

2025-2026 BUDGET ADOPTED

For the biennium January 1, 2025 through December 31, 2026



City of Burien, Washington
400 SW 152nd Street, Suite 300
Burien, WA 98166
(206) 241-4647



2025-2026 Adopted Budget

Table of Contents

Introductory Section

City Manager Budget Message	1
City Strategic Plan	2
City Organizational Chart	11
City Officials	12
City Boards and Commissions	13
City Background	14
Biennial Budget Process	15
Budget Procedures and Amendment Process	16
Fund Definition	17

Budget Summary

2025-2026 All Funds Revenue and Expenditure Summary	1-1
2025-2026 Revenue Summary – All Funds	1-2
2025-2026 Expenditure Summary – All Funds	1-2
2025 Revenue Summary – All Funds	1-3
2025 Expenditure Summary – All Funds	1-3
2026 Revenue Summary – All Funds	1-4
2026 Expenditure Summary – All Funds	1-4
2025-2026 All Funds Budget	1-5
2025-2026 Designated Reserves	1-5
2025-2026 Fund Transfers	1-6

General Fund

General Fund Revenues	2-1
Major Revenue Sources	2-3
Sales Taxes	2-3
Property Tax	2-5
Utility Taxes	2-6
Business & Occupation Taxes	2-7
General Fund Expenditures by Line Item	2-8
General Fund Expenditures by Department	2-9
City Council	2-10
City Manager’s Office	2-12
City Manager’s Office	2-12
Economic Development Division	2-15
Human Services Division	2-17
Administrative Services Department	2-19
City Clerk Division	2-20
Communications Division	2-22
Human Resources Division	2-24
Information Systems Division	2-26
Finance Department & Citywide Services	2-28
Legal Department	2-31
Police Department	2-34
Public Works Department	2-37

Community Development Department	2-40
Building Division	2-41
Planning Division	2-43
Parks, Recreation, and Cultural Services Department (PaRCS)	2-45

Other Funds

Street Fund	3-1
Surface Water Management Fund	3-4
Public Works Reserve Fund	3-7
Equipment Reserve Fund	3-9
Art in Public Places Fund	3-10
Capital Projects Reserve Fund	3-11
Transportation Benefit District Fund	3-12
State Drug Enforcement Forfeiture Fund	3-13
Federal Drug Enforcement Forfeiture Fund	3-14
Federal Criminal Forfeiture Fund	3-15
Debt Service Fund	3-16

Capital Improvement Program

Parks and General Government Capital Improvement Program

Project No.	Funded Projects	
	Parks and General Government CIP Summary Chart	4-1
PG0002	Parks Facilities Restoration	4-2
PG0005	Seahurst Park Slide	4-3
PG0006	Moshier Park Field and Restroom Improvements	4-4
PG0010	Eagle Landing Park Stairs Removal	4-5
PG0015	Burien Community Center HVAC Replacement	4-6
PG0018	Parks & Facilities Planning Projects	4-7
PG0019	Public Works/PaRCS Maintenance Facility	4-8
PG0020	Manhattan Park Playground Improvements	4-9
PG0021	Lakeview Park Acquisition	4-10
PG0022	Lakeview Park Playground Replacement	4-11
PG0023	Generator at Burien Community Center	4-12
PG0024	Burien Community Center Structural Reinforcement	4-13
PG00XX	Chelsea Park Playground & Path Improvements	4-14
PG00XX	Moshier Memorial Park Improvements	4-15
PG00XX	Moshier Art Center Energy Retrofit	4-16
PG00XX	Burien Community Center Interior Updates	4-17
PG00XX	Hill Top Park Phase 1 Improvements	4-18
PG00XX	Staff Coordination of PaRCS and GG CIP Projects	4-19
	Unfunded Projects	4-20

Transportation Capital Improvement Program

Project No.	Funded Projects	
	Transportation CIP Summary Chart	4-22
TR0002	Pavement Management Program	4-23
TR0005	Citywide ADA Barrier Mitigation	4-24

TR0006	Lake to Sound Trail - Segment C	4-25
TR0008	4th and 6th Avenues SW/SW 148th Street Intersection	4-26
TR0009	Signal Controller/Interconnect Upgrades Program	4-27
TR0018	4th Avenue SW Sidewalks (between SW 156th -160th Streets)	4-28
TR0019	South 144th Way Improvements	4-29
TR0023	South 136th Street Sidewalk Improvements	4-30
TR0026	30th Avenue Southwest Slope Stabilization	4-31
TR00XX	1st Avenue South – Phase 3	4-32
TR0027	Transportation Master Plan Update	4-33
TR0028	152nd St S and 8th Ave S Intersection Improvements	4-34
TR0029	21st Ave SW Crosswalk	4-35
TR0030	SW 116 th School Crossing Improvements	4-36
TR0031	Burien Safety Action Plan	4-37
	Staff Coordination of Transportation CIP Projects	4-38
	Unfunded Transportation CIP Projects	4-39

Surface Water Management Capital Improvement Program

Project No.	Funded Projects	
	Surface Water Management CIP Summary Sheet	4-40
SW0001	Residential Drainage Improvement Program (RDIP)	4-41
SW0013	Miller Creek Enhancements	4-42
SW0015	South 140th Street and Des Moines Memorial Drive Trunkline	4-43
SW0016	Boulevard Park Stormwater Improvements	4-44
SW0017	Stormwater Management Action Planning (SMAP)	4-45
SW00XX	Meritage Pond Repairs	4-46
	Staff Coordination of SWM CIP Projects	4-47

Appendix

2025 Financial Policies	5-1
Salary Schedules	5-10
History of Positions	5-13
Glossary of Terms	5-16



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Dear City Councilmembers,

I am pleased to present the 2025-2026 Adopted Budget, presented to the City Council on November 18, 2024. The budget was crafted carefully to abide by the 2023-2028 Strategic Plan, which takes into consideration a need to remain respectful of Burien taxpayers through smart and mindful budgeting, while also adhering to demands from residents to increase services.

A concerted effort was made in the 2025-2026 budget to address systemic deficits affecting long-term operations. The city is increasing efficiency in operations and customer service by investing in new technology, upgrading key software systems, and restructuring departments. City personnel are also working to update and modernize the Comprehensive Plan to encourage growth and revitalization in areas throughout the city - an effort that is expected to lead to increases in tax revenue.

It is very important for our community to remain mindful of the following: The City's revenues are not keeping pace with the cost of providing services. Ongoing increases to specific contractual obligations continue to increase pressure on long-term projections and will require action in years to come. The City must identify new or enhanced revenue sources to address emerging issues and maintain its sound financial health. City personnel will work collaboratively with our partners throughout the community to identify current and future needs, and revenue sources to offset increases in costs to general operations.

Despite forecasted revenue challenges and assuming no increases in future levels of service, the financial position of the City is sound through 2030. General Fund expenditures are balanced with existing revenues *and* discretionary reserve funds. The City also maintains an unassigned fund balance that provides an extra layer of protection for economic risk, unexpected costs, and to potentially fund one-time initiatives.

I am very thankful to the Finance Department and city staff for producing this budget document. City staff worked diligently to provide accurate estimates, cost savings and efficiencies, and establish key priorities to maintain our sound financial health.

Sincerely,

Adolfo Bailon
City Manager



CITY OF BURIEN STRATEGIC PLAN

2023-2028

Plan Development & Implementation

How was the Strategic Plan developed?

The strategic planning process was a collaborative effort between the Burien City Council and City of Burien staff. Feedback from community gathered through public workshops and the Community Survey guided the strategic planning process.

How will the Plan be implemented?

The Strategic Plan will be central in guiding our actions and investments in the coming years, helping us:

- ✓ **Stay focused on what is most important**, keeping community priorities in front of elected officials and City staff, partners, and community members
- ✓ **Establish aligned efforts** across the City organization
- ✓ **Prioritize the use of resources**, guiding staff development on budget proposals and framing the City Council's adoption of a final budget

Progress will be regularly reviewed by the City Council and the City's Leadership Team and updates will be shared with the community.

Burien Community Vision

A vibrant and creative community, where the residents embrace diversity, celebrate arts and culture, promote vitality, and treasure the environment.

Our Five-Year Vision

In the next five years, as a result of our efforts we will see:

- Smart, mindful development that equitably accommodates growth
- Equal access to opportunity and quality of life
- Resources to meet our community's level-of-service needs
- Informed, engaged, connected, and diverse community
- A sustainable budget that accounts for future growth
- Root causes of homelessness addressed and housing in place for all

Our Obstacles

We recognize that we are blocked from our vision by:

- Undefined and differing priorities about level-of-service standards
- Limited public awareness of how government works and the need to partner externally in many areas
- Ineffective and outdated systems
- Limited revenue sources, fear about affordability, and honesty about what we need to fund core services
- Incomplete and outdated approaches to community engagement
- Ineffective ways of hearing from our diverse community

Burien's Focus for The Next Five Years

Through 2028, the City of Burien will prioritize:

Achieving Financial Stability
Achieving Racial Equity
Centering Community Accountability
Reshaping Community Through Smart, Mindful Development

We will continue to strive to deliver core services, meet regulatory requirements, and ensure the community's key infrastructure needs are met. This strategic plan identifies how the Burien City Council and City of Burien staff will advance these shared commitments through 2028. A forecasted revenue gap, however, may affect our ability to meet community needs. This strategic plan identifies how the City of Burien staff will advance these shared commitments through 2028.

Key for Strategic Direction Accomplishments:

- Funded through partnership ☑
- Not funded and/or staffed ⊗
- Funded by City and/or staffed (*no symbol*)

Direction: **Achieving Financial Stability**

Goal	Accomplishments
<p>Define current and future financial outlook and budget needs (2023)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Confirm structural deficit and define long-term budget needs <input type="checkbox"/> Evaluate and present councilmanic and voter-approved revenue options, including ballot measures, permit fees, utility taxes, solid waste fees, B&O tax, etc. <input type="checkbox"/> Work with the community, City Council, and staff to determine service-level cuts that will be required if voter-approved ballot measures fail
<p>Implement Councilmanic revenue options (2023 and 2024)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Act on revenue options
<p>Implement voter-approved revenue options (2025)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Develop a ballot measure plan that involves the development of an advisory committee, gathering community feedback on defining services that new revenues would fund, and creating a community education campaign <input type="checkbox"/> Consider creation of a Metropolitan Parks District

Success Metrics for Achieving Financial Stability

- Financial consultant has completed financial outlook
- Staff and financial consultants have made presentations to the City Council
- Councilmanic options and ballot measure implemented

Direction: Advancing Racial Equity

Goal	Accomplishments
<p>Understand current programs, hiring, and practices through an equity lens (2024)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Develop equity impact tool for all departments and City Council to support identification, evaluation, and communication of potential impact, both positive and negative, of a policy, plan, or program on equity <input type="checkbox"/> Audit current programs and practices using an equity impact tool
<p>Establish internal framework and structures to support equity goals (2023-2024)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Finalize the charter for the Advancing Racial Equity (ARE) Committee <input type="checkbox"/> Develop an ARE Action Plan with metrics (inclusive of internal and external audit and community engagement)
<p>Establish a training program for the City of Burien organization (2024)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Implement a training program for the City of Burien organization

Success Metrics for Advancing Racial Equity

- Committee has clarity about focus, goals, roles, and responsibilities
- Burien policies, plans, and programs advance opportunity and reduce harm to our community members
- All staff have a common understanding of anti-racism and their role in that work
- Burien has clarity about a vision and action steps for the 2025-26 biennium

Direction: Centering Community Accountability

Goal	Accomplishments
<p>Customer service experience improved in prioritized areas (2023-2025)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Launch online permit system <input type="checkbox"/> Launch and maintain new community service request system and internal customer service workflow (issue reporting) <input type="checkbox"/> Launch external Laserfiche electronic content sharing and management system
<p>Strengthen citywide community engagement and communications capacity (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Internal Community Engagement Committee formed <input type="checkbox"/> Community engagement training opportunities offered to staff <input type="checkbox"/> Community engagement and communications plan co-created with community stakeholders developed and implemented ⊗ <input type="checkbox"/> Maintain Burien Community Connectors program ⊗ <input type="checkbox"/> Contract with CBOs to collaborate on engagement activities <input type="checkbox"/> City 101 virtual program launched
<p>Digital engagement infrastructure maintained, expanded, and adapted to meet community need and expectation (2024-2026)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> New Burien website (burienwa.gov) launched ⊗ <input type="checkbox"/> Update digital communications and engagement strategy <input type="checkbox"/> Launch and maintain capital projects public dashboard

Success Metrics for Centering Community Accountability

- Time to respond to issues reduced
- People impacted by projects, programs, and policies are more engaged
- New and more members of community participating in civic processes
- Community can find essential information and access online City services easily in formats that are accessible and meet their needs

Direction: Reshaping Community through Smart, Mindful Development

Goal	Accomplishments
<p>Achieve major planning and policymaking efforts (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Economic Development Action Plan approved <input type="checkbox"/> Comprehensive Plan update approved <input type="checkbox"/> Transportation Master Plan approved <input type="checkbox"/> Parks, Recreation and Open Space Plan approved <input type="checkbox"/> Critical area policy updates approved (⊗) <input type="checkbox"/> Comprehensive Plan for five-year anniversary underway (⊗)
<p>New zoning and design standards approved (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Ambaum and Boulevard Park zoning code amendments with design standards adopted <input type="checkbox"/> Expansion of Multifamily Tax Exemption (MFTE) or affordable housing zoning adopted as part of Ambaum Boulevard Park Subarea Plan <input type="checkbox"/> Subdivision section of the zoning code amendments adopted (⊗) <input type="checkbox"/> Citywide middle housing zoning code amendments adopted <input type="checkbox"/> Urban Center/downtown zoning code amendments adopted <input type="checkbox"/> Critical area zoning code amendments adopted (⊗)
<p>Increase the number and type of affordable housing units (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Maintain affordable housing governance partnerships <input type="checkbox"/> South King Housing and Homelessness Partners (SKHHP) affordable housing monitoring program established (☑) <input type="checkbox"/> Extend or expand the Affordable Housing Demonstration Program <input type="checkbox"/> Align City policy and planning documents with Washington State Affordable Housing Finance Commission scoring criteria for affordable housing tax credit awards <input type="checkbox"/> Advocacy with state and federal delegations for increased Low Income Housing Tax Credit funding for development of affordable housing <input type="checkbox"/> Consider or create an inclusionary affordable housing code standard when market conditions would make such a program feasible <input type="checkbox"/> Deepen the affordability requirements associated with MFTE when market conditions would make such a change feasible

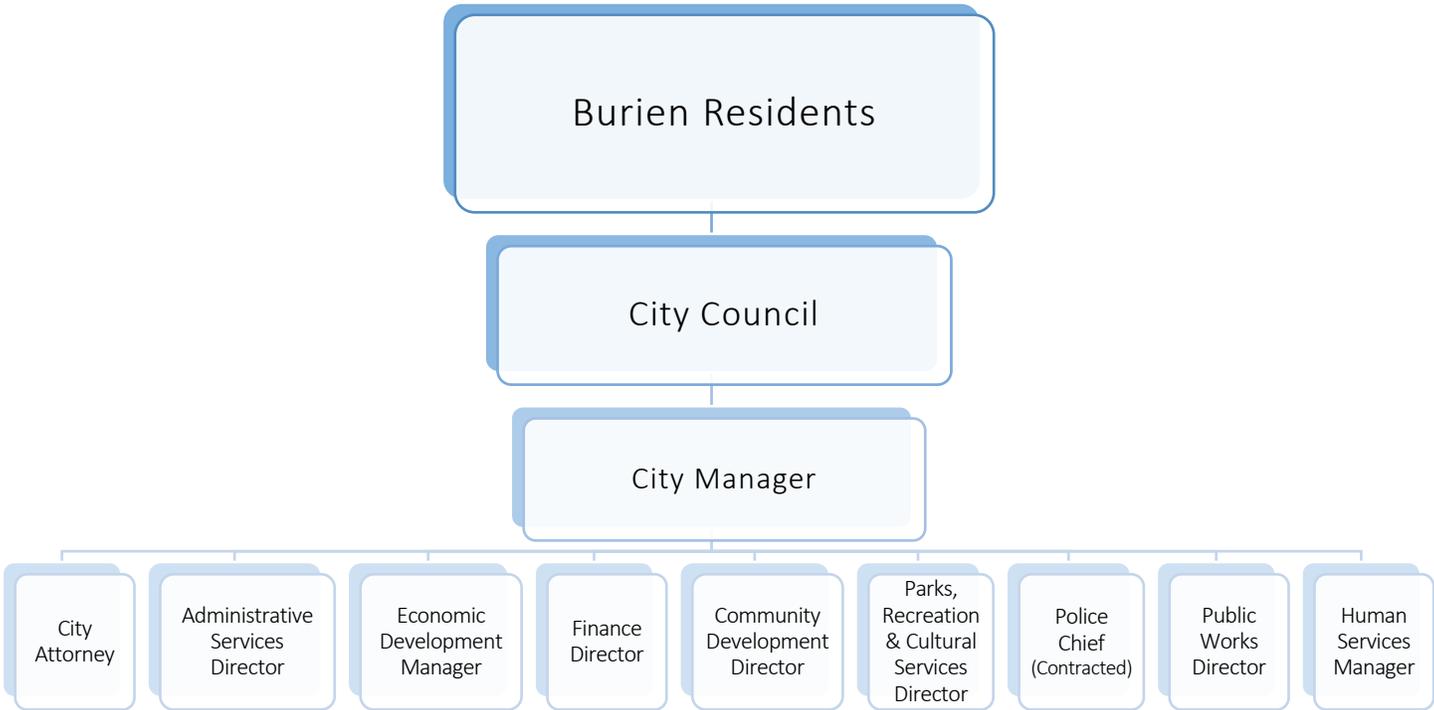
	<ul style="list-style-type: none"> <input type="checkbox"/> Create a shared parking program in downtown to reduce the cost of building new parking in new housing developments <input type="checkbox"/> Attract developments that benefit the local community, including walkable amenities and services
<p>Attract new businesses and development (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Permit system goes live for improved permit tracking and customer service <input type="checkbox"/> First round of targeted investment attraction campaign complete <input type="checkbox"/> Developer and property owner economic development opportunity sessions: Boulevard Park, Urban Center, Ambaum <input type="checkbox"/> Economic development analysis of downtown growth as part of the Comprehensive Plan <input type="checkbox"/> Outreach to regional developers to consider Urban Center development in advance of rezones <input type="checkbox"/> Boulevard Park targeted development attraction campaign to begin once zoning code amendments are in process or complete <input type="checkbox"/> If MFTE program is expanded, a targeted marketing campaign to inform developers ☒ <input type="checkbox"/> Redesign of Burien’s gateway at 1st Ave S and SW 148th St ☒
<p>Optimize opportunity sites (2023-2028)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> King County issues request for proposals for downtown transit-oriented development site ☑ <input type="checkbox"/> Kinect@Burien development complete and open ☑ <input type="checkbox"/> Mary’s Place affordable family housing under construction ☑ <input type="checkbox"/> Evaluate highest and best use for downtown City-owned properties <input type="checkbox"/> DESC permanent supportive housing construction complete ☑ <input type="checkbox"/> Port of Seattle issues RFP for a 10+-acre site on S 152nd St and Des Moines Memorial Drive ☑

Success Metrics for Reshaping Community through Smart, Mindful Development

- Increase in the quality and diversity of jobs citywide
- Increase in housing citywide
- Increase in housing affordable to all income bands

City of Burien Strategic Plan 2023-2028

- Preservation strategies in place for naturally-occurring affordable housing
- Comprehensive Plan (Burien 2044), Transportation Master Plan, Parks, Recreation and Open Space Plan, Economic Development Action Plan approved
- Increased development potential for commercially-zoned properties
- Middle housing zoning in place
- Urban Center and 1st Ave S mixed use/commercial zoning in place
- Ambaum and Boulevard Park zoning in place
- Design standards for residential/commercial sites in neighborhood centers in place
- Affordable housing monitoring staff capacity and systems in place through SKHHP
- Integrated, online permit system/customer service system launched and supported
- Increase in number and valuation of commercial development permits issued
- Increase in sales tax revenue
- New housing development that meets community needs
- More development for government-owned lands in the pipeline



City Officials

2024 City Council

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Kevin Schilling
Stephanie Mora
Hugo Garcia
Linda Akey
Jimmy Matta
Sarah Moore
Alex Andrade

City Administration

City Manager
Administrative Services Director
City Attorney
Community Development Director
Finance Director
Parks, Recreation, and Cultural Services Director
Interim Public Works Director
Chief of Police

Adolfo Bailon
Fernando Llamas Jr.
Garmon Newsom II
Liz Stead
Casey Headley
Casey Stanley
Rod Steitzer
Tom Calabrese

2025-2026 Adopted Budget Prepared by:

Finance Department Personnel

Finance Director
Finance Manager
Financial Analyst
Accountant
Accountant
Payroll and Benefits Administrator
Accounting Assistant
Accounting Assistant

Casey Headley
Anna Swart
Kaitlyn Graham
Penelope Penafior
Aya Naji
Kevin Yiap
Alyssa Love
Nancy Maclean

Special thanks to:

Human Resources Manager
Human Services Coordinator

Connie Roberts
Anyah Zupancic

City Boards and Commissions

Arts Commission

Gabriela Frank
Rafael Gallardo
Andrew McMasters
Gaylloyd Sisson

Anne Miller
Molly Lyman
Pusata Reang

Jill Bill Eagle
Marco Mazzoni
Tess Rossi-Busichio

City Staff:

Caroline Bobanick, Recreation Supervisor, Parks, Recreation, and Cultural Services

Parks & Recreation Advisory Board

Kelly Fullerton
Ruby Rodriguez
Peggy Cummings

Joshua Wilmot
Marie Barbon

Ilan Bloom
Mary Ann Newton

City Staff:

Casey Stanley, Director, Parks, Recreation, and Cultural Services

Planning Commission

Shelli Park
Heidi Turner

Joshua Halpin
Jimmy Matta, Jr.

Jessica Ivey
Sam Ostrander

City Staff:

Chaney Skadsen, Senior Planner, Community Development

Human Services Commission

Carol Sandoval
Michael Heinisch
Marie Barbon

Fred Swanson
Sierra Howlett Browne

Mark Manuel
Maren Robinson

City Staff:

Colleen Brandt-Schluter, Human Services Manager

Business & Economic Development Partnership

Dean Anderson
Kim Davis
Richard Creamer
Rosario Romero
Seattle Southside Chamber of Commerce

Garry Crane
Eric Papczun
Dave Hinshaw
Robyn Desimone

Marie Bravo
Luis Olivera
Anne Sivley
Discover Burien
King County Labor Council

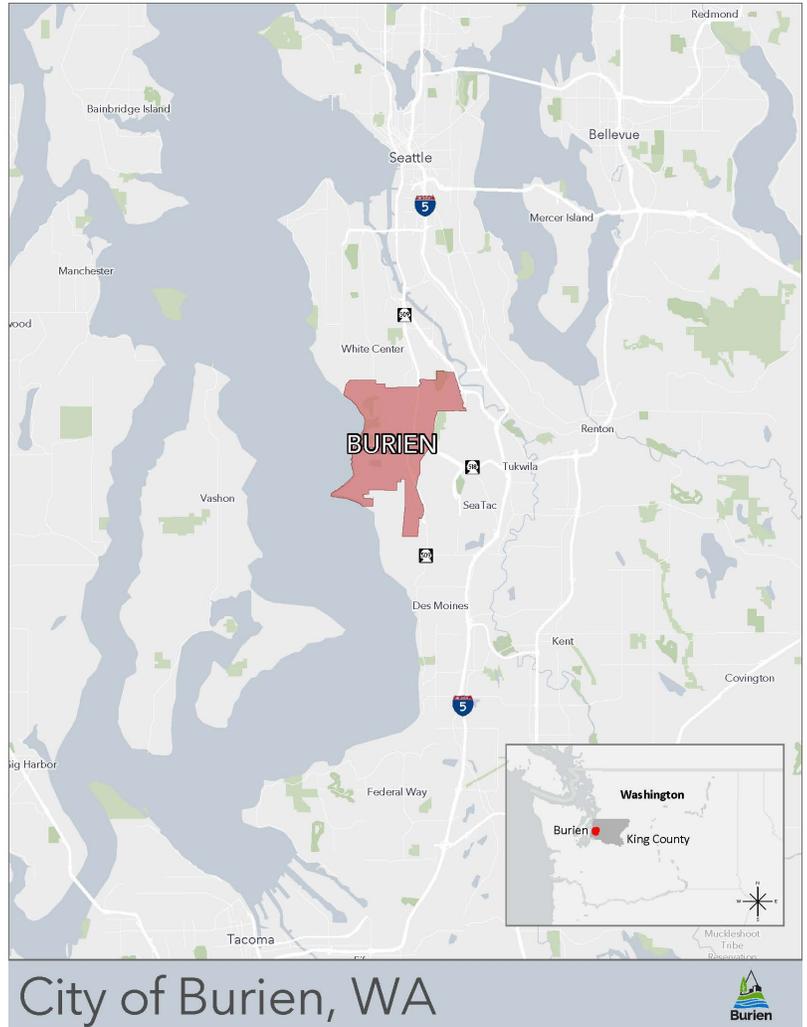
City Staff:

Chris Craig, Economic Development Manager

City of Burien Background

City of Burien Details

- A 100-year old community incorporated in 1993, encompassing an area of approximately 13.2 square miles.
- Current population is 53,000
- Council–manager form of government.
- Administered by a full-time City Manager and a seven-member City Council, with one of its members serving as Mayor. All terms are for a period of four years.
- Located on Puget Sound across from Vashon Island, 12 miles south of Seattle, and served by State Routes 518 and 509.



Biennial Budget Process

The budget process begins every even numbered year with the preparation of a six-year financial forecast. This document is developed prior to the biennial budget so that annual appropriations can be viewed in the context of the city’s long-term direction and resource capability. The biennial budget document implements the projects and priorities identified in the six-year financial forecast and capital improvement program. It outlines the way financial resources will be utilized during the budget period. The course the City is taking can be changed through the allocation of resources. The City Council, the City Manager, Department Directors, City staff, and Burien residents all participate in the budget process.

The City of Burien’s budget process is designed to provide the essential structure for the financial planning, control, and evaluation process of government. It presents a forecast of expected resources and the purposeful distribution of those resources. Once adopted, the budget is a formal expression of public policy on the City’s objectives and priorities and the provision of resources meet those objectives.

City staff prepares the six-year financial plan and presents it to the Council in June or July of each year. City staff then prepare the Preliminary Budget and proposed financial policies, which includes the final estimates of revenues, expenditures, and capital improvement program changes, including all requests from departments for presentation to the Council in early October. Public hearings and Council discussions are held and the final budget is adopted in late November or early December.

The typical calendar for the City of Burien’s Budget is as follows:

Budget Process Steps	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1. Finance Department prepares Financial Forecast	■	■					
2. Six-year Financial Forecast submitted to Council	■	■					
3. Council Discussion of Financial Forecast, Operating Budgets			■				
4. Final Estimates of Revenues, Expenditures, and Capital Improvement Program Changes				■			
5. City Manager and Department Directors finalize all requests				■			
6. Preliminary Budget submitted to Council					■		
7. Financial Policies presented to Council					■		
8. Public Hearings and Council Discussions					■	■	■
9. Council adopts revised Financial Policies							■
10. Council adopts final budget							■

The adopted budget takes effect on January 1. Throughout the year, expenditures are monitored to ensure that funds are used in an approved manner. A few times during the budget period, the budget may be changed (amended) by Council action in an open public meeting to respond to additional City activities throughout the course of the budget period.

Budget Procedures and Amendment Process

Chapter 35.33 of the Revised Code of Washington (RCW) mandates the City's budget procedures. The budget, as adopted biennially by the City Council, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail. Appropriation authority for all funds except capital project funds lapse at year-end and are prepared on a modified accrual basis. Appropriations on budgets for capital project funds are on a life-to-date basis, and the appropriations do not lapse at year-end, but continue until completion of the project.

The City Manager is legally authorized to transfer appropriations within a fund. However, as a practical matter, expenditure increases at the department level are presented to the Council as budget amendments for adoption by ordinance. The budget can be amended several times during the year.

The accounts of the City are organized based on funds and account groups. The City uses governmental funds. Each governmental fund is accounted for with a separated set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures.

The City's budget and financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles (GAAP). Under the modified accrual basis, revenues are recorded on the cash basis or when they are susceptible to accrual, meaning they are both measurable (the amount is known) and available (the revenue is collected soon enough to pay current liabilities of the current period). Expenditures are recognized on the full accrual basis of accounting, meaning expenditures are recognized when the fund liability is incurred. The City prepares the budget on a line-item basis, which means each category of expenditure, salaries, benefits, professional services, etc., is itemized in the document, however, the budget is formally adopted at the fund level.

These definitions apply for individual years on the following pages:

2025-2026 Preliminary Budget: The 2025-2026 Preliminary Budget as presented to the City Council on October 7, 2024.

2023-2028 Forecast: The 2023-2028 Long Range Financial Forecast for Operating Funds.

2024 Revised Budget: The 2024 Revised Budget as amended by the City Council.

2023 Actual: The 2023 Actual Revenues and Expenditures as reported in the City's 2023 Annual Financial Report (AFR).

2022 Actual: The 2022 Actual Revenues and Expenditures as reported in the City's 2022 Annual Financial Report (AFR).

Fund Definitions

The following are the fund types budgeted by the City and other fund grouping definitions:

General Fund

The General Fund supports the general operations of the City government. These include administration, the legislative function, legal services, public safety, human services, economic development, planning and community development, enforcement of local codes, parks, recreation, and cultural activities. Taxes are the principal source of revenue for the General Fund: property tax, sales tax, utility tax, gambling tax, and business and occupation tax. Other important sources are shared revenue from other governments, licenses and permits, charges for service, and fines and forfeitures. The General Fund accounts for all City resources except those for which a specific fund has been created.

Operating Funds

Operating Funds are those funds which are used solely for the general operations of the City. This sub-grouping of funds is composed of the: General Fund, Street Fund, Surface Water Management Fund, State Drug Enforcement Forfeiture Fund, Federal Drug Enforcement Forfeiture Fund, Federal Criminal Forfeiture Fund, and Transportation Benefit District Fund. The Surface Water Management Fund and the Surface Water Management Capital Improvement Fund are two different funds. The first is for general surface water operations and maintenance and the second is for the construction and acquisition of surface water capital equipment and facilities.

Reserve Funds

There are five Reserve funds: Equipment Replacement Reserve, Public Works Reserve, Capital Projects Reserve, Art in Public Places Fund, and Local Improvement District (LID) Guaranty Fund. These funds are used to accumulate monies for the specific purposes identified in each fund's definition.

Debt Service Fund

This fund accounts for resources necessary to pay the principal and interest on general long-term debt. The City currently has outstanding General Obligation Bonds, Local Improvement District Bonds, and Public Works Trust Fund Loans.

Capital Project Funds

These funds are used to account for financial resources to be used for major construction, infrastructure improvements, and land acquisitions, including those financed by special assessment. Capital projects are adopted on a multi-year year basis. Currently, the City has three active capital project funds: Parks and General Government, Transportation, and Surface Water Management.

Budget Summary

2025-2026 All Funds Revenue and Expenditure Summary	1-2
2025-2026 Revenue Summary – All Funds	1-3
2025-2026 Expenditure Summary – All Funds	1-3
2025 Revenue Summary – All Funds	1-4
2025 Expenditure Summary – All Funds	1-4
2026 Revenue Summary – All Funds	1-5
2026 Expenditure Summary – All Funds	1-5
2025-2026 All Funds Budget	1-6
2025-2026 Designated Reserves	1-6
2025-2026 Fund Transfers	1-7

2025-2026 All Funds Revenue and Expenditure Summary

The summary tables show all revenues and expenditures of all City funds. The revenue tables show beginning fund balances, revenues, and transfers in. The expenditure tables show all expenditures, transfers out, and ending fund balances. The General, Operating, Reserve and Debt Service Funds are adopted on a biennial basis while capital projects may span multiple years. Operating Funds include the Street Fund, Surface Water Management Fund, Transportation Benefit District Fund, State Drug Enforcement Forfeiture Fund, Federal Drug Enforcement Forfeiture Fund, and Federal Criminal Forfeiture Fund. Reserve Funds include the Equipment Reserve Fund, Public Works Reserve Fund, Art in Public Places Fund, and Capital Projects Reserve Fund. Debt Service Funds include the Debt Service Fund and Local Improvement District Guaranty Fund. Capital Project Funds include the Parks and General Government Capital Improvement Projects Fund, Transportation Capital Improvement Projects Fund, and Surface Water Management Capital Improvement Projects Fund.

2025-2026 Revenue Summary – All Funds

2025 - 2026 Adopted <u>REVENUE</u> Summary - All Funds				
Fund Name	Beginning Fund Balance	Revenues	Transfers In	Total Resources
General	\$ 54,369,063	\$ 75,749,852	\$ 180,000	\$ 130,298,915
Street	2,133,067	7,664,759	-	9,797,826
Surface Water Management	7,286,193	9,801,184	-	17,087,378
Public Works Reserve	6,201,625	4,100,000	-	10,301,625
Equipment Reserve	4,851,448	720,000	-	5,571,448
Art in Public Places	140,332	5,000	53,117	198,449
Capital Projects Reserve	1,064,006	40,000	-	1,104,006
Transportation Benefit District	430,300	1,538,000	-	1,968,300
State Drug Enforcement Forfeiture	796,864	-	-	796,864
Federal Drug Enforcement Forfeiture	319,174	-	-	319,174
Federal Criminal Forfeiture Fund	1,032	-	-	1,032
Debt Service	219,738	320,054	3,280,795	3,820,587
Local Improvement District Reserve	-	-	-	-
Sub-Total Governmental Funds	\$ 77,812,843	\$ 99,938,848	\$ 3,513,912	\$ 181,265,604
Parks & General Government CIP	1,651,406	1,481,394	596,000	3,728,800
Transportation CIP	8,183,720	2,370,000	3,080,000	13,633,720
Surface Water Management CIP	281,843	3,750,000	2,200,271	6,232,114
Sub-Total Capital Projects Funds	\$ 10,116,969	\$ 7,601,394	\$ 5,876,271	\$ 23,594,634
TOTAL RESOURCES	\$ 87,929,812	\$ 107,540,242	\$ 9,390,183	\$ 204,860,237

2025-2026 Expenditure Summary – All Funds

2025 - 2026 Adopted <u>EXPENDITURE</u> Summary - All Funds				
Fund Name	Expenditures	Transfers Out	Ending Funding Balance	Total Uses
General	\$ 85,042,332	\$ 429,366	\$ 44,827,218	\$ 130,298,916
Street	6,398,757	1,875,900	1,523,169	9,797,826
Surface Water Management	7,343,626	2,529,687	7,214,065	17,087,378
Public Works Reserve	-	2,513,330	7,788,294	10,301,625
Equipment Reserve	1,272,000	-	4,299,448	5,571,448
Art in Public Places	53,117	-	145,332	198,449
Capital Projects Reserve	-	596,000	508,006	1,104,006
Transportation Benefit District	-	1,445,900	522,400	1,968,300
State Drug Enforcement Forfeiture	100,000	-	696,864	796,864
Federal Drug Enforcement Forfeiture	120,000	-	199,174	319,174
Federal Criminal Forfeiture Fund	1,032	-	-	1,032
Debt Service	3,590,594	-	229,993	3,820,587
Local Improvement District Reserve	-	-	-	-
Sub-Total Governmental Funds	\$ 103,921,458	\$ 9,390,183	\$ 67,953,963	\$ 181,265,604
Parks & General Government CIP	2,997,394	-	731,406	3,728,800
Transportation CIP	6,610,000	-	7,023,720	13,633,720
Surface Water Management CIP	5,950,271	-	281,843	6,232,114
Sub-Total Capital Projects Funds	\$ 15,557,665	\$ -	\$ 8,036,969	\$ 23,594,634
TOTAL USES	\$ 119,479,123	\$ 9,390,183	\$ 75,990,932	\$ 204,860,238

2025 Revenue Summary – All Funds

2025 Adopted <u>REVENUE</u> Summary - All Funds				
Fund Name	Beginning Fund Balance	Revenues	Transfers In	Total Resources
General	\$ 29,459,832	\$ 37,656,508	\$ 90,000	\$ 67,206,340
Street	1,281,342	3,633,965	-	4,915,307
Surface Water Management	3,717,888	4,828,120	-	8,546,008
Public Works Reserve	2,877,141	2,050,000	-	4,927,141
Equipment Reserve	2,706,724	360,000	-	3,066,724
Art in Public Places	68,916	2,500	26,500	97,916
Capital Projects Reserve	820,003	20,000	-	840,003
Transportation Benefit District	192,500	769,000	-	961,500
State Drug Enforcement Forfeiture	423,432	-	-	423,432
Federal Drug Enforcement Forfeiture	189,587	-	-	189,587
Federal Criminal Forfeiture Fund	1,032	-	-	1,032
Debt Service	108,559	157,527	1,637,656	1,903,742
Local Improvement District Reserve				-
Sub-Total Governmental Funds	\$ 41,846,956	\$ 49,477,620	\$ 1,754,156	\$ 93,078,732
Parks & General Government CIP	1,030,703	1,481,394	596,000	3,108,097
Transportation CIP	4,181,860	2,370,000	1,980,000	8,531,860
Surface Water Management CIP	140,921	-	1,100,271	1,241,192
Sub-Total Capital Projects Funds	\$ 5,353,484	\$ 3,851,394	\$ 3,676,271	\$ 12,881,149
TOTAL RESOURCES	\$ 47,200,440	\$ 53,329,014	\$ 5,430,427	\$ 105,959,882

2025 Expenditure Summary – All Funds

2025 Adopted <u>EXPENDITURE</u> Summary - All Funds				
Fund Name	Expenditures	Transfers Out	Ending Funding Balance	Total Uses
General	\$ 42,082,426	\$ 214,683	\$ 24,909,231	\$ 67,206,340
Street	3,149,882	913,700	851,725	4,915,307
Surface Water Management	3,598,015	1,379,687	3,568,306	8,546,008
Public Works Reserve	-	1,602,657	3,324,484	4,927,141
Equipment Reserve	922,000	-	2,144,724	3,066,724
Art in Public Places	26,500	-	71,416	97,916
Capital Projects Reserve	-	596,000	244,003	840,003
Transportation Benefit District	-	723,700	237,800	961,500
State Drug Enforcement Forfeiture	50,000	-	373,432	423,432
Federal Drug Enforcement Forfeiture	60,000	-	129,587	189,587
Federal Criminal Forfeiture Fund	1,032	-	-	1,032
Debt Service	1,792,563	-	111,179	1,903,742
Local Improvement District Reserve				-
Sub-Total Governmental Funds	\$ 51,682,418	\$ 5,430,427	\$ 35,965,887	\$ 93,078,733
Parks & General Government CIP	2,487,394	-	620,703	3,108,097
Transportation CIP	4,530,000	-	4,001,860	8,531,860
Surface Water Management CIP	1,100,271	-	140,921	1,241,192
Sub-Total Capital Projects Funds	\$ 8,117,665	\$ -	\$ 4,763,484	\$ 12,881,149
TOTAL USES	\$ 59,800,083	\$ 5,430,427	\$ 40,729,371	\$ 105,959,882

