Burien

2027–2028 Biennial Budget



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City Manager Budget Message

Dear Mayor Sarah Moore, Deputy Mayor Hugo Garcia, and Councilmembers,

The City entered the 2027–2028 biennial budget cycle facing two significant challenges: balancing the budget with minimal use of reserves and addressing infrastructure deficiencies that raise safety concerns.

Through a series of work sessions, staff and Council identified service reductions and cost-saving measures to minimize reliance on reserves while managing ongoing cost increases. Despite rising costs, the overall budget increase in the general fund for the 2027–2028 biennium was limited to approximately $1.5 million compared to the 2025–2026 biennium.

Property tax, one of the City's main revenue sources, is limited by state law to a 1% annual increase in the levy, excluding new construction, while inflation in the Seattle-Tacoma-Bellevue area rose 4.5% (CPI-U, June 2025 to June 2026). This widening gap makes balancing the budget without the use of reserves extremely difficult.

In recent years, Council has taken several steps to address the revenue shortfall. It increased the business and occupation tax from 0.01% in 2024 to 0.02% in 2025, raised the water and sewer utility tax from 6% to 10% in 2025, and approved the 0.01% criminal justice sales and use tax in 2026 as authorized under HB 2015. Council also placed a public safety levy before voters in November 2025, which failed only by a narrow margin.

With these measures in place, staff worked to find a balance between priorities, requirements, requests, and community needs. I am pleased to present the 2027-2028 Biennial Budget, which projects general fund revenues of $87.76 million and expenditures of $89.53 million. Reserves will cover the $1.77 million difference over the biennium; however, reserves should not regularly be used to balance budgets as it is unsustainable long term.

Expenditure reductions have been incorporated into the 2027-2028 Biennial Budget, with staff proposing the following to Council during several study sessions and presentations:

- Six furlough days in 2027 for all employees; once approved we will bargain with our union groups
- Elimination of four limited-term positions, scheduled to expire on December 31, 2026, while retaining the code enforcement officer position
- An incentive in 2027 to encourage employees to switch from a low-deductible to a high-deductible medical plan (only the high-deductible plan will be provided in 2028)
- Reduced beautification initiatives, including discontinuing seasonal lights in Town Square Park and downtown flowerpots

- Reduced arts and culture funding, including the Highline Heritage Museum, Neighborhood Grants Program, and some art project grants
- Passing credit card processing fees on to users
- Reduced contracts across City departments
- A freeze on increasing the Human Services program budget in 2027
- A reduced, but not eliminated, lobbying budget for state and federal work
- Budgeting closer to actuals in all departments
- A temporary hiring freeze on some vacant positions

While these reductions are necessary to improve the City's financial stability, some will affect service levels and require departments to adjust how services are delivered.

The budget is accompanied by the 2027–2032 Capital Improvement Program (CIP), which addresses critical safety and infrastructure needs throughout the City, including streets, sidewalks, parks, and public facilities. The $91 million program prioritizes deferred maintenance, safety improvements, regulatory compliance, and infrastructure capacity, along with investments in community parks and the Moshier Art Center. Proposed funding includes approximately $12.69 million in capital reserves, separate from reserves used to support ongoing operations, and $6.9 million in secured grants. Staff has also requested Council authorization to explore the issuance of up to $50.7 million in councilmanic bonds to help fund these investments. The City will continue pursuing approximately $9.9 million in additional grant funding, which, if awarded, could reduce the amount of borrowing needed. Any proposed bond issuance would require separate Council consideration and approval.

This budget is also intended to provide greater clarity and transparency about the City's financial situation, showing how taxpayer dollars are used to serve the Burien community. We are a small city facing big-city challenges, and in the coming biennium, building partnerships through strong relationships and collaborating with local and regional partners will be essential to meeting community needs. This budget also introduces a redesigned departmental presentation that makes financial information easier to understand, highlights the services each department provides and demonstrates how City resources support community priorities.

The development of this budget required close collaboration with and between staff and Council. It has been a true team effort with staff across all departments having contributed through workshops, meetings, and surveys, and they kept their focus on priorities and requirements to balance this budget. While we are confident in the hard choices that will have to be made, we must also acknowledge that our staff will be faced with significant challenges ahead and deserve our support. I want to thank all staff in the Finance Department, especially Casey Headley, Penelope Penaflor, and Anna Swart—their diligence and support was instrumental in developing the City's 2027-2028 Biennial Budget.

Though work remains, this budget brings us one step closer to the stability we need to build a safe, diverse, and resourceful Burien. As the City welcomes a new city manager in 2027, staff will continue engaging with Council and the new leadership to identify additional ways to stabilize the City's budget.

Sincerely,



Robert J. Larson
Interim City Manager

City Overview & Strategic Direction

Budget at a Glance

2027–2028 Snapshot	Amount / Measure
Total City Budgeted Revenues	$ 146,933,199
Total City Budgeted Expenses	$ 150,875,347
City Ending Fund Balance 12/31/2028	$ 75,999,095
General Fund Budgeted Revenues	$ 87,803,361
General Fund Budgeted Expenses, excluding transfers	$ 89,136,205
2028 Ending General Fund Balance	$ 18,215,045

What is changing in 2027–2028?

- Reduction of limited term positions, except an additional Code Compliance Officer and staff hours directly affecting services
- Internal Service Fund Charges are now being charged to the Street Fund and Surface Water Management Funds to cover the cost of Information Technology, Human Resources and Finance
- Insurance property and liability are allocated between departments and funds, previously had been budgeted and expensed in the Legal Department
- King County Parks Levy Property Tax Revenue will be split between the General Fund for ongoing parks maintenance costs and the PaRCS and Governmental Capital Improvement Program for capital projects and maintenance of capital projects.

Strategic Plan

The strategic plan was developed through a collaborative effort between the Burien City Council and the City of Burien staff in 2022. Feedback from the community gathered through public workshops and the Community Survey was also incorporated in the process.

Burien's community vision is to create a vibrant and creative community, where the residents embrace diversity, celebrate arts and culture, promote vitality and treasure the environment.

Strategic Direction	What it means for the budget
Achieving Financial Stability	The budget prioritizes long-term financial sustainability through careful spending, operational efficiencies, and responsible use of reserves. Council and staff worked in collaboration to reduce expenditures and adjust costs while maintaining essential services. The budget also supports improved revenue collection, updated financial policies to increase reserves in the Street and Surface Water Management Fund and continued investment in critical infrastructure.
Advancing Racial Equity	The budget supports equitable access to City programs and services through continued investments in human services, community recreation and public safety. The City remains focused on reducing barriers to participation, supporting underserved populations, and considering equity in service delivery and resource allocations.
Centering Community Accountability	The budget supports transparent financial reporting, public engagement, and accessible City services. Investments in technology, customer service, and community programs help improve how residents interact with the City. Public budget hearings, quarterly budget reporting, and continued opportunities for community input strengthen accountability and trust.
Reshaping Community Through Smart, Mindful Development	The budget supports responsible growth through investments in transportation, sidewalks, parks and essential infrastructure. The 2027-2032 Capital Improvement Program identifies approximately $91 million in planned improvements, with an emphasis on safety, maintaining aging infrastructure, and supporting long-term community needs. Planning permitting and economic development activities also support housing opportunities and vibrant local economy.

City Officials

City Council



Mayor
Sarah Moore



Deputy Mayor
Hugo Garcia



Councilmember
Patricia Hudson



Councilmember
Sam Méndez



Councilmember
Kevin Schilling



Councilmember
Alex Andrade



Councilmember
Rocco DeVito

City Administration

Position	Name
City Manager, Interim	Robert Larson
City Attorney, Interim	Ann Marie Soto
Finance Director	Casey Headley
Administrative Services Director	Fernando Llamas Jr
Community Development Director, Interim	Janet Shull
Parks, Recreation & Cultural Services Director	Casey Stanley
Public Works Director	Rod Steitzer
Chief of Police (Contracted from King County Sheriff's Office)	Tom Calabrese

Budget Prepared By

Role	Name
Finance Director	Casey Headley
Finance Manager	Anna Swart
Senior Financial Analyst	Penelope Penaflor
Communications and Public Engagement Manager	Devin Chicras

City Boards & Commissions

Parks, Recreation & Cultural Arts Advisory Board

Advises the City Council on parks, recreation, and cultural arts programs, including parkland and facilities, vegetation care, recreation and cultural programming, public art, funding recommendations, and community partnerships.

MEMBERS

Kelly Fullerton
Joshua Wilmot
Ilan Bloom
Margaret Cummings
Mary Ann Newton
Marie Barbon
Erica Beatman
Anna Miller
Molly Lyman
Marco Mazzoni
Andrew McMasters
Rafael Gallardo
Amy Robinson

STAFF LIAISONS

Casey Stanley, PaRCS Director
Carolyn Bobanick, Recreation Supervisor

Planning Commission

Provides guidance and recommendations to the City Council on Burien's future growth through review of the Comprehensive Plan and related land use documents.

MEMBERS

Jessica Ivey — Chair
Hayden Campbell — Vice Chair
Joshua Halpin
Alexander Hyman Michael Levkowitz
Jimmy Matta, Jr.
Sam Ostrander

STAFF LIAISONS

Chaney Skadsen, Senior Planner
Michele Barrera, Administrative Operations Specialist

Human Services Commission

Advises the City on human services issues, reviews funding requests, and recommends funding allocations.

MEMBERS

Mike Heinisch — Chair
Cecelia Martinez-Vasquez — Vice Chair
Katherine Weikel
Sandy Restrepo
Cathy Jimenez
Maren Robinson
Vacant

STAFF LIAISONS

Anyah Zupancic, Human Services Manager

Business & Economic Development Partnership (BEDP)

Advises the City Council on local economic policies, business growth, and economic vitality.

MEMBERS

Tracy Codd — Chair
Bruce Bright — Vice Chair
Dean Anderson
Marie Bravo
Jonathan Richards
Eric Papczun
Torrence Dixon
Richard Creamer
Roxana Pardo Garcia
Anne Sivley

ORGANIZATIONAL REPRESENTATIVES

- Discover Burien
- Seattle Southside Chamber of Commerce
- King County Labor Council

STAFF LIAISONS

Chris Craig, Economic Development Manager

Airport Committee

Advises City Council on topics related to the airport to include positive and negative impacts of the airport to the City of Burien, land use issues and interlocal agreements, mitigation of airport impacts and recommendations on ways to protect residents from negative impacts, and ways for residents and businesses to take advantage of positive airport impacts.

MEMBERS

Mayor Sarah Moore, Chair
Brian Davis, Vice Chair
Alejandra Cordoba Perez
Jeff Harbaugh
Louis Troisi
Emily Inlow-Hood
Karent Veloria
Ann Marie Soto, Interim City Attorney — Ex-Officio Member
Robert Larson, Interim City Manager — Ex-Officio Member

STAFF LIAISONS

Nathan Hawthorne, Senior Paralegal

City of Burien History & Community Profile



At a Glance	Current Information
Incorporated	1993
Area	13.2 square miles
Population	53,479
Form of Government	Council–Manager
City Council	Seven members
Location	Puget Sound, South of Seattle

Our History

Burien is part of the ancestral home of Coast Salish peoples and near a crossroads of trade and travel in the central Puget Sound basin. Generations of immigrants from across the globe have also shaped Burien's history. Today, our city is a patchwork of 18 neighborhood areas, connected by vital transportation corridors, each an integral part of the fabric that makes up Burien.

Biennial Budget Process

The City uses a biennial budget to connect long-term financial planning, City priorities, available resources, and service delivery. The process begins with financial forecasting and department planning and concludes with public hearings and City Council adoption.

Phase	What Happens
Forecast & Direction	Finance updates the long-range forecast; Council and leadership discuss priorities and financial conditions.
Department Development	Departments review service needs, revenues, staffing, and requested changes.
Executive Review	City Manager and leadership review requests, reductions, priorities, and the overall financial plan.
Preliminary Budget	Revenue assumptions, operating budgets, capital plans, and proposed policy changes are presented.
Public Review	Council discusses the proposal and holds required public hearings.
Adoption	Council adopts the biennial budget and related financial policies.
Monitoring & Amendments	Finance monitors performance; Council considers amendments when needed.

2027–2028 Budget Development Timeline

Date	Milestone
February 2, 2026	Budget Study Session with Council to discuss priorities
April 27, 2026	Budget Study Session with Council
August 6, 2026	Budget Study Session with Council
September 28, 2026	Preliminary 2027–2028 revenue update
October 12, 2026	Preliminary operating biennial budget and proposed fiscal policy changes
October 28, 2026	CIP and other funds
November 9, 2026	Property tax and biennial budget public hearings; budget presentation
November 23, 2026	Property tax and 2027-2028 Biennial Budget public hearing and planned adoption of 2027 Property Tax Ordinance and Approval of 2027-2028 Biennial Budget Ordinance
December 7, 2026	2027-2028 Biennial Budget Adoption

Budget Procedures & Fund Definitions

How the Budget is Controlled

The budget is legally adopted at the fund level.
Departments manage within the appropriations and controls established by City policy and the adopted budget.

Budget amendments are brought forward when changes require Council action.
Capital project appropriations may span multiple years until project completion.

Fund Types

Fund Type	Plain-Language Purpose
General Fund	Supports general City operations and services not required to be accounted for elsewhere.
Operating Funds	Support specific ongoing services or legally restricted activities.
Reserve Funds	Accumulate resources for defined future needs.
Debt Service Fund	Accounts for principal and interest payments on long-term debt.
Capital Project Funds	Account for major construction, infrastructure improvements, and land acquisition.

All Financial Funds Six-Year Summary

City of Burien Funds	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	$ 80,570,235	$ 86,332,215	$ 90,103,505	$ 96,482,519	$ 79,941,243	$ 79,745,803
FUNDING SOURCES BY FUND:						
			Operating Funds			
General Fund	38,813,856	38,095,103	42,435,843	36,592,134	43,551,974	44,251,387
Street Fund	3,093,137	3,619,333	4,285,807	4,030,793	4,517,028	4,642,300
Surface Water Fund	4,833,799	4,903,301	5,105,330	4,973,064	5,337,600	5,492,000
			Special Revenue Funds			
Transportation Benefit District Fund	770,076	771,351	768,302	1,533,000	1,533,000	1,533,000
State Drug Enforcement Forfeiture Fund	165,159	133,997	264,146	–	170,000	170,000
Federal Drug Enforcement Forfeiture Fund	12,477	48,846	–	–	–	–
Federal Criminal Forfeiture Fund	1,032	1,127	–	–	–	–
			Debt Funds			
Debt Fund	208,412	215,630	210,776	155,527	155,527	155,527
			Capital Improvement & Reserve Funds, & Art Funds			
Equipment Reserve Fund	571,892	503,451	273,940	1,360,000	300,000	270,000
Art in Public Places Fund	6,573	7,871	7,798	2,500	2,500	2,500
Public Works Reserve Fund	2,297,569	2,323,377	3,795,453	2,050,000	2,050,000	2,050,000
Capital Projects Reserve	108,728	55,973	26,511	20,000	20,000	20,000
PaRCS and General Government Capital Improvement Program	1,426,450	1,342,731	699,500	765,000	615,000	720,000
Transportation Capital Improvement Program	7,962,402	2,000,000	1,860,078	4,470,696	5,449,771	2,828,991
Surface Water Capital Improvement Program	2,539,724	1,344,439	4,654,221	70,432	–	3,200,000
TOTAL OPERATING REVENUES	**$ 62,811,286**	**$ 55,366,530**	**$ 64,387,704**	**$ 56,023,146**	**$ 63,702,400**	**$ 65,335,705**
OTHER RESOURCES:						
Transfers In	10,310,345	4,735,226	4,712,557	13,834,843	6,459,010	4,461,109
Proceeds From Debt (To be approved at a later date)	-	-	-	-	14,708,094	3,187,000
TOTAL REVENUES AND OTHER RESOURCES	**$ 73,121,631**	**$ 60,101,756**	**$ 69,100,261**	**$ 69,857,989**	**$ 84,869,504**	**$ 72,983,814**
EXPENDITURES:						
			Operating Funds			
General Fund	36,253,089	39,681,938	43,963,787	44,722,973	43,744,207	45,391,998
Street Fund	2,210,341	2,312,040	2,847,061	3,248,875	4,065,336	4,134,332
Surface Water Fund	3,754,567	3,605,336	3,539,251	3,833,610	5,445,440	4,702,137
			Special Revenue Funds			
Transportation Benefit District Fund	–	–	–	–	–	–
State Drug Enforcement Forfeiture Fund	20,977	41,080	65,904	50,000	100,000	100,000
Federal Drug Enforcement Forfeiture Fund	–	10,133	279,266	–	–	–
Federal Criminal Forfeiture Fund	–	–	22,543	23,670	–	–
			Debt Funds			
Debt Fund	1,732,372	1,731,171	1,602,700	1,798,031	1,151,327	1,147,946
			Debt Funds			
Equipment Reserve Fund	9,783	88,768	118,914	350,000	350,000	250,000
Art in Public Places Fund	15,563	2,286	2,000	26,660	40,000	26,500
Public Works Reserve Fund	–	–	–	–	–	–
Capital Projects Reserve	–	–	–	–	–	–
PaRCS and General Government Capital Improvement Program	1,257,268	2,641,758	683,755	11,352,290	8,091,038	1,257,000
Transportation Capital Improvement Program	8,880,303	–	2,849,991	6,307,881	14,958,586	14,599,500
Surface Water Capital Improvement Program	2,915,043	1,480,729	2,033,518	850,432	660,000	660,000
TOTAL OPERATING EXPENSES	**57,049,306**	**51,595,240**	**58,008,690**	**72,564,422**	**78,605,934**	**72,269,413**
TRANSFERS OUT	10,310,345	4,735,226	4,712,557	13,834,843	6,459,010	4,461,109
EXPENDITURES & TRANSFERS OUT	**$ 67,359,651**	**$ 56,330,466**	**$ 62,721,248**	**$ 86,399,265**	**$ 85,064,944**	**$ 76,730,522**
Net Change in Fund Balance	**5,761,980**	**3,771,290**	**6,379,014**	**(16,541,276)**	**(195,440)**	**(3,746,708)**
ENDING FUND BALANCE	**$ 86,332,215**	**$ 90,103,505**	**$ 96,482,519**	**$ 79,941,243**	**$ 79,745,803**	**$ 75,999,095**
Reserves Per Financial Policy	**7,321,340**	**7,329,320**	**8,239,031**	**7,600,548**	**9,282,936**	**9,474,934**
AVAILABLE RESERVES	**$ 79,010,875**	**$ 82,774,185**	**$ 88,243,488**	**$ 72,340,695**	**$ 70,462,868**	**$ 66,524,161**

General Fund Six-Year Summary

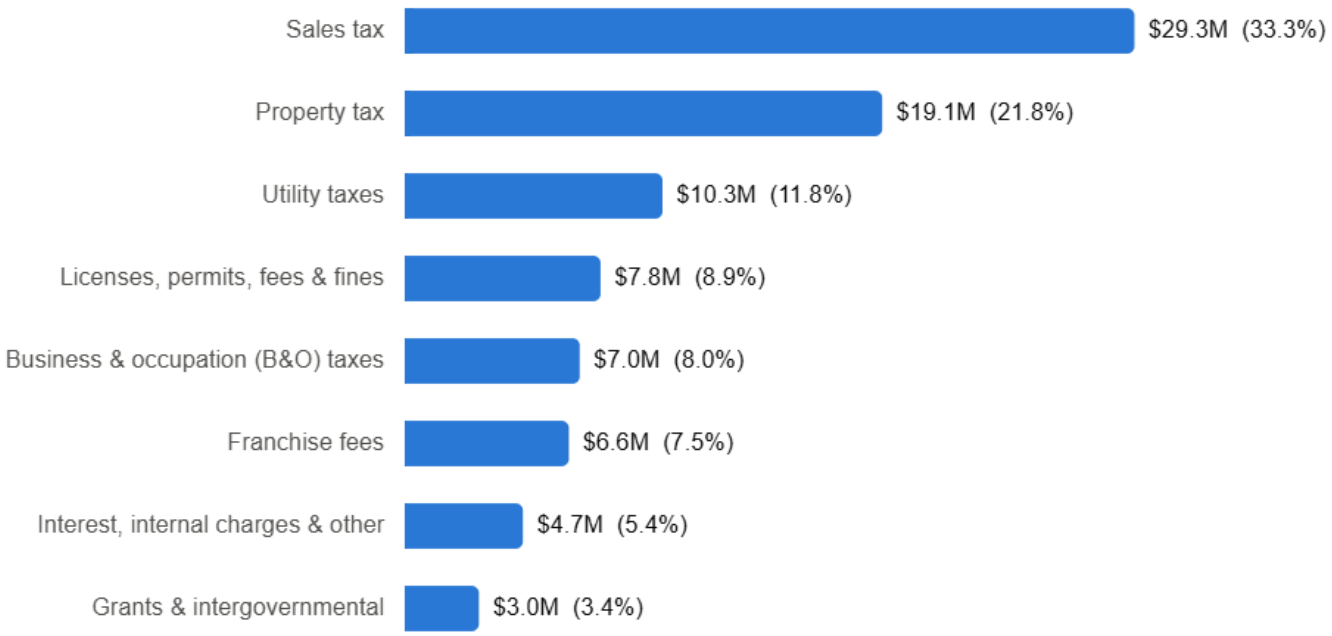
General Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 41,475,044**	**$ 41,751,112**	**$ 40,216,077**	**$ 38,668,669**	**$ 21,412,739**	**$ 21,005,500**
FUNDING SOURCES:						
Property Taxes	8,494,239	8,612,779	8,840,566	9,002,037	9,225,000	9,320,000
King County Parks Levy Property Tax	–	–	–	–	350,000	245,000
Sales Tax	10,243,822	10,450,691	11,283,446	9,753,728	9,900,000	10,197,000
Sales Tax - Affordable Housing	64,624	64,134	64,423	75,161	76,280	78,577
Sales Tax - Criminal Justice	1,911,069	1,892,393	1,929,673	1,783,825	4,424,000	4,586,500
Business and Occupation Taxes	1,620,650	1,798,649	3,291,087	3,463,835	3,500,000	3,500,000
Utility Taxes	3,706,795	3,994,839	4,704,487	4,013,273	5,081,000	5,241,320
Other Taxes	49,352	50,315	62,377	53,560	54,500	56,135
Gambling Tax	94,838	98,718	116,400	95,500	95,500	95,500
Rental Housing Business License Fee	157,576	171,998	171,559	147,737	176,000	182,000
Business Licenses and Permits	2,401,662	1,747,507	2,245,432	1,897,500	1,897,500	1,868,541
Franchise Fees	584,410	514,647	445,636	516,500	3,163,000	3,403,000
Federal Grants	1,156,800	349,479	373,269	94,000	90,000	90,000
State Grants	348,155	349,168	81,251	18,953	55,903	55,903
Local Grants	–	–	–	–	227,225	222,000
State Shared Revenues	1,838,958	1,642,785	1,688,048	1,701,561	883,519	894,660
Intergovernmental Revenues	2,057,524	1,976,868	2,576,255	2,037,842	307,135	129,125
Building and Planning Fees	998,817	981,641	715,178	748,710	665,500	690,750
Fines & Penalties	237,051	192,241	811,357	104,335	227,000	227,000
Parks and Recreation Fees	439,458	594,005	799,292	512,509	956,975	945,200
Interest and Investment Earnings	2,008,139	2,032,411	1,484,007	–	1,414,000	1,414,000
Miscellaneous	339,901	567,915	669,136	571,568	81,468	81,468
Internal Service Charges	–	–	–	–	700,469	727,708
TOTAL OPERATING REVENUES	**$ 38,753,840**	**$ 38,083,183**	**$ 42,352,879**	**$ 36,592,134**	**$ 43,551,974**	**$ 44,251,387**
TRANSFERS IN	90,000	90,000	90,000	90,000	–	–
TOTAL REVENUES AND TRANSFERS	**$ 38,843,840**	**$ 38,173,183**	**$ 42,442,879**	**$ 36,682,134**	**$ 43,551,974**	**$ 44,251,387**
Salaries, Wages and Benefits	10,632,648	11,041,504	12,351,660	13,433,663	13,314,058	13,860,966
Supplies and Operational	3,534,991	4,041,214	4,622,099	4,726,207	4,056,053	4,245,448
Services and Contracts	21,573,031	24,106,488	26,760,040	25,388,903	26,215,096	27,130,084
Equipment Replacement Charges	150,000	150,000	75,000	150,000	150,000	150,000
Capital Expenditures	362,419	342,732	154,988	24,200	9,000	5,500
TOTAL OPERATING EXPENSES	**$ 36,253,089**	**$ 39,681,938**	**$ 43,963,787**	**$ 43,722,973**	**$ 43,744,207**	**$ 45,391,998**
TRANSFERS OUT	2,314,683	26,280	26,500	10,215,091	215,006	215,037
EXPENDITURES & TRANSFERS OUT	**$ 38,567,772**	**$ 39,708,218**	**$ 43,990,287**	**$ 53,938,064**	**$ 43,959,213**	**$ 45,607,035**
Net Change in Fund Balance	**276,068**	**(1,535,035)**	**(1,547,408)**	**(17,255,930)**	**(407,239)**	**(1,355,648)**
ENDING FUND BALANCE	**$ 41,751,112**	**$ 40,216,077**	**$ 38,668,669**	**$ 21,412,739**	**$ 21,005,500**	**$ 19,649,852**
20% Revenues Reserves	**6,932,758.80**	**6,918,393.80**	**7,786,771.80**	**7,160,655.60**	**8,081,181.80**	**8,237,661.60**
AVAILABLE RESERVES	**$ 34,818,353**	**$ 33,297,683**	**$ 30,881,897**	**$ 14,252,083**	**$ 12,924,318**	**$ 11,412,190**

General Fund Financial Story

- Rising Costs, Limited Revenue Growth - Property tax revenue growth is restricted by state law, while inflation, personnel costs, and contracted services continue to increase faster than recurring revenues
- Difficult Decisions to Stabilize the Budget - Council and staff worked collaboratively to identify expenditure reductions, staffing adjustments, and operational efficiencies to limit spending increases and preserve essential services
- Minimal Budget Growth — Despite increasing costs, the proposed General Fund budget reflects an increase of approximately $1.5 million over the 2025–2026 biennium.
- Strategic Use of Reserves — The proposed budget uses approximately $1.77 million in General Fund reserves over the biennium to help bridge the gap between revenues and expenditures, while recognizing that continued reliance on reserves is not sustainable
- Protecting Essential Services — The budget prioritizes public safety, core City operations, and community services, while reducing or adjusting some programs to align expenditures with available resources.

General Fund Revenues





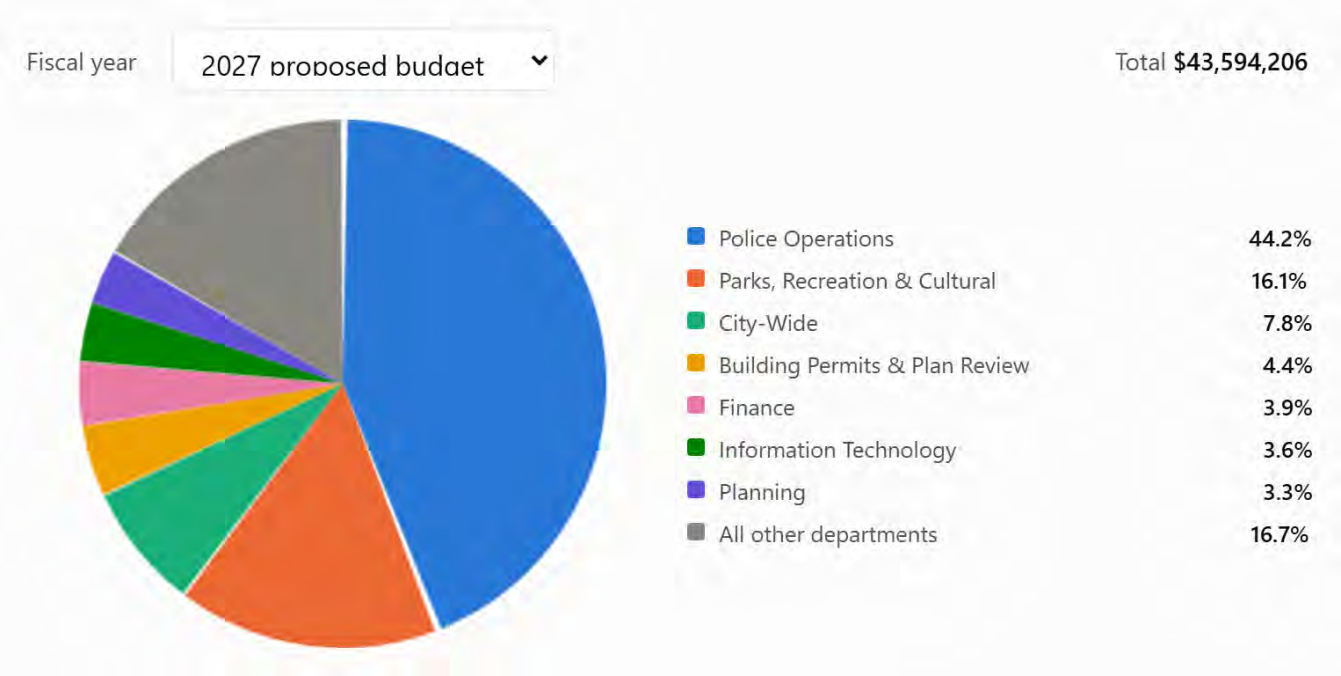
The City expects to collect **$87.8 million** in General Fund revenues over the 2027-2028 biennium. Taxes provide about three quarters of that total.

