

Other Funds

Other funds account for the proceeds of specific revenue sources that are restricted by law or City policy to expenditures for specified purposes. Other Funds includes eight Special Revenue Funds: three are reserve funds that account for the City's longer-term accumulation of resources, two are operating funds, one is the Transportation Benefit District Fund, one is the Art in Public Places Fund, and the remaining fund is the Debt Service Fund.

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Street Fund

Responsible Manager: Maiya Andrews, Public Works Director

Goals and Activities

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

2017-2018 Accomplishments

Goal 2: *Steward the City's basic infrastructure, making sure it is safe and maintained to standard.*

- ✓ Increased funding in 2017 for the pavement management program to about two-thirds of the required funding level needed to maintain current conditions.
- ✓ Maintained more lane miles by using less expensive alternative treatments such as slurry seals in addition to traditional overlay methods.
- ✓ Received a \$3.7 million grant for 1st Avenue South Phase III paving, and started the design phase of the project.
- ✓ Submitted a TIB grant for construction of the South 136th Street Sidewalk Improvements Project.
- ✓ Completed a transportation study of the S/SW 160th Street Corridor.
- ✓ Commenced design on the 4th Avenue SW Project between SW 156th Street and SW 160th Street, and the 5th Avenue South Traffic Calming Project.

Goal 9: *Continue to strengthen the City team.*

- ✓ Added a Maintenance Worker to the City's street crew in 2017 to increase the City's street maintenance capacity.

2019-2020 Initiatives

Goal 2: *Steward the City's basic infrastructure, making sure it is safe and maintained to standard.*

- Maintain legislative support for the State Route 518/Des Moines Memorial Drive Interchange.
- Obtain design funding for the State Route 518 westbound on-ramp.
- Pursue additional revenue to expand the Pavement Management Program.
- Pursue grant funding to leverage additional revenues for high priority projects in the Transportation Master Plan and/or Transportation Improvement Plan.
- Seek funding for construction of the 4th Avenue SW/SW 148th Street and 6th Avenue SW/SW 148th Street Intersections Project.
- Seek funding for construction of the 4th Avenue SW Sidewalks Project.
- Continue to investigate cost-saving measures for maintenance.

Goal 9: *Continue to strengthen the City team.*

- Improve service and response times; reduce maintenance costs by evaluating in-house vs. contracted tasks.
- Continue regional discussion on partnership opportunities for traffic signal maintenance services.
- Purchase equipment that increases maintenance efficiency.

Goal 10: *Upgrade critical information technology system and address key facility needs.*

- Pursue partnership opportunities for a shared decant facility.

Street Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
10100000	316450	Solid Waste Utility Tax	\$ 379,974	\$ 423,580	\$ 420,000	\$ 450,000	\$ 465,000
10100000	318120	Parking Tax	247,377	244,548	250,000	225,000	230,000
10100000	321910	Franchise Fees	844,196	895,118	905,000	915,000	945,000
10100000	321990	Business Licenses	307,626	-	-	-	-
10100000	322400	Right of Way Use Permit	-	116,293	125,000	130,000	135,000
01954230	336060 71	Multimodal Transportation	49,944	52,567	70,000	75,000	75,000
01954230	336060 87	Motor Vehicle Fuel Tax	1,048,864	1,090,831	1,085,000	1,155,000	1,195,000
10100000	360000	Miscellaneous Revenue	15,150	22,172	6,000	40,000	40,000
TOTAL REVENUES			\$ 2,893,131	\$ 2,845,110	\$ 2,861,000	\$ 2,990,000	\$ 3,085,000
10100000	395100	Sale of Capital Assets	-	819,996	-	-	-
10100000	308500	Beginning Fund Balance	620,281	1,103,869	759,855	1,394,350	1,258,435
TOTAL RESOURCES			\$ 3,513,412	\$ 4,768,974	\$ 3,620,855	\$ 4,384,350	\$ 4,343,435
EXPENDITURES							
01954310	110000	Salaries and Wages	\$ 534,435	\$ 730,052	\$ 774,400	\$ 879,100	\$ 911,200
01954310	200000	Personnel Benefits	212,914	297,337	306,795	342,540	354,760
01954230	310000	Office and Operating Supplies	96,434	145,761	140,000	150,000	150,000
01954230	320000	Fuel Consumed	13,532	16,489	21,000	20,000	20,000
01954230	350000	Small Tools & Minor Equipment	3,484	16,230	10,000	15,000	15,000
01954230	410000	Professional Services	86,533	189,210	124,700	166,225	166,225
01954230	424210	Telephone/Internet	4,815	8,511	9,300	8,550	8,550
01954310	424220	Postage	3,904	-	-	-	-
01954310	430000	Travel	59	246	-	-	-
01954230	450000	Operating Rentals and Leases	62,263	43,709	62,000	60,000	60,000
019*	470000	Utilities	151,198	203,350	174,200	255,000	255,000
01954230	480000	Repairs and Maintenance	17,709	7,893	30,000	30,000	30,000
01954230	480200	Repairs and Maint - Fleet	16,190	32,504	18,000	25,000	25,000
01954310	494910	Memberships and Dues	952	648	1,000	1,500	1,500
01954310	494920	Printing/Binding/Copying	1,150	-	-	-	-
01954310	494930	Registration-Training/Workshop	2,754	2,913	8,000	8,500	8,500
01954310	494940	Subscriptions and Publications	-	50	-	-	-
01954310	494950	Miscellaneous	252	-	-	-	-
01954230	510000	Intergovt Professional Service	-	-	50,000	15,000	15,000
01954264	515100	Traffic Signal/Control Maint	242,206	211,947	220,000	220,000	220,000
01954230	640000	Machinery And Equipment	760	34,319	60,000	19,500	-
TOTAL EXPENDITURES			\$ 1,451,543	\$ 1,941,171	\$ 2,009,395	\$ 2,215,915	\$ 2,240,735
10100000	597000	Transfers Out	958,000	970,000	1,325,000	910,000	1,555,000
TOTAL EXPENDITURES AND TRANSFERS			\$ 2,409,543	\$ 2,911,171	\$ 3,334,395	\$ 3,125,915	\$ 3,795,735
10100000	508500	Ending Fund Balance	1,103,869	1,857,803	286,460	1,258,435	547,700
TOTAL USES			\$ 3,513,412	\$ 4,768,974	\$ 3,620,855	\$ 4,384,350	\$ 4,343,435

