

Appendix E: Finances

An analysis was accomplished of recent financial trends in Burien and the impact federal and state program mandates, revenue sharing, and the city's urbanization have on the discretionary monies available for park, recreation, and open space.

The analysis also reviewed trends in Burien revenues and the affect alternative revenue sources may have on financial prospects.

E.1 Revenue and expenditure trends - general government

Burien's annual general governmental expenditures are derived from the combination of general, special revenue, debt service, and enterprise funds.

General fund

The General Fund is derived from property taxes, licenses and permits, intergovernmental revenues including state and federal grants, service charges and fees, fines and forfeitures, and other miscellaneous revenues. General funds are used to finance most government operations including staff, equipment, capital facility, and other requirements. Park, recreation, and open space programs and facilities are funded primarily from general fund accounts.

- **Property tax** - under Washington State's constitution cities may levy a property tax rate not to exceed \$3.10 per \$1000 of the assessed value of all taxable property within incorporation limits.

The total of all property taxes for all taxing authorities, however, cannot exceed 1.0% of assessed valuation, or \$10.00 per \$1,000 of value. If the taxes of all districts exceed the 1.0% or \$10.00 amount, each is proportionately reduced until the total is at or below the 1.0% limit.

In 2001, Washington State law was amended by Proposition 747, a statutory provision limiting the growth of regular property taxes to 1.0% per year, after adjustments for new construction. Any proposed increases over this amount are subject to a referendum vote.

The statute was intended to control local governmental spending by controlling the

annual rate of growth of property taxes. In practice, however, the statute can reduce the effective property tax yield to an annual level far below a city's levy authorization, particularly when property values are increasing rapidly.

In 2010, for example, Burien's effective property tax rate had declined to \$1.52 per \$1,000 of assessed value as a result of the 1% lid limit on annual revenue or about 42% of what the city is authorized to assess.

- **Sales tax** - is the city's largest single revenue source and may be used for any legitimate city purpose. However, the city has no direct control over the taxing policy of this source of revenue. The sales tax is collected and distributed by the state and may fluctuate with general economic and local business conditions.
- **Utility tax** - is collected from the charges assessed on all city utilities including water, sewer, and storm. The utility tax is collected by the city and may fluctuate depending on what infrastructure upgrades each utility is paying to update utility systems and operations.
- **Business & Occupation tax** - is collected from all businesses operating within the city. The tax is determined by the city based on the annual sales or manufacturing or fee volumes a business generates within the city.

Tax	2001	2010	2001-10
Property	\$3,470	\$7,285	109.9%
Sales	\$3,742	\$5,101	36.3%
Utility	-	\$2,853	54.6%
B&O	-	\$483	26.4%
Excise	\$669	\$587	-12.2%
Other	\$1,424	\$653	-54.1%
Total	\$9,305	\$16,964	82.3%

Source: 2010 Comprehensive Annual Financial Report

Note - 2002 was first year city imposed B&O tax

- **Licenses, and permits** - includes revenues generated from business and occupational licenses and taxes, operating and building permits. Generally, these fees are used to pay for the inspections, processing, and other charges necessary to perform supporting services.
- **Intergovernmental revenue** - includes state and federal grants or pass-through revenues,

usually earmarked for specific programs, as well as funds from Burien to finance improvements the city wishes to accomplish.

Intergovernmental revenue can be significant, depending on the program, Burien competitiveness, and the extent to which the program is adequately funded at the state and federal levels. To date, however, Burien has not received any significant federal or state grant for recreation, park, or open space acquisition or development.

Given present economic conditions, Burien should not depend on grants as a viable or major source of financing for facility acquisition and development over the short term.

- **Charges for services** - includes revenue generated to pay for garbage, landfill, utility, and other operating services provided by the city or a city concession or licensee including the following recreation and swimming pool programs.

- **Fines and forfeits** - includes monies generated from business fines, code violations, traffic fines, property forfeitures, and other penalties.

Special revenues

Special revenues are derived from state and local option taxes dedicated to specific expenditure purposes, such as the motor vehicle tax, motor excise tax, real estate excise tax, motel and hotel tax, public art, criminal justice, paths and trails, convention center, and the like.

Some special revenues may be used to finance limited capital facilities, such as roads or parks, where the local option allows - such as the local real estate excise tax (REET) and/or under special circumstances Motel/Hotel or Tourism Taxes or Stormwater Utility Taxes where a project or program can be expensed as a direct extension or beneficiary of these accounts.

Debt service funds

Debt service funds are derived from a dedicated portion of the property tax or general fund proceeds to repay the sale of general obligation (voted) and Councilmanic (non-voted) bonds. Both types of bonds may be used to finance park facility improvements - but not maintenance or operational costs.

- **Councilmanic (limited or non-voted) bonds** - may be issued without voter approval by the Council for any facility development purpose.

The total amount of all outstanding non-voted general obligation debt may not exceed 1.5% of the assessed valuation of all city property.

Limited general obligation bonds must be paid from general governmental revenues. Therefore, debt service on these bonds may reduce the amount of revenue available for current operating expenditures and the financial flexibility the Council may need to fund annual budget priorities. For this reason, Councilmanic bonds are usually only used for the most pressing capital improvement issues.

Municipal debt capacity

Burien debt capacity - 31 December 2010
2010 assessed valuation = \$4,574,422,092

Debt type	limit*	amount
Councilmanic bond	1.5%	\$68,616,331
GO bond	1.0%	\$45,744,221
Utility bond	2.5%	\$114,360,552
PROS bond	2.5%	\$114,360,552
Total allowable	7.5%	\$343,081,657
GO bond debt		\$22,604,400
Total available		\$320,477,257

* Percent of the total estimated assessed valuation.

** Includes installment contracts and debt service funds.

General Obligation (GO), Utility, and Park/Open Space Bonds require 60% voter validation where voter turnout equals at least 40% of the total votes cast in the last general election.

- **Unlimited general obligation (GO) bonds** - must be approved by at least 60% of resident voters during an election which has a turnout of at least 40% of those who voted in the last state general election. The bond may be repaid from a special levy, which is not governed by the 1.0% statutory limitation on the property tax growth rate. Total indebtedness as a percent of the assessed valuation that may be incurred by limited and unlimited general obligation bonds together, however, may not exceed:

- 2.5% - provided that indebtedness in excess of 1.5% is for general purposes,
- 5.0% - provided that indebtedness in excess of 2.5% is for utilities, and
- 7.5% - provided that indebtedness in excess of 5.0% is for parks and open space development.

Monies authorized by limited and unlimited types of bonds must be spent within 3 years of authorization to avoid arbitrage requirements unless invested at less than bond yield. In addition, bonds may be used to construct but not maintain or operate facilities. Facility

maintenance and operation costs must be paid from general governmental revenue or by voter authorization of special annual or biannual operating levies or by user fees or charges.

Enterprise funds

Enterprise funds are derived from the user fees and charges levied for utility operations including water and sewer, storm drainage, regional water, solid waste, and cemetery. The enterprise revenues are used to pay operating costs, retire capital facility debt, and plan future replacement and expansion projects. Enterprise funds may be created for a park or recreation activity that has a revenue source sufficient to finance all costs. Enterprise funds have been used on a limited basis for golf courses, marinas, and similar self-financing operations.

Capital improvements funding implications

Generally, the city has not appropriated very much of the annual budget for capital improvements. The city has building and infrastructure construction requirements, but given the declining buying power of annual city budgets, not had the capital resources available to initiate major construction projects from the general funds or non-dedicated funds accounts.

The 1% statutory limit on local property tax yields combined with the sporadic and undependable nature of federal and state grants and revenue sharing prevents or discourages the city from making long term capital investments in infrastructure necessary to support the city's development.

The 1% statutory limit on the general fund levy in particular, severely curtails the city's ability to operate and maintain park, recreation, and open space facilities and services even if the city only utilized unlimited general obligation bonds as a means of providing capital financing.

E.2 Revenue prospects - general government

Burien could use the following options to deal with future capital needs:

User fees and charges

Burien may elect to use an increasing array of special user fees, charges, and special assessments to pay facility operating and maintenance capital requirements. The user fee approach may be difficult to impose on facilities that don't have readily identifiable or chargeable users - like some passive park or trail systems.

The approach may be very responsive, however, for facilities and services that have an identifiable user group receiving a direct proportional benefit for the charge - like aquatic facilities.

Special legislation

Local government representatives can seek state enabling legislation authorizing new or special revenue sources. Senate Bill 5972 (RCW 82.46) is an example of one possible legislative solution. The 1982 bill gave city governments the option of adding an additional 0.0025% increment to the real estate excise tax (REET) for the sole purpose of financing local capital improvement projects including parks, utilities and other infrastructure except governmental buildings.

Like bonds, Senate Bill 5972 funds may not be used to finance operation and maintenance requirements.

Unlimited general obligation bonds

Burien may come to depend on voter referendums as a means of financing a larger portion of the capital improvement program, since unlimited obligation bonds are not paid from the property tax subject to the 1.0% limitation.

Voter approved capital improvements may be more representative of actual resident priorities than some other methods of validating capital expenditures, and will at the least, ensure referendum submittals provide widespread benefits. However, bond revenue cannot be spent for maintenance and operational issues - and bond referendums must be approved by a margin over 60% of the registered voters who participated in the last election.

General levy rate referendums

Proposition 747, the statutory provision limiting the growth of regular property taxes to 1.0% per year, can be waived by referendum approval of a simple (50%) majority of Burien's registered voters. Voters can be asked to approve a resetting of the property tax levy rate that would adjust the amount of revenue the city can generate.

The new total revenue that can be generated by a resetting of the rate would be subject to the same 1.0% limitation, however, and the total amount of revenue and the resulting property tax rate would start to decline again in accordance with the Proposition.

However, the adjusted rate and revenue could finance specific capital improvement projects - or programs that involve construction, maintenance, and operations aspects that a majority of the voters are willing to pay for under the adjusted rate.

