019 - Financial Overview - "The Big Picture"

	001	002	100	
<b>BUDGET 2018</b>	General Fund	Reserve Fund	Projects Fund	<b>TOTAL CITY</b>
<b>REVENUE</b>	4,696,125	0	2,893,550	7,589,675
<b>EXPENDITURES</b>	4,259,850	0	4,681,200	8,941,050
Surplus or (Deficit):	436,275	0	(1,787,650)	(1,351,375)
Beg. Fund Balance	1,117,916	3,186,476	4,221,173	8,525,564
Total Transfer In	0	723,916	294,000	<b>1,017,916</b>
Total Transfer Out	1,017,916	0	0	<b>1,017,916</b>
Ending Fund Balance	<b>536,275</b>	<b>3,910,392</b>	<b>2,727,523</b>	<b>7,174,189</b>

	001	002	100	
<b>ACTUAL YEAR END 2018</b>	General Fund	Reserve Fund	Projects Fund	<b>TOTAL CITY</b>
<b>REVENUE</b>	5,255,811	0	3,255,631	8,511,442
<b>EXPENDITURES</b>	4,037,383	0	3,582,971	7,620,354
Surplus or (Deficit):	1,218,428	0	(327,340)	891,088
Beg. Fund Balance	1,117,916	3,186,476	4,221,173	8,525,564
Total Transfer In	0	723,916	294,000	<b>1,017,916</b>
Total Transfer Out	1,017,916	0	0	<b>1,017,916</b>
Ending Fund Balance	<b>1,318,427</b>	<b>3,910,392</b>	<b>4,187,833</b>	<b>9,416,652</b>

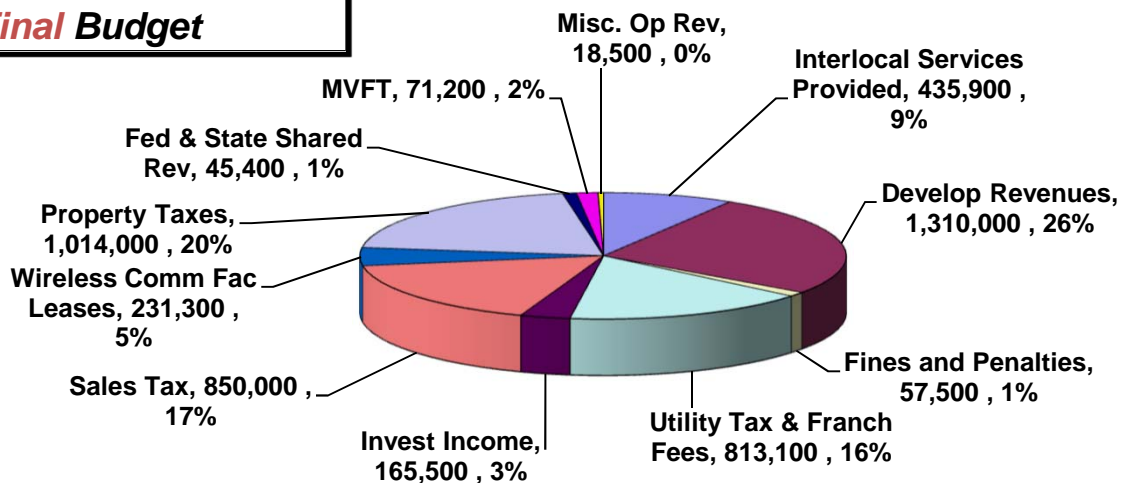
	001	002	100	
<b>Final BUDGET 2019</b>	General Fund	Reserve Fund	Projects Fund	<b>TOTAL CITY</b>
<b>REVENUE</b>	5,012,400	0	1,362,250	6,374,650
<b>EXPENDITURES</b>	4,460,225	0	4,157,200	8,617,425
Surplus or (Deficit):	552,175	0	(2,794,950)	(2,242,775)
Beg. Fund Balance	1,318,427	3,910,393	4,187,833	9,416,653
Total Transfer In	0	3,627	1,906,750	<b>1,910,377</b>
Total Transfer Out	1,218,427	691,950	0	<b>1,910,377</b>
Ending Fund Balance	<b>652,175</b>	<b>3,222,070</b>	<b>3,299,633</b>	<b>7,173,878</b>

# 2019 **FINAL** Budget at a Glance

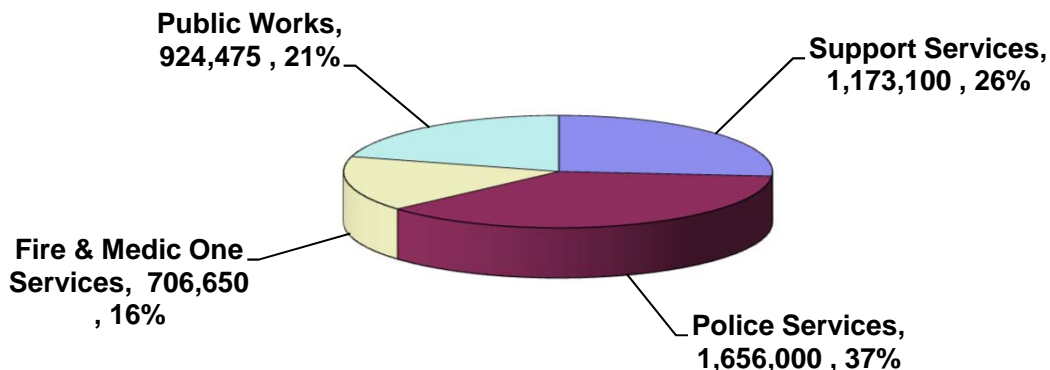
## City of Clyde Hill, Washington

	001	002	100	
<b>Final BUDGET</b>	General	Reserve	Projects	<b>TOTAL</b>
<b>2019</b>	Fund	Fund	Fund	<b>CITY</b>
<b>REVENUE</b>	<b>5,012,400</b>	<b>0</b>	<b>1,362,250</b>	<b>6,374,650</b>
<b>EXPENDITURES</b>	<b>4,460,225</b>	<b>0</b>	<b>4,157,200</b>	<b>8,617,425</b>
Surplus or (Deficit):	552,175	0	(2,794,950)	(2,242,775)
Beginning Fund Balance	1,318,427	3,910,393	4,187,833	9,416,653
Total Transfer In	0	3,627	1,906,750	1,910,377
Total Transfer Out	1,218,427	691,950	0	1,910,377
Ending Fund Balance	<b>652,175</b>	<b>3,222,070</b>	<b>3,299,633</b>	<b>7,173,878</b>