Professional Services

Account Number		Contract Purpose	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
01954230	410000	Professional Services	74,770	91,240	106,000	141,000	141,000
01954230	410040	PW Shop Relocation	-	86,289	-	-	-
01954264	410550	Neighborhood Traffic Control	5,729	3,050	10,000	10,000	10,000
01954310	414100	Software Licensing Fees	6,033	8,631	8,700	15,225	15,225
TOTAL PROFESSIONAL SERVICES			\$ 86,533	\$ 189,210	\$ 124,700	\$ 166,225	\$ 166,225

Personnel

STREET FUND	2019 Adopted Budget		2019 FTE	2020 Adopted Budget		2020 FTE
	Salaries	Benefits		Salaries	Benefits	
Public Works Director	\$ 74,700	\$ 24,420	0.45	\$ 77,000	\$ 25,165	0.45
Assistant Public Works Director	55,900	15,955	0.40	57,600	16,440	0.40
Department Assistant	33,300	15,790	0.50	34,300	16,190	0.50
Civil Engineer II	101,100	46,155	0.95	104,200	47,530	0.95
Street & SWM Maintenance Mgr	51,900	23,175	0.50	53,500	24,245	0.50
Right of Way Inspector	63,300	23,030	0.80	65,300	23,690	0.80
PW Maintenance Worker III	154,600	64,255	2.00	159,200	66,090	2.00
PW Maintenance Worker II	188,400	109,630	3.00	199,400	114,890	3.00
Maintenance Assistant-Temp	134,600	15,430	3.00	139,400	15,820	3.00
Overtime	15,000	3,300	0.00	15,000	3,300	0.00
Standby Time	6,300	1,400	0.00	6,300	1,400	0.00
Division Total	\$ 879,100	\$ 342,540	11.60	\$ 911,200	\$ 354,760	11.60

Budget Highlights – Street Fund

The City approved an additional Civil Engineer II position, primarily responsible for capital project management, and the cost of the position is offset by the elimination of the Management Analyst position. Of this 1.0 FTE position, 0.7 FTE is funded by Street Fund revenues.

Salaries and Benefits: Salaries are based on actual costs for existing positions and include a 3.6% cost of living adjustment (COLA) in 2019 and a 3.0% COLA placeholder in 2020.

Professional Services: Provides funding for various on-call services, which include engineering consulting, emergency repairs, and tree removal and trimming. The City funds the City's partnership with King County's Community Work Crew program, which provides trash and graffiti removal services. The City also funds services for litter removal and traffic control at community events.

Utilities: Primarily funds the payment of utilities to Seattle City Light for the City's street lights and signals. The increase in utility expenditure is due to the increase in utility rates approved by Seattle City Light in 2018.

Intergovernmental Professional Service: This funds the street maintenance contract with King County to perform additional maintenance as needed. The reduction in expenditure reflects the City's increased capacity to maintain City streets.

Traffic Signal/Control Maintenance: This funds the City's contract with King County for the maintenance of traffic signals and signs, striping, engineering, and pavement marking.

Machinery and Equipment: 2019 funding includes the purchase of a salt and sand spreader to clear smaller roadways during a snow event. This also includes the purchase with Street and Surface Water Management funds of a light tower to provide adequate lighting for the City's maintenance crew for night time operations.

Transfers Out: In 2019 and 2020, the Street Fund will transfer in both years \$40,000 to the General Fund to pay for its share of the City's GIS and Information Systems services, and \$50,000 to Equipment Replacement Fund for future equipment replacement. \$320,000 in 2019 and \$310,000 in 2020 will be transferred to the Debt Service Fund to finance the debt service on the City's 2010 Limited Tax General Obligation (LTGO) bond for street overlay repairs. \$500,000 in 2019 and \$1,155,000 in 2020 will be transferred to Transportation Capital Improvement projects.