The resetting of the rate can be permanent, subject to the provisions of Proposition 747. Or temporary, where the rate is adjusted until a specific amount of revenue has been generated to finance a project or program - whereupon the rate reverts to the original or a specified amount defined in the referendum.

E.3 Expenditures - PROS

Park expenditures

In total, all expenditures for Culture & Recreation categories (includes Park, Recreation & Cultural Services Department) increased from \$1,821,347 in 2003 to \$3,162,760 in 2010 or by 74% during this time period, compared with all city expenditures that increased from \$16,209,190 in 2003 to \$29,016,253 in 2010 or by 79%.

The percent Culture & Recreation represented of all city expenditures varied year to year but gradually declined from a high of 12.4% of all city expenditures in 2005 to 10.9% in 2010.

The amount of funds that have been available to expense for Culture & Recreational purposes has started to reflect the expected impacts from Proposition 747 on overall city revenues.

	<i>City expenses</i>	<i>PROS</i>	<i>Percent</i>
2003	\$16,209,190	\$1,821,347	12.0%
2004	\$17,675,201	\$1,937,012	11.0%
2005	\$18,020,665	\$2,237,990	12.4%
2006	\$19,215,323	\$2,312,841	12.0%
2007	\$21,087,437	\$2,488,481	11.8%
2008	\$22,823,352	\$2,590,110	11.3%
2009	\$23,590,912	\$2,653,889	11.2%
2010	\$29,016,253	\$3,162,760	10.9%

Source: 2010 Comprehensive Annual Financial Statement

Burien Department of Park & Recreation budgets provide for a variety of operational activities including staff costs, supplies, services and capital outlays, and some facility development activities including debt service on bonds, capital improvement projects, and physical development grants.

The Department is organized into 3 operating divisions focused on:

- Administration - including management of the Park Board and citizen committees,
- Recreation - including arts and enrichment, sports, environmental programs, and youth, teen, and senior programs., and
- Park Development & Facilities - of grounds and buildings and of property acquisitions and project improvements.

Recreation revenues

Park and recreation revenues are generated from program fees and charges as well as field and facility rentals.

	<i>PROS expenses</i>	<i>Revenue</i>	<i>Percent</i>
2003	\$1,821,347	\$375,274	20.6%
2004	\$1,937,012	\$386,366	19.9%
2005	\$2,237,990	\$400,999	17.9%
2006	\$2,312,841	\$399,039	17.3%
2007	\$2,488,481	\$485,075	19.5%
2008	\$2,590,110	\$476,056	18.4%
2009	\$2,653,889	\$519,539	19.6%
2010	\$3,162,760	\$576,896	18.2%

Source: 2010 Comprehensive Annual Financial Statement

All revenues as a percent of total PROS expenses have varied by year but have gradually declined from a high of 20.6% of expenses in the year 2003 to 18.2% in the year 2010.

Burien's year 2012 operating budget projects the following revenues and expenditures for the 3 operating divisions:

<i>Program</i>	<i>Expenditure</i>	<i>Revenue</i>	
Admin	\$ 432,054	\$ 0	0%
Recreation	\$ 945,585	\$638,740	68%
Dvpt/Fclities	\$ 899,437	\$ 0	0%
Total	\$2,277,076	\$ 638,740	28%

Source: 2010 2011-2012 Adopted Budget

The 2012 budget's combined cost of all Park, Recreation & Cultural Services Division operations including all recreation programs and the maintenance of all parks (but not including capital facility improvement funds) is projected to be \$2,277,076 with expected revenues from all programs and rentals to be \$638,740 or 28%.

The budget assumes Burien will recover about \$638,740 or 68% of all recreation program costs but no reimbursement for administration or maintenance of parks.

Ideally, Burien should recover as much of recreation program cost as possible (75-85% overall) possibly including a proportionate share of general administration overhead costs to avoid using general fund property taxes or other city discretionary monies or Burien will not have sufficient funds left with which to fund critical annual and cyclical maintenance, repair, and replacement of existing facilities, and acquisition and development of new parks lands and facilities required to offset population growth and raise level of service standards.

Funding implications

Burien acquired a quality park, recreation, and open space inventory using land donations, grants, project development mitigation, and a healthy allocation of property tax derived general funds.

However, these sources will not continue to yield enough money with which to initiate major facility development and/or with which to accomplish major cyclical maintenance requirements. In addition, in light of the 1.0% statutory limit on local property tax yield's affect on discretionary funding in general, the city can no longer depend entirely on traditional revenue sources as a means of funding capital improvement projects.

Burien must devise new financial strategies for the development and maintenance of facilities if it is to meet the park, recreation, and open space interests of city residents.

E.4 Revenue prospects – PROS public sources

The following options could be used to deal with future Burien PROS capital needs:

Washington State grants

Washington State, through the Resource Conservation Office (RCO - formerly the Interagency for Outdoor Recreation (IAC)) funds and administers a number of programs for parks and recreation, and non-motorized transportation and trails purposes using special state revenue programs.

- **Endangered Species Act (ESA)** - a Department of Ecology administered water quality program provides grants for up to 75% of the cost of water quality/fish enhancement studies. Referendum 39 monies can be applied to park and open space developments that

propose to restore, construct or otherwise enhance fish producing streams, ponds or other water bodies.

- **Washington Wildlife Recreation Program (WWRP)** - provides funds for the acquisition and development of conservation and recreation lands. The Habitat Conservation Account of the WWRP program provides funds to acquire critical habitat, natural areas, and urban wildlife categories. The Outdoor Recreation Account of the WWRP program provides funds for local parks, state parks, trails, and water access categories.

- **Capital Projects Fund for Washington Heritage** - initiated on a trial basis in 1999, and since renewed, provides funds for the restoration and renovation projects for historical sites and buildings by local governments and nonprofit agencies. The program is administered by the Heritage Resource Center (HRC).

- **Boating Facilities Program** - approved in 1964 under the state Marine Recreation Land Act, the program earmarks motor vehicle fuel taxes paid by watercraft for boating-related lands and facilities. Program funds may be used for fresh or saltwater launch ramps, transient moorage, and upland support facilities.

- **Aquatic Lands Enhancement Act (ALEA)** - initiated on a trial basis in 1985, and since renewed and expanded, uses revenues obtained by the Washington Department of Natural Resources from the lease of state owned tidal lands. The ALEA program is administered by the RCO for the development of shoreline related trail improvements and may be applied for up to 50% of the proposal.

- **Washington State Public Works Commission** - initiated a program that may be used for watercraft sanitary pump-out facilities.

- **Youth Athletic Facilities (YAF)** - provides grants to cities, counties, and qualified nonprofit organizations for the improvement and maintenance of existing, and the development of new athletic facilities. The program is administered by the Community Outdoor Athletic Fields Advisory Council (COAFAC) of the RCO.

- **Non-Highway & Off-Road Vehicle Activities Program (NOVA)** - provides funding to develop and manage recreation opportunities for users of off-road vehicles and non-highway roads. An

allocation (1%) from the state Motor Vehicle Fuel Tax (MVFT) and off-road vehicle (ORV) permit fees fund the program. NOVA funds may be used for the planning, acquisition, development, maintenance, and operation of off-road vehicle and non-highway road recreation opportunities.

- **Firearms and Archery Range Recreation Program (FARR)** - provides funds to acquire, develop, and renovate public and private nonprofit firearm and archery training, practice, and recreation facilities. The program is funded from a portion of the fees charged for concealed weapons permits.

Federal grants

Federal monies are available for the construction of outdoor park facilities from the National Park Service (NPS) Land and Water Conservation Fund (LWCF). The Washington State Resource Conservation Office (RCO) administers the grants.

- **NPS (National Park Service) grants** - usually do not exceed \$150,000 per project and must be matched on an equal basis by the local jurisdiction. The RCO assigns each project application a priority on a competitive statewide basis according to each jurisdiction's need, population benefit, natural resource enhancements and a number of other factors.

In the past few years, project awards have been extremely competitive as the federal government significantly reduced the amount of federal monies available the NPS program. The state increased contributions to the program over the last few years using a variety of special funds, but the overall program could be severely affected by pending federal deficit cutting legislation.

Applicants must submit a detailed comprehensive park, recreation, and open space plan to be eligible for NPS funding. The jurisdiction's plan must demonstrate facility need, and prove that the jurisdiction's project proposal will adequately satisfy local parks, recreation, and open space needs and interests.

Due to diminished funding, however, RCO grants have not been a significant source of project monies for city or other local jurisdictions in recent years.

- **TEA21 (Transportation Equity Act for the 21st Century)** - can be used to finance on and off-road non-motorized trail enhancements along major and minor arterial collectors roads

or sometimes, within separate trail corridors. The program was adopted in 1993 and is administered by the Regional Transportation Organization on behalf of the US Department of Transportation.

Applicants must demonstrate the proposed trail improvements will increase access to non-motorized recreational and commuter transportation alternatives.

- **National Recreational Trails Program (NRTTP)** - is the successor to the National Recreational Trails Act (NRFTA). Funds may be used to rehabilitate and maintain recreational trails that provide a backcountry experience. In some cases, the funds may be used to create new "linking" trails, trail relocations, and educational programs.

- **Boating Infrastructure Grant Program (BIG)** - supports development and renovation of areas for non-trailer-able recreational boats over 26 feet, and related support elements on US navigable waters. Funds may be used to produce and distribute information and educational materials. The federal program compliments the state-funded Boating Facilities Program (BFP) administered for smaller vessels.

Environmental impact mitigation - subdivision regulations

Burien subdivision policies can require developers of subdivisions on the city to provide suitably designed and located open spaces, woodland preserves, trail systems, tot lots, playgrounds, and other park or recreational facilities. Such facilities may include major components of the park or recreational system that may be affected by the project's location or development.