### 2019 General Fund Revenue *Final Budget*



### 2019 General Fund Expenditures *Final Budget*



2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Fund #001</b>								
<b>GENERAL FUND</b>								
<b>BEGINNING GENERAL FUND BALANCE</b>	\$ 336,860	\$ 869,715	\$ 899,719	\$ 1,117,916	\$ 1,117,916	\$ 1,318,427	17.9%	\$ 200,512
<b>REVENUES</b>								
<b>TAXES</b>								
Real and Personal Property Taxes	\$ 1,013,666	\$ 999,740	\$ 1,017,694	\$ 1,013,000	\$ 1,008,678	\$ 1,014,000	0.1%	\$ 1,000
Ad Valorem Taxes	(795)	(1,099)	(202)	0	(1,082)	0	n/a	0
<b>Total General Property Taxes</b>	<b>1,012,871</b>	<b>998,641</b>	<b>1,017,492</b>	<b>1,013,000</b>	<b>1,007,596</b>	<b>1,014,000</b>	<b>0.1%</b>	<b>1,000</b>
Local Retail Sales & Use Taxes	406,142	482,343	588,669	590,000	705,448	850,000	44.1%	260,000
Electric - Puget Sound Energy	131,315	141,590	143,491	145,000	139,068	147,000	1.4%	2,000
Gas - Puget Sound Energy	87,111	80,918	93,478	93,000	87,301	91,000	(2.2%)	(2,000)
Garbage/Solid Waste - Eastside Disposal	22,056	23,373	25,292	25,500	24,786	25,500	0.0%	0
Cable TV - Comcast	124,791	123,574	123,063	125,000	113,997	119,600	(4.3%)	(5,400)
Telephone - Local Access	22,644	24,490	18,964	19,000	21,379	19,000	0.0%	0
Telephone - Cellular	58,726	46,463	45,370	50,000	37,889	40,000	(20.0%)	(10,000)
<b>Total Business Taxes</b>	<b>446,643</b>	<b>440,408</b>	<b>449,658</b>	<b>457,500</b>	<b>424,421</b>	<b>442,100</b>	<b>(3.4%)</b>	<b>(15,400)</b>
Leasehold Excise Tax	360	464	505	400	387	400	0.0%	0
<b>TOTAL TAXES</b>	<b>1,866,016</b>	<b>1,921,856</b>	<b>2,056,324</b>	<b>2,060,900</b>	<b>2,137,852</b>	<b>2,306,500</b>	<b>11.9%</b>	<b>245,600</b>
<b>LICENSES AND PERMITS</b>								
Business Licenses	22,590	21,337	22,883	23,000	22,165	23,000	0.0%	0
Franchise Fees - Solid Waste	30,326	32,138	34,776	36,000	34,081	36,000	0.0%	0
Franchise Fees - Cable TV	69,328	68,652	68,388	69,000	63,227	67,000	(2.9%)	(2,000)
Franchise Fees - Water	150,449	140,538	149,763	150,000	169,895	150,000	0.0%	0
Franchise Fees - Sewer	89,015	91,499	95,281	95,000	96,899	95,000	0.0%	0
<b>Total Business Licenses and Permits</b>	<b>361,708</b>	<b>354,164</b>	<b>371,091</b>	<b>373,000</b>	<b>386,267</b>	<b>371,000</b>	<b>(0.5%)</b>	<b>(2,000)</b>
Building and Structures Permits	439,006	495,554	779,880	750,000	900,878	750,000	0.0%	0
Other Non-Business Permits	96,489	123,509	121,259	120,000	204,767	125,000	4.2%	5,000
<b>Total Non-Business Licenses and Permits</b>	<b>535,495</b>	<b>619,063</b>	<b>901,139</b>	<b>870,000</b>	<b>1,105,645</b>	<b>875,000</b>	<b>0.6%</b>	<b>5,000</b>
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 897,203</b>	<b>\$ 973,227</b>	<b>\$ 1,272,230</b>	<b>\$ 1,243,000</b>	<b>\$ 1,491,912</b>	<b>\$ 1,246,000</b>	<b>0.2%</b>	<b>\$ 3,000</b>



2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>INTERGOVERNMENTAL</b>								
WA Traffic Safety Commission	2,857	0	0	0	0	0	n/a	0
Marijuana Excise Tax	0	0	736	1,100	4,666	5,000	354.5%	3,900
State & Federal Grants	2,790	0	13,576	0	766	0	n/a	0
Motor Vehicle Fuel Tax - City Streets	63,111	65,194	66,271	67,000	66,009	67,000	0.0%	0
Multimodal Transpo City (New in 2016)	0	3,090	3,217	3,000	4,243	4,200	40.0%	1,200
Liquor Excise Tax	8,154	14,090	14,750	15,000	15,242	15,000	0.0%	0
Liquor Control Board Profits	26,243	26,015	25,835	25,000	24,982	25,000	0.0%	0
Yarrow Point Police Contract	380,233	414,151	414,556	421,000	420,846	435,900	3.5%	14,900
Services to other Communities	422	4,066	0	0	0	0	n/a	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>483,810</b>	<b>526,606</b>	<b>538,941</b>	<b>532,100</b>	<b>536,752</b>	<b>552,100</b>	<b>3.8%</b>	<b>20,000</b>
<b>CHARGES FOR GOODS AND SERVICES</b>								
Zoning & Subdivision Fees	15,804	16,975	12,550	10,000	8,500	10,000	0.0%	0
Plan Checking Fees	290,396	333,147	363,815	400,000	574,924	425,000	6.3%	25,000
<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>306,200</b>	<b>350,122</b>	<b>376,365</b>	<b>410,000</b>	<b>583,424</b>	<b>435,000</b>	<b>6.1%</b>	<b>25,000</b>
<b>FINES AND FORFEITS</b>								
Fines & Forfeitures	90,437	57,288	51,291	55,000	32,306	50,000	(9.1%)	(5,000)
Miscellaneous Fines & Penalties	147,834	83,327	46,755	7,500	273	7,500	0.0%	0
<b>TOTAL FINES AND FORFEITS</b>	<b>238,271</b>	<b>140,615</b>	<b>98,046</b>	<b>62,500</b>	<b>32,579</b>	<b>57,500</b>	<b>(8.0%)</b>	<b>(5,000)</b>
<b>MISCELLANEOUS REVENUES</b>								
Investment Interest	12,772	35,403	80,341	125,000	170,414	165,000	32.0%	40,000
Interest on Sales Taxes	199	334	524	500	1,016	500	0.0%	0
<b>Total Interest and Earnings</b>	<b>12,971</b>	<b>35,737</b>	<b>80,865</b>	<b>125,500</b>	<b>171,429</b>	<b>165,500</b>	<b>31.9%</b>	<b>40,000</b>
Space and Facilities Leases	272,853	230,235	213,363	222,125	222,136	231,300	4.1%	9,175
<b>Total Rents, Leases, Concessions</b>	<b>272,853</b>	<b>230,235</b>	<b>213,363</b>	<b>222,125</b>	<b>222,136</b>	<b>231,300</b>	<b>4.1%</b>	<b>9,175</b>
Sale of Surplus Property	3,629	21,284	3,593	25,000	48,616	3,500	(86.0%)	(21,500)
Other Miscellaneous Revenues	47,805	25,193	21,031	15,000	31,111	15,000	0.0%	0
<b>Total Other</b>	<b>51,434</b>	<b>46,477</b>	<b>24,624</b>	<b>40,000</b>	<b>79,727</b>	<b>18,500</b>	<b>(53.8%)</b>	<b>(21,500)</b>
<b>TOTAL MISC REVENUES</b>	<b>337,258</b>	<b>312,449</b>	<b>318,852</b>	<b>387,625</b>	<b>473,293</b>	<b>415,300</b>	<b>7.1%</b>	<b>27,675</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 4,128,758</b>	<b>\$ 4,224,875</b>	<b>\$ 4,660,758</b>	<b>\$ 4,696,125</b>	<b>\$ 5,255,811</b>	<b>\$ 5,012,400</b>	<b>6.7%</b>	<b>\$ 316,275</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>\$ 4,128,758</b>	<b>\$ 4,224,875</b>	<b>\$ 4,660,758</b>	<b>\$ 4,696,125</b>	<b>\$ 5,255,811</b>	<b>\$ 5,012,400</b>	<b>6.7%</b>	<b>\$ 316,275</b>

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>GENERAL FUND EXPENDITURES</b>								
<b>General Government Services</b>								
<b>Legislative</b>								
Misc - Special Meetings	\$ 90	\$ -	\$ -	\$ 500	\$ 125	\$ 500	0.0%	\$ -
Misc - Public Notices	821	1,647	1,189	1,000	761	1,000	0.0%	0
Salaries	3,400	3,850	3,850	5,000	3,750	5,000	0.0%	0
Personnel Benefits	260	295	295	500	287	500	0.0%	0
Election Services	5,415	1,571	7,445	8,000	8,208	8,500	6.3%	500
<b>Total Legislative</b>	<b>9,986</b>	<b>7,363</b>	<b>12,779</b>	<b>15,000</b>	<b>13,131</b>	<b>15,500</b>	<b>3.3%</b>	<b>500</b>
<b>Executive</b>								
Salaries	6,000	6,600	6,200	8,000	7,100	8,000	0.0%	0
Personnel Benefits	18,442	20,183	20,737	21,000	21,217	21,500	2.4%	500
Misc. - Meetings	942	1,286	952	1,000	1,578	1,000	0.0%	0
<b>Total Executive</b>	<b>25,384</b>	<b>28,069</b>	<b>27,889</b>	<b>30,000</b>	<b>29,896</b>	<b>30,500</b>	<b>1.7%</b>	<b>500</b>
<b>Finance and Record Services</b>								
Salaries	303,229	360,728	399,236	470,000	386,556	515,000	9.6%	45,000
Personnel Benefits	127,919	170,847	188,134	197,000	186,145	219,500	11.4%	22,500
Office and Operating Supplies	9,262	11,520	10,154	10,000	12,298	10,000	0.0%	0
Minor Equipment	298	918	722	1,000	817	1,000	0.0%	0
Communication	12,902	11,903	12,049	13,500	12,057	13,500	0.0%	0
Travel	6,128	6,062	6,193	6,500	6,094	6,500	0.0%	0
Insurance	56,445	58,570	67,427	82,000	78,177	92,000	12.2%	10,000
Utility Services	13,456	15,232	16,769	14,500	14,523	14,500	0.0%	0
Repairs and Maintenance	25,188	10,347	13,297	13,500	18,097	13,500	0.0%	0
Misc-Dues and Subscriptions	3,787	3,119	5,436	3,500	1,596	3,500	0.0%	0
Misc. - Printing	5,063	7,291	5,916	7,000	9,168	7,000	0.0%	0
Misc-Training and Tuition	2,327	4,809	425	4,500	2,136	7,500	66.7%	3,000
Professional Services - Audit	12,105	10,884	15,843	14,500	13,188	14,500	0.0%	0
Operating Supplies - City Hall	1,461	1,793	2,112	2,000	2,523	2,500	25.0%	500
Information Technology - Repairs & Maintenance	41,890	52,823	50,063	62,000	65,400	66,000	6.5%	4,000
Personnel Services - Executive Recruitment	0	0	0	0	26,275	5,000	n/a	5,000
<b>Total Finance and Record Services</b>	<b>621,460</b>	<b>726,846</b>	<b>793,776</b>	<b>901,500</b>	<b>835,050</b>	<b>991,500</b>	<b>10.0%</b>	<b>90,000</b>
Professional Service - Legal	209,003	139,232	67,249	125,000	122,040	125,000	0.0%	0