Category	Amount	Share
Taxes	$66.0M	75.2%
Licenses, permits, fees & fines	$14.4M	16.4%
Interest, internal charges & miscellaneous	$4.4M	5.0%
Grants & intergovernmental	$3.0M	3.4%

Key points

- Sales tax is the largest source. Combined with criminal justice and affordable housing portions, it brings in $29.3M, or 33% of all revenue.
- Property tax is second. It brings in $19.1M (22%), including King County Parks Levy.
- Utility taxes and B&O taxes add $17.3M. Utility taxes are $10.3M and Business & Occupation taxes are $7.0M.
- Franchise fees and business licenses add $10.3M. Franchise fees are $6.6M; business licenses and permits are $3.7M.
- External funding is small. Grants and intergovernmental revenues together are only about 3% of the total.
- Interest earnings are a notable source**,** they amount to $2.8M.

General Fund Expenditures by Department



Department	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed	2028 Proposed
City Council	$ 316,367	$ 298,878	$ 306,329	$ 331,605	$ 414,787	$ 375,580
City Manager	411,515	513,621	641,367	624,235	509,326	488,389
Human Services	1,756,585	3,095,945	2,653,440	1,258,007	1,076,140	1,104,386
Economic Development	1,187,738	746,912	881,137	819,043	785,106	805,707
City-Wide	2,367,515	2,900,210	3,039,373	2,951,077	3,387,390	3,532,150
City Hall Maintenance	242,114	269,802	310,453	283,500	351,500	351,500
City Clerk	739,148	650,386	722,539	876,635	907,627	950,683
Communications	461,572	379,904	467,346	552,267	515,253	528,928
Human Resources	569,769	771,204	755,193	742,382	791,258	831,067
Information Technology	1,409,462	1,435,136	1,748,231	1,486,130	1,584,600	1,695,156
Finance	1,485,846	1,625,701	1,975,425	1,780,805	1,697,490	1,760,107
Legal Services	1,902,644	2,564,101	2,921,542	3,148,776	1,385,861	1,430,575
Police Operations	15,157,680	15,797,558	17,496,715	18,814,308	19,266,881	20,209,855
Planning	1,562,775	1,291,815	1,512,809	1,477,070	1,443,657	1,550,560
Building Permits & Plan Review	1,368,026	1,594,277	1,609,589	1,830,824	1,906,641	1,990,372
Public Works	373,675	349,964	939,744	517,141	547,186	559,473
Parks, Recreation, & Cultural Services	4,790,657	5,248,625	5,906,948	6,079,168	7,023,504	7,077,512
General Fund Operation Expense	**$ 36,103,089**	**$ 39,534,038**	**$ 43,888,180**	**$ 43,572,973**	**$43,594,207**	**$ 45,242,000**
Equipment Replacement Charge	150,000	150,000	75,000	150,000	150,000	150,000
Transfers Out	2,314,683	26,280	26,500	10,215,091	215,187	215,221
Sub-Total Equipment Replacement Charges and	**$ 2,464,683**	**$ 176,280**	**$ 101,500**	**$ 10,365,091**	**$ 365,187**	**$ 365,221**
GENERAL FUNDS OPERATING EXPENSES	**$ 38,567,772**	**$ 39,710,318**	**$ 43,989,680**	**$ 53,938,064**	**$43,959,394**	**$ 45,607,221**

City Council

Mayor: Sarah Moore

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$414,787	$375,580	7	.89%	24% Increase

What We Do

City Council, as the voted legislative branch of the City of Burien's government, sets City's polices, priorities and provides direction to achieve the community's vision.

- Community Representation - Represents Burien residents and businesses, listens to community concerns, and advocates for the community's needs and priorities.
- Policy & Legislative Leadership - Establish City policies, adopt ordinances and resolutions, and provide direction on issues affecting Burien's future.
- Budget & Financial Oversight – Approve and adopt the City's biennial budget, establish fiscal policies, and oversee the responsible use of public resources.
- Strategic Planning - Establishes long-term goals and priorities that guide City programs, services, and investments.
- Regional Collaboration - Represent Burien in regional partnerships and work with neighboring governments to address shared challenges and opportunities.
- Public Accountability - Conduct public meetings, provide opportunities for community participation, and ensure decisions are made through an open and transparent process.

Who We Serve

Residents • Businesses • Community Organizations • Visitors • The Burien Community

Community & Agency Partnerships

- King County - Collaborates on regional public safety, transportation, housing, health, and human services.
- Association of Washington Cities (AWC) - Provides legislative advocacy, policy resources, and training to support effective municipal governance.
- Sound Cities Association (SCA) - Represents the interests of suburban King County cities and supports regional coordination.
- Community Organizations & Neighborhood Groups - Provide input, local perspectives and partnerships that help shape City priorities.

Budget Highlights

- The 2027 budget includes funding for consultant services to support the City Council in updating Burien's Strategic Plan. This effort will help establish community priorities, guide long-term policy decisions, and align City resources with the community's vision for the future.
- Other increases include an increase for dues and memberships, along with a new allocation of liability insurance, which previously was budgeted in the Legal Department.

Personnel

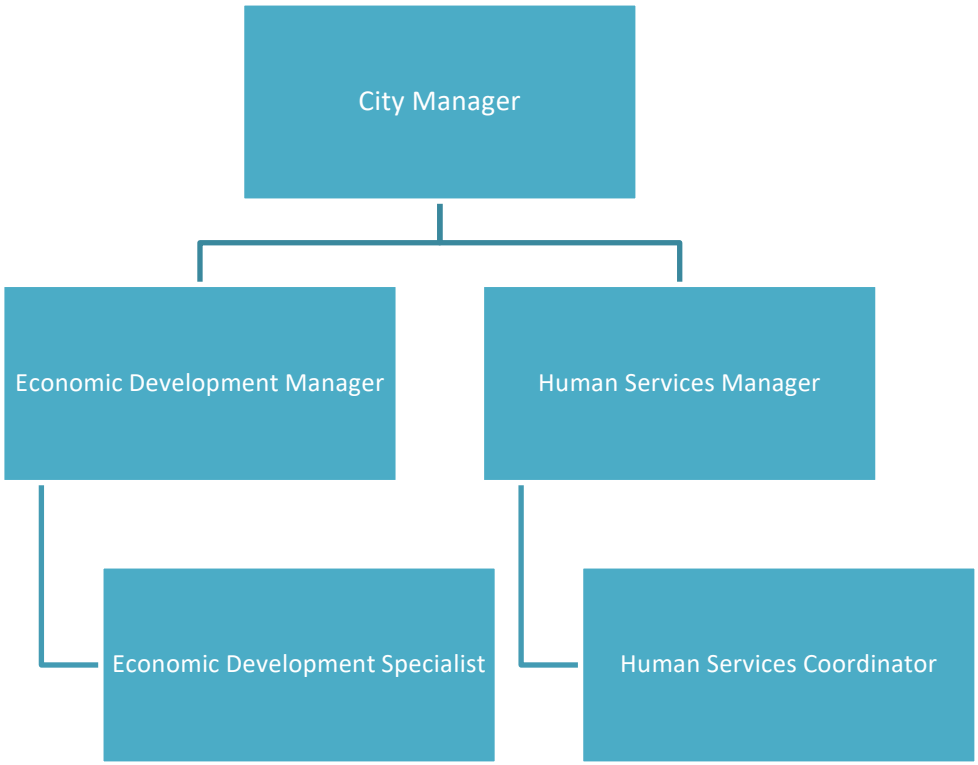
Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Mayor	1.00	1.00	1.00	1.00
Deputy Mayor	1.00	1.00	1.00	1.00
Councilmember	5.00	5.00	5.00	5.00
COUNCIL TOTAL FTE	**7.00**	**7.00**	**7.00**	**7.00**

Financial Trends

City Council Six-Year Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
City Council						
Salaries, Wages and Benefits	114,593	120,905	120,940	120,905	120,990	120,990
Services and Contracts	18,889	-	1,247	20,000	65,000	20,000
Supplies and Operations	182,886	177,973	184,143	190,700	228,797	234,590
City Council Sub-Total	**316,367**	**298,878**	**306,329**	**331,605**	**414,787**	**375,580**

City Manager's Office



City Manager's Office

Responsible Director: Robert Larson, Interim City Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$2,370,573	$2,398,482	5	5.33%	21.17% Reduction

Department Make Up

The City Manager's Department includes Economic Development and Human Services, in addition to the City Manager's division.

Financial Trend

Department Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
City Manager						
Salaries, Wages and Benefits	271,575	286,430	354,424	452,235	334,120	345,183
Services and Contracts	53,500	105,592	179,076	40,000	40,000	40,000
Supplies and Operations	10,265	14,504	12,286	17,000	95,206	103,206
Lobbying Activities	76,174	107,095	95,581	115,000	40,000	-
Sub-Total	411,515	513,621	641,367	624,235	509,326	488,389
Human Services						
Salaries, Wages and Benefits	287,323	306,464	309,434	331,866	352,182	374,118
Services and Contracts	1,466,889	2,779,603	2,335,415	922,541	702,541	707,069
Supplies and Operations	2,373	9,878	8,592	3,600	21,417	23,199
Sub-Total	1,756,585	3,095,945	2,653,440	1,258,007	1,076,140	1,104,386
Economic Development						
Salaries, Wages and Benefits	350,594	363,687	377,268	391,519	400,898	414,686
Services and Contracts	817,292	352,036	474,284	404,924	341,070	345,840
Supplies and Operations	19,853	31,189	29,586	22,600	43,138	45,181
Sub-Total	1,187,738	746,912	881,137	819,043	785,106	805,707
City Manager Sub-Total	**3,355,838**	**4,356,478**	**4,175,945**	**2,701,285**	**2,370,572**	**2,398,482**

City Manager's Division

Responsible Director: Robert Larson, Interim City Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$509,326	$488,389	1	1.12%	30.7% Reduction

What We Do

The City Manager's Office provides leadership and oversight of the City's daily operations, ensuring City Council policies and priorities are carried out effectively. The office works collaboratively with City departments, community partners, and regional agencies to deliver quality public services, responsibly manage resources, and support a transparent, accountable, and responsive local government

- **Council Priorities & Strategic Planning** - Lead implementation of Council-adopted priorities and support the upcoming Strategic Plan update to guide City services and investments.
- **Organizational Efficiency** - Strengthen coordination across departments, streamline processes, and improve the delivery of City services within available resources.
- **Financial Sustainability** - Work with Finance and department leadership to implement responsible spending strategies and maintain essential services amid ongoing revenue challenges.
- **Community Engagement & Trust** - Strengthen communication, transparency, and relationships with residents, businesses, and community partners.
- **Regional Partnerships & Advocacy** - Collaborate with regional agencies and elected officials to advance Burien's interests and pursue opportunities for shared solutions.
- **Employee Leadership & Accountability** - Support department leadership, organizational performance, and a workplace culture focused on service, collaboration, and accountability.

Who We Serve

Residents • Businesses • City Council • City Employees • Community Organizations • Regional Partners

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	0.00	0.00
CITY MANAGER TOTAL FTE	**2.00**	**2.00**	**1.00**	**1.00**

City Manager's Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
City Manager						
Salaries, Wages and Benefits	271,575	286,430	354,424	452,235	334,120	345,183
Services and Contracts	53,500	105,592	179,076	40,000	40,000	40,000
Supplies and Operations	10,265	14,504	12,286	17,000	95,206	103,206
Lobbying Activities	76,174	107,095	95,581	115,000	40,000	-
Sub-Total	411,515	513,621	641,367	624,235	509,326	488,389

Economic Development Division

Responsible Manager: Chris Craig, Economic Development Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$785,106	$805,707	2	1.79%	6.43% Reduction

What We Do

The Economic Development Division develops and implements economic development strategies and initiatives to increase economic vitality by:

- Supporting, growing, and retaining existing businesses
    - Building relationships with local businesses, identifying challenges to their success, providing resources, and helping to resolve issues affecting business operations, expansion, and long-term viability.
    - Providing technical assistance through Business Retention and Expansion (BRE) business visits and partnership with the Small Business Development Center at Highline College for free business advising
    - Enhancing community events, beautification, marketing, and tourism attraction programs
- Attracting new businesses and industries
    - Managing digital marketing and recruitment initiatives
    - Providing site location assistance and connecting stakeholders
    - Providing assistance navigating permitting and land use regulations
- Stimulating real estate development and private investment
    - Developing and marketing incentives including the Opportunity Zone program and Multifamily Tax Exemption programs
    - Facilitating development opportunities by connecting developers and investors to property owners
    - Managing targeted investment attraction marketing programs and relationship building
- Promoting tourism and visitor attraction
    - Developing and implementing paid and organic digital marketing initiatives to attract visitors and tourists
    - Supporting placemaking programs and vibrant events to generate visitor traffic
- Developing partnerships and workforce opportunities to expand employment opportunities
    - Collaborating with regional agencies, educational institutions, business organizations, property owners, and community partners to leverage resources, support workforce development, and advance shared economic priorities.

Community and Agency Partnerships

- Soundside Alliance for Economic Development
- Small Business Development Center at Highline College
- Discover Burien
- Seattle Southside Chamber of Commerce
- Port of Seattle
- Greater Seattle Partners
- Burien Creative District
- Greater Seattle Business Association
- Highline Public Schools

Who We Serve

- Residents • Businesses • Visitors • Workers • Community organizations
- Investors • Real Estate Developers • Property Owners

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
ECONOMIC DEVELOPMENT TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**

Economic Development Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Economic Development						
Salaries, Wages and Benefits	350,594	363,687	377,268	391,519	400,898	414,686
Services and Contracts	817,292	352,036	474,284	404,924	341,070	345,840
Supplies and Operations	19,853	31,189	29,586	22,600	43,138	45,181
Sub-Total	1,187,738	746,912	881,137	819,043	785,106	805,707

Notable Changes:

- Annual beautification efforts including the Town Square Park Holiday Lighting, and SW 152nd Street Hanging Flower Basket Program have been eliminated from the 2027-2028 budget.

Human Services Division

Responsible Director: Anyah Zupancic, Human Services Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,076,140	$1,104,386	2	2.45%	44.25% Reduction

What We Do

The Human Services Division develops, plans, implements, and administers the City's human services activities. Burien supports, funds, and advocates for human service agencies and programs working to better the lives of our residents and their families. To accomplish this work, staff serve as:

- Planners - assessing and anticipating needs and developing appropriate policy and program responses.
  - Supporting and informing the Human Services Commission through their policy and funding result recommendation process.
  - Representing the needs and conditions of Burien residents with regional bodies, including the Regional Office of Gun Violence Prevention, South King Housing and Homelessness Partners (SKHHP,) and the South King County Human Services Planners.

- Funders – administering City funds and external grants
  - Per the City's Financial Policies, appropriation of $9.478 per capita ($505,369) of the General Fund is allocated annually to fund non-profit organizations providing human services for residents.
  - $40,000 in federal Community Development Block Grants budgeted annually to support human services programs serving low-moderate income Burien residents.
  - $50,000 annually for Severe Weather Shelter funding.
  - Annual membership dues and SHB 1406 Affordable Housing Sales Tax contributions to SKHHP.

- Conveners – engaging peers and partners in community problem-solving to develop and improve services.
  - Convening funded, location-based, and regional partners for strategy and coordination on pressing issues, including homelessness outreach, youth violence prevention, and workforce development.

Additional functions include:

- Managing the Police Co-Response program, providing oversight and resource support
- Administering the Utility Tax Relief program for low-moderate income residents
- Managing Burien's Opioid Settlement Fund expenditures and reporting
- Supporting coordination between Emergency Management and severe weather service providers

Who We Serve

Residents • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Human Services Manager	1.00	1.00	1.00	1.00
Human Services Coordinator	1.00	1.00	1.00	1.00
HUMAN SERVICES TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**

Human Services Division Financial Detail

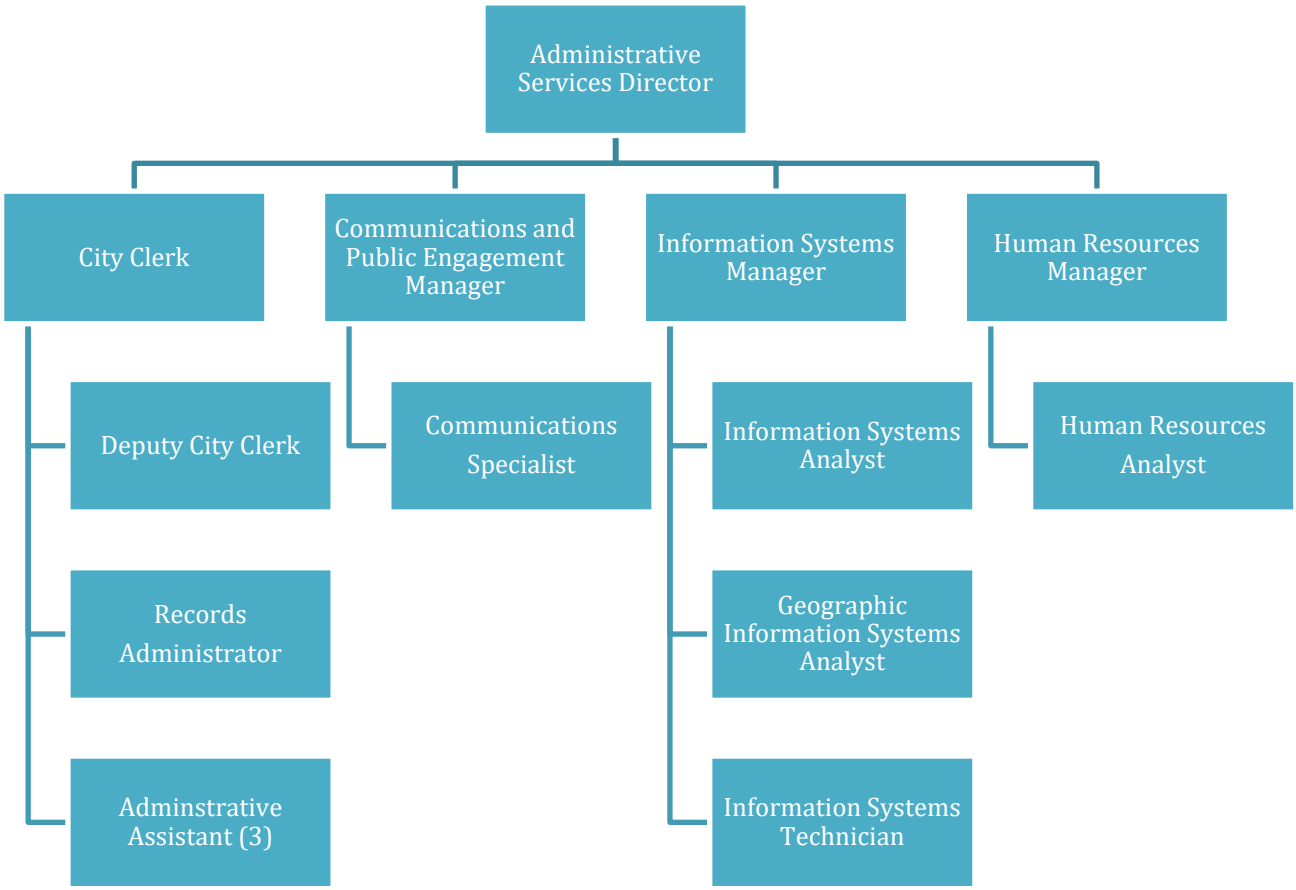
Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Human Services						
Salaries, Wages and Benefits	287,323	306,464	309,434	331,866	352,182	374,118
Services and Contracts	1,466,889	2,779,603	2,335,415	922,541	702,541	707,069
Supplies and Operations	2,373	9,878	8,592	3,600	21,417	23,199
Sub-Total	1,756,585	3,095,945	2,653,440	1,258,007	1,076,140	1,104,386

Notable Changes:

- End of COVID Pandemic Recovery Funds (PRF) and Burien's Enhanced Public Safety Initiative. Previous budgets included a $2.9M allocation in PRF and funding for the Neighborhood Outreach Coordinator and Co-Response Mental Health Professional programs.
- With the adoption of the HB 2015 Sales Tax, funding for the Police co-response program has moved to the Police budget. Contract and program administration are still managed by Human Services staff, including the management of external grant funding for the program.
- Prior budgets have included an annual CPI increase to the per capita Human Services funding allocation (~$20,000 increase annually.) This increase has been suspended for the 2027-28 budget.

Administrative Services Department

The Administrative Services Department is built on a simple belief: caring for the people that make this city work is how Burien cares for its community. The Department brings together four divisions that provide the essential services every City depends on. The **City Clerk** keeps the official record open and accessible, **Communications** connects the community to its city, **Human Resources** supports the employees who deliver City services, and **Information Systems** keeps the technology behind those services secure and reliable. The community may not always see this work directly, but they experience it every time a public meeting runs smoothly, a records request is answered, a position is filled, or a system stays online. Together, these divisions deliver services with consistency, care, and a constant eye toward what comes next.



Administrative Services Department

Responsible Director: Fernando Llamas, Jr., Administrative Services Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$3,798,737	$4,005,833	13.5	8.71%	6.2% Increase

City Clerk Division

Responsible Manager: Heather McCoy, City Clerk

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$907,627	$950,683	4.5	2.07%	16.20% Increase

Mission

We support transparent, accessible, and efficient city government by providing legislative services, managing public records, administering licensing, and delivering reliable customer service to residents, businesses and city staff

What We Do

The City Clerk Division keeps Burien's government open, accurate, and accountable. When residents want to know what the Council decided, how it made that decision, or what records the City holds, they start here. The Division prepares and publishes Council agendas, packets, and minutes; maintains the official legislative record and the Burien Municipal Code; and serves as custodian of the City's records and seal. It responds to public records requests under the Washington Public Records Act, supports the City's boards and commissions, and provides front-line customer service to residents, businesses, and staff.

This work is delivered through **four** programs: Legislative and Democratic Services, Records Management, Public Records and Transparency, and Operations and Administrative Support.

1. Legislative & Democratic Services
    - Legislative & Council Support
    - Elections & Political Compliance
    - Boards, Commissions, and Committees
2. Records Management
3. Public Records & Transparency
4. Operations & Administrative Support
    - Administrative Support
    - Continuity of Governance

Who We Serve

Residents • Businesses • City departments

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Administrative Assistant II	2.00	1.50	1.50	1.50
Administrative Assistant I	1.00	1.00	1.00	1.00
CITY CLERK TOTAL FTE	**6.00**	**5.50**	**5.50**	**5.50**

City Clerk Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
City Clerk						
Capital	-	5,362	-	-		
Salaries, Wages and Benefits	625,864	536,995	618,548	729,335	723,970	766,456
Services and Contracts	53,684	37,814	22,937	60,000	37,900	35,900
Supplies and Operations	59,600	70,215	81,054	87,300	145,756	148,327
Sub-Total	739,148	650,386	722,539	876,635	907,626	950,683

Notable Changes:

- Postage and mailing costs will be charged to the departments that use them, with no change in overall City cost.
- Funding for election costs in anticipation of a possible bond or levy measure, as directed by City Council.
- Front desk staffing at City Hall will be reduced from two positions to one, which means longer wait times for community members.
- Insurance allocation which previously was recorded under the Legal Department.

Communications Division

Responsible Manager: Devin Chicras, Communications and Public Engagement Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$515,253	$528,928	2	1.17%	2.41% Increase

Mission

We inform, connect, inspire, and empower the Burien community in order to build trust and participation, leading to a more effective, accessible, and efficient municipal organization.

What We Do

The Communications Division connects Burien's community to city government. Whether it is a road closure, a new program, a public meeting, or an emergency, the Division makes sure people hear about it clearly, accurately, and in a language they understand. The Division manages the City's website and social media, leads media relations and official statements, designs print and digital materials, and runs engagement campaigns that invite residents to participate. In emergencies or when misinformation spreads, it serves as the City's trusted source of public information.

This work is delivered through **three** programs: Digital and Multimedia Services, Strategic Communications and Public Engagement, and Operations and Administrative Support.

1. Digital & Multimedia Services
    - Digital Communications
    - Multimedia & Language Access
    - Design & Branding
2. Strategic Communications & Public Engagement
    - Strategic Communications & Media Relations
    - Outreach & Public Engagement
    - Emergency & Crisis Communications
3. Operations & Administrative Support
    - Internal Communications
    - Planning & Support

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Communications and Public Engagement Manager	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00
COMMUNICATIONS TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**

Communications Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Communications						
Salaries, Wages and Benefits	298,691	237,869	304,681	326,367	355,227	366,957
Services and Contracts	108,980	86,788	95,447	148,500	112,501	112,501
Supplies and Operations	53,901	55,247	67,218	77,400	47,525	49,470
Sub-Total	461,572	379,904	467,346	552,267	515,253	528,928

Notable Changes:

- The City magazine will be replaced with a four-page mailer sent to all households, keeping the community informed on key issues at a much lower cost.
- Savings on translation services by using new and best available technology, with professional review to ensure accuracy.
- Insurance allocation which previously was recorded under the Legal Department.

Human Resources Division

Responsible Manager: Mei Kearns, Human Resources Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$791,258	$831,067	3	1.81%	8.33% Increase

Mission

We foster a positive, productive, inclusive, and innovative work environment by providing human resources services, supporting the development and well-being of our employees, and ensuring compliant, competitive, and transparent employment practices for the benefit of employees and the community.

What We Do

The Human Resources Division supports the people who care for Burien. From the first job posting to the last day on the job, HR supports City employees at every stage of their careers. The Division leads recruitment and onboarding, maintains classification and compensation plans, manages leave programs, and keeps personnel records secure and confidential. It guides managers and employees through performance management, employee relations, and workplace investigations, interprets labor contracts, and supports collective bargaining with the City's two labor unions. HR also oversees training, workplace safety, and the citywide Wellbeing program. Through fair, consistent, and compliant employment practices, the Division helps the City attract and keep the talent its community depends on.

This work is delivered through **five** programs: Employee Lifecycle, Workforce Administration, Workforce Relations, Learning and Development, and Safety.

1. Employee Lifecycle
    - Recruitment and Onboarding
    - Exit and Offboarding
2. Workforce Administration
    - Classification & Compensation
    - Benefits & Leave Administration
    - Records & Data Management
    - Wellbeing Program
3. Workforce Relations
    - Employee Labor Relations
    - Policies & Procedures
4. Learning & Development
5. Safety
    - Risk Management & Safety
    - Continuity & Emergency Support

Who We Serve

City departments

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Administrative Services Director	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
HUMAN RESOURCES TOTAL FTE	**3.00**	**3.00**	**3.00**	**3.00**

Human Resources Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Human Resources						
Salaries, Wages and Benefits	529,841	669,836	668,737	656,682	689,898	727,367
Services and Contracts	20,230	73,986	60,617	55,000	30,000	30,000
Supplies and Operations	19,698	27,383	25,838	30,700	71,360	73,700
Sub-Total	569,769	771,204	755,193	742,382	791,258	831,067

Notable Changes:

- Higher costs for professional services that help the City meet employment laws and reduce risk in how employee concerns are handled.
- Additional training for staff on workplace safety, employee leave, and supervision to meet compliance requirements and lower risk.
- Savings on postage and advertising by moving recruitment to an more effective applicant tracking platform.
- Insurance allocation which previously was recorded under the Legal Department.

Information Systems Division

Responsible Manager: Scott Roberts, Information Systems Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,584,600	$1,695,156	4	3.66%	1.40% Increase

Mission

Our mission is to empower the City of Burien to support community engagement and diverse cultural initiatives by providing accessible, innovative, and sustainable technology solutions. We are dedicated to delivering dependable, secure, ecological, and user-friendly information technology services defined by integrity, efficiency, and continuous improvement.

What We Do

The Information Systems Division keeps the technology behind City services running, secure, and ready for what comes next. Every permit issued, payment processed, and email sent depends on resilient and efficient systems that work quietly in the background. The Division supports every City employee through help desk services and device management, maintains the City's network and servers, and supports core business applications. It protects City data through cybersecurity, backups, and disaster recovery planning. IS also leads technology projects, sets technology policy, and explores practical innovations that help the City serve residents more efficiently and effectively.

