



**CITY OF BURIEN  
AGENDA BILL**

<b>Agenda Subject:</b> Adoption of Ordinance No. 526 amending the 2009-2010 Biennial Budget		<b>Meeting Date:</b> December 7, 2009
<b>Department:</b> Finance Department	<b>Attachments:</b> 1. <u>Ordinance No. 526</u> 2. <u>2009-2010 Budget Summary</u>	<b>Fund Source:</b> <b>Activity Cost:</b> <b>Amount Budgeted:</b> <b>Unencumbered Budget Authority:</b>
<b>Contact:</b> Tabatha Miller, Finance Director		
<b>Telephone:</b> (206) 439-3150		
<b>Adopted Work Plan Priority:</b> Yes No X	<b>Description:</b> N/A	
<p><b>PURPOSE/REQUIRED ACTION:</b> The purpose of this agenda item is to discuss and potentially adopt the amendments to the 2009-2010 Biennial Budget.</p> <p><b>BACKGROUND (Include prior Council action &amp; discussion):</b> On November 17, 2008 the Council adopted the City's first biennial budget (Ordinance #500). In response to the ongoing recession, on June 15, 2009 the Council amended the 2009-2010 biennial budget by (Ordinance #513):</p> <ul style="list-style-type: none"> <li>• revising revenue projections for both 2009 and 2010 downward;</li> <li>• reducing expenditures for 2009 and 2010;</li> <li>• reallocating revenue;</li> <li>• and agreeing to bridge the remaining gap with discretionary fund balance.</li> </ul> <p>By law, the Council must review and make applicable adjustments to the biennial budget, between the eighth month and the end of the first year. The mid-biennium review only addresses items that need budgetary changes. The Council conducted a public hearing and discussed these changes on November 9, 2009. A second public hearing was held on November 23, 2009.</p> <p>The changes to the 2010 Budget fall into two categories; those associated with the pending annexation proposed for March 2010 and refinements to the already adopted budget. The increases to revenues and expenditures associated with the annexation are listed in detail in attachment 1 and 2, as are the refinements to the 2010 expenditure and revenue budgets.</p> <p>If Council decides to continue discussion of the 2009-2010 Mid-Biennial Budget Review and Update, action on this matter may be extended (to any date prior to January 1, 2010). Likewise, the budget may be amended during 2010 to accommodate additional modifications to the two-year budget.</p>		
<b>Administrative Recommendation:</b> Adopt Ordinance # 526, amending the 2009-2010 Biennial Budget.		
<b>Committee Recommendation:</b> N/A		
<b>Advisory Board Recommendation:</b> N/A		
<b>Suggested Motion:</b> Move to adopt Ordinance # 526 amending the 2009-2010 Biennial Budget.		
Submitted by: Tabatha Miller, Finance Director Administration 		Mike Martin City Manager 
<b>Today's Date:</b> December 1, 2009		<b>File Code:</b> \\R\CC\Agenda Bill 2009\120709ad-2 Budget Update.docx



## CITY OF BURIEN, WASHINGTON

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## ORDINANCE NO. 526

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**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON,  
AMENDING THE 2009-2010 BIENNIAL BUDGET OF THE CITY  
OF BURIEN, WASHINGTON TO ADJUST REVENUES AND  
APPROPRIATE EXPENDITURES TO THE CITY FUNDS FOR  
2009 AND 2010**

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WHEREAS, the City of Burien adopted the 2009-2010 Budget by Ordinance No. 500; and

WHEREAS, the economic climate of the Puget Sound and the economic outlook for Burien changed subsequent to the Council's adoption of the 2009-2010 Budget and prudent financial policy required downward adjustment of formal appropriations, which were adopted on June 15, 2009 by Ordinance No. 513; and

WHEREAS, the Burien Municipal Code (BMC) requires that City Council provide a mid-biennial review and modification no sooner than eight months after the start of the first year of the fiscal biennium and effective as of January 1<sup>st</sup> the following year.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The 2009-2010 Adopted Budget for the City of Burien for the period January 1, 2009 through December 31, 2010 is hereby amended as shown in Exhibit A, B, C and D.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE**  
 \_\_\_\_\_ DAY OF \_\_\_\_\_, 2009, AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS  
 \_\_\_\_\_ DAY OF \_\_\_\_\_, 2009.