2026 Revenue Summary – All Funds

2026 Adopted <u>REVENUE</u> Summary - All Funds				
Fund Name	Beginning Fund Balance	Revenues	Transfers In	Total Resources
General	\$ 24,909,231	\$ 38,093,344	\$ 90,000	\$ 63,092,575
Street	851,725	4,030,793	-	4,882,519
Surface Water Management	3,568,306	4,973,064	-	8,541,370
Public Works Reserve	3,324,484	2,050,000	-	5,374,484
Equipment Reserve	2,144,724	360,000	-	2,504,724
Art in Public Places	71,416	2,500	26,617	100,533
Capital Projects Reserve	244,003	20,000	-	264,003
Transportation Benefit District	237,800	769,000	-	1,006,800
State Drug Enforcement Forfeiture	373,432	-	-	373,432
Federal Drug Enforcement Forfeiture	129,587	-	-	129,587
Federal Criminal Forfeiture Fund	-	-	-	-
Debt Service	111,179	162,527	1,643,139	1,916,845
Local Improvement District Reserve	-	-	-	-
Sub-Total Governmental Funds	\$ 35,965,887	\$ 50,461,228	\$ 1,759,756	\$ 88,186,871
Parks & General Government CIP	620,703	-	-	620,703
Transportation CIP	4,001,860	-	1,100,000	5,101,860
Surface Water Management CIP	140,921	3,750,000	1,100,000	4,990,921
Sub-Total Capital Projects Funds	\$ 4,763,484	\$ 3,750,000	\$ 2,200,000	\$ 10,713,484
TOTAL RESOURCES	\$ 40,729,371	\$ 54,211,228	\$ 3,959,756	\$ 98,900,355

2026 Expenditure Summary – All Funds

2026 Adopted <u>EXPENDITURE</u> Summary - All Funds				
Fund Name	Expenditures	Transfers Out	Ending Funding Balance	Total Uses
General	\$ 42,959,906	\$ 214,683	\$ 19,917,986	\$ 63,092,575
Street	3,248,875	962,200	671,444	4,882,519
Surface Water Management	3,745,610	1,150,000	3,645,759	8,541,370
Public Works Reserve	-	910,673	4,463,811	5,374,484
Equipment Reserve	350,000	-	2,154,724	2,504,724
Art in Public Places	26,617	-	73,916	100,533
Capital Projects Reserve	-	-	264,003	264,003
Transportation Benefit District	-	722,200	284,600	1,006,800
State Drug Enforcement Forfeiture	50,000	-	323,432	373,432
Federal Drug Enforcement Forfeiture	60,000	-	69,587	129,587
Federal Criminal Forfeiture Fund	-	-	-	-
Debt Service	1,798,031	-	118,814	1,916,845
Local Improvement District Reserve	-	-	-	-
Sub-Total Governmental Funds	\$ 52,239,039	\$ 3,959,756	\$ 31,988,076	\$ 88,186,871
Parks & General Government CIP	510,000	-	110,703	620,703
Transportation CIP	2,080,000	-	3,021,860	5,101,860
Surface Water Management CIP	4,850,000	-	140,921	4,990,921
Sub-Total Capital Projects Funds	\$ 7,440,000	\$ -	\$ 3,273,484	\$ 10,713,484
TOTAL USES	\$ 59,679,039	\$ 3,959,756	\$ 35,261,560	\$ 98,900,356

2025-2026 All Funds Budget

2025 - 2026 All Funds Budget						
Fund Name	Beginning Fund Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Fund Balance	Designated Reserves	Undesignated Fund Balance
General	\$ 29,459,832	\$ 75,929,852	\$ 85,471,698	\$ 19,917,986	\$ 17,125,324	\$ 2,792,662
Street	1,281,342	7,664,759	8,274,657	671,444	181,698	489,746
Surface Water Management	3,717,888	9,801,184	9,873,313	3,645,759	238,006	3,407,753
Transportation Benefit District	192,500	1,538,000	1,445,900	284,600	-	284,600
State Drug Enforcement Forfeiture Fund	423,432	-	100,000	323,432	323,432	-
Federal Drug Enforcement Forfeiture Fund	189,587	-	120,000	69,587	69,587	-
Federal Criminal Forfeiture Fund	1,032	-	1,032	-	-	-
Sub-Total Operating Funds	\$ 35,265,613	\$ 94,933,795	\$105,286,600	\$ 24,912,808	\$ 17,938,047	\$ 6,974,761
Public Works Reserve	2,877,141	4,100,000	2,513,330	4,463,811	4,463,811	-
Equipment Reserve	2,706,724	720,000	1,272,000	2,154,724	-	2,154,724
Art in Public Places	68,916	58,117	53,117	73,916	-	73,916
Capital Projects Reserve	820,003	40,000	596,000	264,003	-	264,003
Sub-Total Reserve Funds	\$ 6,472,784	\$ 4,918,117	\$ 4,434,447	\$ 6,956,454	\$ 4,463,811	\$ 2,492,643
Debt Service	108,559	3,600,849	3,590,594	118,814	118,814	-
Local Improvement District Reserve	-	-	-	-	165,000	(165,000)
Sub-Total Debt Service Funds	\$ 108,559	\$ 3,600,849	\$ 3,590,594	\$ 118,814	\$ 283,814	\$ (165,000)
Parks & General Government CIP	1,030,703	2,077,394	2,997,394	110,703	-	110,703
Transportation CIP	4,181,860	5,450,000	6,610,000	3,021,860	-	3,021,860
Surface Water Management CIP	140,921	5,950,271	5,950,271	140,921	-	140,921
Sub-Total Capital Projects Funds	\$ 5,353,484	\$ 13,477,665	\$ 15,557,665	\$ 3,273,484	\$ -	\$ 3,273,484
TOTAL RESOURCES	\$ 47,200,440	\$116,930,426	\$128,869,306	\$ 35,261,560	\$ 22,685,672	\$ 12,575,888

2025-2026 Designated Reserves

2025-2026 Designated Reserves		
Fund	Reservation	Designated Reserves
General Fund	Operating Reserve - 20%	\$ 7,125,324
General Fund	Capital Partnership Reserve	9,000,000
General Fund	Capital Equipment Reserve	1,000,000
Street Fund	Operating Reserve - 5.0%	181,698
Surface Water Management Fund	Operating Reserve - 5.0%	238,006
State Drug Enforcement Forfeiture Fund	Asset Forfeiture (Drug Seizure) Funds	323,432
Federal Drug Enforcement Forfeiture Fund	Asset Forfeiture (Drug Seizure) Funds	69,587
Federal Criminal Forfeiture Fund	Asset Forfeiture (Drug Seizure) Funds	-
Sub-Total Operating Funds Balance Reserves		\$ 17,938,047
Public Works Reserve Fund	Debt Service	4,463,811
Sub-Total Reserve Funds Balance Reserves		\$ 4,463,811
Debt Service Fund	Debt Service	118,814
LID Guaranty Fund	Debt Service	165,000
Sub-Total Debt Service Funds Balance Reserves		\$ 283,814
TOTAL FUND BALANCE RESERVATIONS		\$ 22,685,672

2025-2026 Fund Transfers

2025 Transfers Out	
General Fund	\$ 214,683
Street Fund	\$ 913,700
Surface Water Management Fund	\$ 1,379,687
Public Works Reserve Fund	\$ 1,602,657
Capital Projects Rerserve Fund	\$ 596,000
Transportation Benefit District Fund	\$ 723,700
Total	\$ 5,430,427

2025 Transfers In	
General Fund	\$ 90,000
Art in Public Places Fund	\$ 26,500
Debt Service Fund	\$ 1,637,656
Parks & General Government CIP	\$ 596,000
Transportation CIP	\$ 1,980,000
Surface Water Management CIP	\$ 1,100,271
Total	\$ 5,430,427

2026 Transfers Out	
General Fund	\$ 214,683
Street Fund	\$ 962,200
Surface Water Management	\$ 1,150,000
Public Works Reserve Fund	\$ 910,673
Transportation Benefit District Fund	\$ 722,200
Total	\$ 3,959,756

2026 Transfers In	
General Fund	\$ 90,000
Art in Public Places Fund	\$ 26,617
Debt Service Fund	\$ 1,643,139
Transportation CIP	\$ 1,100,000
Surface Water Management CIP	\$ 1,100,000
Total	\$ 3,959,756

General Fund

General Fund Revenues	2-2
Major Revenue Sources	2-4
Sales Taxes	2-4
Property Tax	2-6
Utility Taxes	2-7
Business & Occupation Taxes	2-8
General Fund Expenditures by Line Item Department	2-9
General Fund Expenditures by Department	2-10
City Council	2-11
City Manager's Office	2-13
City Manager's Office	2-14
Economic Development Division	2-16
Human Services Division	2-18
Administrative Services Department	2-20
City Clerk Division	2-21
Communications Division	2-23
Human Resources Division	2-25
Information Technology Division	2-27
Finance Department & Citywide Services	2-29
Legal Department	2-32
Police Department	2-35
Public Works Department	2-38
Community Development Department	2-41
Building Division	2-42
Planning Division	2-44
Parks, Recreation, and Cultural Services Department (PaRCS)	2-46

General Fund Revenues

General Fund revenue for 2025 and 2026, excluding fund balances and transfers, is \$37.65 million in 2025 and \$38.09 million in 2026.

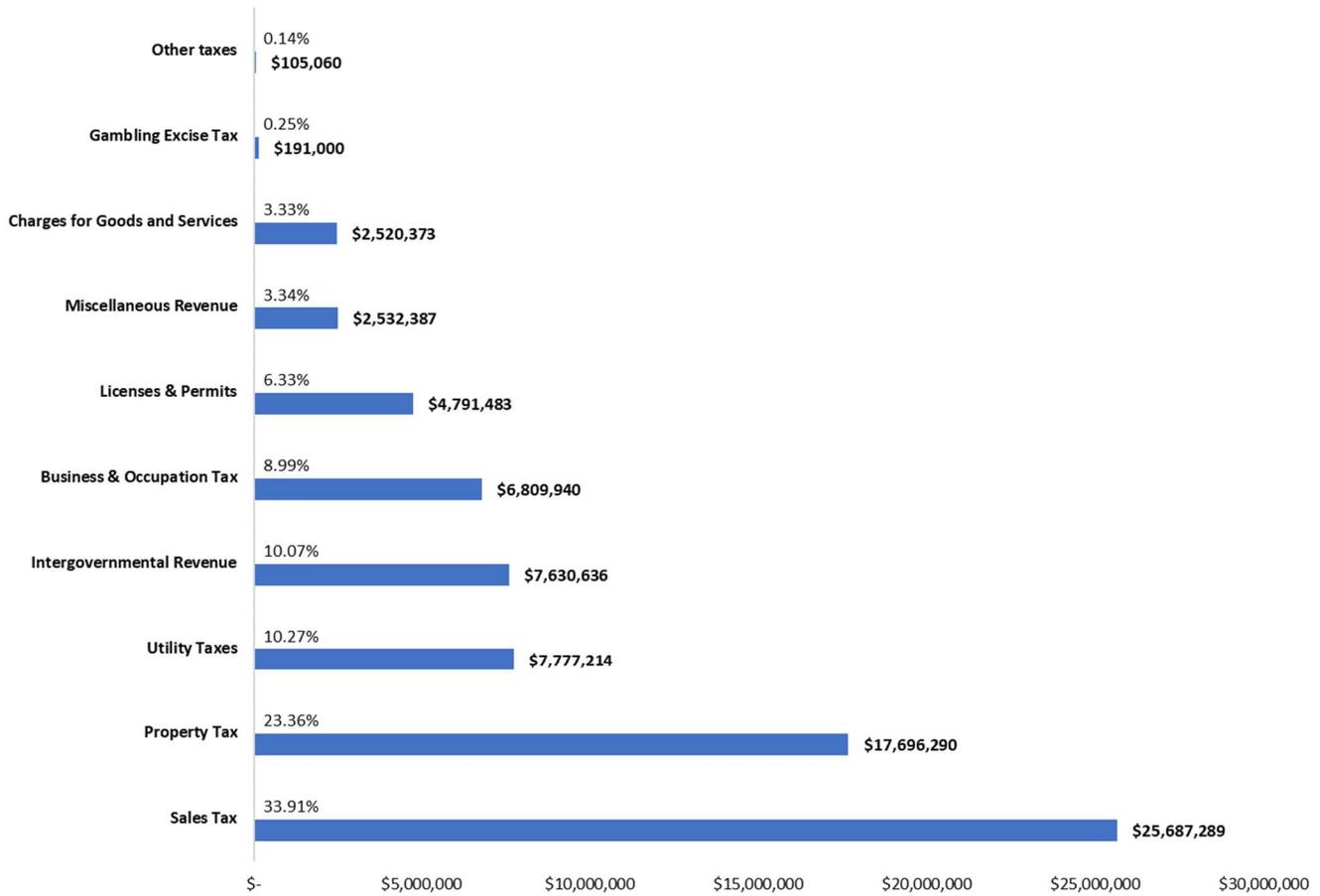
2025-2026 General Fund Revenue

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
BEGINNING FUND BALANCE	\$ 27,419,577	\$ 39,885,702	\$ 40,161,786	\$ 29,491,471	\$ 24,940,870
Property Tax	8,322,017	8,494,239	8,548,408	8,764,968	8,931,322
Sales Tax	10,101,781	10,243,822	10,300,000	10,641,607	11,067,272
Sales Tax - Affordable Housing	71,718	64,624	70,165	72,270	75,161
Sales Tax - Local Criminal Justice	1,897,068	1,911,069	1,867,000	1,877,931	1,953,048
Business & Occupation Tax	1,647,048	1,620,650	1,564,530	3,346,105	3,463,835
Utility Taxes	3,750,823	3,706,795	3,402,150	3,873,848	3,903,366
Gambling Excise Tax	129,250	94,838	107,620	95,500	95,500
Other Taxes	49,331	49,352	50,000	51,500	53,560
Total Taxes	\$ 25,969,035	\$ 26,185,388	\$ 25,909,873	\$ 28,723,729	\$ 29,543,063
Business Licenses & Permits	614,445	650,700	676,998	697,308	718,228
Rental Housing Business License Fees	129,575	157,575	139,256	143,434	147,737
Franchise Fees	591,832	550,494	569,500	516,500	516,500
Permits - Building and Electrical	929,431	1,721,622	942,071	970,333	999,443
Other Licenses and Permits	39,105	31,090	41,000	41,000	41,000
Total Licenses and Permits	\$ 2,304,388	\$ 3,111,481	\$ 2,368,826	\$ 2,368,575	\$ 2,422,908
Federal Grants	10,361,455	1,156,800	659,136	94,000	94,000
State Grants	370,820	348,155	104,500	76,350	5,000
State Shared Revenue	1,300,622	1,177,813	1,319,902	1,149,173	1,188,948
King County Grants and Revenue	160,868	175,025	57,672	386,322	386,842
Intergovernmental - Seattle City Light	1,894,551	2,021,074	1,919,000	2,000,000	2,020,000
Other Intergovernmental Revenue	107,688	522,569	365,000	115,000	115,000
Total Intergovernmental Revenues	\$ 14,196,005	\$ 5,401,437	\$ 4,425,210	\$ 3,820,846	\$ 3,809,790
Planning & Building Fees	569,934	998,817	593,624	690,378	711,089
Parks and Recreation Charges	429,941	436,615	478,400	497,722	507,374
Other Miscellaneous Charges	36,879	64,093	13,036	56,086	57,724
Total Charges for Goods and Services	\$ 1,036,754	\$ 1,499,525	\$ 1,085,060	\$ 1,244,186	\$ 1,276,187
Fines and Penalties	284,402	221,654	90,800	84,800	84,800
Facility Leases & Rentals	128,463	263,572	201,000	297,000	297,000
Miscellaneous Revenues	766,496	2,364,038	559,770	1,114,672	654,115
Total Miscellaneous	\$ 1,179,361	\$ 2,849,264	\$ 851,570	\$ 1,496,472	\$ 1,035,915
TOTAL REVENUES	\$ 44,685,543	\$ 39,047,095	\$ 34,640,539	\$ 37,653,808	\$ 38,087,863
Transfers In	80,000	90,000	90,000	92,700	95,481
TOTAL REVENUES AND TRANSFERS	\$ 44,765,543	\$ 39,137,095	\$ 34,730,539	\$ 37,746,508	\$ 38,183,344
TOTAL REVENUES, TRANSERS, AND FUND BALANCE	\$ 72,185,120	\$ 79,022,797	\$ 74,892,325	\$ 67,237,979	\$ 63,124,214

2025-2026 General Fund Revenues

\$75.74 million (excluding Transfers In)

2025-2026 General Fund Revenues



The City derives 77% of its total General Fund revenue through taxes. The three largest sources of revenue for the General Fund are sales tax (33.9%), property tax (23.3%), and utility tax (10.2%), which is composed of taxes on electric, natural gas, cable, telephone, water, and sewer utilities. The remaining 23% of General Fund revenue is derived through a variety of sources. Intergovernmental Revenue makes up 10%. These funds represent various grants and payments for services from federal, state, and other local governments, including intergovernmental franchise fees and state shared excise taxes. These include liquor profits and excise, cannabis excise, and criminal justice taxes. License and permit fees make up 6.33% of total revenues. These funds are primarily from cable franchises, building and electrical permits, and business licenses. Charges for services make up 3.33% of General Fund Revenues. These charges include building & planning fees, as well as recreation program fees. A further 3.34% are for collections of miscellaneous revenue, mainly from investment income the City receives from the State Investment pool. Additional discussion of major tax revenues is provided on the following pages.

Major Revenue Sources

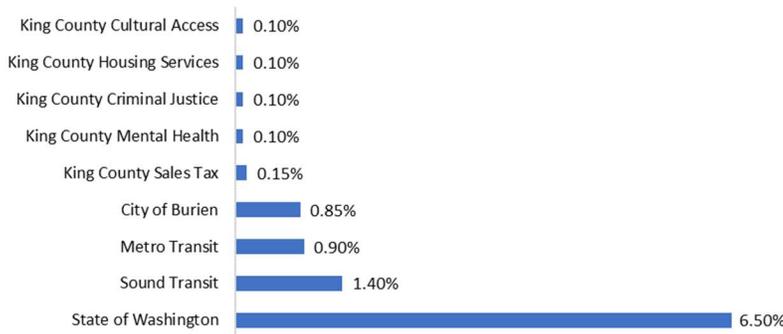
Sales Taxes

For 2025, the City will receive approximately 33% of all General Fund revenues from three sources of sales tax-retail and use taxes, affordable housing, and criminal justice. Sales tax is forecasted at \$12.59 million in 2025 and \$13.10 million in 2026. Below is a table detailing the breakdown of the sales tax in Burien and where portions of the revenue are distributed.

- The State of Washington imposes a 6.5% sales tax on all retail sales as defined by statute ([RCW 82.08.020](#)).
- King County's sales tax for affordable housing, also known as the Health Through Housing (HTH) sales tax, is 0.1%. The tax was implemented in 2020 to fund the construction of affordable housing and behavioral health facilities. The funds can also be used to acquire land, and to operate and maintain affordable housing units and facilities.
- King County collects a 0.1% Criminal Justice sales tax used to fund criminal justice programs. The tax is distributed as follows: the County receives one-tenth (0.01%) of the 0.1%, and the remaining nine-tenths (0.09%) are distributed to jurisdictions based on a population percentage multiplier.

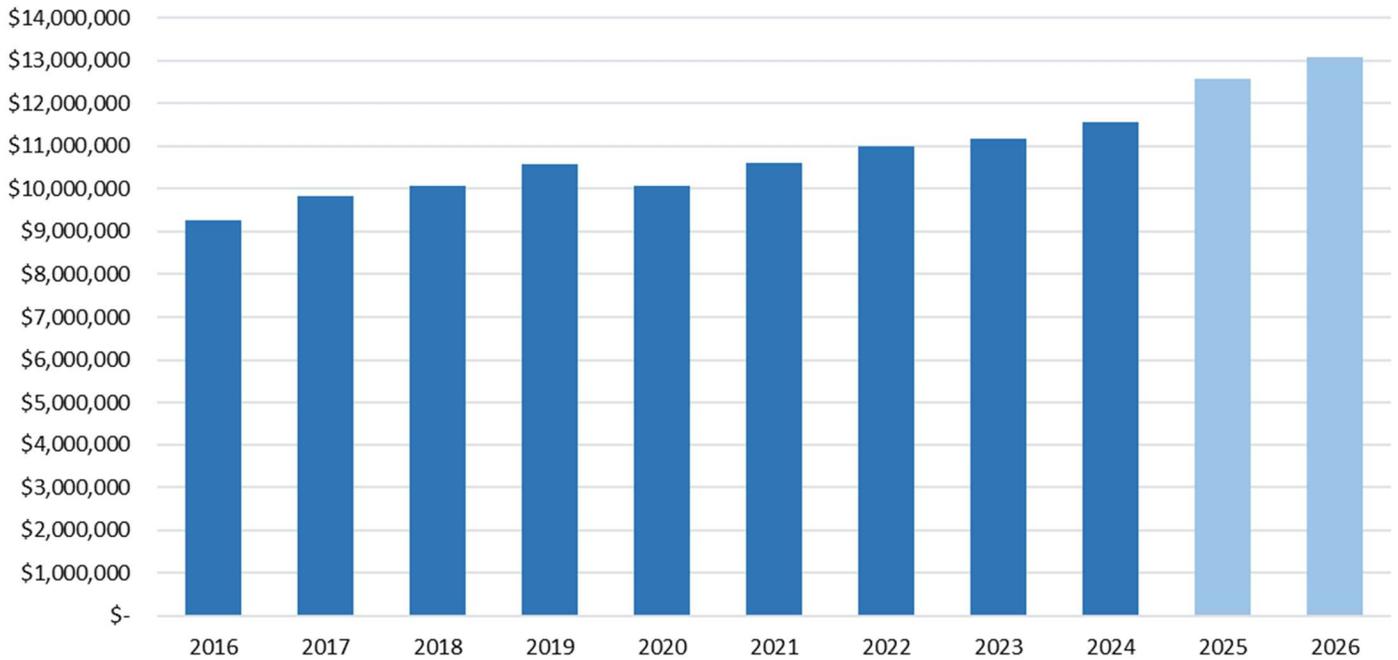
	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Sales Tax	10,101,781	10,243,822	10,300,000	10,641,607	11,067,272
Sales Tax - Affordable Housing	71,718	64,624	70,165	72,270	75,161
Sales Tax - Local Criminal Justice	1,897,068	1,911,069	1,867,000	1,877,931	1,953,048
Total Taxes	\$12,070,567	\$12,219,515	\$12,237,165	\$12,591,808	\$13,095,481

Sales Tax Distribution by Government Entity



Government Entity	Tax Rate
State of Washington	6.50%
Sound Transit	1.40%
Metro Transit	0.90%
City of Burien	0.85%
King County Sales Tax	0.15%
King County Mental Health	0.10%
King County Criminal Justice	0.10%
King County Housing Services	0.10%
King County Cultural Access	0.10%
Total Sales Tax Rate	10.20%

Sales Tax



**Dark blue boxes represent actual collections. Light blue boxes represent budget estimates.*

The chart above illustrates the change in sales tax since 2016, along with forecasted sales tax revenues for 2025 and 2026. Cities have been receiving increased sales tax revenues due to the Marketplace Fairness Act (Act) passed by the state legislature in 2017. This Act extended sales taxes to many internet and remote sales that were not taxed previously. The decrease in 2020 was due to the expiration of the sales tax annexation credit and financial implications of the COVID-19 pandemic. The forecasted sales tax revenues in 2025 and 2026 illustrates continued growth following the economic recovery of the COVID-19 pandemic.

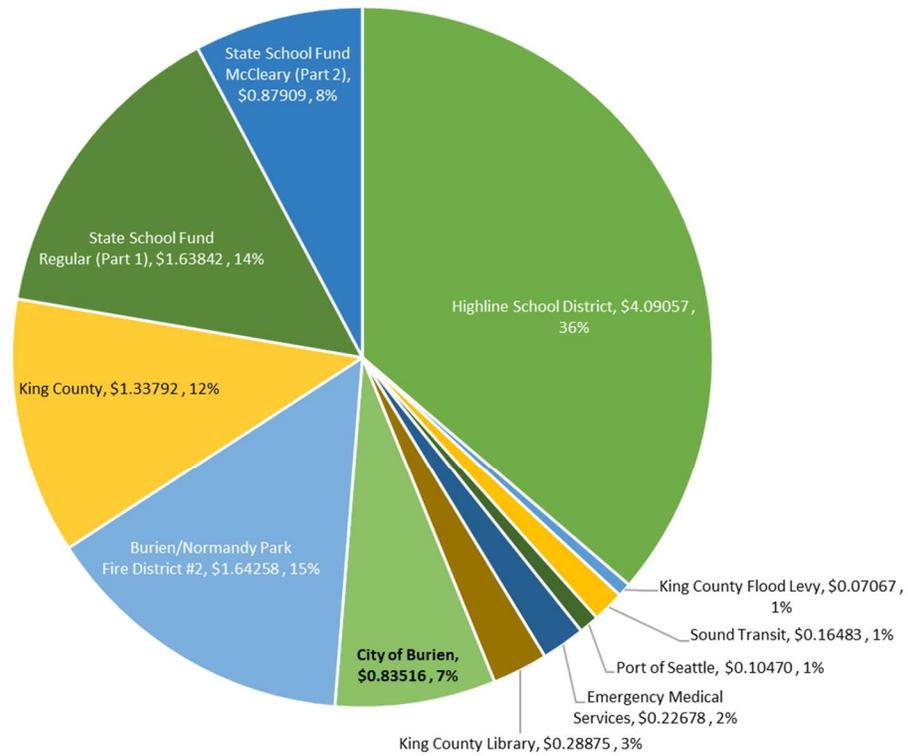
Property Tax

For 2025, the City will receive approximately 23% of all General Fund revenues from property tax. The City estimates \$8.76 million will be collected in 2025 and \$8.93 million in 2026. This estimate includes a 1% increase. The chart illustrates that the City receives a relatively small portion of a property owner’s total bill.

The median assessed value for a home in Burien in 2024 is \$539,000. The property is taxed at a rate of \$11.27947 per \$1,000, which the City receives approximately 7% or \$0.83516 per \$1,000 of assessed value.

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Property Tax	8,322,017	8,494,239	8,548,408	8,764,968	8,931,322

2024 Property Tax Distribution
\$11.27947 per \$1,000 of Assessed Value



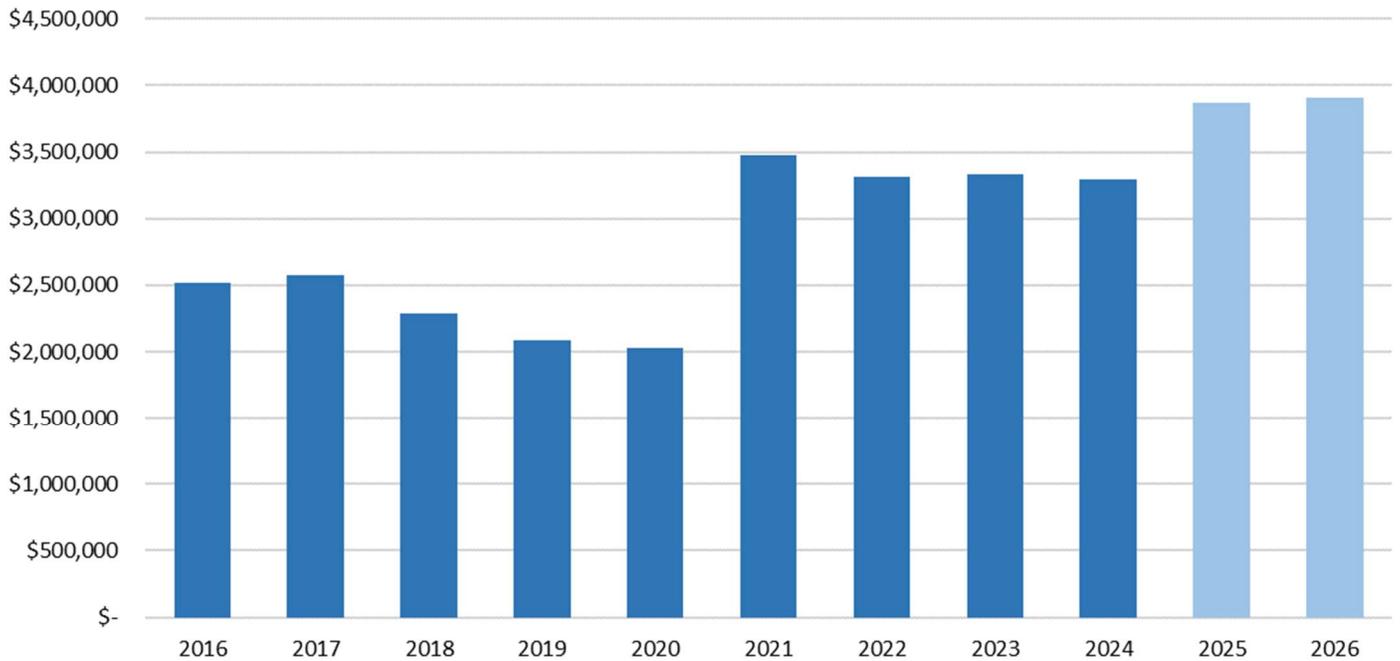
Entity	2024
Highline School District	\$ 4.09057
Burien/Normandy Park Fire District #2	1.64258
State School Fund Regular (Part 1)	1.63842
King County	1.33792
State School Fund McCleary (Part 2)	0.87909
City of Burien	0.83516
King County Library	0.28875
Emergency Medical Services	0.22678
Sound Transit	0.16483
Port of Seattle	0.10470
King County Flood Levy	0.07067
Total	\$ 11.27947

Utility Taxes

For 2025, the City will receive approximately 10% of General Fund revenue from utility taxes. An estimated \$3.87 million will be collected in 2025 and \$3.90 million in 2026. Utility taxes are composed of the following: electric utility, natural gas utility, cable utility, telephone utility, water utility, and sewer utility.

- A new 10% tax rate for water and sewer utility will take effect January 1, 2025 per [Ordinance 836](#).
- Electricity, natural gas, and telephone are capped at 6% per [RCW 35.21.870](#).
- Cable utility tax is 6%.
- Telephone utility tax revenue continues to decrease with the elimination of landlines phones.

Utility Tax



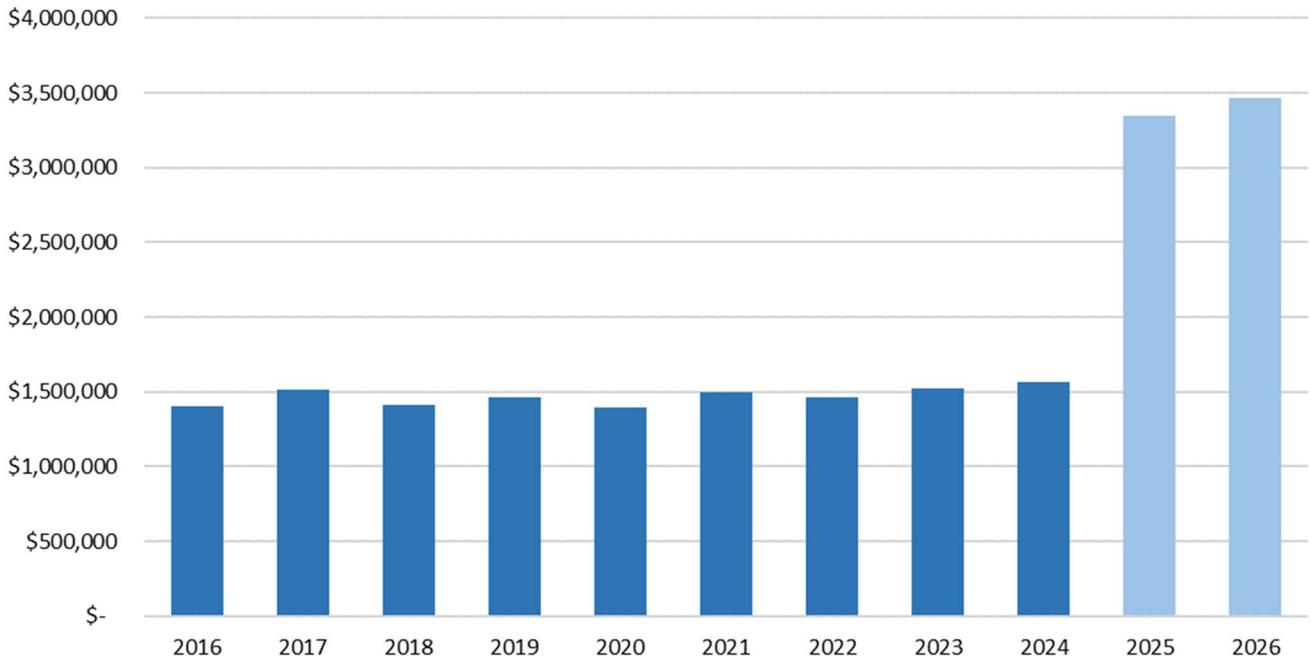
**Dark blue boxes represent actual collections. Light blue boxes represent budget estimates.*

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Utility Taxes	3,750,823	3,706,795	3,402,150	3,873,848	3,903,366

Business & Occupation Taxes

For 2025, the City will receive approximately 9% of all General Fund revenue from Business & Occupation taxes. The City estimates that \$3.35 million will be collected in 2025 and \$3.46 million will be collected in 2026. Currently, the City assesses a business and occupation (B&O) tax of 0.1% (one tenth of one percent) on businesses with gross receipts in excess of \$200,000. The B&O Tax Rate will increase from 0.1% to 0.2% effective Jan 1, 2025 per [Ordinance 838](#).

Business & Occupation Tax



**Dark blue boxes represent actual collections. Light blue boxes represent budget estimates.*

	2022 Actuals	2023 Actual	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Business & Occupation Tax	1,647,048	1,620,650	1,564,530	3,346,105	3,463,835

General Fund Expenditures – by Line Item

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
EXPENDITURES					
Salaries	\$ 6,756,288	\$ 7,907,838	\$ 8,894,040	\$ 9,670,682	\$ 9,966,050
Personnel Benefits	2,466,705	2,724,809	3,008,623	3,325,336	3,472,739
Total Salaries & Benefits	\$ 9,222,993	\$ 10,632,648	\$ 11,902,663	\$ 12,996,018	\$ 13,438,789
Total Supplies	464,803	494,310	418,989	673,127	470,250
Professional Services	19,593,300	23,052,316	29,847,029	25,600,146	25,917,432
Telephone/Internet/Postage	126,279	142,800	157,604	163,500	156,500
Travel, Meals, Mileage	36,740	44,425	53,145	62,195	63,195
Taxes and Assessments	30,899	38,226	36,143	42,000	42,500
Operating Rents and Leases	43,092	42,299	75,267	76,877	76,877
Insurance	477,855	753,086	1,171,316	1,500,000	1,900,000
Utility Services	253,692	235,874	276,932	287,879	289,379
Repairs and Maintenance	101,087	109,668	81,250	97,750	97,750
Admission/Entrance Fees	63	5,010	3,300	3,300	3,300
Dues and Memberships	165,680	170,146	180,801	187,801	193,801
Printing, Binding, and Copying	37,455	16,033	15,900	12,450	12,450
Registrations and Training	29,958	75,900	70,780	72,950	73,250
Subscriptions and Publications	11,122	12,530	18,684	19,834	19,834
Interfund Charges Equip Replacement	150,000	150,000	150,000	150,000	150,000
Miscellaneous	12,239	14,042	21,750	20,400	20,400
Total Services & Charges	\$ 21,069,461	\$ 24,862,356	\$ 32,159,901	\$ 28,297,081	\$ 29,016,667
Total Intergovernmental	-	-	-	-	-
Total Capital Outlay	546,855	416,536	704,565	116,200	34,200
TOTAL EXPENDITURES	\$ 31,304,112	\$ 36,405,850	\$ 45,186,118	\$ 42,082,426	\$ 42,959,905
Transfers Out	976,795	2,314,683	214,736	214,683	214,683
TOTAL EXPENDITURES & TRANSFERS	\$ 32,280,907	\$ 38,720,533	\$ 45,400,854	\$ 42,297,109	\$ 43,174,588
Ending Fund Balance	39,885,702	40,161,786	29,491,471	24,940,870	19,949,625
TOTAL ALL USES (including Fund Balance)	\$ 72,166,609	\$ 78,882,319	\$ 74,892,325	\$ 67,237,979	\$ 63,124,214

General Fund Expenditures – by Department

	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
EXPENDITURES					
City Council	\$ 440,929	\$ 316,367	\$ 320,805	\$ 325,805	\$ 331,605
City Manager	239,374	411,515	476,320	738,268	624,235
Economic Development	778,050	1,187,738	2,041,712	800,809	819,043
Human Services	1,257,324	1,756,585	4,954,276	1,451,453	1,481,442
City Clerk	989,022	805,385	1,214,473	1,152,138	1,151,635
Communications	366,998	461,572	710,038	521,472	552,267
Human Resources	402,118	569,769	643,588	921,656	742,382
Information Systems	1,206,277	1,568,326	1,997,235	1,710,340	1,486,130
Finance	3,188,364	3,639,830	4,289,957	4,124,019	4,213,297
Legal	1,729,223	2,194,824	2,533,868	3,055,835	3,488,580
Police	13,170,125	15,157,680	16,041,024	17,112,008	18,014,308
Public Works	518,105	615,788	1,236,803	743,907	754,141
Building	1,226,933	1,368,026	1,586,782	1,786,471	1,830,824
Planning	1,417,063	1,562,775	1,716,787	1,745,542	1,453,340
Parks, Recreation & Cultural Services	4,374,206	4,789,669	5,422,450	5,892,702	6,016,676
TOTAL EXPENDITURES	\$ 31,304,112	\$ 36,405,850	\$ 45,186,118	\$ 42,082,426	\$ 42,959,905
Transfers Out	976,795	2,314,683	214,736	214,683	214,683
TOTAL EXPENDITURES & TRANSFERS	\$ 32,280,907	\$ 38,720,533	\$ 45,400,854	\$ 42,297,109	\$ 43,174,588

City Council

Responsible Manager: Adolfo Bailon, City Manager

The City Council, as the legislative branch of City government, sets City policies and provides overall program and project direction to achieve its residents’ vision for a friendly, well-planned, thriving community with quality public services and an open, responsive government. The City Council budget consists of those expenditures incurred by the City’s elected officials as they conduct the business of the Council, including the City’s membership in key regional, state, and national organizations.