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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Other General Government Services</b>								
AWC - Association of Washington Cities	1,497	1,524	1,554	1,650	1,567	1,700	3.0%	50
PSRC - Puget Sound Regional Council	579	603	627	650	652	700	7.7%	50
Animal Control Services	0	0	15	1,000	108	1,000	0.0%	0
SCA - Sound Cities Association	1,884	2,324	2,160	2,500	2,373	3,000	20.0%	500
ARCH - A Regional Coalition For Housing	3,760	3,873	3,951	4,100	4,050	4,200	2.4%	100
<b>Total Other General Government Serv</b>	<b>7,720</b>	<b>8,324</b>	<b>8,307</b>	<b>9,900</b>	<b>8,750</b>	<b>10,600</b>	<b>7.1%</b>	<b>700</b>
<b>TOTAL GENERAL GOV'T SERV</b>	<b>873,553</b>	<b>909,834</b>	<b>910,000</b>	<b>1,081,400</b>	<b>1,008,867</b>	<b>1,173,100</b>	<b>8.5%</b>	<b>91,700</b>

**SECURITY OF PERSONS & PROPERTY**

**Law Enforcement (Police Department)**

Salaries	\$ 775,148	\$ 684,248	\$ 760,525	\$ 887,000	\$ 852,374	\$ 872,000	(1.7%)	(\$15,000)
Salaries-Overtime	28,812	81,135	34,675	50,000	34,433	50,000	0.0%	0
Personnel Benefits	376,790	364,792	399,644	444,000	410,302	450,500	1.5%	6,500
Uniforms	8,078	14,973	8,554	9,000	14,505	9,000	0.0%	0
Office and Operating Supplies	5,037	5,660	8,330	10,500	16,373	10,500	0.0%	0
Fuel Consumption	14,509	11,360	15,644	22,000	19,743	22,000	0.0%	0
Prof Serv - Legal	48,000	48,000	48,000	49,000	48,000	49,000	0.0%	0
Prof Serv - Indigent	7,050	8,150	7,750	7,500	8,250	8,000	6.7%	500
Communications	5,031	5,425	5,494	5,500	5,356	5,500	0.0%	0
Repairs and Maintenance	11,807	13,066	9,540	20,000	21,599	15,000	(25.0%)	(5,000)
Misc. - Dues and Subscriptions	670	744	620	900	1,095	900	0.0%	0
Misc. - Filing, Recording, Witness	55,185	26,940	26,850	50,000	18,647	35,000	(30.0%)	(15,000)
Misc. - Printing	562	0	519	800	558	800	0.0%	0
Misc. - Police Grant	0	0	0	1,000	0	0	(100.0%)	(1,000)
Intergvt - Dispatch	64,138	74,324	88,793	100,225	100,222	102,000	1.8%	1,775
Intergvt - Detention Charges	19,998	13,073	13,450	25,000	3,220	25,000	0.0%	0
Prof Services - Alcoholism	689	803	813	800	809	800	0.0%	0
<b>Total Law Enforcement</b>	<b>1,421,504</b>	<b>1,352,693</b>	<b>1,429,201</b>	<b>1,683,225</b>	<b>1,555,486</b>	<b>1,656,000</b>	<b>(1.6%)</b>	<b>(27,225)</b>

**Fire Control Services**

<b>Intergvt - Fire Suppression</b>	<b>591,779</b>	<b>617,590</b>	<b>623,483</b>	<b>652,975</b>	<b>632,976</b>	<b>706,650</b>	<b>8.2%</b>	<b>53,675</b>
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<b>TOTAL SECURITY - PERSONS/PROP</b>	<b>\$ 2,013,283</b>	<b>\$ 1,970,283</b>	<b>\$ 2,052,684</b>	<b>\$ 2,336,200</b>	<b>\$ 2,188,462</b>	<b>\$ 2,362,650</b>	<b>1.1%</b>	<b>\$ 26,450</b>
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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>PHYSICAL ENVIRONMENT (PW)</b>								
<b>ENGINEERING (PUB WORKS ADMIN)</b>								
Salaries	120,076	144,834	109,551	119,000	114,902	122,500	2.9%	3,500
Personnel Benefits	54,981	61,200	50,909	55,000	53,074	55,500	0.9%	500
Small Tools and Minor Equipment	72	170	22	1,000	1,402	2,000	100.0%	1,000
Prof Serv - Contractual Bldg Dept	0	0	945	3,000	33,026	50,000	1566.7%	47,000
Misc. - Dues and Subscriptions	779	899	304	1,000	1,331	2,000	100.0%	1,000
Misc. - Training and Tuition	5,184	75	3,842	3,000	4,554	6,500	116.7%	3,500
Oper Rentals/Leases - Antenna Bldg	8,347	8,448	8,604	9,000	8,836	9,200	2.2%	200
<b>Total Engineering (P. W. Admin)</b>	<b>189,439</b>	<b>215,626</b>	<b>174,177</b>	<b>191,000</b>	<b>217,127</b>	<b>247,700</b>	<b>29.7%</b>	<b>56,700</b>
<b>OTHER PHYSICAL ENVIRONMENT</b>								
Intergvt - Puget Sound Clean Air	5,326	6,423	6,406	6,700	6,569	6,725	0.4%	25
Intergvt - Eastside Transportation Project	0	40	40	50	40	50	0.0%	0
<b>Total Other Physical Environment</b>	<b>5,326</b>	<b>6,463</b>	<b>6,446</b>	<b>6,750</b>	<b>6,609</b>	<b>6,775</b>	<b>0.4%</b>	<b>25</b>
<b>Total Physical Environment</b>	<b>194,765</b>	<b>222,089</b>	<b>180,623</b>	<b>197,750</b>	<b>223,736</b>	<b>254,475</b>	<b>28.7%</b>	<b>56,725</b>
<b>TRANSPORTATION</b>								
<b>Road and Street Maintenance</b>								
Other Improvement - Roadway	2,834	4,109	1,511	6,000	5,334	6,000	0.0%	0
Other Improvement - Storm Drain	18,445	11,983	26,144	5,000	6,044	5,000	0.0%	0
Other Improvement - Sidewalks	0	0	0	1,000	0	1,000	0.0%	0
Utility Services - Street Lights	27,018	30,140	7,866	21,000	24,192	21,500	2.4%	500
Utility Services - Signal Lights	1,862	2,455	2,088	3,000	3,767	3,000	0.0%	0
Other Improvements - Traffic Control	1,760	4,019	6,143	3,000	3,174	3,000	0.0%	0
Oper Supply - Snow and Ice Control	409	793	2,155	2,500	3,144	3,500	40.0%	1,000
Prof Serv - Street Cleaning	0	0	8,258	14,000	0	25,000	78.6%	11,000
Other Improvements - Landscaping	18,199	21,648	25,762	12,000	15,079	12,000	0.0%	0
<b>Total Road and Street Maintenance</b>	<b>70,527</b>	<b>75,147</b>	<b>79,927</b>	<b>67,500</b>	<b>60,734</b>	<b>80,000</b>	<b>18.5%</b>	<b>12,500</b>

