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2019 Financial Policies

City of Burien

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

A. City Funds

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

OPERATING FUNDS

1. The *General Fund* is the general operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for dedicated state-shared gas tax revenue. The City's parking and solid waste utility tax collections and solid waste franchise fees are also deposited into this fund. Monies in the Street Fund are used for street maintenance and transportation capital projects.
3. The *Surface Water Management Fund* accounts for the maintenance and capital improvements to the City's storm and surface water drainage system. Revenues come from fees collected from residential and commercial property owners.

RESERVE FUNDS

1. The *Equipment Replacement Reserve Fund* provides monies for the orderly replacement of City assets with a value over \$5,000 and with an estimated service life of three or more years. All monies come from the City's Operating Funds (General, Street, and Surface Water Management).
2. The *Public Works Reserve Fund* is utilized for debt service or to accumulate monies for future Capital Improvement Program projects. Funding sources include the Real Estate Excise Tax (REET), Park Mitigation Fees, and transfers from the General Fund.

3. The *Capital Project Reserve* was established to accumulate monies from the City's annual property tax levy for future Capital Improvement Program projects.
4. The *Art in Public Places Fund* was established to provide funds for acquiring and maintaining public art. It is funded by an annual transfer from the General Fund of an amount equal to \$0.50 per capita based on the most recent population estimate.
5. The *Local Improvement District (LID) Guaranty Fund* is required by State law to maintain a balance of not less than 10% of the City's outstanding LID assessments. All monies in the fund come from the Street Fund; any monies in excess of the needs of the LID Guaranty Fund are returned to the Street Fund.

DEBT SERVICE FUND

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

CAPITAL IMPROVEMENT PROGRAM FUNDS

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

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

B. Resource Planning

1. To assure stability and continuity in City services, the City will prepare and update on a biennial basis a six-year financial forecast for all City Operating and Reserve Funds. This biennial planning process will enable citizens, staff, advisory committees, and the City Council to discuss current and future programs, service levels, and capital facility needs.
2. The relationship between the Operating and Capital Budgets will be incorporated into the financial forecasts and budgets. Maintenance and operating costs associated with new Capital Improvement Program projects shall be disclosed in the Capital Budget when projects are being considered and included in the Operating Budget when the projects are complete.
3. The City Manager shall develop on a biennial basis a financial planning calendar that will provide for the timely update of the six-year financial forecasts for all City Operating and Reserve Funds along with the biennial process to develop, review, and adopt the City's Operating and Capital Budgets.

4. The City's Operating and Capital Budgets will implement City Council adopted goals and policies, long-range plans, and service choices for the community. To the extent financially feasible, the City Manager shall develop a proposed budget that implements the adopted Strategic Plan. The City Council shall use the adopted Strategic Plan and other applicable policies and plans to inform and guide their review and adoption of the biennial budget.
5. The City will use "prudent revenue and expenditure assumptions" in the development of the six-year financial forecasts, and Operating and Capital Budgets. Revenue and expenditure estimates shall be conservative to generally produce variances from budget estimates in the 3% to 5% range for overall fund revenues and 3% to 5% range for overall fund expenditures.
6. One-time resources shall be identified and shall be used to support one-time expenditures. Ongoing expenditure programs shall only be supported by ongoing resources.
7. Where estimated expenditures and fund balances exceed estimated resources for any financial forecast, potential options to bring the six-year financial forecasts into balance shall be included as an integral part of the budget process.

C. Fund Balance and Reserve Levels

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

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

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

5. Unassigned Fund Balance – The residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are the portion of fund balance that is not obligated or specifically designated and is available for any purpose.

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

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

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

The General Fund includes a \$7.5 million dollar Capital Partnership Reserve. This reserve is in the General Fund and will be leveraged to partner with other agencies on shared capital facilities. An additional \$1 million is set aside for a Capital Equipment Reserve to purchase furnishings and/or equipment for new City facilities. The funds are available for appropriation if the first criteria is met and one or more of the following criteria is also met.

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

D. Resource Allocation

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

1. Not less than \$6.50 per capita will be for Human Services programs. The per capita amount shall increase each biennium by the same cost of living adjustment according to section F.2. of the Financial Policies.
2. A minimum of 40% and a maximum of 50% of Business and Occupation Tax Revenues are dedicated to expanded Economic Development programs and activities.