CITY OF BURIEN

\_\_\_\_\_  
 Joan McGilton, Mayor

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
 Monica Lusk, City Clerk

Approved as to form:

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Christopher Bacha, Interim, City Attorney  
Kenyon Disend, PLLC

Filed with the City Clerk: October 28, 2009

Passed by the City Council:

Ordinance No. 526

Date of Publication:

The following exhibits illustrate the revised revenue and expenditure totals for all funds and brings current the totals for each fund previously reported in Ordinance 500 and Ordinance 513:

Fund Name	Beginning		Transfers		Total Resources
	Fund Balance	Revenues	In		
General	\$ 3,768,613	\$ 33,920,498	\$ 319,000	\$	\$ 38,008,111
Street	\$ 306,291	\$ 5,273,047	\$ -	\$	\$ 5,579,338
Surface Water Management	\$ 305,463	\$ 3,910,250	\$ -	\$	\$ 4,215,713
Public Works Reserve	\$ 6,424	\$ 973,700	\$ -	\$	\$ 980,124
Equipment Reserve	\$ 302,302	\$ 7,500	\$ 390,000	\$	\$ 699,802
Art in Public Places	\$ 46,973	\$ 1,040	\$ 15,000	\$	\$ 63,013
Capital Projects Reserve	\$ 489,412	\$ 2,377,448	\$ -	\$	\$ 2,866,860
Debt Service	\$ (61,084)	\$ 232,000	\$ 2,370,950	\$	\$ 2,541,866
Town Square Capital Projects	\$ 6,998,477	\$ 2,145,894	\$ 335,105	\$	\$ 9,479,476
Parks and General Fund Capital Projects	\$ 2,596,454	\$ 6,991,921	\$ -	\$	\$ 9,588,375
Transportation Capital Projects	\$ 35,713	\$ 9,652,954	\$ 1,824,000	\$	\$ 11,512,667
Surface Water Management Projects	\$ 947,160	\$ -	\$ 1,207,761	\$	\$ 2,154,921
<b>Total</b>	<b>\$ 15,742,198</b>	<b>\$ 65,486,252</b>	<b>\$ 6,461,816</b>	<b>\$</b>	<b>\$ 87,690,266</b>

Fund Name	Transfers		Ending Fund		Total Uses
	Expenditures	Out	Balance		
General	\$ 35,568,020	\$ 390,000	\$ 2,050,091	\$	\$ 38,008,111
Street	\$ 3,328,174	\$ 2,233,500	\$ 17,664	\$	\$ 5,579,338
Surface Water Management	\$ 2,535,843	\$ 1,559,261	\$ 120,609	\$	\$ 4,215,713
Public Works Reserve	\$ -	\$ 935,105	\$ 45,019	\$	\$ 980,124
Equipment Reserve	\$ 262,800	\$ -	\$ 437,002	\$	\$ 699,802
Art in Public Places	\$ 10,000	\$ -	\$ 53,013	\$	\$ 63,013
Capital Projects Reserve	\$ -	\$ 1,855,950	\$ 1,010,910	\$	\$ 2,866,860
Debt Service	\$ 2,541,422	\$ -	\$ 444	\$	\$ 2,541,866
Town Square Capital Projects	\$ 9,132,538		\$ 346,938	\$	\$ 9,479,476
Parks and General Fund Capital Projects	\$ 9,297,591	\$ 15,000	\$ 275,784	\$	\$ 9,588,375
Transportation Capital Projects	\$ 9,863,241		\$ 1,649,426	\$	\$ 11,512,667
Surface Water Management Projects	\$ 866,439	\$ 1,100,000	\$ 188,482	\$	\$ 2,154,921
<b>Total</b>	<b>\$ 73,406,068</b>	<b>\$ 8,088,816</b>	<b>\$ 6,195,382</b>	<b>\$</b>	<b>\$ 87,690,266</b>

**Exhibit B**

Ordinance No. 526 amends the 2009-2010 Adopted Budget in the following funds:

**GENERAL FUND 001**

**Revenues:** An increase of \$2,633,448. This increase in revenue is attributed to a change in accounting for revenues collected by District Court (\$100,000), there is a corresponding increase in expenditures, and an increase in revenues (\$2,533,448) associated with the planned annexation, effective March 2, 2010.

**Transfers In:** An increase of \$20,000. This increase is attributable to increased services provided as a result of annexation to the SWM Fund (\$10,000) and the Street Fund (\$10,000).

**Expenditures:** A net increase of \$2,750,501. The increase is attributable to a change in accounting for expenditures related to District Court (\$100,000), net reductions to benefits and salaries and other purchased supplies and services (\$173,749), and expenditures associated with providing services to the new annexation area (\$2,824,250).

**Transfer Out:** An increase of \$20,000. This increase is to account for the additional need for equipment replacement associated with the annexation.

**Ending Fund Balance:** A decrease of \$117,003 to reflect the net effect of the adjustments noted above.

**STREET FUND 101**

**Revenues:** A net increase of \$1,559,047. This increase in revenue is attributed to additional revenues from the annexation area and includes reallocating revenue received from Seattle City Light in lieu of franchise fees to the General Fund to help fund general services in the first two years of annexation when the dedicated King County road levy is collected.

**Expenditures:** A net increase of \$351,951. This increase is attributable to recognizing the expenditures associated with the red light camera contract with Redflex (\$178,800), a reduction in salaries and benefits (\$16,849) and the increase in expenditures associated with the annexation (\$190,000).

**Transfers Out:** A net increase of \$1,285,000. This increase is attributed to the additional road tax levy funds and will be transferred to the Transportation Improvement Plan (TIP) (\$1,350,000), to the General Fund (\$10,000) for additional services as the result of the annexation, and a reduction in non-annexation revenues available for the TIP (\$75,000).