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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Road and Street - PW Crew &amp; Overhead</b>								
Salaries	212,294	233,906	280,766	312,000	284,082	316,000	1.3%	4,000
Personnel Benefits	99,039	116,054	143,871	160,000	148,088	157,000	(1.9%)	(3,000)
Personnel Benefits - Uniforms	1,377	1,879	4,388	4,000	3,544	4,000	0.0%	0
Prof Serv - Engineering	0	0	45	35,000	40,846	35,000	0.0%	0
Office and Operating Supplies	1,826	4,834	3,734	4,000	4,566	4,000	0.0%	0
Fuel Consumed - PW Crew	4,859	5,024	7,235	8,000	6,607	8,000	0.0%	0
Small Tools and Minor Equipment	2,982	2,364	13,967	5,000	6,516	6,500	30.0%	1,500
Operating Rentals and Leases	354	0	0	500	8	500	0.0%	0
Utility Services - Public Works Building	1,813	2,150	2,825	3,500	4,199	4,000	14.3%	500
Repairs and Maintenance	3,262	9,236	17,144	6,000	6,359	6,000	0.0%	0
<b>Total Road/Street - PW Crew &amp; OH</b>	<b>327,806</b>	<b>375,447</b>	<b>473,975</b>	<b>538,000</b>	<b>504,815</b>	<b>541,000</b>	<b>0.6%</b>	<b>3,000</b>
<b>TOTAL TRANSPORTATION</b>	<b>\$ 398,333</b>	<b>\$ 450,594</b>	<b>\$ 553,902</b>	<b>\$ 605,500</b>	<b>\$ 565,549</b>	<b>\$ 621,000</b>	<b>2.6%</b>	<b>\$ 15,500</b>
Professional Service - Urban Forestry Program	4,882	6,890	8,219	15,000	21,408	25,000	66.7%	10,000
Other Improvements - General Parks	9,230	9,237	21,137	24,000	29,361	24,000	0.0%	0
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 607,210</b>	<b>\$ 688,810</b>	<b>\$ 763,881</b>	<b>\$ 842,250</b>	<b>\$ 840,055</b>	<b>\$ 924,475</b>	<b>9.8%</b>	<b>\$ 82,225</b>
<b>TOTAL GENERAL FUND EXPEND</b>	<b>\$ 3,494,046</b>	<b>\$ 3,568,927</b>	<b>\$ 3,726,565</b>	<b>\$ 4,259,850</b>	<b>\$ 4,037,383</b>	<b>\$ 4,460,225</b>	<b>4.7%</b>	<b>\$ 200,375</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 634,712</b>	<b>\$ 655,948</b>	<b>\$ 934,193</b>	<b>\$ 436,275</b>	<b>\$ 1,218,428</b>	<b>\$ 552,175</b>	<b>26.6%</b>	<b>\$ 115,900</b>

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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>INTERFUND TRANSFERS</b>								
<b>Total Transfer to Reserve Fund</b>	<b>35,385</b>	<b>0</b>	<b>0</b>	<b>723,916</b>	<b>723,916</b>	<b>3,627</b>	<b>(99.5%)</b>	<b>(720,289)</b>
Transfer to Housing Rental Dept	0	10,000	15,000	17,000	17,000	20,000	17.6%	3,000
Transfer to Grants Dept	0	0	0	0	0	0	n/a	0
Transfer Out - Parks Department	16,500	17,000	45,000	20,000	20,000	0	(100.0%)	(20,000)
Transfer Out - Special Projects Dept	25,000	538,950	631,000	222,000	222,000	1,169,800	426.9%	947,800
Admin. Equipment Replacement	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	0
PW Equipment Replacement	15,000	50,000	15,000	25,000	25,000	15,000	(40.0%)	(10,000)
<b>Total Transfer to Projects Fund</b>	<b>66,500</b>	<b>625,950</b>	<b>716,000</b>	<b>294,000</b>	<b>294,000</b>	<b>1,214,800</b>	<b>313.2%</b>	<b>920,800</b>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>101,885</b>	<b>625,950</b>	<b>716,000</b>	<b>1,017,916</b>	<b>1,017,916</b>	<b>1,218,427</b>	<b>19.7%</b>	<b>200,511</b>
<b>TOTAL EXPEND &amp; TRANSFERS</b>	<b>3,595,931</b>	<b>4,194,877</b>	<b>4,442,565</b>	<b>5,277,766</b>	<b>5,055,299</b>	<b>5,678,652</b>	<b>7.6%</b>	<b>400,886</b>
<b>Total Fund Surplus/ (Deficit)</b>	<b>532,827</b>	<b>29,998</b>	<b>218,193</b>	<b>(581,641)</b>	<b>200,512</b>	<b>(666,252)</b>	<b>14.5%</b>	<b>(84,611)</b>
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 869,687</b>	<b>\$ 899,713</b>	<b>\$ 1,117,912</b>	<b>\$ 536,275</b>	<b>\$ 1,318,427</b>	<b>\$ 652,175</b>	<b>21.6%</b>	<b>\$ 115,901</b>

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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Fund #002</b>								
<b>Reserve Fund</b>								
<b>BEGINNING RESERVE FUND BALANCE</b>	\$ 3,150,214	\$ 3,186,476	\$ 3,186,476	\$ 3,186,476	\$ 3,186,476	\$ 3,910,393	22.7%	\$ 723,917
<b>REVENUES</b>								
<b>Operating Revenues &amp; Transfers-In</b>								
Transfer In - General Fund	35,384	0	0	723,916	723,916	3,627	(99.5%)	(720,289)
92nd Ave LID Principal Payments	878	0	0	0	0	0	n/a	0
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>36,262</b>	<b>0</b>	<b>0</b>	<b>723,916</b>	<b>723,916</b>	<b>3,627</b>	<b>(99.5%)</b>	<b>(720,289)</b>
<b>EXPENDITURES</b>								
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>
<b>INTERFUND TRANSFERS</b>								
Transfer Out - Projects Fund-Special Projects Dept.	0	0	0	0	0	691,950	n/a	691,950
<b>Total Transfer to Projects Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,950</b>	<b>n/a</b>	<b>691,950</b>
<b>Total Transfer to General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,950</b>	<b>n/a</b>	<b>691,950</b>
<b>Total Expenditures and Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,950</b>	<b>n/a</b>	<b>691,950</b>
<b>Fund Surplus/(Deficit)</b>	<b>36,262</b>	<b>0</b>	<b>0</b>	<b>723,916</b>	<b>723,916</b>	<b>(688,323)</b>	<b>(195.1%)</b>	<b>(1,412,239)</b>
<b>ENDING RESERVE FUND BALANCE</b>	<b>\$ 3,186,476</b>	<b>\$ 3,186,476</b>	<b>\$ 3,186,476</b>	<b>\$ 3,910,392</b>	<b>\$ 3,910,392</b>	<b>\$ 3,222,070</b>	<b>(17.6%)</b>	<b>(\$688,322)</b>

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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Fund #100 Projects Fund</b>								
<b>BEGINNING PROJECTS FUND BALANCE</b>	\$ 3,105,678	\$ 3,825,971	\$ 4,418,703	\$ 4,221,173	\$ 4,221,173	\$ 4,187,833	(0.8%)	(\$33,340)
Auditing Adjustments								
<b>PROJECTS FUND SUMMARY*</b>								
TOTAL FUND REVENUES	1,258,537	1,218,702	1,423,374	2,893,550	3,255,631	1,362,250	(52.9%)	(1,531,300)
TOTAL FUND EXPENDITURES	604,744	1,251,920	2,336,905	4,681,200	3,582,971	4,157,200	(11.2%)	(524,000)
TOTAL TRANSFERS IN	66,500	625,950	716,000	294,000	294,000	1,906,750	548.6%	1,612,750
TOTAL TRANSFERS OUT	0	0	0	0	0	0	n/a	0
<b>Fund Surplus/(Deficit)</b>	<b>720,293</b>	<b>592,732</b>	<b>(197,531)</b>	<b>(1,493,650)</b>	<b>(33,340)</b>	<b>(888,200)</b>	<b>(40.5%)</b>	<b>605,450</b>
<b>TOTAL ENDING PROJECTS FUND BALANCE</b>	<b>3,825,971</b>	<b>4,418,703</b>	<b>4,221,172</b>	<b>2,727,523</b>	<b>4,187,833</b>	<b>3,299,633</b>	<b>21.0%</b>	<b>572,110</b>
<b>Trust and Agency Liability Accounts</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0.0%</b>	<b>0</b>
<b>Total Ending Balance with Liability Accts</b>	<b>\$ 4,125,971</b>	<b>\$ 4,718,703</b>	<b>\$ 4,521,172</b>	<b>\$ 3,027,528</b>	<b>\$ 4,487,833</b>	<b>\$ 3,599,638</b>	<b>18.9%</b>	<b>\$ 572,110</b>