Burien may also consider requiring developers provide acceptable long-term methods of managing and financing maintenance requirements. Attractive management systems could include:

- **ownership by a private organization** - like a tennis, swimming or golf club, who assumes responsibility for all maintenance responsibilities and costs,
- **ownership by a homeowners or common property owners association** - who may contract maintenance responsibilities and assess property owner's annual costs, or
- **dedication of property** - to Burien or the Burien School District who assumes

maintenance responsibilities using local city or school funds.

Burien should not accept title and maintenance responsibility unless the land or facility will be a legitimate park or recreation or open space element that may be supported using public financing. Burien may be contracted by any of the other agencies to provide or oversee a maintenance contract on the owner's behalf provided all Burien costs are reimbursed by an approved method of local financing.

Growth impact fees

Burien could adopt a park growth impact fee in accordance with the Washington State Growth Management Act (GMA). A park impact fee could be applied to all proposed residential developments on the city as a means of maintaining existing park, recreation, and open space levels-of-service (ELOS).

The ordinance could estimate the impact each development project has on park, recreation, and open space facilities within the project's local service zone and make provisions for setting aside the resources, including lands or monies, necessary to offset the project's local or neighborhood and community or regional facility impacts.

The dollar value of the project's park, recreation, and open space impact can be offset by the project developer of an amount equal to the combined facility acquisition and development costs that Burien would incur to maintain the same existing level-of-service (ELOS).

A developer may be allowed to choose any combination of land or cash mitigation measures including credit for any park or recreation facilities to be included within the project development. The Burien ordinance should consider the following when determining the types of mitigation measures or development credits to be made available to the developer:

- **will the facility** - be available to the public,
- **have a designated owner** - responsible for continuing operation and maintenance (the owner may be a common property owner's association, school district or other agency), and
- **correspond to and not exceed or vary from** - the types of park, recreation, and open space facilities that are being impacted (a developer could provide but should not be able to take full

credit value for facilities for which there is no shortage, impact or local interest).

Land contributions can be accepted in lieu of monies if the lands will be suitable sites for future facilities. Land and monies accumulated under the proposed ordinance must be invested within a reasonable time of impact assessment or be returned to the contributing developer.

Burien could conduct periodic program reviews with residents, user groups, school district, and other agencies to decide the most efficient and representative way of delivering the facilities mitigated by the ordinance. Alternative delivery methods could include:

- **acquisition of suitable sites** - in conjunction with other public or school facilities including title transfer if other public or school agencies enter into special agreements assuming development, operation, and maintenance responsibilities and costs,
- **development of facilities** - on other public or school sites if other public or school agencies enter into agreements assuming future operation and maintenance responsibilities and costs, or
- **any other alternative** - including development, operation or maintenance proposals by user groups or private concessionaires or developers that provide a viable facility in accordance with the park, recreation, and open space strategies outlined.

Facility user fees and charges

Burien could increase an array of special user fees, charges, and special assessments to pay facility operating and maintenance capital requirements. The proposals to recover more of recreation program costs could be augmented with additional or higher user fees on picnic shelters, athletic courts and fields, meeting rooms, and other facilities.

Burien could also increase the number of activities subject to user fees and charges and use the proceeds to purchase land, develop, operate, and maintain facilities where all costs are reimbursed by the revenue obtained. Essentially, Burien would become a facility developer/operator providing whatever facilities or services the market will support from user revenue.

User fees have and could be used to provide facilities for park and recreation activities whose profit margins are too low to sustain commercial operations or whose benefiting user

group may extend beyond city boundaries. Possible user fee financed facilities could continue to include recreational vehicle parks and tent campgrounds, and any other facility where demand is sizable enough to warrant a user fee financing approach.

In essence, the market determines which facility's revenues equal costs, and thereby, which programs Burien would provide on a direct costs/benefit basis. To date, Burien user fee revenues provide a significant source of operating funds for recreational programs. While important, this source of finance will likely never pay full costs for all programs, or any operation, maintenance, or development costs.

Some programs designed for youth and family activities, may never generate fees large enough to finance full costs and will require Burien to determine to what extent the public benefits merit the subsidized fee revenues.

The user fee approach may also be difficult to impose on facilities that don't have readily identifiable or chargeable users - like some passive park or trail systems. The approach may be very responsive, however, for facilities and services that have an identifiable user group receiving a direct proportional benefit for the charge.

Special legislation - Real Estate Excise Tax (REET)

Local government representatives can seek state enabling legislation authorizing new or special revenue sources. Senate Bill 5972 (RCW 82.46) is an example of one possible legislative solution.

RCW 82.46 authorizes local governments to enact up to 0.25% of the annual sales for real estate for capital facilities. The Growth Management Act authorizes another or 2nd 0.25% for capital facilities. Revenues must be used solely for financing new capital facilities, or maintenance and operations at existing facilities, as specified in the capital facilities plan.

An additional option 3rd REET is available under RCW 82.46.070 for the acquisition and maintenance of conservation areas if approved by a majority of the voters of a county.

The first and second REET may be used for the following capital facilities:

- The 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, and storm and sanitary sewer systems, or

- The planning, construction, repair, rehabilitation, or improvement of parks and recreational facilities.

In addition, the second REET may be used for the following:

- The acquisition of parks and recreational facilities, or
- The planning, acquisition, construction, repair, replacement, rehabilitation, or improvement of law enforcement facilities, protection of facilities, trails, libraries, administrative and judicial facilities, and river and/or floodway/flood control projects and housing projects subject to certain limitations.

Like bonds, REET funds may not be used to finance operation and maintenance requirements.

Unlimited general obligation bonds

Burien may use voter referendums as a means of financing a larger portion of the capital improvement program, since unlimited obligation bonds are not paid from the property tax subject to the 1.0% limitation.

Voter approved capital improvements may be more representative of actual resident priorities than some other methods of validating capital expenditures, and will at the least, ensure referendum submittals provide widespread benefits.

However, bond revenue cannot be spent for maintenance and operational issues - and bond referendums must be approved by a margin over 60% of at least a turnout of 40% of the registered voters who participated in the last election.

General levy lid lift referendums

Proposition 747, the statutory provision limiting the growth of regular property taxes to 1.0% per year, can be waived by referendum approval of a simple (50%) majority of Burien's registered voters. Voters can be asked to approve a resetting of the property tax levy rate or of approving a special purpose limited duration (typically 6-9 years) dedicated property tax levy that would adjust the amount of revenue Burien can generate.

The new total revenue that can be generated by a resetting of the rate or of approving a special dedicated and limited duration levy would be subject to the same 1.0% limitation, however, and the total amount of revenue and the resulting property tax rate would start to decline again in accordance with the Proposition.

However, the adjusted rate and revenue could finance specific capital improvement projects - or programs that involve construction, maintenance, and operations aspects that a majority of the voters are willing to pay for under the adjusted rate or a specially approved levy.

The resetting of the rate can be permanent, subject to the provisions of Proposition 747, or temporary, where the rate is adjusted until a specific amount of revenue has been generated to finance a project or program - whereupon the rate reverts to the original or a specified amount defined in the referendum.

Metropolitan park district (MPD) (SB 2557)

In 2002, the state legislature authorized the establishment of metropolitan park districts (MPD) as special units of government that may be wholly independent of any involvement with a city, county, or any other local public agency or jurisdiction.

Metropolitan park districts may provide recreational facilities that are specific to the district's boundaries in return for the district residents' agreement to pay the special development, operation, and maintenance costs utilizing special financing devices.

Metropolitan park districts must be initiated by local government resolution or citizen petition following hearings on feasibility and costs studies of the proposed district's facility development or operation costs.

The proposal must ultimately be submitted for voter approval (50%) including all provisions relating to any special financing agreements. The voters must initially approve the formation of the district, and may designate existing elected officials, or a body appointed by existing elected officials or elect district commissioners or officers solely responsible for park and recreation policy.

Voters must also approve the establishment of **a continuous levy as a junior taxing district - compared with 3 year levies under a**

recreation service district to provide maintenance, repair, operating costs, and facility acquisition and development projects.

Metropolitan park districts can be flexible and used to provide local or citywide recreational facilities in the same variety of custom service choices with the exception that the financing levy may be as a junior taxing district with a continuous levy.

The Tacoma Metropolitan Park District was established in 1909 and is the largest and oldest recreation park district in the State of Washington.

E.5 Revenue prospects - PROS private

Special use agreements

Special property agreements can often be used instead of property purchases to secure public use rights for land or property at no cost or a nominal fee, particularly where the possible public use is of benefit to the private landowner. Some forms of special use agreements can provide favorable tax benefits if the use agreement can be shown to have an assigned value.

Burien could expand the use agreement concept to include complete development, operation or maintenance responsibilities. Package lease agreements will usually provide more effectively maintained facilities than possible where Burien must staff specialized, small work crews.

Sometimes package lease agreements covering use and maintenance aspects may be the only way of resolving an equitable agreement with the private ownership. This may include trails on utility corridors where the ownership may prefer to control development and maintenance activities, and Burien may prefer to avoid any implied responsibility or liability for the utility worthiness which Burien's maintenance of a trail system could imply.

Public/private service contracts

Private market skills and capital may be employed in a variety of ways including the use of public/private services contracts where a private party can be contracted to operate and maintain a facility for a fixed fee cost. Service contracts can be very efficient where the activities are small, scattered in location, seasonal, expert or experimental. Service contracts are also relatively easy to initiate or terminate if area demand fails to provide

sufficient use or revenue to justify continued operation.

Service contracts may be very flexible and can include agreements with the county, school district or local user groups who can or would be interested in sustaining the activity on a subsidized or sweat-equity basis in exchange for the facility.

Public/private concessions

Burien could lease a portion of a site or facility to a private party in exchange for a fixed fee or a percentage of gross receipts. The private operator assumes operation and maintenance responsibilities and costs in exchange for a profit. For certain types of facilities, such as enterprise fund account facilities like a golf course, campground, marina, indoor tennis courts, or community center Burien's portion of the profits may be used to pay facility development and/or operation and maintenance costs at the same or for similar facility developments.