E. Accounting, Budget, and Financial Practice Policies

1. The City will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies.

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

F. Revenue Policies

1. To minimize the impact of cyclical economic downturns on General Fund revenues and services, the City will attempt to diversify its economic base.
2. Where the City has authority to establish and change fees and charges, all such fees and charges shall be adjusted annually for inflation, based on the change in the Seattle-Tacoma-Bellevue Consumer Price Index - All Urban Consumers for all items for the twelve-month period ending June 30, or other applicable index or measure.
3. The City will establish cost recovery policies for fee supported services which consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percentage of full service costs to be recovered through fees. The level of cost recovery may be adjusted to ensure that rates are current, equitable, and competitive and cover that percentage of the total cost deemed appropriate. Staff shall submit periodic financial reports to the City Council on the progress in meeting the policies.
4. Grant revenue will be included in the City's financial forecasts and budgets when it is probable the City will receive the grant award.
5. As a general guideline, property taxes levied for general government operations will be at least 1% more than levied in the prior year plus the amount received as a result of new construction. Effective January 1, 2020, 100% of the Property Tax Levy shall be allocated to the General Fund.

G. Capital Improvement Program Policies

1. The City will plan for capital improvements over a multi-year period. The Capital Improvement Program will directly relate to the City's long-range plans and policies. When capital improvements are being planned, maintenance & operating costs will be estimated and identified within the City's financial forecasts. When the capital projects are complete, monies will be included in the City's Operating Budget to provide for maintenance and operating costs.
2. To plan for replacement of the City's physical assets, the City shall maintain a current inventory of all of the City assets, their condition, and estimated replacement costs. The City shall maintain an Equipment Replacement Reserve Fund consisting of cash reserves set aside each year to provide for the timely and orderly replacement of assets. The Equipment Replacement Reserve Fund shall be included in the update of the City's financial forecasts.

3. A capital project is defined as a project of a nonrecurring nature with a cost of \$25,000 or more and estimated service life of at least 10 years including major renovations of existing facilities. Routine maintenance of existing facilities, however, should not be included in capital requests.
4. The Adopted Capital Facilities Element of the Burien Comprehensive Plan provides guidance regarding the development of the City's Capital Improvement Program.
5. For each Fund included in the Capital Improvement Program (Parks and General Government, Transportation, and Surface Water Management), funding sources will be identified so that it will be clear what local funds, grant funds, and other revenue sources are supporting each program.
6. The City will use Community Development Block Grant capital funds for eligible capital projects that are included in the City's adopted Capital Improvement Program. The funds will only be spent on eligible projects that benefit low and moderate income individuals as defined in the Community Development Block Grant regulations.
7. To help improve competitiveness for capital project construction grants and loans, the City should identify and budget resources for project design and matching funds. Potential sources may include water and sewer district franchise fees or utility taxes, and new or updated impact fees for streets and parks to be imposed on new development.

H. Debt Policies

1. When evaluating the use of councilmanic debt and the associated debt service obligations, a financial feasibility analysis will be performed including the City's ability to make debt service payments, taking into account revenue fluctuations associated with periodic economic cycles.
2. Voted and councilmanic debt will be used prudently in a manner to avoid any adverse impact on the City's credit rating.
3. The City will establish appropriate procedures to assure compliance with its bond covenants and all other applicable federal, state, and local laws, policies, or regulations.
4. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used provided there is sufficient discretionary revenue within the financial forecasts plan to service the debt without disrupting the City's existing service delivery programs.

I. Investment Policies

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

J. Financial Management and Organizational Review Policies

1. The City Manager will periodically review the City's organizational structure to assure that it is responsive to current conditions; and to eliminate service duplication within the organization and with other local government jurisdictions. Periodic performance audits may be used to assess organizational costs and effectiveness. Periodic budget reviews shall be made to examine departmental and/or program line-item costs. The City Manager has the authority to revise the organizational structure to improve performance and address opportunities, within the adopted budget.
2. The City Manager will periodically evaluate the City's administrative and direct service delivery systems to determine whether a service should be provided by the City, by agreement with a qualified and competitively priced private or public contractor, or eliminated due to changes in community needs and expectations.
3. The City Council will adopt, through the biennial budget, service levels, a work program, and performance standards that reflect City revenues, community expectations, and legal requirements. The City is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.
4. The City's compensation structure (salaries and benefits) will be reviewed at least every three years. The City's compensation structure shall be competitive with that of comparable public sector employers in the relevant recruiting or market area; however, no adjustments shall be made if it is determined the City does not have the ability to pay. The criteria for reviewing

employee salaries and benefits will also include internal comparability for similar jobs. If relevant private sector comparisons are available, they will be considered. Annual cost of living adjustments will be based on 100% of the change in the Seattle-Tacoma-Bellevue Urban Wage Earners and Clerical Workers Consumer Price Index for all items the twelve-month period ending June 30, or other applicable index or measure, rounded to the nearest one-tenth percent.