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ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Criminal Justice</b>								
<b>Beginning Criminal Justice Department Balance</b>	\$ 396,285	\$ 393,351	\$ 421,288	\$ 432,910	\$ 432,910	\$ 452,788	4.6%	\$ 19,878
<b>Revenues</b>								
Criminal Justice Sales Tax	76,562	82,862	84,839	86,000	90,742	86,000	0.0%	0
Criminal Justice - Population	1,000	1,000	1,000	1,000	1,000	1,000	0.0%	0
Criminal Justice - Special Programs	2,932	3,033	3,140	3,100	3,160	3,200	3.2%	100
DUI/Other Crim Justice Assistance	454	471	464	550	446	500	(9.1%)	(50)
Yarrow Point Criminal Justice	9,362	18,819	15,381	15,500	22,565	16,000	3.2%	500
<b>Total Revenues</b>	<b>90,310</b>	<b>106,185</b>	<b>104,824</b>	<b>106,150</b>	<b>117,913</b>	<b>106,700</b>	<b>0.5%</b>	<b>550</b>
<b>Total Revenues and Transfers</b>	<b>90,310</b>	<b>106,185</b>	<b>104,824</b>	<b>106,150</b>	<b>117,913</b>	<b>106,700</b>	<b>0.5%</b>	<b>550</b>
<b>Expenditures</b>								
Intergvt - Child Abuse	1,276	1,200	1,200	1,200	0	1,200	0.0%	0
Intergvt - Domestic Violence	1,656	1,833	1,940	2,000	73	2,000	0.0%	0
Police Equipment	24,187	1,012	12,344	25,000	25,733	35,000	40.0%	10,000
Police Vehicle Replacements	41,575	45,820	46,769	45,000	37,241	20,000	(55.6%)	(25,000)
Safety Programs	1,518	992	813	1,500	1,571	3,500	133.3%	2,000
Officer Training and Travel	2,148	5,893	6,477	10,000	7,569	25,000	150.0%	15,000
Civil Service Commission	419	6,425	1,378	7,000	10,957	7,000	0.0%	0
Law Enforcement Grant Programs	0	0	0	5,000	0	5,000	0.0%	0
Lexipol	0	0	0	0	0	6,500	n/a	6,500
Computer Maintenance	6,687	4,235	11,100	8,500	1,261	8,500	0.0%	0
EPSCA Fees	6,058	5,353	4,285	4,500	5,396	4,500	0.0%	0
MDC Operations/Services	3,936	1,921	3,068	6,000	3,488	6,000	0.0%	0
Investigative Tech Fees	3,784	3,564	3,828	5,500	4,745	8,000	45.5%	2,500
<b>Total Expenditures</b>	<b>93,244</b>	<b>78,248</b>	<b>93,202</b>	<b>121,200</b>	<b>98,035</b>	<b>132,200</b>	<b>9.1%</b>	<b>11,000</b>
<b>Total Expenditure and Transfer</b>	<b>93,244</b>	<b>78,248</b>	<b>93,202</b>	<b>121,200</b>	<b>98,035</b>	<b>132,200</b>	<b>9.1%</b>	<b>11,000</b>
<b>Total Department Surplus/(Deficit)</b>	<b>(2,934)</b>	<b>27,937</b>	<b>11,622</b>	<b>(15,050)</b>	<b>19,878</b>	<b>(25,500)</b>	<b>69.4%</b>	<b>(10,450)</b>
<b>Ending Criminal Justice Department Balance</b>	<b>\$ 393,351</b>	<b>\$ 421,288</b>	<b>\$ 432,910</b>	<b>\$ 417,860</b>	<b>\$ 452,788</b>	<b>\$ 427,288</b>	<b>2.3%</b>	<b>\$ 9,428</b>

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Grants</b>								
<b>Beginning Grants Department Balance</b>	\$29,170	\$11,384	(\$21,618)	(\$27,867)	(\$27,867)	(\$19,869)	(28.7%)	\$7,998
<b>Revenues</b>								
NPDES Grant - Revenues	17,801	0	25,000	50,000	30,467	0	(100.0%)	(50,000)
WSDOT SR 520 - Revenues	3,748	0	0	0	7,393	0	n/a	0
Street Lights - Revenues	0	0	116,576	0	0	0	n/a	0
Growth Mgmt Grant	1,000	0	0	0	0	0	n/a	0
<b>Total Revenues</b>	<b>22,549</b>	<b>0</b>	<b>141,576</b>	<b>50,000</b>	<b>37,860</b>	<b>0</b>	<b>(100.0%)</b>	<b>(50,000)</b>
<b>Total Revenues and Transfers</b>	<b>22,549</b>	<b>0</b>	<b>141,576</b>	<b>50,000</b>	<b>37,860</b>	<b>0</b>	<b>(100.0%)</b>	<b>(50,000)</b>
<b>Expenditures</b>								
NPDES - Expenditures	32,487	33,002	24,049	50,000	29,862	0	(100.0%)	(50,000)
WSDOT SR 520 - Expenditures	4,278	0	0	0	0	0	n/a	0
Street Lights - Expenditures	0	0	123,776	0	0	0	n/a	0
Growth Mgmt Grant - Expenditures	3,570	0	0	0	0	0	n/a	0
<b>Total Expenditures</b>	<b>40,335</b>	<b>33,002</b>	<b>147,825</b>	<b>50,000</b>	<b>29,862</b>	<b>0</b>	<b>(100.0%)</b>	<b>(50,000)</b>
<b>Total Expenditure and Transfer</b>	<b>40,335</b>	<b>33,002</b>	<b>147,825</b>	<b>50,000</b>	<b>29,862</b>	<b>0</b>	<b>(100.0%)</b>	<b>(50,000)</b>
<b>Dept. Surplus/(Deficit)</b>	<b>(17,786)</b>	<b>(33,002)</b>	<b>(6,249)</b>	<b>0</b>	<b>7,998</b>	<b>0</b>	n/a	0
<b>Ending Grants Department Balance</b>	<b>\$11,384</b>	<b>(\$21,618)</b>	<b>(\$27,867)</b>	<b>(\$27,867)</b>	<b>(\$19,869)</b>	<b>(\$19,869)</b>	<b>(28.7%)</b>	<b>\$7,998</b>