**Ending Fund Balance:** A decrease of \$77,904 to reflect the net changes noted above.

**SURFACE WATER MANAGEMENT FUND 104**

**Revenues:** A net increase of \$332,000. This increase is attributable to the increase in Surface Water Management Fees collected in the annexation area..

**Expenditures:** A net increase of \$211,868. This increase is attributable to the increase in services provided to the annexation area (\$140,000), a decrease of (\$3,132) in benefits costs, and an increase in NPDES compliance (\$75,000).

**Transfers Out:** An increase of \$202,000. This increase is attributable to additional funds available because of annexation for funding SWM capital projects (\$196,000) and to the General Fund (\$10,000) for additional services.

**Ending Fund Balance:** A decrease of \$81,868 to reflect the net changes noted above.

**PUBLIC WORKS RESERVE FUND 106**

Revenues: An increase of \$173,770. This increase is attributed to increased real estate excise tax revenue (\$98,570) and additional real estate excise tax associated with the annexation area (\$75,200).

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Transfers Out: An increase of \$129,840. This increase is attributed to additional funds available to transfer to the Debt Service Fund.

Ending Fund Balance: An increase of \$43,930 to reflect the net changes noted above.

**EQUIPMENT RESERVE FUND 107**

Revenue: A decrease of \$7,500. This decrease is attributed to the decrease in interest revenue (\$7,500).

Transfers In: An increase of \$20,000. This increase is attributed to the increase in future equipment needs associated with the annexation.

Expenditures: An increase of \$100,000. This increase is attributed to need for equipment to support new services in the annexation area.

Ending Fund Balance: A decrease of \$87,500 to reflect the net changes noted above.

**CAPITAL PROJECTS RESERVE FUND 115**

Transfers Out: A decrease of \$515,000 in transfers to the Debt Service Fund.

Ending Fund Balance: An increase of \$515,000 to reflect the net changes noted above.

**ART IN PUBLIC PLACES FUND 113**

Revenues: A decrease of \$830. Attributed to a decrease in interest revenue.

Ending Fund Balance: An increase of \$830 to reflect the net changes noted above.

**Exhibit C**

48 The following illustrates the changes made in each fund, not the totals per fund.

**Mid-Biennial Update to the 2009-2010 Budget -- All Funds**

<b>Fund Name</b>	<b>Changes to Beginning Fund Balance</b>	<b>Changes to Revenues</b>	<b>Changes to Transfers In</b>	<b>Changes to Total Resources</b>
General	-	2,633,498	20,000	2,653,498
Street	-	1,559,047	-	1,559,047
Surface Water Management	-	332,000	-	332,000
Public Works Reserve	-	173,770	-	173,770
Equipment Reserve	-	(7,500)	20,000	12,500
Art in Public Places	-	(830)	-	(830)
Capital Projects Reserve	-	87,448	-	87,448
Debt Service	-	-	-	-
<b>Fund Name</b>	<b>Changes to Expenditures</b>	<b>Changes to Transfers Out</b>	<b>Changes to Ending Fund Balance</b>	<b>Changes to Total Uses</b>
General	2,750,501	20,000	(117,003)	2,653,498
Street	351,951	1,285,000	(77,904)	1,559,047
Surface Water Management	211,868	202,000	(81,868)	332,000
Public Works Reserve	-	129,840	43,930	173,770
Equipment Reserve	100,000	-	(87,500)	12,500
Art In Public Places	-	-	(830)	(830)
Capital Projects Reserve	-	(515,000)	602,448	87,448
Debt Service	-	-	-	-
<b>Total</b>	<b>16,792,206</b>	<b>1,121,840</b>	<b>2,199,996</b>	<b>20,114,042</b>