5. The City will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.
6. The City will evaluate its use of intergovernmental service contracts to prevent duplication of services and to assure an effective and efficient service delivery system to the community.
7. The City adopts biennial budgets at the start of every odd-numbered year. The biennial budget provides a two-year expenditure appropriation with side-by-side one-year budget displays. To avoid overspending the two-year appropriation too quickly, departments are held to single-year budgets and are generally not able to commit funds from the second year of the biennium before it begins. The City Manager may approve the carryover of unspent funds from the first year to the second year if it is determined that a program and/or project was not complete at the end of the year and funds are available.

K. Contract Approval Authority

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

1. The City Manager will have authority to sign contracts up to \$25,000.
2. The City Manager will have authority to sign contracts over \$25,000 for equipment, goods, and services that are included in the Adopted Budget. The City Manager shall provide a report of such contracts signed as part of the quarterly financial report.
3. Contracts that exceed Adopted Budget spending authority must be placed on the Council agenda for discussion and approval.
4. Contracts over \$25,000 for initiatives not included in the Adopted Budget must be placed on the Council agenda for discussion and approval.
5. All capital projects in which there is a material change in scope must be placed on the Council agenda for discussion and approval.

L. Debt Collection

1. The Finance Director shall establish and maintain policies and procedures relating to the collection of debt.
2. The Finance Director shall establish policies and procedures governing the assignment or other referral of delinquent accounts or debt to a collection agency that has entered into a contract with the City for that purpose.
3. In certain cases, amounts which are due any City department, from an individual or a corporate debtor may remain unpaid for long periods of time. After the Finance Director and the City Manager have determined that there is no cost effective means of collecting the debt, the debt may be cancelled, written off, or reduced.
4. Amounts due to the City which are \$1,000 or less, after reasonable efforts for collection and or settlement have been made, may be written off upon approval of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
5. Amounts due to the City between \$1,001 and \$5,000, after reasonable efforts for collection and or settlement have been made, may be written off by the City Manager upon the recommendation of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
6. Amounts due to the City greater than \$5,000, after reasonable efforts for collection and or settlement have been made, will be presented to the City Council for approval to be written off.

2019 Salary Schedule

Grade	Title	0	1	2	3	4
570	Accountant	\$ 66,770	\$ 70,108	\$ 73,614	\$ 77,294	\$ 81,159
490	Accounting Assistant	54,801	57,541	60,418	63,439	66,611
860	Administrative Services Director	136,638	143,470	150,644	158,176	166,085
790	Assistant Public Works Director	114,949	120,697	126,731	133,068	139,721
730	Building Official	99,120	104,076	109,280	114,744	120,481
860	City Attorney	136,638	143,470	150,644	158,176	166,085
640	City Clerk	79,368	83,337	87,504	91,879	96,473
680	Civil Engineer II	87,608	91,988	96,588	101,417	106,488
570	Code Compliance Officer	66,770	70,108	73,614	77,294	81,159
590	Combination Building Inspector/Plans Examiner	70,150	73,658	77,340	81,207	85,268
650	Communications Officer	81,353	85,420	89,691	94,176	98,885
860	Community Development Director	136,638	143,470	150,644	158,176	166,085
560	Community Environmental Education Specialist	65,141	68,398	71,818	75,409	79,180
570	Contract Management Analyst	66,770	70,108	73,614	77,294	81,159
570	Cultural Arts Supervisor	66,770	70,108	73,614	77,294	81,159
350	Custodian	38,784	40,723	42,760	44,898	47,143
300	Customer Service Representative I	34,280	35,994	37,793	39,683	41,667
410	Customer Service Representative II	44,978	47,227	49,588	52,067	54,671
450	Customer Service Representative III	49,647	52,129	54,736	57,473	60,346
490	Department Assistant	54,801	57,541	60,418	63,439	66,611
780	Economic Development Manager	112,145	117,753	123,640	129,822	136,314
610	Economic Development Specialist	73,701	77,387	81,256	85,319	89,585
590	Electrical Inspector	70,150	73,658	77,340	81,207	85,268
570	Executive Assistant	66,770	70,108	73,614	77,294	81,159
860	Finance Director	136,638	143,470	150,644	158,176	166,085
740	Finance Manager	101,598	106,678	112,012	117,613	123,493
620	Financial Analyst	75,544	79,321	83,287	87,452	91,824
540	GIS Analyst I	62,002	65,103	68,358	71,776	75,364
520	Human Resources Technician	59,015	61,966	65,064	68,317	71,733
640	Human Services Manager	79,368	83,337	87,504	91,879	96,473
640	Information Systems Analyst	79,368	83,337	87,504	91,879	96,473
540	Information Systems Help Desk	62,002	65,103	68,358	71,776	75,364
740	Information Systems Manager	101,598	106,678	112,012	117,613	123,493
260	Management Intern	31,056	32,608	34,239	35,951	37,748
530	Paralegal	60,490	63,515	66,690	70,025	73,526
410	Parking Compliance Officer	44,978	47,227	49,588	52,067	54,671
410	Parks & Facilities Maintenance Assistant	44,978	47,227	49,588	52,067	54,671
550	Parks & Facilities Maintenance Lead	63,553	66,730	70,067	73,570	77,248
570	Parks & Facilities Maintenance Supervisor	66,770	70,108	73,614	77,294	81,159
490	Parks & Facilities Maintenance Worker	54,801	57,541	60,418	63,439	66,611
520	Parks Facilities Operations Worker	59,015	61,966	65,064	68,317	71,733
640	Parks Project Manager	79,368	83,337	87,504	91,879	96,473
860	Parks, Recreation, and Cultural Services Director	136,638	143,470	150,644	158,176	166,085
510	Permit Technician	57,575	60,454	63,477	66,651	69,983
590	Planner	70,150	73,658	77,340	81,207	85,268
530	Public Records Officer	60,490	63,515	66,690	70,025	73,526
860	Public Works Director	136,638	143,470	150,644	158,176	166,085