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Equipment Replacement</b>								
Beginning Equipment Replace Department Balance	\$ 127,253	\$ 92,869	\$ 152,869	\$ 177,869	\$ 177,869	\$ 92,657	(47.9%)	(\$85,212)
<b>Revenues</b>								
Transfer In - General Fund - Administration	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	0
Transfer In - General Fund - Public Works	15,000	50,000	15,000	25,000	25,000	15,000	(40.0%)	(10,000)
<b>Total Transfers</b>	<b>25,000</b>	<b>60,000</b>	<b>25,000</b>	<b>35,000</b>	<b>35,000</b>	<b>25,000</b>	<b>(28.6%)</b>	<b>(10,000)</b>
<b>Expenditures</b>								
Admin Equipment Replacement	0	0	0	12,000	7,425	0	(100.0%)	(12,000)
Equipment - Public Works	59,384	0	0	100,000	112,787	0	(100.0%)	(100,000)
<b>Total Expenditures</b>	<b>59,384</b>	<b>0</b>	<b>0</b>	<b>112,000</b>	<b>120,212</b>	<b>0</b>	<b>(100.0%)</b>	<b>(112,000)</b>
<b>Dept. Surplus/(Deficit)</b>	<b>(34,384)</b>	<b>60,000</b>	<b>25,000</b>	<b>(77,000)</b>	<b>(85,212)</b>	<b>25,000</b>	<b>(132.5%)</b>	<b>102,000</b>
Ending Equipment Replace Department Balance	\$ 92,869	\$ 152,869	\$ 177,869	\$ 100,869	\$ 92,657	\$ 117,657	16.6%	\$ 16,788
<b>Housing Dept.</b>								
Beginning Housing Department Balance	\$13,040	\$5,105	\$9,410	\$2,120	\$2,120	(\$1,339)	(163.1%)	(\$3,459)
<b>Revenues</b>								
Housing Rentals and Leases	8,732	9,998	9,775	10,000	8,233	10,000	0.0%	0
<b>Total Revenues</b>	<b>8,732</b>	<b>9,998</b>	<b>9,775</b>	<b>10,000</b>	<b>8,233</b>	<b>10,000</b>	<b>0.0%</b>	<b>0</b>
Transfer In - General Fund	0	10,000	15,000	17,000	17,000	20,000	17.6%	3,000
<b>Total Transfers</b>	<b>0</b>	<b>10,000</b>	<b>15,000</b>	<b>17,000</b>	<b>17,000</b>	<b>20,000</b>	<b>17.6%</b>	<b>3,000</b>
<b>Total Revenues and Transfers</b>	<b>8,732</b>	<b>19,998</b>	<b>24,775</b>	<b>27,000</b>	<b>25,233</b>	<b>30,000</b>	<b>11.1%</b>	<b>3,000</b>
<b>Expenditures</b>								
Other Improvements - Rental Property	1,667	693	7,065	4,000	3,692	4,000	0.0%	0
ARCH Trust Fund	15,000	15,000	25,000	25,000	25,000	25,000	0.0%	0
<b>Total Expenditures</b>	<b>16,667</b>	<b>15,693</b>	<b>32,065</b>	<b>29,000</b>	<b>28,692</b>	<b>29,000</b>	<b>0.0%</b>	<b>0</b>
<b>Total Expenditure and Transfer</b>	<b>16,667</b>	<b>15,693</b>	<b>32,065</b>	<b>29,000</b>	<b>28,692</b>	<b>29,000</b>	<b>0.0%</b>	<b>0</b>
<b>Dept. Surplus/(Deficit)</b>	<b>(7,935)</b>	<b>4,305</b>	<b>(7,290)</b>	<b>(2,000)</b>	<b>(3,459)</b>	<b>1,000</b>	<b>(150.0%)</b>	<b>3,000</b>
Ending Housing Department Balance	\$5,105	\$9,410	\$2,120	\$120	(\$1,339)	(\$339)	(381.6%)	(\$459)

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Parks &amp; Recreation</b>								
<b>Beginning Parks &amp; Recreation Department Balance</b>	\$ 501	\$ 213	\$ (930)	\$ 25,162	\$ 25,162	\$ 29,670	17.9%	\$ 4,508
<b>Revenues</b>								
Celebration Event	823	792	869	1,000	729	1,000	0.0%	0
<b>Total Revenues</b>	<b>823</b>	<b>792</b>	<b>869</b>	<b>1,000</b>	<b>729</b>	<b>1,000</b>	<b>0.0%</b>	<b>0</b>
Transfer In - General Fund	16,500	17,000	45,000	20,000	20,000	0	(100.0%)	(20,000)
<b>Total Transfers</b>	<b>16,500</b>	<b>17,000</b>	<b>45,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>(100.0%)</b>	<b>(20,000)</b>
<b>Total Revenues and Transfers</b>	<b>17,323</b>	<b>17,792</b>	<b>45,869</b>	<b>21,000</b>	<b>20,729</b>	<b>1,000</b>	<b>(95.2%)</b>	<b>(20,000)</b>
<b>Expenditures</b>								
Tennis Court Maintenance	0	0	0	25,000	0	0	(100.0%)	(25,000)
Celebration Event	17,611	18,935	19,777	21,000	16,221	21,000	0.0%	0
<b>Total Expenditures</b>	<b>17,611</b>	<b>18,935</b>	<b>19,777</b>	<b>46,000</b>	<b>16,221</b>	<b>21,000</b>	<b>(54.3%)</b>	<b>(25,000)</b>
<b>Total Expenditures and Transfers</b>	<b>17,611</b>	<b>18,935</b>	<b>19,777</b>	<b>46,000</b>	<b>16,221</b>	<b>21,000</b>	<b>(54.3%)</b>	<b>(25,000)</b>
<b>Total Department Surplus/(Deficit)</b>	<b>(288)</b>	<b>(1,143)</b>	<b>26,092</b>	<b>(25,000)</b>	<b>4,508</b>	<b>(20,000)</b>	<b>(20.0%)</b>	<b>5,000</b>
<b>Ending Parks &amp; Recreation Department Balance</b>	<b>\$213</b>	<b>(\$930)</b>	<b>\$25,162</b>	<b>\$162</b>	<b>\$29,670</b>	<b>\$9,670</b>	<b>5860.0%</b>	<b>\$9,508</b>

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Special Projects</b>								
<b>Beginning Special Projects Department Balance</b>	<b>\$ 69,101</b>	<b>\$ 72,686</b>	<b>\$ 224,644</b>	<b>\$ 499,317</b>	<b>\$ 499,317</b>	<b>\$ 613,487</b>	<b>22.9%</b>	<b>\$ 114,170</b>
<b>Revenues</b>								
King Conservation District - Arbor Day	2,002	0	2,404	2,000	1,591	2,000	0.0%	0
Other Misc - School District	0	0	0	0	9,425	0		0
<b>Total Revenues</b>	<b>2,002</b>	<b>0</b>	<b>2,404</b>	<b>2,000</b>	<b>11,016</b>	<b>2,000</b>	<b>0.0%</b>	<b>0</b>
<b>Transfers</b>								
Transfer In - General Fund	25,000	538,950	631,000	222,000	222,000	1,169,800	426.9%	947,800
Transfer In - Reserve Fund	0	0	0	0	0	691,950		691,950
<b>Total Transfers</b>	<b>25,000</b>	<b>538,950</b>	<b>631,000</b>	<b>222,000</b>	<b>222,000</b>	<b>1,861,750</b>	<b>738.6%</b>	<b>1,639,750</b>
<b>Total Revenues and Transfers</b>	<b>27,002</b>	<b>538,950</b>	<b>633,404</b>	<b>224,000</b>	<b>233,016</b>	<b>1,863,750</b>	<b>732.0%</b>	<b>1,639,750</b>
<b>Expenditures</b>								
Professional Services - Regional Advisory	0	0	7,668	25,000	0	25,000	0.0%	0
Facilities Strategic Plan	0	16,025	6,419	50,000	48,750	2,100,000	4100.0%	2,050,000
Records Management - Storage Project	730	76,503	39,024	25,000	12,997	20,000	(20.0%)	(5,000)
Safety Comm - Emergency Preparedness - Wellness	0	36,918	2,500	12,000	10,447	7,500	(37.5%)	(4,500)
Engineering Studies & Surveys	0	28,926	0	20,000	0	20,000	0.0%	0
Traffic/Speed Management Improvements	0	0	124,587	275,000	17,562	65,000	(76.4%)	(210,000)
Lid Maintenance Assistance	0	745	5,154	175,000	1,888	25,000	(85.7%)	(150,000)
LEOFF 1 Liability	0	150,000	140,000	0	0	0	n/a	0
Wetherill Nature Preserve	0	0	1,000	0	0	1,000	n/a	1,000
Other Improvements - Arbor Day/Urban Forestry	2,404	1,591	2,180	3,000	1,867	3,000	0.0%	0
WRIA 8/NPDES Permits	5,519	6,153	7,542	7,000	7,292	7,500	7.1%	500
IT Development- Website Management	0	11,198	3,060	50,000	0	140,000	180.0%	90,000
City Hall Repair	0	25,659	0	20,000	1,034	0	(100.0%)	(20,000)
Right-Of-Way Enhancements	0	15,515	0	0	0	10,000	n/a	10,000
Cable TV Communications	2,185	0	0	1,000	0	1,000	0.0%	0
Professional Services - Mapping/GIS	12,579	17,759	19,597	25,000	17,010	25,000	0.0%	0
<b>Total Expenditures</b>	<b>23,417</b>	<b>386,992</b>	<b>358,731</b>	<b>688,000</b>	<b>118,846</b>	<b>2,450,000</b>	<b>256.1%</b>	<b>1,762,000</b>
<b>Total Expenditures and Transfers</b>	<b>23,417</b>	<b>386,992</b>	<b>358,731</b>	<b>688,000</b>	<b>118,846</b>	<b>2,450,000</b>	<b>256.1%</b>	<b>1,762,000</b>
<b>Total Department Surplus/(Deficit)</b>	<b>3,585</b>	<b>151,958</b>	<b>274,673</b>	<b>(464,000)</b>	<b>114,170</b>	<b>(586,250)</b>	<b>26.3%</b>	<b>(122,250)</b>
<b>Ending Special Projects Department Balance</b>	<b>\$ 72,686</b>	<b>\$ 224,644</b>	<b>\$ 499,317</b>	<b>\$ 35,317</b>	<b>\$ 613,487</b>	<b>\$ 27,237</b>	<b>(22.9%)</b>	<b>(\$8,080)</b>