Burien may save considerable monies on concessions where the activities are specialized, seasonal, experimental or unproven. Concessions can be easily initiated, provide direct user benefit/cost reimbursements and relieve Burien of a capital risk should market or user interest fail to materialize to a least break-even levels.

Concessionaire's could operate a wide variety of park and recreational facilities including boating and bicycle rentals, special group and recreational vehicle campgrounds, athletic field and court facilities, and swimming pools and beaches, among others.

Public/private joint development ventures

Burien can enter into an agreement with a private or public developer to jointly own or lease land for an extended period of time. The purpose of the venture would be to allow the development, operation, and maintenance of a major recreational facility or activity in exchange for a fixed lease cost or a percentage of gross receipts.

The developer assumes development, operation, and maintenance responsibilities, costs, and all market risks in exchange for a market opportunity providing a profitable return not otherwise available. Burien realizes the development of a facility not realized otherwise in exchange for a low minimum capital return and no or very little capital risk.

Joint development agreements represent an ultimate benefit/cost resolution that may also provide public revenue that Burien could use for other development opportunities. Examples include the possible joint development on Burien lands of recreational vehicle campgrounds, seminar retreats, special resorts, swimming pools and water parks, golf courses, and gun and archery ranges, among others.

Self-help land leases

There are instances where an activity is so specialized in appeal or of a service area so broad in scope that it cannot be equitably financed using general public funds. Specialized user groups should be provided options for developing or maintaining facilities in ways that account for equitable public cost reimbursements.

Examples include the use of land leases where Burien may lease land at low or no cost where a user group or club assumes responsibility for the development, operation, and maintenance of the facility. The club could provide volunteer help or use club finances to develop, operate and maintain the facility as a means of meeting user benefit/cost objectives.

Land lease agreements could accommodate organized athletics like soccer, baseball, football, softball and rugby; or very specialized facilities like shooting ranges, archery fields, OHV trails, and ultra-light aircraft parks, among others.

Self-help contract agreements

Burien can purchase land, develop, operate, and maintain a specialized facility under a negotiated contract agreement where a special interest group agrees to defray all costs in addition to or in lieu of a user fee as a means of meeting user benefit/cost objectives. The agreements can be quite flexible and could contract the city, school district, the user group, another public agency or a private operator to be developer/operator.

Contract agreements could accommodate a range of more expensive special purpose facility developments including high quality athletic competition facilities for league organizations; and specialized facility developments like shooting ranges and OHV trail systems, or historical or children's museums, or railroad train excursions when and where the user organization can provide financial commitments.

E.6 General funding strategies

Using the strategies described above, funding sources should generally be matched to specific needs to avoid duplication and take advantage of each fund's specific possibilities. For example:

Program services

Fees and charges should be used to finance program services to the maximum extent possible and practical to provide cost/benefit equities and efficiencies. Property tax levy funds should be used to cover shortages where fees cannot be readily collected, as in most special events, or where fees may not be easily raised to cover all operating costs for programs Burien deems to have special social benefits to the district.

Facility operation, maintenance, and minor construction

Property tax levy funds should be used to pay operation and maintenance costs for facilities and activities that cannot be financed with fees and charges or financed with other funding methods. Property tax levy funds are flexible and can be adjusted to meet annual programming variations or priorities.

Where appropriate, maintenance and operation funds for facilities that are impacted by urban growth should be reimbursed or provided by Burien and the Burien School District subject to the pending resolution of an inter-local agreement on planning and services.

The funds collected from the excise tax on real estate sales (REET) should be used to finance minor construction improvements to existing properties. The money should also be used to help purchase sites when opportunities arise that cannot await other, less flexible funding methods. Like property tax levy funds, the monies collected from REET are flexible and can be adjusted to meet annual programming needs or sudden changes in priorities or opportunities.

Recreational facility development

Recreational facilities, athletic fields in particular, are important to Burien's programs but satisfy relatively small proportions of the population compared with parks and trails.

Bonds, levies, and other fixed forms of financing should be used to pay for the

development of parks, trails, and other facilities that residents assign high priorities.

Recreational facilities with low to moderate priorities should be financed with property tax levy funds, REET, and other more flexible sources of financing.

Burien should investigate the possibility of implementing a wide range of joint recreational facility developments with the Burien School District. Such ventures could finance acquisition and development costs using open space and school facility development bonds, or conservation futures and REET - and Burien could finance operating and maintenance using service charges and property tax levy funds.

Joint venture agreements could better match costs/benefits with users, avoid duplication, save cost, increase service, and allow each agency to make the best use of funds.

Parks, natural areas and trail development

Parks and trails benefit the largest percentage of the population and will probably be easier to obtain voted bond or property tax levy issues for than other more specialized uses. General obligation bond or special property tax levy packages could finance the high priority conservancies and trail acquisition and development proposals contained within the development plan chapter of this document.

When necessary and appropriate, Councilmanic bonds could be used to purchase sites when opportunities require fast action, or to match possible Washington State RCO state or federal grants for park and trail developments.

Special developments

Some proposed projects represent unique facilities that may not be easily financed with conventional funding methods. Burien should explore the opportunities that may be available for the development and funding of joint public/private facilities with private property owners or developers.

Joint ventures could save costs, reduce program requirements and provide city residents services and facilities not available otherwise.

Growth impact fee mitigation

Continued residential developments within Burien's service area will severely stress existing Burien facilities and services. Consequently, Burien should institute growth impact fee mitigation measures in accordance with the Washington Growth Management Act to preserve

unique sites and require land developers to help finance facility developments offsetting project impacts.

E.7 Financial strategies 2012-2018

A Burien financial strategy for the next 6-year period (2012-2018) must generate sufficient revenue to provide recreational program services, maintain and renovate facilities, and implement priority projects chosen from the 20-year (CFP) capital facility program.

Three alternative financial strategies illustrate the choices available Burien under an integrated funding strategy. The strategies combine possible scenarios concerning general funds from property taxes, recreation program cost recovery, growth impact fees, REET, and approval of a bond or property tax levy lid lift.

The forecasts are conservative, based on the average trends indicated in capital facility program fund expenditures by Burien during the 2010 budgeted year but are adjusted to account for expected increases in the tax and revenue base valuations over the 6-year period.

Alternative 1

This scenario **would finance \$13,691,814** in combined park administration, recreation programs, park maintenance, park deferred repairs and replacements, and Burien's share of proposed composite level-of-service (PLOS) facility improvements over the 6-year period with:

Proposed 6-yr expenditures

Administration - general	\$ 2,691,502
Recreation programs	\$ 5,890,570
Dvpmnt/Facilities	\$ 5,603,089
Deferred renovations/repairs	\$ 1,494,543
PLOS land and facility addns	\$10,000,000
Total	\$25,679,704

Proposed 6-yr revenues

General Fund allocation (-2%)	\$16,114,785
Recreation cost recovery (70%)	\$ 144,336
Park impact fee (45%)	\$ 845,922
REET allocation (20%)	\$ 1,264,599
Property tax levy	\$ 7,310,062
Total	\$25,679,704

Annual cost for tax levy

per \$100,000 house value	\$26.24
per median \$325,200 value	\$85.33

- **General Funds property tax** - assuming that the annual revenue would decline -2% per year

as a result of proposition 747 or the 1% tax limitation,

- **Recreation program cost recovery** - would be increased to recover an average 70% over all programs and pool operations,

- **Burien park impact fee** - would be used to capture 45% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$703 per person or \$1,750 per dwelling unit where the typical unit averages 2.49 residents,

- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 20% for park and recreation purposes,

- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-service (PLOS) standard equal to an annual bond or property tax levy payment of \$26.24 per \$100,000 of house value for 6 years equal to \$85.33 for a median house value of \$325,200.

Alternative 2

This scenario **would finance the same \$25,679,704** over the 6-year period as Alternative 1 except:

Proposed 6-yr revenues

General Fund allocation (-2%)	\$16,114,785	Alt 2
Recreation cost recovery (75%)	\$ 438,864	
Park impact fee (60%)	\$ 1,127,897	
REET allocation (30%)	\$ 1,896,898	
Property tax levy	\$ 6,101,260	
Total	\$25,679,704	

Annual cost for tax levy

per \$100,000 house value	\$ 21.90
per median \$325,200 value	\$ 71.22

- **Recreation program cost recovery** - would be increased to recover an average 75% over all programs and pool operations,

- **Burien park impact fee** - would be used to capture 60% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$937 per person or \$2,333 per dwelling unit where the typical unit averages 2.49 residents,

- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 30% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-service (PLOS) standard equal to an annual bond or property tax levy payment of \$21.90 per \$100,000 of house value for 6 years equal to \$71.22 for a median house value of \$325,200.

Alternative 3

This scenario would finance the same \$25,679,704 over the 6-year period as Alternative 2 except:

<i>Proposed 6-yr revenues</i>		<i>Alt 3</i>
General Fund allocation (-2%)		\$16,114,785
Recreation cost recovery (80%)		\$ 733,393
Park impact fee (75%)		\$ 1,409,871
REET allocation (40%)		\$ 2,529,198
Property tax levy		\$ 4,892,458
Total		\$25,679,704
<i>Annual cost for tax levy</i>		
per \$100,000 house value	\$	17.56
per median \$325,200 value	\$	57.11

- **Recreation program cost recovery** - would be increased to recover an average 80% over all programs and pool operations,
- **Burien park impact fee** - would be used to capture 75% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$1,172 per person or \$2,918 per dwelling unit where the typical unit averages 2.49 residents,
- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 40% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-

service (PLOS) standard equal to an annual bond or property tax levy payment of \$17.56 per \$100,000 of house value for 6 years equal to \$57.11 for a median house value of \$325,200.

E.8 Financial strategies 2012-2032

A Burien financial strategy for the next 20-year period (2012-2032) must generate sufficient revenue to provide administration, recreation programs, park maintenance, renovate facilities, and implement priority projects chosen from the 20-year (CFP) capital facility program.

The same 3 alternative financial strategies defined under the 6 year or 2012-2018 strategy illustrate the choices available Burien under an integrated funding strategy. The 20 year strategies combine the same possible scenarios concerning recreation program cost recovery, growth impact fees, REET, and approval of a property tax levy lid lift.