City Council

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00151160	110000	Salaries and Wages	\$ 59,400	\$ 59,400	\$ 65,250	\$ 65,250	\$ 65,250
00151160	200000	Personnel Benefits	55,169	55,193	55,655	55,655	55,655
00151160	310000	Office and Operating Supplies	4,976	2,694	200	500	500
00151160	350000	Small Tools & Minor Equipment	3,026	-	500	-	-
00151160	410000	Professional Services	159,721	18,889	20,000	20,000	20,000
00151160	424210	Telephone/Internet	10,975	11,685	11,500	12,000	12,000
00151160	430000	Travel	4,798	18,135	12,500	12,500	12,500
00151160	480000	Repairs and Maintenance	-	-	-	-	-
00151160	494910	Memberships and Dues	134,921	141,520	146,000	151,500	157,300
00151160	494920	Printing/Binding/Copying	820	-	500	700	700
00151160	494930	Registration-Training/Workshop	6,334	8,530	5,200	5,200	5,200
00151160	494950	Miscellaneous	790	322	3,500	2,500	2,500
TOTAL EXPENDITURES			\$ 440,929	\$ 316,367	\$ 320,805	\$ 325,805	\$ 331,605

Personnel

CITY COUNCIL	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Mayor	\$ 11,250	\$ 8,105	1.00	\$ 11,250	\$ 8,105	1.00
Councilmember	54,000	47,550	6.00	54,000	47,550	6.00
Division Total	\$ 65,250	\$ 55,655	7.00	\$ 65,250	\$ 55,655	7.00

Budget Highlights – City Council

Salaries and Benefits: The annual salary paid to Councilmembers is \$9,000. The Mayor is paid \$11,250 annually.

Professional Services: Provides funding for potential consulting services such as a meeting facilitator at the Council’s annual retreat.

Travel: Provides funding for airfare and lodging for Councilmembers who attend state and national conferences, as well as trips to Olympia and Washington, D.C. to meet with elected officials to seek support for the City’s legislative agenda.

Membership and Dues

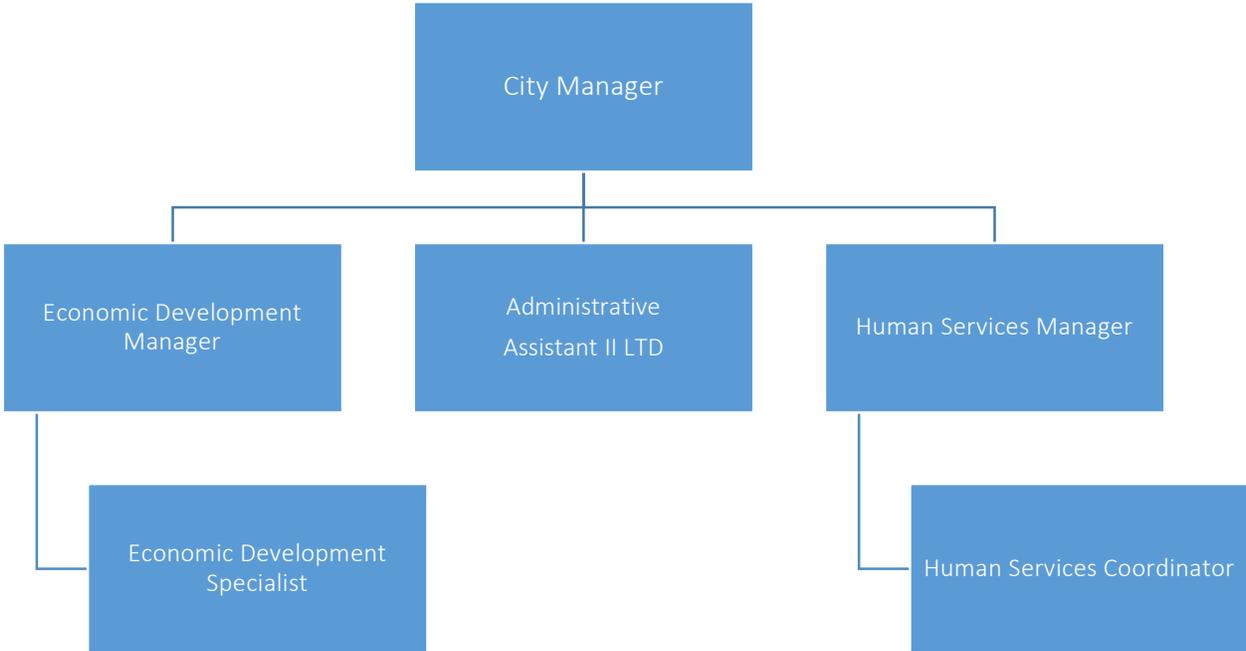
Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
MEMBERSHIPS AND DUES							
00151160	494910	Association of Washington Cities	\$ 40,474	\$ 41,703	\$ 42,954	\$ 44,243	\$ 45,570
		King County Cities Climate Collaboration	-	2,000	2,000	2,000	2,000
		National League of Cities	-	3,613	5,000	5,150	5,305
		Puget Sound Clean Air Agency	36,280	38,365	39,516	40,896	42,453
		Puget Sound Regional Council	17,092	17,512	17,600	18,128	19,672
		Sound Cities Association	36,575	37,827	38,430	40,583	41,800
		Other	4,500	500	500	500	500
TOTAL MEMBERSHIPS AND DUES			\$ 134,921	\$ 141,520	\$ 146,000	\$ 151,500	\$ 157,300

- Association of Washington Cities:** Founded in 1933, the Association of Washington Cities (AWC) is a non-profit, non-partisan organization that represents Washington's cities and towns before the state legislature, the state executive branch, and regulatory agencies.
- King County Cities Climate Collaboration:** This partnership between King County, the Port of Seattle and fourteen cities seeks to coordinate and enhance the effectiveness of local government climate and sustainability action.
- National League of Cities:** The National League of Cities is an organization comprised of city, town and village leaders that are focused on improving the quality of life for their current and future constituents.
- Puget Sound Clean Air Agency:** This special-purpose, regional government agency was chartered by state law in 1967 with a jurisdiction that covers King, Kitsap, Pierce, and Snohomish counties. The annual fee pays for agency regulatory activities and reflects the estimated level of effort for the agency to ensure compliance with air quality regulations.
- Puget Sound Regional Council:** The Puget Sound Regional Council is an association of cities, towns, counties, ports, and state agencies that serves as a forum for developing policies and making decisions about regional growth and transportation issues in the four-county central Puget Sound region.
- Sound Cities Association:** The Sound Cities Association is an association of 38 suburban cities in King County committed to regional problem solving, which requires city officials to balance the interests of their individual cities with the larger interests of the region.

Registration and Training: Funds registration costs for Councilmembers at conferences sponsored by the National League of Cities in Washington, D.C. and by the Association of Washington Cities at various locations in Washington State.

Miscellaneous: Provides funding for annual community awards and volunteer recognition.

City Manager's Office



City Manager's Office

Responsible Manager: Adolfo Bailon, City Manager

The City Manager serves as the chief executive officer of the City. The manager directs and supervises all activities of the City to implement policy as set by the City Council and to carry out City Council initiatives and objectives. The manager monitors and manages the City budget and evaluates the current and long-term financial condition of the City. The manager executes the City Council's direction in priorities, programs, service levels, costs, and evaluation standards for City and contract services. The City Manager represents City Council policy in intergovernmental relations, contract negotiations, and support for state and federal legislation. The City Manager's Department is comprised of three divisions: City Manager, Economic Development, and Human Services.

City Manager's Office

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00251310	110000	Salaries and Wages	\$ 116,789	\$ 215,000	\$ 224,750	\$ 331,060	\$ 341,010
00251310	200000	Personnel Benefits	27,170	56,575	57,909	106,208	111,225
00251310	310000	Office and Operating Supplies	3,620	5,274	5,000	5,000	5,000
00251310	350000	Small Tools & Minor Equipment	2,846	-	2,000	-	-
00251310	410000	Professional Services	73,632	129,674	173,361	275,000	155,000
00251310	424210	Telephone/Internet	791	860	1,000	10,000	1,000
00251310	424220	Postage	-	-	-	-	-
00251310	430000	Travel	9,386	-	5,000	5,000	5,000
00251310	450000	Operating Rentals and Leases	-	330	-	-	-
00251310	470000	Utilities	-	-	-	-	-
00251310	494910	Memberships and Dues	4,323	3,260	2,000	2,000	2,000
00251310	494920	Printing/Binding/Copying	109	73	-	-	-
00251310	494930	Registration-Training/Workshop	50	83	3,000	3,000	3,000
00251310	494940	Subscriptions and Publications	-	-	300	-	-
00251310	494950	Miscellaneous	659	385	2,000	1,000	1,000
00251310	640000	Machinery And Equipment	-	-	-	-	-
TOTAL EXPENDITURES			\$ 239,374	\$ 411,515	\$ 476,320	\$ 738,268	\$ 624,235

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
00151170	410010	Federal Lobbying Services	\$ 26,150	\$ 29,933	\$ 65,000	\$ 65,000	\$ 65,000
00151170	410020	State Lobbying Services	45,971	46,241	50,000	50,000	50,000
00251310	410000	Professional Services	1,512	53,500	58,361	160,000	40,000
00251310	410003	Encampment Clean-Up	-	-	-	-	-
00251310	410050	Burien Magazine	-	-	-	-	-
00251310	411550	Advertising	-	-	-	-	-
00251310	414100	Software Licensing Fees	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES			\$ 73,632	\$ 129,674	\$ 173,361	\$ 275,000	\$ 155,000

Personnel

CITY MANAGER'S OFFICE	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
City Manager	\$ 232,840	\$ 58,949	1.00	\$ 239,830	\$ 61,133	1.00
Administrative Assistant II (LTD)	98,220	47,260	1.00	\$ 101,180	\$ 50,093	1.00
Division Total	\$ 331,060	\$ 106,209	2.00	\$ 341,010	\$ 111,226	2.00

Budget Highlights – City Manager’s Office

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. A two-year limited Administrative Assistant II will assist the City Manager, Economic Development Division, and Human Services with invoicing, contracts, and commissions.

Professional Services: Provides funding for the City Manager to address emerging issues that require the City’s immediate attention. Funding has been reduced in 2026 to help support the costs for levy work in 2025.

Federal Lobbying Services: Lobbying for support of the City’s economic strategy, including seeking federal grants for capital projects.

State Lobbying Services: Lobbying to support the City’s legislative agenda in the Washington State Legislature.

Economic Development Division

Responsible Manager: Chris Craig, Economic Development Manager

The City of Burien’s economic development staff actively recruit and retain businesses, attract new development, promote the city to visitors, and work with local and regional partners to increase the quality of life for Burien residents. The important factors in determining whether people or businesses locate in Burien are the City’s ability to provide public services and public safety, parks and natural beauty, good schools, strong neighborhoods, efficient traffic infrastructure, employment opportunities, and healthy businesses providing goods and services.

Economic Development Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00455870	110000	Salaries and Wages	\$ 236,027	\$ 259,392	\$ 270,510	\$ 280,250	\$ 288,650
00455870	200000	Personnel Benefits	94,883	91,201	94,702	97,613	102,869
00455870	310000	Office and Operating Supplies	343	1,260	1,500	1,500	1,500
00455870	350000	Small Tools & Minor Equipment	-	-	-	-	-
00455870	410000	Professional Services	428,776	817,403	1,654,680	400,346	404,924
00455870	424210	Telephone/Internet	1,428	1,468	1,620	1,600	1,600
00455870	424220	Postage	675	-	-	-	
00455870	430000	Travel	-	-	-	-	
00455870	494910	Memberships and Dues	9,412	9,412	10,000	10,500	10,500
00455870	494920	Printing/Binding/Copying	-	636	500	500	500
00455870	494930	Registration-Training/Workshop	350	475	2,000	2,000	2,000
00455870	494940	Subscriptions and Publications	6,155	6,463	6,200	6,500	6,500
00455870	494950	Miscellaneous	-	29	-	-	-
00451863	410000	Professional Services	-	-	-	-	-
TOTAL EXPENDITURES			\$ 778,050	\$ 1,187,738	\$ 2,041,712	\$ 800,809	\$ 819,043

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
00455870	410000	Professional Services	239,978	624,216	1,426,166	175,000	175,000
00455870	410450	Discover Burien	81,000	100,200	103,200	106,296	109,484
00455870	410500	Discover Burien - Clean & Safe	35,000	44,000	45,000	46,350	47,740
00455870	411100	Burien Marketing Strategy	57,198	33,387	64,714	55,000	55,000
00455870	411150	SW King Co. Chamber of Comm.	3,600	3,600	3,600	3,700	3,700
00455870	411200	Small Business Dev. Center	12,000	12,000	12,000	14,000	14,000
TOTAL PROFESSIONAL SERVICES			\$ 428,776	\$ 817,403	\$ 1,654,680	\$ 400,346	\$ 404,924

Personnel

ECONOMIC DEVELOPMENT DIVISION	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Economic Development Manager	\$ 169,110	\$ 54,294	1.00	\$ 174,180	\$ 57,170	1.00
Economic Development Specialist	111,140	43,320	1.00	114,470	45,699	1.00
Division Total	\$ 280,250	\$ 97,614	2.00	\$ 288,650	\$ 102,869	2.00

Budget Highlights – Economic Development Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Professional Services: Includes funding for Council-approved economic development priorities. In the 2025-2026 biennium, \$25,000 will fund Workforce Development Programs, \$50,000 will fund Small Business Support, \$25,000 will fund Business & Investment Attraction, \$10,000 will fund Public Space Event Activation, \$15,000 will fund Creative District Administration, and \$50,000 will fund Public Realm Beautification Efforts.

Discover Burien: Discover Burien manages various community events, provides downtown beautification services, supports recruitment and development services, and provides marketing and support for local businesses.

Discover Burien – Clean and Safe: This funds Discover Burien’s employment of special needs individuals to provide general sweeping and clean-up services to maintain streets in the Downtown Business District.

Burien Marketing Strategy: The Burien Marketing Strategy funds promotional efforts to encourage economic development in Burien, both for business and investment attraction services and shop local small business support. \$55,000 is available in each year.

Small Business Development Center: Funds small business support programs at SBDC at Highline College, which provides financial and business advisory services to start-up and business expansion clients in Burien at no cost to businesses.

Memberships and Dues: Includes memberships in the Soundside Alliance and Greater Seattle Partners.

Human Services Division

Responsible Manager: Colleen Brandt-Schluter, Human Services Manager

The Human Services Division develops, plans, implements, and administers the City of Burien’s human services activities. The Division will typically focus on three key roles:

- As a planner to assess and anticipate community needs, and develop appropriate policy and program responses based on those needs,
- As a facilitator to convene and engage others in community problem-solving to develop and improve services, and
- As a funding provider to disburse federal Community Development Block Grants and City funding to support a network of services to respond to community needs.

Human Services Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
02955720	110000	Salaries and Wages	\$ 173,340	\$ 214,630	\$ 229,170	\$ 241,200	\$ 248,430
02955720	200000	Personnel Benefits	60,462	72,693	76,413	79,287	83,436
02955720	310000	Office and Operating Supplies	1,562	193	401	400	400
02955720	350000	Small Tools & Minor Equipment	-	-	-	-	-
02955720	410000	Professional Services	1,018,628	1,467,262	4,645,376	1,127,565	1,146,175
02955720	424210	Telephone/Internet	1,069	1,328	1,416	1,500	1,500
02955720	430000	Travel	58	-	500	500	500
02955720	450000	Operating Rentals & Leases	1,560	200	-	-	-
02955720	494920	Printing/Binding/Copying	190	-	-	-	-
02955720	494930	Registration-Training/Workshop	455	280	1,000	1,000	1,000
02955720	494940	Subscriptions and Publications	-	-	-	-	-
TOTAL EXPENDITURES			\$ 1,257,324	\$ 1,756,585	\$ 4,954,276	\$ 1,451,453	\$ 1,481,442

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
02955720	410000	Professional Services	268,168	540,179	3,570,274	543,236	547,172
02955720	410950	Human Svc-Family/Youth	700,813	895,746	1,025,102	534,129	548,803
02955720	410951	Emergency Shelters	49,573	30,965	50,000	50,000	50,000
02955720	411550	Advertising	74	372	-	200	200
TOTAL PROFESSIONAL SERVICES			\$ 1,018,628	\$ 1,467,262	\$ 4,645,376	\$ 1,127,565	\$ 1,146,175

Personnel

HUMAN SERVICES DIVISION	2025 Adopted Budget		2025 2025	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Human Services Manager	\$ 135,410	\$ 47,854	1.00	\$ 139,470	\$ 50,454	1.00
Human Services Coordinator	105,790	31,433	1.00	108,960	32,982	1.00
Division Total	\$ 241,200	\$ 79,287	2.00	\$ 248,430	\$ 83,436	2.00

Budget Highlights – Human Services Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

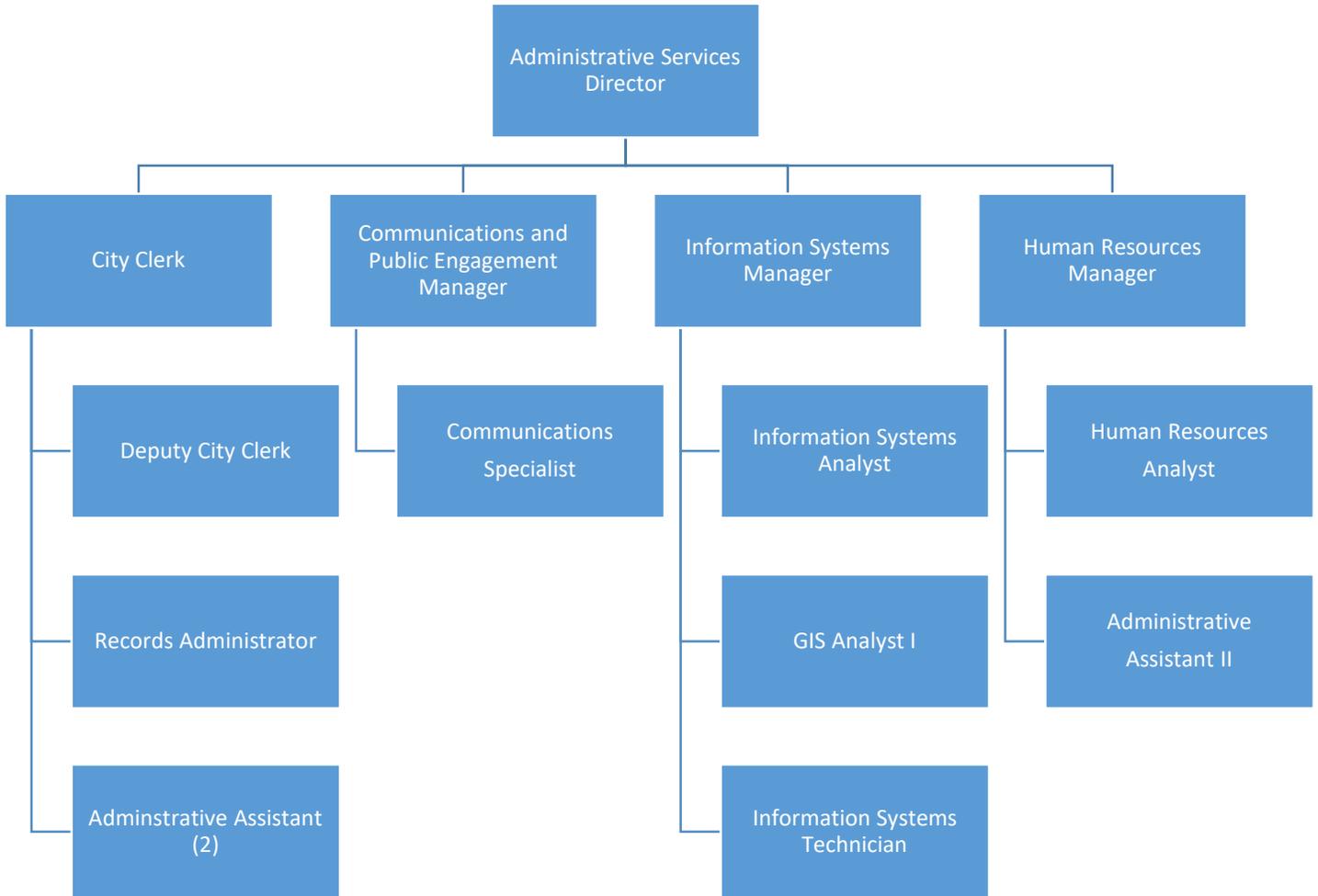
Professional Services: Includes funding for the South King Housing and Homelessness Partners interlocal agreement and Enhanced Public Safety program in 2025 and 2026. Further, funding is also available in 2025 and 2026 for Community Cafes for community outreach and the Burien Back to School Resource Fair.

Human Services: Of this amount \$489,129 represents the City’s appropriation of \$9.23 per capita to fund to the Human Services Commission to provide funding to not for profit organizations providing human services for Burien residents. This contribution increases every year per the financial policies in the Appendix. The other \$45,000 is a Community Development Block Grant to support human services work provided by not-for-profit organizations.

Emergency Shelters: Includes funding in 2025 and 2026 for emergency shelters.

Administrative Services Department

The Administrative Services Department leads, plans, organizes and controls the City's administrative functions including Human Resources, Information Systems, Communications, City Clerk, Public Records, and Front Desk operations.



City Clerk Division

Responsible Manager: Heather Dumlao, City Clerk

The City Clerk/Public Records function supports the City’s goals and objectives by providing services in the areas of customer service, records management, governance support, and legal compliance. The staff in this division work closely with residents and business owners, city staff, and elected officials.

City Clerk Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00551420	110000	Salaries and Wages	\$ 499,452	\$ 455,440	\$ 568,800	\$ 510,110	\$ 535,710
00551420	200000	Personnel Benefits	201,570	170,424	204,125	182,228	193,625
00551420	310000	Office and Operating Supplies	4,204	2,538	6,500	6,500	6,500
00551420	350000	Small Tools & Minor Equipment	1,533	-	2,000	1,000	1,000
00551420	410000	Professional Services	251,608	148,612	398,500	412,000	374,500
00551420	424210	Telephone/Internet	3,661	3,769	4,548	4,000	4,000
00551420	424220	Postage	10,059	15,031	10,500	17,000	17,000
00551420	430000	Travel	33	228	2,000	2,000	2,000
00551420	450000	Operating Rentals and Leases	-	-	5,200	6,000	6,000
00551420	494910	Memberships and Dues	945	1,476	1,000	1,000	1,000
00551420	494920	Printing/Binding/Copying	1,158	1,831	3,000	2,000	2,000
00551420	494930	Registration-Training/Workshop	2,727	5,897	8,000	8,000	8,000
00551420	494940	Subscriptions and Publications	83	83	300	300	300
00551420	494950	Miscellaneous	194	54	-	-	-
00551420	640000	Machinery And Equipment	11,796	-	-	-	-
TOTAL EXPENDITURES			\$ 989,022	\$ 805,385	\$ 1,214,473	\$ 1,152,138	\$ 1,151,635

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
00551420	410000	Professional Services	69,965	53,684	71,500	64,000	60,000
00551420	411550	Advertising	3,059	1,996	4,000	4,000	4,000
00551420	414100	Software Licensing Fees	15,307	16,360	17,000	28,000	29,500
00551420	414120	Code Supplement	2,501	5,222	6,000	6,000	6,000
00551490	415000	Voter Registration Costs	160,776	71,351	300,000	310,000	275,000
TOTAL PROFESSIONAL SERVICES			\$ 251,608	\$ 148,612	\$ 398,500	\$ 412,000	\$ 374,500

Personnel

CITY CLERK DIVISION	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
City Clerk	\$ 133,350	\$ 57,787	1.00	\$ 144,200	\$ 62,399	1.00
Deputy City Clerk	102,420	30,830	1.00	108,960	32,857	1.00
Records Administrator	100,700	39,971	1.00	103,710	42,165	1.00
Administrative Assistant	173,640	53,640	2.00	178,840	56,204	2.00
Division Total	\$ 510,110	\$ 182,228	5.00	\$ 535,710	\$ 193,625	5.00

Budget Highlights – City Clerk Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Professional Services: This budget is used for shredding services, interpretation services, records storage, and record management services.

Advertising: Used to post public notices.

Software Licensing Fees: Annual maintenance fee for iCompass, the City’s agenda management software for City Council meetings, beginning in 2025 \$10,000 will be used to fund a Public Records Software management system.

Code Supplement: Costs related to posting updates to the City’s online municipal code.

Operating Rents and Leases: Funds the lease of the City’s postage meter.

Voter Registration Costs: This is the City’s share of King County election and voter registration costs. These typically increase in presidential election years.

Communications Division

Responsible Manager: Devin Chicras, Communications and Public Engagement Manager

The Communications Division encourages and supports public participation in local government through two-way communication with residents, businesses, community organizations, and other jurisdictions. The division is responsible for the City’s communications plan, including public information, public relations, media relations, internal and external communications, marketing, education, and outreach. The division ensures the City’s public information and public relations programs are implemented in a manner consistent with City goals and policies.

Communications Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00351310	110000	Salaries and Wages	\$ 186,313	\$ 223,402	\$ 228,710	\$ 233,820	\$ 249,520
00351310	200000	Personnel Benefits	67,870	75,289	80,728	63,002	76,847
00351310	310000	Office and Operating Supplies	381	1,351	1,000	1,250	1,500
00351310	350000	Small Tools & Minor Equipment	-	-	500	500	500
00351310	410000	Professional Services	91,599	143,798	373,020	192,500	192,500
00351310	424210	Telephone/Internet	417	456	500	1,200	1,200
00351310	424220	Postage	10,136	16,049	16,000	17,000	18,000
00351310	430000	Travel	-	-	6,000	6,000	6,000
00351310	494910	Memberships and Dues	199	621	400	650	650
00351310	494920	Printing/Binding/Copying	8,623	45	-	-	-
00351310	494930	Registration-Training/Workshop	-	-	2,380	4,750	4,750
00351310	494940	Subscriptions and Publications	1,459	213	800	800	800
00351310	494950	Miscellaneous	-	348	-	-	-
TOTAL EXPENDITURES			\$ 366,998	\$ 461,572	\$ 710,038	\$ 521,472	\$ 552,267

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
00351310	410000	Professional Services	63,338	108,980	218,480	148,500	148,500
00351310	410050	Burien Print Publications	16,744	27,713	54,000	35,000	35,000
00351310	411550	Advertising	25	135	1,000	1,000	1,000
00351310	414100	Software Licensing Fees	11,492	6,971	99,540	8,000	8,000
TOTAL PROFESSIONAL SERVICES			\$ 91,599	\$ 143,798	\$ 373,020	\$ 192,500	\$ 192,500

Personnel

COMMUNICATIONS DIVISION	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Communications and Public Engagement Manager	\$ 124,880	\$ 33,036	1.00	\$ 135,050	\$ 40,803	1.00
Communications Specialist	108,940	29,967	1.00	114,470	36,044	1.00
Division Total	\$ 233,820	\$ 63,002	2.00	\$ 249,520	\$ 76,847	2.00

Budget Highlights – Communications Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Professional Services: Provides funding for translation and interpretation, photography, and community outreach services, including Community Connectors.

Burien Print Publications: For costs related to the production of the Burien Magazine and newsletter.

Software Licensing Fees: Annual software licensing fees for digital communications tools.

Postage: Pays for the postage for the Burien Magazine and newsletter.

Human Resources Division

Responsible Director: Fernando Llamas Jr, Administrative Services Director

The Human Resources Division includes developing, implementing, evaluating, and administering the City's personnel policies, programs, services, and systems including benefits administration, staff development, and wellness programs.

Human Resources Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00651810	110000	Salaries and Wages	\$ 272,396	\$ 397,364	\$ 406,160	\$ 567,770	\$ 491,210
00651810	200000	Personnel Benefits	85,331	132,477	133,805	197,186	165,472
00651810	310000	Office and Operating Supplies	12,744	4,175	4,000	4,400	4,400
00651810	350000	Small Tools & Minor Equipment	-	341	3,500	3,000	1,000
00651810	410000	Professional Services	23,447	26,282	85,453	134,000	64,500
00651810	424210	Telephone/Internet	2,263	2,428	2,820	2,800	2,800
00651810	424220	Postage	-	-	-	-	-
00651810	430000	Travel	53	765	-	3,000	3,000
00651810	494010	Wellness Activities	2,512	1,904	3,500	3,500	3,500
00651810	494910	Memberships and Dues	1,089	1,409	1,400	1,800	2,000
00651810	494920	Printing/Binding/Copying	-	-	200	-	-
00651810	494930	Registration-Training/Workshop	939	1,893	1,500	3,200	3,500
00651810	494940	Subscriptions and Publications	-	-	250	-	-
00651810	494950	Miscellaneous	1,344	731	1,000	1,000	1,000
TOTAL EXPENDITURES			\$ 402,118	\$ 569,769	\$ 643,588	\$ 921,656	\$ 742,382

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Preliminary Budget	2026 Preliminary Budget
Organization	Object						
00651810	410000	Professional Services	17,960	20,230	74,953	125,000	55,000
00651810	411550	Advertising	4,063	4,483	7,500	6,000	6,500
00651810	414100	Software Licensing Fees	1,425	1,569	3,000	3,000	3,000
TOTAL PROFESSIONAL SERVICES			\$ 23,447	\$ 26,282	\$ 85,453	\$ 134,000	\$ 64,500

Personnel

HUMAN RESOURCES DIVISION	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Administrative Services Director	\$ 211,190	\$ 67,353	1.00	\$ 217,530	\$ 70,795	1.00
Human Resources Manager	147,220	\$ 39,038	1.00	\$ 159,210	\$ 42,217	1.00
Human Resources Analyst	111,140	\$ 49,550	1.00	\$ 114,470	\$ 52,459	1.00
Administrative Assistant II	98,220	41,245	1.00	-	-	0.00
Division Total	\$ 567,770	\$ 197,186	4.00	\$ 491,210	\$ 165,472	3.00

Budget Highlights – Human Resources Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Professional Services: Provides funding for annual handbook review, required safety testing, background checks, trainings, and professional development. 2025 includes one time funding for Advancing, Racial, Equity (ARE) work at \$75,000 and City Leadership Training at \$30,000.

Advertising: Used to post job advertisements for vacant City positions.

Software Licensing Fees: Annual licensing fee for the City’s online employment application software.

Wellness Activities: Funds the City’s Wellness Program.

Information Systems Division

Responsible Manager: Scott Roberts, Information Systems Manager

The Information Systems Division innovates, secures, maintains, and supports the City’s on-premise and cloud technologies. This includes the City’s enterprise business systems, website, networks, hardware, software, audio/video services and tools, operational technologies, and integrated components. The Division provides a help desk to City staff, maintains the City’s Intranet, videography support for public meetings, and administers, develops, and maintains the Geographic Information System (GIS).

Information Systems Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00851880	110000	Salaries and Wages	\$ 402,005	\$ 458,617	\$ 479,750	\$ 497,030	\$ 511,950
00851880	200000	Personnel Benefits	133,406	142,905	149,516	143,060	149,730
00851880	310000	Office and Operating Supplies	10,579	14,051	9,000	10,000	11,000
00851880	313100	Computer Related Supplies	-	-	-	-	-
00851880	350000	Small Tools & Minor Equipment	6,504	42,719	48,625	246,500	53,700
00851880	410000	Professional Services	391,987	463,487	724,279	656,500	667,500
00851880	424210	Telephone/Internet	24,266	24,613	36,890	28,000	29,000
00851880	424220	Postage	172	675	-	-	-
00851880	430000	Travel	2,925	5,323	6,000	6,000	7,000
00851880	450000	Operating Rentals and Leases	3,899	6,930	20,000	20,000	20,000
00851880	480000	Repairs and Maintenance	5,872	9,401	2,000	2,000	2,000
00851880	494910	Memberships and Dues	-	75	250	250	250
00851880	494930	Registration-Training/Workshop	589	7,999	12,000	10,000	10,000
00851880	494940	Subscriptions and Publications	-	-	-	-	-
00851880	640000	Machinery And Equipment	224,075	148,157	508,925	91,000	24,000
00851880	660000	Subscription Asset	-	243,374	-	-	-
TOTAL EXPENDITURES			\$ 1,206,277	\$ 1,568,326	\$ 1,997,235	\$ 1,710,340	\$ 1,486,130

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
00851880	410000	Professional Services	20,494	129,733	147,660	55,000	10,000
00851880	410400	Website	7,900	9,133	10,000	10,000	10,000
00851880	410700	Online Video Streaming	16,742	13,547	17,500	6,500	6,500
00851880	410750	Channel 21 Video Production	-	20,850	50,000	50,000	50,000
00851880	414100	Software Licensing Fees	346,851	290,225	499,119	535,000	591,000
TOTAL PROFESSIONAL SERVICES			\$ 391,987	\$ 463,487	\$ 724,279	\$ 656,500	\$ 667,500

Personnel

INFORMATION SYSTEMS DIVISION	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Information Systems Manager	\$ 164,990	\$ 42,609	1.00	\$ 169,940	\$ 44,474	1.00
Information Systems Analyst	122,680	32,408	1.00	126,360	33,743	1.00
GIS Analyst I	111,140	31,300	1.00	114,470	32,824	1.00
Information Systems Technician	98,220	36,745	1.00	101,180	38,688	1.00
Division Total	\$ 497,030	\$ 143,061	4.00	\$ 511,950	\$ 149,730	4.00

Budget Highlights – Information Systems Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Small Tools and Minor Equipment: For the purchase of small tools and replacement of minor equipment.

Professional Services: Includes funding for maintenance of the City’s network and telephone and software systems and to address emergency repairs and troubleshooting.

Website: Annual maintenance costs for the City’s website.

Online Video Streaming: Provides online access to City Council and Planning Commission meetings in addition to other informational material.

Channel 21 Video Production: Contract video production services to broadcast City Council, Planning Commission, and other community meetings on the City’s government access Channel 21.

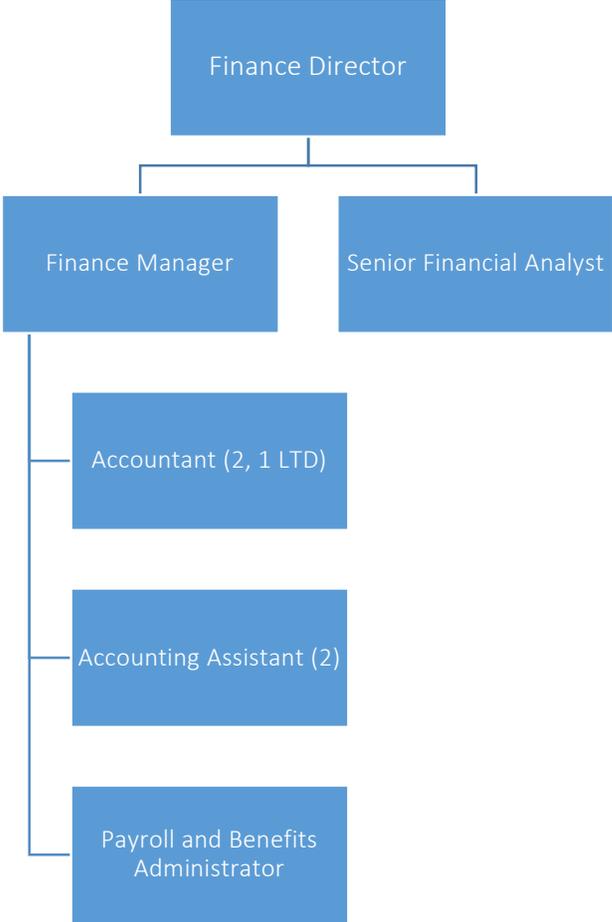
Software Licensing Fees: Maintenance and licensing costs for software used citywide. Major software licenses include the City’s GIS database, digital archiving software, document management software, desktop software, asset management software, and virtual software.

Telephone/Internet: Provides funding for the City’s internet services.

Operating Rents and Leases: Funds the lease of the City Hall copiers.

Machinery and Equipment: For the purchase and replacement of major equipment over \$5,000.

Finance Department & Citywide Services



Finance Department & Citywide Services

Responsible Director: Casey Headley, Finance Director

The Finance Department provides financial management in support of the City’s goals. Financial management includes fiscal planning, budget preparation, financial forecasting, financial statement preparation, accounting, investment management, tax collection management, fixed asset accounting, payroll, accounts payable, purchasing coordination, and grants oversight. The department also serves as the liaison between the City and the South Correctional Entity (SCORE) on SCORE’s Finance Advisory Committee. The Finance Department continues to receive unmodified state audit opinions. In addition, the City’s Bond Rating was increased to Aa1 in 2021, reflecting the City’s solid financial condition.