2019 Final Budget 12/11/2018

2018 Actuals 02/08/19

ITEM	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	ACTUAL 2018	Final Budget 2019	% Change Budget 18 to 19	\$ Change Budget 18 to 19
<b>Capital Projects</b>								
<b>Beginning Capital Projects Department Balance</b>	<b>\$ 2,470,330</b>	<b>\$ 3,250,365</b>	<b>\$ 3,633,042</b>	<b>\$ 3,111,663</b>	<b>\$ 3,111,663</b>	<b>\$ 3,020,440</b>	<b>(2.9%)</b>	<b>(\$91,223)</b>
<b>Revenues</b>								
REET 1 - Real Estate Excise Tax	449,120	525,851	444,551	450,000	670,739	450,000	0.0%	0
REET 2 - Growth Excise Tax	449,222	525,852	444,551	450,000	670,739	450,000	0.0%	0
KC Flood Control District	110,427	0	0	121,200	121,200	29,600	(75.6%)	(91,600)
KC Parks Levy - Prop 2	15,352	16,529	17,048	16,500	17,022	17,000	3.0%	500
Medina Share - 84th Ave Project	0	33,495	120,544	750,350	834,401	45,950	(93.9%)	(704,400)
TIB Grant for 24th / 84th Signal & Overlay Proj.	110,000	0	125,970	936,350	765,779	0	(100.0%)	(936,350)
TIB Grant for 24th Overlay Program	0	0	0	0	0	250,000	n/a	
Miscellaneous Revenue	0	0	11,262	0	0	0	n/a	0
<b>Total Revenues</b>	<b>1,134,121</b>	<b>1,101,727</b>	<b>1,163,926</b>	<b>2,724,400</b>	<b>3,079,880</b>	<b>1,242,550</b>	<b>(54.4%)</b>	<b>(1,481,850)</b>
<b>Total Revenues and Transfers</b>	<b>1,134,121</b>	<b>1,101,727</b>	<b>1,163,926</b>	<b>2,724,400</b>	<b>3,079,880</b>	<b>1,242,550</b>	<b>(54.4%)</b>	<b>(1,481,850)</b>
<b>Expenditures</b>								
Other Improvements - Roadway	15,527	598,623	275,639	3,140,000	2,965,640	895,000	(71.5%)	(2,245,000)
Other Improvements - Storm Drainage	57,694	16,514	377,210	360,000	205,068	375,000	4.2%	15,000
Sidewalk Construction	267,177	103,913	1,012,351	60,000	395	180,000	200.0%	120,000
Capital Asset Maintenance	13,688	0	20,105	75,000	0	75,000	0.0%	0
<b>Total Expenditures</b>	<b>354,086</b>	<b>719,050</b>	<b>1,685,305</b>	<b>3,635,000</b>	<b>3,171,103</b>	<b>1,525,000</b>	<b>(58.0%)</b>	<b>(2,110,000)</b>
<b>Rev less Exp Surplus/(Deficit)</b>	<b>780,035</b>	<b>382,677</b>	<b>(521,379)</b>	<b>(910,600)</b>	<b>(91,223)</b>	<b>(282,450)</b>	<b>(69.0%)</b>	<b>628,150</b>
<b>Total Expenditures and Transfers</b>	<b>354,086</b>	<b>719,050</b>	<b>1,685,305</b>	<b>3,635,000</b>	<b>3,171,103</b>	<b>1,525,000</b>	<b>(58.0%)</b>	<b>(2,110,000)</b>
<b>Total Department Surplus/(Deficit)</b>	<b>780,035</b>	<b>382,677</b>	<b>(521,379)</b>	<b>(910,600)</b>	<b>(91,223)</b>	<b>(282,450)</b>	<b>(69.0%)</b>	<b>628,150</b>
<b>Ending Capital Projects Department Balance</b>	<b>\$ 3,250,365</b>	<b>\$ 3,633,042</b>	<b>\$ 3,111,663</b>	<b>\$ 2,201,063</b>	<b>\$ 3,020,440</b>	<b>\$ 2,737,990</b>	<b>24.4%</b>	<b>\$ 536,927</b>

# Monthly Operating Report

## City of Clyde Hill, Washington

### For December 31, 2018

2017 YTD		December 2018	ACTUAL YEAR TO DATE	BUDGETED YEAR TO DATE	VARIANCE Favorable vs (Unfavorable)	2018 BUDGET
\$ 8,504,898	<b>Beginning Fund Balance</b>	\$ 9,579,667	\$ 8,525,567	\$ 8,525,567	\$ -	\$ 8,525,567
1,017,492	Property Taxes	5,552	1,007,596	1,013,000	(5,404)	1,013,000
588,669	Sales Tax	68,598	705,448	590,000	115,448	590,000
820,750	Utility Taxes/Franchise Fees/Bus Licensing	5,057	811,074	830,900	(19,826)	830,900
1,277,504	Development Revenues	21,758	1,689,069	1,280,000	409,069	1,280,000
69,488	Motor Vehicle Revenues	7,392	70,252	70,000	252	70,000
55,401	State Shared Revenues	7,135	45,655	41,100	4,555	41,100
414,556	Services to Other Communities	-	420,846	421,000	(155)	421,000
98,047	Traffic Fines and Other Penalties	2,024	32,579	62,500	(29,921)	62,500
80,865	Investment Income	19,910	171,429	125,500	45,929	125,500
213,363	Wireless Communication Facility Leases	-	222,136	222,125	11	222,125
24,624	Other Operating Revenues	14,694	79,727	40,000	39,727	40,000
<b>\$ 4,660,759</b>	<b>Total Operating Revenues</b>	<b>\$ 152,121</b>	<b>\$ 5,255,811</b>	<b>\$ 4,696,125</b>	<b>\$ 559,686</b>	<b>\$ 4,696,125</b>
889,101	Restricted Funds - Real Estate Excise Taxes	96,327	1,341,478	900,000	441,478	900,000
534,272	Restricted Funds - Other Revenues	149,653	1,914,153	1,993,550	(79,397)	1,993,550
<b>\$ 6,084,132</b>	<b>Total Revenues</b>	<b>\$ 398,101</b>	<b>\$ 8,511,442</b>	<b>\$ 7,589,675</b>	<b>\$ 921,767</b>	<b>\$ 7,589,675</b>
<b>General Government</b>						
\$ 40,667	Legislative & Executive Administrative	\$ 3,540	\$ 43,027	\$ 45,000	\$ 1,973	\$ 45,000
587,371	Salaries & Benefits	56,431	572,702	667,000	94,298	667,000
67,249	Legal Services	21,520	122,040	125,000	2,960	125,000
67,427	Insurance	-	78,177	82,000	3,823	82,000
0	Equipment Replacement	-	-	-	-	-
147,285	Other Expenses	28,543	192,813	161,400	(31,413)	161,400
<b>\$ 909,998</b>	<b>Total General Government</b>	<b>\$ 110,034</b>	<b>\$ 1,008,759</b>	<b>\$ 1,080,400</b>	<b>\$ 71,641</b>	<b>\$ 1,080,400</b>
<b>Law Enforcement</b>						
\$ 1,194,844	Salaries & Benefits	\$ 115,310	\$ 1,297,109	\$ 1,381,000	\$ 83,891	\$ 1,381,000
74,850	Prosecutor & Filing Fees	11,957	66,647	99,000	32,353	99,000
102,243	NORCOM Dispatch & Jail Expense	-	103,442	125,225	21,783	125,225
46,769	Equipment Replacement	5,593	37,241	45,000	7,759	45,000
57,262	Other Expenses	23,143	88,287	78,000	(10,287)	78,000
48,932	Restricted Funds- Criminal Justice	14,293	60,794	76,200	15,406	76,200
<b>\$ 1,524,900</b>	<b>Total Law Enforcement</b>	<b>\$ 170,295</b>	<b>\$ 1,653,521</b>	<b>\$ 1,804,425</b>	<b>\$ 150,904</b>	<b>\$ 1,804,425</b>
<b>Public Works</b>						
\$ 585,097	Salaries & Benefits	\$ 52,664	\$ 600,146	\$ 646,000	\$ 45,854	\$ 646,000
0	Equipment Replacement	-	112,787	100,000	(12,787)	100,000
101,149	Street Utilities & Maintenance	27,495	130,981	126,550	(4,431)	126,550
76,690	Other Expenses	9,817	76,009	67,700	(8,309)	67,700
945	Building Official Services	5,500	33,026	3,000	(30,026)	3,000
1,665,200	Restricted Funds - Construction	155,312	3,171,103	3,560,000	388,897	3,560,000
551,001	Limited Purpose Funds - Other Expenditures	29,997	201,047	875,000	673,953	875,000
<b>\$ 2,980,082</b>	<b>Total Public Works</b>	<b>\$ 280,785</b>	<b>\$ 4,325,099</b>	<b>\$ 5,378,250</b>	<b>\$ 1,053,151</b>	<b>\$ 5,378,250</b>
<b>Other</b>						
\$ 623,483	Fire Services Contract & Medic One	\$ -	\$ 632,976	\$ 652,975	\$ 19,999	\$ 652,975
25,000	Limited Purpose Funds - Regional Issues	-	-	25,000	25,000	25,000
<b>\$ 648,483</b>	<b>Total Other</b>	<b>\$ -</b>	<b>\$ 632,976</b>	<b>\$ 677,975</b>	<b>\$ 44,999</b>	<b>\$ 677,975</b>
<b>\$ 6,063,464</b>	<b>Total Expenditures</b>	<b>\$ 561,114</b>	<b>\$ 7,620,354</b>	<b>\$ 8,941,050</b>	<b>\$ 1,320,696</b>	<b>\$ 8,941,050</b>
\$ 8,525,566	<b>Ending Fund Balance</b>	\$ 9,416,654	\$ 9,416,655	\$ 7,174,192	\$ 2,242,463	\$ 7,174,192