**Exhibit D**  
**2009-2010 Capital Improvement Program Appropriations**

	Total Project Cost		Pre-2009 Expenditures per 2010 Budget		2009	2010
<b>PARKS &amp; GENERAL</b>						
Burien Community Rec. Center - Library Remodel*	\$	1,500,000	\$	-	\$ 1,500,000	\$ -
	<i>Appropriation</i>	\$ 1,500,000			\$ 1,000,000	\$ 500,000
Jacob Ambaum Park		1,887,631		1,752,936	134,695	-
	<i>Appropriation</i>	1,887,631				
Mathison Park Expansion		550,000		829	549,171	-
	<i>Appropriation</i>	550,000				
Playground Equipment Renovation		120,000		-	-	60,000
	<i>Appropriation</i>	97,923				60,000
Seahurst Park - No. Shoreline*		9,385,899		168,195	406,805	6,184,899
	<i>Appropriation</i>	6,759,899			25,000	6,184,899
Seahurst Park - Service Road Slide		100,000		-	100,000	-
	<i>Appropriation</i>	100,000			100,000	
Seahurst Park-Upland Rehab.		1,654,485		1,559,364	95,121	-
	<i>Appropriation</i>	1,654,485				
Strategic Information Systems		1,148,281		386,381	161,900	100,000
	<i>Appropriation</i>	1,148,281			100,000	100,000
<b>TOTAL PARKS &amp; GENERAL</b>						
<i>Total 2010 Appropriation</i>						\$ 6,844,899
<b>TOWN SQUARE</b>						
Town Square Acquisition & Predevelopment	\$	8,265,568	\$	8,261,568	\$ 4,000	\$ -
	<i>Appropriation</i>	\$ 8,266,336			\$ (90,000)	
Town Square Open Space		3,920,308		3,920,308	-	-
	<i>Appropriation</i>	3,920,308			(201,498)	
Town Square Streets - 4th Ave SW		2,223,616		1,841,645	381,971	-
	<i>Appropriation</i>	2,223,616			(308,648)	
Town Square Streets - 5th, 6th, 150th, 151st		8,947,665		7,183,742	1,763,923	-
	<i>Appropriation</i>	8,947,665			(891,352)	
City Hall		13,145,667		12,607,052	538,615	-
	<i>Appropriation</i>	13,145,667			210,419	
<b>TOTAL TOWN SQUARE</b>						
<i>Total 2010 Appropriation</i>						\$ -
<b>TRANSPORTATION (TIP)</b>						
1st Ave S., Phase 1 (SW 146th St. to SW 163rd Place)	\$	27,480,610	\$	26,573,127	\$ 907,483	\$ -
	<i>Appropriation</i>	\$ 27,480,610				
1st Ave S., Phase 2 (SW 140th St. to SW146th St.)		8,202,582		199,847	835,734	7,167,001
	<i>Appropriation</i>	8,202,582			313,656	7,167,001
4th Ave SW Pedestrian Safety Project - Phase 2		849,000		16,656	832,344	-
	<i>Appropriation</i>	849,000			536,298	
4th Ave SW/SW 148th St. Intersection		254,400		-	-	254,400
	<i>Appropriation</i>	254,400				
8th Avenue South Facility		500,000		-	-	500,000
	<i>Appropriation</i>	TBD				
Ambaum Blvd SW & SW/S 156th St. Corridor Safety Improvements		1,280,050		1,237,027	43,023	-
	<i>Appropriation</i>	1,280,050				
Hazel Valley Safe Sidewalk Improvements		500,000		-	65,000	435,000
	<i>Appropriation</i>	500,000			200,000	300,000
South 136th Street Sidewalk Improvements		996,000		-	92,000	658,000
	<i>Appropriation</i>	TBD				
Street Overlay Program		643,370		443,370	200,000	-
	<i>Appropriation</i>	643,370			200,000	
Traffic Signal Synchronization		918,000		-	-	118,000
	<i>Appropriation</i>	118,000				118,000
<b>TOTAL TIP</b>						
<i>Total 2010 Appropriation</i>						\$ 7,585,001
Ambaum Sub-Basin (M-11) Drainage Improvement	\$	2,866,200	\$	2,665,954	\$ 200,246	\$ -
	<i>Appropriation</i>	\$ 2,876,200				
Res. Drainage Imp. Program		2,125,874		391,112	458,785	207,408
	<i>Appropriation</i>	1,012,155			355,626	207,408
<b>Total SWM</b>						
<i>Total 2010 Appropriation</i>						\$ 207,408



CITY OF BURIEN FUND/DEPARTMENT EXPENDITURES BUDGET SCENARIO SUMMARY						
General Fund Department	Original 2010 Budget	Updated 2010 Budget	% Change	2010 Annexation Budget Increase	% Change	
City Council	\$ 208,285	\$ 188,091	-9.7%	\$ 7,700	4.1%	
City Manager	1,233,026	1,109,322	-10.0%	449,000	40.5%	
Economic Development	223,928	173,299	-22.6%	5,550	3.2%	
Human Resources	179,391	158,691	-11.5%	7,700	4.9%	
Finance	1,487,407	1,315,004	-11.6%	88,000	6.7%	
Legal*	1,461,402	1,731,241	18.5%	180,500	10.4%	
Police	7,520,416	7,183,375	-4.5%	1,520,000	21.2%	
Public Works	527,962	467,640	-11.4%	142,000	30.4%	
CD - Planning	722,861	638,654	-11.6%	108,000	16.9%	
CD - Building	822,392	767,952	-6.6%	113,000	14.7%	
Parks	2,571,245	2,396,732	-6.8%	202,800	8.5%	
Transfer Out	195,000	195,000	0.0%	20,000	10.3%	
<b>Total General Fund</b>	<b>\$ 17,153,315</b>	<b>\$ 16,325,000</b>	<b>-4.8%</b>	<b>\$ 2,844,250</b>	<b>17.4%</b>	
<b>Other Funds</b>						
Street Fund	2,685,970	2,074,245	-22.8%	1,550,000	74.7%	
Surface Water Management	1,836,520	1,839,638	0.2%	342,000	18.6%	
Public Works Reserve	1,140,000	600,000	-47.4%	-	0.0%	
Equipment Reserve	82,800	82,800	0.0%	100,000	120.8%	
Art in Public Places	\$ -	-	N/A	-	N/A	
Capital Projects Reserve	362,170	639,950	76.7%	-	0.0%	
Debt Service	1,295,180	1,271,153	-1.9%	-	0.0%	
<b>Total Other Funds</b>	<b>\$ 7,402,640</b>	<b>\$ 6,507,787</b>	<b>-12.1%</b>	<b>\$ 1,992,000</b>	<b>30.6%</b>	
<i>* 2010 Budget Increases due to one-time litigation expenses.</i>						