Surface Water Management Fund

Responsible Manager: Maiya Andrews, Public Works Director

Goals and Activities

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

2017-2018 Accomplishments

Goal 2: *Steward the City's basic infrastructure, making sure it is safe and maintained to standard.*

- ✓ Installed a new stormwater detention system on SW 151st Street to alleviate chronic flooding issues on SW 152nd Street and 8th Ave SW.

Goal 7: *Protect and improve the quality of Burien's natural environment.*

- ✓ Held the first "StormFest" event, an interactive stormwater science education festival attended by all 6th grade students in the Highline School District. Partnered with several other entities.
- ✓ Installed ten residential rain gardens at no cost to residents, and provided free workshop training sessions for the community.
- ✓ In cooperation with Sylvester Middle School, helped develop a stormwater science curriculum, with the final project resulting in the construction of a rain garden on campus.
- ✓ Completed the construction of a water quality retrofit project along Southwest 165th Street.
- ✓ Implemented new requirements for Low Impact Development (LID) techniques into new and redevelopment projects.
- ✓ Constructed a water quality retrofit project on South 152nd Street in NERA to treat previously untreated stormwater runoff that drains to Miller Creek.
- ✓ Inspected over half of the City's catch basins, all commercial stormwater facilities, and all city owned stormwater facilities.
- ✓ Provided native trees to residents along with education on stormwater and urban forestry in exchange for an environmental pledge.

2019-2020 Initiatives

Goal 7: *Protect and improve the Quality of Burien's natural environment.*

- Work with adjacent cities to develop a long term program with funding for an annual StormFest event.
- Work with King County and local businesses to implement a "depave" program to remove impervious surfaces and install green stormwater infrastructure.
- Continue offering free natural yard care classes to Burien residents emphasizing chemical use reduction.
- Work with the Port of Seattle and City of SeaTac to fund and construct improvements on Miller Creek in NERA to remove an existing fish barrier and enhance water quality along the creek corridor.
- Develop an implementation schedule for the new NPDES Permit which goes into effect in 2019.
- Improve the force main conveyance system from Hermes Pond to alleviate chronic flooding on private property.

2019-2020 Initiatives (cont.)

- o Continue to participate in regional forums including: Puget Sound Starts Here and STORM (Stormwater Outreach for Regional Municipalities).

Goal 9: Continue to strengthen the City team.

- o Improve service and response times; reduce maintenance costs by evaluating in-house versus contracted services.
- o Purchase equipment that increases maintenance efficiency.

Surface Water Management Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
02053100	334031	WA Dept of Ecology	\$ -	\$ 25,000	\$ 152,000	\$ 25,000	\$ -
02053100	337100	Intergovernmental Revenue	-	3,950	-	-	45,000
02053100	343100	Storm Drainage Fees & Charges	3,299,755	3,388,442	3,455,000	3,475,000	3,555,000
02053100	343101	Stormwater Fac Connection Fee	303,018	526,817	-	-	-
10400000	360000	Miscellaneous Revenue	43,589	70,774	10,000	58,000	58,000
TOTAL REVENUES			\$ 3,646,362	\$ 4,014,982	\$ 3,617,000	\$ 3,558,000	\$ 3,658,000
10400000	308890	Beginning Fund Balance	960,141	1,669,884	1,419,510	1,326,825	990,270
TOTAL RESOURCES			\$ 4,606,503	\$ 5,684,866	\$ 5,036,510	\$ 4,884,825	\$ 4,648,270
EXPENDITURES							
02053100	110000	Salaries and Wages	\$ 804,569	\$ 828,415	\$ 1,043,800	\$ 1,124,200	\$ 1,171,400
02053100	200000	Personnel Benefits	346,006	226,870	442,495	485,725	505,890
02053100	310000	Office and Operating Supplies	66,180	58,530	101,000	100,000	96,000
02053100	320000	Fuel Consumed	19,095	22,490	30,000	23,000	23,000
02053100	350000	Small Tools & Minor Equipment	8,698	12,609	5,000	10,000	10,000
02053100	410000	Professional Services	320,536	423,230	633,800	485,725	523,725
02053100	424210	Telephone/Internet	8,193	11,859	11,300	7,700	7,700
02053100	424220	Postage	-	-	-	-	-
02053100	430000	Travel	249	570	-	-	-
02053100	440000	SWM Fee Assessment	28,724	314	500	500	500
02053100	450000	Operating Rentals and Leases	43,294	44,008	62,000	60,000	60,000
02053100	470000	Utilities	6,136	7,665	10,200	9,200	9,200
02053100	480000	Repairs and Maintenance	56,460	49,383	63,000	63,000	63,000
02053100	494910	Memberships and Dues	889	764	1,000	1,500	1,500
02053100	494920	Printing/Binding/Copying	655	58	1,000	1,000	1,000
02053100	494930	Registration-Training/Workshop	4,913	5,190	13,000	12,750	12,750
02053100	494940	Subscriptions and Publications	50	19	400	400	400
02053100	494950	Miscellaneous	-	9,408	-	-	-
02053100	510400	SWM Billed by KC SWM	45,777	-	10,000	10,000	10,000
02053100	510450	SWM Billed by KC Roads	-	-	50,000	30,000	30,000
02053100	510500	County Collection Fee	48,080	52,301	88,000	60,000	60,000
02053100	640000	Machinery And Equipment	760	3,498	15,000	13,500	-
02053100	700090	PWTFL Principal Payment	83,030	83,030	83,030	83,030	83,030
02053100	800090	Interest on PWTFL Pond	4,325	3,909	3,740	3,325	2,910
TOTAL EXPENDITURES			\$ 1,896,619	\$ 1,844,120	\$ 2,668,265	\$ 2,584,555	\$ 2,672,005
10400000	597000	Transfers Out	1,040,000	1,560,000	2,010,000	1,310,000	1,310,000
TOTAL EXPENDITURES AND TRANSFERS			\$ 2,936,619	\$ 3,404,120	\$ 4,678,265	\$ 3,894,555	\$ 3,982,005
10400000	508890	Ending Fund Balance	1,669,884	2,280,746	358,245	990,270	666,265
TOTAL USES			\$ 4,606,503	\$ 5,684,866	\$ 5,036,510	\$ 4,884,825	\$ 4,648,270