Finance & Citywide Services

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
00751420	110000	Salaries and Wages	\$ 702,401	\$ 848,860	\$ 921,530	\$ 973,350	\$ 1,013,860
00751420	200000	Personnel Benefits	274,476	313,894	334,791	350,150	370,810
00751420	310000	Office and Operating Supplies	2,334	4,483	6,500	4,500	4,500
00751420	350000	Small Tools & Minor Equipment	2,430	282	-	-	-
00751420	410000	Professional Services	1,908,064	2,204,729	2,620,704	2,494,219	2,520,328
00751420	424210	Telephone/Internet	2,726	3,119	3,200	3,200	3,200
00751420	424220	Postage	120	186	-	-	-
00751420	430000	Travel	4,040	6,082	7,000	7,000	7,000
00751420	450000	Operating Rentals and Leases	-	-	-	-	-
00751420	480000	Repairs and Maintenance	-	-	-	-	-
00751420	494910	Memberships and Dues	9,330	7,815	10,100	9,100	9,100
00751420	494920	Printing/Binding/Copying	2,101	-	2,500	3,000	3,000
00751420	494930	Registration-Training/Workshop	2,760	2,822	5,000	5,000	5,000
00751420	494940	Subscriptions and Publications	-	-	500	500	500
00751420	494950	Miscellaneous	3,076	6,824	3,000	3,000	3,000
00751420	494995	Bad Debt Expense	-	-	-	-	-
00751420	640000	Machinery And Equipment	1,920	-	105,132	-	-
00951420	310000	Office and Operating Supplies	-	-	-	-	-
00951420	440000	SWM Fee Assessment	1,900	4,649	5,000	5,000	5,500
00951420	470005	Fire Hydrant-Water	120,688	86,085	115,000	116,000	117,500
00951863	410000	Professional Services	-	-	-	-	-
00100000	590000	Interfund Chg for Equip Replc	150,000	150,000	150,000	150,000	150,000
TOTAL EXPENDITURES			\$ 3,188,364	\$ 3,639,830	\$ 4,289,957	\$ 4,124,019	\$ 4,213,297

Professional Services

Account Number		Contract Purpose	2022	2023	2024	2025	2026
Organization	Object		Actuals	Actuals	Revised Budget	Adopted Budget	Adopted Budget
00751420	410000	Professional Services	203,221	121,161	269,374	176,100	179,100
00951420	410950	Human Svc-Family/Youth	-	-	-	-	-
00955430	411300	Animal Control Services	258,609	276,725	289,178	320,309	329,918
00751420	411450	B&O Tax Collect and Audit	-	-	-	-	-
00751420	411550	Advertising	-	531	500	550	550
00751420	414100	Software Licensing Fees	56,622	60,986	104,612	115,100	118,600
00751420	414250	Banking Svcs & Cr Card Fees	61,770	108,801	60,000	60,000	60,000
00951250	415000	District Court Costs	347,495	614,470	565,000	620,000	630,000
00952360	415000	Jail Contracts	968,599	1,002,865	1,317,540	1,186,160	1,186,160
00956600	415000	Substance Abuse Services	11,748	19,190	14,500	16,000	16,000
TOTAL PROFESSIONAL SERVICES			\$ 1,908,064	\$ 2,204,729	\$ 2,620,704	\$ 2,494,219	\$ 2,520,328

Personnel

FINANCE DEPARTMENT	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Finance Director	\$ 211,190	\$ 67,349	1.00	\$ 217,530	\$ 70,795	1.00
Finance Manager	157,040	46,364	1.00	161,750	48,634	1.00
Senior Financial Analyst	122,750	34,453	1.00	132,750	37,215	1.00
Accountant (1 LTD)	202,940	65,836	2.00	214,030	70,099	2.00
Payroll and Benefits Administrator	105,790	47,413	1.00	108,960	49,857	1.00
Accounting Assistant	173,640	88,735	2.00	178,840	94,209	2.00
Department Total	\$ 973,350	\$ 350,150	8.00	\$ 1,013,860	\$ 370,809	8.00

Budget Highlights – Finance Department & Citywide Services

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. Amounts include funding for a two-year term limited Accountant that prepares and sends accounts receivable invoices for Citywide functions and ensures collection funds due to the City.

Professional Services: Provides funding for annual financial and accountability audits provided by the Washington State Auditor’s Office, financial, accounting, and software consulting services to address emerging issues, and for secure cash handling services.

Animal Control Services: Provides funding for the City’s animal control services contract, with services provided by the Burien Community Animal Resources and Educational Society (CARES).

Software Licensing Fees: Annual maintenance fees for the City’s financial management system.

Banking Services and Credit Card Fees: Includes all costs associated with City’s banking services, and credit card fees on all credit card payments made to the City, except for recreation programs.

District Court: The City contracts with King County District Court to provide municipal court services.

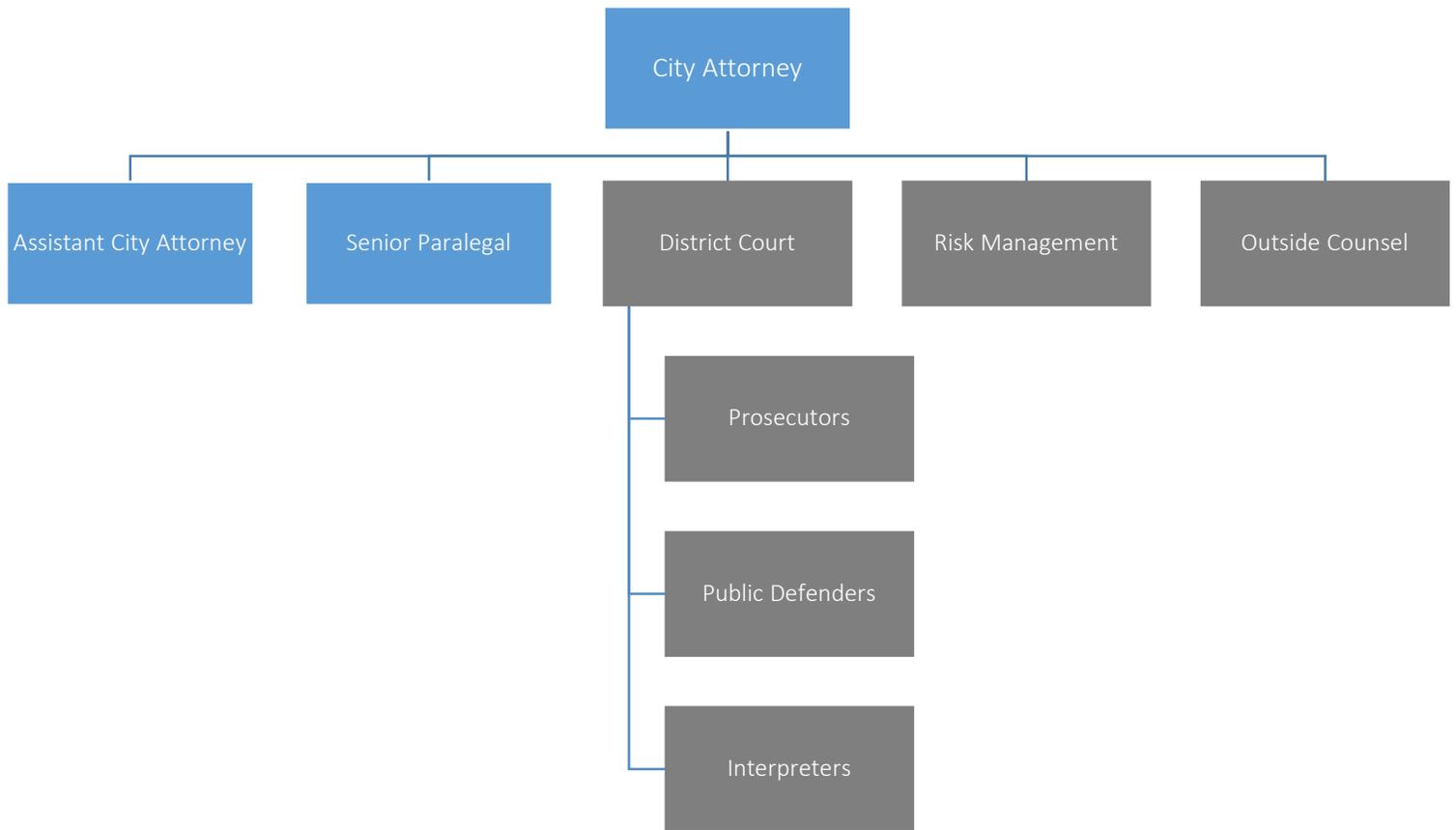
Jail Contract: Jail services are provided by the South Correctional Entity (SCORE), in which the City has a 5% ownership of the facility. The City also contracts for electronic home detention services.

Substance Abuse Treatment: The City provides 2% of its share of liquor taxes and profits to King County to fund alcohol and chemical dependency programs for Burien residents.

Utilities: Funds utility payments made to Seattle Public Utilities for the operation of the City’s fire hydrants.

Interfund Charge for Equipment Replacement: Provides funding future vehicles and equipment replacement.

Legal Department



 City Staff

 External

Legal Department

Responsible Director: Garmon Newsom II, City Attorney

The Legal Department provides legal services to City officials and employees in support of the City’s goals. These services include representing the City in federal, state, and other proceedings; defending the Council, Mayor, and City department actions; prosecuting misdemeanors and code violations; managing the victim advocacy program; reviewing ordinances, contracts, and other documents; and managing risks and claims. Prosecution services are provided by contract. The City Attorney also supervises the City’s Code Compliance Officer and Rental Housing Inspection Program Coordinator and serves as the risk manager.

Legal Department

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Preliminary Budget	2026 Preliminary Budget
Organization	Object						
EXPENDITURES							
01051530	110000	Salaries and Wages	\$ 406,038	\$ 559,750	\$ 449,210	\$ 489,430	\$ 511,840
01051530	200000	Personnel Benefits	147,793	189,603	148,802	168,455	178,791
01051530	310000	Office and Operating Supplies	979	981	2,300	1,000	1,000
01051530	320000	Fuel Consumed	504	240	-	-	
01051530	350000	Small Tools & Minor Equipment	-	5,335	-	-	
01051530	410000	Professional Services	689,646	675,979	752,300	887,500	887,500
01051530	424210	Telephone/Internet	3,008	3,563	1,840	1,800	1,800
01051530	424220	Postage	-	-	-	-	-
01051530	430000	Travel	450	870	-	550	550
01051530	450000	Operating Rentals and Leases	-	-	-	-	-
01051530	460000	Insurance	477,855	753,086	1,171,316	1,500,000	1,900,000
01051530	480000	Repairs and Maintenance	15	163	-	-	-
01051530	494910	Memberships and Dues	85	605	1,100	1,000	1,000
01051530	494920	Printing/Binding/Copying	161	90	500	100	100
01051530	494930	Registration-Training/Workshop	405	784	1,500	1,000	1,000
01051530	494940	Subscriptions and Publications	2,284	3,773	5,000	5,000	5,000
01051530	494950	Miscellaneous	-	-	-	-	-
01051530	640000	Machinery And Equipment	-	-	-	-	-
01051861	494020	Claims & Judgments	-	-	-	-	-
TOTAL EXPENDITURES			\$ 1,729,223	\$ 2,194,824	\$ 2,533,868	\$ 3,055,835	\$ 3,488,581

Professional Services

Account Number		Contract Purpose	2022	2023	2024	2025	2026
Organization	Object		Actuals	Actuals	Revised Budget	Preliminary Budget	Preliminary Budget
01051530	410000	Professional Services	11,574	14,327	10,000	20,000	20,000
01051530	410150	Overflow Legal Services	544	78	22,000	5,000	5,000
01051530	410250	Litigation-Consulting Services	100,477	102,919	150,000	200,000	200,000
01051530	414050	Domestic Violence Advocate	22,724	22,693	29,000	31,000	31,000
01051530	414100	Software Licensing Fees	-	-	-	-	-
01051530	414140	Jury and Witness Fees	-	-	500	500	500
01051530	414180	Criminal Prosecution Services	219,996	219,996	228,800	300,000	300,000
01051530	414200	Nuisance and Abatement Costs	67,487	23,786	-	-	-
01151593	414130	Probate/Public Defndr Screenng	12,360	12,720	14,000	16,000	16,000
01151593	414150	Public Defender Investigations	15,708	13,266	15,000	15,000	15,000
01151593	414160	Public Defender	238,777	266,194	283,000	300,000	300,000
TOTAL PROFESSIONAL SERVICES			\$ 689,646	\$ 675,979	\$ 752,300	\$ 887,500	\$ 887,500

Personnel

LEGAL DEPARTMENT	2025 Adopted Budget		2025	2026 Adopted Budget		2026
	Salaries	Benefits	FTE	Salaries	Benefits	FTE
City Attorney	\$ 216,490	\$ 72,576	1.00	\$ 222,980	\$ 76,418	1.00
Assistant City Attorney	150,260	50,502	1.00	162,500	54,560	1.00
Senior Paralegal	122,680	45,378	1.00	126,360	47,813	1.00
Department Total	\$ 489,430	\$ 168,455	3.00	\$ 511,840	\$ 178,791	3.00

Budget Highlights - Legal Department

Salaries and Benefits: Salaries are based on the City's Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

Professional Services: Provides funding for hearing examiner services and recording fees.

Overflow Legal Services: Provides additional funding for legal consulting for matters such as negotiation of franchises, research, and additional legal support.

Litigation-Consulting Services: The City contracts for consulting services regarding potential litigation and other pending matters, including code enforcement.

Domestic Violence Advocate: This provides support to victims of domestic violence during court proceedings.

Jury and Witness Fees: The City pays for all witness fees as required by the City's contract with King County for municipal court services.

Criminal Prosecution Services: Funds the City's contract for prosecution services.

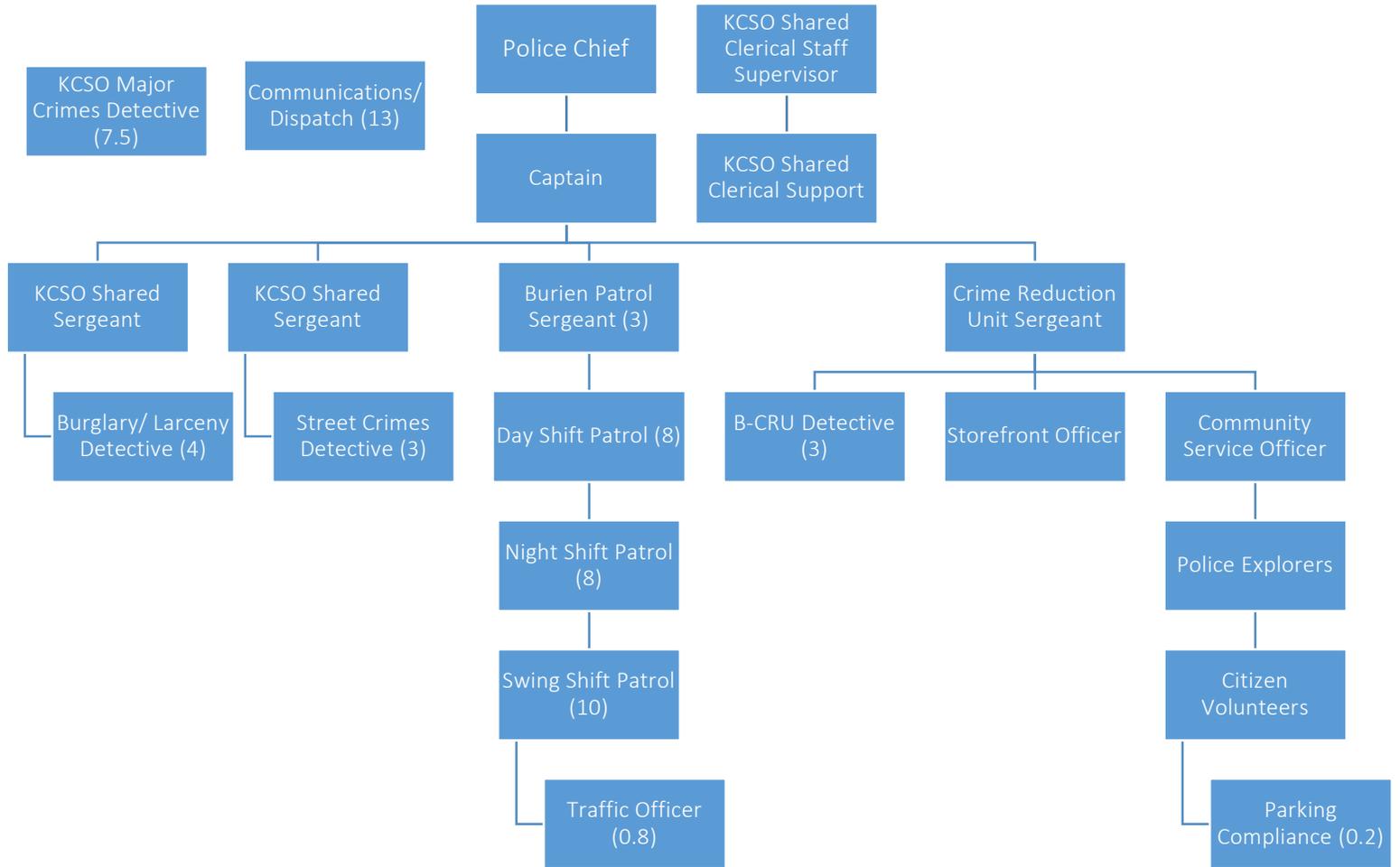
Public Defender Screening: This service determines whether a defendant is eligible for an appointed public defender.

Public Defender Investigations: The City provides funding to its public defenders to cover the cost of experts and investigators during the course of defending their clients.

Public Defender Services: This funds the City's contract public defender services with District Court.

Insurance: The City's annual insurance premium, paid to the Washington Cities Insurance Authority

Police Department



Police Department

Responsible Director: Tom Calabrese, Police Chief

The Police Department is responsible for providing a number of services to help realize Burien’s vision for a safe, quality community. The City contracts with the King County Sheriff’s Office for its own dedicated and shared personnel. Direct services include Patrol Services, Criminal Investigations, Special Emphasis Investigations, Gang Investigations, Collaborative Approaches to Crime Reduction and a Community Service Officer. In addition to the direct contracted services, Burien also receives support services including air support, asset forfeiture, bomb disposal, canine, communications center (911), hostage negotiation, Major Crimes Investigations, Major Accident Response and Reconstruction and the TAC-30 (SWAT) unit. Countywide non-chargeable services include AFIS (Automated Fingerprint Identification System), civil warrants, courthouse security, criminal warrants, dignitary protection, search and rescue, and sexual predator tracking are also included in the contract with the King County Sheriff’s Office.

Police Department

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
01252120	120000	Overtime	-	-	-	-	-
01252120	240000	Worker's Compensation	159	6	-	-	-
01252120	310000	Office and Operating Supplies	11,100	16,087	5,000	5,000	5,000
01252120	320000	Fuel Consumed	168	55	-	-	-
01252120	350000	Small Tools & Minor Equipment	522	23,929	5,000	5,000	5,000
01252120	350010	Police Explorer Program	78	46	5,000	5,000	5,000
01252120	410000	Professional Services	137	20	-	-	-
01252120	414100	Software Licensing Fees	-	-	-	-	-
01252120	415000	Police Contract - King County	13,142,116	15,104,465	16,772,124	18,046,008	18,948,308
01252120	415001	Police Contract Contra Account	-	-	(775,500)	(975,500)	(975,500)
01252120	424210	Telephone/Internet	-	-	-	-	-
01252120	434310	Lodging	4,221	2,210	-	-	-
01252120	434320	Meals	1,303	1,560	-	-	-
01252120	434340	Other Travel	1,069	1,274	5,000	5,000	5,000
01252120	480000	Repairs and Maintenance	220	814	1,000	1,000	1,000
01252120	480200	Repairs and Maint - Fleet	-	-	-	-	-
01252120	494910	Memberships and Dues	1,010	1,260	1,000	1,000	1,000
01252120	494920	Printing/Binding/Copying	798	650	1,000	1,000	1,000
01252120	494930	Registration-Training/Workshop	6,430	5,163	8,400	5,500	5,500
01252120	494940	Subscriptions and Publications	-	-	-	-	-
01252120	494950	Miscellaneous	27	61	-	-	-
01252120	494970	Citizens Patrol/ Crime Prevent	545	-	2,000	2,000	2,000
01252120	494980	CERT / Citizens Academy	223	80	1,000	1,000	1,000
01252120	494990	Investigative Funds	-	-	-	-	-
01252120	640000	Machinery And Equipment	-	-	10,000	10,000	10,000
TOTAL EXPENDITURES			\$13,170,125	\$15,157,680	\$16,041,024	\$17,112,008	\$18,014,308

Budget Highlights - Police Department

Small Tools and Minor Equipment: The equipment purchased is used for investigative purposes and may be potentially funded with Justice Assistance Grants (JAG).

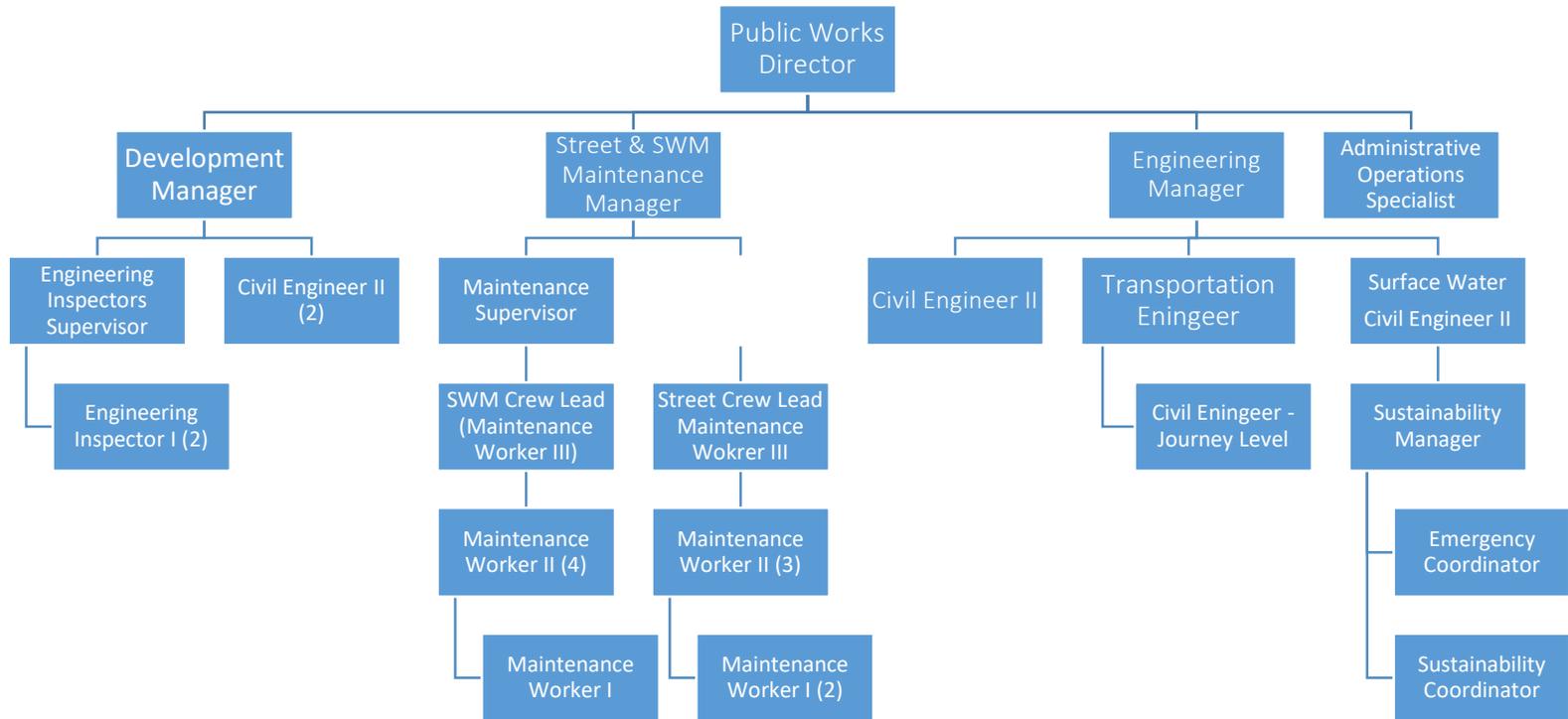
Explorer Program: The Police Explorer Program engages in community outreach and teaches teens about law enforcement through volunteer service and training.

Police Contract – King County: The City contracts with the King County Sheriff's Office to provide law enforcement services for the City. A contra account is utilized in 2025 and 2026 to account for the estimated contract shortfalls that result from officer vacancies and other costs savings.

Registration – Training/Workshop: Provides additional training for police officers that may be potentially supported by a Justice Assistance Grant (JAG).

Machinery and Equipment: Purchase of equipment over \$5,000 and may be potentially financed through a Justice Assistance Grant (JAG).

Public Works Department



Public Works Department

Responsible Director: Rod Steitzer, Public Works Director

The Public Works Department is divided into two divisions.

1. The Engineering Division includes capital improvement project planning and construction, environmental engineering, drainage system management, development engineering for permitting, and review of right-of-way improvements.
2. The Operations and Maintenance Division is responsible for maintenance and operation of City streets, drainage systems, facilities, and fleet services. Maintenance and operation of City Hall and Emergency Management are funded in the General Fund.

Public Works Department

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
01354190	110000	Salaries and Wages	\$ 149,873	\$ 160,994	\$ 199,420	\$ 208,380	\$ 214,960
01354190	200000	Personnel Benefits	43,047	48,393	65,383	77,327	80,981
01354190	310000	Office and Operating Supplies	1,677	2,403	4,000	11,000	11,000
01354190	320000	Fuel Consumed	73	68	200	200	200
01354190	350000	Small Tools & Minor Equipment	-	-	-	-	-
01354190	410000	Professional Services	293,341	378,823	943,500	420,000	420,000
01354190	424210	Telephone/Internet	4,651	5,700	4,800	6,000	6,000
01354190	430000	Travel	-	29	100	100	100
01354190	450000	Operating Rentals and Leases	23,341	14,891	16,000	16,000	16,000
01354190	480000	Repairs and Maintenance	1,700	452	750	2,250	2,250
01354190	494910	Memberships and Dues	116	275	1,500	1,500	1,500
01354190	494920	Printing/Binding/Copying	66	167	150	150	150
01354190	494930	Registration-Training/Workshop	-	3,575	1,000	1,000	1,000
01354190	494940	Subscriptions and Publications	-	-	-	-	-
01354190	494950	Miscellaneous	218	18	-	-	-
01354190	510000	Intergovt Professional Service	-	-	-	-	-
01354190	640000	Machinery And Equipment	-	-	-	-	-
01351830	630000	Other Improvements	-	-	-	-	-
TOTAL EXPENDITURES			\$ 518,105	\$ 615,788	\$ 1,236,803	\$ 743,907	\$ 754,141

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
01354190	410000	Professional Services	44,775	136,709	645,000	145,000	145,000
01354190	414100	Software Licensing Fees	-	-	-	-	-
01351830	414110	City Hall Bldg Maintenance	189,957	183,254	213,500	205,000	205,000
01351830	414190	Janitorial	58,609	58,860	85,000	70,000	70,000
TOTAL PROFESSIONAL SERVICES			\$ 293,341	\$ 378,823	\$ 943,500	\$ 420,000	\$ 420,000

Personnel

PUBLIC WORKS DEPARTMENT- GEN FUND	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Public Works Director	\$ 43,300	\$ 13,659	0.20	\$ 44,600	\$ 14,359	0.20
Engineering Manager	35,540	12,283	0.20	36,600	12,935	0.20
Civil Engineer II	29,180	9,227	0.20	30,040	9,670	0.20
Civil Engineer - Journey Level	24,540	7,165	0.20	25,280	7,498	0.20
Sustainability Manager	22,430	10,225	0.20	23,470	10,876	0.20
Emergency Coordinator	42,320	20,003	0.40	43,590	20,588	0.40
Administrative Operations Specialist	10,070	4,764	0.10	10,380	5,055	0.10
Overtime	1,000			1,000		
Division Total	\$ 208,380	\$ 77,327	1.50	\$ 214,960	\$ 80,981	1.50

The following personnel are funded by the Capital Improvement Program:

PUBLIC WORKS - CAPITAL IMPROVEMENT	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Civil Engineer II	\$ 72,920	\$ 25,772	0.50	\$ 75,100	\$ 27,147	0.50
Civil Engineer II - SWM	29,170	11,827	0.20	30,040	12,503	0.20
Division Total	\$ 102,090	\$ 37,599	0.70	\$ 105,140	\$ 39,650	0.70

Budget Highlights – Public Works Department

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026.

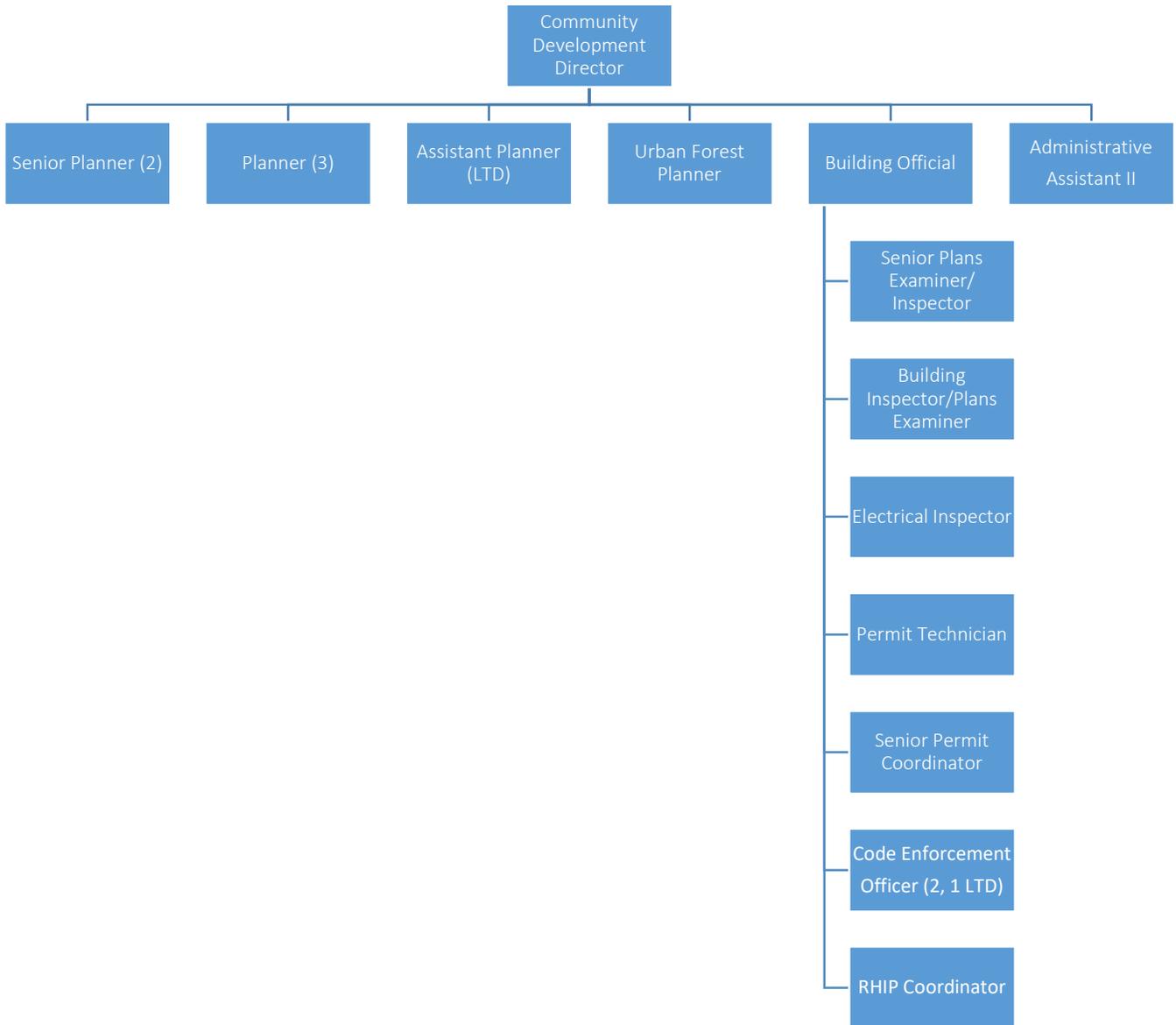
Professional Services: Includes funding for reimbursable engineering services for development review, as well as emergency preparedness coordination, and consulting for miscellaneous services such as grants, franchise, and solid waste assistance.

City Hall Building Maintenance: Utility and maintenance costs associated with the City’s share of the joint agreement with King County Library for the operation of the City Hall and Library building.

Janitorial: This contract provides janitorial services for City Hall.

Operating Rents and Leases: Funds lease agreements for two parking lots used by the City.

Community Development Department



Building Division

Responsible Director: Liz Stead, Community Development Director

The Building Division supports the goal of providing essential public safety, health, and welfare through responsible administration of the adopted building, fire, mechanical, plumbing, electrical, and state-amended construction-related codes. Projects are reviewed for code compliance via the plan review process, permit issuance, and extensive inspection process. In addition, the division coordinates the plan review and inspection process with the fire districts, water districts, sewer districts, state agencies, and other City departments.

Building Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
01455850	110000	Salaries and Wages	\$ 651,387	\$ 736,597	\$ 1,001,280	\$ 1,151,650	\$ 1,186,840
01455850	200000	Personnel Benefits	229,288	238,546	330,094	368,921	387,009
01455850	310000	Office and Operating Supplies	3,026	1,029	6,500	6,500	6,500
01455850	320000	Fuel Consumed	2,706	2,508	4,400	2,500	2,575
01455850	350000	Small Tools & Minor Equipment	19,635	-	900	10,000	1,000
01455850	410000	Professional Services	96,667	345,455	135,400	216,000	216,000
01455850	424210	Telephone/Internet	9,584	10,412	13,400	13,400	13,400
01455850	430000	Travel	6,068	1,168	500	3,500	3,500
01455850	480200	Repairs and Maint - Fleet	1,730	1,209	2,500	2,500	2,500
01455850	494910	Memberships and Dues	490	915	950	2,000	2,000
01455850	494920	Printing/Binding/Copying	697	676	750	500	500
01455850	494930	Registration-Training/Workshop	3,007	28,618	5,000	7,000	7,000
01455850	494940	Subscriptions and Publications	526	893	4,000	1,000	1,000
01455850	494950	Miscellaneous	-	-	600	1,000	1,000
01455850	640000	Machinery And Equipment	202,121	-	80,508	-	-
TOTAL EXPENDITURES			\$ 1,226,933	\$ 1,368,026	\$ 1,586,782	\$ 1,786,471	\$ 1,830,824

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
01455850	410000	Professional Services	36,877	309,876	25,000	100,000	100,000
01455850	410200	Engr Fees - Reimbursable	30,592	-	-	-	-
01455850	410300	Hearing Exam Nonreimbursed	-	-	15,000	10,000	10,000
01455850	411550	Advertising	-	-	-	-	-
01455850	414100	Software Licensing Fees	29,199	35,580	25,400	36,000	36,000
01455850	414200	Nuisance and Abatement Costs	-	-	70,000	70,000	70,000
TOTAL PROFESSIONAL SERVICES			\$ 96,667	\$ 345,455	\$ 135,400	\$ 216,000	\$ 216,000

Personnel

COMMUNITY DEVELOPMENT - BUILDING	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Community Development Director	\$ 105,610	\$ 30,561	0.50	\$ 108,770	\$ 32,020	0.50
Building Official	164,990	53,119	1.00	169,940	55,879	1.00
Senior Planner	31,320	10,828	0.25	32,390	11,431	0.25
Senior Plans Examiner/ Inspector	122,680	35,833	1.00	126,360	37,468	1.00
Building Inspector/Plans Examiner	116,780	34,236	1.00	120,270	35,536	1.00
Electrical Inspector	116,780	40,606	1.00	120,270	42,646	1.00
Senior Permit Coordinator	70,130	21,935	0.75	72,230	23,043	0.75
Permit Technician	64,610	21,123	0.75	67,080	22,447	0.75
Code Compliance Officer (1 LTD)	206,420	82,136	2.00	212,620	86,309	2.00
Rental Housing Inspection Program Coordinator	103,210	29,655	1.00	106,310	31,079	1.00
Administrative Assistant II	49,120	8,889	0.50	50,600	9,150	0.50
Division Total	\$ 1,151,650	\$ 368,921	9.75	\$ 1,186,840	\$ 387,008	9.75

Budget Highlights – Building Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. Includes funding for a two-year term limited Code Compliance Officer.

Professional Services: Funds on-call building and electrical inspection services to cover vacations, vacancies, and accommodate higher than usual workloads or complex projects. Increased starting in 2025, to cover building inspection services to keep up with demand.

Hearing Examiner – Non-reimbursed: This covers the cost for hearing examiners which are not charged to the applicant.

Software Licensing Fees: Quarterly maintenance fees for MyBuildingPermit.com. Fees are calculated based on a percentage of permit revenue. Also includes PayPal monthly fees.

Nuisance and Abatement Costs: Abatement funds for code compliance are typically used for the abatement of nuisance conditions on private property that may include graffiti removal, towing of vehicles, trash and debris removal, and emergency securing of open and accessible hazardous structures/property.

Planning Division

Responsible Director: Liz Stead, Community Development Director

The Planning Division is responsible for current planning, maintaining, and implementing the Burien Comprehensive Plan, all land use and subdivision codes and other special intergovernmental projects. Current planning involves review and approval of both building and zoning/land use permits, response to public inquiries on land use and planning issues, preparation of staff reports on planning issues, and providing public information on the development process. Long-range planning involves special studies and preparation of policies and regulations to address projected growth in the city. The division provides staff support to the Planning Commission, Hearing Examiner, and ad hoc special committees. The division supports the City Council in the review of current and long-term land development issues.

Planning Division

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
01555860	110000	Salaries and Wages	\$ 729,402	\$ 795,080	\$ 936,060	\$ 962,090	\$ 1,002,000
01555860	200000	Personnel Benefits	238,147	233,832	278,342	310,751	328,640
01555860	310000	Office and Operating Supplies	4,414	2,740	-	4,000	4,000
01555860	320000	Fuel Consumed	40	-	-	-	-
01555860	350000	Small Tools & Minor Equipment	7,270	2,154	-	2,000	2,000
01555860	410000	Professional Services	392,931	512,832	485,695	442,500	92,500
01555860	424210	Telephone/Internet	1,147	1,253	2,000	2,000	2,000
01555860	424220	Postage	265	-	440	500	500
01555860	430000	Travel	102	2,000	2,500	5,000	5,000
01555860	450000	Operating Rentals and Leases	-	-	-	500	500
01555860	480200	Repairs and Maint	-	326	-	-	-
01555860	494910	Memberships and Dues	1,315	618	3,600	4,000	4,000
01555860	494920	Printing/Binding/Copying	8,069	4,588	2,800	500	500
01555860	494930	Registration-Training/Workshop	2,010	1,522	4,500	6,000	6,000
01555860	494940	Subscriptions and Publications	-	-	100	4,500	4,500
01555860	494950	Miscellaneous	-	18	750	1,000	1,000
01555860	640000	Machinery and Equipment	31,953	5,812	-	200	200
TOTAL EXPENDITURES			\$ 1,417,063	\$ 1,562,775	\$ 1,716,787	\$ 1,745,542	\$ 1,453,340

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
01555860	410000	Professional Services	278,701	107,892	73,327	400,000	50,000
01555860	410200	Engr Fees - Reimbursable	(29,430)	(46,032)	-	-	-
01555860	410300	Hearing Exam Nonreimbursed	12,758	7,499	25,000	15,000	15,000
01555860	411550	Advertising	7,206	4,528	8,000	7,000	7,000
01555860	414090	Comprehensive Plan Costs	119,304	431,100	361,868	-	-
01555860	414100	Software Licensing Fees	-	-	2,000	-	-
01555860	414280	Neighborhood Fund Grant	3,892	7,345	15,000	20,000	20,000
01555860	415000	Intergovernmental Services	500	500	500	500	500
TOTAL EXPENDITURES			\$ 392,931	\$ 512,832	\$ 485,695	\$ 442,500	\$ 92,500

Personnel

COMMUNITY DEVELOPMENT - PLANNING	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Community Development Director	\$ 105,610	\$ 30,561	0.50	\$ 108,770	\$ 32,020	0.50
Senior Planner	219,710	73,285	1.75	226,680	77,188	1.75
Planner	325,630	104,683	3.00	341,200	111,130	3.00
Assistant Planner (LTD)	91,340	46,037	1.00	98,780	49,674	1.00
Senior Permit Coordinator	23,380	7,309	0.25	24,080	7,684	0.25
Permit Technician	21,540	7,035	0.25	22,360	7,478	0.25
Urban Forest Planner	125,760	32,951	1.00	129,530	34,315	1.00
Administrative Assistant II	49,120	8,889	0.50	50,600	9,150	0.50
Division Total	\$ 962,090	\$ 310,750	8.25	\$ 1,002,000	\$ 328,640	8.25

Budget Highlights – Planning Division

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. Includes funding for a two-year term limited Assistant Planner to assist single family permit review, business license approvals, customer service at front desk, and short plats.