2019 Salary Schedule

Grade	Title	0	1	2	3	4
410	Public Works Maintenance Assistant	44,978	47,227	49,588	52,067	54,671
450	Public Works Maintenance Worker I	49,647	52,129	54,736	57,473	60,346
490	Public Works Maintenance Worker II	54,801	57,541	60,418	63,439	66,611
550	Public Works Maintenance Worker III	63,553	66,730	70,067	73,570	77,248
550	Recreation Coordinator	63,553	66,730	70,067	73,570	77,248
280	Recreation Leader I	32,628	34,259	35,972	37,771	39,659
300	Recreation Leader II	34,280	35,994	37,793	39,683	41,667
350	Recreation Leader III	38,784	40,723	42,760	44,898	47,143
680	Recreation Manager	87,608	91,988	96,588	101,417	106,488
570	Recreation Supervisor	66,770	70,108	73,614	77,294	81,159
560	Right-of-Way Inspector	65,141	68,398	71,818	75,409	79,180
640	Senior Financial Analyst	79,368	83,337	87,504	91,879	96,473
640	Senior Planner	79,368	83,337	87,504	91,879	96,473
560	Stormwater Inspector	65,141	68,398	71,818	75,409	79,180
670	Street & Stormwater Maintenance Manager	85,471	89,745	94,232	98,943	103,891
450	Teen Programmer	49,647	52,129	54,736	57,473	60,346

Position History

Full-Time Equivalent (FTE) Positions	2016 Authorized FTE	2017 Authorized FTE	2018 Authorized FTE	2019 Adopted FTE	2020 Adopted FTE
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	2.00	1.50	1.00
Administrative Services Director	0.00	0.00	1.00	1.00	1.00
Administrative Services Manager	1.00	0.85	0.00	0.00	0.00
Assistant Public Works Director	1.00	1.25	1.33	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	3.00	3.00	5.00	5.00	5.00
Civil Engineer Journey Level	1.00	1.00	0.00	0.00	0.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00
Combination Building Inspector	2.00	2.00	2.00	2.00	2.00
Communications Officer	1.00	1.00	1.00	1.00	1.00
Community Development Director	1.00	1.00	1.00	1.00	1.00
Community Environmental Education Specialist	1.00	1.00	1.00	1.00	1.00
Computer Support Technician	1.00	0.00	0.00	0.00	0.00
Contract Management Analyst	0.70	0.70	0.80	0.80	0.80
Customer Service Representative III	0.00	0.00	1.00	1.00	1.00
Customer Service Representative II	0.00	0.00	1.55	1.55	1.55
Department Assistant	5.23	5.23	7.30	6.23	6.23
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Front Desk Assistant	2.08	3.06	0.00	0.00	0.00
GIS Analyst I	0.00	1.00	1.00	1.00	1.00
Human Resources Technician	0.00	0.60	1.00	1.00	1.00
Human Services Manager	0.00	0.00	1.00	1.00	1.00
Information Systems Analyst	0.00	0.00	1.00	1.00	1.00
Information Systems Help Desk Technician	0.00	0.00	1.00	1.00	1.00
Information Systems Manager	0.00	1.00	1.00	1.00	1.00
IT Support Technician	0.00	1.00	0.00	0.00	0.00
Management Analyst	1.00	1.00	0.00	0.00	0.00
Paralegal	1.00	1.00	1.00	1.00	1.00
Parks & Facilities Maintenance Lead	0.00	0.00	0.00	1.00	1.00
Parks & Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Parks & Facilities Maintenance Worker	1.75	2.00	2.00	4.00	4.00
Parks Facilities Operations Worker	0.00	0.00	0.00	1.00	1.00
Parks Operations Manager	1.00	0.00	0.00	0.00	0.00
Parks Project Manager	0.00	1.00	1.00	1.00	1.00