Professional Services

Account Number		Contract Purpose	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
02053100	410000	Professional Services	143,782	183,368	371,000	247,500	285,500
02053100	410040	PW Shop Relocation	-	81,669	-	-	-
02053100	410600	Miller Walker Basin Stewardship	58,109	50,732	62,000	62,000	62,000
02053100	411050	NPDES Phase II	17,636	20,178	24,000	22,000	22,000
02053100	411550	Advertising	-	-	-	-	-
02053100	414100	Software Licensing Fees	7,615	7,479	7,800	15,225	15,225
02053100	414310	TV Inspection and Vactoring	18,228	11,699	100,000	60,000	60,000
02053100	414320	Permits & Monitoring	75,167	68,105	69,000	79,000	79,000
TOTAL PROFESSIONAL SERVICES			\$ 320,536	\$ 423,230	\$ 633,800	\$ 485,725	\$ 523,725

Personnel

SURFACE WATER MANAGEMENT FUND	2019 Adopted Budget		2019 FTE	2020 Adopted Budget		2020 FTE
	Salaries	Benefits		Salaries	Benefits	
Public Works Director	\$ 74,700	\$ 24,420	0.45	\$ 77,000	\$ 25,165	0.45
Assistant Public Works Director	55,900	15,955	0.40	57,600	16,440	0.40
Department Assistant	33,300	15,790	0.50	34,300	16,190	0.50
Civil Engineer II	165,800	76,280	1.55	170,000	79,270	1.55
Civil Engineer II - SWM	85,200	38,050	0.80	87,700	39,135	0.80
Street & SWM Maintenance Mgr	51,900	23,175	0.50	53,500	24,245	0.50
Community Environmental Education Spec.	74,200	36,210	1.00	80,300	38,185	1.00
Stormwater Inspector	77,900	36,615	1.00	81,600	37,965	1.00
Right of Way Inspector	15,800	5,755	0.20	16,300	5,920	0.20
PW Maintenance Worker III	77,300	36,490	1.00	79,600	37,535	1.00
PW Maintenance Worker II	252,000	141,940	4.00	265,600	148,780	4.00
PW Maintenance Worker I	55,000	21,555	1.00	59,500	23,115	1.00
Maintenance Assistant-Temp	89,700	10,090	2.00	92,900	10,545	2.00
Overtime	6,000	1,300	0.00	6,000	1,300	0.00
Standby Time	9,500	2,100	0.00	9,500	2,100	0.00
Division	\$ 1,124,200	\$ 485,725	14.40	\$ 1,171,400	\$ 505,890	14.40

Budget Highlights – Surface Water Management Fund

The City approved an additional Civil Engineer II position, primarily responsible for capital project management, and the cost of the position is offset by the elimination of the Management Analyst position. Of this 1.0 FTE position, 0.3 FTE is funded by Surface Water Management Fund revenues.

Salaries and Benefits: Salaries are based on actual costs for existing positions and include a 3.6% cost of living adjustment (COLA) in 2019 and a 3.0% COLA placeholder in 2020.

Professional Services: Includes funding for street sweeping, pond cleaning, and on-call services for engineering and emergency repair services. Also includes increased funding for StormFest in 2020.

Miller/Walker Basin Stewardship: Funds the City's share of the Basin Stewardship program.

NPDES Phase II: Funding to provide public education, car wash kits, and continue implementation of new NPDES permit requirements.

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

decrease in 2019 expenditure is due to one-time additional video inspection services in 2018 to determine the need for future inspections.

SWM Billed by KC SWM: King County SWM Division provides additional assistance when needed on historic stormwater issues.

SWM Billed by King County Roads: Work orders that are performed by King County Roads due to the need for specialized equipment. The decrease in expenditures is due to the City’s increased capacity to manage specialized work orders.