ANNEXATION REVENUE SUMMARY					
GENERAL FUND REVENUE	Original 2010 Budget	Updated 2010 Budget	% Change	2010 Annexation Budget Increase	% Change
Property Tax - General Govt.	\$ 4,330,000	\$ 4,307,350	-0.5%	\$ -	0.0%
Sales Taxes	5,899,110	5,275,000	-10.6%	449,000	8.5%
Business and Occupation Tax	561,000	500,000	-10.9%	33,000	6.6%
Utility Taxes	2,500,000	2,715,000	8.6%	1,393,000	51.3%
Gambling Excise Tax	415,000	165,000	-60.2%	15,000	9.1%
<b>Tax Total</b>	<b>13,705,110</b>	<b>12,962,350</b>	<b>-5.4%</b>	<b>1,890,000</b>	<b>14.6%</b>
Permits	742,340	443,000	-40.3%	113,000	25.5%
Franchise Fees	-	425,000	N/A	114,000	26.8%
<b>Licenses and Permits Total</b>	<b>742,340</b>	<b>868,000</b>	<b>16.9%</b>	<b>227,000</b>	<b>26.2%</b>
Grants - State & Federal	52,500	50,000	-4.8%	92,000	184.0%
State - Criminal Justice	168,300	167,000	-0.8%	29,500	17.7%
DUI Programs	6,120	7,000	14.4%	3,150	45.0%
Liquor Tax & Profit	372,300	410,000	10.1%	88,900	21.7%
Intergovernmental Services	490,000	229,500	-53.2%	-	0.0%
<b>Intergovernmental Total</b>	<b>1,089,220</b>	<b>863,500</b>	<b>-20.7%</b>	<b>213,550</b>	<b>24.7%</b>
Planning & Building Fees	588,000	375,000	-36.2%	72,000	19.2%
Parks & Recreation Charges	513,632	547,000	6.5%	108,000	19.7%
<b>Charges for Services Total</b>	<b>1,101,632</b>	<b>922,000</b>	<b>-16.3%</b>	<b>180,000</b>	<b>19.5%</b>
Fines, Forfeitures & Misc. Total	202,000	250,000	23.8%	23,000	9.2%
<b>CURRENT REVENUES TOTAL</b>	<b>16,840,302</b>	<b>15,865,850</b>	<b>-5.8%</b>	<b>2,533,550</b>	<b>16.0%</b>
<b>TRANSFERS IN</b>	<b>152,000</b>	<b>152,000</b>	<b>0.0%</b>	<b>20,000</b>	<b>13.2%</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>\$ 16,992,302</b>	<b>\$ 16,017,850</b>	<b>-5.7%</b>	<b>\$ 2,553,550</b>	<b>15.9%</b>
<b>OTHER FUNDS REVENUES</b>					
<b>STREET FUND</b>					
KC Road Tax Levy	\$ -	\$ -	N/A	\$ 1,968,280	N/A
Motor Vehicle Fuel Tax	776,250	755,000	-2.7%	167,967	22%
Business Licenses	258,750	245,000	-5.3%	22,800	9%
Red Light Enforcement	240,000	240,000	0.0%	-	0%
Utility Taxes	1,366,200	600,000	-56.1%	(600,000)	-100%
Misc. Revenues	51,400	34,000	-33.9%	-	0%
<b>TOTAL STREET FUND</b>	<b>\$ 2,692,600</b>	<b>\$ 1,874,000</b>	<b>-30.4%</b>	<b>\$ 1,559,047</b>	<b>83%</b>
<b>SURFACE WATER MANAGEMENT</b>					
SWM Drainage Fees & Interest	\$ 1,837,125	\$ 1,788,250	-2.7%	\$ 332,000	18.6%
<b>TOTAL SWM FUND</b>	<b>\$ 1,837,125</b>	<b>\$ 1,788,250</b>	<b>-2.7%</b>	<b>\$ 332,000</b>	<b>18.6%</b>
<b>PUBLIC WORKS RESERVE FUND</b>					
Real Estate Excise Tax	\$ 1,100,000	\$ 500,000	-54.5%	\$ 75,200	15%
Other Revenue	42,000	16,500	-60.7%	-	0%
<b>TOTAL PUBLIC WORKS RESERVE</b>	<b>\$ 1,142,000</b>	<b>\$ 516,500</b>	<b>-54.8%</b>	<b>\$ 75,200</b>	<b>14.6%</b>
<b>OTHER POTENTIAL REVENUE</b>					
Sales Tax Credit RCW 82.14.415				\$ 291,905	