Total expenditures for the 20 year or 2012-2032 time periods would be \$89,636,158 including Burien's \$32,000,000 share of the proposed composite level-of-service (PLOS). Revenue totals under the 3 alternatives would also be \$32,000,000 assuming:

Alternative 1

This scenario would finance \$89,636,158 in combined park administration, recreation programs, park maintenance, park deferred repairs and replacements, and Burien's share of proposed composite level-of-service (PLOS) facility improvements over the 20-year period with:

Proposed 20-yr expenditures

Administration - general	\$ 9,990,673
Recreation programs	\$21,865,393
Dvpmnt/Facilities	\$20,798,282
Deferred renovations/repairs	\$ 4,981,811
PLOS land and facility addns	\$32,000,000
Total	\$89,636,158
<i>Proposed 20-yr revenues</i>	
	<i>Alt 1</i>
General Fund allocation (-2%)	\$50,728,657
Recreation cost recovery (70%)	\$ 535,764
Park impact fee (45%)	\$ 3,858,627
REET allocation (20%)	\$ 4,694,104
Property tax levy	\$30,306,811
Total	\$89,636,158
<i>Annual cost for tax levy</i>	
per \$100,000 house value	\$ 32.11
per median \$325,200 value	\$104.43

- **General Funds property tax** - assuming that the annual revenue would decline -2% per year as a result of proposition 747 or the 1% tax limitation,
- **Recreation program cost recovery** - would be increased to recover an average 70% over all programs and pool operations,
- **Burien park impact fee** - would be used to capture 45% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$703 per person or \$1,750 per dwelling unit where the typical unit averages 2.49 residents,
- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 20% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-service (PLOS) standard equal to an annual bond or property tax levy payment of \$32.11 per \$100,000 of house value for 20 years equal to an annual assessment of \$104.43 for a median house value of \$325,200.

Alternative 2

This scenario would finance the same \$89,636,158 over the 20-year period as Alternative 1 except:

<i>Proposed 20-yr revenues</i>	<i>Alt 2</i>
General Fund allocation (-2%)	\$50,728,657
Recreation cost recovery (75%)	\$ 1,629,033
Park impact fee (60%)	\$ 5,144,836
REET allocation (30%)	\$ 7,041,157
Property tax levy	\$25,580,281
Total	\$89,636,158
Annual cost for tax levy	
per \$100,000 house value	\$27.02
per median \$325,200 value	\$87.87

- **Recreation program cost recovery** - would be increased to recover an average 75% over all programs and pool operations,
- **Burien park impact fee** - would be used to capture 60% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$937 per person or \$2,333

per dwelling unit where the typical unit averages 2.49 residents,

- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 30% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-service (PLOS) standard equal to an annual bond or property tax levy payment of \$27.02 per \$100,000 of house value for 20 years equal to an annual assessment of \$87.87 for a median house value of \$325,200.

Alternative 3

This scenario would finance the same \$89,636,158 over the 20-year period as Alternative 2 except:

<i>Proposed 20-yr revenues</i>	<i>Alt 3</i>
General Fund allocation (-2%)	\$50,728,657
Recreation cost recovery (80%)	\$ 2,722,303
Park impact fee (75%)	\$ 6,431,045
REET allocation (40%)	\$ 9,388,209
Property tax levy	\$20,853,750
Total	\$89,636,158
Annual cost for tax levy	
per \$100,000 house value	\$21.93
per median \$325,200 value	\$71.332

- **Recreation program cost recovery** - would be increased to recover an average 80% over all programs and pool operations,
- **Burien park impact fee** - would be used to capture 75% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$1,172 per person or \$2,918 per dwelling unit where the typical unit averages 2.49 residents,
- **Burien Real Estate Excise Tax (REET)** - which captures two \$0.0025 per \$1.00 of sales value would be utilized 40% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, park maintenance, deferred repair and replacement costs, and new land

acquisitions and facility developments necessary to realize Burien's portion of the combined proposed level-of-service (PLOS) standard equal to an annual bond or property tax levy payment of \$21.93 per \$100,000 of house value for 20 years equal to an annual assessment of \$71.32 for a median house value of \$325,200.

E.9 Implications

A feasible 6 and 20-year Burien financial strategy lies between alternative 2 and 3 where:

- **General Fund and other revenue contributions** - from the property tax contribution would decline an average -2.0% per year as a result of proposition 747 or the 1% tax limitation,
- **Growth impact fee** - would be adopted to capture between 60%-75% of the \$1,562 cost per person of maintaining Burien's existing level-of-service (ELOS) standards through additional population increases equal to \$937-1,172 per person or \$2,333-2,918 per dwelling unit where the typical unit averages 2.49 residents,
- **Real Estate Excise Tax (REET) 1 & 2** - which would allow two \$0.0025 increments per \$1.00 of sales value would provide between 30-40% of the annual proceeds be devoted to park capital development,
- **Property tax levy lid lift** - would be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred renovations, and the city's portion of the combined proposed level-of-service (PLOS) standard equal to an annual property tax levy payment of between \$27.02-21.93 per \$100,000 house value for 20 years equal to \$87.87-71.32 per a median house value of \$325,200.

If the amount of monies provided from the General Fund are increased (through a levy lid lift), then the amounts that must be generated from recreation program cost recovery, growth impact fee assessments, REET allocations, and a special duration property tax levy may be lower.

Conversely, if the amount of monies provided from the General Fund is lower than the reducing -2% allocation and the amounts to be generated from recreation program cost recovery, growth impact fee assessments, REET allocations, and a special duration property tax levy is also lower;

- **then some or most of the proposed level-of-service (PLOS) enhancements will have to be reduced - or extended beyond the next 6 and 20-year programming time period.**

Financial strategies 2012-2018

Proposed expenditures - 2012 budget

				Alternative 1	Alternative 2	Alternative 3
Parks & Facilities - administration	(\$432,054)	/year	1.5%	(\$2,691,502)	(\$2,691,502)	(\$2,691,502)
Recreation	(\$945,585)	/year	1.5%	(\$5,890,570)	(\$5,890,570)	(\$5,890,570)
Parks Dvpmnt & Facilities	(\$899,437)	/year	1.5%	(\$5,603,089)	(\$5,603,089)	(\$5,603,089)
Deferred renovations (%current facilities)	\$29,890,866	value	5.0%	(\$1,494,543)	(\$1,494,543)	(\$1,494,543)
PLOS land and facility additions				(\$10,000,000)	(\$10,000,000)	(\$10,000,000)
TOTAL EXPENDITURES				(\$25,679,704)	(\$25,679,704)	(\$25,679,704)

Proposed revenues - 2012 Budget

Capital facility program	Total taxes	PROS Plan	%	1.0% Inflate			
Property tax - gnl govt	\$5,893,000	\$1,989,710	34%	-2.0%	\$11,357,028	\$11,357,028	\$11,357,028
Sales tax	\$5,996,677	\$0	0%	1.5%	\$0	\$0	\$0
B&O tax	\$563,182	\$0	0%	1.5%	\$0	\$0	\$0
Utility taxes	\$3,714,164	\$0	0%	1.5%	\$0	\$0	\$0
Gambling excise tax	\$575,000	\$0	0%	1.5%	\$0	\$0	\$0
Recreation charges	\$638,740	\$638,740	100%	1.5%	\$3,979,063	\$3,979,063	\$3,979,063
Grants	\$125,000	\$125,000	100%	1.5%	\$778,694	\$778,694	\$778,694
CFP totals	\$17,505,763	\$2,753,450			\$16,114,785	\$16,114,785	\$16,114,785
DIFFERENCE BETWEEN EXPENDITURES AND REVENUES					(\$9,564,919)	(\$9,564,919)	(\$9,564,919)

6-year strategy options - combine annual revenues

Option 1 - Recreation cost recover	Expenditures	Rate	Revenue			
Recreation program cost/operations	(\$945,585)	68%	\$638,740			
Deficit	\$306,845	32%				
Recreation program/opns cost recovery rate			100%	70%	75%	80%
Amount recovered first annual			\$306,845	\$23,170	\$70,449	\$117,728
Recreation program/opns cost recovered		1.5%	\$1,911,507	\$144,336	\$438,864	\$733,393

Option 2 - Growth impact fee (GIF)

	person er/du	per sf du				
Population in city limits	47,660	0.5%	48,863	1,203	1,203	1,203
ELOS local/regional value/person	\$1,562	2.49	\$3,889	\$1,562	\$1,562	\$1,562
Percent of value assessed for fee			100%	45%	60%	75%
Fee assessed per person				\$703	\$937	\$1,172
Growth Impact fee revenue			\$1,879,828	\$845,922	\$1,127,897	\$1,409,871

Option 3 - Real Estate Excise Tax (REET)1 and 2

Annual average real estate sales year 2)	\$200,000,000	1.5%	\$203,000,000	\$203,000,000	\$203,000,000	\$203,000,000
Assessed rate per \$1.00 sales			\$0.0050	\$0.0050	\$0.0050	\$0.0050
Annual allocation for PRO Plan projects			100%	20%	30%	40%
Annual allocation for PRO Plan projects			\$1,015,000	\$203,000	\$304,500	\$406,000
REET revenue with annual growth=		1.5%	\$6,322,994	\$1,264,599	\$1,896,898	\$2,529,198

Option 4 - Property Tax Levy (PTLevy)

Assessed valuation year 2010	\$4,574,422,092	1.5%	\$4,643,038,423	\$4,643,038,423	\$4,643,038,423	\$4,643,038,423
Assessed rate per \$1.00 valuation(2)			\$0.00000	\$0.00157	\$0.00131	\$0.00105
PTLevy totals			\$0	\$7,310,062	\$6,101,260	\$4,892,458
TOTAL CFP+GIF+REET+PTLevy			\$26,229,113	\$25,679,704	\$25,679,704	\$25,679,704
DIFFERENCE BETWEEN EXPENDITURES AND REVENUES				\$0	\$0	\$0

Median house value	\$100,000	\$0.00	\$26.24	\$21.90	\$17.56
	\$325,200	\$0.00	\$85.33	\$71.22	\$57.11

Note:

- (1) GMA does not allow growth requirements to be financed 100% with growth impact fees.
- (2) GO bond capitalized with financing at 6.00% interest for 6 years
- (3) Property tax levy proceeds accumulated over 6 year period with no interest.