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

Machinery and Equipment: 2019 funding includes the purchase of an arrow board to be installed on the City’s vactor truck. This also includes the purchase with Street and Surface Water Management funds of a light tower to provide adequate lighting for the City’s maintenance crew for night time operations.

Transfers Out: In 2019 and 2020, the Surface Water Management Fund will transfer in both years \$40,000 to the General Fund to pay for its share of the City’s GIS and Information Technology services, \$70,000 to Equipment Replacement Fund for future equipment replacement, and \$1,200,000 for Surface Water Management Capital Improvement projects.

Public Works Trust Fund Loan Principal and Interest: This budget is for debt service for the Ambaum Sub-Basin Public Works Trust Fund Loan PW06-962-010. This loan was issued in the amount of \$1,547,000 to fund the Ambaum Pond Project associated with the 1st Avenue South Phase 1 project. The outstanding balance as of December 31, 2018 is \$664,247. This is a 20-year loan at 0.50% interest.

Debt Service to Maturity Schedule					
Public Works Trust Fund Loan PW-06-962-010 Ambaum Regional Detention Pond Expansion Project					
<i>Year</i>	<i>Due</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	<i>Outstanding Balance</i>
2019	7/1/2019	83,031	3,321	86,352	581,216
2020	7/1/2020	83,031	2,906	85,937	498,185
2021	7/1/2021	83,031	2,491	85,522	415,154
2022	7/1/2022	83,031	2,076	85,107	332,123
2023	7/1/2023	83,031	1,661	84,691	249,093
2024	7/1/2024	83,031	1,245	84,276	166,062
2025	7/1/2025	83,031	830	83,861	83,031
2026	7/1/2026	83,031	415	83,446	-
Total		664,247	14,946	679,192	

Public Works Reserve Fund

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

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

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

Public Works Reserve Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
10604022	318340	Real Estate Excise Tax 1st Qtr	\$ 1,009,096	\$ 1,411,710	\$ 800,000	\$ 850,000	\$ 875,000
10604022	318350	Real Estate Excise Tax 2nd Qtr	1,004,096	1,411,710	800,000	850,000	875,000
10604022	345850	Parks Mitigation Fee	25,518	46,661	15,000	35,000	35,000
10600000	361100	Investment Interest	3,996	19,208	1,000	55,000	55,000
TOTAL REVENUES			\$ 2,042,705	\$ 2,889,289	\$ 1,616,000	\$ 1,790,000	\$ 1,840,000
10600000	308300	Beginning Fund Balance	344,198	1,286,903	1,582,900	1,936,720	2,409,720
TOTAL RESOURCES			\$ 2,386,903	\$ 4,176,193	\$ 3,198,900	\$ 3,726,720	\$ 4,249,720
EXPENDITURES							
10600000	597000	Transfers Out	1,100,000	1,720,000	3,075,000	1,317,000	2,577,000
TOTAL EXPENDITURES AND TRANSFERS			\$ 1,100,000	\$ 1,720,000	\$ 3,075,000	\$ 1,317,000	\$ 2,577,000
10600000	508300	Ending Fund Balance	1,286,903	2,456,193	123,900	2,409,720	1,672,720
TOTAL USES			\$ 2,386,903	\$ 4,176,193	\$ 3,198,900	\$ 3,726,720	\$ 4,249,720

Budget Highlights - Public Works Reserve Fund

Real Estate Excise Tax: Actual tax collections in 2017 were substantially higher than the budgeted estimates due to the sale of two large apartment complexes, a warehouse, and a nursing home. The budgeted estimates for 2019 and 2020 reflect a baseline amount of revenue, without any anticipated sales of large commercial or residential properties.

Investment Income: The budgeted estimate for investment income is \$55,000 in 2019 and 2020 due to higher interest rates received from the City's investment pool, combined with a substantially higher cash balance in the fund due to several large sales of commercial and residential properties during 2017 and 2018.

Transfers Out: Revenues collected in this fund are primarily used to cover the City's debt service. \$1,317,000 in 2019 and \$1,327,000 in 2020 will be transferred to the Debt Service Fund for this purpose. In 2020, \$500,000 will be transferred to partially fund the 1st Avenue South Phase III paving project, and \$750,000 will be transferred to partially fund the South 136th Street Sidewalk Improvements projects.

Equipment Reserve Fund

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

Equipment Reserve Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
10700000	361100	Investment Interest	4,783	11,549	-	25,000	25,000
TOTAL REVENUES			\$ 4,783	\$ 11,549	\$ -	\$ 25,000	\$ 25,000
10700000	397000	Transfers In	200,000	270,000	270,000	270,000	270,000
TOTAL REVENUES AND TRANSFERS			\$ 200,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
10700000	308890	Beginning Fund Balance	1,063,481	1,259,548	1,299,550	1,226,215	1,405,715
TOTAL RESOURCES			\$ 1,268,264	\$ 1,541,097	\$ 1,569,550	\$ 1,521,215	\$ 1,700,715
EXPENDITURES							
02354860	350000	Small Tools & Minor Equipment	8,715	30,246	-	48,000	-
02354860	640000	Machinery And Equipment	-	-	850,000	67,500	90,000
TOTAL EXPENDITURES			\$ 8,715	\$ 30,246	\$ 850,000	\$ 115,500	\$ 90,000
10700000	508890	Ending Fund Balance	1,259,548	1,510,852	719,550	1,405,715	1,610,715
TOTAL USES			\$ 1,268,264	\$ 1,541,097	\$ 1,569,550	\$ 1,521,215	\$ 1,700,715

Budget Highlights – Equipment Reserve Fund

Investment Income: The budgeted estimate for investment income is \$25,000 in 2019 and 2020 due to higher interest rates received from the City’s investment pool, combined with a healthy cash balance in the Fund for the accumulation of reserves for future equipment replacement.