CITY OF BURIEN FUND BALANCE SUMMARY (INCLUDING ANNEXATION IMPACT)				
Fund Name	2010 Beginning Fund Balance	2010 Revenues	2010 Expenditures	2010 Ending Fund Balance
<b>GENERAL FUND REVENUE</b>				
General Fund	\$ 2,647,941	\$ 18,571,400	\$ 19,169,250	\$ 2,050,091
Street Fund	208,862	3,433,047	3,624,245	17,664
Surface Water Management Fund	181,997	2,120,250	2,181,638	120,609
Public Works Reserve Fund	53,319	591,700	600,000	45,019
Equipment Reserve Fund	402,302	217,500	182,800	437,002
Arts in Public Places Fund	47,663	5,350	-	53,013
Capital Projects Reserve Fund	404,412	1,202,724	639,950	967,186
Debt Services Funds	647	1,270,950	1,271,153	444
Total Funds	<u>\$ 3,947,143</u>	<u>\$ 27,412,921</u>	<u>\$ 27,669,036</u>	<u>\$ 3,691,028</u>
<u>Capital Projects</u>				
Town Square	346,938	-	-	346,938
Parks & General Gov't	548,255	6,082,428	6,354,899	275,784
Transportation	380,781	8,988,646	7,720,001	1,649,426
Surface Water	890,644	605,246	1,307,408	188,482
Total Capital Project Funds	<u>\$ 2,166,618</u>	<u>\$ 15,676,320</u>	<u>\$ 15,382,308</u>	<u>\$ 2,460,630</u>

<b>GENERAL FUND REVENUE</b>						
<b>General Fund Revenues</b>	<b>2008 Actual</b>	<b>2009 Estimated</b>	<b>2009 Revised Budget</b>	<b>2010 Budget Update</b>	<b>2010 w/Annexation Budget</b>	
<b>BEGINNING FUND BALANCE</b>	\$ 2,168,985	\$ 3,768,613	\$ 3,768,613	\$ 2,647,941	\$ 2,647,941	
Property Tax - General Govt.	4,322,763	4,300,000	4,250,000	4,307,350	4,307,350	
Sales Tax	4,928,607	4,238,602	4,435,000	4,600,000	4,864,000	
Sales Tax-Criminal Justice	724,267	608,384	650,000	675,000	860,000	
Business and Occupation Tax	526,249	450,000	450,000	500,000	533,000	
Utility Taxes	2,277,157	2,599,962	2,550,000	2,715,000	4,108,000	
Gambling Excise Tax	280,105	192,500	150,000	165,000	180,000	
<b>Tax Total</b>	\$ 13,059,148	\$ 12,389,449	\$ 12,485,000	\$ 12,962,350	\$ 14,852,350	
Miscellaneous Permits	17,633	18,348	17,000	18,000	18,000	
Franchise Fees	-	466,600	426,600	425,000	539,000	
Permits - Building Related	733,667	313,070	325,000	350,000	463,000	
Permits - Planning	-	-	-	-	-	
Permits - Right of Way	94,638	75,000	75,000	75,000	75,000	
<b>Licenses and Permits Total</b>	\$ 845,938	\$ 873,018	\$ 843,600	\$ 868,000	\$ 1,095,000	
Federal Grants	383	25,000	25,000	-	-	
State Grants	110,118	90,473	87,498	50,000	142,000	
State - Criminal Justice	169,264	130,497	165,000	167,000	196,500	
DUI Programs	5,675	7,000	6,000	7,000	10,150	
Liquor Tax & Profit	363,475	390,000	365,000	410,000	498,900	
County Grants	-	-	-	-	-	
Intergovernmental Services	634,997	515,000	524,000	229,500	229,500	
<b>Intergovernmental Total</b>	\$ 1,283,912	\$ 1,157,969	\$ 1,172,498	\$ 863,500	\$ 1,077,050	
Planning Fees	311,300	130,000	140,000	165,000	237,000	
Building Plan Review Fees	371,222	187,006	125,000	210,000	210,000	
Other Miscellaneous Charges	5,076	11,071	3,000	-	-	
Parks & Recreation Charges	467,555	494,104	500,000	547,000	655,000	
<b>Charges for Services Total</b>	\$ 1,155,153	\$ 822,181	\$ 768,000	\$ 922,000	\$ 1,102,000	
Fines and Forfeitures Total	50,842	84,916	120,000	187,000	187,000	
Miscellaneous Total	124,212	78,636	132,000	63,000	86,000	
<b>CURRENT REVENUES TOTAL</b>	\$ 16,519,204	\$ 15,406,169	\$ 15,521,098	\$ 15,865,850	\$ 18,399,400	
<b>TRANSFERS IN</b>	1,343,915	147,000	147,000	152,000	172,000	
<b>TOTAL REVENUES &amp; TRANSFERS</b>	\$ 17,863,119	\$ 15,553,169	\$ 15,668,098	\$ 16,017,850	\$ 18,571,400	
<b>TOTAL ALL RESOURCES</b>	\$ 20,032,105	\$ 19,321,782	\$ 19,436,711	\$ 18,665,791	\$ 21,219,341	