Position History

Full-Time Equivalent (FTE) Positions	2016	2017	2018	2019	2020
	Authorized FTE	Authorized FTE	Authorized FTE	Adopted FTE	Adopted FTE
Parks, Recreation & Cultural Services Director	1.00	1.00	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
Planner	3.00	3.00	3.00	3.00	3.00
Public Records Officer	0.00	0.60	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
PW Maintenance Worker I	1.00	1.00	1.00	1.00	1.00
PW Maintenance Worker II	6.00	7.00	7.00	7.00	7.00
PW Maintenance Worker III	3.00	3.00	3.00	3.00	3.00
Recreation Coordinator	0.00	3.75	3.75	3.75	3.75
Recreation Leader III	1.00	0.00	0.00	0.00	0.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	3.55	0.00	0.00	0.00	0.00
Recreation Supervisor	1.75	1.75	1.75	1.75	1.75
Right of Way Inspector	1.00	1.00	1.00	1.00	1.00
Senior Financial Analyst	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	2.00	2.00	2.00	2.00
Stormwater Inspector	1.00	1.00	1.00	1.00	1.00
Street & Stormwater Maintenance Mgr	1.00	1.00	1.00	1.00	1.00
Systems & GIS Administrator	1.00	0.00	0.00	0.00	0.00
Teen Programmer	0.00	1.00	1.00	1.00	1.00
TOTAL REGULAR FTE	69.06	74.79	80.48	82.58	82.08

Intermittent & Temporary Positions	2016	2017	2018	2019	2020
	Authorized FTE	Authorized FTE	Authorized FTE	Adopted FTE	Adopted FTE
Custodian	0.45	0.45	0.45	0.45	0.45
GIS Tech	0.50	0.00	0.00	0.00	0.00
Maintenance Assistant - Street	3.50	3.00	3.00	3.00	3.00
Maintenance Assistant - SWM	2.00	2.00	2.00	2.00	2.00
Management Intern	1.00	1.00	1.50	1.00	1.00
Parking Compliance Officer	0.30	0.30	0.30	0.30	0.30
Recreation Leader I	0.57	0.52	0.52	0.52	0.52
Recreation Leader II	2.94	5.50	5.50	5.50	5.50
Recreation Leader III	1.61	1.34	1.34	1.34	1.34
Customer Service Representative I	0.58	0.58	1.15	1.15	1.15
Customer Service Representative II	0.69	0.32	0.45	0.45	0.45
Recreation Coordinator	0.40	0.40	0.40	0.40	0.40
Parks & Facilities Maintenance Assistant	0.00	0.00	0.00	2.00	2.00
TOTAL INTERMITTENT & TEMPORARY	14.54	15.41	16.61	18.11	18.11

TOTAL AUTHORIZED STAFFING	83.60	90.20	97.09	100.69	100.19
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2019-2020 Human Services Awards