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

Small Tools and Minor Equipment: Funds scheduled replacement in 2019 of desktop monitors, desktop computers, and printers for all City departments.

Machinery and Equipment: Includes replacement in 2019 of a data storage system, backup and domain servers, and an asphalt ride-on roller. IT firewalls and a flatbed truck will be replaced in 2020.

Art in Public Places Fund

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

Art in Public Places Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
11300000	361100	Investment Interest	138	340	-	-	-
TOTAL REVENUES			\$ 138	\$ 340	\$ -	\$ -	\$ -
11300000	397000	Transfers In	-	20,000	20,000	26,500	26,500
TOTAL REVENUES AND TRANSFERS			\$ -	\$ 20,000	\$ 20,000	\$ 26,500	\$ 26,500
11300000	308400	Beginning Fund Balance	30,426	29,567	49,565	35,830	35,830
TOTAL RESOURCES			\$ 30,564	\$ 49,907	\$ 69,565	\$ 62,330	\$ 62,330
EXPENDITURES							
02457320	480000	Repairs and Maintenance	997	-	-	-	-
02457320	640000	Public Art	-	-	35,000	26,500	26,500
TOTAL EXPENDITURES			\$ 997	\$ -	\$ 35,000	\$ 26,500	\$ 26,500
11300000	508400	Ending Fund Balance	29,567	49,907	34,565	35,830	35,830
TOTAL USES			\$ 30,564	\$ 49,907	\$ 69,565	\$ 62,330	\$ 62,330

Budget Highlights – Art in Public Places Fund

Transfers In: In 2018, the City Council passed Ordinance 684, requiring that the Art in Public Places Fund be financed with a transfer from the General Fund equivalent to \$0.50 for each Burien resident according to population estimates provided by the State's Office of Financial Management. This is estimated to be \$26,500 in 2019 and 2020.

Public Art: This finances the creation or acquisition of public art. In 2019 and 2020, the City's Arts Commission will commission artwork on various utility boxes and bus shelters throughout Burien.

Capital Projects Reserve Fund

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

Capital Projects Reserve Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
11500000	311100	Property Tax	\$ 738,516	\$ 768,849	\$ 785,000	\$ 785,000	\$ -
11500000	361100	Investment Interest	3,250	8,420	1,000	30,000	30,000
TOTAL REVENUES			\$ 741,766	\$ 777,269	\$ 786,000	\$ 815,000	\$ 30,000
11500000	308500	Beginning Fund Balance	511,593	482,359	1,133,360	439,800	1,254,800
TOTAL RESOURCES			\$ 1,253,359	\$ 1,259,628	\$ 1,919,360	\$ 1,254,800	\$ 1,284,800
EXPENDITURES							
11500000	597000	Transfers Out	771,000	25,000	1,600,000	-	1,000,000
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 771,000	\$ 25,000	\$ 1,600,000	\$ -	\$ 1,000,000
11500000	508500	Ending Fund Balance	482,359	1,234,628	319,360	1,254,800	284,800
TOTAL USES			\$ 1,253,359	\$ 1,259,628	\$ 1,919,360	\$ 1,254,800	\$ 1,284,800

Budget Highlights – Capital Projects Reserve Fund

Property Tax: The Capital Projects Reserve Fund is funded with 10% of the City's property tax levy, according to the City's Financial Policies. In the 2019 Adopted Financial Policies, the City will collect 100% of the City's property tax levy in the General Fund starting in 2020, in order to address the structural imbalance caused by the loss of the Sales Tax Annexation Credit.

Investment Income: The budgeted estimate for investment income is \$30,000 in 2019 and 2020 due to higher interest rates received from the City's investment pool, combined with a healthy cash balance in the Capital Projects Reserve Fund as it accumulates funds throughout the year for capital projects.

Transfers Out: In 2020, \$500,000 will be used to partially finance the improvements to Lake Burien School Memorial Park, and another \$500,000 will be used to partially finance field and restroom improvements at Moshier Park.