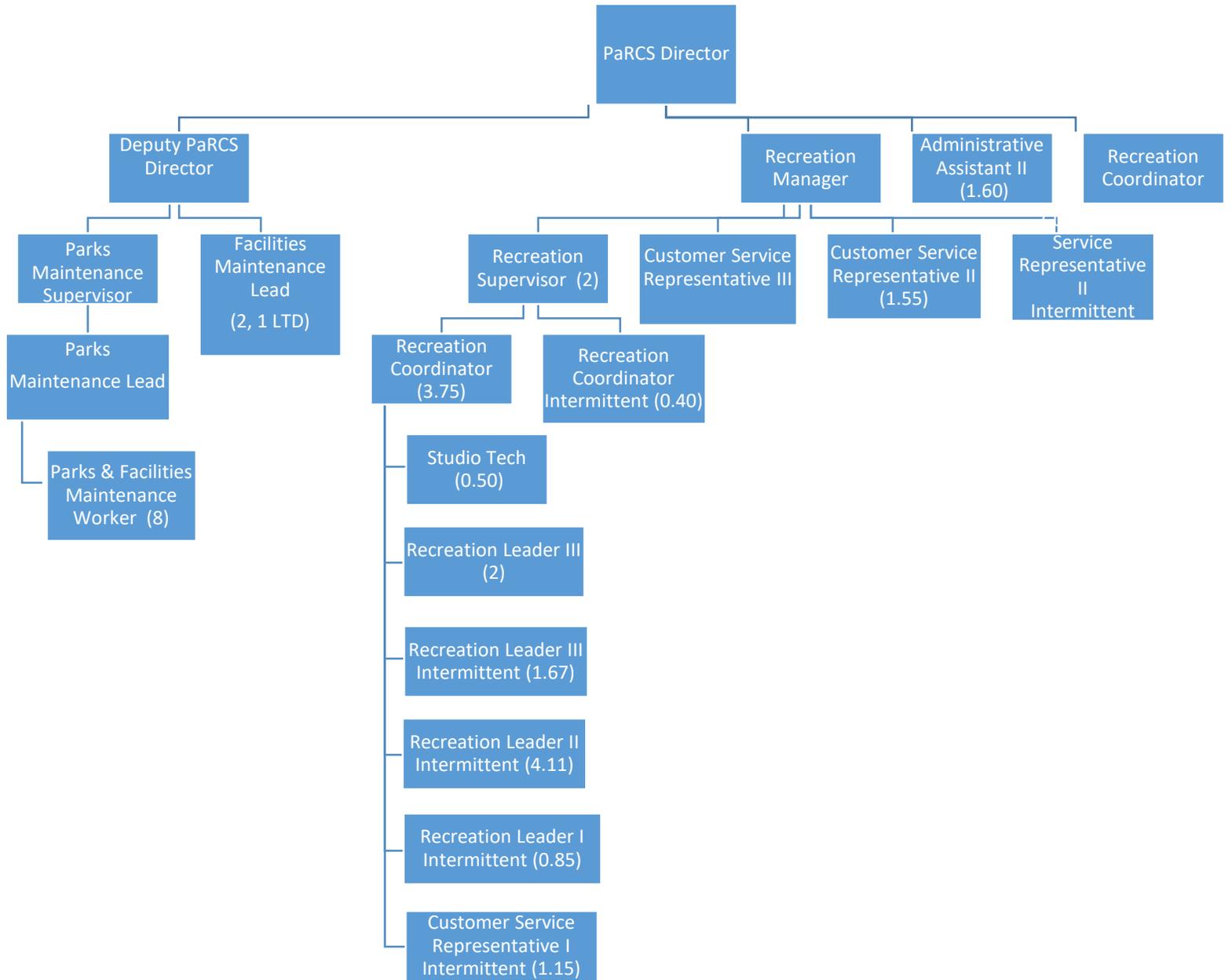
Professional Services: This provides funding for on-call services to assist with code and policy update and vacancies. 2025 includes one-time costs of \$350,000 associated with updating the Critical Area Codes.

Hearing Examiner – Non-reimbursed: This covers the cost for hearing examiners which are not charged to the applicant.

Advertising: Used for notices of application and public hearing notices.

Neighborhood Fund Grant: Through this program, the City of Burien will provide up to \$5,000 of City funding per project which the applicant group matches with local resources of volunteer labor, donated materials, donated professional services, or funds. The goal of the Burien Neighborhood Grants Program is to encourage projects that foster a sense of community and create community improvements for the benefit of all Burien residents.

Parks, Recreation, and Cultural Services Department (PaRCS)



Parks, Recreation, and Cultural Services Department (PaRCS)

Responsible Director: Casey Stanley, PaRCS Director

The PaRCS Department promotes a healthy, livable community with opportunities for physical activity as well as personal and cultural enrichment. To accomplish this mission, it offers recreation and cultural programs for citizens from pre-school age through senior adults. Participants are involved in a wide variety of arts, sports, health, and active living and special interest areas. Recreation programs are offered at the Burien Community Center, Moshier Art Center, parks, and various Burien schools. The Department produces many city-wide special events throughout the year. The Department is also responsible for the operations, maintenance, and stewardship of Burien’s park system, with over 416.4 acres of parks and open space property, including 28 developed and undeveloped parks, two community centers, and several buildings within parks.

Parks, Recreation, and Cultural Services Department

Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
EXPENDITURES							
01657100	110000	Salaries and Wages	\$ 2,171,465	\$ 2,523,313	\$ 2,913,440	\$ 3,159,292	\$ 3,304,820
01657100	200000	Personnel Benefits	807,934	903,777	998,358	1,125,491	1,187,650
016*, 017*, 018*	310000	Office and Operating Supplies	206,069	203,296	199,417	259,907	259,505
016*, 017*, 018*	320000	Fuel Consumed	64,968	71,273	75,346	75,970	75,970
016*, 017*, 018*	350000	Small Tools & Minor Equipment	84,494	82,802	19,700	-	-
016*, 017*, 018*	410000	Professional Services	630,999	614,607	838,137	851,507	783,196
016*, 017*, 018*	424210	Telephone/Internet	38,866	40,204	44,600	41,500	41,500
01657100	424220	Postage	-	-	530	-	-
01657100	430000	Travel	2,237	4,782	6,045	6,045	6,045
01857680	440000	SWM Fee Assessment	29,000	33,577	31,143	37,000	37,000
016*, 017*, 018*	450000	Operating Rentals and Leases	14,293	19,948	34,067	34,377	34,377
018*	470000	Utilities	133,004	149,789	161,932	171,879	171,879
017*, 018*	480000	Repairs and Maintenance	91,549	97,302	75,000	90,000	90,000
017*	494900	Admission/Entrance Fees	63	5,010	3,300	3,300	3,300
01657100	494910	Memberships and Dues	2,445	885	1,501	1,501	1,501
016*, 017*, 018*	494920	Printing/Binding/Copying	14,663	7,276	4,000	4,000	4,000
01657100	494930	Registration-Training/Worksho	3,902	8,260	10,300	10,300	10,300
016*, 017*	494940	Subscriptions and Publications	614	1,105	1,234	1,234	1,234
016*, 017*, 018*	494950	Miscellaneous	2,652	3,269	4,400	4,400	4,400
01857680	630000	Other Improvements	-	-	-	-	-
016*, 017*, 018*	640000	Machinery And Equipment	74,989	19,193	-	15,000	-
TOTAL EXPENDITURES			\$ 4,374,206	\$ 4,789,669	\$ 5,422,450	\$ 5,892,702	\$ 6,016,676

Professional Services

Account Number		Contract Purpose	2022	2023	2024	2025	2026
Organization	Object		Actuals	Actuals	Revised Budget	Adopted Budget	Adopted Budget
016*, 017*, 018*	410000	Professional Services	356,074	209,836	352,189	388,411	320,100
01857680	410003	Encampment Clean-Up	-	-	15,000	-	-
01857680	410350	Seasonal Security	25,503	24,560	37,073	37,073	37,073
01857550	410800	Building Security	10,148	2,314	10,500	5,500	5,500
016*, 017*	410850	Instructors Prof Svcs	114,519	188,240	181,015	181,360	181,360
01757100	410900	Arts and Culture Grants	20,500	38,390	40,000	40,000	40,000
01757100	410900	Museum	-	20,000	20,000	20,000	20,000
01657100	411250	Recreation Guide		3,303	30,600	31,130	31,130
01757100	411500	Teen Late Night Security		-	-	-	-
01657100	411550	Advertising	934	900	1,200	1,200	1,200
01657100	414100	Software Licensing Fees	14,849	15,161	15,200	15,310	15,310
01757100	414170	Summer Youth	-	-	-	-	-
01857550	414190	Janitorial	80,486	99,099	108,837	105,000	105,000
01657100	414250	Banking Svcs & Cr Card Fees	7,987	12,805	26,523	26,523	26,523
TOTAL EXPENDITURES			\$ 630,999	\$ 614,607	\$ 838,137	\$ 851,507	\$ 783,196

Personnel

PARKS, RECREATION & CULTURAL SERVICES	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
PaRCS Director	\$ 207,010	\$ 66,614	1.00	\$ 217,530	\$ 70,795	1.00
Deputy PaRCS Director	169,910	64,294	1.00	178,550	68,514	1.00
Recreation Manager	125,900	56,457	1.00	136,150	60,970	1.00
Parks Maintenance Supervisor	125,760	33,666	1.00	129,530	35,215	1.00
Recreation Supervisor	233,560	84,607	2.00	240,540	89,322	2.00
Recreation Coordinator	465,270	174,331	4.75	484,570	184,768	4.75
Administrative Assistant II	152,510	47,455	1.60	161,920	50,632	1.60
Customer Service Representative III	74,620	37,380	1.00	80,710	38,913	1.00
Customer Service Representative II	107,790	35,070	1.55	111,010	34,529	1.55
Facilities Maintenance Lead (1 LTD)	201,400	92,178	2.00	207,420	97,440	2.00
Parks Maintenance Lead	97,510	53,462	1.00	103,710	57,435	1.00
Parks & Facilities Maintenance Worker	623,430	278,318	8.00	657,850	296,502	8.00
Recreation Leader III	113,604	48,694	2.00	127,340	50,449	2.00
Studio Tech	33,920	6,675	0.50	34,940	6,850	0.50
Subtotal, Regular Staff:	\$ 2,732,194	\$ 1,079,201	28.40	\$ 2,871,770	\$ 1,142,334	28.40
Customer Service Representative I	50,576	4,425	1.15	53,250	4,640	1.15
Customer Service Representative II	29,810	2,540	0.45	29,810	2,540	0.45
Recreation Coordinator	32,907	3,330	0.40	34,800	3,490	0.40
Recreation Leader III	78,684	10,210	1.66	69,060	7,975	1.42
Recreation Leader II	181,000	21,590	4.11	190,490	22,355	4.11
Recreation Leader I	34,121	4,195	0.85	35,640	4,325	0.85
Subtotal, Intermittent Staff:	\$ 407,098	\$ 46,290	8.62	\$ 413,050	\$ 45,325	8.38
Overtime	20,000			20,000		
Standby Time	-			-		
Department Total	\$ 3,159,293	\$ 1,125,491	37.02	\$ 3,304,820	\$ 1,187,659	36.78

Budget Highlights – Parks, Recreation, and Cultural Services Department

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. Includes funding for a two-year term limited Facilities Maintenance Lead to assist with the backlog of PaRCS and City Hall maintenance projects.

Office and Operating Supplies: In addition to the office supplies for the Burien Community Center, this account funds supplies needed for recreation programs, building repairs, and maintenance of City parks.

Professional Services: Professional services in recreation will pay for performers at special events, and program contractors for the senior wellness program and youth and family programs. Professional services in parks and facilities maintenance will pay for contract services to remove graffiti, tree maintenance, play chip blowing, and consulting services.

Seasonal Security: Funds summer evening security in parks, supporting staff and police in enforcing park rules.

Instructor Professional Services: Provides funding for contracted senior, youth, and adult and all age recreation classes.

Arts and Culture Grants: Available funding provided to arts organizations on a competitive basis, which provide arts and cultural opportunities to Burien residents.

Recreation Guide: Professional services to market the PaRCS Department programs and services.

Software Licensing Fees: Annual licensing fees for the Department’s recreation registration software.

Janitorial: For contract custodial services at the Burien Community Center and Moshier Arts Center.

Banking Services/Credit Card Fees: Merchant charges for credit card payments received for recreation classes.

Operating Rentals and Leases: Primarily provides funding for the lease of the department copier at the Community Center, for rentals used in various special events, and for equipment rentals for parks and facilities maintenance.

Utilities: Charges for all utility services for City parks and PaRCS department buildings, which includes water, sewer, gas, and electricity.

Repairs and Maintenance: Includes funding for services and materials needed for repairs in City parks, repairs to PaRCS department vehicles, and miscellaneous building repairs as needed.

Admissions and Entrance Fees: Funds admissions fees for the City’s senior and youth programs.

Other Funds

Other funds account for the proceeds of specific revenue sources that are restricted by law or City policy to expenditures for specified purposes.

Street Fund	3-2
Surface Water Management Fund	3-5
Public Works Reserve Fund	3-8
Equipment Reserve Fund	3-10
Art in Public Places Fund	3-11
Capital Projects Reserve Fund	3-12
Transportation Benefit District Fund	3-13
State Drug Enforcement Forfeiture Fund	3-14
Federal Drug Enforcement Forfeiture Fund	3-15
Federal Criminal Forfeiture Fund	3-16
Debt Service Fund	3-17

Street Fund

Responsible Manager: Rod Steitzer, Public Works Director

The Street Fund is required by state law to account for motor vehicle fuel tax, which is a dedicated state-shared revenue restricted for street maintenance. The fund also includes other revenue sources that are not restricted including solid waste franchise fees, solid waste utility tax, commercial parking tax, and right-of-way permit fees. Some services are provided with in-house staff while others are provided through contracts.

Street Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
10100000	316450	Solid Waste Utility Tax	\$ 543,269	\$ 546,672	\$ 576,000	\$ 557,660	\$ 563,237
10100000	318120	Parking Tax	230,789	265,546	236,900	281,705	290,156
10100000	321910	Franchise Fees	1,105,004	1,070,227	1,172,298	1,610,000	1,990,000
10100000	322400	Right of Way Use Permit	88,280	111,513	120,000	110,000	110,000
10100000	333219	US Treasury / DOC CARES Act	-	-	-	-	-
10100000	337100	Intergovernmental Revenue	-	-	-	-	-
10100000	395200	Compensation for Loss of Asset	-	538	-	-	-
01954230	336060 71	Multimodal Transportation	69,056	68,156	68,000	68,000	68,000
01954230	336060 87	Motor Vehicle Fuel Tax	968,260	971,023	970,000	976,600	979,400
10100000	360000	Miscellaneous Revenue	13,160	103,773	10,000	30,000	30,000
TOTAL REVENUES			\$ 3,017,818	\$3,137,447	\$3,153,198	\$3,633,965	\$4,030,793
10100000	308500	Beginning Fund Balance	1,174,472	800,088	1,224,684	1,281,342	851,725
TOTAL RESOURCES			\$ 4,192,290	\$3,937,535	\$4,377,882	\$4,915,307	\$4,882,519

EXPENDITURES							
01954310	110000	Salaries and Wages	\$ 870,969	\$ 918,958	\$1,095,080	\$1,515,913	\$1,578,590
01954310	200000	Personnel Benefits	338,379	364,582	411,060	594,969	631,285
01954230	310000	Office and Operating Supplies	188,296	112,182	175,000	160,000	160,000
01954230	320000	Fuel Consumed	31,501	25,025	29,000	29,000	29,000
01954230	350000	Small Tools & Minor Equipment	9,053	5,386	16,000	10,000	10,000
01954230	410000	Professional Services	344,583	368,464	463,000	400,000	400,000
01954230	424210	Telephone/Internet	9,987	11,831	11,500	12,000	12,000
01954310	424220	Postage	-	-	-	-	-
01954310	430000	Travel	-	1,000	-	-	-
01954230	450000	Operating Rentals and Leases	25,145	13,014	88,000	88,000	88,000
019*	470000	Utilities	196,407	212,408	254,500	229,500	229,500
01954230	480000	Repairs and Maintenance	2,986	2,459	12,000	9,000	9,000
01954230	480200	Repairs and Maint - Fleet	38,939	30,595	40,000	40,000	40,000
01954310	494910	Memberships and Dues	851	1,254	1,500	1,500	1,500
01954310	494920	Printing/Binding/Copying	-	-	-	-	-
01954310	494930	Registration-Training/Workshop	524	8,656	10,000	10,000	10,000
01954310	494940	Subscriptions and Publications	7	32	-	-	-
01954310	494950	Miscellaneous	-	-	-	-	-
10100000	590000	Interfund Chrgs for Equip Replc	50,000	65,000	50,000	50,000	50,000
10100000	700200	Debt Services	64,784	66,477	-	-	-
01954230	640000	Machinery And Equipment	36,090	47,329	-	-	-
TOTAL EXPENDITURES			\$ 2,208,501	\$2,254,652	\$2,656,640	\$3,149,882	\$3,248,875
10100000	597000	Transfers Out	1,183,700	458,200	439,900	913,700	962,200
TOTAL EXPENDITURES AND TRANSFERS			\$ 3,392,201	\$2,712,852	\$3,096,540	\$4,063,582	\$4,211,075
10100000	508500	Ending Fund Balance	800,088	1,224,684	1,281,342	851,725	671,444
TOTAL USES			\$ 4,192,289	\$3,937,536	\$4,377,882	\$4,915,307	\$4,882,519

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
01954230	410000	Professional Services	\$ 71,546	\$ 68,311	\$ 130,000	\$ 100,000	\$ 100,000
01954264	410550	Neighborhood Traffic Control	-	-	-	-	-
01954310	414100	Software Licensing Fees	-	-	3,000	-	-
01954230	415000	Intergovernmental Services	133,720	300,154	330,000	160,000	160,000
01954264	415000	Traffic Signal/Control Maint	139,317	-	-	140,000	140,000
TOTAL PROFESSIONAL SERVICES			\$ 344,583	\$ 368,464	\$ 463,000	\$ 400,000	\$ 400,000

Personnel

STREET FUND	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Public Works Director	\$ 86,600	\$ 27,322	0.40	\$ 89,200	\$ 28,707	0.40
Engineering Manager	71,070	24,550	0.40	73,200	25,858	0.40
Street & SWM Maintenance Manager	82,500	32,408	0.50	84,970	34,187	0.50
Development Manager	69,490	29,395	0.50	75,160	32,441	0.50
Civil Engineer II	116,670	32,468	0.80	120,160	33,869	0.80
Transportation Engineer	145,830	57,118	1.00	150,200	60,216	1.00
Maintenance Supervisor	57,040	26,409	0.50	61,690	28,464	0.50
Civil Engineer - Journey Level	49,080	14,339	0.40	50,550	14,989	0.40
Engineering Inspection Supervisor	49,080	21,204	0.40	50,550	22,390	0.40
Emergency Coordinator	31,740	14,577	0.30	32,700	15,448	0.30
Administrative Operations Specialist	45,320	21,460	0.45	46,670	22,745	0.45
Engineering Inspector I	38,340	20,997	0.40	39,490	22,289	0.40
Sustainability Coordinator	93,500	46,417	1.00	96,310	49,230	1.00
PW Maintenance Worker III	102,220	31,184	1.00	106,710	32,839	1.00
PW Maintenance Worker II	257,850	131,606	3.00	273,350	140,543	3.00
PW Maintenance Worker I	146,590	53,048	2.00	156,630	56,605	2.00
Maintenance Assistant- Temp	51,060	10,465	1.00	51,050	10,465	1.00
Overtime	20,000			20,000		
Division Total	\$ 1,513,980	\$ 594,969	14.05	\$ 1,578,590	\$ 631,285	14.05

Budget Highlights – Street Fund

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. For union represented positions, the COLA adjustment in 2025 is 4.0% per the contract.

Professional Services: Provides funding for various on-call services, which include engineering consulting, emergency repairs, and tree removal and trimming. In addition, provides funding for litter and graffiti removal and traffic control at community events.

Operating Rentals & Leases: Primarily funds the temporary public works maintenance facility and equipment storage.

Utilities: Primarily funds the payment of utilities to Seattle City Light for the City’s street lights and signals.

Intergovernmental Professional Service: Provides funding for the street maintenance contract with King County to perform additional maintenance as needed.

Traffic Signal/Control Maintenance: Provides funding for the City’s contract with King County for the

maintenance of traffic signals and signs, striping, engineering, and pavement marking.

Interfund Charges for Equipment Replacement: Provides \$50,000 in both 2025 and 2026 to the Equipment Replacement Fund for future vehicles and equipment replacement.

Transfers Out: In 2025 and 2026, the Street Fund will transfer in both years \$40,000 to the General Fund to pay for its share of the City's GIS and Information Systems services. \$273,200 in 2025 and \$272,200 in 2026 are planned transfer to the Debt Service Fund to finance the debt service on the City's 2021 Limited Tax General Obligation (LTGO) bond for street overlay repairs. \$600,000 in 2025 and \$650,000 in 2026 are planned transfers to the Transportation Capital Improvement Program Fund.

Surface Water Management Fund

Responsible Manager: Rod Steitzer, Public Works Director

The Surface Water Management Fund accounts for the maintenance and improvement of the City's storm drainage system. Revenue is derived from fees collected from residences and businesses through the King County property tax collection process. Some services are provided with in-house staff while others are provided through contracts.

Surface Water Management Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
02053100	334031	WA Dept of Ecology	\$ -	\$ 75,000	\$ -	\$ -	\$ -
02053100	333219	US Treasury / DOC CARES Act	-	-	-	-	-
02053100	362550	Pole Lease	12,000	12,000	12,000	12,000	16,000
02053100	337100	Intergovernmental Revenue	50,529	69,899	50,000	68,000	68,000
02053100	343100	Storm Drainage Fees & Charges	4,010,890	4,561,282	4,461,714	4,698,120	4,839,064
10400000	360000	Miscellaneous Revenue	25,438	115,618	20,000	50,000	50,000
TOTAL REVENUES			\$ 4,098,857	\$ 4,833,799	\$ 4,543,714	\$ 4,828,120	\$ 4,973,064
10400000	308890	Beginning Fund Balance	1,647,941	2,796,604	3,024,063	3,717,888	3,568,306
TOTAL RESOURCES			\$ 5,746,798	\$ 7,630,403	\$ 7,567,777	\$ 8,546,008	\$ 8,541,370

EXPENDITURES							
02053100	110000	Salaries and Wages	\$ 1,260,584	\$ 1,516,818	\$ 1,618,980	\$ 1,794,299	\$ 1,874,550
02053100	200000	Personnel Benefits	536,796	606,627	659,233	732,355	800,114
02053100	310000	Office and Operating Supplies	77,565	61,045	97,000	70,000	70,000
02053100	320000	Fuel Consumed	42,506	33,600	36,000	36,000	36,000
02053100	350000	Small Tools & Minor Equipment	3,571	13,703	10,000	10,000	10,000
02053100	410000	Professional Services	461,348	462,679	577,500	562,500	562,500
02053100	424210	Telephone/Internet	14,821	18,154	16,000	18,000	18,000
02053100	424220	Postage	-	-	-	-	-
02053100	430000	Travel	-	4,339	-	-	-
02053100	440000	SWM Fee Assessment	675	3,410	700	-	-
02053100	450000	Operating Rentals and Leases	89,322	82,684	88,000	88,000	88,000
02053100	470000	Utilities	3,648	14,196	8,200	12,000	12,000
02053100	480000	Repairs and Maintenance	4,363	7,017	18,000	10,000	10,000
02053100	480200	Repairs and Maint - Fleet	81,211	70,567	60,000	75,000	75,000
02053100	494910	Memberships and Dues	2,565	2,904	1,800	1,800	1,800
02053100	494920	Printing/Binding/Copying	352	-	1,000	1,000	1,000
02053100	494930	Registration-Training/Workshop	2,250	8,453	13,000	13,000	13,000
02053100	494940	Subscriptions and Publications	7	32	200	200	200
02053100	494950	Miscellaneous	-	-	-	-	-
02053100	590000	Interfund Chrgs for Equip Replc	70,000	216,000	160,000	90,000	90,000
02053100	640000	Machinery And Equipment	59,359	3,018	-	-	-
02053100	800090	Debt Service	1,834	1,418	84,276	83,861	83,446
TOTAL EXPENDITURES			\$ 2,712,777	\$ 3,126,663	\$ 3,449,889	\$ 3,598,015	\$ 3,745,610
10400000	597000	Transfers Out	240,000	1,398,937	400,000	1,379,687	1,150,000
TOTAL EXPENDITURES AND TRANSFERS			\$ 2,952,777	\$ 4,525,600	\$ 3,849,889	\$ 4,977,702	\$ 4,895,610
10400000	508890	Ending Fund Balance	2,796,604	3,024,063	3,717,888	3,568,306	3,645,759
TOTAL USES			\$ 5,749,380	\$ 7,549,663	\$ 7,567,777	\$ 8,546,008	\$ 8,541,370

Professional Services

Account Number		Contract Purpose	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
02053100	410000	Professional Services	\$ 249,505	\$ 257,181	\$ 300,000	\$ 180,000	\$ 180,000
02053100	410600	Miller Walker Basin Stewardship	48,896	36,439	68,000	68,000	68,000
02053100	411050	NPDES Phase II	24,886	26,566	28,000	148,000	148,000
02053100	411550	Advertising	-	-	-	-	-
02053100	414100	Software Licensing Fees	-	-	500	500	500
02053100	414310	TV Inspection and Vactoring	2,387	6,242	30,000	15,000	15,000
02053100	414320	Permits & Monitoring	67,099	68,958	83,000	83,000	83,000
02053100	415000	County Collection Fees	68,575	67,294	68,000	68,000	68,000
TOTAL PROFESSIONAL SERVICES			\$ 461,348	\$ 462,679	\$ 577,500	\$ 562,500	\$ 562,500

Personnel

SURFACE WATER MANAGEMENT FUND	2025 Adopted Budget		2025 FTE	2026 Adopted Budget		2026 FTE
	Salaries	Benefits		Salaries	Benefits	
Public Works Director	\$ 86,600	\$ 27,322	0.40	\$ 89,200	\$ 28,707	0.40
Engineering Manager	71,070	24,550	0.40	73,200	25,858	0.40
Street & SWM Maintenance Manager	82,500	32,408	0.50	84,970	34,187	0.50
Development Manager	69,490	29,395	0.50	75,160	32,021	0.50
Civil Engineer II	335,420	118,711	2.30	345,460	124,960	2.30
Maintenance Supervisor	57,040	26,409	0.50	61,690	28,464	0.50
Civil Engineer - Journey Level	49,080	14,339	0.40	50,550	14,990	0.40
Engineering Inspection Supervisor	73,610	31,803	0.60	75,820	33,586	0.60
Sustainability Manager	89,690	40,896	0.80	93,870	43,497	0.80
Emergency Coordinator	31,740	14,577	0.30	32,700	15,448	0.30
Administrative Operations Specialist	45,320	21,460	0.45	46,670	22,745	0.45
Engineering Inspector I	148,420	60,459	1.60	157,570	83,022	1.60
PW Maintenance Worker III	102,610	49,434	1.00	106,710	52,474	1.00
PW Maintenance Worker II	428,580	188,357	5.00	454,110	204,647	5.00
PW Maintenance Worker I	78,210	47,106	1.00	81,330	50,275	1.00
Maintenance Assistant-Temp	24,919	5,130	0.50	25,540	5,235	0.50
Overtime	20,000			20,000		
Division Total	\$ 1,794,299	\$ 732,355	16.25	\$ 1,874,550	\$ 800,114	16.25

Budget Highlights – Surface Water Management Fund

Salaries and Benefits: Salaries are based on the City’s Salary Schedule for positions and include a 3.6% cost of living adjustment (COLA) in 2025 and a 3% COLA placeholder in 2026. For union represented positions, the COLA adjustment in 2025 is 4.0% per the contract.

Professional Services: Includes funding for street sweeping, pond cleaning, Stormfest, development and implementation of new NPDES permit requirements, and on-call services for engineering and emergency repair services.

Miller/Walker Creeks Basin Stewardship: Funds the City’s share of the Basin Stewardship program. This partnership of local cities, the Port of Seattle, and King County organizes volunteers to clean up and improve the health of the Miller and Walker Creeks and provides education to residents about the health of the local environment and Puget Sound.

NPDES Phase II: Funding to provide public education through the Environmental Science Center.

TV Inspection and Vactoring: Video inspection and vactoring of the stormwater drainage system.

County Collection Fee: This fee is charged by King County to collect the City’s Storm Drainage Fees and Charges through property tax collections.

Operating Rentals & Leases: Primarily funds the temporary public works maintenance facility and equipment storage.

Interfund Charges for Equipment Replacement: Provides \$90,000 in both 2025 and 2026 to the Equipment Replacement Fund for future vehicles and equipment replacement.

Transfers Out: In 2025 and 2026, the Surface Water Management Fund will transfer in both years \$50,000 to the General Fund to pay for its share of the City’s GIS and Information Technology services. Transfers are planned to the Surface Water Management Capital Improvement Program Fund in the amount of \$1,100,271 in 2025 and \$1,100,000 in 2026. In addition, a transfer is planned to the Transportation Capital Improvement Program Fund in the amount of \$229,416 in 2025.

Public Works Trust Fund Loan Principal and Interest: This budget is for debt service for the Ambaum Sub-Basin Public Works Trust Fund Loan PW06-962-010. This loan was issued in the amount of \$1,547,000 to fund the Ambaum Pond Project associated with the 1st Avenue South Phase 1 project. The outstanding balance as of December 31, 2023 is \$249,091. This is a 20-year loan at 0.50% interest.

Debt Service to Maturity Schedule

Public Works Trust Fund Loan PW-06-962-010

Ambaum Regional Detention Pond Expansion Project

Debt Service to Maturity Schedule				
Public Works Trust Fund Loan PW-06-962-010				
Ambaum Regional Detention Pond Expansion Project				
<i>Due</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	<i>Outstanding Balance</i>
7/1/2023	83,031	1,661	84,691	249,093
7/1/2024	83,031	1,245	84,276	166,062
7/1/2025	83,031	830	83,861	83,031
7/1/2026	83,031	415	83,446	-
	332,123	4,152	336,275	

Public Works Reserve Fund

The Public Works Reserve Fund accumulates revenue to implement the City's capital improvement plan. Funding sources include both quarter percentages of the real estate excise tax (REET) and parks mitigation fees. The use of REET and parks mitigation fees are restricted by applicable sections of State Law and City Code, as described below. These funds are primarily used to pay debt service for qualified projects.

Per State law, the City is authorized to levy a real estate excise tax (REET) on all sales of real estate. All cities and counties may levy a quarter percent tax (described as the first quarter percent of the real estate excise tax or REET 1). Cities and counties planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax (REET 2).

- Real Estate Excise Tax 1 (REET 1) (RCW 82.46.010): Cities and counties with a population of 5,000 or more planning under the GMA must spend REET 1 receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan. Capital projects are defined as: public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, library facilities, administrative facilities, and judicial facilities.
- Real Estate Excise Tax 2 (REET 2) (RCW 82.46.035): The second quarter percent of the real estate excise tax provides funding for cities and counties to finance capital improvements required to occur concurrently with growth under the Growth Management Act. Capital projects are defined as: Public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.
- Parks Mitigation fees are restricted for the establishment of parks, open spaces, and recreational facilities to serve the expanding population of the city.

Public Works Reserve Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
10604022	318340	Real Estate Excise Tax 1st Qtr	\$ 1,937,431	\$ 1,040,746	\$ 970,000	\$ 970,000	\$ 970,000
10604022	318350	Real Estate Excise Tax 2nd Qtr	1,767,439	1,036,012	970,000	970,000	970,000
10604022	345850	Parks Mitigation Fee	9,484	1,361	10,000	10,000	10,000
10600000	361100	Investment Interest	70,559	219,450	50,000	100,000	100,000
TOTAL REVENUES			\$ 3,784,914	\$ 2,297,570	\$ 2,000,000	\$ 2,050,000	\$ 2,050,000
10600000	308300	Beginning Fund Balance	3,726,999	5,104,280	3,525,287	2,877,141	3,324,484
TOTAL RESOURCES			\$ 7,511,913	\$ 7,401,850	\$ 5,525,287	\$ 4,927,141	\$ 5,374,484

EXPENDITURES							
10600000	597000	Transfers Out	2,407,633	3,876,564	2,648,146	1,602,657	910,673
TOTAL EXPENDITURES AND TRANSFERS			\$ 2,407,633	\$ 3,876,564	\$ 2,648,146	\$ 1,602,657	\$ 910,673
10600000	508300	Ending Fund Balance	5,104,280	3,525,287	2,877,141	3,324,484	4,463,811
TOTAL USES			\$ 7,511,913	\$ 7,401,851	\$ 5,525,287	\$ 4,927,141	\$ 5,374,484

Budget Highlights - Public Works Reserve Fund

Real Estate Excise Tax: The budgeted estimates for 2025 and 2026 reflect a conservative return to baseline given the current economic climate. Any excess collections will be used for qualified expenditures in future years.

Transfers Out: Revenues collected in this fund are primarily used to cover the City's debt service and fund capital projects. In 2025 \$902,073 will be transferred to the Debt Service Fund and \$700,584 will be transferred to the Transportation Capital Improvement Program. In 2026, \$910,673 will be transferred to the Debt Service Fund.

Equipment Reserve Fund

The Equipment Reserve Fund is used for the purchase of major equipment replacement. Major equipment is defined as equipment in excess of \$5,000 and has a service life of three years or more. It is funded by transfers from the General Fund, the Street Fund, and the Surface Water Management Fund.

Equipment Reserve Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
02354860	348000	Interfund Chg Equip Replace	\$ 270,000	\$ 431,000	\$ 360,000	\$ 290,000	\$ 290,000
10700000	361100	Investment Interest	33,104	117,234	70,000	70,000	70,000
10700000	369910	Other Miscellaneous Revenue	15,023	23,658	-	-	-
TOTAL REVENUES			\$ 318,127	\$ 571,893	\$ 430,000	\$ 360,000	\$ 360,000
10700000	397000	Transfers In	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS			\$ 318,127	\$ 571,893	\$ 430,000	\$ 360,000	\$ 360,000
10700000	308890	Beginning Fund Balance	\$ 2,004,150	2,204,600	2,766,709	2,706,724	2,144,724
TOTAL RESOURCES			\$ 2,322,277	\$ 2,776,493	\$ 3,196,709	\$ 3,066,724	\$ 2,504,724

EXPENDITURES							
02354860	350000	Small Tools & Minor Equipment	\$ 3,719	\$ -	\$ -	\$ -	\$ -
02354860	410000	Professional Services	-	-	-	-	-
02354860	501480	Depreciation Expense - Equipment	102,498	102,536	-	-	-
02354860	640000	Machinery & Equipment	-	-	489,985	922,000	350,000
TOTAL EXPENDITURES			\$ 106,217	\$ 102,536	\$ 489,985	\$ 922,000	\$ 350,000
10700000	508890	Ending Fund Balance	2,204,600	2,766,709	2,706,724	2,144,724	2,154,724
TOTAL USES			\$ 2,310,817	\$ 2,869,245	\$ 3,196,709	\$ 3,066,724	\$ 2,504,724

Budget Highlights – Equipment Reserve Fund

Interfund Charges for Equipment Replacement: Transfers from the General, Street, and Surface Water Management funds finance the accumulation of reserves for future equipment replacement.

Small Tools and Minor Equipment: Funds scheduled for the replacement of small tools & minor equipment.

Machinery and Equipment: Funds scheduled for the replacement of machinery and equipment, such as vehicles and large equipment. In 2025, \$250,000 will purchase a slope mower, \$200,000 will purchase a boom lift truck, \$280,000 will purchase a dump truck, \$80,000 will purchase a Public Works Crew Truck, \$85,000 will purchase a PaRCS Crew Truck, \$20,000 will purchase a 72-inch mower, and \$7,000 will purchase a 36-inch mower.

Art in Public Places Fund

The Art in Public Places Fund was established to encourage and promote the creation and placement of art in public places. These funds are used to acquire works of art identified by the City’s Arts Commission, as well as the repair and maintenance of the City’s works of art.

Art in Public Places Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
11300000	361100	Investment Interest	\$ 1,889	\$ 6,574	\$ 750	\$ 2,500	\$ 2,500
TOTAL REVENUES			\$ 1,889	\$ 6,574	\$ 750	\$ 2,500	\$ 2,500
11300000	397000	Transfers In	26,700	26,245	26,280	26,500	26,617
TOTAL REVENUES AND TRANSFERS			\$ 28,589	\$ 32,819	\$ 27,030	\$ 29,000	\$ 29,117
11300000	308400	Beginning Fund Balance	103,329	126,218	143,473	68,916	71,416
TOTAL RESOURCES			\$ 131,918	\$ 159,037	\$ 170,503	\$ 97,916	\$ 100,533

EXPENDITURES							
02457320	410000	Professional Services	\$ 5,700	\$ 3,550	\$ -	\$ -	\$ -
02457320	480000	Repairs and Maintenance	-	12,013	-	-	-
02457320	640000	Public Art	-	-	101,587	26,500	26,617
TOTAL EXPENDITURES			\$ 5,700	\$ 15,563	\$ 101,587	\$ 26,500	\$ 26,617
11300000	508400	Ending Fund Balance	126,218	143,473	68,916	71,416	73,916
TOTAL USES			\$ 131,918	\$ 159,036	\$ 170,503	\$ 97,916	\$ 100,533

Budget Highlights – Art in Public Places Fund

Transfers In: In 2018, the City Council passed Ordinance 684, requiring that the Art in Public Places Fund be financed with a transfer from the General Fund equivalent to \$0.50 for each Burien resident according to population estimates provided by the State’s Office of Financial Management.