This work is delivered through **five** budget programs: Strategic Governance and Innovation, Digital Services and Information Management, Infrastructure and Systems Operations, Technology Support and Asset Management, and Security, Risk and Resilience.

1. Strategic Governance & Innovation
    - Project & Change Management
    - Governance, Compliance & Policy
    - Innovation & Smart Government
2. Digital Services & Information Management
    - Business Applications Support
    - Website & Digital Services
    - Data & Information Management
3. Infrastructure & Systems Operations
    - Network & Infrastructure Management
    - Communications & Collaboration Systems
4. Technology Support & Asset Management
    - User Support & Helpdesk Services
    - Asset & Inventory Management
5. Security, Risk & Resilience

Who We Serve

Residents • City departments

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Information Systems Manager	1.00	1.00	1.00	1.00
Information Systems Analyst	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00
Information Systems Technician	1.00	1.00	1.00	1.00
INFORMATION SYSTEMS TOTAL FTE	**4.00**	**4.00**	**4.00**	**4.00**

Information Systems Division Financial Detail

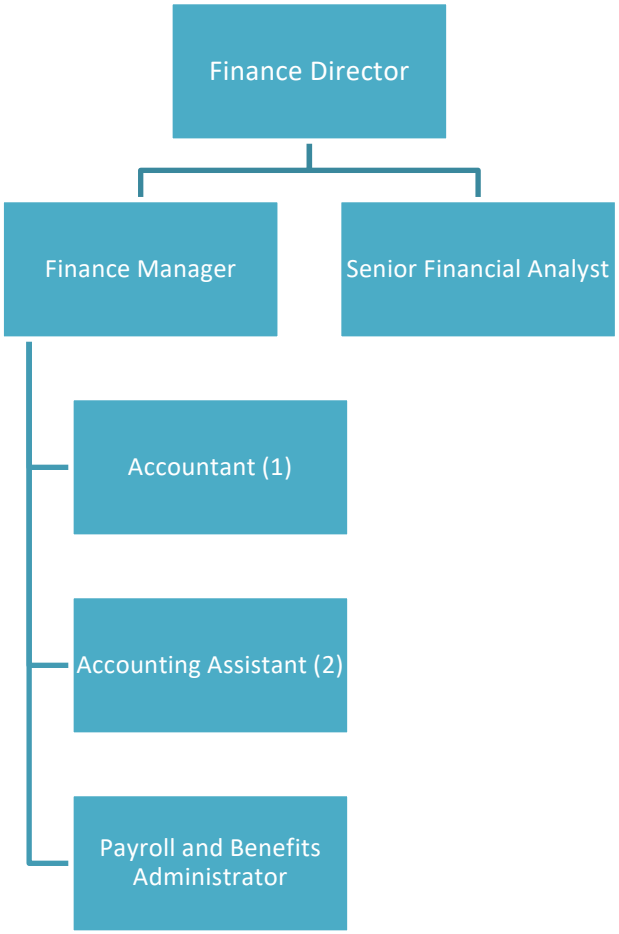
Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Information Technology						
Capital	113,819	254,120	106,776	24,000	9,000	5,500
Salaries, Wages and Benefits	601,522	522,321	650,930	661,680	700,334	724,571
Services and Contracts	173,262	65,456	145,396	76,500	80,686	82,119
Supplies and Operations	520,859	593,239	845,130	723,950	794,580	882,966
Sub-Total	1,409,462	1,435,136	1,748,231	1,486,130	1,584,600	1,695,156

Notable Changes:

- Higher costs for the software subscriptions that run City services, as vendors raise prices and move to subscription-based licensing.
- Higher costs for computers and equipment, as demand from artificial intelligence and national data center growth drives up prices nationwide.
- Continued investment in cybersecurity to protect community data and keep City services running as cyber threats to local governments grow.
- Insurance allocation which previously was recorded under the Legal Department.

Finance Department & Citywide Costs

The Finance Department



Finance Department

Responsible Director: Casey Headley, Finance Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2026
$1,697,490	$1,760,107	7	3.86%	7.95% Reduction

Mission

Our mission is to serve as responsible stewards of public resources by leading with transparency, integrity, and accountability. We are committed to open, honest, and clear communication that builds trust with our colleagues, City Council, and community. We take ownership of our responsibilities, embrace challenges, and deliver practical solutions that support sound financial decisions and responsible use of taxpayer dollars.

What We Do

- **Financial Planning & Budgeting** — Develop and monitor the City's biennial budget, provide financial forecasts, and support long-term financial sustainability.
- **Accounting & Financial Reporting** — Manage financial records, prepare financial statements, coordinate annual audits, and ensure compliance with state and federal requirements.
- **Revenue Collection & Tax Administration** — Administer business and occupation (B&O) taxes, utility taxes, business licenses, and other City revenues to support essential public services.
- **Payroll & Accounts Payable** — Process employee payroll, vendor payments, and financial transactions accurately and on time.
- **Treasury & Investment Management** — Safeguard public funds, manage cash flow, oversee banking and investments, and maintain responsible financial controls.
- **Financial Accountability & Support** — Provide financial guidance, purchasing oversight, and reporting to City departments, leadership, and the City Council.

Who We Serve

Residents • Businesses • City Employees • City departments • City Council

How We Protect City Assets

- Implement internal controls and segregation of duties
- Conduct regular reconciliations and audits
- Monitor financial risks and promote transparency

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Finance Director	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Senior Finance Analyst	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	0.00	0.00
Accountant	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00
Accounting Assistant	2.00	2.00	2.00	2.00
FINANCE TOTAL FTE	**8.00**	**8.00**	**7.00**	**7.00**

What Changed?

- Reduction of one accountant in the department, which was a limited term position through December 31, 2026.
- Reduction of professional services.
- Insurance allocation which previously was recorded under the Legal Department.

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Finance						
Salaries, Wages and Benefits	1,162,754	1,221,039	1,336,231	1,384,670	1,288,673	1,335,781
Services and Contracts	121,161	184,017	349,110	181,685	130,600	130,600
Supplies and Operations	201,931	218,544	290,085	214,450	278,216	293,726
Capital	-	-	-	-		
Finance Sub-Total	**1,485,846**	**1,623,600**	**1,975,425**	**1,780,805**	**1,697,489**	**1,760,107**

Citywide Services

Responsible Directors: Casey Headley, Finance Director & Fernando Llamas Jr, Administrative Services Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2026
$3,738,890	$3,883,650	0	7.9%	15.76% Increase

What We Do

Citywide costs include shared services, contractual obligations, and other expenses that support the City as a whole rather than a specific department. These expenditures fund essential community services, meet legal requirements, support local elections, and maintain City Hall operations.

What These Costs Support

- Public Defense — Provides legally required representation for eligible individuals who cannot afford an attorney in municipal court proceedings.
- Municipal Court & Jail Services — Supports court operations and contracted jail services necessary for the City's criminal justice system.
- Animal Control Services — Funds animal control and related services through the City's contract with CARES, a nonprofit organization.
- Elections & Voter Registration — Covers the City's share of election administration costs, which vary depending on the number and type of measures and races on the ballot.
- Community Safety & Support — Funds substance abuse services and other citywide public safety obligations.
- City Hall Operations — Supports shared facility maintenance, supplies, and contracted services necessary for daily operations.

Who We Serve

Residents • Businesses • Visitors • City Departments • Community Organizations

Community & Agency Partnerships

- CARES (Community Animal Resource & Education Society) - Provides contracted animal control and related services for the Burien community.
- King County District Court — Provides municipal court services through an interlocal agreement.
- King County Department of Adult and Juvenile Detention — Provides contracted jail services.
- King County Elections — Administers elections and voter registration services, with costs allocated to the City based on election activity.
- Public Defense Providers — Provide legal representation to eligible individuals in accordance with constitutional and state requirements.

Budget Highlights

- Increasing Public Defense Requirements — Public defense costs are projected to increase as Washington State phases in new requirements that reduce attorney caseload limits. These state-

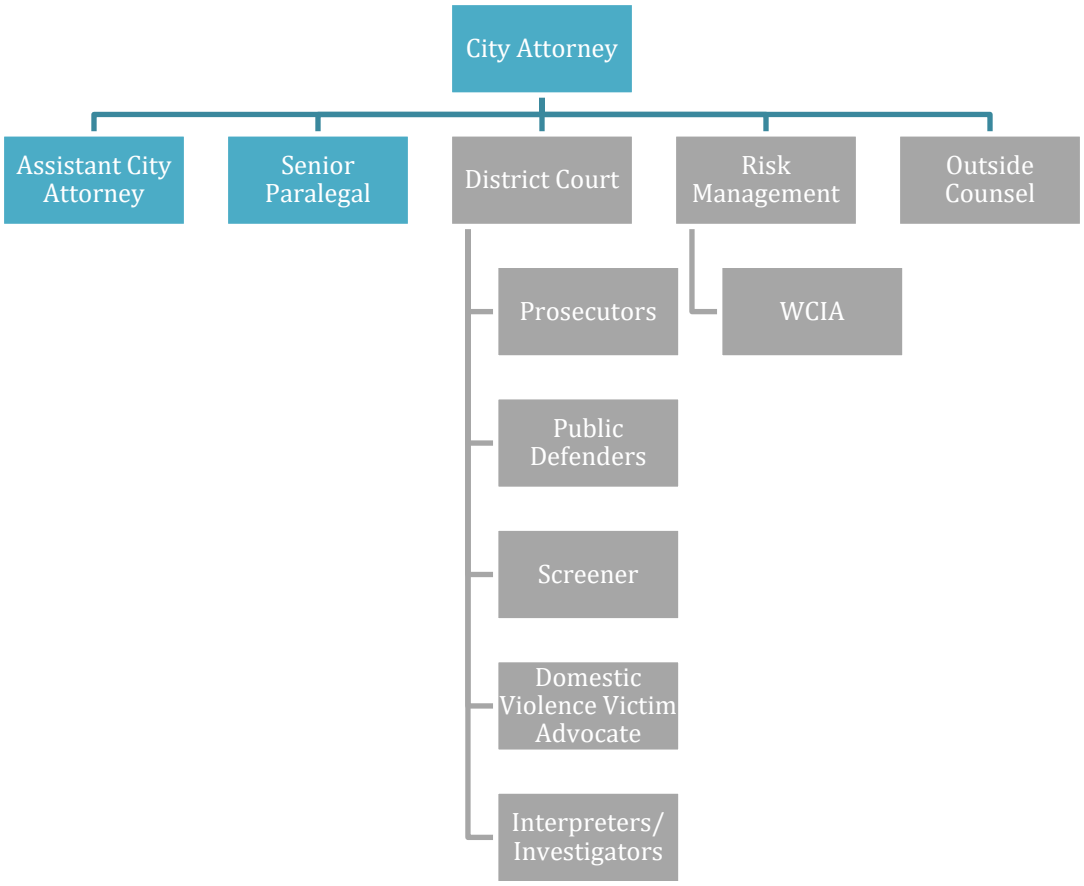
mandated changes are intended to improve legal representation but increase costs for local governments without a corresponding dedicated funding source.

- Animal Control Services — The City continues its contract with CARES, a nonprofit organization operating with limited resources. Contract costs increase annually based on the Consumer Price Index (CPI), reflecting rising costs of providing animal control services.
- Election Cost Variability — Voter registration and election expenses fluctuate from year to year depending on the number and type of elections, candidates, and ballot measures requiring City participation.
- Court & Jail Services - Funding supports the City's contractual and legal obligations for municipal court operations and jail services.
- City Hall Maintenance — Funding supports ongoing building maintenance, supplies, and contracted services to maintain a functional and accessible City Hall.

Citywide Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
City-Wide						
Supplies and Operations	90,734	149,756	133,479	123,000	165,590	174,050
Animal Control	276,725	289,178	320,308	329,917	343,000	352,300
Jail Contract	1,002,865	1,206,830	1,284,823	1,246,160	1,300,000	1,352,000
Municipal Court	614,470	625,339	627,529	630,000	680,000	700,000
Voter Registration	71,351	319,316	330,922	275,000	356,800	366,800
Public Defense	292,180	294,707	327,182	331,000	526,000	571,000
Substance Abuse	19,190	15,085	15,130	16,000	16,000	16,000
Sub-Total	2,367,515	2,900,210	3,039,373	2,951,077	3,387,390	3,532,150
City Hall Maintenance						
Services and Contracts	58,860	60,936	62,460	70,000	70,000	70,000
Supplies and Operations	183,254	208,866	247,993	213,500	281,500	281,500
Sub-Total	242,114	269,802	310,453	283,500	351,500	351,500
City-Wide Sub-Total	**2,609,629**	**3,170,012**	**3,349,826**	**3,234,577**	**3,738,890**	**3,883,650**

Legal Department



Legal Department

Responsible Director: Ann Marie Soto, Interim City Attorney

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,385,861	$1,430,575	3	3.14%	53.60% Reduction

What We Do

The Legal Department provides comprehensive legal services and guidance to the City Council, City Manager, City departments, staff, and advisory bodies to support the City of Burien operations, ensure compliance with applicable laws, and protect the City of Burien's interests.

Key responsibilities include providing legal advice on municipal matters; managing litigation, including the selection and oversight of outside counsel and the development of legal strategies; administering contracts for court-related services; and drafting and reviewing ordinances, resolutions, agreements, and other legal documents. The department also represents the City in matters involving its insurance pool and oversees risk management activities. The City Attorney also serves as the risk manager.

This work is delivered through **four** programs:

1. Advisory and Litigation-Consulting Services
    - Manage litigation and coordinate contracted litigation services.
    - Oversee internal litigation case management
    - Provide inter-department legal advice and support
    - Draft and review ordinances, agreements and other legal documents

2. Criminal Prosecution Services
    - Administer contracts for municipal court services
    - Coordinate and oversee contracted criminal prosecution services.
    - Manage contracted domestic violence victim advocacy services.

3. Public Defense
    - Administer and oversee contracted public defense services.
    - Coordinate contracted public defense screening and eligibility determination services.

4. Risk Management
    - Develop and coordinate risk prevention and mitigation strategies.
    - Manage claims and support efforts to minimize the City's legal and financial exposure.
    - Serve as the City's primary liaison to the Washington Cities Insurance Authority (WCIA).

Who We Serve

City Council, City Manager, City departments, City Boards & Commissions

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
Senior Paralegal	1.00	1.00	1.00	1.00
LEGAL TOTAL FTE	**3.00**	**3.00**	**3.00**	**3.00**

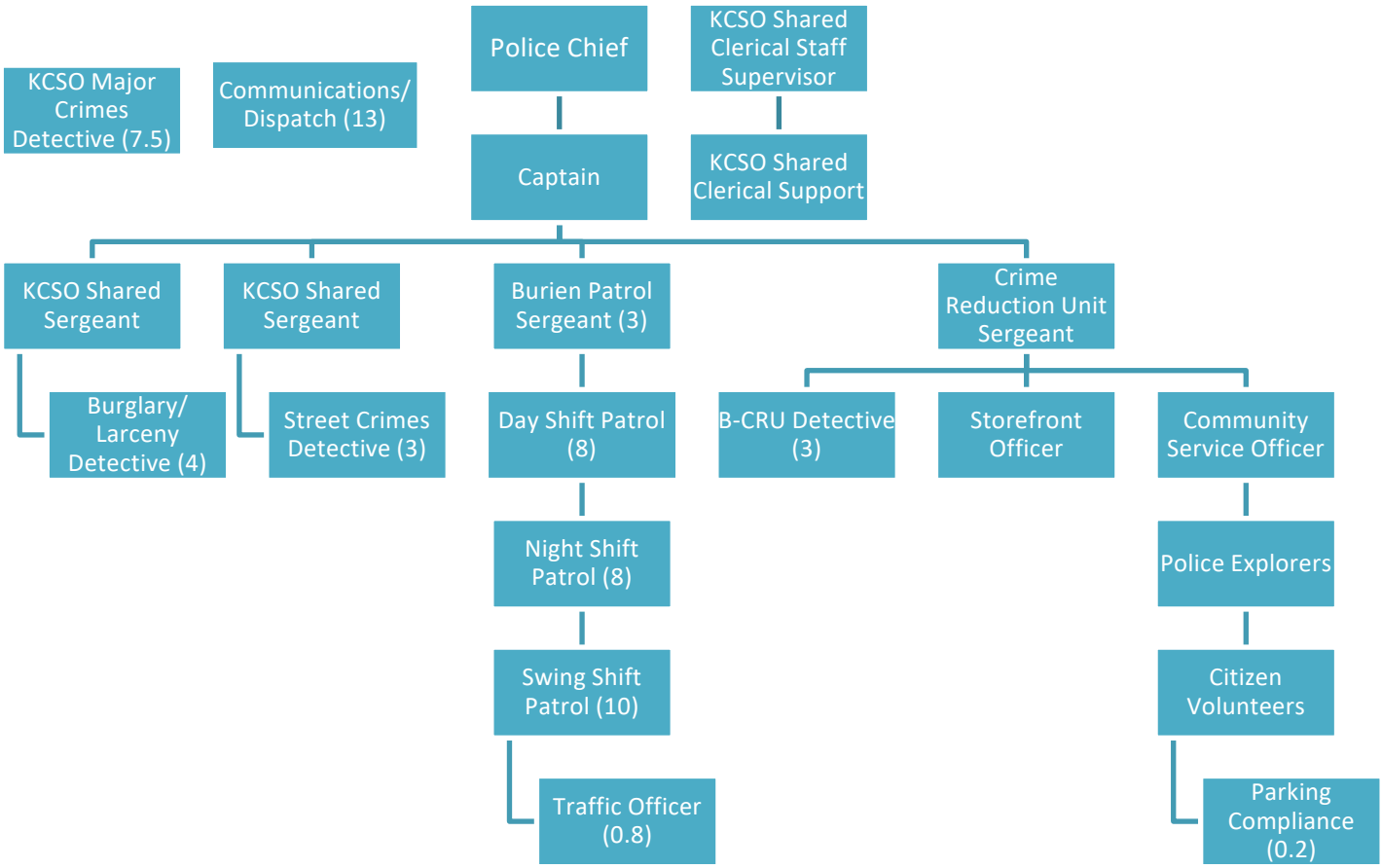
What Changed?

- Insurance costs were previously recorded 100% in the legal department and is now allocated across departments and funds, which was about $1.4 million in reductions.

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Legal Services						
Salaries, Wages and Benefits	749,353	605,337	581,065	681,826	662,351	687,449
Services and Contracts	337,320	725,095	830,880	525,500	640,500	655,500
Supplies and Operations	815,970	1,233,668	1,509,597	1,941,450	83,010	87,626
Legal Services Sub-Total	**1,902,644**	**2,564,101**	**2,921,542**	**3,148,776**	**1,385,861**	**1,430,575**

Police Department



Police Department

Responsible Directors: Robert Larson, Interim City Manager; Casey Headley, Finance Director; and Tom Calabrese, Police Chief

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$19,266,881	$20,209,855	—	44.07%	8.72% Increase

What We Do

The City of Burien contracts with the King County Sheriff's Office to provide law enforcement services through the Burien Police Department. Officers serve the community through emergency response, crime prevention, investigations, and neighborhood policing. The City works collaboratively with KCSO and community partners to address public safety concerns, build trust, and promote a safe and welcoming environment for residents, businesses, and visitors.

- **Emergency Response & Patrol** — Respond to emergency calls, investigate incidents, and provide police patrol services throughout Burien.
- **Crime Prevention & Investigations** — Investigate criminal activity, enforce laws, and work to prevent crime through proactive policing and community partnerships.
- **Community Policing** — Build relationships with residents, businesses, and neighborhoods to address public safety concerns and strengthen community trust.
- **Traffic & Pedestrian Safety** — Enforce traffic laws, respond to collisions, and support efforts to improve safety on City streets.
- **Behavioral Health & Crisis Response** — Coordinate with behavioral health professionals and service providers to respond to individuals experiencing crises and connect them with appropriate resources.
- **Regional Public Safety Coordination** — Collaborate with neighboring jurisdictions and regional law enforcement agencies to address crime and shared public safety challenges.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

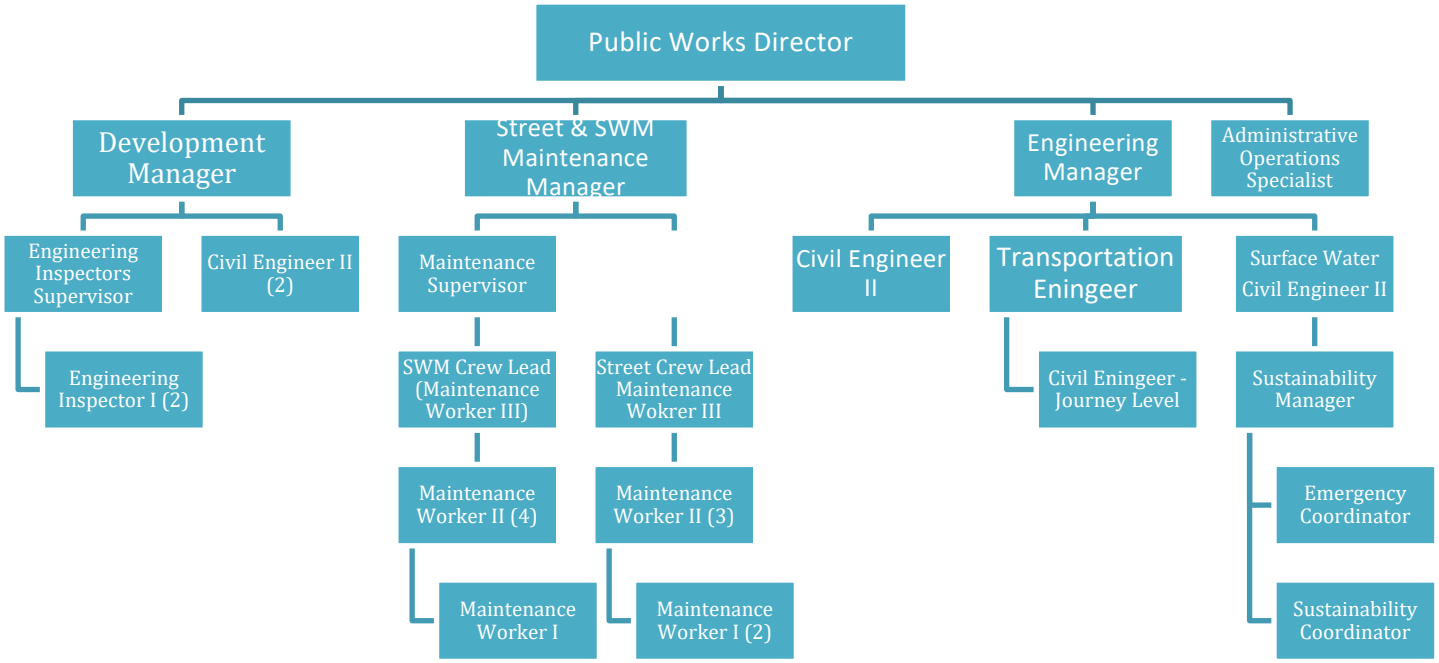
What Changed?

- The new criminal justice sales and use tax revenues will help support the Co-Response program, which previously lived in the Human Services budget, plus we have a grant from King County Health to support this position.

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Police						
Capital	-	14,506	31,582	-	-	-
Salaries, Wages and Benefits	6	6	5	-	-	-
Services and Contracts	15,104,531	15,707,223	17,440,214	18,777,808	19,223,806	20,165,805
Supplies and Operations	53,143	75,824	24,914	36,500	43,075	44,050
Police Sub-Total	**15,157,680**	**15,797,558**	**17,496,715**	**18,814,308**	**19,266,881**	**20,209,855**

Public Works Department



Public Works Department

Responsible Director: Rod Steitzer, P.E., Public Works Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$547,186	$559,473	1.50	1.24%	24.04% Reduction

What We Do

- Maintenance and operations of city assets within the right-of-way, and storm response
- Capital investment planning, acquisition, construction, and fleet services
- Transportation and surface water engineering
- Property redevelopment compliance, and private utility agreements
- Sustainability, Climate Action, Solid Waste, Food Banks
- Emergency preparedness and safety training
- Community engagement and partnerships
- Interagency, regional, state, and federal coordination

Who We Serve

- Residents, Businesses, Community organizations, Regional Partners, City departments, and Visitors

Community & Agency Partnerships

- Sound Cities Association, King County Sherrif, King County Fire District 2 and North Highline Fire
- Neighboring cities for coordinated work and storm response
- WSDOT, Transportation Improvement Board, South County Area Transportation Board
- The Department of Ecology,
- Sound Transit, King County Metro, and Solid Waste Service Providers
- Seattle City Light, Puget Sound Energy, Century Link, Ziply Fiber, and Xfinity
- Water Districts 20, 49, 125, and Highline, Sewer Districts Southwest Suburban, Valley View, and Midway
- Highline College, Highline School District, Latino Civic Alliance, WELD Seattle
- Master Builders Association

Budget Highlights

- Maintenance and Operations — dependable infrastructure, public safety
- Capital investments – strategic investments for compliance, capacity, and safer community
- Utility systems - supporting a vibrant and livable community, protect properties
- Sustainability, Climate Action, Solid Waste – helping ensure a clean environment for the future
- Emergency preparedness and safety training – for a community ready to handle unexpected events

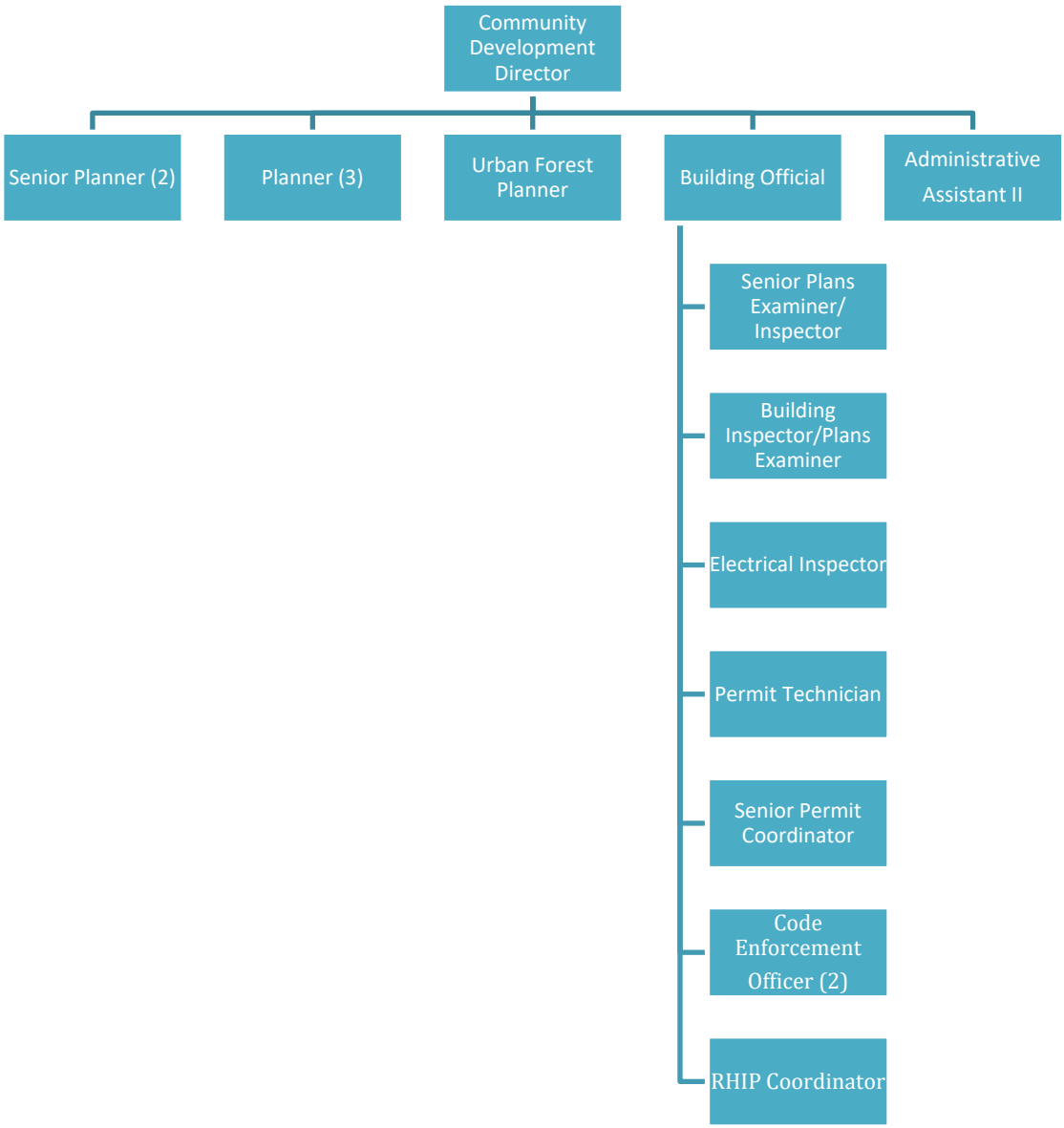
Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Public Works Director	0.20	0.20	0.20	0.20
Engineering Manager	0.20	0.20	0.20	0.20
Civil Engineer II	0.10	0.10	0.10	0.10
Civil Engineer I	0.20	0.20	0.20	0.20
Sustainability Manager	0.20	0.20	0.20	0.20
Emergency Management Coordinator	0.40	0.40	0.40	0.40
Public Works Project Manager	0.10	0.10	0.10	0.10
Administrative Assistant I	0.10	0.10	0.10	0.10
PUBLIC WORKS GENERAL FUND - TOTAL FTE	**1.50**	**1.50**	**1.50**	**1.50**

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Public Works						
Capital	-	2,101	-	-	-	-
Salaries, Wages and Benefits	209,388	163,325	221,846	294,941	293,187	304,244
Services and Contracts	136,252	160,469	623,769	147,700	200,000	200,000
Supplies and Operations	28,035	24,069	94,129	74,500	53,999	55,229
Public Works Sub-Total	**373,675**	**349,964**	**939,744**	**517,141**	**547,186**	**559,473**

Community Development Department



Community Development Department

Responsible Director: Janet Shull, Interim Community Development Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$3,350,298	$3,540,932	17	7.69%	7.17% Increase

Mission

The mission of the department is to ensure that the natural and built environments are healthy, safe, and reflect the community's vision by providing exceptional customer service, listening to our customers, and proactively solving problems.