CITY OF BURIEN						
GENERAL FUND EXPENDITURE HISTORY - BY LINE ITEM						
	2008	2009	2009	2010	2010	
	Actuals	Estimated	Revised Budget	Updated Budget	w/Annexation Budget	
<b>EXPENDITURE</b>						
Salaries	\$ 3,298,336	\$ 3,338,839	\$ 3,393,384	\$ 3,724,484	\$ 3,724,484	
Personnel Benefits	1,070,158	1,082,644	1,231,675	1,180,930	1,180,930	
<b>Total Salaries and Benefits</b>	<b>\$ 4,368,494</b>	<b>\$ 4,421,483</b>	<b>\$ 4,625,059</b>	<b>\$ 4,905,414</b>	<b>\$ 4,905,414</b>	
<b>Total Supplies</b>	<b>\$ 163,566</b>	<b>\$ 128,242</b>	<b>\$ 138,299</b>	<b>\$ 123,535</b>	<b>\$ 123,535</b>	
Professional Contract Services	2,659,432	2,520,846	2,927,971	2,045,128	3,216,678	
Communications	88,562	99,624	102,432	112,670	112,670	
Travel, Meals, Mileage	50,314	31,143	42,490	35,952	35,952	
Advertising	24,527	12,426	32,530	33,669	33,669	
Operating Rents and Leases	45,441	39,659	50,343	48,300	48,300	
Insurance	159,793	180,000	200,000	200,000	225,000	
Utility Services	104,773	360,767	239,300	195,126	195,126	
Repairs and Maintenance	80,535	66,259	77,800	85,742	85,742	
Dues, Memberships	76,550	81,211	98,151	104,368	112,068	
Printing and Binding	75,329	61,783	82,138	85,495	85,495	
Registrations and Training	45,992	27,289	42,400	43,006	43,006	
Subscriptions and Publications	28,825	32,493	19,215	23,982	23,982	
Other Miscellaneous	574,982	55,613	56,854	62,819	62,819	
<b>Total Other Services and Charges</b>	<b>\$ 4,015,055</b>	<b>\$ 3,569,113</b>	<b>\$ 3,971,624</b>	<b>\$ 3,076,257</b>	<b>\$ 4,280,507</b>	
<b>Total Intergovernmental Services</b>	<b>7,450,953</b>	<b>7,757,300</b>	<b>7,834,248</b>	<b>8,001,179</b>	<b>9,621,179</b>	
<b>Total Capital Outlays</b>	<b>\$ 68,192</b>	<b>\$ 73,867</b>	<b>44,540</b>	<b>\$ 23,615</b>	<b>23,615</b>	
<b>EXPENDITURE TOTAL</b>	<b>\$ 16,066,259</b>	<b>\$ 15,950,005</b>	<b>\$ 16,613,770</b>	<b>\$ 16,130,000</b>	<b>\$ 18,954,250</b>	
Transfers Out	208,500	175,000	175,000	195,000	215,000	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 16,274,759</b>	<b>\$ 16,125,005</b>	<b>\$ 16,788,770</b>	<b>\$ 16,325,000</b>	<b>\$ 19,169,250</b>	

CITY OF BURIEN GENERAL FUND EXPENDITURES BY DEPARTMENT						
	2008 Actuals	2009 Estimated	2009 Revised Budget	2010 Updated Budget	2010 w/Annexation Budget	
<b>GENERAL FUND REVENUE</b>						
City Council	\$ 192,609	\$ 197,654	\$ 197,899	\$ 188,091	\$ 195,791	
City Manager	1,375,695	1,083,724	1,117,884	1,109,322	1,558,322	
Economic Development	189,596	183,151	215,912	173,299	178,849	
Human Resources	158,602	129,181	156,655	158,691	166,391	
Finance	1,339,137	1,275,437	1,360,109	1,315,004	1,403,004	
Legal Services	1,880,745	1,436,217	1,982,320	1,731,241	1,911,741	
Police	6,748,263	7,109,625	7,106,248	7,183,375	8,703,375	
Public Works	380,815	625,757	510,632	467,640	609,640	
Community Development	1,504,081	1,610,421	1,538,464	1,406,606	1,627,606	
Parks, Recreation & Cultural Svcs	2,296,717	2,298,837	2,427,647	2,396,732	2,599,532	
<b>Total Expenditures</b>	<b>\$ 16,066,259</b>	<b>\$ 15,950,005</b>	<b>\$ 16,613,770</b>	<b>\$ 16,130,000</b>	<b>\$ 18,954,250</b>	
Transfers Out	208,500	175,000	175,000	195,000	215,000	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 16,274,759</b>	<b>\$ 16,125,005</b>	<b>\$ 16,788,770</b>	<b>\$ 16,325,000</b>	<b>\$ 19,169,250</b>	