Financial strategies 2012-2032**20****Proposed expenditures - 2012 budget**

				Alternative 1	Alternative 2	Alternative 3
Parks & Facilities - administration	(\$432,054)	/year	1.5%	(\$9,990,673)	(\$9,990,673)	(\$9,990,673)
Recreation	(\$945,585)	/year	1.5%	(\$21,865,393)	(\$21,865,393)	(\$21,865,393)
Facilities - property mgt - 85% all city b	(\$899,437)	/year	1.5%	(\$20,798,282)	(\$20,798,282)	(\$20,798,282)
Renovations and repairs (% facility valu	\$29,890,866		16.7%	(\$4,981,811)	(\$4,981,811)	(\$4,981,811)
PLOS land and facility additions				(\$32,000,000)	(\$32,000,000)	(\$32,000,000)
TOTAL EXPENDITURES				(\$89,636,158)	(\$89,636,158)	(\$89,636,158)

Proposed revenues - 2012 Budget

Capital facility program	Total taxes	PROS Plan	%	1.0% Inflate			
Property tax - gnl govt	\$5,893,000	\$1,989,710	34%	-2.0%	\$33,068,187	\$33,068,187	\$33,068,187
Sales tax	\$5,996,677	\$0	0%	1.5%	\$0	\$0	\$0
B&O tax	\$563,182	\$0	0%	1.5%	\$0	\$0	\$0
Utility taxes	\$3,714,164	\$0	0%	1.5%	\$0	\$0	\$0
Gambling excise tax	\$575,000	\$0	0%	1.5%	\$0	\$0	\$0
Recreation charges	\$638,740	\$638,740	100%	1.5%	\$14,770,011	\$14,770,011	\$14,770,011
Grants	\$125,000	\$125,000	100%	1.5%	\$2,890,458	\$2,890,458	\$2,890,458
CFP totals	\$17,505,763	\$2,753,450			\$50,728,657	\$50,728,657	\$50,728,657
DIFFERENCE BETWEEN EXPENDITURES AND REVENUES					(\$38,907,502)	(\$38,907,502)	(\$38,907,502)

20-year strategy options - combine annual revenues

Option 1 - Recreation cost recover	Expenditures	Rate	Revenue			
Recreation program cost/operations	(\$945,585)	68%	\$638,740			
Deficit	\$306,845	32%				
Recreation program/opns cost recovery rate			100%	70%	75%	80%
Amount recovered first annual			\$306,845	\$23,170	\$70,449	\$117,728
Recreation program/opns cost recovered		1.5%	\$7,095,382	\$535,764	\$1,629,033	\$2,722,303

Option 2 - Growth impact fee (GIF)

	person er/du	per sf du				
Population in city limits/urban growth	47,660	0.5%	53,150	5,490	5,490	5,490
ELOS local/regional value/person	\$1,562	2.49	\$3,889	\$1,562	\$1,562	\$1,562
Percent of value assessed for fee			100%	45%	60%	75%
Fee assessed per person			\$703	\$937	\$937	\$1,172
Growth Impact fee revenue 2003-2022			\$8,574,727	\$3,858,627	\$5,144,836	\$6,431,045

Option 3 - Real Estate Excise Tax (REET) 1 & 2

Annual average real estate sales year 2)	\$200,000,000	1.5%	\$203,000,000	\$203,000,000	\$203,000,000	\$203,000,000
Assessed rate per \$1.00 sales			\$0.0050	\$0.0050	\$0.0050	\$0.0050
Annual allocation for PRO Plan projects			100%	20%	30%	40%
Annual allocation for PRO Plan projects			\$1,015,000	\$203,000	\$304,500	\$406,000
REET revenue 2003-2022 with annual growth=		1.5%	\$23,470,522	\$4,694,104	\$7,041,157	\$9,388,209

Option 4 - Property Tax Levy (PTLevy)

Assessed valuation year 2010	\$4,574,422,092	1.5%	\$4,643,038,423	\$4,643,038,423	\$4,643,038,423	\$4,643,038,423
Assessed rate per \$1.00 valuation(2)			\$0.00000	\$0.00642	\$0.00540	\$0.00439
PTLevy totals			\$0	\$29,819,006	\$25,092,476	\$20,365,945
TOTAL CFP+GIF+REET+PTLevy			\$89,869,287	\$89,636,158	\$89,636,158	\$89,636,158
DIFFERENCE BETWEEN EXPENDITURES AND REVENUES				\$0	\$0	\$0

Median house value	\$100,000	\$0.00	\$32.11	\$27.02	\$21.93
	\$325,200	\$0.00	\$104.43	\$87.87	\$71.32

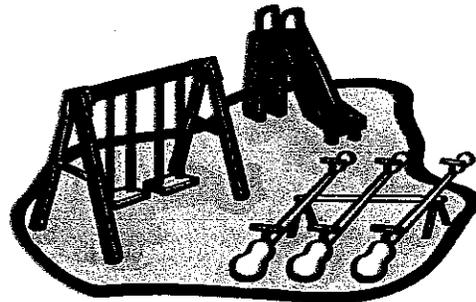
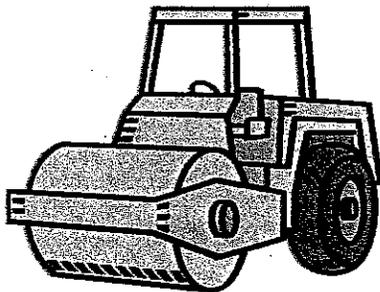
Note:

- (1) GMA does not allow growth requirements to be financed 100% with growth impact fees.
- (2) GO bond capitalized with financing at 6% interest for 20 years
- (3) Property tax levy proceeds accumulated over 20 year period with no interest.

City of Burien, Washington

Capital Improvement Program (CIP)

2011 – 2012 Mid-Biennial Update



Approved November 28, 2011

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The City of Burien, Washington Capital Improvement Program Overview

The 2012-2017 Capital Improvement Program (CIP) estimates the cost of proposed capital projects for the six-year period and identifies the revenues expected to fund them. This is the City's fourteenth CIP, the first being the Capital Facilities Element of the Comprehensive Plan. The focus of the CIP is the completion of larger projects and grant funded projects. These projects include 1st Avenue South Phase 1, Street Overlay project, and Seahurst Park-North Shoreline. Also, the Town Square Open Space project was added back into the CIP, for art work replacement costs.

The Capital Improvement Program begins with summaries of project costs and revenues followed by separate sections for Parks and General Government, Town Square, Transportation, and Surface Water Management. Each section contains individual project descriptions explaining the nature of each project, and revenue and expenditure tables. The Parks and General Government, and Surface Water Management sections also list projects that have been identified as necessary but remain unfunded during the forecast period 2012 to 2017. The unfunded Transportation projects are listed in the six-year Transportation Improvement Plan (TIP), separately adopted by Council.

The CIP is guided by master plans that identify capital improvements that will help the City achieve the goals and policies adopted in the Comprehensive Plan. The Master Plans for each area (Parks, Recreation, Open Space (PROS) Plan, Transportation Master Plan, and Drainage Master Plan) are scheduled to be updated in 2011.

Money available to finance the Capital Improvement Program includes grants, private development funds, bonds, real estate excise tax, and year-end balances in the General Fund, Street Fund, and Surface Water Management Fund.

Parks and General Government Capital Improvement Plan projects that are scheduled in 2011-2012 include the following:

- Burien Community Center – Roof Replacement – A Community Development Block Grant (CDBG) grant was awarded to do this work.
- City Facilities Upgrade - A new project to add more office space to City Hall.
- Parks, Recreation, and Open Space (PROS) Plan Update.
- Puget Sound Park Improvements – New play equipment, picnic tables, benches, drainage, and accessibility ramp from the parking lot to the park.
- Seahurst Park – North Shoreline - Restoration of native habitat of the north shoreline of Seahurst Park, to be managed by the Army Corps of Engineers.

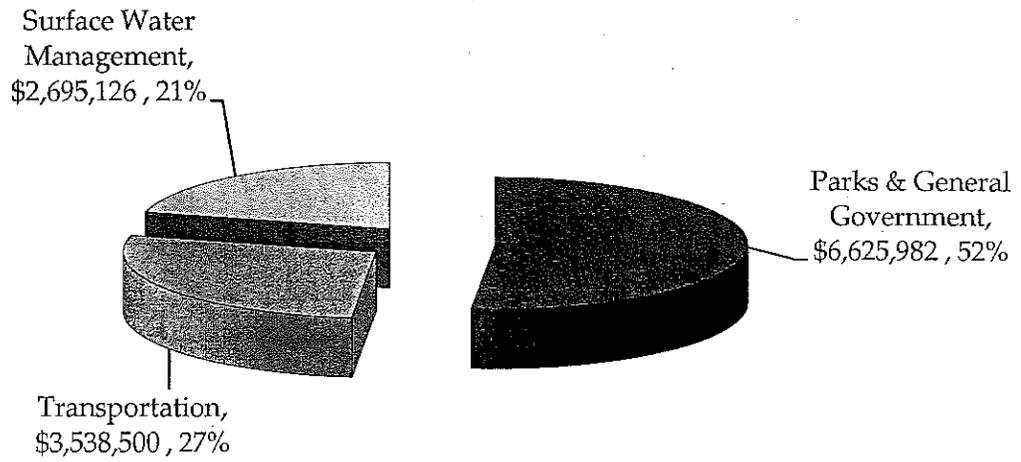
Transportation CIP projects proposed to begin or continue in 2011-2012 are:

- 1st Avenue South, Phase 2 – Improvements between SW 140th Street and SW 146th Street.
- Hazel Valley Elementary School Safe Sidewalk Improvements – Sidewalk improvements on SW 132nd Street from Ambaum Blvd SW to 5th Ave SW.
- Street Overlay Program – This bond funded portion of this project was completed in 2011.
- Transportation Master Plan.