What We Do

- Land use and building permit services
- Long range planning programs and initiatives
- Code compliance
- Community engagement and partnerships
- Interagency, regional, state, and federal coordination

Who We Serve

- Residents, Businesses, Community organizations, Regional Partners, City departments, and Visitors

Community & Agency Partnerships

- The Washington State Department of Commerce – Growth Management and land use legislation
- Puget Sound Regional Council – Regional planning
- King County – Countywide planning policies
- Neighboring cities for coordinated work on SAMP and other issues that affect South King County Cities
- The Washington State Department of Ecology
- Sound Transit, King County Metro, and Solid Waste Service Providers
- Water Districts 20, 49, 125, Seattle Utilities and Highline, Sewer Districts Southwest Suburban, Valley View, and Midway
- Highline School District
- Master Builders Association
- South King Housing and Homelessness Partners (SKHHP) - Member city contributing funds for the preservation and creation of affordable housing

What Changed?

- Eliminated the LT Assistant Planner Position: reduced Planning staff by one FTE which is a 14% reduction in staff capacity for long range and land use permit review
- Converted an LT Code Compliance Officer to a permanent position in the Building Division: CD will have 2 Code Compliance FTEs to better respond to code enforcement matters
- $50,000 was removed from Professional Services in the Building Department for 2027 which could reduce fill in inspection help when staff are on leave. Specialized consultants for permit review may not be used when there is no expertise in house.

- Elimination of the Administrative Assistant II position in Administrative Services will increase the workload of CD staff as they will need to take on more of the front counter duties going forward
- Insurance cost is now allocated in departments that previously was recorded in the Legal Department.

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Planning						
Capital	5,812	-	-	200	-	-
Salaries, Wages and Benefits	1,028,912	998,468	1,192,040	1,354,370	1,251,759	1,300,438
Services and Contracts	77,204	54,744	255,467	85,500	61,000	111,200
Supplies and Operations	450,847	238,602	65,302	37,000	130,898	138,922
Sub-Total	1,562,775	1,291,815	1,512,809	1,477,070	1,443,657	1,550,560
Building Permits & Plan Review						
Capital	223,594	37,095	80	-		
Salaries, Wages and Benefits	975,143	1,274,220	1,467,437	1,573,849	1,610,648	1,686,468
Services and Contracts	86,281	213,639	36,486	110,000	130,000	130,000
Supplies and Operations	83,007	69,323	105,586	146,975	165,993	173,904
Sub-Total	1,368,026	1,594,277	1,609,589	1,830,824	1,906,641	1,990,372
Community Development Sub-Total	**2,930,801**	**2,886,092**	**3,122,398**	**3,307,894**	**3,350,298**	**3,540,932**

Building Division

Responsible Director: Brad Pihlstrom, Building Official

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,906,641	$1,990,372	9.75	4.35%	13.27% Increase

What We Do

- Intake, review and issue building permits and associated permits.
- Provide inspections for building, mechanical, plumbing and electrical permits.
- Approve residential and commercial buildings to be occupied.
- Rental Housing Program-make sure rentals are safe to live in.
- Code Compliance –receive complaints, investigate and work to resolve non-compliant code issues.

Who We Serve

- Residents, Businesses, Community organizations, Regional Partners, City departments, and Visitors

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
PUBLIC WORKS GENERAL FUND - TOTAL FTE	**1.50**	**1.50**	**1.50**	**1.50**
Community Development Director	0.50	0.50	0.50	0.50
Building Official	1.00	1.00	1.00	1.00
Senior Planner	0.25	0.25	0.25	0.25
Senior Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00
Senior Permit Coordinator	0.75	0.75	0.75	0.75
Permit Technician	0.75	0.75	0.75	0.75
Code Compliance Officer	1.00	1.00	2.00	2.00
Rental Housing Inspection Program Coordinator	1.00	1.00	1.00	1.00
Administrative Operations Specialist	0.50	0.50	0.50	0.50
COMM. DEV. BUILDING DIVISION - TOTAL FTE	**8.75**	**8.75**	**9.75**	**9.75**

Building Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Building Permits & Plan Review						
Capital	223,594	37,095	80	-		
Salaries, Wages and Benefits	975,143	1,274,220	1,467,437	1,573,849	1,610,648	1,686,468
Services and Contracts	86,281	213,639	36,486	110,000	130,000	130,000
Supplies and Operations	83,007	69,323	105,586	146,975	165,993	173,904
Sub-Total	1,368,026	1,594,277	1,609,589	1,830,824	1,906,641	1,990,372

Planning Division

Responsible Director: Janet Shull, Interim Community Development Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,443,657	$1,550,560	7.25	3.34%	.15% Increase

What We Do

- Review and approve building, zoning/land use and environmental permits
- Provide "Planner On Duty" services for public inquiries
- Work with City leadership and community members to shape the broad vision for the City
- Maintain and implement the Burien Comprehensive Plan
- Prepare special studies such as subarea plans to address projected growth in the city
- Set land use policy and draft land use code to implement the City's vision
- Provide staff support to the Planning Commission, Hearing Examiner and ad hoc special committees

Who We Serve

- Residents, Businesses, Community organizations, Regional Partners, City departments, and Visitors

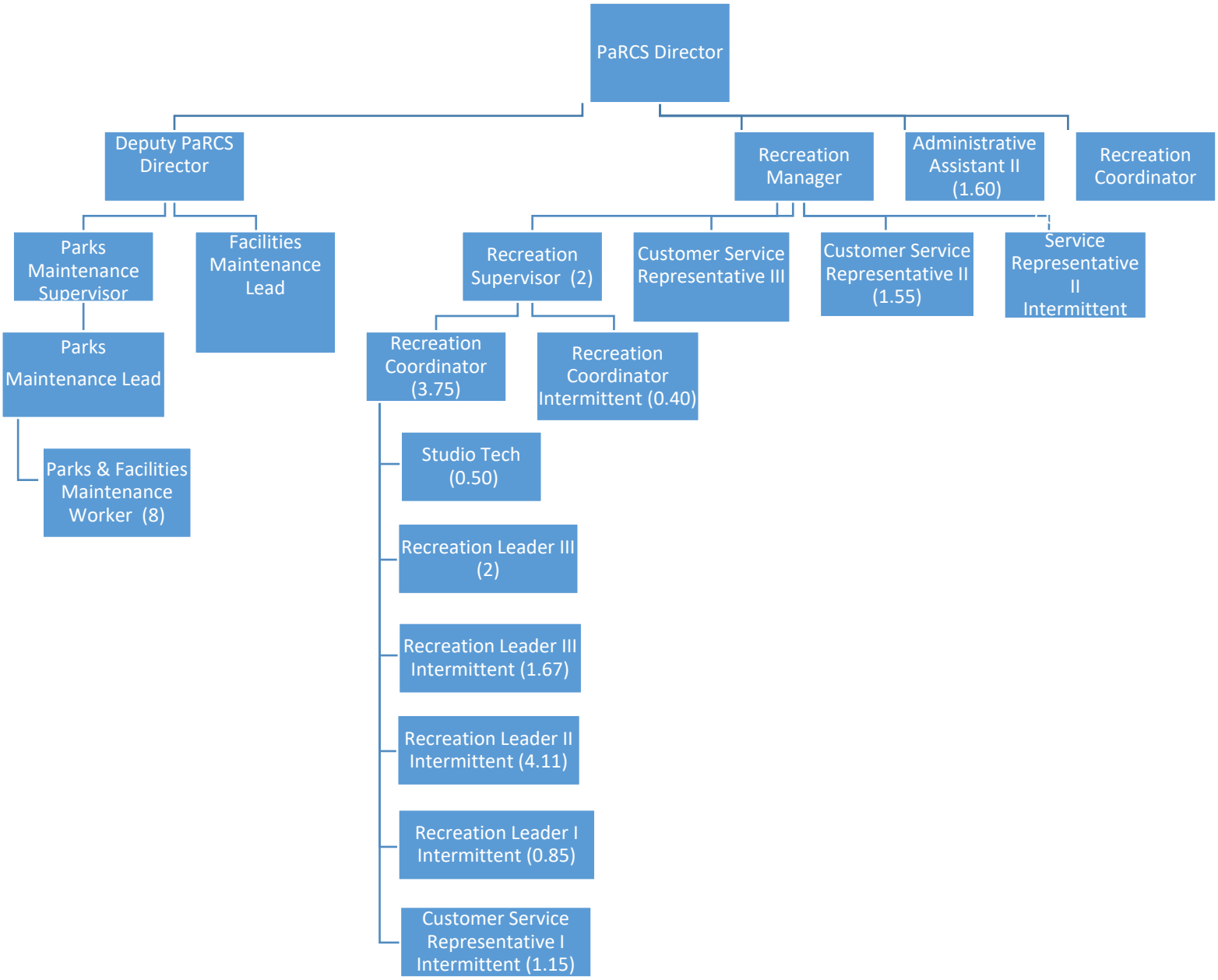
Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Community Development Director	0.50	0.50	0.50	0.50
Urban Forest Planner	1.00	1.00	1.00	1.00
Senior Planner	1.75	1.75	1.75	1.75
Planner	3.00	3.00	3.00	3.00
Assistant Planner	1.00	1.00	0.00	0.00
Senior Permit Coordinator	0.25	0.25	0.25	0.25
Permit Technician	0.25	0.25	0.25	0.25
Administrative Operations Specialist	0.50	0.50	0.50	0.50
COMM. DEV. PLANNING DIVISION - TOTAL FTE	**8.25**	**8.25**	**7.25**	**7.25**

Planning Division Financial Detail

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
Planning						
Capital	5,812	-	-	200	-	-
Salaries, Wages and Benefits	1,028,912	998,468	1,192,040	1,354,370	1,251,759	1,300,438
Services and Contracts	77,204	54,744	255,467	85,500	61,000	111,200
Supplies and Operations	450,847	238,602	65,302	37,000	130,898	138,922
Sub-Total	1,562,775	1,291,815	1,512,809	1,477,070	1,443,657	1,550,560

Parks, Recreation, and Cultural Services Department (PaRCS)



Parks, Recreation, and Cultural Services Department (PaRCS)

Responsible Director: Casey Stanley, PaRCS Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$7,023,504	$7,077,512	34.47	15.75%	17.64% Increase

Mission

Parks, Recreation and Cultural Services (PaRCS) department is to enrich and inspire the Burien community through high-quality experiences, people, and places. Our department promotes a healthy, livable community with opportunities for physical activity as well as personal and cultural enrichment.

What We Do

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

Who We Serve

Residents and nonresidents • Businesses • Visitors • City departments • Community organizations

What Changed?

- Reduction of $40,000 for the Arts and Culture Grant program
- Reduction of $20,000 for sustained support for the Highline Heritage Museum
- Reduction of $35,000 in services and contracts for 2028
- Reduction of the Limit Term Facilities Lead Position
- Insurance allocation, previously budgeted in the Legal Department
- Operating maintenance costs supported by the King County Parks Levy moved from the capital budget
- New software implementation budgeted
- Staff costs allocated throughout the divisions of PaRCS to align costs with programs

Financial Trend

Expense Type	2023 Actual	2024 Actual	2025 Actual	2026 Revised Budget	2027 Proposed Budget	2028 Proposed Budget
PaRCs Administration						
Salaries, Wages and Benefits	3,427,089	3,734,600	4,148,075	4,473,418	1,088,262	1,127,780
Services and Contracts	5,261	7,190	8,070	46,130	16,631	10,000
Supplies and Operations	204,769	242,074	233,859	204,216	555,253	588,252
Sub-Total	3,637,120	3,983,864	4,390,004	4,723,764	1,660,146	1,726,032
Senior Services						
Salaries, Wages and Benefits	-	-	-	-	203,714	211,456
Services and Contracts	76,933	76,849	89,165	150,010	117,317	117,317
Supplies and Operations	18,419	36,331	51,530	7,300	61,753	61,753
Sub-Total	95,352	113,180	140,695	157,310	382,784	390,526
Recreation						
Capital	-	5,736	-	-	-	-
Salaries, Wages and Benefits	-	-	-	-	1,582,071	1,673,183
Services and Contracts	311,762	335,572	424,486	377,499	336,460	275,560
Supplies and Operations	63,137	95,860	101,400	86,424	110,908	106,170
Sub-Total	374,899	437,168	525,886	463,923	2,029,439	2,054,913
Parks Facilities						
Capital	11,707	-	-	-	-	-
Salaries, Wages and Benefits	-	-	-	-	262,973	272,860
Services and Contracts	109,871	115,333	116,902	120,500	129,500	143,500
Supplies and Operations	187,839	173,161	193,330	190,984	278,339	283,651
Sub-Total	309,416	288,494	310,232	311,484	670,812	700,011
Parks Maintenance						
Capital	7,487	23,813	16,550	-	-	-
Salaries, Wages and Benefits	-	-	-	-	1,392,800	1,420,980
Services and Contracts	81,913	106,599	207,140	126,029	503,073	398,074
Supplies and Operations	284,470	295,508	316,441	296,658	384,451	386,976
Sub-Total	373,870	425,920	540,132	422,687	2,280,324	2,206,030
PaRCs Sub-Total	**4,790,657**	**5,248,625**	**5,906,948**	**6,079,168**	**7,023,505**	**7,077,512**

PaRCS Administrative Division

Responsible Director: Casey Stanley, PaRCS Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$ 1,660,145	$1,726,032	6.45	3.78%	62.8% reduction

What We Do

- Administrative Oversight and Departmental Support: Provide department-wide leadership, oversight, coordination, and administrative services to support PaRCS operations, staff, and service delivery.
- Strategic and Long-Range Planning: Lead strategic planning, long-range service planning, policy development, performance tracking, and continuous improvement to align departmental priorities with community needs and City goals.
- Budget and Financial Management: Coordinate annual budgeting, financial monitoring, expenditure tracking, invoice processing, and resource allocation to support responsible fiscal management and informed decision-making.
- Contract and Resource Management: Oversee contracts, agreements, procurement coordination, and administrative processes to ensure compliance, accountability, and effective use of departmental resources.
- Marketing and Public Communications: Coordinate departmental marketing, public information, outreach, and communications to promote PaRCS programs, services, facilities, events, and community engagement opportunities.
- Administrative Services and Operational Support: Provide centralized administrative support, systems coordination, reporting, documentation, and cross-divisional assistance to ensure efficient and consistent department operations.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

All Personnel prior to 2027 were allocated in the Administration Division, but have been allocated by other divisions of PaRCs.

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
PaRCs Director	1.00	1.00	1.00	1.00
Deputy PaRCs Director	0.50	0.50	0.50	0.50
Recreation Manager	0.50	0.50	0.50	0.50
Recreation Coordinator	0.10	0.10	0.10	0.10
Administrative Assistant II	1.60	1.60	1.60	1.60
Customer Service Representative III	1.00	1.00	1.00	1.00
Customer Service Representative II	1.55	1.55	1.75	1.75
PARCS ADMINISTRATIVE DIVISION - TOTAL FTE	**6.25**	**6.25**	**6.45**	**6.45**

PaRCS Senior Recreation Division

Responsible Director: [Name, Title]

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$382,784	$390,526	1.15	.86%	106% increase

What We Do

- Senior Programs and Services: Provide a diverse range of programs and services for adults aged 55 and older, supporting active, healthy, and engaged lifestyles.
- Health, Wellness, and Fitness: Offer fitness classes, wellness activities, and educational opportunities that promote physical health, emotional well-being, and healthy aging.
- Enrichment and Lifelong Learning: Provide social, recreational, and enrichment opportunities that encourage creativity, learning, personal growth, and continued engagement.
- Trips, Events, and Community Connections: Coordinate local trips, special events, and group activities that foster social connections and reduce isolation.
- Senior Services and Resources: Connect older adults with information, resources, and services that support independence, well-being, and quality of life.
- Social Connection and Sense of Belonging: Maintain a welcoming third place where older adults can gather, build friendships, develop meaningful relationships, and feel a strong sense of community and belonging.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Recreation Manager	0.25	0.25	0.25	0.25
Recreation Supervisor	0.25	0.25	0.25	0.25
Recreation Coordinator	0.65	0.65	0.65	0.65
PARCS SENIOR RECREATION DIVISION - TOTAL FTE	**1.15**	**1.15**	**1.15**	**1.15**

PaRCS Recreation Division

Responsible Manager: Bo Du, Recreation Manager

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$2,029,439	$2,054,913	15.32	4.56%	312% increase

What We Do

- Recreation Programs and Enrichment: Provide diverse, inclusive recreation opportunities for all ages, including sports, fitness, health and wellness, enrichment, arts, ceramics, specialized recreation, afterschool programs, and summer camps that support lifelong learning and well-being.
- Community Events and Engagement: Plan and deliver community-wide special events, activities, and celebrations that bring residents together, foster community pride, and strengthen connections across Burien.
- Arts, Culture, and Public Art: Manage public art programs and collections, support arts and cultural opportunities, and provide creative spaces through art and ceramics programs that encourage expression, learning, and community participation.
- Facility, Shelter, and Field Rentals: Manage rentals of community facilities, gathering spaces, park shelters, athletic fields, and venues for small and large events, supporting recreation, celebrations, sports, and community gatherings.
- Community Partnerships, Leases, and Space Management: Coordinate leases, partnerships, and use agreements that support public access, expand community opportunities, and maximize the effective use of City recreation spaces and resources.
- Marketing and Public Information: Promote recreation programs, events, arts, rentals, and services through marketing, outreach, and public communications to increase awareness, accessibility, participation, and community engagement.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Recreation Manager	0.25	0.25	0.25	0.25
Recreation Supervisor	1.75	1.75	1.75	1.75
Recreation Coordinator	3.75	3.75	3.75	3.75
Recreation Leader III	2.00	2.00	2.00	2.00
Ceramics Studio Tech	0.50	0.50	0.50	0.50
PARCS RECREATION DIVISION - TOTAL FTE	**8.25**	**8.25**	**8.25**	**8.25**
Temporary Staff:				
Customer Service Representative I	1.15	1.15	1.15	1.15
Customer Service Representative II	0.45	0.45	0.00	0.00
Recreation Coordinator	0.40	0.40	0.00	0.00
Recreation Leader III	1.67	1.42	1.33	1.33
Recreation Leader II	4.11	4.11	3.52	3.52
Recreation Leader I	0.85	0.85	1.07	1.07
PARCS TEMPORARY STAFF - TOTAL FTE	**8.63**	**8.38**	**7.07**	**7.07**

PaRCS Facilities Division

Responsible Director: Daniel Robben, Deputy PaRCS Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$670,812	$700,011	1.60	2.17%	120% increase

What We Do

- Facility Operations and Maintenance: Maintain and operate the Burien Community Center, Moshier Community Art Center, Mathison House, Carver House, three picnic shelters, and four park restrooms to ensure safe, clean, functional, and accessible public spaces.
- Building Systems and Infrastructure: Maintain and repair critical building systems, including HVAC, security and camera systems, field lighting, and the Town Square Park fountain to support reliable operations and public safety.
- Preventive Maintenance and Repairs: Perform routine inspections, preventive maintenance, troubleshooting, and repairs to extend the life of City facilities and infrastructure, reduce costly failures, and minimize service disruptions.
- Regulatory Compliance and Safety: Coordinate required facility inspections, permits, and compliance activities to meet applicable safety standards, building requirements, and regulatory obligations.
- Fleet and Equipment Management: Coordinate fleet maintenance, repairs, and operational readiness to ensure City vehicles and equipment are safe, reliable, and available to support departmental services.
- Small Capital Projects and Improvements: Plan and complete small-scale construction, renovations, and facility improvement projects to address deferred maintenance, improve functionality, and preserve City assets.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Deputy PaRCs Director	0.25	0.25	0.25	0.25
Recreation Coordinator	0.10	0.10	0.10	0.10
Facilities Maintenance Lead	0.75	0.75	0.75	0.75
Parks and Facilities Maintenance Worker	0.50	0.50	0.50	0.50
PARCS FACILITIES DIVISION - TOTAL FTE	**1.60**	**1.60**	**1.60**	**1.60**

PaRCS Maintenance Division

Responsible Director: Daniel Robben, Deputy PaRCS Director

2027 Budget	2028 Budget	FTEs	% of General Fund	Change from 2025/ 2026 to 2027/2028
$1,940,324	$1,971,029	10.15	4.37%	366% increase

What We Do

- Park and Open Space Maintenance: Maintain 28 parks, 13 playgrounds, and approximately 416 acres of parks and open space to provide safe, clean, accessible, and welcoming public spaces for the community.
- Grounds, Landscaping, and Environmental Stewardship: Perform mowing, leaf blowing, garbage collection, planting, weeding, irrigation repairs, and habitat restoration to preserve park landscapes, support healthy ecosystems, and protect water quality, including maintenance of the fish ladder.
- Park Infrastructure, Facilities, and Sports Fields: Maintain six ball fields, playgrounds, sports courts, parking lots, park fixtures, paved surfaces, striping, stairs, and other park infrastructure through routine maintenance, repairs, and small construction projects.
- Public Access, Cleanliness, and Safety: Open and close designated parks and four park restrooms, clean and maintain restroom facilities, manage waste, and address maintenance and safety concerns to ensure parks remain accessible and usable.
- Community Events and Memorial Program: Provide operational and maintenance support for special events in parks and public spaces and administer the memorial program to maintain designated memorials and support community remembrance.
- Preventive Maintenance and Capital Improvements: Conduct routine inspections, preventive maintenance, and small-scale construction and improvement projects to extend the life of park assets, address deferred maintenance, and maintain safe, functional recreation spaces.

Who We Serve

Residents • Businesses • Visitors • City departments • Community organizations

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Deputy PaRCs Director	0.25	0.25	0.25	0.25
Recreation Coordinator	0.15	0.15	0.15	0.15
Facility Maintenance Lead	0.25	0.25	0.25	0.25
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Parks Maintenance Lead	1.00	1.00	1.00	1.00
Parks and Facilities Maintenance Worker	7.50	7.50	7.50	7.50
PARCS MAINTENANCE DIVISION - TOTAL FTE	**10.15**	**10.15**	**10.15**	**10.15**

Street Fund

Purpose

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.

Primary Funding Sources

- Franchise Fees
- Motor Vehicle Tax
- Solid Waste Utility Tax
- Parking Tax

Restrictions / Requirements

The motor vehicle fuel tax is a dedicated state-shared revenue restricted for street maintenance.

2027–2028 Highlights

- $600,000 Maintenance agreement work with King County for streets and signals
- $200,000 for pavement markings and pavement sealant

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Public Works Director	0.40	0.40	0.40	0.40
Engineering Manager	0.40	0.40	0.40	0.40
Street & Stormwater Maintenance Manager	0.50	0.50	0.50	0.50
Development Manager	0.50	0.50	0.50	0.50
Civil Engineer II	1.00	1.00	1.00	1.00
Civil Engineer I	0.40	0.40	0.40	0.40
Transportation Engineer	1.00	1.00	1.00	1.00
Public Works Maintenance Supervisor	0.50	0.50	0.50	0.50
Engineering Inspection Supervisor	0.50	0.50	0.50	0.50
Emergency Management Coordinator	0.30	0.30	0.30	0.30
Engineering Inspector I	0.40	0.40	0.40	0.40
Sustainability Coordinator	1.00	1.00	1.00	1.00
Public Works Maintenance Worker III	1.00	1.00	1.00	1.00
Public Works Maintenance Worker II	4.00	4.00	4.00	4.00
Public Works Maintenance Worker I	2.00	0.00	0.00	0.00
Public Works Project Manager	0.45	0.45	0.45	0.45
Administrative Assistant I	0.45	0.45	0.45	0.45
PUBLIC WORKS STREET FUND - TOTAL FTE	**14.80**	**12.80**	**12.80**	**12.80**

Street Fund Revenues & Expenditures

Street Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANC	**$ 800,088**	**$ 1,224,684**	**$ 2,092,077**	**$ 2,617,123**	**$ 2,485,891**	**$ 2,153,382**
FUNDING SOURCES:						
Solid Waste Utility Tax	546,672	696,670	860,163	563,237	970,000	1,000,000
Parking Tax	265,546	351,975	396,255	290,156	320,000	328,700
Franchise Fees	1,181,739	1,375,397	1,830,385	1,990,000	2,029,800	2,090,600
Right of Way Use Permits	-	126,254	120,396	110,000	125,000	125,000
Intergovernmental Revenu	-	-	-	-	110,000	110,000
Multimodal Transportation	68,156	67,382	67,006	68,000	58,500	68,000
Motor Vehicle Fuel Tax	971,023	931,265	923,292	979,400	858,728	875,000
Investment Interest	41,663	68,934	87,429	30,000	45,000	45,000
Sale of Capital Assets	17,500	111	881	-	–	–
Miscellaneous	838	1,347	-	-	–	–
TOTAL OPERATING REVENUES	**$ 3,093,137**	**$ 3,619,333**	**$ 4,285,807**	**$ 4,030,793**	**$ 4,517,028**	**$ 4,642,300**
TRANSFERS IN	–	–	–	–	–	–
TOTAL REVENUES AND TRANSFERS	**$ 3,093,137**	**$ 3,619,333**	**$ 4,285,807**	**$ 4,030,793**	**$ 4,517,028**	**$ 4,642,300**
EXPENDITURES:						
Salaries, Wages and Benefits	1,283,540	1,283,641	1,693,378	2,209,875	2,131,950	2,221,318
Services and Contracts	368,464	536,119	556,028	400,000	400,000	400,000
Supplies and Operational	493,337	442,280	572,655	589,000	1,026,378	1,039,858
Interfund Charges for Equip F	65,000	50,000	25,000	50,000	50,000	50,000
Internal Service Charges - Ge	-	-	-	-	369,008	383,156
Lease Right to Use Assets	–	–	–	–	88,000	40,000
TOTAL OPERATING EXPENSES	**$ 2,210,341**	**$ 2,312,040**	**$ 2,847,061**	**$ 3,248,875**	**$ 4,065,336**	**$ 4,134,332**
Transfers to General Fund	40,000	40,000	40,000	40,000	–	–
Transfers to Debt Service Fur	273,200	274,900	273,700	273,150	272,195	271,288
Transfer to Transportation Cl	145,000	125,000	600,000	600,000	512,006	600,000
Total Other Uses	458,200	439,900	913,700	913,150	784,201	871,288
EXPENDITURES & TRANSFERS OUT	**$ 2,668,541**	**$ 2,751,940**	**$ 3,760,761**	**$ 4,162,025**	**$ 4,849,537**	**$ 5,005,620**
Net Change in Fund Balanc	**424,596**	**867,393**	**525,046**	**(131,232)**	**(332,509)**	**(363,320)**
ENDING FUND BALANCE	**$ 1,224,684**	**$ 2,092,077**	**$ 2,617,123**	**$ 2,485,891**	**$ 2,153,382**	**$ 1,790,062**
5% 2023-2026 & 12% Revenues Reserves Starting 2027	**151,656.80**	**171,134.39**	**203,855.05**	**194,539.65**	**538,102.56**	**554,012.10**
AVAILABLE RESERVES	**$ 1,073,027**	**$ 1,920,943**	**$ 2,413,268**	**$ 2,291,351**	**$ 1,615,280**	**$ 1,236,050**

Transportation Benefit District Fund

Purpose

The Transportation Benefit District (TBD) Fund collects vehicle registration fees to support the maintenance, preservation, and improvement of Burien's transportation infrastructure. These dedicated revenues help fund ongoing street maintenance and capital improvement projects, reducing reliance on the City's General Fund.