CITY OF BURIEN 2010 DEPARTMENT BUDGET SUMMARY												
	City Council	City Manager Services	City Manager Economic Development	Human Resources	Finance & Information Services	Legal Services	Police Services	Public Works	Com Dev Planning	Com Dev Building	Parks	Grand Total
Salaries and Wages	52,200	\$ 557,969	\$ 99,732	\$ 92,808	\$ 611,240	\$ 208,832	\$ -	\$ 242,652	\$ 373,994	\$ 538,656	\$ 946,401	\$ 3,724,484
Personnel Benefits	37,677	178,692	27,743	25,884	189,543	52,492	-	58,371	116,673	168,444	325,413	1,180,930
Subtotal Salaries, Wages, Benefits	89,877	736,661	127,475	118,692	800,783	261,324	-	301,022	490,667	707,100	1,271,814	4,905,414
Subtotal Supplies	828	5,651	414	2,000	5,494	1,864	1,456	5,051	4,285	8,280	88,212	123,535
Professional Services	8,280	206,101	42,000	10,000	397,617	485,970	-	117,375	117,337	20,700	639,748	2,045,128
Communications	2,600	23,081	300	3,105	15,000	2,518	20,700	5,175	3,428	4,761	32,002	112,670
Travel	15,000	6,000	650	1,125	2,850	1,104	-	2,323	2,025	2,625	2,250	35,952
Advertising	-	5,175	-	14,076	1,553	-	-	414	7,866	-	4,585	33,669
Operating Rents and Leases	-	-	-	-	20,000	-	-	-	-	-	28,300	48,300
Insurance	-	-	-	-	-	200,000	-	-	-	-	-	200,000
Utility Services	-	-	-	-	-	-	-	30,000	-	-	165,126	195,126
Repairs and Maintenance	250	-	-	-	7,763	-	12,420	1,863	-	5,175	58,271	85,742
Dues, Memberships	54,600	1,553	828	518	36,225	2,518	518	1,656	2,898	1,035	2,019	104,368
Printing and Binding	550	3,752	600	1,656	4,140	811	518	725	4,821	2,070	65,852	85,495
Registrations and Training	8,000	2,000	500	1,000	5,500	2,518	2,588	1,000	3,050	4,550	12,300	43,006
Subscriptions & Publications	236	2,795	325	207	5,350	8,244	-	518	207	6,000	100	23,982
Other Miscellaneous	7,870	1,553	207	6,312	5,350	10,570	15,000	518	2,070	1,656	11,713	62,819
Subtotal Other Services & Charges	98,214	257,661	45,824	39,999	506,842	716,117	53,200	166,618	147,987	56,852	1,110,478	3,199,792
Labor & Services Subtotal	\$ 188,091	\$ 994,322	\$ 173,299	\$ 158,691	\$ 1,307,625	\$ 977,441	\$ 53,200	\$ 467,640	\$ 638,654	\$ 763,952	\$ 2,382,292	\$ 8,105,206
Annexation	7,700	449,000	5,550	7,700	108,000	180,500	1,520,000	142,000	108,000	113,000	202,800	2,844,250
Intergovernmental Services	-	115,000	-	-	7,379	753,800	7,125,000	-	-	-	-	8,001,179
Transfers Out	-	-	-	-	195,000	-	-	-	-	-	-	195,000
Capital Outlays	-	-	-	-	-	-	5,175	-	-	4,000	14,440	23,615
TOTAL 2010 GENERAL FUND	\$ 195,791	\$ 1,558,322	\$ 178,849	\$ 166,391	\$ 1,618,004	\$ 1,911,741	\$ 8,703,375	\$ 609,640	\$ 746,654	\$ 880,952	\$ 2,599,532	\$ 19,169,250



<b>CITY OF BURIEN</b>				
<b>PROPOSED ANNEXATION FULL-TIME EQUIVALENTS</b>				
<b>Department*</b>	<b>Position</b>	<b>Full-Time Equivalent Adds</b>	<b>Estimated Annual Salary</b>	<b>Estimated Costs of Benefits</b>
Parks	Maintenance Worker	0.50	\$ 24,024	\$ 8,408
Community Development	Plans Examiner (BD)	1.00	\$ 59,652	\$ 20,878
	Office Assistant (BD)	1.00	\$ 49,056	\$ 17,170
	Senior Planner (PL)	1.00	\$ 68,940	\$ 24,129
	Planner (PL)	1.00	\$ 63,336	\$ 22,168
City Manager	Department Assistant/Deputy Clerk	1.00	\$ 49,056	\$ 17,170
Public Works	Right-of-Way Inspector	1.00	\$ 54,348	\$ 19,022
	Sight Development Inspector	1.00	\$ 57,936	\$ 20,278
	Engineering Technician (Streets)	1.00	\$ 56,088	\$ 19,631
	Maintenance Worker	0.50	\$ 24,024	\$ 8,408
Finance	I.T./GIS Technician	0.50	\$ 27,858	\$ 9,750
	Increase Accountant to Full-time	0.15	\$ 8,807	\$ 3,083
<b>Total</b>		<u>9.65</u>	<u>\$ 543,125</u>	<u>\$ 190,094</u>

\*FTEs will be phased in as needed during the first two years after annexation. City Manager will review and approve all additions.