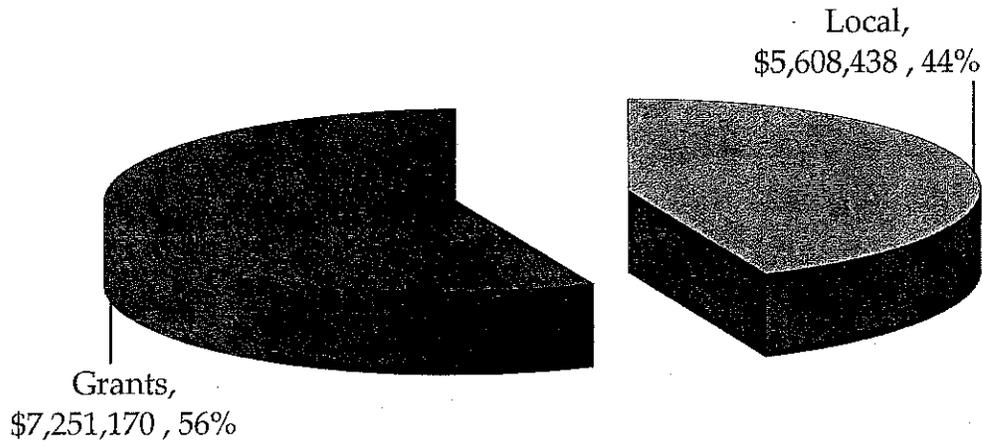
The Transportation CIP is funded with Street Fund ending fund balances, Real Estate Excise tax, other grants and private contributions. Nearly all ending fund balances have been committed over the six-year period.

The Surface Water Management Capital Improvement Program includes several drainage improvement projects and a Drainage Master Plan update. One change to this program is changing the Drainage System Rehabilitation and Improvement Program back to the Residential Drainage Improvement Program (RDIP).

**2012 - 2017 Capital Improvement Program
Projects by Category - \$12.9 Million**
(Not including Unfunded)



**2012 - 2017 Capital Improvement Program
Revenue Sources - \$12.9 Million
(Not including Unfunded)**



Parks & General Government Capital Improvement Program Project Descriptions

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Six Year Resources needed for 2012 - 2017 CIP compared to Six Year Resources needed for 2011 - 2016 CIP

Project Name	Previous 2011 -2016	2012 -2017 Required	Change	NOTES
	Required Resources	Resources		
Parks & General Government Capital Projects				
Burien Community Center - Roof Replacement	-	154,000	154,000	The interior remodel was completed in 2010; funding is for the roof replacement.
City Facilities Upgrade	-	-	-	New project.
Parks, Recreation Open Space (PROS) Plan	75,000	-	(75,000)	Project to be completed in 2011.
Parks Facilities Restoration	545,000	480,000	(65,000)	Project costs decreased and schedule moved out.
Puget Sound Park Improvements	150,000	150,000	-	No change.
Seahurst Park - North Shoreline (funded)	7,312,500	5,491,982	(1,820,518)	Costs and grant sources were updated.
Strategic Information Systems	300,000	350,000	50,000	Annual funding allocation is \$50,000.
Total Projects - Funded	\$ 8,382,500	\$ 6,625,982	\$ (1,756,518)	
Total Projects - Unfunded (Seahurst Park - North Shoreline Recreation Element)	\$ 1,638,778	\$ 2,000,000	\$ 361,222	<i>Unfunded Recreation Element includes design and construction cost.</i>

**2012 - 2017 Capital Improvement Program
PARKS & GENERAL GOVERNMENT**

Total Project Expenditures

	Total Project Cost	Prior Years	2011	2012	2013	2014	2015	2016	2017	Six-Year CIP
Burien Comm. Center - Roof Replacement	\$ 1,685,009	\$ 1,524,658	\$ 6,351	\$ 154,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,000
City Facilities Upgrade	100,000	-	100,000	-	-	-	-	-	-	-
Parks, Recreation, Open Space (PROS) Plan	75,000	-	75,000	-	-	-	-	-	-	-
Parks Facilities Restoration	726,448	-	-	150,000	120,000	456,448	-	-	-	726,448
Puget Sound Park Improvements	150,000	-	-	150,000	-	-	-	-	-	150,000
Seahurst Park - North Shoreline*	9,977,527	872,588	1,612,957	5,491,982	2,000,000	-	-	-	-	7,491,982
Strategic Information Systems	359,560	9,560	-	100,000	50,000	50,000	50,000	50,000	50,000	350,000
Total Projects - Funded	\$ 11,073,544	\$ 2,406,806	\$ 1,794,308	\$ 6,045,982	\$ 170,000	\$ 506,448	\$ 50,000	\$ 50,000	\$ 50,000	\$ 6,872,430
Total Projects - Unfunded*	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000

Parks & General Government Funding Sources

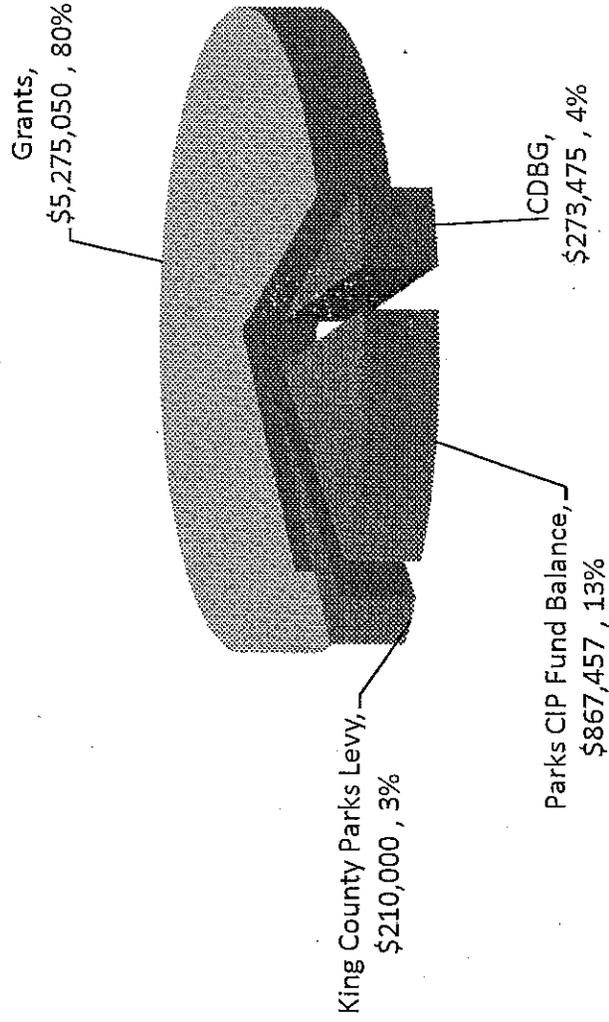
Total Project Funding

	Total Project Cost	Prior Years	2011	2012	2013	2014	2015	2016	2017	Six-Year CIP
Parks CIP Fund Balance	\$ 1,519,601	\$ 577,144	\$ 75,000	\$ 557,457	\$ 110,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 867,457
Capital Projects Reserve	100,000	-	100,000	-	-	-	-	-	-	-
King County Parks Levy	456,448	176,448	70,000	70,000	70,000	70,000	-	-	-	210,000
Banked Property Tax	1,000,000	1,000,000	-	-	-	-	-	-	-	-
Subtotal Local Funds	\$ 3,076,049	\$ 1,753,592	\$ 245,000	\$ 627,457	\$ 180,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,077,457
Grant	7,724,020	836,013	1,612,957	5,215,050	60,000	-	-	-	-	5,275,050
CDBG	273,475	-	-	273,475	-	-	-	-	-	273,475
<i>Unfunded</i>	2,000,000	-	-	-	2,000,000	-	-	-	-	2,000,000
TOTAL ALL PROJECTS (less unfunded)	\$ 11,073,544	\$ 2,589,605	\$ 1,857,957	\$ 6,115,982	\$ 240,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 6,625,982

Six year Funding Sources needed for 2012 - 2017 Parks & General Gov. CIP compared to Six year Funding Sources needed for 2011 - 2016 CIP

	2011-2016 Funding Sources	2012-2017 Funding Sources	Change
Parks CIP Fund Balance	\$ 1,392,498	\$ 867,457	\$ (525,041)
Capital Projects Reserve	-	\$ -	-
King County Parks Levy	225,000	210,000	(15,000)
Banked Property Tax	-	-	-
Subtotal Local Funds	\$ 1,617,498	\$ 1,077,457	\$ (540,041)
Grants	6,645,529	5,275,050	(1,370,479)
CDBG	119,473	273,475	154,002
<i>Unfunded</i>	1,638,778	2,000,000	361,222
TOTAL ALL PROJECTS (less unfunded)	\$ 8,382,500	\$ 6,625,982	\$ (1,756,518)

2012 - 2017 Capital Improvement Program Parks and General Government Funding Sources - \$6.6 million



Burien Community Center - Roof Replacement

Account Number: 317-01-594-21

PM Task Code:

Project Description
 The design and interior remodel of the Burien Library site at 14700 Sixth Avenue SW, Burien for community center space was completed in 2010. Replacement of the roof was added in 2012 due to the award of Community Development Block Grant (CDBG) funds.

Total Project Cost: \$1,685,009

Basis/Variables/Risks in Cost Estimate: None.

Estimated Maintenance and Operating Costs: The annual operating and maintenance costs should be minimal.

Change from Prior CIP: The Roof Replacement for \$154,000 was added to this project in 2012.