Primary Funding Sources

- Vehicle licensing fees

Highlights

- **Dedicated Transportation Funding** — Vehicle registration fees provide a consistent revenue source for street maintenance and improvements.
- **Infrastructure Preservation** — Funding supports roadway maintenance, repairs, and improvements that extend the useful life of City streets.
- **Capital Investments** — Revenues help fund transportation capital projects that improve safety and mobility.
- **Long-Term Sustainability** — Dedicated funding helps address aging infrastructure while reducing pressure on the General Fund.

Transportation Benefit District Fund Revenues & Expenditures

Transportation Benefit District Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 100,524**	**$ 147,400**	**$ 193,851**	**$ 238,453**	**$ 449,253**	**$ 752,652**
FUNDING SOURCES:						
TBD Vehicle Fee	764,255	762,629	757,727	1,528,000	1,528,000	1,528,000
Investment Interest	5,821	8,722	10,575	5,000	5,000	5,000
TOTAL OPERATING REVENUES	**$ 770,076**	**$ 771,351**	**$ 768,302**	**$ 1,533,000**	**$ 1,533,000**	**$ 1,533,000**
TRANSFERS IN	–	–	–	–	–	–
TOTAL REVENUES AND TRANSFERS	**$ 770,076**	**$ 771,351**	**$ 768,302**	**$ 1,533,000**	**$ 1,533,000**	**$ 1,533,000**
EXPENDITURES:						
TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TRANSFERS & OTHER USES:						
Transfer to Debt Service Fund	273,200	274,900	273,700	272,200	272,195	271,288
Transfer to Transportation CIP Fund	450,000	450,000	450,000	1,050,000	957,406	700,000
Total Other Uses	723,200	724,900	723,700	1,322,200	1,229,601	971,288
EXPENDITURES & OTHER USES	**$ 723,200**	**$ 724,900**	**$ 723,700**	**$ 1,322,200**	**$ 1,229,601**	**$ 971,288**
Net Change in Fund Balance	**46,876**	**46,451**	**44,602**	**210,800**	**303,399**	**561,712**
ENDING FUND BALANCE	**$ 147,400**	**$ 193,851**	**$ 238,453**	**$ 449,253**	**$ 752,652**	**$ 1,314,364**

Surface Water Management Fund

Purpose

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.

Primary Funding Sources

- Storm Drainage Fees & Charges
- Intergovernmental Revenue
- Pole Lease

Restrictions / Requirements

Under the Clean Water Act (CWA) are primarily provided through Section 106 grants and State Water Pollution Control Revolving Funds (SRFs), which can be used for water quality monitoring, standards, NPDES permitting, enforcement, source and groundwater protection, and other approved water pollution control activities.

2027–2028 Highlights

- New internal service funds support the general fund
- Insurance allocation previously paid by the general fund with a $50,000 contribution from the surface water management fund
- New equipment purchases including a vactor truck and a portion of the public works vehicles replacement

Personnel

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Public Works Director	0.40	0.40	0.40	0.40
Engineering Manager	0.40	0.40	0.40	0.40
Street & Stormwater Maintenance Manager	0.50	0.50	0.50	0.50
Development Manager	0.50	0.50	0.50	0.50
Civil Engineer II	1.90	1.90	1.90	1.90
Civil Engineer I	0.40	0.40	0.40	0.40
Public Works Maintenance Supervisor	0.50	0.50	0.50	0.50
Engineering Inspection Supervisor	0.50	0.50	0.50	0.50
Stormwater Program Manager	0.00	1.00	1.00	1.00
Sustainability Manager	0.80	0.80	0.80	0.80
Emergency Management Coordinator	0.30	0.30	0.30	0.30
Engineering Inspector I	1.60	1.60	1.60	1.60
Public Works Maintenance Worker III	1.00	1.00	1.00	1.00
Public Works Maintenance Worker II	4.00	5.00	5.00	5.00
Public Works Maintenance Worker I	1.00	1.00	1.00	1.00
Public Works Project Manager	0.45	0.45	0.45	0.45
Administrative Assistant I	0.45	0.45	0.45	0.45
PUBLIC WORKS SWM FUND - TOTAL FTE	**14.70**	**16.70**	**16.70**	**16.70**

Surface Water Fund Revenues & Expenditures

Surface Water Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 4,383,003**	**$ 4,063,298**	**$4,961,263**	**$5,677,341**	**$ 5,343,066**	**$ 4,555,226**
FUNDING SOURCES:						
Intergovernmental Revenue	144,899	98,764	104,404	68,000	70,000	70,000
Storm Drainage Fees & Charges	4,561,282	4,693,467	4,859,668	4,839,064	5,155,600	5,310,000
Investment Interest	83,309	95,455	126,484	50,000	100,000	100,000
Pole Lease	12,000	12,000	10,763	16,000	12,000	12,000
Other Miscellaneous	32,309	3,614	4,011	-	–	–
TOTAL OPERATING REVENUES	**$ 4,833,799**	**$ 4,903,301**	**$ 5,105,330**	**$ 4,973,064**	**$ 5,337,600**	**$ 5,492,000**
TRANSFERS IN	–	–	–	–	–	–
TOTAL REVENUES AND TRANSFERS	**$ 4,833,799**	**$ 4,903,301**	**$ 5,105,330**	**$ 4,973,064**	**$ 5,337,600**	**$ 5,492,000**
EXPENDITURES:						
Salaries, Wages and Benefits	2,123,444	2,137,745	2,398,389	2,674,664	2,865,298	2,985,203
Services and Contracts	921,007	123,381	504,299	562,500	600,800	598,000
Supplies and Operational	320,103	132,516	419,702	335,000	654,882	674,382
Interfund Charges for Equip Replc	216,000	160,000	45,000	90,000	-	-
Internal Service Charges - General F	-	-	-	-	331,460	344,552
Lease Right to Use Assets	89,322	82,684	88,000	88,000	88,000	40,000
Capital	-	879,781	-	-	905,000	60,000
Debt Service	84,691	89,229	83,861	83,446	-	-
TOTAL OPERATING EXPENSES	**$ 3,754,567**	**$ 3,605,336**	**$ 3,539,251**	**$ 3,833,610**	**$ 5,445,440**	**$ 4,702,137**
Transfers to General Fund	50,000	50,000	50,000	50,000		
Transfer to SWM CIP Fund	1,278,353	350,000	800,000	1,194,729	680,000	660,000
Transfer to Parks & General Governm	-	-	-	-	–	–
Transfer to Transportation CIP Fund	70,584	-	-	229,000	–	–
Total Other Uses	1,398,937	400,000	850,000	1,473,729	680,000	660,000
EXPENDITURES & TRANSFERS OUT	**$ 5,153,504**	**$ 4,005,336**	**$ 4,389,251**	**$ 5,307,339**	**$ 6,125,440**	**$ 5,362,137**
Net Change in Fund Balance	**(319,705)**	**897,965**	**716,079**	**(334,275)**	**(787,840)**	**129,863**
ENDING FUND BALANCE	**$ 4,063,298**	**$ 4,961,263**	**$ 5,677,341**	**$ 5,343,066**	**$ 4,555,226**	**$ 4,685,089**
5% 2023-2026 & 12% Revenues Reserves Starting 2027	**236,924.50**	**239,792.29**	**248,404.14**	**245,353.20**	**663,651.20**	**683,260.00**
AVAILABLE RESERVES	**$ 3,826,374**	**$ 4,721,470**	**$ 5,428,937**	**$ 5,097,713**	**$ 3,891,575**	**$ 4,001,829**

State Drug Enforcement Forfeiture Fund

Purpose

The State Drug Enforcement Forfeiture Fund accounts for proceeds received from assets seized and forfeited through qualifying drug enforcement activities under Washington State law. These restricted funds support eligible law enforcement activities, equipment, training, and other public safety needs in accordance with state requirements.

Primary Funding Sources

- Confiscated property forfeited

Restrictions / Requirements

Funds are restricted through qualifying drug-related asset forfeitures and must be used for legally authorized purposes associated with the related crimes.

State Drug Enforcement Forfeiture Fund Revenues & Expenditures

State Drug Enforcement Forfeiture Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 329,250**	**$ 473,432**	**$ 566,349**	**$ 764,591**	**$ 714,591**	**$ 784,591**
FUNDING SOURCES:						
Confiscated/Forfeited Property	144,727	110,418	241,154	-	150,000	150,000
Investment Interest	20,432	23,579	22,992	-	20,000	20,000
TOTAL OPERATING REVENUES	**$ 165,159**	**$ 133,997**	**$ 264,146**	**$ -**	**$ 170,000**	**$ 170,000**
EXPENDITURES:						
Small Tools & Minor Equipment	270	3,354	-	5,000	5,000	5,000
Telephone/Internet	2,489	1,800	1,110	5,000	5,000	5,000
Registration - Training/Workshop	2,992	10,514	18,083	20,000	30,000	30,000
Investigative Funds	15,226	25,120	46,711	20,000	60,000	60,000
Repairs & Maintenance	-	292	-	-	-	-
TOTAL OPERATING EXPENSES	**$ 20,977**	**$ 41,080**	**$ 65,904**	**$ 50,000**	**$ 100,000**	**$ 100,000**
Net Change in Fund Balance	**144,182**	**92,917**	**198,242**	**(50,000)**	**70,000**	**70,000**
ENDING FUND BALANCE	**$ 473,432**	**$ 566,349**	**$ 764,591**	**$ 714,591**	**$ 784,591**	**$ 854,591**

Federal Drug Enforcement Forfeiture Fund

This fund is closing as of 2026, per the Department of Criminal Justice of the United States, Cities with contracted police services do not qualify to collect these funds. The fund balance was transferred to King County Sheriff's Department in 2026, as required.

Primary Funding Sources

- Confiscated property forfeited

Federal Drug Enforcement Forfeiture Fund Revenues & Expenditures

Federal Drug Enforcement Forfeiture Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 249,587**	**$ 240,553**	**$ 279,266**	**$ -**	**$ -**	**$ -**
FUNDING SOURCES:						
Investment Interest	12,477	48,846	-	-	–	–
TOTAL OPERATING REVENUES	**$ 12,477**	**$ 48,846**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:						
Small Tools & Minor Equipment	-	-	50,000	-	-	-
Registration - Training/Workshop	-	10,133	10,000	-	-	-
Transfer to King County Sheriff Offic	-	-	219,266	-	-	-
TOTAL OPERATING EXPENSES	**$ -**	**$ 10,133**	**$ 279,266**	**$ -**	**$ -**	**$ -**
TRANSFERS OUT:						
Transfer to Federal Forfeiture Crime	21,511					
Total Other Uses	21,511	-	-	-	-	-
EXPENDITURES & OTHER USES	**$ 21,511**	**$ 10,133**	**$ 279,266**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**(9,034)**	**38,713**	**(279,266)**	**–**	**–**	**–**
ENDING FUND BALANCE	**$ 240,553**	**$ 279,266**	**$ -**	**$ -**	**$ -**	**$ -**

Federal Criminal Enforcement Forfeiture Fund

This fund is closing as of 2026, per the Department of Criminal Justice of the United States, Cities with contracted police services do not qualify to collect these funds. The fund balance was transferred to King County Sheriff's Department in 2026, as required.

Primary Funding Sources

- Confiscated property forfeited

Federal Criminal Forfeiture Fund Revenues & Expenditures

Federal Criminal Forfeiture Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 22,543**	**$ 45,086**	**$ 46,213**	**$ 23,670**	**$ -**	**$ -**
FUNDING SOURCES:						
Investment Interest	1,032	1,127	-	-	–	–
TOTAL OPERATING REVENUES	**$ 1,032**	**$ 1,127**	**$ -**	**$ -**	**$ -**	**$ -**
TRANSFERS IN:						
Transfer from Federal Drug Enforcen	21,511					
Total Interfund Charges	21,511	–	–	–	–	–
TOTAL REVENUES AND TRANSFERS	**$ 22,543**	**$ 1,127**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:						
Small Tools & Minor Equipment	-		22,543	-	-	-
Registration - Training/Workshop	-	-	-	1,127	-	-
Transfer to King County Sheriff Offic	-	-		22,543	-	-
TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ 22,543**	**$ 23,670**	**$ -**	**$ -**
Net Change in Fund Balance	**22,543**	**1,127**	**(22,543)**	**(23,670)**	**–**	**–**
ENDING FUND BALANCE	**$ 45,086**	**$ 46,213**	**$ 23,670**	**$ -**	**$ -**	**$ -**

Public Works Reserve Fund

Purpose

The Public Works Reserve Fund accounts for restricted revenues collected through Real Estate Excise Taxes (REET I and REET II) and parks mitigation fees. These funds support eligible capital improvements, including transportation infrastructure, parks, and public facilities. Each revenue source has specific legal restrictions to ensure funds are used for their intended purposes.

Primary Funding Sources

- Real Estate Excise Tax I – REET I
- Real Estate Excise Tax I – REET I

Restrictions / Requirements

- **REET I —** Capital Improvements: Supports eligible capital projects, including streets, sidewalks, parks, and certain public facilities, consistent with state law and adopted capital plans.
- **REET II —** Infrastructure Investments: More narrowly restricted to eligible public infrastructure projects, including streets, sidewalks, transportation improvements, and certain utility infrastructure.
- **Parks Mitigation Fees —** Growth-Related Improvements: Restricted to eligible park improvements needed to address the impacts of new development, rather than general park maintenance.

2027–2028 Highlights

- Revenues fluctuate depending on real estate transactions and market conditions, making them less predictable than recurring tax revenues.
- These dedicated revenues help preserve and improve City infrastructure.

Public Works Reserve Fund Revenues & Expenditures

Public Works Reserve Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 5,104,280**	**$ 3,525,285**	**$ 3,200,516**	**$5,393,312**	**$ 6,532,639**	**$ 7,037,034**
FUNDING SOURCES:						
Real Estate Excise Tax 1st Qtr	1,040,746	1,068,219	1,815,252	970,000	970,000	970,000
Real Estate Excise Tax 2nd Qtr	1,036,012	1,068,219	1,815,252	970,000	970,000	970,000
Parks Mitigation Fee	1,361	17,808	11,019	10,000	10,000	10,000
Investment Interest	219,450	169,131	153,930	100,000	100,000	100,000
TOTAL OPERATING REVENUES	**$ 2,297,569**	**$ 2,323,377**	**$ 3,795,453**	**$ 2,050,000**	**$ 2,050,000**	**$ 2,050,000**
TRANSFERS IN	–	–	–	–	–	–
TOTAL REVENUES AND TRANSFERS	**$ 2,297,569**	**$ 2,323,377**	**$ 3,795,453**	**$ 2,050,000**	**$ 2,050,000**	**$ 2,050,000**
EXPENDITURES:						
TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer to Debt Service Fund	982,745	983,944	902,073	910,673	688,605	686,312
Transfer to Parks & General Governm	1,426,695	360,000	-	-		–
Transfer to Transportation CIP Fund	1,467,124	1,304,202	700,584		857,000	857,000
Total Other Uses	3,876,564	2,648,146	1,602,657	910,673	1,545,605	1,543,312
EXPENDITURES & OTHER USES	**$ 3,876,564**	**$ 2,648,146**	**$ 1,602,657**	**$ 910,673**	**$ 1,545,605**	**$ 1,543,312**
Net Change in Fund Balance	**(1,578,995)**	**(324,769)**	**2,192,796**	**1,139,327**	**504,395**	**506,688**
ENDING FUND BALANCE	**$ 3,525,285**	**$ 3,200,516**	**$ 5,393,312**	**$ 6,532,639**	**$ 7,037,034**	**$ 7,543,722**

Equipment Reserve Fund

Purpose

The Equipment Reserve Fund provides funding for the planned replacement and acquisition of City vehicles, equipment, and technology. By setting aside resources for future purchases, the City can manage replacement costs, maintain reliable equipment, and reduce the financial impact of large, one-time expenditures on departmental operating budgets.

Equipment Reserve Fund Revenues & Expenditures

Equipment Reserve Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 2,719,105**	**$ 3,281,214**	**$ 3,695,897**	**$ 3,850,923**	**$ 4,860,923**	**$ 4,810,923**
FUNDING SOURCES:						
Investment Interest	117,234	142,951	109,292	70,000	100,000	70,000
Sale of Capital Asset	23,658	500	19,648			
TOTAL OPERATING REVENUES	**$ 140,892**	**$ 143,451**	**$ 128,940**	**$ 70,000**	**$ 100,000**	**$ 70,000**
Transfer In General Fund	–	–	–	1,000,000	–	–
INTERFUND CHARGES						
General Fund	150,000	150,000	75,000	150,000	150,000	150,000
Street Fund	65,000	50,000	25,000	50,000	50,000	50,000
SWM Fund	216,000	160,000	45,000	90,000	–	–
Total Interfund Charges	431,000	360,000	145,000	1,290,000	200,000	200,000
TOTAL REVENUES AND TRANSFERS	**$ 571,892**	**$ 503,451**	**$ 273,940**	**$ 1,360,000**	**$ 300,000**	**$ 270,000**
EXPENDITURES:						
Supplies	-	-	8,197	-	-	-
Professional Services	-	88,768	110,717	-	-	-
Equipment - Capital	9,783	-	-	350,000	350,000	250,000
TOTAL OPERATING EXPENSES	**$ 9,783**	**$ 88,768**	**$ 118,914**	**$ 350,000**	**$ 350,000**	**$ 250,000**
Net Change in Fund Balance	**562,109**	**414,683**	**155,026**	**1,010,000**	**(50,000)**	**20,000**
ENDING FUND BALANCE	**$ 3,281,214**	**$ 3,695,897**	**$ 3,850,923**	**$ 4,860,923**	**$ 4,810,923**	**$ 4,830,923**

Art in Public Places Fund

Purpose

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 Parks, Recreation and Cultural Arts Advisory Board, as well as for the repair and maintenance of the City's works of art.

Art in Public Places Fund Revenues & Expenditures

Art in Public Places Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 126,218**	**$ 143,473**	**$ 175,338**	**$ 207,636**	**$ 210,136**	**$ 199,296**
FUNDING SOURCES:						
Investment Interest	6,573	7,871	7,798	2,500	2,500	2,500
TOTAL OPERATING REVENUES	**$ 6,573**	**$ 7,871**	**$ 7,798**	**$ 2,500**	**$ 2,500**	**$ 2,500**
Transfers						
From General Fund	26,245	26,280	26,500	26,660	26,660	26,875
Total Interfund Charges	26,245	26,280	26,500	26,660	26,660	26,875
TOTAL REVENUES AND TRANSFERS	**$ 32,818**	**$ 34,151**	**$ 34,298**	**$ 29,160**	**$ 29,160**	**$ 29,375**
EXPENDITURES:						
Professional Services	3,550	2,000	2,000	-	-	-
Capital Outlay	-	-	-	26,660	40,000	26,500
Office and Operating Supplies	-	11	-	-	-	-
Repairs & Maintenance	12,013	276	-	-	-	-
TOTAL OPERATING EXPENSES	**$ 15,563**	**$ 2,286**	**$ 2,000**	**$ 26,660**	**$ 40,000**	**$ 26,500**
Net Change in Fund Balance	**17,255**	**31,865**	**32,298**	**2,500**	**(10,840)**	**2,875**
ENDING FUND BALANCE	**$ 143,473**	**$ 175,338**	**$ 207,636**	**$ 210,136**	**$ 199,296**	**$ 202,171**

Capital Projects Reserve Fund

Purpose

The Capital Projects Reserve Fund was established to set aside a portion of the City's property tax revenues for future capital improvements and infrastructure investments. Due to ongoing General Fund budget constraints, the City discontinued these annual contributions in 2020, prioritizing available revenues for essential operating services.

Financial Story Highlights

- **Long-Term Capital Planning** — Originally established to build reserves for future infrastructure and capital improvement needs.
- **Funding Constraints** — Annual property tax contributions were discontinued in 2020 due to General Fund financial pressures.
- **Limited Revenue Growth** — Without ongoing contributions, the fund has limited resources available for future capital investments.
- **Future Sustainability** — Reestablishing dedicated capital funding remains an important long-term consideration as the City works toward financial stability.

Capital Projects Reserve Fund Revenues & Expenditures

Capital Projects Reserve	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 2,644,525**	**$ 1,236,003**	**$ 795,976**	**$ 226,487**	**$ 246,487**	**$ 266,487**
FUNDING SOURCES:						
Investment Interest	108,728	55,973	26,511	20,000	20,000	20,000
TOTAL OPERATING REVENUES	**$ 108,728**	**$ 55,973**	**$ 26,511**	**$ 20,000**	**$ 20,000**	**$ 20,000**
EXPENDITURES:						
TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Uses						
Transfer to Parks & General Govt CIP	1,517,250	496,000	596,000			
EXPENDITURES & OTHER USES	**$ 1,517,250**	**$ 496,000**	**$ 596,000**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**(1,408,522)**	**(440,027)**	**(569,489)**	**20,000**	**20,000**	**20,000**
ENDING FUND BALANCE	**$ 1,236,003**	**$ 795,976**	**$ 226,487**	**$ 246,487**	**$ 266,487**	**$ 286,487**

Debt Service Fund

Purpose

The Debt Service Fund accounts for the repayment of the City's outstanding long-term debt, including principal and interest payments on municipal bonds. Funding is primarily provided through transfers from eligible City funds, including Real Estate Excise Tax (REET) revenues and Street Fund resources. The fund ensures the City meets its financial obligations while responsibly managing debt used to finance public infrastructure and capital improvements.

Financial Story Highlights

- **Existing Debt Obligations** — Supports scheduled principal and interest payments on outstanding municipal bonds.
- **Declining Debt Payments** — The City's 2016 LTGO refunding bonds will be fully repaid in December 2026, freeing approximately $650,000 annually in REET revenues for other eligible capital investments.
- **Future Debt Reduction** — The 2021 LTGO refunding bonds are scheduled for repayment in December 2030, freeing approximately $960,800 annually in REET and Street Fund revenues.
- **Capital Funding Opportunities** — As existing debt is retired, previously committed revenues may become available to support future infrastructure investments or eligible debt service.
- **Responsible Debt Management** — The City continues to evaluate long-term financing strategies while balancing infrastructure needs with financial sustainability.

Debt Service Fund Revenues & Expenditures

Debt Fund	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 49,936**	**$ 105,559**	**$ 123,762**	**$ 181,311**	**$ 183,261**	**$ 608,982**
FUNDING SOURCES:						
Town Sq Mitigation Fees	152,527	152,527	152,527	152,527	152,527	152,527
Investment Interest	17,732	21,149	17,676	3,000	3,000	3,000
Special Assessment Revenue	38,153	41,954	40,573	-	–	
TOTAL REVENUES	**$ 208,412**	**$ 215,630**	**$ 210,776**	**$ 155,527**	**$ 155,527**	**$ 155,527**
TRANSFERS IN:						
Transfer from General Fund	50,438	-	-	188,431	188,527	188,346
Transfer from Street Fund	273,200	274,900	273,700	273,150	272,195	271,288
Transfer from Capital Project Reserv	-	-	-	-	–	–
Transfer from PW Reserve Fund	982,745	983,944	902,073	910,673	688,605	686,312
Transfer from TBD Fund	273,200	274,900	273,700	272,200	272,195	271,288
Total Transfers	1,579,583	1,533,744	1,449,473	1,644,454	1,421,522	1,417,234
TOTAL REVENUES AND TRANSFERS	**$ 1,787,995**	**$ 1,749,374**	**$ 1,660,249**	**$ 1,799,981**	**$ 1,577,049**	**$ 1,572,761**
EXPENDITURES:						
Professional Services	700	700	-	2,000	2,000	2,000
Debt Service Principal & Interest	1,731,672	1,730,471	1,602,700	1,796,031	1,149,327	1,145,946
TOTAL DEBT EXPENSES	**$ 1,732,372**	**$ 1,731,171**	**$ 1,602,700**	**$ 1,798,031**	**$ 1,151,327**	**$ 1,147,946**
Net Change in Fund Balance	**55,623**	**18,203**	**57,549**	**1,950**	**425,722**	**424,815**
ENDING FUND BALANCE	**$ 105,559**	**$ 123,762**	**$ 181,311**	**$ 183,261**	**$ 608,982**	**$ 1,033,797**

Long-Term Debt Schedules

General Obligation Bonds For the Year Ended December 31, 2026			
Year Ending December 31	Principal	Interest	Sub-Total
2027	960,800	130,800	1,091,600
2028	944,200	114,200	1,058,400
2029	957,600	97,600	1,055,200
2030	940,400	80,400	1,020,800
2031	958,200	63,200	1,021,400
Total General Obligation Bonds	**$ 4,761,200**	**$ 486,200**	**$ 5,247,400**

SCORE DEBT For the Year Ended December 31, 2026			
Year Ending December 31	Principal	Interest	Sub-Total
2027	114,475	74,052	188,527
2028	120,018	68,328	188,346
2029	126,043	62,327	188,370
2030	132,550	56,025	188,575
2031	139,057	49,398	188,455
2032	146,046	42,445	188,491
2033	151,830	36,603	188,433
2034	157,855	30,530	188,385
2035	164,121	24,216	188,337
2036	170,869	17,651	188,520
2037	177,617	10,816	188,433
2038	182,919	5,488	188,407
Total General Obligation Bonds	**$ 1,783,400**	**$ 477,879**	**$ 2,261,279**

*SCORE typically pays the debt obligations, but we must budget our ownership portion per the agreement

Capital Improvement Program at a Glance

City of Burien Capital Improvement Program	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	$ 24,155,474	$ 31,624,442	$ 35,274,327	$ 40,067,446	$ 38,936,700	$ 39,006,353
FUNDING SOURCES BY FUND:						
PaRCS and General Government Capital Improvement Program	1,426,450	1,342,731	699,500	765,000	615,000	720,000
Transporation Capital Improvement Program	7,962,402	2,000,000	1,860,078	4,470,696	5,449,771	2,828,991
Surface Water Capital Improvement Program	2,539,724	1,344,439	4,654,221	70,432	–	3,200,000
TOTAL OPERATING REVENUES	$ 11,928,576	$ 4,687,170	$ 7,213,799	$ 5,306,128	$ 6,064,771	$ 6,748,991
OTHER RESOURCES:						
Transfers In	8,593,006	3,085,202	3,146,584	12,073,729	5,010,828	3,017,000
Proceeds From Debt (To be approved at a later date)	-	-	-	-	14,708,094	3,187,000
TOTAL REVENUES AND OTHER RESOURCES	$ 8,593,006	$ 7,772,372	$ 10,360,383	$ 17,379,857	$ 25,783,693	$ 12,952,991
EXPENDITURES:						
PaRCS and General Government Capital Improvement Program	1,257,268	2,641,758	683,755	11,352,290	8,091,038	1,257,000
Transporation Capital Improvement Program	8,880,303	–	2,849,991	6,307,881	14,958,586	14,599,500
Surface Water Capital Improvement Program	2,915,043	1,480,729	2,033,518	850,432	660,000	660,000
TOTAL OPERATING EXPENSES	13,052,614	4,122,487	5,567,264	18,510,603	23,709,624	16,516,500
TRANSFERS OUT	–	–	–	–	2,004,416	200,000
EXPENDITURES & TRANSFERS OUT	$ 13,052,614	$ 4,122,487	$ 5,567,264	$ 18,510,603	$ 25,714,040	$ 16,716,500
Net Change in Fund Balance	**(4,459,608)**	**3,649,885**	**4,793,119**	**(1,130,746)**	**69,653**	**(3,763,509)**
ENDING FUND BALANCE	$ 19,695,866	$ 35,274,327	$ 40,067,446	$ 38,936,700	$ 39,006,353	$ 35,242,844

Parks and General Government Capital Improvement Program

City of Burien | 2027–2032 Park and General government Capital Improvement Program

The Parks, Recreation, Cultural Services (PaRCS) and General Government Capital Improvement Program (CIP) provides a six-year plan for maintaining, improving, and investing in Burien's parks, recreational facilities, cultural spaces, and public buildings. The program emphasizes addressing aging infrastructure, improving public safety and accessibility, preserving existing assets, and ensuring City facilities continue to meet the needs of the community.

The program prioritizes critical maintenance and structural improvements to existing facilities while supporting investments that enhance recreational opportunities, cultural activities, and community gathering spaces. These projects are intended to extend the useful life of City assets, reduce long-term maintenance costs, and provide safe, welcoming, and accessible public spaces for residents of all ages.

Key program priorities

- Parks and Recreation Improvements: Rehabilitate aging park infrastructure, improve playgrounds, pathways, and recreational amenities, and maintain safe and welcoming outdoor spaces.
- Public Facility Preservation: Address deferred maintenance, structural deficiencies, and necessary repairs to City-owned buildings and community facilities.
- Safety and Accessibility: Improve facility safety and compliance with applicable building and safety standards.
- Cultural and Community Facilities: Invest in facilities such as the Moshier Community Art Center to preserve and enhance opportunities for arts, cultural programming, and community engagement.
- Long-Term Asset Management: Extend the useful life of existing facilities through planned maintenance, rehabilitation, and strategic capital investments.
- Public Works and PaRCS Maintenance facility is in the future of Burien, and this fund will support this future project.