Transportation Benefit District Fund

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

Transportation Benefit District Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
02654310	317600	TBD Vehicle Fee	\$ 380,863	\$ 659,726	\$ 750,000	\$ 785,000	\$ 785,000
11800000	361100	Investment Interest	471	2,278	-	7,500	7,500
TOTAL REVENUES			\$ 381,334	\$ 662,004	\$ 750,000	\$ 792,500	\$ 792,500
11800000	308300	Beginning Fund Balance	37,185	68,519	38,520	99,660	92,160
TOTAL RESOURCES			\$ 418,519	\$ 730,523	\$ 788,520	\$ 892,160	\$ 884,660
EXPENDITURES							
02654310	597000	Transfers Out	350,000	672,500	720,000	800,000	800,000
TOTAL EXPENDITURES AND TRANSFERS OUT			\$ 350,000	\$ 672,500	\$ 720,000	\$ 800,000	\$ 800,000
11800000	508300	Ending Fund Balance	68,519	58,023	68,520	92,160	84,660
TOTAL USES			\$ 418,519	\$ 730,523	\$ 788,520	\$ 892,160	\$ 884,660

Budget Highlights – Transportation Benefit District Fund

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

Transfers Out: \$400,000 will be transferred to the Debt Service Fund to finance the debt service on the City’s 2010 Limited Tax General Obligation (LTGO) bond for street overlay repairs. Another \$400,000 will be transferred to the Transportation Capital Improvement Program Fund to partially finance the City’s Pavement Management Program to maintain City streets.

Debt Service Fund

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

Debt Service Fund

Expenditure and Revenue Summary

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
REVENUE							
20100000	332212	BABs Subsidy (2010 Bonds)	\$ 110,672	\$ 106,794	\$ 110,000	\$ 110,000	\$ 110,000
20100000	345851	Town Sq Mitigation Fees	48,164	48,164	48,000	143,000	143,000
20100000	361100	Investment Interest	1,954	1,563	-	5,000	5,000
20100000	368000	Special Assessment Revenue	4,233	3,756	-	-	-
20100000	360000	Miscellaneous Revenue	124,429	87,817	84,000	100,000	100,000
TOTAL REVENUES			\$ 289,453	\$ 248,095	\$ 242,000	\$ 358,000	\$ 358,000
20100000	397000	Transfers In	5,965,000	1,975,000	2,355,000	2,237,000	2,237,000
TOTAL REVENUES AND TRANSFERS			\$ 6,254,453	\$ 2,223,095	\$ 2,597,000	\$ 2,595,000	\$ 2,595,000
20100000	395000	Other Financing Sources	6,105,519	-	-	-	-
20100000	308300	Beginning Fund Balance	79,202	247,550	97,585	53,075	39,790
TOTAL RESOURCES			\$12,439,173	\$ 2,470,645	\$ 2,694,585	\$ 2,648,075	\$ 2,634,790
EXPENDITURES							
20100000	410000	Professional Services	628	1,173	3,000	3,000	3,000
20100000	700000	Debt Service Principal & Interest	12,190,995	2,398,362	2,615,670	2,605,285	2,587,640
TOTAL EXPENDITURES			\$12,191,623	\$ 2,399,534	\$ 2,618,670	\$ 2,608,285	\$ 2,590,640
11800000	508300	Ending Fund Balance	247,550	71,110	75,915	39,790	44,150
TOTAL USES			\$12,439,173	\$ 2,470,645	\$ 2,694,585	\$ 2,648,075	\$ 2,634,790

Debt Service Principal and Interest

Account Number		Description	2016 Actual	2017 Actual	2018 Revised Budget	2019 Adopted Budget	2020 Adopted Budget
Organization	Object						
20100000	599750	Payment to Refund Debt Escrow	6,022,466	-	-	-	-
20100000	700010	SCORE 2009 A & B Principal	-	-	92,400	95,400	98,600
20100000	700020	2006 LTGO Debt Svc Principal	470,000	-	-	-	-
20100000	700030	2013 LTGO Debt Svc Principal	3,538,562	-	-	-	-
20100000	700040	2016 LTGO Refunding Principal	50,000	450,000	460,000	475,000	490,000
20100000	700050	2010 A & B LTGO Principal	395,000	405,000	415,000	425,000	435,000
20100000	700060	2011 LTGO & Refund Principal	440,000	450,000	470,000	485,000	500,000
20100000	700070	PWTFL Principal - SW 152nd St	181,955	177,144	181,955	181,955	181,955
20100000	700080	PWTFL Principal - 1st Ave S	120,270	125,080	120,270	120,270	120,270
20100000	800010	PWTFL Interest - SW 152nd St	5,723	9,624	3,905	2,995	2,085
20100000	800020	PWTFL Interest - 1st Ave S	5,412	-	4,210	3,610	3,010
20100000	800030	SCORE 2009 A & B Bond Interes	-	-	123,090	120,500	117,500
20100000	800040	2006 LTGO Bonds Interest	141,311	-	-	-	-
20100000	800050	2013 LTGO Key LOC Interest	66,162	-	-	-	-
20100000	800060	2016 LTGO Refunding Interest	64,966	197,200	188,200	174,400	155,400
20100000	800070	2010 A & B LTGO Bonds Interest	339,458	327,213	313,040	296,355	278,420
20100000	800080	2011 LTGO & Refunding Interest	270,300	257,100	243,600	224,800	205,400
20100000	800100	Bond Issue Costs - Refunding	79,410	-	-	-	-
TOTAL DEBT SERVICE PRINCIPAL AND INTEREST			\$12,190,995	\$ 2,398,362	\$ 2,615,670	\$ 2,605,285	\$ 2,587,640

Summary of Outstanding Debt

General Obligation Bonds

2009 SCORE Series A and B Special Obligation Bonds: In 2009, the South Correctional Entity (SCORE) Public Development Authority (PDA) issued \$86 million of Special Obligation Bonds. The City of Burien's 4% ownership responsibility in this long-term liability has an outstanding balance of \$2,864,800 as of December 31, 2018. The interest rate for these bonds is 2.0 to 5.346%.