	Agency Name	Program Description	2019-20 Final Annual Amt.	Category
1	Apprenticeship & Non-Traditional Employment for Women (ANEW)	Trades Rotation Program and Career Connection Program	\$ 6,000	Education & Jobs
2	Asian Counseling and Referral Services	Whole Health Oriented Mental Health	5,000	Healthy Residents
3	Catholic Community Services of King	Emergency Assistance Program	13,500	Housing & Food
4	Child Care Resources	Child Care Consumer Education and Provider Quality Improvement	4,000	Childhood & Youth
5	Children's Therapy Center	Special Needs Program	6,880	Childhood & Youth
6	Crisis Clinic	Teen Link	2,000	Childhood & Youth
7	Crisis Clinic	King County 211	9,000	Healthy Residents
8	Domestic Abuse Women's Network	Housing/Confidential Shelter	8,000	Safe from Violence
9	Domestic Abuse Women's Network	Domestic Violence Community Advocacy Program (CAP)	3,500	Safe from Violence
10	HealthPoint	Primary Medical Care	10,000	Healthy Residents
11	HealthPoint	Primary Dental Care	5,000	Healthy Residents
12	Highline Area Food Bank	Food Bank	18,000	Housing & Food
13	Hospitality House	Women's Homeless Shelter	15,000	Housing & Food
14	Institute for Family Development	PACT (Parents and Children Together)	7,000	Childhood & Youth
15	King County Bar Foundation	Pro Bono legal Services - eviction prevention	2,500	Housing & Food
16	King County Sexual Assault Resource	Comprehensive Sexual Assault Services	8,000	Safe from Violence
17	Lutheran Community Services N.W.	Family Resource Center	5,000	Healthy Residents
18	Mary's Place	Family Shelter	11,120	Housing & Food
19	Multi-Service Center	Shelter & Transitional Housing	4,500	Housing & Food
20	Navos	Employment Services	8,000	Education & Jobs
21	Navos	Infant and Early Childhood Mental Health Program	15,000	Childhood & Youth
22	Para Los Ninos	Aprendamos Juntos (Let's Learn Together)	25,000	Childhood & Youth
23	Partner In Employment	Employment and Training	10,000	Education & Jobs
24	SafeFutures	Case Management for Academic At-Risk and Gang Involved Youth	10,000	Safe from Violence
25	Seattle-King County Dept. of Public Health	South King Cty Mobile Medical Program-Dental Services	12,000	Healthy Residents
26	Sound	PATH program for homeless adult street outreach	10,000	Housing & Food
27	Sound Generations	Meals on Wheels program	7,000	Housing & Food

2019-2020 Human Services Awards

	Agency Name	Program Description	2019-20 Final Annual Amt.	Category
28	Sound Generations	Hyde Shuttle	5,000	Healthy Residents
29	Southwest Youth and Family Services - CDBG	New Futures Children and Family Programs at Alturas Apartments	45,000	Childhood & Youth
30	Southwest Youth and Family Services	New Futures Children and Family Programs	23,000	Childhood & Youth
31	St Vincent de Paul - St Bernadette	Eviction Prevention Program	15,000	Housing & Food
32	St. Vincent de Paul of Seattle King County	Centro Rendu Program at Burien for Latino family support	12,000	Childhood & Youth
33	The YMCA of Greater Seattle	Seahurst and Hazel Valley Before and After School Programs	15,000	Childhood & Youth
34	UTOPIA	Street Level Support for Transgender Youth & Young Adults	3,000	Safe from Violence
35	WAPI Community Services	Substance Abuse Intervention & Treatment for 5-24 year olds	6,000	Healthy Residents
36	White Center Food Bank	Food Bank	20,000	Housing & Food
37	YWCA-Seattle-King-Snohomish	Children's Domestic Violence Services	5,000	Safe from Violence
Total			\$390,000	
Human Services Goals:				
	Goal 1	Access to Affordable Housing & Food	\$ 116,620	
	Goal 2	Safe from Violence	37,500	
	Goal 3	Residents are Healthy	57,000	
	Goal 4	Access to Education & Job Skills	24,000	
	Goal 5	Early Childhood & Youth Success	154,880	
Total			\$390,000	