Funding approach

The PaRCS and General Government CIP relies on a combination of City reserves, King County Parks Levy revenues, grants, and other available funding sources. The City is also evaluating potential municipal bond financing to address significant infrastructure needs that cannot reasonably be funded through existing resources alone.

The City will continue pursuing additional grants and partnerships to reduce reliance on local funding and potential borrowing. Projects are prioritized based on public safety, infrastructure conditions, accessibility, community benefit, and the City's long-term financial capacity.

The overall goal is to protect Burien's existing public assets while making responsible investments that support safe, accessible, and thriving community spaces for future generations.

Parks and General Government Improvement Program Fund Revenues & Expenditures

PaRCS and General Government Capital Improvement Program	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 1,521,646**	**$ 6,734,773**	**$ 6,291,746**	**$ 6,903,491**	**$ 5,316,201**	**$ 5,033,546**
FUNDING SOURCES:						
King County Parks Levy	245,031	262,617	276,915	605,000	255,000	360,000
Intergovernmental Revenues	987,366	425,797	158,567	160,000	160,000	160,000
Charges for Services	7,281	350,000	-	-	–	–
Investment Interest	186,772	304,317	264,018	-	200,000	200,000
TOTAL OPERATING REVENUES	**$ 1,426,450**	**$ 1,342,731**	**$ 699,500**	**$ 765,000**	**$ 615,000**	**$ 720,000**
OTHER RESOURCE ACTIVITIES:						
Proceeds From Debt (To be approved	–	–	–	–	7,193,383	910,000
Transfers In:					–	–
General Fund	2,100,000	–	–	9,000,000		
PW RESERVE	1,426,695	360,000				
Capital Reserve	1,517,250	496,000	596,000			
Total Interfund Charges	5,043,945	856,000	596,000	9,000,000	7,193,383	910,000
TOTAL REVENUES AND TRANSFERS	**$ 6,470,395**	**$ 2,198,731**	**$ 1,295,500**	**$ 9,765,000**	**$ 7,808,383**	**$ 1,630,000**
EXPENDITURES:						
Repairs and Maint	411,173	1,494,045	355,070	2,127,290	435,500	347,000
Capital	846,095	1,147,713	328,685	9,225,000	7,655,538	910,000
TOTAL OPERATING EXPENSES	**$ 1,257,268**	**$ 2,641,758**	**$ 683,755**	**$11,352,290**	**$ 8,091,038**	**$ 1,257,000**
Net Change in Fund Balance	**5,213,127**	**(443,027)**	**611,745**	**(1,587,290)**	**(282,655)**	**373,000**
ENDING FUND BALANCE	**$ 6,734,773**	**$ 6,291,746**	**$ 6,903,491**	**$ 5,316,201**	**$ 5,033,546**	**$ 5,406,546**

PaRCS & General Government CIP – PaRCS Annex Building PGXXXX

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	PGXXXX
Project Name:	PaRCS Annex Building
Project Location:	LOCATION: 437 SW 144th ST
Project Description:	Will replace the Dottie Harper House, which was destroyed by fire, with a new multi-purpose support structure located adjacent to the Community Garden. The former house was used for storage supporting the City's Parks, Recreation and Facilities operations. The replacement facility will provide dedicated storage and operational support space for the Garden Program, Green Burien Partnership Program, Recreation, Parks, and Facilities divisions. The existing house has been closed for approximately six years due to structural safety concerns, and the existing garage is an aging structure with limited functional value. Both buildings will be demolished to accommodate the new facility. The proposed replacement structure will include three bays to support equipment, materials, and program storage needs, along with a restroom to improve access and meet the needs of staff and program participants. The facility will support community gardening activities, environmental stewardship and restoration efforts, and the day-to-day operational needs of the City's Recreation, Parks, and Facilities divisions.

		Funded	Unfunded
Total Project Cost:	$ 1,109,984	$ 647,829	$ 462,155

Project Costs	2026	2027	2028	2029	2030	2031	2032	Total Project
Construction		1,109,984	-	-	-			**1,109,984**
Total Project Costs		**1,109,984**	-	-	-	-		**1,109,984**

Funding Sources		2027	2028	2029	2030	2033		Total Project
Fund Balance		-	-					-
Transfers								
Insurance Fund		647,829						**647,829**
Other								-
Unfunded (bond or KC levy)		462,155		-	-			**462,155**
Total Funding Sources		**1,109,984**	-	-	-	-		**1,109,984**

PaRCS & General Government CIP – Wayfinding Sign Replacement Program

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PGXXXX**
Project Name:	**Parks and Facilities Wayfinding Sign Replacement Program**
Project Location:	LOCATION: various locations
Project Description:	A comprehensive citywide wayfinding signage plan and implementation will create a safer, more welcoming, and connected community by making Burien's parks, trails, facilities, and public spaces easier to find, navigate, and access. Consistent, accessible, and thoughtfully designed signage helps residents and visitors feel confident exploring public spaces, strengthens a sense of belonging and inclusion, and promotes community identity and civic pride. This investment establishes a coordinated, long-term approach to improving navigation, enhancing safety, and demonstrating the City's commitment to creating public spaces that are valued, accessible, and welcoming to everyone. Project will replace signage at the 28 parks and the 3 facilities over the next few year.

		Funded	Unfunded
Total Project Cost:	**$ 400,000**		400,000

Project Costs	2027	2028	2029	2030	2031	2032	Total Project
Planning							
Design and Engineering							
R-O-W Acquisition							
Construction Management							
Construction	100,000	300,000					**400,000**
Total Project Costs	**100,000**	**300,000**					**400,000**

Funding Sources	2027	2028	2029	2030	2031	2032	Total Project
Fund Balance			-				
Other							
Unfunded (Bond)	100,000	300,000					**400,000**
Total Funding Sources	**100,000**	**300,000**					**400,000**

PaRCS & General Government CIP – Town Square Park Pathway Paving

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PGXXXX**		
Project Name:	**Town Square Park Pathway Paving**		
Project Location:	LOCATION: 400 SW 152nd Street		
Project Description:	Pathway paving around Town Square Park to meet ADA requirments		
		Funded	Unfunded
Total Project Cost:	**$ 160,000**	160,000	-

Project Costs	2027	2028	2029	2030	2031	2032	Total Project
Planning							
Design and Engineering							
R-O-W Acquisition							
Construction Management							
Construction	160,000						160,000
Total Project Costs	160,000						160,000

Funding Sources	2027	2028	2029	2030	2031	2032	Total Project
Fund Balance	-						
Grants	-						
CDBG	160,000						160,000
Total Funding Sources	160,000						160,000

PaRCS & General Government CIP – Playground Replacement Program

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PGXXXX**
Project Name:	**Playground Replacement Program**
Project Location:	LOCATION: various parks
Project Description:	This project would replace playgrounds at the end of their life expectancy.

	funded	unfunded
Total Project Cost:	$ 650,000	$ 650,000

Project Costs	2027	2028	2029	2030	2031	2032	Total Project
Planning							
Design and Engineering							
R-O-W Acquisition							
Construction Management							
Construction		300,000	350,000				650,000
Total Project Costs		**300,000**	**350,000**				**650,000**

Funding Sources							Total Project
Fund Balance	-						
Other							
Unfunded (Bond)		300,000	350,000				650,000
Total Funding Sources		**300,000**	**350,000**				**650,000**

PaRCS & General Government CIP – Moshier Community Art Center Energy Retrofit

2027-2032 Capital Improvement Program

Parks and General Government CIP

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

		Funded	unfunded
Total Project Cost:	**6,399,955**	-	6,399,955

Account No.:	31759476
PM Task Code:	317-
PROS Plan Goal No.:	P7, C1, C4, S5

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

Project Costs	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Planning								-
Design and Engineering								-
Acquisition								-
Construction Management								-
Construction	6,399,955							6,399,955
Total Project Costs	6,399,955	-	-	-	-	-		6,399,955

Funding Sources	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance								-
Transfers								
Grants								
CDBG 2027		152,983						152,983
KC Grant		500,000						500,000
Other								
Unfunded (Bond)		*6,399,955*						*6,399,955*
Total Funding Sources	-	*6,399,955*	-	-	-	-		*6,399,955*

PaRCS & General Government CIP – Hilltop Park, Phase 1 Improvement

2027-2032 Capital Improvement Program

Parks and General Government CIP

Project Number:	**PG00XX**
Project Name:	**Hilltop Park, Phase 1 and 2 Improvements**
Project Location:	Hilltop Park is located at 2600 S 128th St, Burien, WA 98168
Project Description:	This project will implement the phase one amd two improvements of the 2024 Hilltop Vision Plan. Improvements will include, accessible entry and pedestrian path, picnic shelters, site furnishings, vault toilet, stormwater treatment, water/electrical utilities,

		Funded	Unfunded
Total Project Cost:	**$ 7,300,000**	-	7,300,000

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

Project Costs	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Staff Coordination							-
Design and Engineering				800,000			*800,000*
R-O-W Acquisition							-
Construction Management							-
Construction					6,500,000		*6,500,000*
Total Project Costs	-	-	-	**800,000**	6,500,000		*7,300,000*

Funding Sources	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate			Total Project
Fund Balance	-	-	-	-			-
Transfers							
Grants							
							-
							-
Other							
Match							-
Unfunded (bond)		-		800,000	6,500,000		*7,300,000*
Total Funding Sources	-	-	-	**800,000**	6,500,000		*7,300,000*

PaRCS & General Government CIP – Seahurst Park South Trail

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	PGXXXX
Project Name:	Seahurst Park South Trail
Project Location:	LOCATION: 437 SW 144th ST
Project Description:	South Seahurst trail is failing due to water run off from the bluff and the king tides. This project is to explore possible ways to retain the trail or to remove the trail and bring it back down to the beach. Would include studies, design and engineering, and construction.

	Funded	Unfunded
Total Project Cost:	$ 2,000,000	2,000,000

Project Costs	Prior Years	2027	2028	2029	2030	2031	2032	Total Project
Planning								
Design and Engineering		200,000						200,000
R-O-W Acquisition								-
Construction Management								-
Construction	-		-	1,800,000	-	-		1,800,000
Total Project Costs	-	200,000	-	1,800,000	-	-	-	2,000,000

Funding Sources	Prior Years							Total Project
Fund Balance		-	-					
	-							
	-	-						
	-	-						
Other	-	-						
Unfunded (Bond)	-	200,000		1,800,000	-	-		2,000,000
	-	-						
Total Funding Sources	-	200,000	-	1,800,000	-	-	-	2,667,169

PaRCS & General Government CIP – Planning Projects

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PG0018**
Project Name:	**Parks and Facilities Planning Projects**
Project Location:	Citywide.
Project Description:	Funding to support plans and studies necessary to allocate future capital funding, obtain grant funding, begin construction work. Many times these plans are required by state and federal agencies or regulations. Project types include, but are not limited to, work to support Park/Facility Vision Plans, Environmental Impact Statements, Facility Assessments, and Renewal of Interlocal and other Agreements and to fund the 2031 Parks, Recreation and Open Space Plan .

		Funded	Unfunded
Total Project Cost:	**$ 1,049,307**	949,307	100,000

Account No.:	31757680
PM Task Code:	317-
PROS Plan Goal No.:	P1, P3, P7, S4, F2

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimated	Total Project
Planning	359,579	589,728	100,000		300,000				1,349,307
Design and Engineering									-
R-O-W Acquisition									-
Construction Management									-
Construction									-
Total Project Costs	359,579	589,728	*100,000*	-	300,000	-	-		1,349,307

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance	209,579	589,728	100,000						899,307
Transfers									0
General Fund									-
Capital Projects Reserve									-
Grants									0
									-
Other									0
Unfunded (Bond)					300,000				*300,000*
Total Funding Sources	209,579	589,728	*100,000*	-	300,000	-	-		1,199,307

PaRCS & General Government CIP – Moshier Memorial Park Improvements

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PG0026**
Project Name:	**Moshier Memorial Park Improvements**
Project Location:	Moshier Memorial Park is located at 430 S 156th St, Burien, WA 98148.
Project Description:	This project is for the replacement of the grandstand seating for Field 1 and to replace all the field lighting for Fields 1-4 with energy efficient LED lighting.
Total Project Cost:	**$ 2,167,394**
Account No.:	31759476
PM Task Code:	317-
PROS Plan Goal No.:	P3, P7, C4, S4, S5
Maintenance Costs:	Maintenance costs will decrease minimally.
Change from prior CIP:	Costs updated

Project Costs	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Planning								-
Design and Engineering	100,000							100,000
R-O-W Acquisition								-
Construction Management								-
Construction				500,000	1,567,394			2,067,394
Total Project Costs	**100,000**	-	-	500,000	1,567,394	-		2,167,394

Funding Sources	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance	100,000							100,000
Transfers								
Public Works Reserve								-
Grants								
Other								
Unfunded (Bond)				500,000	1,567,394			1,567,394
Total Funding Sources	**100,000**	-	-	500,000	1,567,394	-		1,667,394

PaRCS & General Government CIP – Seahurst Side Phase II

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PG0028**
Project Name:	**Seahurst Park Slide Phase II**
Project Location:	Seahurst Park - South Embankment of SW Seahurst Park Road below the lower end of the upper parking lot.
Project Description:	This project is to construct a retaining wall at the top of the slope for stabilization and protection of the underground utilities and roadway. During design it was determined that additional stream stabilization work is needed downstream of the active slide in order to avoid erosion that will destabilize more roadway after the construction of the wall. This stream work will require significant permitting and is not necessary for the first phase of wall construction. However, the work will be necessary soon thereafter to prevent the need for more extensive wall construction. The budget shown for 2024 is for this second phase. Design work for this phase has not begun and the construction costs are a placeholder until the design and permitting work is done next year.

		Funded	Unfunded
Total Project Cost:	**$ 800,877**	800,877	-

Account No.:	31759476
PM Task Code:	317
PROS Plan Goal No.:	C1, S5

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning								-
Design and Engineering			800,877					800,877
R-O-W Acquisition								-
Construction Management								-
Construction								-
Total Project Costs	-	-	**800,877**	-	-	-	-	**800,877**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	-		800,877					800,877
Transfers								
Capital Projects Reserve Fund								-
Public Works Reserve								-
General Fund								-
Total Funding Sources	-	-	**800,877**	-	-	-	-	**800,877**

PaRCS & General Government CIP – Jacob Ambaum Park

2027-2032 Capital Improvement Program
Parks and General Government CIP

Project Number:	**PG0028**
Project Name:	**Jacob Ambaum ADA Improvements**
Project Location:	Jacob Ambaum Park - 12621 Ambaum Blvd. SW
Project Description:	Replace damaged pavement at Jacob Ambaum Park to be in compliance with the Americans with Disabilities Act (ADA).

Total Project Cost:	**$ 215,000**

Account No.:	31759476
PM Task Code:	317-
PROS Plan Goal No.:	P4, P7, C4, S4, S5, F2, F4

Maintenance Costs:	N/A
Change from prior CIP:	New Project

Project Costs	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Staff Coordination								-
Design and Engineering								-
R-O-W Acquisition								-
Construction Management								-
Construction	215,000							215,000
Total Project Costs	**215,000**	-	-	-	-		-	**215,000**

Funding Sources	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance	55,000							55,000
Grants								
CDBG 2026	160,000							160,000
Total Funding Sources	**215,000**	-	-	-	-		-	**215,000**

Transportation Capital Improvement Program

City of Burien | 2027–2032 Transportation Capital Improvement Program

The Transportation Capital Improvement Program (CIP) provides a six-year plan for investing in Burien's transportation infrastructure, with an emphasis on improving public safety, addressing aging infrastructure, and creating safer, more accessible connections throughout the community.

The program focuses on maintaining and rehabilitating existing roadways, improving sidewalks and pedestrian crossings, enhancing traffic safety and mobility. These investments are intended to reduce long-term maintenance costs, address infrastructure deficiencies, and provide a safer transportation network for residents, businesses, and visitors.

Key program priorities

- Roadway Preservation and Rehabilitation: Address deteriorating pavement and extend the useful life of existing streets.
- Pedestrian and Bicycle Safety: Improve sidewalks, crosswalks, bicycle facilities, and connections to schools and neighborhoods.
- Accessibility Improvements: Remove barriers and upgrade pedestrian infrastructure to meet ADA requirements.
- Traffic Safety and Operations: Improve intersections, traffic signals, and other infrastructure to reduce safety risks and improve mobility.
- Infrastructure Resilience: Address roadway stability, drainage, and other structural concerns that could affect public safety.

Funding approach

The Transportation CIP relies on a combination of City resources, including the Street Fund, Public Works Reserve Fund, and available grants. The City will continue pursuing state and federal funding opportunities to reduce the financial burden on local resources. Potential debt financing may also be evaluated for larger infrastructure investments.

The program is intended to prioritize projects based on safety, infrastructure conditions, community benefit, available funding, and the City's long-term financial capacity.

What Changed?

- Pavement Preservation: +$2.5M / yr to maintain roadways and minimize rebuilding
- Slope Stability Program: +10.0M to address failing slopes, walls, and guardrails
- 1st Ave S Multimodal Improvements: +$11.5M grant funding supported pathways to bus stops, Puget Sound Park, shopping, as well as reconnecting a bisected neighborhood
- S 152nd St: +$5.7M grant funding supporting nonmotorized improvements between Burien Transit Center and Lake to Sound Trail
- S 128th St: +$4.4M grant funding supporting safety improvements for access to and from Hwy 509.

Transportation Capital Improvement Program Fund Revenues & Expenditures

Transportation Capital Improvement Program	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 5,139,242**	**$ 6,492,049**	**$10,371,251**	**$11,131,922**	**$11,173,737**	**$13,510,461**
FUNDING SOURCES:						
Intergovernmental	7,415,875	970,000	1,483,014	4,065,672	5,449,771	2,678,991
Charges for Services	233,188	970,000	27,235	89,213	–	–
Proceeds from Capital Asset Sale	17,500	10,000	-	-	–	–
Investment Interest	295,839	50,000	349,829	315,811		150,000
TOTAL OPERATING REVENUES	**$ 7,962,402**	**$ 2,000,000**	**$ 1,860,078**	**$ 4,470,696**	**$ 5,449,771**	**$ 2,828,991**
TRANSFERS IN & OTHER RESOURCES						
General Fund	138,000	–	–			
Surface Water Management Fund	70,584	–	–	229,000	2,004,416	200,000
Street Fund	145,000	125,000	600,000	600,000	512,006	600,000
Public Works Reserve Fund	1,467,124	1,304,202	700,584	–	857,000	857,000
Transportation Benefit District (TBD)	450,000	450,000	450,000	1,050,000	957,406	700,000
Proceeds From Debt (To be approved at a later date)				-	7,514,711	2,277,000
Total Interfund Charges	2,270,708	1,879,202	1,750,584	1,879,000	11,845,539	4,634,000
TOTAL REVENUES AND TRANSFERS	**$ 10,233,110**	**$ 3,879,202**	**$ 3,610,662**	**$ 6,349,696**	**$ 17,295,310**	**$ 7,462,991**

Transportation CIP – TR0002 - Pavement Management Program

Project Number:	**TR0002**
Project Name:	**Pavement Management Program**
Project Location:	Various streets citywide.
Project Description:	This project is an annual program for the repair and resurfacing of arterial and residential streets. Pavement preservation locations are determined annually using information generated by the Pavement Management Inventory. The City continues to explore alternative pavement treatments to reduce costs.
Total Project Cost:	**$ 23,169,033**
Account No.:	31859530
Maintenance Costs:	No change.
Change from prior CIP:	No change.

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Planning										-
Design and Engineering		204,844	-	-	300,000	400,000	500,000	500,000	500,000	**2,404,844**
R-O-W Acquisition		-								-
Construction Management			-	200,000	200,000	300,000	400,000	400,000	400,000	**1,900,000**
Construction			464,189	2,800,000	3,000,000	3,300,000	3,100,000	3,100,000	3,100,000	**18,864,189**
Total Project Costs	-	**204,844**	**464,189**	**3,000,000**	**3,500,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**23,169,033**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance		-		332,215		726,000	726,000	726,000	726,000	**3,236,215**
Transfers										
Surface Water Mgmnt Fund										-
Street Fund		-	-	450,000		500,000	450,000			**1,400,000**
Public Works Reserve						857,000	857,000	857,000	857,000	**3,428,000**
Transportation Benefit District		204,844	464,189	957,406	700,000	700,000	700,000	700,000		**4,426,439**
Other										
Developer in Lieu										-
Total Funding Sources	-	**204,844**	**464,189**	**1,739,621**	**700,000**	**2,783,000**	**2,733,000**	**2,283,000**	**1,583,000**	**12,490,654**

Transportation CIP – TR0005 - City Wide ADA Barrier Mitigation

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

Total Project Cost:	**$ 2,426,669**

Account No.:	31859561

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

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Planning										-
Design and Engineering		271,406	-	10,000	410,000	20,000	40,000	40,000		**791,406**
R-O-W Acquisition										-
Construction Management		108,467								**108,467**
Construction		717,012	-	139,784	90,000	160,000	160,000	260,000		**1,526,796**
Total Project Costs		**1,096,885**	-	**149,784**	**500,000**	**180,000**	**200,000**	**300,000**	-	**2,426,669**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance		1,096,885								**1,096,885**
Transfers										
Street Fund				50,000						**50,000**
Total Funding Sources	-	**1,096,885**	-	**50,000**	-	-	-	-		**1,146,885**

Transportation CIP – TR0006 - Lake To Sound Trail

Project Number:	**TR0006**
Project Name:	**Lake to Sound Trail - Segment C**
Project Location:	Des Moines Memorial Drive from S Normandy Rd southeast to City Limits
Project Description:	Design and construct Segment C of the Lake to Sound Trail from Lake Washington to Puget Sound. The project includes a 12 foot multi-use trail for bicyclists and pedestrian along Des Moines Memorial Drive from the current terminus at S Normandy Rd to the City Limits near S 182nd St. This project is part of the mitigation for the SR 509 Extension Project and is led by King County. Burien will be responsible for ownership and mainenance after the trail is constructed and accepted.
Total Project Cost:	**$ 5,000**
Account No.:	31859562
Maintenance Costs:	Maintenance costs estimated to be $10,000 a year
Change from prior CIP:	No change.

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning		415						**415**
Design and Engineering								-
R-O-W Acquisition								-
Construction Management								-
Construction		-		4,585				**4,585**
Total Project Costs	-	**415**	-	**4,585**	-	-	-	**5,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		415		4,585				**5,000**
Total Funding Sources	-	**415**	-	**4,585**	-	-	-	**5,000**

Transportation CIP – TR0008 - 4th-6th Avenue SW/SW 148th St. Intersection

Project Number:	**TR0008**
Project Name:	**4th and 6th Avenues SW/SW 148th Street Intersection**
Project Location:	Intersection of 4th Avenue SW and SW 148th Street and Intersection of 6th Avenue SW and SW 148th Street.
Project Description:	Upgrade existing signal to add protected left-turn phasing on all approaches. Coordinate new signal with signals on SW 148th Street and 4th and 6th Avenue SW corridors.
Total Project Cost:	**$ 8,671,085**
Account No.:	31859564
Maintenance Costs:	No change.
Change from prior CIP:	TIB grant was received. Costs were updated.

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
IH			100,000					**100,000**
Design and Engineering		449,740	255,177					**704,917**
R-O-W Acquisition		202,200	33,709					**235,909**
Construction Management		44,720	1,340,264					**1,384,984**
Construction		5,413,074	832,200					**6,245,274**
Total Project Costs	–	**6,109,735**	**2,561,350**	–	–	–	–	**8,671,085**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		1,012,575	980,264					**1,992,839**
Restricted Fund Balance – King County Metro Mitigation								–
Transfers								
Public Works Reserve								–
TR0002 (Street Fund)			500,000					**500,000**
TR0002 (TBD)			154,711					**154,711**
Storm Water Management Fund			130,000					**130,000**
TR0025 Fund Balanced Needed 350000 for amend 5			350,000					
Grants								
TIB		4,382,160	(493,625)					**3,888,535**
Intergovernmental								
Sound Transit 3		715,000						**715,000**
Sound Transit 1			290,000					**290,000**
SCL			600,000					**600,000**
comcast			50,000					**50,000**
								–
Total Funding Sources	–	**6,109,735**	**2,561,350**	–	–	–	–	**8,671,085**

Transportation CIP – TR0009 - Signal Controller/Interconnect Upgrades Program

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

Total Project Cost:	**$ 844,775**

Account No.:	31859564

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

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Planning										-
Design and Engineering		28,975								**28,975**
R-O-W Acquisition										-
Construction Management										-
Construction		15,800	-	200,000	200,000	200,000	200,000			**815,800**
Total Project Costs		**44,775**	-	**200,000**	**200,000**	**200,000**	**200,000**	-	-	**844,775**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance		44,775								**44,775**
Transfers										
Street Fund		-	-		50,000		50,000			**100,000**
Total Funding Sources	-	**44,775**	-	-	**50,000**	-	**50,000**	-		**144,775**

Transportation CIP – TR0018 – 4th Avenue SW Sidewalks

Project Number:	**TR0018**
Project Name:	**4th Avenue SW Sidewalks (between SW 156th Street and SW 160th Street)**
Project Location:	4th Avenue SW between SW 156th Street and SW 160th Street.
Project Description:	Pedestrian access project. Sidewalk on east side, curb and gutter, bike lanes, drainage, landscaping and illumination. Right of Way needs being finalized with any final design adjustments by June 2025. Construction is set for late Summer/Fall 2025.
Total Project Cost:	**$ 5,050,000**
Account No.:	31859561
Maintenance Costs:	Maintenance costs are estimated to be $10,000 a year
Change from prior CIP:	No change.

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
IH			80,000	95,400				**175,400**
Design and Engineering		878,094	166,582					**1,044,676**
R-O-W Acquisition			352,224					**352,224**
Construction Management				*600,000*				**600,000**
Construction			-	2,877,700				**2,877,700**
Total Project Costs	-	**878,094**	**598,806**	**3,573,100**	-	-	-	**5,050,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		878,094	297,706	223,100				**1,398,900**
Transfers								
Surface Water Mgmnt Fund				123,000				**123,000**
Public Works Reserve				857,000				**857,000**
TR0002 (TBD)			301,100					**301,100**
Grants								
Non-motorized STP - Puget Sound Regional Council				*2,370,000*				**2,370,000**
Total Funding Sources	-	**878,094**	**598,806**	**3,573,100**	-	-	-	**5,050,000**

Transportation CIP – TR0023 - S. 136th St Sidewalk Improvements

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

Total Project Cost:	**$ 6,336,011**

Account No.:	31859561
PM Task Code:	318-
TIP Project No.:	3

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

Project Costs	Prior Years	2025 Revised	New 2025	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning									-
Design and Engineering		777,851							**777,851**
R-O-W Acquisition									-
Construction Management		913,799							**913,799**
Construction		4,644,362							**4,644,362**
Total Project Costs		**6,336,011**	-	-	-	-	-	-	**6,336,011**
		6336011.33							
		-							

Funding Sources	Prior Years	2025 Revised	New 2025	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		2,429,962							**2,429,962**
Transfers									
Public Works Reserve									-
Street Fund									-
Surface Water Management Fund									-
Grants									
TIB State Grant		3,906,049							**3,906,049**
Total Funding Sources		**6,336,011**		-	-	-			**6,336,011**

Transportation CIP – TR0026 - 30th Ave SW Slope Stability

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

Total Project Cost:	**$ 4,900,000**

Account No.:	31854270

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

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Planning										-
Design and Engineering		4,731	350,427	369,843						**725,000**
R-O-W Acquisition										-
Construction Management				675,000						**675,000**
Construction				1,500,000	2,000,000					**3,500,000**
Total Project Costs	-	**4,731**	**350,427**	**2,544,843**	**2,000,000**					**4,900,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	Total Project
Fund Balance		4,731	350,427	369,843						**725,000**
Transfers										
Public Works Reserve					857,000					**857,000**
Street Fund				12,006	450,000					**462,006**
TBD										-
Surface Water Mgmnt Fund				1,881,416						**1,881,416**
Total Funding Sources	-	**4,731**	**350,427**	**2,263,265**	**1,307,000**					**3,925,422**

Transportation CIP – TR0028 - 152nd and 8th S. Intersection Improvements

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

Total Project Cost:	**$ -**

Account No.:	31854230
PM Task Code:	318-
PROS Plan Page No.:	

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

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

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Intergovermental								
City of SeaTac (potential)								-
Total Funding Sources	-	-	-	-	-			-

Transportation CIP – TR0030 - SW 116th School Crossing Improvements

Project Number:	**TR0030**
Project Name:	**SW 116th School Crossing Improvements**
Project Location:	SW 116th St between 8th Ave SW and 10th Ave SW
Project Description:	Construct a new HAWK signal (High - Intensity Activated crossWalK)
Total Project Cost:	**$ 640,000**
Account No.:	31859564
Maintenance Costs:	Maintenance costs estimated to be $6,000 a year
Change from prior CIP:	New project.