Public Art: This finances the creation or acquisition of public art. The Arts Commission will continue to support public art projects such as the Downtown art displays; maintenance of city owned public art; and continue work on a long-term Public Art Plan and projects that may develop from this plan. The Commission will also support local artists, work to enhance arts education in the community and public arts and cultural events.

Capital Projects Reserve Fund

This fund was initially established in 2004 to accumulate funds for the replacement of the previous Senior Center. The 2008 financial policies broadened the scope to include all capital projects and renamed it the Capital Projects Reserve Fund. This fund has also been used to supplement the City’s debt payments when Real Estate Excise Tax revenue in the Public Works Reserve Fund is not sufficient to fund the debt service payments.

Capital Projects Reserve Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
11500000	361100	Investment Interest	\$ 51,637	\$ 108,728	\$ 20,000	\$ 20,000	\$ 20,000
11500000	395100	Sale of Capital Assets	-	-	-	-	-
TOTAL REVENUES			\$ 51,637	\$ 108,728	\$ 20,000	\$ 20,000	\$ 20,000
11500000	397000	Transfers In	500,000	-	-	-	-
TOTAL REVENUES AND TRANSFERS			\$ 551,637	\$ 108,728	\$ 20,000	\$ 20,000	\$ 20,000
11500000	308500	Beginning Fund Balance	2,955,423	2,704,525	1,296,003	820,003	244,003
TOTAL RESOURCES			\$ 3,507,060	\$ 2,813,253	\$ 1,316,003	\$ 840,003	\$ 264,003

EXPENDITURES							
11500000	597000	Transfers Out	802,535	1,517,250	496,000	596,000	-
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 802,535	\$ 1,517,250	\$ 496,000	\$ 596,000	\$ -
11500000	508500	Ending Fund Balance	2,704,525	1,296,003	820,003	244,003	264,003
TOTAL USES			\$ 3,507,060	\$ 2,813,253	\$ 1,316,003	\$ 840,003	\$ 264,003

Budget Highlights – Capital Projects Reserve Fund

Property Tax: In the 2019 Adopted Financial Policies, the City will collect 100% of the City’s property tax levy in the General Fund starting in 2020, in order to address the structural imbalance caused by the loss of the Sales Tax Annexation Credit.

Transfers Out: Transfers to the Parks and General Government Capital Improvement Project Fund to fund capital projects.

Transportation Benefit District Fund

The Burien Transportation Benefit District (TBD) was formed in 2009 to finance transportation improvements in accordance with the City’s Capital Improvement Program. Since 2017, the City assumed the functions of the Burien Transportation Benefit District and is governed by the City Council.

Transportation Benefit District Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
02654310	317600	TBD Vehicle Fee	\$ 766,685	\$ 764,255	\$ 767,000	\$ 764,000	\$ 764,000
11800000	361100	Investment Interest	3,252	5,821	3,000	5,000	5,000
TOTAL REVENUES			\$ 769,938	\$ 770,076	\$ 770,000	\$ 769,000	\$ 769,000
11800000	308300	Beginning Fund Balance	454,286	100,524	147,400	192,500	237,800
TOTAL RESOURCES			\$ 1,224,224	\$ 870,600	\$ 917,400	\$ 961,500	\$ 1,006,800

EXPENDITURES							
02654310	597000	Transfers Out	1,123,700	723,200	724,900	723,700	722,200
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 1,123,700	\$ 723,200	\$ 724,900	\$ 723,700	\$ 722,200
11800000	508300	Ending Fund Balance	100,524	147,400	192,500	237,800	284,600
TOTAL USES			\$ 1,224,224	\$ 870,600	\$ 917,400	\$ 961,500	\$ 1,006,800

Budget Highlights – Transportation Benefit District Fund

Transportation Benefit District (TBD) Vehicle Fee: This is a \$20 excise tax charged on all vehicles registered within the City of Burien, with the purpose of funding debt service on prior street overlay projects and fund current street overlay projects.

Transfers Out: In 2025, \$273,700 will be transferred to the Debt Service Fund to finance the debt service on the City’s 2021 Limited Tax General Obligation (LTGO) bond for street overlay repairs. Another \$450,000 will be transferred to the Transportation Capital Improvement Program Fund to partially finance the City’s Pavement Management Program to maintain City streets.

State Drug Enforcement Forfeiture Fund

The State Drug Enforcement Forfeiture Fund accounts for State seizure funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City’s police to investigate drug related crimes and incidents.

State Drug Enforcement Forfeiture Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
11900000	361100	Investment Interest	\$ 4,826	\$ 20,432	\$ -	\$ -	\$ -
03052120	369300	Confiscated/Forfeited Property	11,753	144,727	-	-	-
TOTAL REVENUES			\$ 16,579	\$ 165,159	\$ -	\$ -	\$ -
11900000	397000	Transfers In	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS			\$ 16,579	\$ 165,159	\$ -	\$ -	\$ -
11900000	308300	Beginning Fund Balance	-	481	473,432	423,432	373,432
TOTAL RESOURCES			\$ 16,579	\$ 165,640	\$ 473,432	\$ 423,432	\$ 373,432

EXPENDITURES							
03052120	310000	Office and Operating Supplies	220	270	-	-	-
03052120	350000	Small Tools & Minor Equipment	2,466	-	5,000	5,000	5,000
03052120	415000	Intergovernmental	-	-	-	-	-
03052120	424210	Telephone/Internet	3,240	2,489	5,000	5,000	5,000
03052120	494930	Registration-Training/Workshop	-	2,992	20,000	20,000	20,000
03052120	494990	Investigative Funds	10,171	15,226	20,000	20,000	20,000
TOTAL EXPENDITURES			\$ 16,097	\$ 20,977	\$ 50,000	\$ 50,000	\$ 50,000
11900000	508300	Ending Fund Balance	481	144,663	423,432	373,432	323,432
TOTAL USES			\$ 16,579	\$ 165,640	\$ 473,432	\$ 423,432	\$ 373,432

Budget Highlights – State Drug Enforcement Forfeiture Fund

Registration – Training/Workshop: Provides additional training for police officers, supplemental to the training funded under the King County Sheriff’s Office contract. This training can include courses such as advanced interview techniques, managing complex criminal investigations and gang intervention techniques.

Investigative Funds: Supports covert operations, including payments to confidential informants.

Federal Drug Enforcement Forfeiture Fund

The Federal Drug Enforcement Forfeiture Fund accounts for Federal seizure funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City’s police to investigate drug related crimes and incidents.

Federal Drug Enforcement Forfeiture Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
12000000	361100	Investment Interest	\$ 4,791	\$ 13,089	\$ -	\$ -	\$ -
03152120	369300	Confiscated/Forfeited Property	3,120	-	-	-	-
TOTAL REVENUES			\$ 7,911	\$ 13,089	\$ -	\$ -	\$ -
12000000	397000	Transfers In	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS			\$ 7,911	\$ 13,089	\$ -	\$ -	\$ -
12000000	308300	Beginning Fund Balance	324,437	319,518	249,587	189,587	129,587
TOTAL RESOURCES			\$ 332,348	\$ 332,607	\$ 249,587	\$ 189,587	\$ 129,587

EXPENDITURES							
3152120	310000	Office and Operating Supplies	631	627	-	-	-
03152120	350000	Small Tools & Minor Equipment	12,198	20,005	50,000	50,000	50,000
03152120	494930	Registration-Training/Workshop	-	2,970	10,000	10,000	10,000
03152120	640000	Machinery And Equipment	-	37,907	-	-	-
TOTAL EXPENDITURES			\$ 12,830	\$ 61,509	\$ 60,000	\$ 60,000	\$ 60,000
03152120	597000	Transfers Out	-	21,511	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 12,830	\$ 83,020	\$ 60,000	\$ 60,000	\$ 60,000
12000000	508300	Ending Fund Balance	319,518	249,587	189,587	129,587	69,587
TOTAL USES			\$ 332,348	\$ 332,607	\$ 249,587	\$ 189,587	\$ 129,587

Budget Highlights – Federal Drug Enforcement Forfeiture Fund

Small Tools and Minor Equipment: Tools and equipment purchased to enhance criminal investigations into the distribution of illegal substances.

Registration – Training/Workshop: Provides additional training for police officers for the purposes of deterring and disrupting criminal organizations or the distribution of narcotics. This training is in addition to the training funded under the King County Sheriff’s Office contract.

Federal Criminal Forfeiture Fund

The Federal Criminal Forfeiture Fund accounts for Federal seizure funds received by the City due to staff participation in a federal task force led by the United States Treasury. The use of these funds is restricted to purchases that will enhance the ability of the City’s police to investigate criminal related crimes and incidents.

Federal Criminal Forfeiture Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
03252120	361100	Investment Interest	-	1,032	-	-	-
03252120	369300	Confiscated/Forfeited Property	-	-	-	-	-
TOTAL REVENUES			\$ -	\$ 1,032	\$ -	\$ -	\$ -
12100000	397000	Transfers In	-	21,511	-	-	-
TOTAL REVENUES AND TRANSFERS			\$ -	\$ 22,543	\$ -	\$ -	\$ -
12100000	308300	Beginning Fund Balance	-	-	22,543	1,032	-
TOTAL RESOURCES			\$ -	\$ 22,543	\$ 22,543	\$ 1,032	\$ -

EXPENDITURES							
03252120	350000	Small Tools & Minor Equipment	-	-	21,511	1,032	-
03252120	494930	Registration-Training/Workshop	-	-	-	-	-
TOTAL EXPENDITURES			\$ -	\$ -	\$ 21,511	\$ 1,032	\$ -
12100000	597000	Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ -	\$ -	\$ 21,511	\$ 1,032	\$ -
12100000	508300	Ending Fund Balance	-	22,543	1,032	-	-
TOTAL USES			\$ -	\$ 22,543	\$ 22,543	\$ 1,032	\$ -

Budget Highlights – Federal Criminal Forfeiture Fund

Small Tools and Minor Equipment: Tools and equipment purchased to enhance criminal investigations related to crimes and incidents.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources necessary to pay principal and interest on general long-term debt. General Obligation Bonds are a direct obligation of the City for which its full faith and credit is pledged. Only debt service and related costs are paid from the Debt Service Fund.

Debt Service Fund

Revenue and Expenditure Summary

Account Number		Description	2022 Actuals	2023 Actuals	2024 Revised Budget	2025 Adopted Budget	2026 Adopted Budget
Organization	Object						
REVENUE							
20100000	332212	BABs Subsidy (2010 Bonds)	\$ -	\$ -	\$ -	\$ -	\$ -
20100000	345851	Town Sq Mitigation Fees	152,527	152,527	152,527	152,527	152,527
20100000	359510	Sp Assess Penalties	335	335	-	-	-
20100000	361100	Investment Interest	9,842	9,842	5,000	5,000	10,000
20100000	368000	Special Assessment Revenue	78,082	78,082	50,000	-	-
20100000	360000	Miscellaneous Revenue	-	-	-	-	-
20100000	392000	Premium on Bond	-	-	-	-	-
20100000	393100	Refunding Bond	-	-	-	-	-
TOTAL REVENUES			\$ 240,786	\$ 240,786	\$ 207,527	\$ 157,527	\$ 162,527
20100000	397000	Transfers In	1,760,196	1,760,196	1,722,201	1,637,656	1,643,139
TOTAL REVENUES AND TRANSFERS			\$ 2,000,982	\$ 2,000,982	\$ 1,929,728	\$ 1,795,183	\$ 1,805,666
20100000	395000	Other Financing Sources	-	-	-	-	-
20100000	308300	Beginning Fund Balance	62,507	49,936	105,559	108,559	111,179
TOTAL RESOURCES			\$ 2,063,489	\$ 2,050,918	\$ 2,035,287	\$ 1,903,742	\$ 1,916,845

EXPENDITURES							
20100000	410000	Professional Services	838	838	2,000	2,000	2,000
20100000	700000	Debt Service Principal & Interest	2,012,715	2,012,715	1,924,728	1,790,563	1,796,031
20100000	596000	Issuance Discount	-	-	-	-	-
20100000	599950	Payment to Refund Debt Escrow	-	-	-	-	-
TOTAL EXPENDITURES			\$ 2,013,553	\$ 2,013,553	\$ 1,926,728	\$ 1,792,563	\$ 1,798,031
20100000	597000	Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 2,013,553	\$ 2,013,553	\$ 1,926,728	\$ 1,792,563	\$ 1,798,031
11800000	508300	Ending Fund Balance	49,936	105,559	108,559	111,179	118,814
TOTAL USES			\$ 2,063,489	\$ 2,119,112	\$ 2,035,287	\$ 1,903,742	\$ 1,916,845

Debt Service Principal and Interest

Account Number		Description	2022	2023	2024	2025	2026
Organization	Object		Actuals	Actuals	Revised Budget	Adopted Budget	Adopted Budget
20100000	700010	SCORE 2009 A & B Principal	\$ -	\$ -	\$ 99,774	\$ 103,871	\$ 108,932
20100000	700040	2016 LTGO Refunding Principal	535,000	535,000	575,000	595,000	625,000
20100000	700050	2010 A & B LTGO Principal	-	-	-	-	-
20100000	700060	2011 LTGO & Refund Principal	-	-	305,000	315,000	330,000
20100000	700070	PWTFL Principal - SW 152nd St	52,778	52,778	-	-	-
20100000	700080	PWTFL Principal - 1st Ave S	120,270	120,270	126,070	-	-
20100000	700110	2021 LTGO Refunding Principal	900,000	900,000	435,000	450,000	465,000
20100000	800010	PWTFL Interest - SW 152nd St	264	264	-	-	-
20100000	800020	PWTFL Interest - 1st Ave S	1,804	1,804	601	-	-
20100000	800030	SCORE 2009 A & B Bond Interest	-	-	88,683	84,692	79,499
20100000	800060	2016 LTGO Refunding Interest	115,400	115,400	71,800	48,800	25,000
20100000	800070	2010 A & B LTGO Bonds Interest	-	-	-	-	-
20100000	800080	2011 LTGO & Refunding Interest	-	-	108,000	95,800	83,200
20100000	800100	Bond Issue Costs - Refunding	-	-	-	-	-
20100000	800110	2021 LTGO Refunding Interest	287,200	287,200	114,800	97,400	79,400
TOTAL DEBT SERVICE PRINCIPAL AND INTEREST			\$2,012,715	\$ 2,012,715	\$ 1,924,728	\$ 1,790,563	\$ 1,796,031

Summary of Outstanding Debt

General Obligation Bonds

2019 SCORE Series A and B Special Obligation Bonds: In 2009, the South Correctional Entity (SCORE) Public Development Authority (PDA) issued \$86 million of Special Obligation Bonds. The City of Burien's had a 4% ownership responsibility in the debt issue. In 2019, SCORE issued \$51 million of debt to refund the original bonds. The City's share of the refunding debt is 4.82% for a total of \$2,460,851. This long-term liability has an outstanding balance of \$2,095,977 as of December 31, 2023. The interest rate for these bonds is 3.0 to 5.0%.

2016 Refunding of 2006 Limited Tax General Obligation Bonds (\$5,320,000): These bonds were issued to refund the remaining balance of the 2006 Limited Tax Obligation Bonds, which were originally issued for \$9,805,000 to provide funds for a future Senior and Activity Center and to continue development of the Town Square Project. The balance as of December 31, 2023 is \$1,795,000. The refunding bonds were issued for a period of 10 years with interest rates ranging from 2.0 to 4.0%. The refunding resulted in a net present value savings of more than \$735,000 over the repayment period.

2021 Refunding of 2010B and 2011 Limited Tax General Obligation Bonds (\$8,325,000): These bonds were issued to refund the remaining balances of the 2010B and 2011 Limited Tax Obligation Bonds. The 2010B bonds were originally issued to provide funds for a major street overlay project. The 2011 bonds were originally issued to refund the majority of the 2022 bonds and to provide funding to complete the first phase of the 1st Avenue South capital project. The outstanding balance as of December 31, 2023 is \$5,670,000. This is a 10-year bond with interest rates range from 3.0 to 4.0%.

Public Works Trust Fund Loans

1st Ave S. Phase I Public Works Trust Fund Loan PW-04-0691-011 (\$2,000,000): This Loan is for the 1st Avenue South Corridor Project – Phase 1. This loan is split, with half of it being paid by a special assessment on the benefitting property owners and half being repaid from real estate excise taxes. The outstanding balance as of December 31, 2023 is \$60,134. This is a 20-year loan at 0.50% interest, borrowed in late 2007 and 2008.

Debt Service to Maturity Schedule

General Obligation Debt

Debt Service to Maturity Schedule			
General Obligation Debt			
Year	Principal	Interest	Total Debt Service
2025	1,463,871	326,692	1,790,563
2026	1,528,932	267,099	1,796,031
2027	944,475	204,852	1,149,327
2028	980,018	165,928	1,145,946
2029	1,021,043	125,527	1,146,570
2030	517,550	83,425	600,975
2031	539,057	61,398	600,455
2032	146,046	42,445	188,491
2033	151,830	36,603	188,433
2034	157,855	30,530	188,385
2035	164,121	24,216	188,337
2036	170,869	17,651	188,520
2037	177,617	10,816	188,433
2038	182,919	5,488	188,407
Total	\$ 8,146,203	\$ 1,402,670	\$ 9,548,873

Calculation of Limitation of Indebtedness

December 31, 2024

Calculation of Limitation of Indebtedness						
		General Purpose		Parks and	Utility	
		Non-Voted (Limited GO)	Voted (Unlimited GO)	Open Space Voted	Purpose Voted	
2024 Assessed Valuation:	\$ 11,084,889,544	x	1.50%	2.50%	2.50%	2.50%
Non Voted Debt Limits			166,273,343			
Voted Limits				277,122,239	277,122,239	277,122,239
Less: General Obligation Bonds Outstanding			(8,146,203)	-	-	-
Add: Cash on Hand for Debt Service			-	-	-	-
Available Debt Capacity by Purpose			\$ 158,127,140	\$ 277,122,239	\$ 277,122,239	\$ 277,122,239
Total Debt Capacity				989,493,856		

Capital Improvement Program

Table of Contents

Parks and General Government Capital Improvement Program

Project No.	Funded Projects	
	Parks and General Government CIP Summary Chart	4-1
PG0002	Parks Facilities Restoration	4-2
PG0005	Seahurst Park Slide	4-3
PG0006	Moshier Park Field and Restroom Improvements	4-4
PG0010	Eagle Landing Park Stairs Removal	4-5
PG0015	Burien Community Center HVAC Replacement	4-6
PG0018	Parks & Facilities Planning Projects	4-7
PG0019	Public Works/PaRCS Maintenance Facility	4-8
PG0020	Manhattan Park Playground Improvements	4-9
PG0021	Lakeview Parkview Acquisition	4-10
PG0022	Lakeview Park Playground Replacement	4-11
PG0023	Generator at Burien Community Center	4-12
PG0024	Burien Community Center Structural Reinforcement	4-13
PG00XX	Chelsea Park Playground & Path Improvements	4-14
PG00XX	Moshier Memorial Park Improvements	4-15
PG00XX	Moshier Art Center Energy Retrofit	4-16
PG00XX	Burien Community Center Interior Updates	4-17
PG00XX	Hill Top Park Phase 1 Improvements	4-18
PG00XX	Staff Coordination	4-19
	Unfunded Projects	4-20

Transportation Capital Improvement Program

Project No.	Funded Projects	
	Transportation CIP Summary Chart	4-22
TR0002	Pavement Management Program	4-23
TR0005	Citywide ADA Barrier Mitigation	4-24
TR0006	Lake to Sound Trail - Segment C	4-25
TR0008	4th and 6th Avenues SW/SW 148th Street Intersection	4-26
TR0009	Signal Controller/Interconnect Upgrades Program	4-27
TR0018	4th Avenue SW Sidewalks (between SW 156th -160th Streets)	4-28
TR0019	South 144th Way Improvements	4-29
TR0023	South 136th Street Sidewalk Improvements	4-30
TR0026	30th Avenue Southwest Slope Stabilization	4-31
TR00XX	1st Avenue South – Phase 3	4-32
TR0027	Transportation Master Plan Update	4-33
TR0028	152nd St S and 8th Ave S Intersection Improvements	4-34
TR0029	21st Ave SW Crosswalk	4-35
TR0030	SW 116 th School Crossing Improvements	4-36
TR0031	Burien Safety Action Plan	4-37
	Staff Coordination of Transportation CIP Projects	4-38
	Unfunded Transportation CIP Projects	4-39

Surface Water Management Capital Improvement Program

Project No.	Funded Projects	
	Surface Water Management CIP Summary Sheet	4-40
SW0001	Residential Drainage Improvement Program (RDIP)	4-41
SW0013	Miller Creek Enhancements	4-42
SW0015	South 140th Street and Des Moines Memorial Drive Trunkline	4-43
SW0016	Boulevard Park Stormwater Improvements	4-44
SW0017	Stormwater Management Action Planning (SMAP)	4-45
SW00XX	Meritage Pond Repairs	4-46
	Staff Coordination of SWM CIP Projects	4-47

**2025-2030 Capital Improvement Program
PARKS AND GENERAL GOVERNMENT**

Total Project Expenditures

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
PG0002 - Parks Facilities Restoration	\$ -	\$ 265,035	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,035	\$ 260,000
PG0005 - Seahurst Slide	266,958	1,244,008	300,000	-	-	-	-	-	1,810,966	300,000
PG0006 - Moshier Park Field and Restroom	10,008,307	140,837	-	-	-	-	-	-	10,149,144	-
PG0010 - Eagle Landing Park Stairs Removal	225,521	530,292	-	-	-	-	-	-	755,813	-
PG0015 - Burien Community Center HVAC Replacement	1,717,618	10,000	-	-	-	-	-	-	1,727,618	-
PG0018 - Parks & Facilities Planning Projects	192,795	756,512	-	-	-	-	-	-	949,307	-
<i>Unfunded - PG0018 - Parks & Facilities Planning Projects</i>	-	-	200,000	230,000	300,000	-	-	-	730,000	730,000
PG0019 - Public Works/PaRCS Maintenance Facility - Funded	238,912	2,361,088	-	-	10,000,000	-	-	-	12,600,000	10,000,000
<i>Unfunded - PG0019 - Public Works/PaRCS Maintenance Facility</i>	-	-	-	-	16,500,000	-	-	-	16,500,000	16,500,000
PG0020 - Manhattan Park Playground Improvements	1,948	273,052	-	-	-	-	-	-	275,000	-
PG0021 - Lakeview Park Acquisition	2,400	2,456,600	-	-	-	-	-	-	2,459,000	-
PG0022 - Lakeview Park Playground Replacement	-	300,000	-	-	-	-	-	-	300,000	-
PG0023 - Generator at Burien Community Center	-	1,750,000	-	-	-	-	-	-	1,750,000	-
PG0024 - Burien Community Center Structural Reinforcement	-	275,000	-	-	-	-	-	-	275,000	-
<i>Unfunded Burien Community Center Structural Reinforcement</i>	-	-	3,000,000	-	-	-	-	-	3,000,000	3,000,000
PG00XX - Chelsea Park Playground & Path Improvements	-	-	350,000	-	-	-	-	-	350,000	350,000
PG00XX - Moshier Memorial Park Improvements	-	-	1,167,394	500,000	-	-	-	-	1,667,394	1,667,394
PG00XX - Moshier Art Center Energy Retrofit	-	-	-	-	-	-	-	-	-	-
<i>Unfunded - Moshier Art Center Energy Retrofit</i>	-	-	-	4,000,000	-	-	-	-	4,000,000	4,000,000
PG00XX - Burien Community Center Interior Updates	-	-	400,000	-	-	-	-	-	400,000	400,000
PG00XX - Hill Top Park Phase 1 Improvements	-	-	-	-	-	-	-	-	-	-
<i>Unfunded - Hill Top Park Phase 1 Improvements</i>	-	-	-	-	2,000,000	3,285,590	-	-	5,285,590	5,285,590
Staff Coordination	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000	60,000
Total Projects - Funded	\$ 12,654,459	\$ 10,372,424	\$ 2,487,394	\$ 510,000	\$ 10,010,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 23,464,277	\$ 13,037,394
Total Projects - Unfunded	\$ -	\$ -	\$ 3,200,000	\$ 4,230,000	\$ 18,800,000	\$ 3,285,590	\$ -	\$ -	\$ 29,515,590	\$ 29,515,590

Total Project Resources

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
Fund Balance	\$ 8,020,467	\$ 5,704,070	\$ 410,000	\$ 510,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,684,537	\$ 960,000
King County Parks Levy Fund Balance	-	205,000	260,000	-	-	-	-	-	465,000	260,000
Transfers										
Capital Projects Reserve	-	491,432	596,000	-	-	-	-	-	1,087,432	596,000
General Fund	-	-	-	-	10,000,000	-	-	-	10,000,000	10,000,000
SWM Fund	-	-	-	-	-	-	-	-	-	-
Public Works Reserve	-	350,000	-	-	-	-	-	-	350,000	-
Grants	4,633,992	3,463,354	1,067,394	-	-	-	-	-	9,164,740	1,067,394
CDBG	-	158,568	154,000	-	-	-	-	-	312,568	154,000
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Unfunded	\$ -	\$ -	\$ 3,200,000	\$ 4,230,000	\$ 18,800,000	\$ 3,285,590	\$ -	\$ -	\$ 29,515,590	\$ 29,515,590
TOTAL ALL PROJECTS (excludes unfunded)	\$ 12,654,459	\$ 10,372,424	\$ 2,487,394	\$ 510,000	\$ 10,010,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 36,064,277	\$ 13,037,394

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0002
Project Name:	Parks Facilities Restoration
Project Location:	Citywide.
Project Description:	This funding will support major parks and facilities deferred maintenance projects.

Total Project Cost:	\$ 525,035	Funded 525,035	Unfunded -
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Account No.:	10159476
PM Task Code:	317-0003
PROS Plan Goal No.:	Various

Maintenance Costs:	No change.
Change from prior CIP:	Minor changes to funding sources and expenditures.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Project Development									-
Planning									-
Design and Engineering									-
Land Purchase									-
R-O-W Acquisition									-
Repairs & Maintenance									-
Supplies									-
Rental									-
Construction Management									-
Construction		265,035	260,000						525,035
Total Project Costs	-	265,035	260,000	-	-	-	-	-	525,035

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	-	60,035							60,035
Transfers									
General Fund									-
Public Works Reserve Fund									-
Grants									
KC Parks Levy Funds 2024-2025		205,000	260,000						465,000
Intergovernmental									
Highline School District									-

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0005
Project Name:	Seahurst Park Slide
Project Location:	Seahurst Park - South Embankment of SW Seahurst Park Road below the lower end of the upper parking lot.
Project Description:	This project is to construct a retaining wall at the top of the slope for stabilization and protection of the underground utilities and roadway. During design it was determined that additional stream stabilization work is needed downstream of the active slide in order to avoid erosion that will destabilize more roadway after the construction of the wall. This stream work will require significant permitting and is not necessary for the first phase of wall construction. However, the work will be necessary soon thereafter to prevent the need for more extensive wall construction. The budget shown for 2024 is for this second phase. Design work for this phase has not begun and the construction costs are a placeholder until the design and permitting work is done next year.

Total Project Cost:	\$ 1,810,966	Funded 1,810,966	Unfunded -
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Account No.:	10459476
PM Task Code:	317
PROS Plan Goal No.:	C1, S5

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	266,958	169,008							435,966
R-O-W Acquisition									-
Construction Management		175,000	50,000						225,000
Construction		900,000	250,000						1,150,000
Total Project Costs	266,958	1,244,008	300,000	-	-	-	-	-	1,810,966

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	266,958	894,008	300,000						1,460,966
Transfers									
Capital Projects Reserve Fund									-
Public Works Reserve		350,000							350,000
General Fund									-
Total Funding Sources	266,958	1,244,008	300,000	-	-	-	-	-	1,810,966

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0006
Project Name:	Moshier Park Field and Restroom Improvements
Project Location:	Moshier Park is located at 430 S. 156th Street.
Project Description:	This project includes design and construction costs for improvements to the stormwater system for all fields and the parking lot; and improvements to Moshier Park Field 1 Turf, recreational features of the ballfield, and a new restroom/concession building.

Total Project Cost:	\$ 10,149,144	Funded 10,149,144	Unfunded -
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Account No.:	10559476
PM Task Code:	317-0034
PROS Plan Goal No.:	P3, C1, S1, S4, S5, F2

Maintenance Costs:	Maintenance costs will increase.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	1,520,704								1,520,704
R-O-W Acquisition									-
Construction Management	978,141	140,837							1,118,978
Construction	7,509,462								7,509,462
Total Project Costs	10,008,307	140,837	-	-	-	-			10,149,144

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	5,374,315	140,837							5,515,152
Transfers									
Capital Project Reserve									-
SWM Fund									-
Public Works Reserve									-
Real Estate Excise Tax (REET)									-
Grants									
Commerce Grant	485,000								485,000
RCO Grant	179,858								179,858
Ecology SFAP									-
Ecology SFAP Construction	3,969,135								3,969,135
Grants-awarded									-
Other									
Intergovernmental (Highline School District)									-
KC Parks Levy Funds - 2018									-
Total Funding Sources	10,008,307	140,837	-	-	-	-			10,149,144

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0010
Project Name:	Eagle Landing Park Stair Removal
Project Location:	Eagle Landing Park is located at 14641 25th Avenue SW.
Project Description:	This project removes the stairs and related infrastructure except potentially the uppermost landing.

Total Project Cost:	\$ 755,813	Funded 755,813	Unfunded -
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Account No.:	10759476
PM Task Code:	317-0035
PROS Plan Goal No.:	P7, C1, S5

Maintenance Costs:	Decrease in resources once project is complete. No maintenance of stairs after completion.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	98,973	6,674							105,647
R-O-W Acquisition									-
Construction Management		60,000							60,000
Construction	126,548	463,618							590,166
Total Project Costs	225,521	530,292	-	-	-	-	-	-	755,813

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	225,521	530,292							755,813
Transfers									
General Fund									-
Total Funding Sources	225,521	530,292	-	-	-	-	-	-	755,813

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0015
Project Name:	Burien Community Center HVAC Replacement and Lighting Upgrade to LED
Project Location:	Burien Community Center is located at 14700 6th Avenue Southwest, Burien, WA 98166.
Project Description:	This project is for the replacement of the oldest of two HVAC systems at the Burien Community Center, which has exceeded its life expectancy. The project will also upgrade lighting to LED. This project was completed in 2024.

Total Project Cost:	\$ 1,727,618	Funded 1,727,618	Unfunded -
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Account No.:	11559476
PM Task Code:	317-
PROS Plan Goal No.:	P7, C1, C4, S5

Maintenance Costs:	No change.
Change from prior CIP:	Project completed

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	681,829								681,829
R-O-W Acquisition									-
Construction Management									-
Construction	1,035,788	10,000							1,045,788
Total Project Costs	1,717,618	10,000	-	-	-	-	-	-	1,727,618

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	1,717,618	10,000							1,727,618
KC Parks Levy Funds-2020									-
KC Parks Levy Funds-2021									-
KC Parks Levy Funds-2022									-
Transfers									
General Fund									-
Capital Projects Reserve									-
Public Works Reserve									-
Grants									
King County VSHS Levy									-
CDBG - 2022									-
KC Capital Facilities & OS Grant									-
Total Funding Sources	1,717,618	10,000	-	-	-	-	-	-	1,727,618

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0018
Project Name:	Parks and Facilities Planning Projects
Project Location:	Citywide.
Project Description:	Funding to support plans and studies necessary to allocate future capital funding, obtain grant funding, begin construction work. Many times these plans are required by state and federal agencies or regulations. Project types include, but are not limited to, work to support Park/Facility Vision Plans, Environmental Impact Statements, Facility Assessments, and Renewal of Interlocal and other Agreements.

Total Project Cost:	\$ 1,679,307	Funded 949,307	Unfunded 730,000
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Account No.:	10957100
PM Task Code:	317-
PROS Plan Goal No.:	P1, P3, P7, S4, F2

Maintenance Costs:	Not applicable.
Change from prior CIP:	This includes prior planning projects and new planning projects.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning	192,795	756,512	200,000	230,000	300,000				1,679,307
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	192,795	756,512	200,000	230,000	300,000	-	-	-	1,679,307

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	192,795	322,697							515,492
Transfers									
General Fund									-
Capital Projects Reserve		350,000							350,000
Grants									
RCO Grant		83,815							83,815
Other									
Unfunded			200,000	230,000	300,000				730,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0019
Project Name:	Public Works/PaRCS Maintenance Facility
Project Location:	To be determined.
Project Description:	This project is to design and construct a new Public Works/PaRCS maintenance facility to include an emergency operations center with auxiliary generator, staff area with locker room and office space, supply warehouse, interior parking for specific vehicles, covered materials/aggregate bins, storage for equipment and supplies, vehicle wash and fueling, and secure illuminated storage yard. Sustainable building techniques will be utilized where feasible. Based on recent consultant studies, the construction cost for a standalone facility (excluding property) is approximately \$25 million. The City is currently evaluating partnership opportunities. Costs cannot be refined until a site is selected. Actual costs may vary greatly depending on the site chosen, and whether the City is able to take advantage of partnership opportunities.

Total Project Cost:	\$ 29,100,000	Funded 12,600,000	Unfunded 16,500,000
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Account No.:	11851820
PM Task Code:	317-
PROS Plan Goal No.:	P7, C1, C4, S5

Maintenance Costs:	Maintenance and operating costs to be determined.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Project Development	160,507								160,507
Planning									-
Design and Engineering	78,405	2,361,088							2,439,493
R-O-W Acquisition					1,500,000				1,500,000
Construction Management									-
Construction					25,000,000				25,000,000
Total Project Costs	238,912	2,361,088	-	-	26,500,000	-	-	-	29,100,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	238,912	2,361,088							2,600,000
Transfers									
General Fund					10,000,000				10,000,000
Other									
Unfunded					16,500,000				16,500,000
Total Funding Sources	238,912	2,361,088	-	-	26,500,000	-	-	-	29,100,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0020
Project Name:	Manhattan School Playground Park
Project Location:	Manhattan School Park is located at 18386 4th Ave South, Burien, WA 98148.
Project Description:	The Manhattan Park playground is 20 years old and due for replacement. The associated benches and tables will also be replaced.-This project was completed in 2024.

Total Project Cost:	\$ 275,000	Funded 275,000	Unfunded -
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Account No.:	11957680
PM Task Code:	317-
PROS Plan Goal No.:	P3, P4, S4, F2

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Projected completed

Project Costs	Prior Years	2024 Revised	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction	1,948	273,052							275,000
Total Project Costs	1,948	273,052	-	-	-	-	-	-	275,000

Funding Sources	Prior Years	2024 Revised	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	1,948	273,052							275,000
Transfers									
Public Works Reserve									-
Total Funding Sources	1,948	273,052	-	-	-	-	-	-	275,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0021
Project Name:	Lakeview Park Acquisition
Project Location:	Lakeview Park is located at 422 SW 160th St, Burien, WA 98166
Project Description:	Acquire park property from Highline Schools. Acquisition completed in 2024.

		Funded	Unfunded
Total Project Cost:	\$ 2,459,000	2,459,000	-

Account No.:	12059476
PM Task Code:	317-
PROS Plan Goal No.:	P1, P3, P4

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Project completed

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	2,400								2,400
Acquisition		2,456,600							2,456,600
Construction Management									-
Construction									-
Total Project Costs	2,400	2,456,600	-	-	-	-	-	-	2,459,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	2,400	424,561							426,961
Grants									
CDBG - 2023		187,789							187,789
CFT Grant		1,844,250							1,844,250
Transfers									
Capital Projects Reserve									-
Total Funding Sources	2,400	2,456,600	-	-	-	-	-	-	2,459,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0022
Project Name:	Lakeview Park Playground Replacement
Project Location:	Lakeview Park is located at 422 SW 160th St, Burien, WA 98166
Project Description:	Replace the 5 to 12 year old playground, picnic tables and benches

Total Project Cost:	\$ 300,000	Funded 300,000	Unfunded -
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Account No.:	12159476
PM Task Code:	317-
PROS Plan Goal No.:	P3, P4, S4, F2

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	No change

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
Acquisition									-
Construction Management									-
Construction		300,000							300,000
Total Project Costs	-	300,000	-	-	-	-	-	-	300,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Capital Projects Reserve		141,432							141,432
Grants									
CDBG - 2024		158,568							158,568
Total Funding Sources	-	300,000	-	-	-	-	-	-	300,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0023
Project Name:	Generator at Burien Community Center
Project Location:	Burien Community Center is located at 14700 6th Avenue Southwest, Burien, WA 98166.
Project Description:	The Burien Community Center is used as an emergency day center for a variety of incidents from heat and cold advisories, smoke avoidance and could be used for storm events and earthquake sheltering. It is also used by the Red Cross as a shelter in case of emergencies. A generator is needed for backup power to adequately prepare for emergencies and support the use of the building as essential facility. The installation of the generator will require an extension of the electrical power to a new pad built outside the building. The generator will be mounted on a pad and fenced for security. This is a priority project in the 2020 Burien Hazard Mitigation Plan.

Total Project Cost:	\$ 1,750,000	Funded 402,500	Unfunded 1,347,500
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Account No.:	12259475
PM Task Code:	317-
PROS Plan Goal No.:	P4, P7, C1, F4

Maintenance Costs:	Maintenance costs will increase.
Change from prior CIP:	Costs updated

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction		1,750,000							1,750,000
Total Project Costs	-	1,750,000	-	-	-	-	-	-	1,750,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		402,500							402,500
Transfers									
Capital Projects Reserve									-
Grants									
FEMA (applying)		1,347,500							1,347,500
Total Funding Sources	-	1,750,000	-	-	-	-	-	-	1,750,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG0024
Project Name:	Burien Community Center Structural Reinforcement
Project Location:	Burien Community Center is located at 14700 6th Avenue Southwest, Burien, WA 98166.
Project Description:	Construct required structural improvements to classify the Burien Community Center as an immediate occupancy facility in the event of a seismic event. Design a solution to secure the building from structural damage during a seismic event and meet life safety standards to enable the use of the building as a public emergency shelter during such events. Design work is 90% complete based off a structural analysis of the building. Once the project is fully funded, the design drawings will be reviewed and updated to conform to current code, permits applied for and improvements constructed. This is a priority project in the 2020 Burien Hazard Mitigation Plan.