2019 Arts Funding

	Name of Agency	Program Description	Approved Grant	Past Burien Allocations
1	ACT Theatre	Young Playwrights Program	1,000	
2	B-Town Beat	Art Walk	700	
3	Burien Actors Theatre	Playwrights Festival	2,000	2018-2,500, 2017-\$2,500, 2016--\$2,000, 2015-\$2,200, 2014-\$2,000, 2013-\$2,000, 2012-\$2,500, 2011- \$2,500, 2010-\$2,000, 2009-\$3,000
4	Burien Arts Association	Ongoing Series	1,000	2018-1,000, 2017-\$1,000, 2016-\$1,000, 2015-\$1,000, 2014-\$1,200, 2013-\$1,000, 2012-\$1,000, 2011-\$1,500, 2010-\$2,000, 2009- \$4,000, 2008 - \$10,000 operations; 2007-\$750
5	Highline Community Symphonic Band	2019 Community Concerts	500	2018-500, 2017-\$1,000, 2016-\$1,000, 2015-\$1,000, 2014-\$1,000, 2013-\$2,000, 2012-1,000, 2011- \$1,500, 2010, \$1,000, 2009-\$1,500, 2008-\$1,000-
6	Highline Historical Society	Preserving Highline's Heritage	3,000	2018-3,000, 2017-\$3,000, 2016--\$2,500, 2015-\$2,500, 2014-\$3,000, 2013-\$3,000, 2012-\$3,000, 2011, 2010-\$3,000, 2009-\$10,000, 2008- \$10,000 for operations
7	The Hi-Liners Inc.	Mainstage 2019 Production	2,000	2018-2,000, 2017-\$2,200, 2016-\$2200, 2015-2,200, 2014-\$2,500, 2013-\$2,500, 2012-\$3,000, 2011-\$3,000, 2010-\$2,500, 2009-2008-\$3,000,
8	Momentum Dance Ensemble	2019 Ballet Series	1,000	2018-1,000, 2017-\$500, 2016--\$1,000
9	Mural Masters	Mural Masters Event	Funding from Art in Public Places Fund	
10	Northwest Associated Arts (NWAA)	2019 Choral Sounds Northwest and Youth Choruses Concerts	4,000	2018-4250, 2017-\$4,500, 2016-\$4,300, 2015-\$4,500, 2014-\$4,500, 2013-\$4,750, 2012-\$5,000, 2011-\$5,000, 2010- \$4,000, 2009-\$5,000, 2008-2003-\$3,000
11	Northwest Symphony Orchestra	Year 2019 Concerts	4,000	2018-4250, 2017-\$4,800, 2016-\$4,300, 2015-\$4200, 2014-\$4,500, 2013-\$4750, 2012-\$5,000, 2011-\$5,000, 2010-\$4,000, 2009-\$5,000, 2008-2007-\$3,000
12	Peterson, Andy	Art+ Technology+ Social Change	800	
13	Sunbird Art Works	Welcome Immigrants	-	
TOTAL			\$ 20,000	

Statistical and General Information

Date of Incorporation:	February 28, 1993
Form of Government:	Council-Manager
Type of Government:	Non-Charter, Optional Code City
Land area in square miles, 2012:	10
Population (as of 4/1/2018) :	51,850
Number of City employees:	
Full-Time Equivalents, 2019	100.69
Elections:	
Number of Precints (April 2018)	51
Number of Active Registered Voters	27,753
Fire Protection:	Provided by King County Fire District #2 and Fire District #11
Police Protection:	Contracted with King County Sheriff's Office
	Dedicated Personnel - 43.8
Utility Services (Water, Sewer, Power):	Provided by outside public and private entities
Parks and Recreation:	
Parks (Acres), 2017	380
Playgrounds, 2017	12
Streets:	
Centerline Miles, 2017	140
Total Roadways- Lane Miles, 2014	303
Library:	Operated by the King County Library System

Principal Property Taxpayers, 2017

Rank	Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
1	FPA5 Heights LLC	\$ 46,685,000	1.01%
2	Henry H Ketcham Lumber Company	36,132,933	0.78%
3	Public Storage	24,977,300	0.54%
4	Vintage Wellington LLC	24,919,600	0.54%
5	Burien Plaza LLC	17,376,548	0.37%
6	Puget Sound Commerce Center	17,140,300	0.37%
7	Burien Town Plaza LLC	16,175,000	0.35%
8	BRE MG Discovery Landing LLC	15,681,045	0.34%
9	Maple Pointe-126 LLC	13,516,000	0.29%
10	Steinman Merle	12,833,100	0.28%
Total Assessed Valuation - Principal Property Taxpayers		225,436,826	4.86%
Total Assessed Valuation - All Others		4,410,786,770	95.14%
Total Assessed Valuation		\$4,636,223,596	100.00%

Major Employers, 2017

Rank	Employer	Employees	% of Total City Employment
1	Highline School District #401	2,150	20.79%
2	Highline Medical Center	900	8.70%
3	Fred Meyer	248	2.40%
4	Burien Toyota, Inc.	162	1.57%
5	NAVOS Mental Health and Wellness Center	146	1.41%
6	Regional Hospital for Respiratory & Complex	120	1.16%
7	Burien Nursing & Rehabilitation Center	117	1.13%
8	Safeway Store #1664	113	1.09%
9	NAVOS Behavioral Health Center	108	1.04%
10	Schick Shadel	105	1.02%
11	Safeway Store #3120	103	1.00%
12	Wizards Casino	99	0.96%
13	PCC Community Markets	90	0.87%
13	Rainier Golf & Country Club	90	0.87%
15	El Dorado West Retirement Community	67	0.65%
Total number of employees - Major Employer		4,618	44.66%
Total number of employees - Other Employer		5,723	55.34%
Total Employees working in Burien		10,341	100.00%