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

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

Transportation CIP – TR0031 - Burien Safety Action Plan

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

Total Project Cost:	**$ 301,000**

Account No.:	31854440

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

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning		272,397	28,603					
Design and Engineering								-
R-O-W Acquisition								-
Construction Management								-
Construction								-
Total Project Costs	-	**272,397**	**28,603**	-	-	-	-	**301,000**
		264801.88						

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		112,397	28,603					**141,000**
Grants								
Federal DOT		160,000						**160,000**
Total Funding Sources	-	**272,397**	**28,603**	-	-	-	-	**301,000**

Transportation CIP – TR0032 - S 152nd Street Project

Project Number:	**TR0032**
Project Name:	**S 152nd Street Project**
Project Location:	S 152nd Street
Project Description:	The S 152nd Street project will provide a safe non-motorized connection between Lake to Sound Regional Trail and the Burien Transit Center.
Total Project Cost:	**$ 6,137,211**
Account No.:	31859530
Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor				40,000	100,000			**140,000**
Planning								-
Design and Engineering			383,718	216,282				**600,000**
R-O-W Acquisition				87,211				**87,211**
Construction Management				610,000				**610,000**
Construction					4,700,000			**4,700,000**
Total Project Costs	-	-	**383,718**	**953,493**	**4,800,000**	-	-	**6,137,211**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance			254,920	326,282	1,418,798			**2,000,000**
Transfer								
Surface Water Management Fund					150,000			**150,000**
Funded								
Sound Transit				600,000	1,010,000			**1,610,000**
TIB			128,798	27,211	643,991			**800,000**
Total Funding Sources	-	-	**383,718**	**953,493**	**3,222,789**	-	-	**4,560,000**

Transportation CIP – TR0033 - S. 128th Street Improvements

Project Number:	**TR0033**
Project Name:	**S.128th Street**
Project Location:	S. 128th Street between Occidental Ave S and the SR 509 Off Ramp
Project Description:	The S.128th Street project will provide safety countermeasures between Occidental Ave S and the SR 509 Off Ramp

Total Project Cost:	**$ 4,420,000**

Account No.:	31859530

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor			20,600	69,900	140,000			**230,500**
Planning								-
Design and Engineering			90,000	570,000				**660,000**
R-O-W Acquisition				100,000				**100,000**
Construction Management					659,500			**659,500**
Construction					2,770,000			**2,770,000**
Total Project Costs	-	-	**110,600**	**739,900**	**3,569,500**	-	-	**4,420,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance			40,600	234,900	630,000			**905,500**
Transfer								
Street Fund								-
TIF Fund								-
Surface Water Management Fund					50,000			**50,000**
TBD Fund								-
Funded								
TIB			70,000	405,000	1,025,000			**1,500,000**
Total Funding Sources	-	-	**110,600**	**639,900**	**1,705,000**	-	-	**2,455,500**

Transportation CIP – TR0034 - RRFB Pedestrian Improvements Phase 1

Project Number:	**TR0034**
Project Name:	**RRFB Pedestrian Improvements**
Project Location:	City Wide
Project Description:	The RRFB Pedestrian Improvement project will provide enhanced crossing treatments with rectangular rapid flashing beacons at various locations City wide.

Total Project Cost:	**$ 201,860**

Account No.:	31859530

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor			26,880	24,600				**51,480**
Planning								-
Design and Engineering				20,000				**20,000**
R-O-W Acquisition								-
Construction Management								-
Construction				130,380				**130,380**
Total Project Costs	-	-	**26,880**	**174,980**	-	-	-	**201,860**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance			4,480	42,420				**46,900**
Transfer								
Street Fund								-
TBD Fund								
Funded								
TIB			22,400	132,560				**154,960**
Total Funding Sources	-	-	**26,880**	**174,980**	-	-	-	**201,860**

Transportation CIP – TR0035 - 1st Ave S Multimodal Safety Improvements–Phase 1

Project Number:	**TR0035**
Project Name:	**1st Ave S Multimodal Safety Improvements**
Project Location:	City Wide
Project Description:	The RRFB Pedestrian Improvement project will provide enhanced crossing treatments with rectangular rapid flashing beacons at various locations City wide.

Total Project Cost:	**$ 815,000**
Account No.:	
Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor								-
Planning			660,000	155,000				**815,000**
Design and Engineering								-
R-O-W Acquisition								-
Construction Management								-
Construction								-
Total Project Costs	-	-	**660,000**	**155,000**	-	-	-	**815,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Transfer								
Street Fund								-
TBD Fund								
Funded								
Sandy Williams			660,000	155,000				**815,000**
Total Funding Sources	-	-	**660,000**	**155,000**	-	-	-	**815,000**

Transportation CIP – TR0036 - RRFB Pedestrian Improvements Phase 2

Project Number:	**TR0036**
Project Name:	**RRFB Pedestrian Improvements**
Project Location:	City Wide
Project Description:	The RRFB Pedestrian Improvement project will provide enhanced crossing treatments with rectangular rapid flashing beacons at various locations City wide.

Total Project Cost:	**$ 222,000**

Account No.:

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor				52,000				**52,000**
Planning								-
Design and Engineering				40,000				**40,000**
R-O-W Acquisition								-
Construction Management								-
Construction				130,000				**130,000**
Total Project Costs	-	-	-	**222,000**	-	-	-	**222,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Transfer								
Street Fund								-
TBD Fund								
Funded								
TIB								-
Total Funding Sources	-	-	-	-	-	-	-	-

Transportation CIP – TR0037 - 128th and 1st Intersection Project - Phase 1

Project Number:	**TR0037**
Project Name:	**128th and 1st Intersection Project - Phase 1**
Project Location:	
Project Description:	128th and 1st Intersection Improvements

Total Project Cost:	**$ 1,000,000**

Account No.:

Maintenance Costs:	None.
Change from prior CIP:	

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

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Transfer								
Street Fund								-
TBD Fund								
Funded								
TIB								-
Total Funding Sources	-	-	-	-	-	-	-	-

Transportation CIP – TR0038 - Slope Stability Program

Project Number:	**TR0038**
Project Name:	**Slope Stability Program**
Project Location:	
Project Description:	City Wide Slope Stability

Total Project Cost:	**$ 8,000,000**

Account No.:

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction							3,000,000	5,000,000	**8,000,000**
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	-	-	-	**3,000,000**	**5,000,000**	**8,000,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Transportation CIP – TR0039 - Traffic and Roadway Safety Treatments

Project Number:	**TR0039**
Project Name:	**Traffic Program**
Project Location:	
Project Description:	City Wide

Total Project Cost:	**$ 650,000**

Account No.:

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction				300,000	350,000				650,000
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	**300,000**	**350,000**	-	-	-	**650,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Transportation CIP – TR0040 - Safe Streets for Burien

Project Number: TR0040

Project Name: Safe Streets for Burien

Project Location:

Project Description: City Wide

Total Project Cost: $ 2,000,000

Account No.:

Maintenance Costs: None.

Change from prior CIP:

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction				2,000,000					2,000,000
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	**2,000,000**	-	-	-	-	**2,000,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Transportation CIP – TR0041 - Traffic Pavement Marking and Sign

Project Number:	**TR0041**
Project Name:	**Traffic Pavement Marking and Sign**
Project Location:	
Project Description:	City Wide

Total Project Cost:	**$ 1,600,000**

Account No.:	

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction				500,000	500,000	600,000			1,600,000
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	**500,000**	**500,000**	**600,000**	-	-	**1,600,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Transportation CIP – TR0042 - Guardrail Maintenance

Project Number:	**TR0042**
Project Name:	**Guardrail**
Project Location:	
Project Description:	City Wide

Total Project Cost:	**$ 120,000**

Account No.:

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction				120,000					**120,000**
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	**120,000**	-	-	-	-	**120,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Transportation CIP – TR0043 – Signal Maintenance

Project Number:	**TR0043**
Project Name:	**Signals**
Project Location:	
Project Description:	City Wide

Total Project Cost:	**$ 150,000**

Account No.:	

Maintenance Costs:	None.
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Labor, Design, Construction				150,000					150,000
									-
									-
									-
									-
									-
Total Project Costs	-	-	-	**150,000**	-	-	-	-	**150,000**

Funding Sources	Prior Years	2025 Revised	2026 Revised	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total Project
Fund Balance									-
Transfer									
Street Fund									-
TBD Fund									
Funded									
TIB									-
Total Funding Sources	-	-	-	-	-	-	-		-

Surface Water Management Capital Improvement Program

The Surface Water Management Capital Improvement Program (CIP) provides a six-year plan for maintaining, improving, and investing in Burien's stormwater infrastructure. The program focuses on addressing aging drainage systems, reducing flooding and erosion risks, protecting water quality, and ensuring the City's stormwater facilities continue to meet regulatory requirements and community needs.

The program prioritizes the rehabilitation and replacement of deteriorating infrastructure, improvements to drainage capacity, and projects that protect public and private property from stormwater-related damage. These investments are intended to improve system reliability, reduce long-term maintenance costs, protect natural resources, and strengthen the City's ability to manage increasingly intense storm events.

Key program priorities

- Stormwater Infrastructure Rehabilitation: Repair and replace aging pipes, culverts, catch basins, and drainage facilities to improve system reliability and extend the useful life of existing infrastructure.
- Flood Prevention and Drainage Improvements: Address areas with recurring drainage issues, reduce localized flooding, and improve stormwater conveyance capacity.
- Water Quality and Environmental Protection: Implement improvements that reduce pollutants entering local streams, wetlands, and Puget Sound while supporting healthy aquatic ecosystems.
- Erosion and Infrastructure Protection: Stabilize drainage systems and address erosion that threatens roadways, public facilities, private property, and natural areas.
- Regulatory Compliance and System Planning: Support compliance with state and federal stormwater regulations, including the City's municipal stormwater permit requirements, while planning for long-term infrastructure needs.

Funding approach

The Surface Water Management CIP is primarily supported by revenues from the City's Surface Water Management Fund, with additional funding potentially available through grants and partnerships.

The City will continue evaluating funding opportunities to address infrastructure deficiencies while balancing capital investments with ongoing operations and maintenance needs. Projects are prioritized based on public safety, flooding and erosion risks, infrastructure conditions, environmental benefits, regulatory requirements, and available financial resources.

The overall goal is to protect public infrastructure, private property, and the environment through responsible investments in stormwater systems that improve reliability, reduce risks, and support Burien's long-term resilience.

Surface Water Capital Improvement Program Fund Revenues & Expenditures

Surface Water Capital Improvement Program	2023 Actual	2024 Actual	2025 Actual	2026 Revised	2027 Proposed	2028 Proposed
BEGINNING FUND BALANCE	**$ 17,494,586**	**$ 18,397,620**	**$ 18,611,330**	**$ 22,032,033**	**$ 22,446,762**	**$ 20,462,346**
FUNDING SOURCES:						
WA Dept of Ecology	716,727	425	130,000	-	–	–
Intergovernmental Revenue	1,649,437	1,122,496	4,335,000	70,432	–	3,200,000
Investment Interest	173,560	221,518	189,221			
TOTAL OPERATING REVENUES	**$ 2,539,724**	**$ 1,344,439**	**$ 4,654,221**	**$ 70,432**	**$ -**	**$ 3,200,000**
TRANSFERS IN:						
Surface Water Management Fund	1,278,353	350,000	800,000	1,194,729	680,000	660,000
Total Interfund Charges	1,278,353	350,000	800,000	1,194,729	680,000	660,000
TOTAL REVENUES AND TRANSFERS	**$ 3,818,077**	**$ 1,694,439**	**$ 5,454,221**	**$ 1,265,161**	**$ 680,000**	**$ 3,860,000**
EXPENDITURES:						
Repairs and Maint	121,069	119,650	225,391	780,000	630,000	630,000
Capital	2,793,974	1,361,079	1,808,127	70,432	30,000	30,000
TOTAL OPERATING EXPENSES	**$ 2,915,043**	**$ 1,480,729**	**$ 2,033,518**	**$ 850,432**	**$ 660,000**	**$ 660,000**
Other Uses						
Transfer to Equipment Replacement	-	-	-	-	–	–
Transfer to Transportation CIP Fund	-	-	-	-	2,004,416	200,000
Total Other Uses	-	-	-	-	2,004,416	200,000
EXPENDITURES & OTHER USES	**$ 2,915,043**	**$ 1,480,729**	**$ 2,033,518**	**$ 850,432**	**$ 2,664,416**	**$ 860,000**
Net Change in Fund Balance	**903,034**	**213,710**	**3,420,703**	**414,729**	**(1,984,416)**	**3,000,000**
ENDING FUND BALANCE	**$ 18,397,620**	**$ 18,611,330**	**$ 22,032,033**	**$ 22,446,762**	**$ 20,462,346**	**$ 23,462,346**

Surface Water CIP – SW0001 - Residential Drainage Imp. Program (RDIP)

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

		Funded	Unfunded
Total Project Cost:	**$ 3,000,000**	3,000,000	-

Account No.:	31959540

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning				50,000	50,000	50,000	50,000	**200,000**
Design & Engineering		50,000	50,000	100,000	100,000	100,000	100,000	**500,000**
R-O-W Acquisition								-
Construction Management		50,000	50,000	50,000	50,000	50,000	50,000	**300,000**
Construction		200,000	200,000	400,000	400,000	400,000	400,000	**2,000,000**
Total Project Costs	-	**300,000**	**300,000**	**600,000**	**600,000**	**600,000**	**600,000**	**3,000,000**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Transfers								
Surface Water Mgmnt Fund		300,000	300,000	600,000	600,000	600,000	600,000	**3,000,000**
Grants								
								-
Total Funding Sources	-	**300,000**	**300,000**	**600,000**	**600,000**	**600,000**	**600,000**	**3,000,000**

Surface Water CIP – SW0013 - Miller Creek Enhancements

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

		Funded	Unfunded
Total Project Cost:	**$ 5,735,071**	5,735,071	-

Account No.:	31959540

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning								-
Design & Engineering	422,355							**422,355**
R-O-W Acquisition								-
Construction Management	716,089	100,000		30,000	30,000	30,000	30,000	**936,089**
Construction	3,264,687	761,940	200,000	150,000				**4,376,627**
Total Project Costs	**4,403,131**	**861,940**	**200,000**	**180,000**	**30,000**	**30,000**	**30,000**	**5,735,071**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	1,251,117	753,954						**2,005,071**
Transfers								
Surface Water Mgmnt Fund			200,000	180,000	30,000	30,000	30,000	**470,000**
Grants								
State Dept. of Ecology Grant (awarded)	700,000							**700,000**
Intergovernmental								
City of SeaTac	1,652,013	107,986						**1,759,999**
Port of Seattle	800,000							**800,000**
Total Funding Sources	**4,403,131**	**861,940**	**200,000**	**180,000**	**30,000**	**30,000**	**30,000**	**5,735,071**

Surface Water CIP – SW0015 - South 140th Street and Des Moines Memorial Drive Trunkline

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

		Funded	Unfunded
Total Project Cost:	**$ 1,046,467**	1,046,467	-

Account No.:	31959540

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Planning								-
Design & Engineering	193,429	13,037						**206,466**
R-O-W Acquisition								-
Construction Management		85,061						**85,061**
Construction	4,939	950,000	(200,000)					**754,939**
Total Project Costs	**198,369**	**1,048,098**	**(200,000)**	-	-			**1,046,467**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	198,369	1,048,098	(200,000)					**1,046,467**
Transfers								
Surface Water Mgmnt Fund								-
Total Funding Sources	**198,369**	**1,048,098**	**(200,000)**	-	-			**1,046,467**

Surface Water CIP – SW0016 - Boulevard Park Stormwater Improvements

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

		Funded	Unfunded
Total Project Cost:	**$5,191,731**	5,191,731	-

Account No.:	31959540

Maintenance Costs:	N/A
Change from prior CIP:	

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Staff Coordination								-
Project Development	91,731							**91,731**
Design & Engineering	74,280	425,720						**500,000**
R-O-W Acquisition		100,000						**100,000**
Construction Management			500,000					**500,000**
Construction			4,000,000					**4,000,000**
Total Project Costs	**166,012**	**525,720**	**4,500,000**	-	-	-	-	**5,191,731**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance	98,367	293,636						**392,003**
Transfers								
Surface Water Mgmnt Fund			750,000					**750,000**
Grants								
KC Flood Control Dist	67,645	232,084						**299,729**
WRDA (Federal Appropriations)			3,750,000					**3,750,000**
Total Funding Sources	**166,012**	**525,720**	**4,500,000**	-	-	-	-	**5,191,732**

Surface Water CIP – SW0018 - Meritage Pond Repairs

Project Number:	**SW0018**
Project Name:	**Meritage Pond Repairs**
Project Location:	16964 3rd Ave S
Project Description:	Repairs to pond sideslope damaged by erosion, and removal of sediment and invasive trees from pond. Was budgeted in RDIP - converting to CIP project due to cost.

		Funded	Unfunded
Total Project Cost:	**$ 500,000**	500,000	-

Account No.:	31959540

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor		50,000						50,000
Project Development								-
Design and Engineering								-
R-O-W Acquisition								-
Construction Management		100,000						100,000
Construction		450,000		(100,000)				350,000
Total Project Costs	-	**600,000**	-	**(100,000)**	-	-	-	**500,000**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance		150,000						150,000
Transfers								
Surface Water Mgmnt Fund		450,000		(100,000)				350,000
Total Funding Sources	-	**600,000**	-	**(100,000)**	-	-	-	**500,000**

Surface Water CIP – SW0019 - Ambaum Pond WQ Retrofit Project

Project Number:	**SW0019**
Project Name:	**Ambaum Pond WQ Retrofit Project**
Project Location:	16200 1st Ave S
Project Description:	

		Funded	Unfunded
Total Project Cost:	**$ 4,640,432**	4,640,432	-

Account No.:	31959540

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

Project Costs	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Labor			30,000	30,000	30,000	30,000	30,000	**150,000**
Project Development								-
Design and Engineering			750,000	40,432				**790,432**
R-O-W Acquisition								-
Construction Management						400,000		**400,000**
Construction						3,300,000		**3,300,000**
Total Project Costs	-		**780,000**	**70,432**	**30,000**	**3,730,000**	**30,000**	**4,640,432**

Funding Sources	Prior Years	2025 Revised	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total Project
Fund Balance								-
Transfers								
Surface Water Mgmnt Fund			195,000	-	30,000	530,000	30,000	**785,000**
Grants								
Dept Ecology			585,000	70,432		3,200,000		**3,855,432**
Total Funding Sources	-	-	**780,000**	**70,432**	**30,000**	**3,730,000**	**30,000**	**4,640,432**

Appendix

Financial Policies

Investment Policies

History of Positions

Salary Schedules

Supporting Schedules

APPENDIX A
City of Burien Financial Policies
Effective January 1, 2027

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

A. City of Burien Funds

Burien uses fund accounting as the organizational structure for its financial activities, in accordance with generally accepted accounting principles (GAAP) and the State Auditor's Budgeting, Accounting, and Reporting System (BARS). Funds are classified as governmental funds or proprietary (enterprise) funds. The following funds have been established for budgeting, accounting, and reporting.

GOVERNMENTAL FUNDS

OPERATING FUNDS

1. The *General Fund* is Burien's general operating fund. It accounts for all financial resources and transactions except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for dedicated state-shared gas tax revenue. Burien's parking and solid waste utility tax collections and solid waste franchise fees are also deposited into this fund. Monies in the Street Fund are used for street maintenance and transportation capital projects.

SPECIAL REVENUE FUNDS

3. The *State Drug Enforcement Forfeiture Fund* accounts for state seizure funds received by Burien. The use of these funds is restricted to purchases that will enhance the Burien Police Department's ability to investigate drug-related crimes and incidents.

4. The *Transportation Benefit District Fund* accounts for revenue collected from the vehicle license fee. The use of the fee is restricted for the construction, maintenance, or operational costs of transportation improvements. This may include debt service payments related to the funding of transportation improvements.

CAPITAL IMPROVEMENT AND RESERVE, EQUIPMENT RESERVE AND ART FUNDS

5. The *Equipment Reserve Fund* provides monies for the orderly replacement of Burien assets with a value of over $10,000 and with an estimated service life of three or more years. All monies come from the Burien's Operating Funds (General, Street, and Surface Water Management).
6. debt proceeds or transfers for capital improvement programs from either General Fund or Public Works Reserve Fund. This fund is designed to provide capital improvement

plans for the parks and other governmental facilities, improvements, or purchases of land or facilities.

7. 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.
8. The *Capital Project Reserve* was established to accumulate monies from Burien's annual property tax levy for future Capital Improvement Program projects. (Beginning in 2020, 100% of the annual property tax levy is allocated to the General Fund in order to address the structural imbalance.)
9. The *Transportation Capital Projects Fund* finances street and sidewalk projects throughout the City. Funding sources include transfers from the General Fund, Street Fund, and Public Works Reserve Fund, along with grant revenue. The Surface Water Management Fund also contributes when a project overlaps with stormwater work tied to street improvements.
10. 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.
11. The *Local Improvement District (LID) Guaranty Fund* is established to guarantee, to the extent of the fund, payment of City's local improvement bonds. 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

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

ENTERPRISE FUNDS

OPERATING ENTERPRISE FUND

1. The *Surface Water Management Fund* accounts for the maintenance and capital improvements to Burien's storm and surface water drainage system. Revenues come from fees collected from residential and commercial property owners.

CAPITAL ENTERPRISE FUND

2. The *Surface Water CIP Fund* budgets capital projects for the surface water program. Funding sources include transfers from the Surface Water Management Fund, debt financing, and grants.

B. Resource Planning

1. To ensure stability and continuity in Burien services, Burien will prepare and update on a

biennial basis a six-year financial forecast for all Burien Operating and Reserve Funds. This biennial planning process will enable citizens, staff, advisory committees, and the City Council to discuss current and future programs, service levels, and capital facility needs.

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

C. Fund Balance and Reserve Levels

The fund balance classifications in this policy apply to Burien's governmental funds. The Surface Water Management Fund is reported as an enterprise fund and therefore reports net position rather than fund balance; its reserve target is set in terms of working capital below.

APPENDIX A
City of Burien Financial Policies
Effective January 1, 2027

Burien will establish and maintain classifications of Fund Balance, as defined by Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Fund Balance shall be composed of the following five categories:

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

ASSIGNMENT OF FUND BALANCE

Amounts the City intends to use for a specific purpose, but that are not restricted or committed, are classified as assigned fund balance. The City Council has the authority to assign amounts based on Council-directed projects or priorities. Assigned amounts must be appropriated by the City Council before they are spent.

ORDER OF SPENDING

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance are available, restricted fund balance is considered spent first. When an expenditure is incurred for a purpose for which more than one unrestricted classification is available, committed amounts are considered spent first, followed by assigned amounts, and then unassigned amounts.

RESERVE LEVEL TARGET - GENERAL FUND

The *General Fund* shall maintain an unassigned fund balance of not less than 20% of budgeted recurring revenues. Reserves exist to maintain stable service levels during revenue shortfalls or economic downturns, to provide cash flow between property tax, sales tax, and other revenue collection dates, and to respond to emergencies and unforeseen expenditures. Recurring revenues exclude one-time sources such as grants, bond proceeds, and transfers in from other

funds. The minimum shall be measured at the budget adoption and at fiscal year-end using audited results. Use of assigned fund balances requires City Council approval and shall be for one-time purposes. If the balance falls below the minimum, the City Manager shall present a plan to restore it within 36 months. The Capital Facilities Reserve and Equipment Reserve are not counted toward the minimum.

RESERVE LEVEL TARGET - STREET FUND

The *Street Fund* shall maintain an unrestricted fund balance of not less than 12.7% of budgeted recurring revenues, approximately 46 days of coverage of cash. The target is set to cover cash flow needs while grant-funded and other reimbursable projects await payment, the cost of emergency repairs to streets, operating costs and related infrastructure, and the gap between franchise fees, utility tax revenues, and rising maintenance costs. Restricted state-shared gas tax revenue is excluded from the target, as are amounts committed or assigned to specific projects. The target shall be measured at budget adoption and again at fiscal year-end using audited results. If the balance falls below the target, the City Manager and Finance Director shall present a plan to the City Council within the next quarterly report to restore the balance within 24 months. Use of the balance below the target requires City Council approval. The Finance Director shall review the target with each biennial budget cycle in light of the fund's grant reimbursement exposure, capital program, and revenue trends.

RESERVE LEVEL TARGET - SURFACE WATER MANAGEMENT FUND

The *Surface Water Management Fund* is fee-supported and shall maintain an unrestricted working capital of not less than 46 days, approximately 12.7% of budgeted recurring operating expenditures. This target is intended to provide a buffer against revenue shortfalls, unanticipated repair and emergency costs, and the timing of billing and collections. Capital project funding and amounts restricted or committed for specific purposes are excluded from the calculation. The target shall be measured at budget adoption and again at fiscal year-end using audited results. If the balance falls below the target, the City Manager shall present a plan to the City Council as part of the next quarterly financial report, or the mid-biennial budget review if sooner, to restore the balance within 24 months through rate adjustments, expenditure reductions, or a combination of both. Use of the balance below the target requires City Council approval. The target shall be reviewed with each biennial budget and updated based on the fund's asset condition, debt obligations, rate-setting flexibility, and capital needs.

RESERVE LEVEL TARGET – SPECIAL REVENUE, CAPITAL RESERVE, & OTHER FUND TYPES

The main purpose of special revenues, capital reserve and debt funds is to account for resources and track spending that is specific to the fund’s purpose, and it is presumed that all fund resources will eventually be spent. Capital Project Funds will reflect the items represented in the CIP approved during the biennial and/or mid-biennial process.

It is the intent of the City to set aside funds, when operations allow for large capital projects to help minimize the debt services needs for these projects. Current commitments for Capital

Project Reserve and Art Funds are transportation, sidewalks, and public art projects and maintenance, committed by Council.

The *Parks and General Government CIP Fund* includes a $9 million Capital Facilities Reserve, committed by Council, that may be leveraged to acquire property and construct or significantly expand City facilities, including but not limited to maintenance and operations facilities. The funds are available for appropriation if the first criteria are met and one or more of the following criteria is also met.

1. The project or need is identified in an adopted plan or the adopted budget
2. The estimated cost of the project is a minimum of $1 million, and Burien's share is at least $500,000; and
3. The project addresses long-term operational, safety, or service delivery needs that cannot be met through existing facilities.
4. The project can be accomplished more efficiently, at a lower life-cycle cost, or with measurable improved services levels by utilizing the Capital Facilities Reserve.
5. The project leverages grants or partnerships with public or private entities to reduce the City's net cost or accelerate delivery.

Current commitments in the *Equipment Reserve Fund* holds $1 million, committed by Council, set aside for furnishings and equipment for new or significantly expanded City. The General Fund, Street Fund, and Surface Water Management Fund shall contribute to this fund, in amounts determined through the biennial budget, to provide for necessary equipment. Use of the fund requires City Council appropriation.

Special revenue funds by their nature are funds used for specific purposes and the corresponding fund balance will be used solely to support that purpose. Fund balances in special purposes will be monitored to stay consistent with the need and use of the specific purpose of that fund.

State Drug Enforcement Forfeiture Fund is restricted, are used in accordance with as defined by RCW 69.50.505 and an inter-local agreement between the City and King County Drug Task Force to pay law enforcement all expenses of the investigation that led to the seizure funds, including the proceedings for forfeiture and sale, expenses of seizure and maintenance of custody, advertising, actual cost of prosecuting, city attorney or court costs.

Public Works Reserve Fund, the City is authorized by chapter 82.46 RCW, to levy real estate excise tax (REET). REET sources are allocated towards various capital improvement projects as adopted in the adopted 5-year CIP and may be leveraged towards debt service obligations. Public Works Reserve Fund reserves may be maintained at a sufficient level to ensure viability of future CIP funded projects with a minimum reserve

balance authorized by the City Council.

RESERVE LEVEL TARGET - SURFACE WATER MANAGEMENT CIP FUND

The *Surface Water Management CIP Fund* is established to manage capital improvement projects adopted during the biennial budget process. Reserves may be maintained at a sufficient level to ensure viability of CIP funded projects with a minimum reserve balance authorized by the City Council.

D. Resource Allocation

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

1. Not less than $9.48 per capita will be for Human Services programs. The per capita amount shall increase annually by Seattle-Tacoma-Bellevue CPI-W, 12 months ending June 30. There is a freeze of this annual increase for the 2027-2028 biennial budget, due to budget shortfalls.
2. A minimum of 20% and a maximum of 25% of Business and Occupation Tax Revenues are dedicated to Economic Development programs and activities.