Total Project Cost:	\$ 3,275,000	Funded 275,000	Unfunded 3,000,000
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Account No.:	12357550
PM Task Code:	317-
PROS Plan Goal No.:	P4, P7, C1, F4

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Costs updated

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering		275,000	150,000						425,000
Acquisition									-
Construction Management									-
Construction			2,850,000						2,850,000
Total Project Costs	-	275,000	3,000,000	-	-	-	-	-	3,275,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		275,000							275,000
Transfers									
Public Works Reserve									-
Grants									
<i>Unfunded</i>			2,493,750						
<i>Grant Match</i>			506,250						
Total Funding Sources	-	275,000	3,000,000	-	-	-	-	-	3,275,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG00XX
Project Name:	Chelsea Park Playground
Project Location:	Chelsea Park is located at 802 SW 137th Street, Burien, WA 98166.
Project Description:	The Chelsea Park playground is 20 years old and due for replacement. The park furnishings will also be repaired or replaced.

Total Project Cost:	\$ 350,000	Funded 350,000	Unfunded -
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Account No.:	
PM Task Code:	317-
PROS Plan Goal No.:	P3, P4, S4, F2

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Costs updated

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction			350,000						350,000
Total Project Costs	-	-	350,000	-	-	-	-	-	350,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Capital Projects Reserve			196,000						196,000
Grants									
CDBG - 2025			154,000						154,000
Total Funding Sources	-	-	350,000	-	-	-	-	-	350,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG00XX
Project Name:	Moshier Memorial Park Improvements
Project Location:	Moshier Memorial Park is located at 430 S 156th St, Burien, WA 98148.
Project Description:	This project is for the replacement of the grandstand seating for Field 1 and to replace all the field lighting for Fields 1-4 with energy efficient LED lighting.

	Funded	Unfunded
Total Project Cost:	\$ 1,667,394	1,667,394 -

Account No.:	
PM Task Code:	317-
PROS Plan Goal No.:	P3, P7, C4, S4, S5

Maintenance Costs:	Maintenance costs will decrease minimally.
Change from prior CIP:	Costs updated

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering			100,000						100,000
R-O-W Acquisition									-
Construction Management									-
Construction			1,067,394	500,000					1,567,394
Total Project Costs	-	-	1,167,394	500,000	-	-	-	-	1,667,394

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance			100,000	500,000					600,000
Transfers									
Grants									
CDBG - 2027									
King County Grants (Need to apply)									
RCO Grant (YAF, WWRP, COAF)			1,067,394						1,067,394
Total Funding Sources	-	-	1,167,394	500,000	-	-	-	-	1,667,394

2025-2030 Capital Improvement Program Parks and General Government CIP

Project Number:	PG00XX
Project Name:	Moshier Art Center Energy Retrofit
Project Location:	Moshier Art Center is located at 430 S 156th St, Burien, WA 98148
Project Description:	This energy improvement project will help the city meet climate action goals and maintain an older but still viable building. The project will replace the oil-fired boiler with a new energy efficient heating and cooling and healthy ventilation system, to upgrade lighting to LED, replace windows to more energy efficient and soundproof windows, and replace tile floors that are at the end of their life. These energy efficiency improvements are anticipated to reduce carbon dioxide emissions by 19.3 metric tonnes per year and save the city approximately \$10,000 per year in fuel costs.

Total Project Cost:	\$ 4,000,000	Funded	Unfunded	
		-	4,000,000	

Account No.:	
PM Task Code:	317-
PROS Plan Goal No.:	P7, C1, C4, S5

Maintenance Costs:	Maintenance costs will increase minimally.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering				1,400,000					1,400,000
Acquisition									-
Construction Management									-
Construction				2,600,000					2,600,000
Total Project Costs	-	-	-	4,000,000	-	-	-	-	4,000,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Grants									
KC Capital and Open Space 2025				1,000,000					1,000,000
Commerce Energy 2025				1,000,000					1,000,000
Other									
<i>Unfunded</i>				2,000,000					2,000,000
Total Funding Sources	-	-	-	4,000,000	-	-	-	-	4,000,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG00XX
Project Name:	Burien Community Center Interior Updates
Project Location:	Burien Community Center is located at 14700 6th Avenue Southwest, Burien, WA 98166
Project Description:	This project will replace flooring, furnishings, paint and signage to maintain building for customer use. The newest flooring and furnishings are from 2010.

Total Project Cost:	\$ 400,000	Funded 400,000	Unfunded -
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Account No.:	
PM Task Code:	317-
PROS Plan Goal No.:	P4, P7, C4, S4, S5, F2, F4

Maintenance Costs:	Maintenance costs will decrease minimally.
Change from prior CIP:	New Project

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination									-
Design and Engineering			50,000						50,000
R-O-W Acquisition									-
Construction Management									-
Construction			350,000						350,000
Total Project Costs	-	-	400,000	-	-	-	-	-	400,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Capital Projects Reserve			400,000						400,000
Total Funding Sources	-	-	400,000	-	-	-	-	-	400,000

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	PG00XX
Project Name:	Hilltop Park, Phase 1 Improvements
Project Location:	Hilltop Park is located at 2600 S 128th St, Burien, WA 98168
Project Description:	This project will implement the phase one improvements of the 2024 Hilltop Vision Plan. Improvements will include, accessible entry and pedestrian path, picnic shelters, site furnishings, vault toilet, stormwater treatment, water/electrical utilities, irrigation, planting, and public artwork.

Total Project Cost:	\$ 5,285,590	Funded	Unfunded
		-	5,285,590

Account No.:	
PM Task Code:	317-
PROS Plan Goal No.:	P2, P3, P4, P5, C2, S2, S4, S5, F2

Maintenance Costs:	Maintenance costs will increase.
Change from prior CIP:	New Project

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination									-
Design and Engineering					500,000	250,000			750,000
R-O-W Acquisition									-
Construction Management									-
Construction					1,500,000	3,035,590			4,535,590
Total Project Costs	-	-	-	-	2,000,000	3,285,590	-	-	5,285,590

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	-	-	-	-	-	-	-	-	-
Transfers									
Grants									
RCO WWRP (2026)					500,000				500,000
KC Capital and Open Space 2027					1,000,000				1,000,000
Other									
Match					500,000				500,000
Unfunded						3,285,590			3,285,590
Total Funding Sources	-	-	-	-	2,000,000	3,285,590	-	-	5,285,590

**2025-2030 Capital Improvement Program
Parks and General Government CIP**

Project Number:	Not applicable.
Project Name:	Staff Coordination of Parks CIP Projects
Project Location:	Citywide.
Project Description:	This project is for salary and benefit costs of Parks and/or Public Works staff to plan, coordinate, and manage Parks and General Government Capital Improvement Projects.

Total Project Cost:	\$ 70,000	Funded 70,000	Unfunded -
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Account No.:	10010000
PM Task Code:	317-
PROS Plan Page No.:	N/A

Maintenance Costs:	Not applicable.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction		10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Total Project Costs	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Public Works Reserve		-	-	-	-	-	-	-	-
Total Funding Sources	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000

Unfunded PaRCS and General Government Capital Projects

Project Description	Estimated Amount	Proposed Year
<p><u>Hilltop Park: Vision Plan Implementation</u></p> <p>This project will implement the improvements of the 2024 Hilltop Vision Plan. Improvements will include, accessible entry and pedestrian path, picnic shelters, site furnishings, vault toilet, stormwater treatment, water/electrical utilities, irrigation, planting, and public artwork.</p>	7,000,000	2025
<p><u>Mathison Park Playground Replacement</u></p> <p>Playground lifespans are approximately 15 years old, pending inspection results per the CPSI standards. This playground will reach the end of it's life in this time period.</p>	400,000	2027
<p><u>Chelsea Park: Vision Plan Implementation</u></p> <p>Design and construction of park improvements to implement vision plan.</p>	1,500,000	2027
<p><u>Arbor Lake Park Improvements</u></p> <p>Replace the playground and park furnishings requiring replacement, improve ADA access to the park including parking and pathways to the amenities.</p>	500,000	2028
<p><u>Jacob Ambaum Park Improvements</u></p> <p>Implement safety improvements, replace playground, and address non-functioning restroom.</p>	750,000	2029
<p><u>Town Square Park Fountain Renovation</u>.....</p> <p>Town Square Park Fountain Renovation: The infrastructure for the fountain at Town Square Park requires upgrades to handle the use as a recreational amenity, stormwater infiltration, and the holding tanks and infrastructure being underground and exposed to possible flooding. Upon evaluation of the infrastructure needs, it may be necessary to move the facility to another location.</p>	2,000,000	
<p><u>Lake Burien Memorial Park Tot Playground</u>.....</p> <p>The public feedback on the conceptual plan for Lake Burien Memorial Park, resulted in planning of for a tot playground. The current park improvement project does not have sufficient funding for the tot playground.</p>	225,000	
<p><u>Lakeview Park ADA Access Improvements</u></p> <p>Improve ADA access to the park by adding parking and a pathway that meets ADA standards leading to park amenities.</p>	841,000	
<p><u>Southern Heights Park Improvements</u></p> <p>Playground lifespans are approximately 15 years old, pending inspection results per the CPSI standards. This playground will reach the end of it's life in this time period. Pathways at this park are not in compliance with ADA. The sports courts require replacement.</p>	1,100,000	
<p><u>Boulevard Park: Park Acquisition</u></p> <p>After further discussion with community members and evaluating preferences for park type, amenities, and location; acquire park land.</p>	3,000,000	

Puget Sound Park Improvements..... **500,000**
Replace the playground, make upgrades to the sports court and pathways and parking lot, replace fencing, and potentially add new park amenities.

Des Moines Memorial Park Improvements..... **1,550,000**

**2025-2030 Capital Improvement Program
TRANSPORTATION**

Total Project Expenditures

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
TR0002 - Pavement Management Program	\$ -	\$ 1,382,094	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 6,782,094	\$ 5,400,000
TR0005 - Citywide ADA Barrier Mitigation	1,096,777	250,000	50,000	50,000	50,000	50,000	-	-	1,546,777	200,000
TR0006 - Lake to Sound Trail - Segment C	-	5,000	-	-	-	-	-	-	5,000	-
TR0008- 4th-6th Avenue SW/SW 148th St. Intersection - Funded	281,228	5,377,034	-	-	-	-	-	-	5,658,262	-
TR0009 - Signal Controller/Interconnect Upgrades Program	-	50,000	-	50,000	-	50,000	-	50,000	200,000	150,000
TR0018 - 4th Avenue SW Sidewalks	570,713	436,186	3,300,000	-	-	-	-	-	4,306,899	3,300,000
TR0019 - S. 144th Way Improvements	3,302,231	33,000	-	-	-	-	-	-	3,335,231	-
TR0023 - S. 136th St. Sidewalk Improvements	5,337,797	2,499,326	-	-	-	-	-	-	7,837,123	-
TR0026 - 30th Ave SW Slope Stabilization	-	-	100,000	900,000	-	-	-	-	1,000,000	1,000,000
<i>Unfunded - 1st Avenue S. - Phase 3</i>	-	-	-	-	-	28,000,000	-	-	28,000,000	28,000,000
TR0027 - Transportation Master Plan	213,477	116,523	-	-	-	-	-	-	330,000	-
TR0028 - 152nd and 8th S Intersection Improvements	-	75,000	-	-	-	-	-	-	75,000	-
<i>Unfunded - TR0029 - 21st Ave SW Crosswalk</i>	-	-	-	-	-	436,000	-	-	436,000	436,000
TR0030 - SW 116th School Crossing Improvements	-	640,000	-	-	-	-	-	-	640,000	-
TR0031 - Burien Safety Action Plan	-	210,000	-	-	-	-	-	-	210,000	-
Staff Coordination	-	99,000	180,000	180,000	180,000	180,000	180,000	180,000	1,179,000	1,080,000
Total Projects - Funded	\$ 10,802,223	\$ 11,173,163	\$ 4,530,000	\$ 2,080,000	\$ 1,130,000	\$ 1,180,000	\$ 1,080,000	\$ 1,130,000	\$ 33,105,386	\$ 11,130,000
Total Projects - Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,436,000	\$ -	\$ -	\$ 28,436,000	\$ 28,436,000

Total Project Resources

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
Fund Balance	\$ 10,802,224	\$ 2,310,189	\$ 180,000	\$ 980,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 14,592,413	\$ 1,480,000
Transfers										
Surface Water Management Fund	-	-	229,416	-	-	-	-	-	229,416	229,416
Street Fund	-	125,000	600,000	650,000	600,000	650,000	550,000	600,000	3,775,000	3,650,000
Capital Projects Reserve	-	-	-	-	-	-	-	-	-	-
Public Works Reserve	-	1,304,202	700,584	-	-	-	-	-	2,004,786	700,584
Transportation Benefit District (TBD)	-	450,000	450,000	450,000	450,000	450,000	450,000	450,000	3,150,000	2,700,000
Grants	-	6,958,772	2,370,000	-	-	-	-	-	9,328,772	2,370,000
Intergovernmental	-	25,000	-	-	-	-	-	-	25,000	-
Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,436,000	\$ -	\$ -	\$ 28,436,000	\$ 28,436,000
Total Project Resources (excludes unfunded)	\$ 10,802,224	\$ 11,173,163	\$ 4,530,000	\$ 2,080,000	\$ 1,130,000	\$ 1,180,000	\$ 1,080,000	\$ 1,130,000	\$ 33,105,387	\$ 11,130,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0002
Project Name:	Pavement Management Program
Project Location:	Various streets citywide.
Project Description:	This project is an annual program for the repair and resurfacing of arterial and residential streets. Pavement preservation locations are determined annually using information generated by the Pavement Management Inventory. The City continues to explore alternative pavement treatments to reduce costs.

Total Project Cost:	\$ 6,782,094	Funded 6,782,094	Unfunded -
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Account No.:	40259530
PM Task Code:	318-0009
TIP Project No.:	Program B

Maintenance Costs:	No change.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering		67,700	67,700	67,700	67,700	67,700	67,700	67,700	473,900
R-O-W Acquisition									-
Construction Management		68,800	68,800	68,800	68,800	68,800	68,800	68,800	481,600
Construction		1,245,594	763,500	763,500	763,500	763,500	763,500	763,500	5,826,594
Total Project Costs	-	1,382,094	900,000	900,000	900,000	900,000	900,000	900,000	6,782,094

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		645,732							645,732
Transfers									
Surface Water Mgmt Fund									-
Street Fund		-	450,000	450,000	450,000	450,000	450,000	450,000	2,700,000
Public Works Reserve		196,362							196,362
Transportation Benefit District		450,000	450,000	450,000	450,000	450,000	450,000	450,000	3,150,000
Other									
Developer in Lieu		90,000							90,000
Total Funding Sources	-	1,382,094	900,000	900,000	900,000	900,000	900,000	900,000	6,782,094

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0005
Project Name:	Citywide ADA Barrier Mitigation
Project Location:	Various intersections citywide.
Project Description:	Upgrade curb ramps, driveways, sidewalks, and pedestrian push buttons citywide to meet Americans with Disabilities Act (ADA) requirements. The project includes an update to the ADA Transition Plan.

Total Project Cost:	\$ 1,546,777	Funded 1,546,777	Unfunded -
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Account No.:	40559561
PM Task Code:	318-0039
TIP Project No.:	Program C

Maintenance Costs:	No change.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	271,298	30,000	10,000	10,000	10,000	10,000			341,298
R-O-W Acquisition									-
Construction Management	108,467								108,467
Construction	717,012	220,000	40,000	40,000	40,000	40,000			1,097,012
Total Project Costs	1,096,777	250,000	50,000	50,000	50,000	50,000	-	-	1,546,777

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	1,096,777	250,000							1,346,777
Transfers									
Street Fund			50,000	50,000	50,000	50,000			200,000
Total Funding Sources	1,096,777	250,000	50,000	50,000	50,000	50,000	-	-	1,546,777

2025-2030 Capital Improvement Program Transportation CIP

Project Number:	TR0006
Project Name:	Lake to Sound Trail - Segment C
Project Location:	Des Moines Memorial Drive from S Normandy Rd southeast to City Limits
Project Description:	Design and construct Segment C of the Lake to Sound Trail from Lake Washington to Puget Sound. The project includes a 12 foot multi-use trail for bicyclists and pedestrian along Des Moines Memorial Drive from the current terminus at S Normandy Rd to the City Limits near S 182nd St. This project is part of the mitigation for the SR 509 Extension Project and is led by King County. Burien will be responsible for ownership and maintenance after the trail is constructed and accepted.

Total Project Cost:	\$ 5,000	Funded 5,000	Unfunded -
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Account No.:	40659562
PM Task Code:	318-
PROS Plan Page No.:	

Maintenance Costs:	Maintenance costs estimated to be \$10,000 a year
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction		5,000							5,000
Total Project Costs	-	5,000	-	-	-	-	-	-	5,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		5,000							5,000
Total Funding Sources	-	5,000	-	-	-	-	-	-	5,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0008
Project Name:	4th and 6th Avenues SW/SW 148th Street Intersection
Project Location:	Intersection of 4th Avenue SW and SW 148th Street and Intersection of 6th Avenue SW and SW 148th Street.
Project Description:	Upgrade existing signal to add protected left-turn phasing on all approaches. Coordinate new signal with signals on SW 148th Street and 4th and 6th Avenue SW corridors.

Total Project Cost:	\$ 5,658,262	Funded 5,658,262	Unfunded -
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Account No.:	40859564
PM Task Code:	318-0002
TIP Project No.:	11 & 12

Maintenance Costs:	No change.
Change from prior CIP:	TIB grant was received. Costs were updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	247,519	337,034							584,553
R-O-W Acquisition	33,709								33,709
Construction Management		840,000							840,000
Construction		4,200,000							4,200,000
Total Project Costs	281,228	5,377,034	-	-	-	-			5,658,262

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	281,228	(377,966)							(96,738)
Restricted Fund Balance - King County Metro Mitigation Fee									-
Transfers									
Public Works Reserve		1,107,840							1,107,840
Grants									
TIB		3,932,160							3,932,160
Sound Transit		715,000							
Total Funding Sources	281,228	5,377,034	-	-	-	-			5,658,262

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0009
Project Name:	Signal Controller/Interconnect Upgrades Program
Project Location:	Various intersections citywide.
Project Description:	This new program will upgrade out-of-date signal controllers and add them to the City's fiber optic signal interconnect system.

Total Project Cost:	\$ 200,000	Funded 200,000	Unfunded -
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Account No.:	40959564
PM Task Code:	318-
TIP Project No.:	Program F

Maintenance Costs:	No change.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction		50,000		50,000		50,000		50,000	200,000
Total Project Costs	-	50,000	-	50,000	-	50,000	-	50,000	200,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	-								-
Transfers									
Street Fund		50,000		50,000		50,000		50,000	200,000
Total Funding Sources	-	50,000	-	50,000	-	50,000	-	50,000	200,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0018
Project Name:	4th Avenue SW Sidewalks (between SW 156th Street and SW 160th Street)
Project Location:	4th Avenue SW between SW 156th Street and SW 160th Street.
Project Description:	Pedestrian access project. Sidewalk on east side, curb and gutter, bike lanes, drainage, landscaping and illumination. Right of Way needs being finalized with any final design adjustments by June 2025. Construction is set for late Summer/Fall 2025.

Total Project Cost:	\$ 4,306,899	Funded 4,306,899	Unfunded -
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Account No.:	41859561
PM Task Code:	318-0049
TIP Project No.:	10 & 47

Maintenance Costs:	Maintenance costs are estimated to be \$10,000 a year
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	570,713	186,186							756,899
R-O-W Acquisition		250,000							250,000
Construction Management			600,000						600,000
Construction			2,700,000						2,700,000
Total Project Costs	570,713	436,186	3,300,000	-	-	-			4,306,899

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	570,713	436,186	-						1,006,899
Transfers									
Surface Water Mgmt Fund			229,416						229,416
Public Works Reserve			700,584						700,584
Grants									
Non-motorized STP - Puget Sound Regional Council			2,370,000						2,370,000
Total Funding Sources	570,713	436,186	3,300,000	-	-				4,306,899

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0019
Project Name:	South 144th Way Improvements
Project Location:	South 144th Way from 11th Avenue South to Des Moines Memorial Drive.
Project Description:	This project re-aligns South 144th Way to facilitate commercial traffic into and out of the North East Redevelopment Area (NERA). The project will install new pavement, bike lanes, curb, gutter, sidewalk, storm drainage, street lighting, and utility undergrounding. Design is being funded through the Port Pilot Program in 2016.

Total Project Cost:	\$ 3,335,231	Funded 3,335,231	Unfunded -
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Account No.:	41959530
PM Task Code:	318-
TIP Project No.:	N/A

Maintenance Costs:	Estimated \$5,000 per year.
Change from prior CIP:	Costs reduced.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	126	2,000							2,126
R-O-W Acquisition	3,909								3,909
Construction Management	490,662	1,000							491,662
Construction	2,807,534	30,000							2,837,534
Total Project Costs	3,302,231	33,000	-	-	-	-			3,335,231

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	3,302,231	33,000							3,335,231
Transfers									
Street Fund									-
Grants									
TIB Grant									-
Total Funding Sources	3,302,231	33,000	-	-	-	-			3,335,231

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0023
Project Name:	South 136th Street Sidewalk Improvements
Project Location:	South 136th Street from 1st Avenue South to Des Moines Memorial Drive.
Project Description:	This project includes construction of bicycle lanes on both sides of the road, repair of existing sidewalk, striping, and associated infrastructure along the street. The City received a TIB grant.

Total Project Cost:	\$ 7,837,123	Funded 7,837,123	Unfunded -
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Account No.:	42359561
PM Task Code:	318-
TIP Project No.:	3

Maintenance Costs:	No change.
Change from prior CIP:	TIB grant received.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering	777,851								777,851
R-O-W Acquisition									-
Construction Management	691,488	128,512							820,000
Construction	3,868,458	2,370,814							6,239,272
Total Project Costs	5,337,797	2,499,326	-	-	-	-			7,837,123

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	5,337,797	1,076,714							6,414,511
Transfers									
Public Works Reserve									-
Street Fund									-
Surface Water Management Fund									-
Grants									
TIB State Grant		1,422,612							1,422,612
Total Funding Sources	5,337,797	2,499,326	-	-	-	-			7,837,123

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0026
Project Name:	30th Avenue Southwest Slope Stabilization
Project Location:	30th Avenue Southwest, south of Seola Beach Drive Southwest in northwest Burien.
Project Description:	This project includes stabilization of the slope at 30th Ave SW, south of Seola Beach Drive Southwest.

Total Project Cost:	\$ 1,000,000	Funded 1,000,000	Unfunded -
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Account No.:	42654270
PM Task Code:	318-
TIP Project No.:	N/A

Maintenance Costs:	Maintenance and operating costs to be determined.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering			100,000						100,000
R-O-W Acquisition									-
Construction Management				100,000					100,000
Construction				800,000					800,000
Total Project Costs	-	-	100,000	900,000	-	-			1,000,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance			100,000	900,000					1,000,000
Transfers									
Public Works Reserve									-
Surface Water Mgmt Fund									-
Total Funding Sources	-	-	100,000	900,000	-	-			1,000,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR00XX
Project Name:	1st Avenue South - Phase 3
Project Location:	1st Avenue South from SW 128th Street to SW 140th Street.
Project Description:	This project will reconstruct 1st Avenue S. to principal arterial standards with access control. The project includes reconstruction of pavement; installation of curb, gutter, sidewalk, traffic signal modifications, storm drainage; utility undergrounding; and landscaping between SW 128th Street to SW 132nd Street. The project also includes full width asphalt overlay between SW 128th Street to SW 140th Street.

Total Project Cost:	\$ 28,000,000	Funded	Unfunded
		-	28,000,000

Account No.:	
PM Task Code:	318-
TIP Project No.:	1

Maintenance Costs:	No change.
Change from prior CIP:	Updated costs.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering						2,500,000			2,500,000
R-O-W Acquisition						1,500,000			1,500,000
Construction Management						4,000,000			4,000,000
Construction						20,000,000			20,000,000
Total Project Costs	-	-	-	-	-	28,000,000			28,000,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Unfunded						28,000,000			28,000,000
Total Funding Sources	-	-	-	-	-	28,000,000			28,000,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0027
Project Name:	Transportation Master Plan Update
Project Location:	Citywide
Project Description:	The Transportation Master Plan is a long range plan that helps guide the City's capital investments, coordinates transportation improvements with land use plans and creates a unified vision for the City's transportation future. This plan was last updated in 2012.

Total Project Cost:	\$ 330,000	Funded 330,000	Unfunded -
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Account No.:	42754440
PM Task Code:	318-
TIP Project No.:	1

Maintenance Costs:	No change.
Change from prior CIP:	Increased costs due to Comprehensive Plan EIS.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Design and Engineering	213,477	116,523							330,000
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	213,477	116,523	-	-	-				330,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	213,477	116,523							330,000
Transfers									
Street									-
Total Funding Sources	213,477	116,523	-	-					330,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0028
Project Name:	152nd St S and 8th Ave S Intersection Improvements
Project Location:	152nd St S and 8th Ave S
Project Description:	The first phase of this project is a planning study to reconfigure intersection for safety improvements. This will be a joint project with the Port and City of SeaTac for portions of related work on the adjacent intersection of Des Moines Memorial Drive. Construction costs will be estimated after a decision is made on design options for the two cities.

		Funded	Unfunded
Total Project Cost:	\$ 75,000	75,000	-

Account No.:	42854230
PM Task Code:	318-
PROS Plan Page No.:	

Maintenance Costs:	Maintenance and operating costs to be determined.
Change from prior CIP:	New project.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning		75,000							75,000
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	-	75,000	-	-	-	-	-	-	75,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		50,000							50,000
Intergovernmental									
City of SeaTac (potential)		25,000							25,000
Total Funding Sources	-	75,000	-	-	-	-	-	-	75,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0029
Project Name:	21st Ave SW Crosswalk
Project Location:	21st Ave SW, south of SW 152nd St
Project Description:	Install midblock crossing improvements; includes the evaluation of a RRFB (rectangular rapid flashing beacon).

		Funded	Unfunded
Total Project Cost:	\$ 436,000	-	436,000

Account No.:	42959564
PM Task Code:	318-
PROS Plan Page No.:	

Maintenance Costs:	Maintenance costs estimated to be \$6,000 a year
Change from prior CIP:	New project.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering						36,000			36,000
R-O-W Acquisition									-
Construction Management						50,000			50,000
Construction						350,000			350,000
Total Project Costs	-	-	-	-	-	436,000			436,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance						102,400			102,400
Grants									
<i>State grant</i>						333,600			333,600
Total Funding Sources	-	-	-	-	-	436,000			436,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0030
Project Name:	SW 116th School Crossing Improvements
Project Location:	SW 116th St between 8th Ave SW and 10th Ave SW
Project Description:	Construct a new HAWK signal (High - Intensity Activated crossWalk)

Total Project Cost:	\$ 640,000	Funded 640,000	Unfunded -
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Account No.:	43059564
PM Task Code:	
PROS Plan Page No.:	

Maintenance Costs:	Maintenance costs estimated to be \$6,000 a year
Change from prior CIP:	New project.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning		1,000							1,000
Design and Engineering		75,000							75,000
R-O-W Acquisition									-
Construction Management		75,000							75,000
Construction		489,000							489,000
Total Project Costs	-	640,000	-	-	-	-	-	-	640,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		1,000							1,000
Grants									
WSDOT-Safe routes to School		639,000							639,000
Total Funding Sources	-	640,000	-	-	-	-	-	-	640,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	TR0031
Project Name:	Burien Safety Action Plan
Project Location:	Citywide
Project Description:	Develop a local roads safety action plan consistent with requirements for future implementation grants; an approved safety action plan will allow the City to apply for "Safe Streets and Roads for All", a new federal program funding large transportation safety projects.

		Funded	Unfunded
Total Project Cost:	\$ 210,000	210,000	-

Account No.:	43154440
PM Task Code:	
PROS Plan Page No.:	

Maintenance Costs:	None.
Change from prior CIP:	Federal grant received, moved to 2023.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning		210,000							210,000
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	-	210,000	-	-	-	-			210,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		50,000							50,000
Grants									
Federal DOT		160,000							160,000
Total Funding Sources	-	210,000	-	-	-	-			210,000

**2025-2030 Capital Improvement Program
Transportation CIP**

Project Number:	Not applicable.
Project Name:	Staff Coordination of Transportation CIP Projects
Project Location:	Citywide.
Project Description:	This project is for salary and benefit costs of Public Works staff to plan, coordinate, and manage Transportation Capital Improvement Projects.

Total Project Cost:	\$ 1,179,000	Funded 1,179,000	Unfunded -
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Account No.:	40040000
PM Task Code:	318-
TIP Project No.:	N/A

Maintenance Costs:	Not applicable.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination		99,000	180,000	180,000	180,000	180,000	180,000	180,000	1,179,000
Design & Engineering									-
R-O-W Acquisition									-
Construction Mgmt									-
Construction									-
Total Project Costs	-	99,000	180,000	180,000	180,000	180,000	180,000	180,000	1,179,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	-	24,000	80,000	80,000	80,000	80,000	80,000	80,000	504,000
Transfers									
Street Fund		75,000	100,000	100,000	100,000	100,000	100,000	100,000	675,000
Public Works Reserve									-
Total Funding Sources	-	99,000	180,000	180,000	180,000	180,000	180,000	180,000	1,179,000

**Unfunded Transportation CIP Projects
Preliminary Estimates**

<u>1st Avenue South - Phase 4 (116th to 128th)</u>	\$11,400,000
Reconstruct roadway to Principal Arterial standards, including pedestrian, stormwater detention and water quality facilities, center medians and left-turn lanes, signal improvements and interconnections, landscaping and irrigation, and driveway consolidation where feasible. Convert utilities from overhead to underground. Replace drainage system.	
<u>SW 136th Street (1st Ave S. to Ambaum Blvd SW)</u>	9,980,000
Reconstruct road including storm drainage, bike lanes, parking, curb, gutter, and sidewalks.	
<u>8th Avenue S. (S. 128th St. to S. 136th St.)</u>	1,160,000
Improve pedestrian access. Install sidewalk, curb and gutter, bike lanes, drainage, landscaping, and illumination. Note: Consider phases along this corridor based on funding sources.	
<u>8th Avenue S. (S. 136th St. to Des Moines Memorial Drive (DMMD))</u>	16,800,000
Reconstruct road to include curb, gutter, sidewalks, bicycle lanes, parking, drainage, landscaping, and illumination. Note: Consider phases along this corridor based on funding sources.	
<u>S. 152nd Street (1st Ave S. to 8th Ave S.)</u>	1,260,000
Construct sidewalks on both sides of street. Fill in gaps in intermittent sidewalk and ensure implementation of American with Disabilities Act (ADA) standards. Construct bicycle lanes on both sides of street. Connect to Highline High School.	
<u>S. 152nd Street (8th Ave S. to Des Moines Memorial Drive)</u>	790,000
Evaluate existing three intersections (8th Ave S/S 152nd St, DMMD/8th Ave S, and S 152nd St/DMMD) for comprehensive revisions to improve safety and general awkwardness; consider eliminating an intersection.	
<u>Ambaum Blvd SW Corridor Study (SW 116th St to 1st Ave S.)</u>	60,000
Study Ambaum corridor for safety, capacity, and non-motorized issues.	
<u>SR 518/Des Moines Memorial Drive Westbound On-Ramp</u>	73,500,000
Construct westbound on-ramp from SR 518 to DMMD. Note: Ensure design is consistent with the DMMD Corridor Management Plan.	
<u>Pedestrian and Bicycle Facilities (Citywide)</u>	60,000
Construct bicycle/pedestrian/shared use facilities in unopened rights of way that are not being used for, and not planned to be used for, vehicle access.	
<u>Pedestrian Access Near Schools Study (Citywide)</u>	60,000
Evaluate and prioritize pedestrian access needs near schools, giving consideration to parking and surface water impacts.	
<u>S. 132nd Trail Completion (10th Ave S to 12th Ave S.)</u>	190,000
Install a multi-use bike path on unopened right of way. Completes the physical connection for the 1st Ave S to DMMD neighborhood bikeway.	
<u>S. 132nd Trail Completion (1st Ave SW to 1st Ave S.)</u>	730,000
Install a multi-use bike path on unopened right of way. Install a pedestrian-actuated HAWK signal on 1st Ave South. Completes the physical connection for the 8th Ave SW to 1st Ave S neighborhood bikeway.	
<u>SW 152nd St Downtown Sharrows (10th Ave SW to 1st Ave S.)</u>	170,000
Revise pavement markings to provide sharrow lanes and restripe parking for back-in angle parking.	
<u>Pedestrian Improvements for 21st Ave SW Mid-Block Crosswalk (SW 152nd St. to SW 154th St.)</u>	80,000
Install a Rectangular Rapid Flashing Beacon and bulb-outs to serve the existing mid-block crosswalk.	
 UNFUNDED PROJECTS TOTAL	 <u><u>\$116,240,000</u></u>

**2025-2030 Capital Improvement Program
SURFACE WATER MANAGEMENT**

Total Project Expenditures

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
SW0001 - Residential Drainage Imp. Program (RDIP)	\$ -	\$ 1,011,723	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,811,723	\$ 1,800,000
SW0013 - Miller Creek Enhancements	3,339,688	1,930,383	-	-	-	-	-	-	5,270,071	-
SW0015 - South 140th Street and Des Moines Memorial Drive Trunkline	185,733	1,060,734	-	-	-	-	-	-	1,246,467	-
SW0016 - Boulevard Park Stormwater Improvements	-	299,729	300,271	4,500,000	-	-	-	-	5,100,000	4,800,271
SW0017 - Stormwater Management Action Planning (SMAP)	236,358	3,000	-	-	-	-	-	-	239,358	-
SW00XX - Meritage Pond Repairs	-	-	450,000	-	-	-	-	-	450,000	450,000
Staff Coordination	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000	300,000
Total Projects	\$ 3,761,779	\$ 4,355,569	\$ 1,100,271	\$ 4,850,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 15,467,619	\$ 7,350,271

Total Project Resources

	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project	Total 2025-2030
Fund Balance	\$ 1,300,235	\$ 2,360,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,660,660	\$ -
Transfers										
Surface Water Mgmt Fund	-	350,000	1,100,271	1,100,000	350,000	350,000	350,000	350,000	3,950,271	3,600,271
Grants	812,108	734,581	-	3,750,000	-	-	-	-	5,296,689	3,750,000
Other										
Intergovernmental	1,649,437	910,563	-	-	-	-	-	-	2,560,000	-
Total Projects	\$ 3,761,779	\$ 4,355,569	\$ 1,100,271	\$ 4,850,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 15,467,619	\$ 7,350,271

**2025-2030 Capital Improvement Program
Surface Water Management**

Project Number:	SW0001
Project Name:	Residential Drainage Improvement Program (RDIP)
Project Location:	Citywide.
Project Description:	Numerous gaps exist in Burien's drainage and surface water management facilities, resulting in problems that impact residential property. This annual project provides for smaller additions to or rehabilitation/ replacement of the City's drainage systems.

Total Project Cost:	\$ 2,811,723	Funded 2,811,723	Unfunded -
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Account No.:	70159540
PM Task Code:	319-
SDMP Project No.:	

Maintenance Costs:	Maintenance costs vary with each project.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design & Engineering		106,692	50,000	50,000	50,000	50,000	50,000	50,000	406,692
R-O-W Acquisition									-
Construction Management		50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Construction		855,031	200,000	200,000	200,000	200,000	200,000	200,000	2,055,031
Total Project Costs	-	1,011,723	300,000	300,000	300,000	300,000	300,000	300,000	2,811,723

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		340,723							340,723
Transfers									
Surface Water Mgmt Fund		300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,100,000
Grants									
KC Flood Control District (21st Ave SW)		371,000							371,000
Total Funding Sources	-	1,011,723	300,000	300,000	300,000	300,000	300,000	300,000	2,811,723

**2025-2030 Capital Improvement Program
Surface Water Management**

Project Number:	SW0013
Project Name:	Miller Creek Enhancements
Project Location:	This project is located within and adjacent to Burien's Northeast Redevelopment Area (NERA). The project area includes the section of Miller Creek near South 144th Street, South 144th Way, and Des Moines Memorial Drive South.
Project Description:	This project includes construction costs to realign a portion of Miller Creek, daylighting it from existing enclosed culverts, rebuilding, and restoring the stream channel and adjacent riparian areas, floodplains, and wetlands. It is known as Project "O" in the NERA Pilot Project, which includes design of multiple projects.

Total Project Cost:	\$ 5,270,071	Funded 5,270,071	Unfunded -
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Account No.:	71359540
PM Task Code:	319-
SDMP Project No.:	listed in NERA MDP

Maintenance Costs:	Maintenance costs will be approximately \$5,000 annually starting in 2026.
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design & Engineering	422,354								422,354
R-O-W Acquisition									-
Construction Management	499,477	121,173							620,650
Construction	2,417,857	1,809,210							4,227,067
Total Project Costs	3,339,688	1,930,383	-	-	-	-	-	-	5,270,071

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	1,051,335	958,968							2,010,303
Transfers									
Surface Water Mgmt Fund									-
Grants									
State Dept. of Ecology Grant (awarded)	638,916	60,852							699,768
Intergovernmental									
City of SeaTac	849,437	910,563							1,760,000
Port of Seattle	800,000	-							800,000
Total Funding Sources	3,339,688	1,930,383	-	-	-	-	-	-	5,270,071

2025-2030 Capital Improvement Program Surface Water Management

Project Number:	SW0015
Project Name:	South 140th Street and Des Moines Memorial Drive Trunkline
Project Location:	This project is located at South 140th Street and Des Moines Memorial Drive in the NorthEast Redevelopment Area (NERA).
Project Description:	This project includes design and construction costs to install a stormwater trunkline along S 140th St to facilitate development.