Census Information

Census Data	Burien	Seattle	King County	State
Population				
Population estimates, July 1, 2017, (V2017)	51,671	724,745	2,188,649	7,405,743
Population estimates base, April 1, 2010, (V2017)	48,072	608,664	1,931,281	6,724,545
Population, percent change - April 1, 2010 (estimates base) to July 1, 2017	5.00%	12.50%	9.60%	6.60%
Households, 2013-2017	18,606	314,850	851,077	2,755,697
Persons per household, 2013-2017	2.71	2.11	2.45	2.55
Age*				
Persons under 18 years, percent	23.6%	15.3%	20.4%	22.2%
Persons 65 years and over, percent	13.6%	12.1%	13.0%	15.1%
Race*				
White alone, percent	62.0%	68.6%	68.0%	79.5%
Black or African American alone, percent	7.1%	7.1%	6.8%	4.2%
American Indian and Alaska Native alone, percent	1.2%	0.6%	1.0%	1.9%
Asian alone, percent	12.2%	14.5%	18.2%	8.9%
Native Hawaiian and Other Pacific Islander alone, percent	1.3%	0.4%	0.9%	0.8%
Two or More Races, percent	6.3%	6.6%	5.1%	4.7%
Hispanic or Latino, percent	24.3%	6.5%	9.7%	12.7%
White alone, not Hispanic or Latino, percent	50.2%	65.3%	60.0%	68.7%
Housing				
Median value of owner-occupied housing units, 2013-2017	\$318,800	\$537,800	\$446,600	\$286,800
Residence				
Living in same house 1 year ago, percent of persons age 1 year+, 2013-2017	84.30%	76.90%	81.00%	82.40%
Foreign born persons, percent, 2013-2017	23.70%	18.00%	22.10%	13.80%
Language at Home				
Language other than English spoken at home, percent of persons age 5 years+, 2013-2017	35.30%	21.00%	26.70%	19.10%
Income				
Per capita income in past 12 months (in 2017 dollars), 2013-2017	\$30,150	\$51,872	\$46,316	\$34,869

Source: United States Census Bureau

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL ASSETS. Long term assets, normally exceeding \$5,000 in value and having a useful life of more than one or two years, such as major computer equipment, buildings, and land.

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

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

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

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

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

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the

taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

ENCUMBRANCE. Commitments for unperformed contracts for goods or services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than

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

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

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

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

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

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

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

List of Acronyms and Abbreviations

ADA - Americans with Disabilities Act
AFIS - Automated Fingerprint Identification System
AWC - Association of Washington Cities
AV - Assessed Valuation
B&O Tax - Business and Occupation Tax
CAFR - Comprehensive Annual Financial Report
CARES - Community Animal Resource & Education Society
CDBG - Community Development Block Grant
CIP - Capital Improvement Program
COLA - Cost of Living Adjustment
DMMD - Des Moines Memorial Drive
DRE - Drug Recognition Expert
DUI/DWI - Driving Under the Influence /Driving While Intoxicated
EDC - Economic Development Council of Seattle and King County
EIS - Environmental Impact Statement
EPA – Environmental Protection Agency
ESRP - Estuary and Salmon Restoration Program
FAA - Federal Aviation Administration
FEMA - Federal Emergency Management Agency
FTE - Full Time Equivalent
GFOA - Government Finance Officers Association
GIS - Geographic Information System
IT - Information Technology
JAG - Justice Assistance Grant Program
LID - Local Improvement District
LOC - Line of Credit
MUTCD - Manual on Uniform Traffic Control Devices
MVET - Motor Vehicle Excise Tax
NERA - North East Redevelopment Area

NLC - National League of Cities
NPDES - National Pollutant Discharge Elimination System
PROS - Parks, Recreation, Open Space Plan
PSAR – Puget Sound Acquisition and Restoration Fund
PSFOA - Puget Sound Finance Officers Association
PSRC - Puget Sound Regional Council
PWTFLL - Public Works Trust Fund Loan
RCW - Revised Code of Washington
RDIP - Residential Drainage Improvement Program
REET - Real Estate Excise Tax
ROW - Right Of Way
SBDC - Small Business Development Center
SCA - Suburban Cities Association
SCORE - South Correctional Entity
SEPA - State Environmental Policy Act
SR 518 - State Route 518
SRFB - Salmon Recovery Funding Board
SWKCC - Southwest King County Chamber of Commerce
SWM - Surface Water Management
TBD - Transportation Benefit District
VEBA - Voluntary employees' beneficiary association
WCIA - Washington Cities Insurance Authority
WD 20 - Water District #20
WFOA - Washington Finance Officers Association
WRIA - Water Resource Inventory Area (Watershed Management Project)
WSDOT - Washington State Department of Transportation
YMCA - Young Men's Christian Association
YWCA - Young Women's Christian Association

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