Summary for December, 2018		General Fund	Reserve Fund	Project Fund	ALL FUNDS
<b>Beginning Fund Balance</b>		\$ 1,522,225	\$ 3,910,393	\$ 4,147,049	\$ 9,579,667
<b>REVENUES</b>		152,121	-	245,980	398,101
<b>EXPENDITURES</b>		355,918	-	205,196	561,114
<b>Surplus of (Deficit):</b>		<b>\$ (203,797)</b>	<b>\$ -</b>	<b>\$ 40,784</b>	<b>\$ (163,013)</b>
<b>Total Transfer-Ins</b>		-	-	-	-
<b>Total Transfer-Outs</b>		-	-	-	-
<b>Fund Equity:</b>		<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,187,832</b>	<b>\$ 9,416,654</b>
<b>Trust and Agency Fund Balance</b>		-	-	325,966	325,966
<b>Ending Fund Balance (Total Cash &amp; Investments)</b>		<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,513,798</b>	<b>\$ 9,742,620</b>

**COMBINED BALANCE SHEET - ALL FUND TYPES**  
**CITY OF CLYDE HILL, WASHINGTON**  
As of December 31, 2018

**GOVERNMENTAL FUND TYPES**

	<u>General</u>	<u>Reserve</u>	<u>Projects</u>	<u>Trust &amp; Agency</u>	<u>2018 TOTALS</u>
<b><u>ASSETS</u></b>					
Cash and Cash Equivalents	\$ 1,318,428	\$ 3,910,393	\$ 4,187,832	\$ 325,966	\$ 9,742,620
Investments, at Principal Value	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,187,832</b>	<b>\$ 325,966</b>	<b>\$ 9,742,620</b>
Equipment					\$ 607,100
Land					257,011
Buildings					1,057,167
<b>Total Assets</b>	<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,187,832</b>	<b>\$ 325,966</b>	<b>\$ 11,663,898</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b>Liabilities</b>					
Due to Other Governmental Units	-	-	-	1,238	1,238
Customer & Employee Deposits	-	-	-	324,728	324,728
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,966</b>	<b>325,966</b>
<b>Fund Equity</b>					
Investment in Fixed Assets					1,921,278
<b>Total Fund Equity (Cash Basis)</b>	<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,187,832</b>	<b>\$ -</b>	<b>\$ 9,416,654</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,318,428</b>	<b>\$ 3,910,393</b>	<b>\$ 4,187,832</b>	<b>\$ 325,966</b>	<b>\$ 11,663,898</b>

**Cash and Cash Equivalents + Accounts Receivable**

US Bank Payroll Checking Account	\$ 3,621
US Bank Operating Checking Account	172,364
Petty Cash	325
Washington State Investment Pool (LGIP)	9,566,309
Deposit in Transit	0
	<b>\$ 9,742,620</b>

**Investments, at Principal Value**

0 The amount of "Total Cash and Investments by Bank Account"  
0 equals the Subtotal in the Assets section of the Combined Balance  
0 Sheet and equals the Ending Fund Balance (including the Trust &  
**\$ 9,742,620** Agency Fund balance) on the Monthly Operating Report on the  
lower right hand side of the page.

**Total Cash & Investments by Bank Accounts**

**\$ 9,742,620**



# The Cash and Investment Report

## City of Clyde Hill, Washington

As of December 31, 2018

**Purpose:** To illustrate what funds currently account for the City's cash and investments and also where the financial resources are located. The Local Government Investment Pool (LGIP) net earnings rate as of 12/31/2018 was 2.3735% (Jan'18 = 1.4290%).

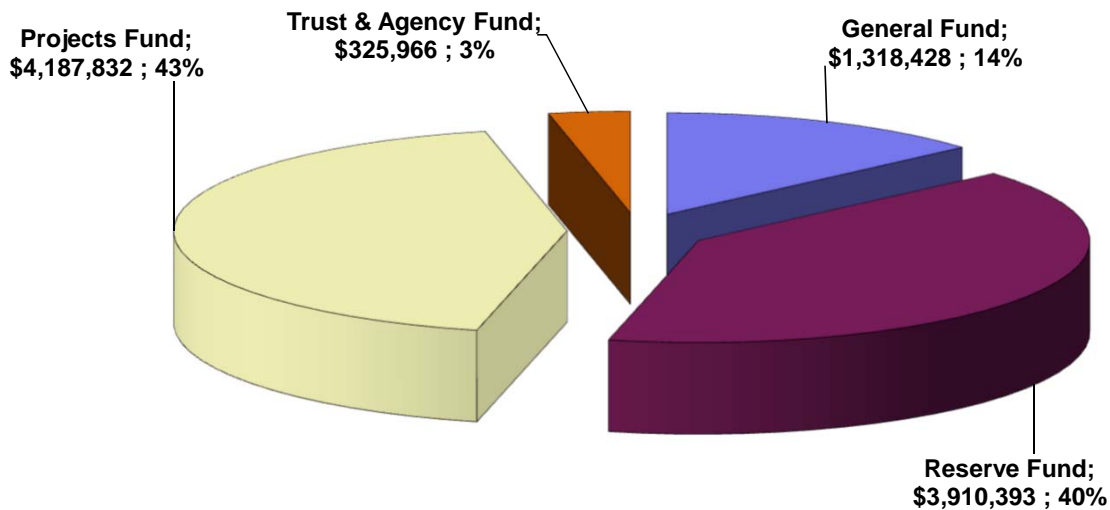
### Fund Accounting:

General Fund	\$	1,318,428
Reserve Fund	\$	3,910,393
Projects Fund	\$	4,187,832
Trust & Agency Fund	\$	325,966
<b>Total</b>	<b>\$</b>	<b>9,742,620</b>

### Depository Location:

US Bank Checking - Operating	\$	172,364
US Bank Checking - Payroll	\$	3,621
LGIP - State Treasurers Office	\$	9,566,309
Other	\$	-
Petty Cash & Change Fund	\$	325
<b>Total</b>	<b>\$</b>	<b>9,742,620</b>

### Fund Accounting for Cash & Investments as of December 31, 2018



### Depository Location for Cash & Investments As of December 31, 2018