2010A and 2010B Limited Tax General Obligation Bonds (\$8,615,000): These bonds funded a major street overlay project. Series A are tax-exempt municipal debt, while series B are Build America Bonds (BABs), which are taxable municipal debt with a rebate from the Federal Government to subsidize a portion of the interest cost. The outstanding balance as of December 31, 2018 is \$5,480,000. This a 20-year bond with interest rates range from 2.0 to 6.13%.

2011 Limited Tax General Obligation Bonds (\$8,550,000): In 2011, this bond was issued to refund the majority of the 2002 bonds and to provide funding to complete the first phase of the 1st Avenue South capital project. The outstanding balance as of December 31, 2018 is \$5,620,000. This a 20-year bond with interest rates range from 2.0 to 4.0%.

2016 Refunding of 2006 Limited Tax General Obligation Bonds (\$5,320,000): These bonds were issued to refund the remaining balance of the 2006 Limited Tax Obligation Bonds, which were originally issued for \$9,805,000 to provide funds for a future Senior and Activity Center and to continue development of the Town Square Project. The balance as of December 31, 2018 is \$4,360,000. The refunding bonds were issued for a period of 10 years with interest rates ranging from 2.0 to 4.0%. The refunding resulted in a net present value savings of more than \$735,000 over the repayment period.

Public Works Trust Fund Loans

152nd St Public Works Trust Fund Loan PW-02-691-007 (\$1,000,000): A portion of this loan is being repaid with revenues from a special assessment (LID #1) against the benefiting property owners on the 152nd Street Enhancement Project, completed in 2003. The remaining portion being repaid with Real Estate Excise Taxes received in the Public Works Reserve Fund. This is a 20-year loan at 0.50% interest. These funds were received in 2002 and 2003. The outstanding balance of this loan as of December 31, 2018 is \$211,110.

152nd St Enhancement Project Public Works Trust Fund Loan PW-02-691-009 (\$2,440,016): The loan has an outstanding balance of \$387,533 as of December 31, 2018 and is being repaid with Real Estate Excise Taxes received in the Public Works Reserve Fund. This is a 20-year loan at 0.50% interest. These funds were received between 2001 and 2004.

1st Ave S. Phase I Public Works Trust Fund Loan PW-04-0691-011 (\$2,000,000): This Loan is for the 1st Avenue South Corridor Project – Phase 1. This loan is split, with half of it being paid by a special assessment on the benefiting property owners and half being repaid from real estate excise taxes. The outstanding balance as of December 31, 2018 is \$721,616. This is a 20-year loan at 0.50% interest, borrowed in late 2007 and 2008.

Debt Service to Maturity Schedule

General Obligation Debt

Debt Service to Maturity Schedule General Obligation Debt			
Year	Principal	Interest	Total Debt Service
2019	1,558,952	815,640	2,374,592
2020	1,602,152	756,205	2,358,357
2021	1,657,152	692,491	2,349,643
2022	1,725,952	624,708	2,350,660
2023	1,559,752	553,957	2,113,709
2024	1,613,952	489,696	2,103,648
2025	1,668,752	422,514	2,091,266
2026	1,733,752	352,964	2,086,716
2027	1,075,400	275,360	1,350,760
2028	1,115,800	220,407	1,336,207
2029	1,156,400	163,403	1,319,803
2030	592,600	104,155	696,755
2031	613,800	80,008	693,808
2032	160,400	54,994	215,394
2033	167,400	48,096	215,496
2034	174,600	40,897	215,497
2035	182,000	33,388	215,388
2036	189,800	25,562	215,362
2037	198,000	17,399	215,399
2038	206,600	8,885	215,485
Total	\$ 18,953,215	\$ 5,780,728	\$ 24,733,943

Calculation of Limitation of Indebtedness

December 31, 2018

	General Purpose		Parks and Open Space Voted	Utility Purpose Voted		
	Non-Voted (Limited GO)	Voted (Unlimited GO)				
2017 Assessed Valuation (2018 Tax Base):	\$ 6,385,711,481	x	1.50%	1.00%	2.50%	2.50%
Non Voted Debt Limits			95,785,672			
Voted Limits				63,857,115	159,642,787	159,642,787
Less: General Obligation Bonds Outstanding			(18,953,215)	-	-	-
Add: Cash on Hand for Debt Service			-	-	-	-
Available Debt Capacity by Purpose			\$ 76,832,457	\$ 63,857,115	\$ 159,642,787	\$ 159,642,787
Total Debt Capacity			459,975,146			

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