	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
EXPENDITURES										
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Issuance Costs	-									
Design	128,261	128,261								
Acquisition	-									
Construction	1,556,748	1,396,397	6,351	154,000						
TOTAL	\$ 1,685,009	\$ 1,524,658	\$ 6,351	\$ 154,000	\$ -					
REVENUES										
Parks CIP Fund Balance	\$ 379,684	\$ 379,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Issue - Banked Prop. Tax	1,000,000	1,000,000								
ECCBG Grant	135,000	135,000								
Seattle City Light-Lighting	16,325	16,325								
CDBG - 2012	154,000			154,000						
TOTAL	\$ 1,685,009	\$ 1,531,009	\$ -	\$ 154,000	\$ -					

City Facilities Upgrade

Account Number: 317-01-594- Work Order Number: 317-

Project Description Upgrade to Burien City Hall facility for additional office space.

Total Project Cost: \$100,000

Basis/Variables/Risks in Cost Estimate:

Estimated Maintenance and Operating Costs: None.

Change from Prior CIP: New Project.

	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
EXPENDITURES										
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Design	-									
Design	10,000		10,000							
Acquisition	-									
Construction	90,000		90,000							
TOTAL	\$ 100,000	\$ -	\$ 100,000	\$ -						
REVENUES										
Capital Projects Reserve	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 100,000	\$ -	\$ 100,000	\$ -						

Parks, Recreation, and Open Space (PROS) Plan

Account Number: 317-01-594-19

PM Task Code: 317-0019

Project Description: An update to the current Parks, Recreation, and Open Space (PROS) Plan. The Plan is scheduled to be updated every six years, with the last update done in 2006.

Total Project Cost: \$75,000

Basis/Variables/Risks in Cost Estimate:

Estimated Maintenance and Operating Costs: Not applicable.

Change from Prior CIP: No change.

	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
EXPENDITURES										
Project Development/Planning Phase	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design Phase	-									
Design Phase	-									
Acquisition	-									
Construction	-									
TOTAL	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES										
Parks CIP Fund Balance	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Facilities Restoration

Account Number: 317-01-596-03

PM Task Code: 317-0003

Project Description

Replace outdated playground equipment at various parks and other parks facilities restoration. Renovations/replacements of equipment will require obtaining grant funds, and in-house design with equipment representatives.

Total Project Cost: \$726,448

Basis/Variables/Risks in Cost Estimate:

Preliminary estimates based on removal/replacement of equipment within same footprint and minor site adjustments.

Estimated Maintenance and Operating Costs:

Maintenance and operating costs to remain within current allocations.

Change from Prior CIP:

Project schedule was moved out a year and funding resources updated.

	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
EXPENDITURES										
Project Development/Planning	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design	-	-								
Design	25,000			15,000	10,000					
Acquisition	456,448					456,448				
Construction	245,000			135,000	110,000					
TOTAL	\$ 726,448	\$ -	\$ -	\$ 150,000	\$ 120,000	\$ 456,448	\$ -	\$ -	\$ -	\$ -

REVENUES										
Parks CIP Fund Balance	\$ 210,000	\$ -	\$ -	\$ 150,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
King County Sports Grant (pending)	60,000			60,000						
Parks Levy Funding	456,448	176,448	70,000	70,000	70,000	70,000				
TOTAL	\$ 726,448	\$ 176,448	\$ 70,000	\$ 220,000	\$ 190,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -

Puget Sound Park Improvements

Account Number: 317-01-594-25

PM Task Code: 317-0032

Project Description:

Park improvements include demolition of the existing deteriorating play equipment, grading of the site, drainage, new play equipment, picnic tables, benches, and an accessibility ramp from the parking area to the park.

Total Project Cost: \$150,000

Basis/Variables/Risks in Cost Estimate:

Estimated Maintenance and Operating Costs: Maintenance costs should be similar.

Change from Prior CIP: No change.

EXPENDITURES	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design	-	-	-	-	-	-	-	-	-	-
Design	15,000			15,000						
Acquisition	-									
Construction	135,000			135,000						
TOTAL	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -					
REVENUES										
Parks CIP Fund Balance	\$ 30,525	\$ -	\$ -	\$ 30,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Comm. Dev. Block Grant (CDBG)	119,475			119,475						
	-									
	-									
TOTAL	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -					

Seahurst Park - North Shoreline

Account Number: 317-01-596-27

PM Task Code: 317-0030

Project Description:

Remove seawall and restore native habitat of the north shoreline in Seahurst Park in accordance with the Seahurst Park Master Plan. Aspects of this project include: removing a portion of the seawall, restoring shoreline and stream habitat, replacing parking lot, and providing base work for future trails, sidewalks, and recreational features. The funded part of the project includes pre-design, design, and construction of the restoration portions of the project. The unfunded portion of the project is for design and construction of the recreational features.

Total Project Cost: \$9,977,527 (Project is in partnership with the Army Corps of Engineers.)

Basis/Variables/Risks in Cost Estimate:

Actual construction cost will depend on the final design and available funding. The Corps contribution towards construction will depend on the Federal Appropriation at that time.

	Proj Dev	Feasibility	Design	Land/Reloc	Construct	Total
City Share	115,000	-	-	114,958	234,874	464,832
Grants	375,000	272,130	415,808	-	1,406,720	2,469,658
Army Share	-	242,160	797,216	268,273	3,735,388	5,043,037
Total	490,000	514,290	1,213,024	383,231	5,376,982	7,977,527

Change from Prior CIP: Grant funds, City funds, and Army Corps contributions are more clearly defined.

EXPENDITURES	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
Project Development	\$ 490,000	\$ 369,298	\$ 5,702	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design/Feasibility	514,290	503,290	11,000							
Design Phase	1,213,024	-	1,213,024							
Land/Relocation	383,231	-	383,231							
Construction	7,376,982	-		5,376,982	2,000,000					
TOTAL	\$ 9,977,527	\$ 872,588	\$ 1,612,957	\$ 5,491,982	\$ 2,000,000	\$ -				
REVENUES										
Parks CIP Fund Balance	\$ 464,832	\$ 187,900	\$ -	\$ 276,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Appropriation-Fish & Wildlife	1,096,658	329,528	538,468	228,662						
King Conservation District	623,000	113,000		510,000						
SRFB/PSAR State Funds	750,000		9,000	741,000						
Army Corps of Engineers	5,043,037	242,160	1,065,489	3,735,388						
Unfunded	2,000,000				2,000,000					
TOTAL	\$ 9,977,527	\$ 872,588	\$ 1,612,957	\$ 5,491,982	\$ 2,000,000	\$ -				

Strategic Information Systems

Account Number 317-01-594-22

PM Task Code:

Project Description:

This project implements technology solutions to support the City's goals over the next six years. Past work completed includes the electronic document management system, email archiving solution, website redesign and network server/storage upgrade (VMWare). Other projects to be potentially implemented include online access to GIS maps, updates to aerial photography, upgrade or replacement of permit tracking system, and upgrade of accounting system software.

Total Project Cost: \$ 359,560

Basis/Variables/Risks in Cost Estimate: Turnover of key staff could impact the project timeline and costs.

Estimated Maintenance and Operating Costs: Estimated annual operating cost is \$50,000 per year.

Change from Prior CIP: Expenditures were refined, with 2011 carried over to 2012.

EXPENDITURES	Total	Expenses Prior to Dec. 31, 2010	2011	2012	2013	2014	2015	2016	2017	Future
Project Development/Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-design	-	-	-	-	-	-	-	-	-	-
Design	359,560	9,560	-	100,000	50,000	50,000	50,000	50,000	50,000	
Acquisition	-	-	-	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	-	
TOTAL	\$ 359,560	\$ 9,560	\$ -	\$ 100,000	\$ 50,000	\$ -				
REVENUES										
Parks CIP Fund Balance	\$ 359,560	\$ 9,560	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
TOTAL	\$ 359,560	\$ 9,560	\$ -	\$ 100,000	\$ 50,000	\$ -				

Unfunded Parks & General Government Projects. These are very preliminary estimates in current year dollars.

Moshier Park Restroom and Concession Building \$889,000

Design and construct a restroom and concession building to replace the deteriorated structure, in order to make restrooms accessible to all and to support the multiple sports leagues and their activities.

Des Moines Memorial Park \$600,000

Design and develop a plaza area in front of the current 84-foot long, granite World War I memorial located east of Sunnydale School. This area would serve as a gathering place for memorial celebrations and events.

Mathison Park Expansion - Phase 3 \$2,300,000

Expansion of Mathison Park including restroom, picnic shelter, paved parking, community garden, and trails.

Moshier Sports Field Renovation \$2,600,000

Renovation of the soccer, softball, and baseball fields to replace turf with artificial field turf in order to reduce annual maintenance and participant injuries, while increasing hours of use and programming capacity.

Park Acquisition and Development \$1,800,000

Acquire and develop properties in areas of Burien currently underserved by parks.

Seahurst Park - Recreational Elements \$2,000,000

Central shoreline and lower parking improvements identified in the Seahurst Park Master Plan, Feasibility Study and 35% designs. This project is also the unfunded part of the Seahurst Park - North Shoreline Project. Elements include compacted gravel trails, concrete sidewalks and pathways, viewpoints and stairs to beach, picnic shelters, playground, landscaping, and park furnishings.

Unfunded Parks & General Government Projects. These are very preliminary estimates in current year dollars.

<u>Seahurst Park - Upper Parking Lot</u>	\$4,900,000
Upper Parking Lot and main road improvements as identified in the Seahurst Park Master Plan.	
<u>Seahurst Park - Reforestation</u>	\$880,000
Reforestation as identified in the Seahurst Park Master Plan, including removal of invasive species and planting of native trees and shrubs.	
<u>Seattle City Light/Kennedy High School Soccer Field</u>	\$3,200,000
Acquire Seattle City Light property and develop a full-size soccer field with amenities, such as lighting, parking, restrooms, and surface water facilities.	
UNFUNDED PROJECTS TOTAL	<u><u>\$19,169,000</u></u>