	Funded	Unfunded
Total Project Cost:	\$ 1,246,467	1,246,467 -

Account No.:	71559540
PM Task Code:	319-
SDMP Project No.:	listed in NERA MDP

Maintenance Costs:	Estimated increase of \$500 annually
Change from prior CIP:	Costs updated.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design & Engineering	180,793	25,673							206,466
R-O-W Acquisition									-
Construction Management		85,061							85,061
Construction	4,939	950,000							954,939
Total Project Costs	185,733	1,060,734	-	-	-	-			1,246,467

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	185,733	1,060,734							1,246,467
Transfers									
Surface Water Mgmt Fund									-
Total Funding Sources	185,733	1,060,734	-	-	-	-			1,246,467

**2025-2030 Capital Improvement Program
Surface Water Management**

Project Number:	SW0016
Project Name:	Boulevard Park Stormwater Improvements
Project Location:	12400 block of 14th Ave S, and surrounding neighborhood
Project Description:	Project consists of improvements to an existing private stormwater conveyance system, including pipe replacement, alignment adjustments, and possible flow control and water quality improvements.

Total Project Cost:	\$ 5,100,000	Funded 5,100,000	Unfunded -
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Account No.:	71653100
PM Task Code:	319-
SDMP Project No.:	

Maintenance Costs:	N/A
Change from prior CIP:	

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination									-
Design & Engineering		299,729	200,271						500,000
R-O-W Acquisition			100,000						100,000
Construction Management				500,000					500,000
Construction				4,000,000					4,000,000
Total Project Costs	-	299,729	300,271	4,500,000	-	-	-	-	5,100,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Surface Water Mgmnt Fund			300,271	750,000					1,050,271
Grants									
KC Flood Control Dist		299,729							299,729
WRDA (Federal Appropriations)				3,750,000					3,750,000

2025-2030 Capital Improvement Program Surface Water Management

Project Number:	SW0017
Project Name:	Stormwater Management Action Planning (SMAP)
Project Location:	Citywide
Project Description:	Stormwater Management Action Planning is a current NPDES Phase 2 permit requirement. This planning process includes the following tasks: Receiving Water Assessment with Watershed Inventory; Receiving Water Prioritization; and a Stormwater Management Action Plan, which is a planning document for future stormwater improvements in the selected Burien watershed.

	Funded	Unfunded							
Total Project Cost:	\$ 239,358	\$ 239,358	\$	-					

Account No.:	71753100
PM Task Code:	319-
PROS Plan Page No.:	

Maintenance Costs:	n/a
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Project Development	236,358	3,000							239,358
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	236,358	3,000	-	-	-	-	-	-	239,358

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	63,166								63,166
Grants									
Dept. of Ecology	173,192	3,000							176,192
Total Funding Sources	236,358	3,000	-	-	-	-	-	-	239,358

2025-2030 Capital Improvement Program Surface Water Management

Project Number:	SW00XX
Project Name:	Meritage Pond Repairs
Project Location:	16964 3rd Ave S
Project Description:	Repairs to pond sideslope damaged by erosion, and removal of sediment and invasive trees from pond. Was budgeted in RDIP - converting to CIP project due to cost.

	Funded	Unfunded
Total Project Cost:	\$ 450,000	\$ 450,000
	\$ 450,000	\$ -

Account No.:	71753100
PM Task Code:	319-
SDMP Project No.:	N/A

Maintenance Costs:	No increase from existing.
Change from prior CIP:	N/A

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Project Development									-
Design and Engineering									-
R-O-W Acquisition									-
Construction Management			75,000						75,000
Construction			375,000						375,000
Total Project Costs	-	-	450,000	-	-	-	-	-	450,000

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Grants									
Surface Water Mgmt Fund			450,000						450,000
Total Funding Sources	-	-	450,000	-	-	-	-	-	450,000

2025-2030 Capital Improvement Program Surface Water Management

Project Number:	Not applicable.
Project Name:	Staff Coordination of Surface Water Management (SWM) CIP Projects
Project Location:	Citywide.
Project Description:	This project is for salary and benefit costs of Public Works staff to plan, coordinate, and manage Surface Water Management Capital Improvement Projects (CIP).

Total Project Cost:	\$ 350,000	Funded 350,000	Unfunded -
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Account No.:	70070000
PM Task Code:	70000
SDMP Project No.:	N/A

Maintenance Costs:	Not applicable.
Change from prior CIP:	No change.

Project Costs	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination		50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Design & Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	-	50,000	350,000						

Funding Sources	Prior Years	2024 Revised	2025 Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance									-
Transfers									
Surface Water Mgmt Fund		50,000	50,000	50,000	50,000	50,000	50,000	50,000	350,000
Total Funding Sources	-	50,000	350,000						

Appendix

2025 Financial Policies	5-2
Salary Schedules	5-11
History of Positions	5-14
Glossary of Terms	5-17

2025 Financial Policies

City of Burien

The City of Burien’s Financial Policies are intended to serve as a Council-approved set of values and expectations for Council Members, Burien staff, citizens, and other interested parties who may do business with the City of Burien. The use of the term “Burien” refers to all Burien officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting, and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of Burien’s financial and physical resources.

City of Burien Funds

Burien shall utilize “governmental fund accounting” as the organizational structure for its financial activities. The following funds have been established for budgeting, accounting, and reporting.

OPERATING FUNDS

1. The *General Fund* is Burien’s general operating fund. It accounts for all financial resources and transactions except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for dedicated state-shared gas tax revenue. Burien’s parking and solid waste utility tax collections and solid waste franchise fees are also deposited into this fund. Monies in the Street Fund are used for street maintenance and transportation capital projects.
3. The *Surface Water Management Fund* accounts for the maintenance and capital improvements to Burien’s storm and surface water drainage system. Revenues come from fees collected from residential and commercial property owners.
4. The *State Drug Enforcement Forfeiture Fund* accounts for state seizure funds received by Burien. The use of these funds is restricted to purchases that will enhance the Burien Police Department’s ability to investigate drug-related crimes and incidents.
5. The *Federal Drug Enforcement Forfeiture Fund* accounts for federal seizure funds received by Burien. The use of these funds is restricted to purchases that will enhance the Burien Police Department’s ability to investigate drug-related crimes and incidents.
6. The *Federal Criminal Forfeiture Fund* accounts for federal seizure funds received by Burien related to participation in a federal task force. The use of these funds is restricted to purchases that will enhance the Burien Police Department’s ability to investigate criminal related crimes and incidents.
7. The *Transportation Benefit District Fund* accounts for revenue collected from the vehicle license fee. The use of the fee is restricted for the construction, maintenance, or operational costs of transportation improvements. This may include debt service payments related to the funding of transportation improvements.

RESERVE FUNDS

1. The *Equipment Replacement Reserve Fund* provides monies for the orderly replacement of Burien assets with a value over \$10,000 and with an estimated service life of three or more years. All monies come from the Burien's Operating Funds (General, Street, and Surface Water Management).
2. The *Public Works Reserve Fund* is utilized for debt service or to accumulate monies for future Capital Improvement Program projects. Funding sources include the Real Estate Excise Tax (REET), Park Mitigation Fees, and transfers from the General Fund.
3. The *Capital Project Reserve* was established to accumulate monies from Burien's annual property tax levy for future Capital Improvement Program projects. (Beginning in 2020, 100% of the annual property tax levy is allocated to the General Fund in order to address the structural imbalance.)
4. The *Art in Public Places Fund* was established to provide funds for acquiring and maintaining public art. It is funded by an annual transfer from the General Fund of an amount equal to \$0.50 per capita based on the most recent population estimate.
5. The *Local Improvement District (LID) Guaranty Fund* is required by state law to maintain a balance of not less than 10% of Burien's outstanding LID assessments. All monies in the fund come from the Street Fund; any monies in excess of the needs of the LID Guaranty Fund are returned to the Street Fund.

DEBT SERVICE FUND

Burien maintains a single Debt Service Fund to account for the resources necessary to pay principal and interest when due on Burien's outstanding General Obligation Bonds, Local Improvement District Bonds, and Public Works Trust Fund Loans.

CAPITAL IMPROVEMENT PROGRAM FUNDS

Three Capital Improvement Program Funds have been established to account for the revenues and expenditures associated with the following Capital Improvement Program project areas:

1. Parks and General Government;
2. Transportation; and
3. Surface Water Management.

Resource Planning

1. To ensure stability and continuity in Burien services, Burien will prepare and update on a biennial basis a six-year financial forecast for all Burien Operating and Reserve Funds. This biennial planning process will enable citizens, staff, advisory committees, and the City Council to discuss current and future programs, service levels, and capital facility needs.
2. Burien is committed to early and continuous participation by the community in developing the biennial budget. Burien will engage the community in a way that encourages public discussion, reflection, and reaction of the wide-ranging and evolving issues associated with the budget.

3. The relationship between the Operating and Capital Budgets will be incorporated into the financial forecasts and budgets. Maintenance and operating costs associated with new Capital Improvement Program projects shall be disclosed in the Capital Budget when projects are being considered and included in the Operating Budget when the projects are complete.
4. The City Manager shall develop on a biennial basis a financial planning calendar that will provide for the timely update of the six-year financial forecasts for all City Operating and Reserve Funds along with the biennial process to develop, review, and adopt Burien's Operating and Capital Budgets.
5. Burien's Operating and Capital Budgets will implement the City Council adopted goals and policies, long-range plans, and service choices for the community. To the extent financially feasible, the City Manager shall develop a proposed budget that implements the adopted Strategic Plan. The City Council shall use the adopted Strategic Plan and other applicable policies and plans to inform and guide their review and adoption of the biennial budget.
6. Burien will use "prudent revenue and expenditure assumptions" in the development of the six-year financial forecasts and Operating and Capital Budgets. Revenue and expenditure estimates shall be conservative to generally produce variances from budget estimates in the 3% to 5% range for overall fund revenues and 3% to 5% range for overall fund expenditures.
7. One-time resources shall be identified and shall be used to support one-time expenditures. Ongoing expenditure programs shall only be supported by ongoing resources.
8. Where estimated expenditures and fund balances exceed estimated resources for any financial forecast, potential options to bring the six-year financial forecasts into balance shall be included as an integral part of the budget process.

Fund Balance and Reserve Levels

Budgeted fund balances shall be established at a minimum of 20% of budgeted recurring revenues for the General Fund and 5% of budgeted recurring revenues for the Street and Surface Water Management Funds.

Burien will establish and maintain reservations of Fund Balance, as defined by Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This policy shall only apply to Burien's governmental funds. Fund Balance shall be composed of the following five categories:

1. Non-Spendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the principal of an endowment fund).
2. Restricted Fund Balance – Amounts that can be spent only for the specific purposes stipulated by external resource providers (such as grantors), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Restrictions may only be changed or lifted with the consent of the resource providers.
3. Committed Fund Balance – Amounts that can be used only for the specific purposes determined by formal action of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

4. Assigned Fund Balance – Amounts Burien intends to use for a specific purpose.
5. Unassigned Fund Balance – The residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are the portion of fund balance that is not obligated or specifically designated and is available for any purpose.

The Finance Director has the authority to assign amounts of fund balance to a specific purpose; however, before expenditure, amounts must be appropriated by the City Council.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first.

When expenditures are incurred for purposes for which amounts in any of unrestricted fund balance classifications can be used, committed amounts shall be reduced first, followed by assigned amounts, and then unassigned amounts.

The General Fund includes a \$9 million Capital Partnership Reserve. This reserve is in the General Fund and will be leveraged to partner with other agencies on shared capital facilities. An additional \$1 million is set aside for a Capital Equipment Reserve to purchase furnishings and/or equipment for new facilities. The funds are available for appropriation if the first criteria is met and one or more of the following criteria is also met.

1. Partnership with a public or private entity;
2. The project or the need is identified in an adopted plan or the adopted budget;
3. The estimated cost of the project is a minimum of \$1 million and Burien’s share is at least \$500,000; and
4. The project can be accomplished better and/or faster with a partnership.

D. Resource Allocation

The City Council has established the following allocations for designated revenues:

1. Not less than \$9.23 per capita will be for Human Services programs. The per capita amount shall increase annually by the same cost of living adjustment according to section F.2. of the Financial Policies.
2. A minimum of 40% and a maximum of 50% of Business and Occupation Tax Revenues are dedicated to Economic Development programs and activities.

E. Accounting, Budget, and Financial Practice Policies

1. Burien will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies.
2. Financial procedures shall be developed to ensure appropriate controls are in place to protect Burien’s assets and to provide for the development of timely financial reporting.
3. Procurement policies and procedures shall be developed and periodically updated as needed to meet legal requirements and to ensure effective and competitive purchasing practices.

4. Burien will strive to maintain at least an “A1” bond rating from Moody’s Investor Services.
5. The Finance Director shall provide to the City Council not less than quarterly a financial status report for all City Funds. This report will include comparisons of actual revenue and expenditure performance to the respective budget estimates. Where revenue collections are or are anticipated to be significantly less than budget estimates, and/or, where expenditures are or are anticipated to be significantly greater than budget estimates, the Finance Director shall include recommendations for possible adjustments or actions.
6. In accordance with state law, the City Manager is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditure authority (appropriation) of a fund, that increase the total number of authorized employee positions, or that increase any salary range within the pay classification system in the budget by more than 5% must be approved by the City Council.
7. Burien checks for the payment of claims may be issued prior to the City Council’s review and approval of such claims, provided that the City Manager and/or Finance Director have put in place the provisions of RCW 42.24.180 that include the following:
 - a. The Auditing Officer and individuals designated to sign checks shall have in place an official bond for the faithful discharge of his or her duties of at least \$50,000;
 - b. The City Manager shall adopt contracting, disbursing, hiring, and purchasing policies that implement effective internal controls;
 - c. The City Council shall provide for its review of the documentation supporting claims paid and for City Council approval of all checks issued for payment of claims at a Council meeting within one month of issuance of the checks; and
 - d. The City Council shall require that if, upon its review, it disapproves some claims the Finance Director and individuals designated to sign checks shall jointly establish the disapproved claims as Burien’s receivables and pursue collection diligently until the amounts disapproved are collected or until the City Council is satisfied and approves the claims.

F. Revenue Policies

1. To minimize the impact of cyclical economic downturns on General Fund revenues and services, Burien will attempt to diversify its economic base.
2. When Burien has the authority to establish and change fees and charges, all such fees and charges shall be adjusted annually for inflation, based on the change in the Seattle-Tacoma-Bellevue Consumer Price Index - All Urban Consumers for all items for the twelve months ending June 30, or other applicable index or measure.
3. Burien will establish cost recovery policies for fee-supported services that consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percentage of full-service costs to be recovered through fees. The level of cost recovery may be adjusted to ensure that rates are competitive, current, equitable, and

cover that percentage of the total cost deemed appropriate. Staff shall submit periodic financial reports to the City Council on the progress in meeting the policies.

4. Grant revenue will be included in Burien's financial forecasts and budgets when it is likely that Burien will receive the grant award.
5. As a general guideline, property taxes levied for general government operations will be at least 1% more than levied in the prior year plus the amount received as a result of new construction.

G. Capital Improvement Program Policies

1. Burien will plan for capital improvements over a multi-year period. The Capital Improvement Program will directly relate to Burien's long-range plans and policies. When capital improvements are being planned, maintenance and operating costs will be estimated and identified in Burien's financial forecasts. When the capital projects are complete, monies will be included in Burien's Operating Budget to provide for maintenance and operating costs.
2. To plan for the replacement of Burien's physical assets, Burien shall maintain a current inventory of all Burien assets, their condition, and estimated replacement costs. Burien shall maintain an Equipment Replacement Reserve Fund consisting of cash reserves earmarked annually to provide for the timely and orderly replacement of assets. The Equipment Replacement Reserve Fund shall be included in the update of Burien's financial forecasts.
3. A capital project is defined as a project of a nonrecurring nature with a cost of \$25,000 or more and estimated service life of at least 10 years including major renovations of existing facilities. Routine maintenance of existing facilities should not be included in capital requests.
4. The Adopted Capital Facilities Element of the Burien Comprehensive Plan guides the development of Burien's Capital Improvement Program.
5. For each fund included in the Capital Improvement Program (Parks and General Government, Transportation, and Surface Water Management), funding sources will be identified to show what local funds, grant funds, and other revenue sources are supporting each program.
6. Burien will use Community Development Block Grant (CDBG) capital funds for eligible capital projects that are included in Burien's adopted Capital Improvement Program. The funds will only be spent on eligible projects that benefit low- and moderate-income individuals as defined in the CDBG regulations.
7. To help improve competitiveness for capital project construction grants and loans, Burien should identify and budget resources for project design and matching funds. Potential sources may include new or updated impact fees for streets and parks to be imposed on new development.

H. Debt Policies

1. When evaluating the use of councilmanic debt and the associated debt service obligations, a financial feasibility analysis will be performed including Burien's ability to make debt service payments, taking into account revenue fluctuations associated with periodic economic

cycles.

2. Voted and councilmanic debt will be used prudently to avoid an adverse impact on Burien's credit rating.
3. Burien will establish appropriate procedures to assure compliance with its bond covenants and all other applicable federal, state, and local laws, policies, or regulations.
4. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used provided there is sufficient discretionary revenue within the financial forecasts plan to service the debt without disrupting Burien's existing service delivery programs.

I. Investment Policies

1. Burien will follow state law and the following criteria in priority order when investing:
 - a. Preserve capital through prudent financial investments;
 - b. Maintain sufficient liquidity so that monies are available when needed;
 - c. Achieve the best reasonably available rate of return;
 - d. Manage the investment yields of bond proceeds to avoid the payment of rebates; and
 - e. Ensure that investment instruments acquired with bond proceeds are purchased at fair market value.
2. Burien will provide an appropriate accounting and reporting for any private donations or monies held in trust.

J. Financial Management and Organizational Review Policies

1. The City Manager will periodically review Burien's organizational structure to ensure that it is responsive to current conditions, and to eliminate service duplication within the organization and with other local government jurisdictions. Periodic performance audits may be used to assess organizational costs and effectiveness. Periodic budget reviews shall be made to examine departmental and/or program line-item costs. The City Manager has the authority to revise the organizational structure to improve performance and address opportunities, within the adopted budget.
2. The City Manager will periodically evaluate Burien's administrative and direct service delivery systems to determine whether a service should be provided by Burien, by agreement with a qualified and competitively priced private or public contractor or eliminated due to changes in community needs and expectations.
3. The City Council will adopt, through the biennial budget, service levels, a work program, and performance standards that reflect Burien's revenues, community expectations, and legal requirements. Burien is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.

4. Burien's compensation structure (salaries and benefits) will be reviewed at least every three years. Burien's compensation structure shall be competitive with that of comparable public sector employers in the relevant recruiting or market area; however, no adjustments shall be made if it is determined Burien cannot pay. The criteria for reviewing employee salaries and benefits will also include internal comparability for similar jobs. If relevant private sector comparisons are available, they will be considered. The annual cost of living adjustments will be based on 100% of the change in the Seattle-Tacoma-Bellevue Urban Wage Earners and Clerical Workers Consumer Price Index for all items the twelve-month period ending June 30, or other applicable index or measure, rounded to the nearest one-tenth percent.
5. Burien will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.
6. Burien will evaluate its use of intergovernmental service contracts to prevent duplication of services and to ensure an effective and efficient service delivery system to the community.
7. Burien adopts biennial budgets at the start of every odd-numbered year. The biennial budget provides a two-year expenditure appropriation with side-by-side one-year budget displays. To avoid overspending the two-year appropriation too quickly, departments are held to single-year budgets and are generally not able to commit funds from the second year of the biennium before it begins. The City Manager may approve the carryover of unspent funds from the first year to the second year if a program and/or project was not complete at the end of the year and funds are available.

K. Contract Approval Authority

The approval authority for execution of Burien contracts is as follows:

1. The City Manager will have the authority to sign contracts up to \$50,000.
2. The City Manager will have the authority to sign contracts over \$50,000 for equipment, goods, and services that are included in the Adopted Budget. The City Manager shall provide a report of such contracts signed as part of the quarterly financial report.
3. Contracts that exceed the Adopted Budget spending authority must be placed on the Council agenda for discussion and approval.
4. Contracts over \$50,000 for initiatives not included in the Adopted Budget must be placed on the Council agenda for discussion and approval.
5. All capital projects in which there is a material change in scope must be placed on the Council agenda for discussion and approval.

L. Debt Collection

1. The Finance Director shall establish and maintain policies and procedures for the collection of debt.
2. The Finance Director shall establish policies and procedures governing the assignment or other referral of delinquent accounts or debt to a collection agency that has entered into a

contract with Burien for that purpose.

3. In certain cases, amounts which are due to any Burien department, from an individual or a corporate debtor may remain unpaid for long periods. After the Finance Director and the City Manager have determined that there are no cost-effective means of collecting the debt, the debt may be canceled, written off, or reduced. The City Attorney may negotiate or settle debts owed based on litigation after providing notice to the City Manager.
4. Amounts due to Burien which are \$1,000 or less, after reasonable efforts for collection and or settlement have been made, may be written off upon approval of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
5. Amounts due to Burien between \$1,001 and \$5,000, after reasonable efforts for collection and/or settlement have been made, may be written off by the City Manager upon the recommendation of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
6. Amounts due to Burien greater than \$5,000, after reasonable efforts for collection and or settlement have been made, will be presented to the City Council for approval to be written off.

Salary Schedules

2025 Adopted Salary Schedule						
Grade	Title	0	1	2	3	4
350	Recreation Leader III (January 1 - June 30)	\$ 48,116.16	\$ 50,521.92	\$ 53,048.40	\$ 55,700.16	\$ 58,485.60
360		\$ 49,319.04	\$ 51,785.04	\$ 54,374.40	\$ 57,092.64	\$ 59,947.92
370		\$ 50,552.16	\$ 53,079.60	\$ 55,733.76	\$ 58,519.92	\$ 61,446.48
380	Recreation Leader III (Beginning July 1st)	\$ 51,816.00	\$ 54,406.80	\$ 57,127.20	\$ 59,982.96	\$ 62,982.72
390		\$ 53,111.28	\$ 55,766.88	\$ 58,555.44	\$ 61,482.48	\$ 64,557.36
400		\$ 54,439.20	\$ 57,161.04	\$ 60,019.20	\$ 63,019.68	\$ 66,171.12
410	Studio Tech	\$ 55,800.00	\$ 58,590.00	\$ 61,519.68	\$ 64,595.04	\$ 67,825.44
420	Customer Service Representative II	\$ 57,195.12	\$ 60,054.72	\$ 63,057.84	\$ 66,210.00	\$ 69,521.04
430		\$ 58,625.04	\$ 61,556.16	\$ 64,634.16	\$ 67,865.28	\$ 71,259.12
440		\$ 60,090.48	\$ 63,095.04	\$ 66,250.08	\$ 69,561.84	\$ 73,040.64
450		\$ 61,592.88	\$ 64,672.56	\$ 67,906.32	\$ 71,300.88	\$ 74,866.56
460		\$ 63,132.72	\$ 66,289.20	\$ 69,603.84	\$ 73,083.36	\$ 76,738.32
470	Customer Service Representative III	\$ 64,710.96	\$ 67,946.40	\$ 71,344.08	\$ 74,910.48	\$ 78,656.64
480		\$ 66,328.80	\$ 69,645.12	\$ 73,127.76	\$ 76,783.44	\$ 80,623.20
490	Parks & Facility Maintenance Worker	\$ 67,986.96	\$ 71,386.32	\$ 74,955.84	\$ 78,702.96	\$ 82,638.72
500		\$ 69,686.64	\$ 73,170.96	\$ 76,829.76	\$ 80,670.48	\$ 84,704.64
510	Accounting Assistant Administrative Assistant Permit Technician	\$ 71,428.80	\$ 75,000.24	\$ 78,750.48	\$ 82,687.20	\$ 86,822.40
520		\$ 73,214.64	\$ 76,875.12	\$ 80,719.20	\$ 84,754.32	\$ 88,992.96
530	Parks & Facilities Maintenance Worker II	\$ 75,044.88	\$ 78,797.04	\$ 82,737.12	\$ 86,873.28	\$ 91,217.76
540	Records Coordinator Senior Permit Coordinator Sustainability Coordinator	\$ 76,920.96	\$ 80,766.96	\$ 84,805.68	\$ 89,045.04	\$ 93,498.24
550	Engineering Inspector I	\$ 78,844.08	\$ 82,786.32	\$ 86,925.84	\$ 91,271.28	\$ 95,835.60
560	Administrative Assistant II Information Systems Technician	\$ 80,815.20	\$ 84,855.84	\$ 89,099.04	\$ 93,552.96	\$ 98,231.52
570	Assistant Planner Facilities Maintenance Lead Parks Maintenance Lead Records Administrator Administrative Operations Specialist	\$ 82,835.52	\$ 86,977.20	\$ 91,326.48	\$ 95,891.76	\$ 100,687.20
580	Code Enforcement Officer Rental Housing Inspection Program Coordinator Contract Management Analyst	\$ 84,906.48	\$ 89,151.60	\$ 93,609.60	\$ 98,289.12	\$ 103,204.56
590	Paralegal Human Services Coordinator Engineering Inspector II Deputy City Clerk Accountant Payroll and Benefits Administrator Emergency Coordinator	\$ 87,029.04	\$ 91,380.48	\$ 95,949.84	\$ 100,746.48	\$ 105,784.56
600		\$ 89,204.88	\$ 93,665.04	\$ 98,348.64	\$ 103,265.04	\$ 108,429.12
610	Human Resources Analyst Executive Assistant Economic Development Specialist Communications Specialist GIS Analyst I Planner	\$ 91,434.96	\$ 96,006.72	\$ 100,807.20	\$ 105,846.72	\$ 111,139.92

620	Sustainability Manager Financial Analyst	\$ 93,720.72	\$ 98,406.72	\$ 103,327.44	\$ 108,492.72	\$ 113,918.40
630	Combination Bldg Inspector/Plans Examiner Electrical Inspector Recreation Supervisor	\$ 96,063.84	\$ 100,866.96	\$ 105,910.56	\$ 111,205.20	\$ 116,766.48
640	Senior Accountant	\$ 98,465.52	\$ 103,388.64	\$ 108,558.48	\$ 113,985.36	\$ 119,685.60
650	Engineering Inspection Supervisor Senior Combination Bldg Inspector/Plans Examiner Information Systems Analyst Senior GIS Analyst Civil Engineer - Journey Senior Paralegal	\$ 100,926.96	\$ 105,973.44	\$ 111,272.40	\$ 116,834.88	\$ 122,677.68
660	Maintenance Supervisor Urban Forest Planner Parks Maintenance Supervisor Senior Planner	\$ 103,450.32	\$ 108,622.80	\$ 114,054.24	\$ 119,755.68	\$ 125,744.64
670	Senior Human Resources Analyst Senior Financial Analyst	\$ 106,036.56	\$ 111,338.16	\$ 116,905.44	\$ 122,749.68	\$ 128,888.16
680		\$ 108,687.36	\$ 114,121.68	\$ 119,828.16	\$ 125,818.32	\$ 132,110.40
690	Recreation Manager Communications & Public Engagement Manager Human Services Manager	\$ 111,404.64	\$ 116,974.80	\$ 122,823.84	\$ 128,963.76	\$ 135,413.28
700		\$ 114,189.60	\$ 119,899.20	\$ 125,894.40	\$ 132,187.92	\$ 138,798.48
710	City Clerk Parks Project Manager Information Systems Administrator	\$ 117,044.40	\$ 122,896.56	\$ 129,041.76	\$ 135,492.72	\$ 142,268.40
720	Civil Engineer II Transportation Engineer	\$ 119,970.48	\$ 125,969.04	\$ 132,267.84	\$ 138,880.08	\$ 145,825.20
730		\$ 122,969.76	\$ 129,118.32	\$ 135,574.56	\$ 142,351.92	\$ 149,470.80
740	Development Manager	\$ 126,043.92	\$ 132,346.32	\$ 138,963.84	\$ 145,910.88	\$ 153,207.60
750	Finance Manager Planning Manager	\$ 129,195.12	\$ 135,654.96	\$ 142,438.08	\$ 149,558.64	\$ 157,037.76
760	Assistant City Attorney Human Resources Manager	\$ 132,425.04	\$ 139,046.16	\$ 145,998.96	\$ 153,297.60	\$ 160,963.68
770	Building Official Street and Stormwater Maintenance Manager Information Systems Manager	\$ 135,735.60	\$ 142,522.32	\$ 149,648.88	\$ 157,129.92	\$ 164,987.76
780	Economic Development Manager	\$ 139,128.96	\$ 146,085.36	\$ 153,390.24	\$ 161,058.24	\$ 169,112.64
790	Deputy Parks, Rec and Cultural Services Director	\$ 142,607.28	\$ 149,737.68	\$ 157,224.96	\$ 165,084.72	\$ 173,340.48
800	Engineering Manager	\$ 146,172.48	\$ 153,480.96	\$ 161,155.68	\$ 169,211.76	\$ 177,673.92
810		\$ 149,826.72	\$ 157,318.08	\$ 165,184.56	\$ 173,442.00	\$ 182,115.84
820		\$ 153,572.40	\$ 161,250.96	\$ 169,314.00	\$ 177,778.08	\$ 186,668.64
830		\$ 157,411.68	\$ 165,282.24	\$ 173,546.88	\$ 182,222.64	\$ 191,335.44
840		\$ 161,346.96	\$ 169,414.32	\$ 177,885.60	\$ 186,778.08	\$ 196,118.64
850		\$ 165,380.64	\$ 173,649.60	\$ 182,332.80	\$ 191,447.52	\$ 201,021.60
860		\$ 169,515.12	\$ 177,990.96	\$ 186,891.12	\$ 196,233.84	\$ 206,047.20
870	Administrative Services Director Finance Director Community Development Director Parks, Rec. and Cultural Services Director	\$ 173,753.04	\$ 182,440.80	\$ 191,563.44	\$ 201,139.68	\$ 211,198.32
880	City Attorney Public Works Director	\$ 178,097.04	\$ 187,001.76	\$ 196,352.40	\$ 206,168.16	\$ 216,478.32
890		\$ 182,549.28	\$ 191,676.72	\$ 201,261.12	\$ 211,322.40	\$ 221,890.32
900		\$ 187,113.12	\$ 196,468.80	\$ 206,292.72	\$ 216,605.28	\$ 227,437.68

2025 Preliminary Adopted Salary Schedule						
Grade	Title	0	1	2	3	4
450U	PW Maintenance Worker I	\$ 64,329.03	\$ 67,545.50	\$ 70,922.59	\$ 74,468.66	\$ 78,192.19
500U	PW Maintenance Worker II	\$ 73,509.95	\$ 77,185.68	\$ 81,044.75	\$ 85,097.00	\$ 89,352.06
560U	PW Maintenance Worker III	\$ 84,405.11	\$ 88,625.47	\$ 93,056.50	\$ 97,709.41	\$ 102,594.84

2025 Adopted Intermittent/Temporary Salary Schedule (Jan 1 - June 30)						
Grade	Title	0	1	2	3	4
280	Recreation Leader I	\$16.96	\$17.81	\$18.70	\$19.63	\$20.61
290	Intern	\$17.38	\$18.25	\$19.16	\$20.12	\$21.13
300	Customer Service Representative I Recreation Leader II	\$17.82	\$18.71	\$19.64	\$20.62	\$21.66
350	Recreation Leader III	\$20.16	\$21.16	\$22.22	\$23.33	\$24.50
410	Parks & Facilities Maint. Assistant Public Works Maintenance Assistant	\$23.38	\$24.54	\$25.77	\$27.06	\$28.41

2025 Adopted Intermittent/Temporary Salary Schedule (July 1 - Decemeber 31)						
Grade	Title	0	1	2	3	4
280	Recreation Leader I	\$20.16	\$21.17	\$22.23	\$23.34	\$24.50
290	Intern	\$20.66	\$21.70	\$22.78	\$23.92	\$25.12
320	Customer Service Representative I Recreation Leader II	\$22.25	\$23.37	\$24.53	\$25.76	\$27.05
340	Recreation Leader III Intermittent	\$23.38	\$24.55	\$25.78	\$27.06	\$28.42
410	Parks & Facilities Maint. Assistant Public Works Maintenance Assistant	\$24.54	\$25.77	\$27.06	\$28.41	\$29.83

*This is a placeholder subject to the new state minimum wage and the [City's minimum wage ordinance](#). The salary schedule will be updated as of the mid-biennium review and modification period.

History of Positions

Full-Time Equivalent (FTE) Positions	2023 Adopted FTE	2024 Adopted FTE	2025 Adopted FTE	2026 Adopted FTE
Accountant	2.00	2.00	2.00	2.00
Accounting Assistant	2.00	2.00	2.00	2.00
Administrative Assistant	7.60	7.60	2.00	2.00
Administrative Assistant II	0.00	0.00	4.60	3.60
Administrative Operations Specialist	-	-	1.00	1.00
Administrative Services Director	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
Assistant Planner	1.00	-	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Civil Engineer II	4.00	4.00	4.00	4.00
Civil Engineer Journey Level	1.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	2.00	2.00
Communications Manager	1.00	1.00	-	-
Communications and Public Engagement Manager	-	-	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00
Customer Service Representative II	1.55	1.55	1.55	1.55
Customer Service Representative III	1.00	1.00	1.00	1.00
Depty PaRCS Director	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	-	-
Development Manager	-	-	1.00	1.00
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00
Engineering Inspection Supervisor	1.00	1.00	1.00	1.00
Engineering Inspector I	2.00	2.00	2.00	2.00
Engineering Manager	-	-	1.00	1.00
Emergency Coordinator	-	-	1.00	1.00
Facilities Maintenance Lead	1.00	1.00	2.00	2.00
Finance Director	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	-	-
GIS Analyst I	1.00	1.00	1.00	1.00
Human Resources Manager	-	1.00	1.00	1.00
Humam Resources Analyst	-	-	1.00	1.00

Human Services Coordinator	1.00	1.00	1.00	1.00
Human Services Manager	1.00	1.00	1.00	1.00
Information Systems Analyst	1.00	1.00	1.00	1.00
Information Systems Help Desk Technician	1.00	1.00	-	-
Information Systems Technician	-	-	1.00	1.00
Information Systems Manager	1.00	1.00	1.00	1.00
Maintenance Supervisor	-	-	1.00	1.00
Paralegal	1.00	1.00	-	-
Parks & Facilities Maintenance Worker	6.00	6.00	8.00	8.00
Parks Maintenance Lead	1.00	1.00	1.00	1.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Parks Project Manager	1.00	1.00	-	-
Parks, Recreation & Cultural Services Director	1.00	1.00	1.00	1.00
Payroll and Benefits Administrator	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Planner	3.00	3.00	3.00	3.00
Public Works Director	1.00	1.00	1.00	1.00
PW Maintenance Worker I	2.00	2.00	3.00	3.00
PW Maintenance Worker II	9.00	9.00	8.00	8.00
PW Maintenance Worker III	2.00	2.00	2.00	2.00
PW Project Manager	1.00	1.00	-	-
Records Coordinator	1.00	1.00	-	-
Records Administrator	-	-	1.00	1.00
Recreation Coordinator	4.75	4.75	4.75	4.75
Recreation Leader III	2.00	2.00	2.00	2.00
Recreation Manager	-	-	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00	2.00
Rental Housing Inspection Program Coordinator	1.00	1.00	1.00	1.00
Senior Financial Analyst	-	-	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	-	-
Senior Paralegal	-	-	1.00	1.00
Senior Permit Coordinator	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00
Senior Plans Examiner/ Inspector	1.00	1.00	1.00	1.00
Street & Stormwater Maintenance Mgr	1.00	1.00	1.00	1.00
Studio Tech	0.50	0.50	0.50	0.50
Sustainability Coordinator	-	-	1.00	1.00
Sustainability Manager	1.00	1.00	1.00	1.00
Transportation Engineer	-	-	1.00	1.00
Urban Forest Planner	1.00	1.00	1.00	1.00
TOTAL REGULAR FTE	100.40	100.40	109.40	108.40

Intermittent & Temporary Positions	2023 Adopted FTE	2024 Adopted FTE	2025 Adopted FTE	2026 Adopted FTE
Maintenance Assistant - Street	1.00	1.00	1.00	1.00
Maintenance Assistant - SWM	0.50	0.50	0.50	0.50
Parking Compliance Officer	0.30	0.30	-	-
Recreation Coordinator	-	-	0.40	0.40
Recreation Leader I	0.00	0.00	0.85	0.85
Recreation Leader II	2.62	2.62	4.11	4.11
Recreation Leader III	0.74	0.74	1.67	1.42
Customer Service Representative I	1.15	1.15	1.15	1.15
Customer Service Representative II	0.45	0.45	0.45	0.45
Parks & Facilities Maintenance Assistant	1.50	1.50	-	-
TOTAL INTERMITTENT & TEMPORARY	8.26	8.26	10.13	9.88

TOTAL AUTHORIZED STAFFING	108.66	108.66	119.53	118.28
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Glossary of Terms

ACCOUNTING SYSTEM. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCRUAL BASIS. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

AD VALOREM TAX. A tax based on value (e.g., a property tax).

ANNUAL BUDGET. A budget applicable to a single fiscal year.

APPROPRIATED BUDGET. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

BARS. Budgeting, Accounting & Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office, including a prescribed chart of accounts.

BASIS OF ACCOUNTING. A term used in reference to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BENEFITS. Costs paid by the City on behalf of its employees. Examples include: medical and dental insurance, retirement, deferred compensation, life insurance and worker's compensation.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT. The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's actual financial experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS. Long term assets, normally exceeding \$1,000 in value and having a useful life of more than one or two years, such as major computer equipment, buildings and land.

CAPITAL EXPENDITURES. Expenditures of current financial resources for constructing or purchasing capital assets. Under the modified accrual basis of accounting these acquired assets appear as expenditures in the fund statements, however under the current reporting model these acquired assets are recognized as assets in the basic financial statements

CAPITAL IMPROVEMENT PLAN. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

ENCUMBRANCE. Commitments for unperformed contracts for goods or services.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

FISCAL YEAR. A 12 -month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

GENERAL FUND. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG TERM DEBT. Long term debt expected to be repaid from governmental funds

GENERAL OBLIGATION BONDS. Bonds issued the repayment of which the full faith and credit of the city is pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

GOVERNMENTAL FUNDS. Funds generally used to account for tax supported activities. There are five different types of governmental funds, of which the city uses four of these. The general fund, is the main operating fund of the city. The special revenue funds, are used to account for proceeds from specific sources to be used for legally restricted purposes, but normally not for major capital projects. The debt service funds, which are for the accumulation of resources to pay principle and interest on the City's general long term debt. The capital project funds, which are used for the acquisition or construction of major capital facilities.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized non-appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized non-appropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LEVY. (1) (verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

MODIFIED ACCRUAL BASIS. The basis of accounting associated with the governmental fund-type measurement focus. Under it, revenues and other financial resources are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

PROGRAM BUDGET. A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL ASSESSMENTS. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., specified amount per \$1,000 of assessed valuation of taxable property).

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes, and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.