E. Accounting, Budget, and Financial Practice Policies

1. Burien will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies.
2. Financial procedures shall be developed to ensure appropriate controls are in place to protect Burien's assets and to provide for the development of timely financial reporting.
3. Procurement policies and procedures shall be developed and periodically updated as needed to meet legal requirements and to ensure effective and competitive purchasing practices.
4. Burien will strive to maintain at least an "A1" bond rating from Moody's.
5. The Finance Director shall provide to the City Council not less than quarterly a financial status report for all City Funds. This report will include comparisons of actual revenue and expenditure performance to the respective budget estimates. Where revenue collections are or are anticipated to be significantly less than budget estimates, and/or, where expenditures are or are anticipated to be significantly greater than budget estimates, the Finance Director shall include recommendations for possible adjustments or actions.
6. In accordance with state law, the City Manager is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditure authority (appropriation) of a fund, that increase the total number of authorized employee

positions, or that increase any salary range within the pay classification system in the budget by more than 5% must be approved by the City Council.

7. Burien's payment of claims may be issued prior to the City Council's review and approval of such claims, provided that the City Manager and/or Finance Director have put in place the provisions of RCW 42.24.180 that include the following:
    a. The Auditing Officer and individuals designated to have signing authority with the City's banking agency shall have in place an official bond for the faithful discharge of his or her duties of at least $50,000;
    b. The City Manager shall adopt contracting, disbursing, hiring, and purchasing policies that implement effective internal controls;
    c. The City Council shall provide for its review of the documentation supporting claims paid and for City Council approval of all payments issued at a Council meeting within one month of issuance of the payments; and
    d. The City Council shall require that if, upon its review, it disapproves some claims the Finance Director and individuals designated to authorize payments shall jointly establish the disapproved claims as Burien's receivables and pursue collection diligently until the amounts disapproved are collected or until the City Council is satisfied and approves the claims.
8. Burien will provide appropriate accounting and reporting for any private donations or monies held in trust.

F. Revenue Policies

1. To minimize the impact of cyclical economic downturns on General Fund revenues and services, Burien will attempt to diversify its economic base.
2. When Burien has the authority to establish and change fees and charges, all such fees and charges shall be adjusted annually for inflation, based on the change in the Seattle-Tacoma-Bellevue Consumer Price Index - All Urban Consumers for all items for the twelve months ending June 30, or other applicable index or measure.
3. Burien will establish cost recovery policies for fee-supported services that consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percentage of full-service costs to be recovered through fees. The level of cost recovery may be adjusted to ensure that rates are competitive, current, equitable, and cover that percentage of the total cost deemed appropriate. Staff shall submit periodic financial reports to the City Council on the progress in meeting the policies.
4. Grant revenue will be included in Burien's financial forecasts and budgets when it is likely that Burien will receive the grant award.

5. Property taxes for general government operations may be levied up to the maximum allowed by law. The limit factor of 100%, plus the lesser 1% or the Implicit Price Deflator (IPD), plus the additions for new construction, improvements to property, and other adjustments allowed by law. If the IPD falls below 1%, the City may levy up to the 1% increase only if the City Council adopts a finding of "substantial need" in accordance with the RCW 84.55.0101. The City Council shall decide each year whether to levy the full amount allowed or to preserve unused levy capacity (banked capacity) for future use under RCW 84.55.092.

G. Capital Improvement Program Policies

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

new development.

H. Debt Policies

1. When evaluating the use of councilmanic debt and the associated debt service obligations, a financial feasibility analysis will be performed including Burien's ability to make debt service payments, considering revenue fluctuations associated with periodic economic cycles.
2. Voted and councilmanic debt will be used prudently to avoid an adverse impact on Burien's credit rating.
3. Burien will establish appropriate procedures to ensure compliance with its bond covenants and all other applicable federal, state, and local laws, policies, or regulations.
4. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used provided there is sufficient discretionary revenue within the financial forecasts plan to service the debt without disrupting Burien's existing service delivery programs.
5. The City shall comply with the debt limits established by state law (chapter 39.36 RCW). Without a vote of the people, the City's general obligation debt (councilmanic debt) shall not exceed 1.5% of the assessed value of taxable property within the City. Total general obligation debt, including voted debt, shall not exceed 2.5% of assessed value for general purposes, with voted debt requiring approval by at least three-fifths of the voters in an election in which the number of voters is at least 40% of the number who voted in the last general election. Separate limits apply to debt for utility purposes and for open space and park facilities, as provided by state law.
6. Debt issued to finance capital assets shall have a final maturity that does not exceed the useful life of the assets financed. For projects with components of differing useful lives, the weighted average useful life shall apply. Refunding debt shall not extend beyond the final maturity of the debt being refunded.
7. Burien will manage the investment yields of bond proceeds to avoid the payment of rebates.

I. Investment Policies

The City's investment activities are governed by the separate Investment Policy adopted by the City Council, which is included as Appendix B of the budget document. In the event of any conflict between the Financial Policies and the Investment Policy, the Investment Policy governs with respect to investment activities.

J. Financial Management and Organizational Review Policies

1. The City Manager will periodically review Burien's organizational structure to ensure that it is responsive to current conditions, and to eliminate service duplication within the organization and with other local government jurisdictions. Periodic performance audits may be used to assess organizational costs and effectiveness. Periodic budget reviews shall be made to examine departmental and/or program line-item costs. The City Manager has the authority to revise the organizational structure to improve performance and address opportunities within the adopted budget.
2. The City Manager will periodically evaluate Burien's administrative and direct service delivery systems to determine whether a service should be provided by Burien, by agreement with a qualified and competitively priced private or public contractor or eliminated due to changes in community needs and expectations.
3. The City Council will adopt, through the biennial budget, service levels, a work program, and performance standards that reflect Burien's revenues, community expectations, and legal requirements. Burien is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.
4. The City Manager prepares a mid-biennial review of the budget, in the first (odd-numbered) year of the biennium, in accordance with RCW 35A.34.130.
5. Burien's compensation structure (salaries and benefits) will be reviewed at least every four years. Burien's compensation structure shall be competitive with that of comparable public sector employers in the relevant recruiting or market area; however, no adjustments shall be made if it is determined Burien cannot pay. The criteria for reviewing employee salaries and benefits will also include internal comparability for similar jobs. If relevant private sector comparisons are available, they will be considered. The annual cost of living adjustments will be based on 100% of the change in the Seattle-Tacoma-Bellevue Urban Wage Earners and Clerical Workers Consumer Price Index for all items the twelve-month period ending June 30 (CPI-W), or other applicable index or measure, rounded to the nearest one-tenth percent.
6. Burien will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.
7. Burien will evaluate its use of intergovernmental service contracts to prevent duplication of services and to ensure an effective and efficient service delivery system to the community.
8. Burien adopts biennial budgets at the start of every odd-numbered year. The biennial budget provides a two-year expenditure appropriation with side-by-side one-year budget displays. To avoid overspending the two-year appropriation too quickly, departments are

held to single-year budgets and are generally not able to commit funds from the second year of the biennium before it begins. The City Manager may approve the carryover of unspent funds from the first year to the second year if a program and/or project was not complete at the end of the year and funds are available.

K. Contract Approval Authority

The authority to execute contracts on behalf of the City of Burien is as follows:

1. The City Manager
    a. May sign contracts up to $50,000
    b. May sign contracts over $50,000 for equipment, goods, and services if the expenditure is included in the Adopted Budget.
    c. Must provide a report of such contracts as part of the quarterly financial report.
2. Finance Director
    a. May sign contracts up to $50,000 within the adopted budget
3. Department Directors and City Attorney
    a. May sign contracts up to $25,000 within the adopted budget
4. Council Approval Required:
    a. Any contract that exceeds the Adopted Budget spending authority must be placed on the Council agenda for discussion and approval
    b. Any contract over $50,000 for initiatives not included on the Adopted Budget must be placed on the Council Agenda for discussion and approval.
    c. All capital projects with a material change in scope must be placed on the Council agenda for discussion and approval.

L. Debt Collection

1. The Finance Director shall establish and maintain policies and procedures for the collection of debt.
2. The Finance Director shall establish policies and procedures governing the assignment or other referral of delinquent accounts or debt to a collection agency that has entered into a contract with Burien for that purpose.
3. In certain cases, amounts which are due to any Burien department, from an individual or a corporate debtor may remain unpaid for long periods. After the Finance Director and the City Manager have determined that there are no cost-effective means of collecting the debt, the debt may be canceled, written off, or reduced. The City Attorney may negotiate

or settle debts owed based on litigation after providing notice to the City Manager.

4. Amounts due to Burien, which are $1,000 or less, after reasonable efforts for collection and or settlement have been made, may be written off upon approval of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
5. Amounts due to Burien between $1,001 and $5,000, after reasonable efforts for collection and/or settlement have been made, may be written off by the City Manager upon the recommendation of the City Attorney and the Finance Director. Any debts that are approved for discharge shall be reported as part of the quarterly financial reports.
6. Amounts due to Burien greater than $5,000, after reasonable efforts for collection and or settlement have been made, will be presented to the City Council for approval to be written off.

City of Burien

Investment Policy

November 23, 2026

APPENDIX B

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1. Introduction

This Investment Policy defines the parameters within which funds are to be invested by the City of Burien ("City"). This policy also formalizes the framework of the City's policies and procedures to provide the authority and constraints for the City to maintain an effective and judicious management of funds within the scope of this policy.

These policies are intended to be broad enough to allow the Finance Director or authorized designee to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

2. Governing Authority

The City of Burien's investment authority is derived from RCW 35A.40.050 and 35.39.032. The investment program shall be operated in conformance with the Revised Code of Washington (RCW) and applicable Federal law. All funds within the scope of this policy are subject to regulations established by the State of Washington.

3. Policy Statement

This policy establishes standards and guidelines for the direction, management and oversight of all of the City of Burien's investable cash and funds. Funds must be invested prudently to assure preservation of principal, provide needed liquidity for daily cash requirements, and provide a market rate of return. All investments must conform to federal, state, and local laws governing the investment of public funds.

4. Scope

This policy applies to activities of the City of Burien with regard to investing the financial assets of the City. The City commingles its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles (GAAP). Principal and interest is apportioned for the benefit of the various participating funds. (RCW 35.39.034) The City maintains the right to separate certain funds and exclude them from the scope of this policy. Should bond covenants be more restrictive than this policy, funds shall be invested in full compliance with those restrictions.

5. Objectives

All funds will be invested in a manner that is in conformance with federal, state and other legal requirements. In addition, the objectives, in order of priority, of the investment activities will be as follows:

A. Safety

Safety of principal is the primary objective of the City. To mitigate credit and interest rate risk, investment decisions shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. To obtain this objective, the following steps will be taken:

i. Credit risk. This is the risk of loss due to the financial failure of the security issuer or backer. The City will minimize credit risk by:

1. Limiting exposure to poor credits and concentrating the investments in the safest types of securities.
2. Diversifying the investment portfolio so that potential losses on individual securities will be minimized; and
3. Actively monitoring the investment portfolio holdings for rating changes, changing economic market conditions, etc.
4. Credit rating downgrade. If the credit rating of a security is subsequently downgraded below the minimum rating level for a new investment of that security, the Finance Director shall evaluate the downgrade on a case-by-case basis in order to determine if the security should be held or sold after further analysis of the credit rating on an ongoing basis. The Finance Director will apply the general objectives of safety, liquidity, and return to make the decision.

ii. Interest rate risk. This is the risk that the market value of securities in the portfolio will fall due to increases in general interest rates. The City will mitigate the interest rate risk by:

1. Structuring the investment portfolio so that securities mature to meet cash requirements, when known, for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity;
2. Investing liquidity funds primarily in short-term instruments (i.e., investments maturing in less than one year); and
3. Investing excess liquidity funds in a manner that is consistent with the established risk/return objectives of this policy within the stated maximum weighted average maturity constraint.

B. Liquidity

The investment portfolio will be structured to meet all expected obligations in a timely manner, to avoid premature sale of an investment at a loss of principal. The investment portfolio will provide liquidity sufficient to enable the City to meet all cash requirements that might reasonably be anticipated. This will be accomplished by either maintaining a portion of the portfolio in investment vehicles offering daily liquidity at face value, such as the Washington State Local Government Investment Pool (LGIP), or structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.

C. Return on Investment

The investment portfolio will be structured with the objective of attaining a market rate of return throughout economic cycles, commensurate with the investment risk parameters and the cash flow characteristics of the portfolio.

D. Legality

The investment portfolio will be invested in a manner that meets all legal requirements of the City.

6. Standards of Care

A. Delegation of Authority and Responsibilities

i. Governing Body

The City Council, as the governing body of the City, will retain ultimate fiduciary responsibility for the portfolio. The Council will designate an investment officer to manage the investment program in accordance with RCW sections 35A.40.050, 35.39.032, and City policy and will review and adopt any changes to the investment policy.

ii. Delegation of Authority

Pursuant to RCW 35.39.032 and applicable City ordinance, the City Council delegates to the Finance Director, or the Finance Director's authorized designee, authority to determine the amount of City funds available for investment and to make investments authorized by law and this Policy. No other person may initiate investment transactions on behalf of the City without the express written authorization of the Finance Director. The City and any investment advisor shall maintain a current record of individuals authorized to initiate investment transactions.

iii. Training

Such procedures shall include explicit delegation of authority to persons responsible for investment transactions to provide adequate redundancy by properly trained and informed staff. All staff engaging in investment transactions shall attend public investment training. Staff shall not engage in any allowable investment transaction for which they cannot articulate a rationale for having done so.

iv. Finance Committee

There is no Finance Committee at this time.

v. Registered Investment Advisor

The City may engage the services of an external registered investment adviser to assist with the management of the City's investment portfolio in a manner that is consistent with the City's objectives and this Policy. Such advisers shall provide recommendations and advice regarding the City investment program including but not limited to advice related to the purchase and sale of investments in accordance with this Investment Policy. Such advisers must be registered under the Investment Advisers Act of 1940.

B. Prudence

The standard of prudence to be used by the Finance Director or any designees in the context of managing the overall portfolio is the prudent person rule

The Finance Director and authorized investment officers and employees who act in accordance with the Finance Director's written procedures and the City's Investment Policy, and who exercise due diligence, shall be relieved of personal responsibility for the credit risk or market

price change of an investment, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

C. Ethics and Conflicts of Interest

Officers and designated employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager in writing any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City of Burien, particularly with regard to the time of purchases and sales.

Meals, gratuities, compensation, or other benefits in connection with their official duties are prohibited except as permitted by applicable law and City ethics policies.

Any required disclosures shall be made in accordance with applicable City policies and law.

7. Safekeeping, Custody and Controls

A. Delivery vs. Payment

All trades of marketable securities will be executed (cleared and settled) on a delivery versus payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

B. Third-Party Safekeeping

Prudent treasury management requires that all purchased securities be bought on a DVP basis and be held in safekeeping by the City, an independent third-party financial institution, or the City's designated depository.

The City's Finance Director shall designate all safekeeping arrangements and an agreement of the terms executed in writing. All securities will be receipted and recorded based on the terms in the custodial contract. The third-party custodian shall be required to provide a monthly statement to the City listing at a minimum each specific security, book yield, description, maturity date, market value, par value, purchase date, and CUSIP number. The City will have online access through the safekeeping bank for verification of the account holdings and transactions.

All collateral securities pledged to the City for certificates of deposit or demand shall be held in a segregated account at the issuing financial institution that is reporting to the State's Public Deposit Protection Commission (PDPC).

C. Performance Standards / Benchmark

The investment portfolio is expected to provide similar returns to the benchmark over interest rate cycles but may underperform or outperform in certain periods. The City's cash

management portfolio shall be managed using as comparison for market yield of specific 0-3 year Treasury Index

D. Downgraded Securities

The City may, from time to time, be invested in a security whose rating is downgraded. In the event a rating drops below the minimum allowed by this Policy, the Finance Director will review and recommend an appropriate plan of action to the Council. If the City utilizes an Investment Advisor, that Investment Advisor shall notify the Finance Director and recommend a plan of action within five business days. The City may continue to hold a downgraded investment to maturity if a probable outcome is the eventual realization of full value, rather than a realized loss if divested prior to maturity.

E. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Specifics for the internal controls shall be documented in an investment procedures manual.

The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. The internal controls shall address the following points at a minimum:

- Control of collusion;
- Separation of transaction authority from accounting and recordkeeping;
- Custodial safekeeping;
- Avoidance of physical delivery securities of marketable securities;
- Clear delegation of authority to subordinate staff members;
- Written confirmation of transactions for investments and wire transfers;
- Dual authorizations of wire transfers;
- Staff training; and
- Review, maintenance and monitoring of security procedures both manual and automated.

F. External Controls

The Office of the State Auditor requires that in accordance with RCW 43.09.260, the City must undergo annual financial examinations performed by State Examiners. Investment management is to be included as part of the annual independent audit to assure compliance with this Policy.

8. Authorized Financial Dealers

A. Broker/Dealers

The Finance Director or designee shall maintain and review annually a list of all authorized financial institutions and broker/dealers that are approved to transact with the City for investment purposes. Any firm is eligible to make an application to the City. Additions and

deletions to the list will be made at the City's discretion. All broker/dealers and financial institutions who desire to do business with the City must supply the Finance Director with the following:

1. Annual audited financial statements.
2. Proof of FINRA (Financial Industry Regulatory Authority) certification.
3. Proof of registration with the State of Washington.
4. A completed Broker/Dealer questionnaire and a certification of having read the City Investment Policy.

B. Investment Advisors

The City may contract with an external investment advisor to assist with the management of the City's investment portfolio in a manner that is consistent with the City's objectives and this policy. Advisors must be registered under the Investment Advisers Act of 1940 and must act in a non-discretionary capacity, requiring approval from the City prior to all transactions.

The Finance Director or designee may utilize the investment advisor's approved broker/dealer list in lieu of the City's own approved list. The advisor must submit the approved list to the City annually and provide updates throughout the year as they occur. The advisor must maintain documentation of appropriate license and professional credentials of broker/dealers on the list. The annual investment advisor broker/dealer review procedures include:

1. FINRA Certification check (Firm Profile; Firm History; Firm Operations; Disclosures of Arbitration Awards, Disciplinary and Regulatory Events; State Registration Verification)
2. Financial review of acceptable FINRA capital requirements or letter of credit for clearing settlements.

The advisor may be authorized through the contracted agreement to open accounts on behalf of the City with the broker/dealers on the approved broker/dealer list. The City will receive documentation directly from the brokers for account verification and regulatory requirements.

C. Depositories

The City will only place funds exceeding the current FDIC insurance limits with banks who are currently participating in the Washington State PDPC program. Compliance/listing with the PDPC will be verified by the Finance Director or designee annually.

D. Competitive Transactions

Transactions must be executed on a competitive basis and documented, excluding securities and interfund loans issued by the City of Burien. Competitive prices should be provided from at least three separate brokers, financial institutions or through a national electronic trading platform. If the purchased security is only offered by one broker, then other securities with similar structure may be used for documentation purposes. If an Advisor handles trade executions, then they must provide the competitive documentation as requested.

9. Authorized and Suitable Investments

A. Authorized Investments

All investments of the City shall be limited to investments authorized by applicable Washington law, including RCW 35A.40.050 and 39.59.020.

Additional Specifications:

- This policy recognizes S&P, Moody's and Fitch as the major Nationally Recognized Statistical Ratings Organizations (NRSRO).
- Minimum credit ratings and percentage limitations apply to the time of purchase.
- All securities must be purchased on the secondary market and may not be purchased directly from the issuer.
- Securities rated in the broad single-A category with a negative outlook may not be purchased. Portfolio holdings of corporate notes downgraded to below single A and portfolio holdings of securities rated single A with their outlooks changed to negative may continue to be held. No additional purchases are permitted.

B. Suitable Investments

U.S. Treasury Obligations: Direct obligations of the United States Treasury.

US Agency Obligations: US Government Agency Obligations and US Government Sponsored Enterprises (GSEs) which may include, but are not limited to the following: Federal Farm Credit Banks Funding Corporation (FFCB), Federal Home Loan Bank (FHLB), Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), and Tennessee Valley Authority (TVA).

Supranational Bonds: United States dollar denominated bonds, notes or other obligations that are issued or guaranteed by supranational institutions, provided that at the time of investment, the institution has the United States as its largest shareholder. These include: International Bank for Reconstruction and Development (IBRD or World Bank); the International Finance Corporation (IFC); the Asian Development Bank (ADB) and the Inter-American Development Bank (IADB).

Municipal Debt Obligations: Bonds of the State of Washington, any local government in the State of Washington, General Obligation bonds outside the State of Washington; at the time of investment the bonds must have one of the three highest credit ratings of a nationally recognized rating agency. Debt of the City of Burien is not required to be rated.

Corporate Notes: Unsecured debt obligations purchased in accordance with the investment policies and procedures adopted by the State Investment Board (WSIB Policy No. 2.05.500). Corporate notes must be rated at least weak single A (A-) or better by all the major rating agencies that rate the note at the time of purchase for inclusion in the corporate note portfolio. The maturity must not exceed 5.5 years, and the maximum duration of the corporate note portfolio cannot exceed 3 years. The percentage of corporate notes that may be purchased from any single issuer rated AA- or better by all major rating agencies that rate the note is 3% of the assets of the total portfolio. The percentage of corporate notes that may be purchased from any single issuer rated in the broad single A (A-) category from all the major rating agencies that rate the security is 2% of the total portfolio. The individual country limit of non-U.S. and non-Canadian exposure is 2% of the total portfolio. The exposure is determined by the country of domicile of the issuers of portfolio securities.

Commercial Paper: Commercial paper must be rated with the highest short-term credit rating category of any two major Nationally Recognized Statistical Rating Organizations (NRSROs) at the time of purchase. If the commercial paper is rated by more than two major NRSROs, it must have the highest rating from all of them. Commercial paper holdings may not have maturities exceeding 270 days. Any commercial paper purchased with a maturity longer than 100 days must also have an underlying long-term credit rating at the time of purchase in one of the three highest rating categories of an NRSRO. The percentage of commercial paper that may be purchased from any one issuer is 3% of the market value of the total portfolio. Issuer constraints will apply to the combined holdings of corporate notes and commercial paper holdings.

All investments in commercial paper shall also comply with the investment policies and procedures adopted by the Washington State Investment Board to the extent required by RCW 39.59.040.

Certificates of Deposit: Non-negotiable Certificates of Deposit of financial institutions which are qualified public depositories as defined by RCW 39.58.010(2) and in accordance with the restrictions therein.

Bank Time Deposits and Savings Accounts: Deposits in PDPC approved banks.

Local Government Investment Pool: Investment Pool managed by the Washington State Treasury Office.

C. Bank Collateralization

The PDPC makes and enforces regulations and administers a program to ensure public funds deposited in banks and thrifts are protected if a financial institution becomes insolvent. The PDPC approves which banks and thrifts can hold state and local government deposits and monitors collateral pledged to secure uninsured public deposits. Under the act, all public treasurers and other custodians of public funds are relieved of the responsibility of executing tri-party agreements, reviewing pledged securities, and authorizing additions, withdrawals, and exchanges of collateral.

D. Prohibited Investments

1. The City shall not lend securities nor directly participate in a securities lending or reverse repurchase program.
2. The City shall not invest in mortgage-backed securities.
3. The City shall not invest in equities (stocks).
4. The City shall not invest in cryptocurrency.

10. Investment Parameters

A. Diversification

The City will diversify the investment of all funds by adhering to the constraints listed in the following table. Investments in securities shall not exceed the following percentages of the total portfolio at the time of purchase.

Total Portfolio Diversification Constraints

Issue Type	Maximum % Holdings	Maximum % per Issuer	Ratings (S&P / Moody's / Equivalent NRSRO)	Maximum Maturity
US Treasury Obligations	100%	None	N/A	10 years
US Agency Obligations	100%	35%	N/A	10 years
Supranational Agency Notes	10%	5%	AA-/Aa3	10 years
Municipal Bonds (GO Outside WA)	30%	5%	A-/A3 Short Term	10 years
City of Burien Debt Obligations	15%	None	N/A	N/A
Corporate Notes	25%	3% for AA-, AA+; 2% for A-	A-/A3 Short Term	5.5 years
Commercial Paper	25%	3%	A-1 / Long Term A-/A3	270 days
Bank Time Deposits / Savings	20%	10%	Deposits in PDPC approved banks	N/A
Certificates of Deposit	25%	10%	Deposits in PDPC approved banks	5 years
State LGIP	100%	None	N/A	N/A

Issuer constraints apply to the combined issues in corporate and commercial paper holdings.
Short-Term Ratings: Moody's – P1/MIG1/VMIG1, S&P – A-1/SP-1, Fitch – F1.
Note: Individual country limit of non-US/non-Canadian exposure is 2% of total portfolio.

B. Investment Maturity

i. Liquidity Funds – Tier 1

Liquidity funds will be defined as those funds that are in the State LGIP, City bank deposits, bank certificates of deposit or money market instruments and will be available for immediate use.

ii. Investment Core Funds – Tier 2

Investment funds will be defined as the funds in excess of liquidity requirements and invested in authorized investments and maturity structure listed below.

iii. Total Portfolio Maturity Constraints

Maturity Constraints	Minimum % of Total Portfolio
Under 30 days	10%
Under 1 year	25%
Under 5 years	90%
Under 10 years	100%

Maturity Constraints	Total Portfolio Maximum
Weighted Average Maturity	2.0 years
Duration of Corporate Note Portfolio	3.0 years

Security Structure Constraint	Maximum % of Total Portfolio
Callable Agency Securities	25%

C. Strategic Philosophy

The primary investment philosophy of the City is to match investment maturities with expected cash outflows. Securities shall generally be held until maturity, with the following exceptions:

1. A security with a declining credit may be sold early to protect the principal value of the portfolio.
2. The portfolio duration or maturity buckets should be adjusted to better reflect the structure of the underlying benchmark portfolio.
3. A security exchange that would improve the quality, yield and target maturity of the portfolio based on market conditions.
4. A sale of a security to provide for unforeseen liquidity needs.

11. Reporting Requirements

A. Reporting

The Finance Director or designee shall be responsible for investment reporting. In accordance with RCW 35.39.032, the Finance Director or designee shall provide the City Council with a monthly report of all investment transactions. The monthly report shall also include, as applicable, the following portfolio information:

Specific Requirements:

- Book Yield
- Holdings Report including par value, market value, and security description
- Transactions report
- Weighted average maturity and duration
- Credit quality
- Comparison to benchmark

B. Performance Standards / Evaluation

1. The portfolio shall be managed to obtain a fair rate of return and earnings rate that incorporates the primary objectives of protecting the City's capital and assuring adequate liquidity to meet cash flow needs.
2. The investment portfolio will be invested into a predetermined structure that will be measured against a selected benchmark portfolio. The structure will be based upon a chosen minimum and maximum duration (average maturity) and will have the objective to achieve market rates of return over long investment horizons. The purpose of a benchmark is to appropriately manage the risk in the portfolio through interest rate cycles. The investment portfolio is expected to provide similar returns to the benchmark over interest rate cycles but may underperform or outperform in certain periods. The portfolio will be positioned to first protect principal and then achieve market rates of return. The benchmark used will be the US Treasury 0–3-year index or US Treasury 0–5-year index and comparisons will be calculated monthly and reported quarterly.

3. The liquidity component yield will be compared quarterly to the LGIP average yield.

C. Compliance Report

A quarterly compliance report will be generated comparing the portfolio positions to this Investment Policy.

The Investment Policy sets forth concentration constraints and minimum credit ratings for each type of security. These limits apply to the initial purchase of a security and do not automatically trigger the sale of a security as the portfolio value fluctuates or in the event of a credit rating downgrade. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

D. Accounting Method

The City shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including, but not necessarily limited to, the Governmental Accounting Standards Board (GASB).

Pooling of Funds: Except for cash in certain restricted and special funds, the City will consolidate balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation in the investment program and in accordance with generally accepted accounting principles.

12. Policy Adoption

This Investment Policy shall be adopted by the City Council and reviewed by the Council Finance Committee as needed, but not less than once every two years. Amendments requiring Council approval shall be presented to the City Council for adoption. Nothing in this Policy shall be construed to supersede any requirement that investment authority be conferred by ordinance under applicable law.

This Policy was adopted by the City Council on December 7, 2026 by Resolution No 545.

Glossary of Terms

Agency Securities: Government sponsored enterprises of the US Government.

Bankers Acceptances: A time draft accepted (endorsed) by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer. BAs are short-term non-interest-bearing notes sold at a discount and redeemed by the accepting bank at maturity for full face value.

Bond: An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and specific assets sometimes secure it. Most bonds have a maturity of greater than one year and generally pay interest semiannually.

Broker: An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in securities.

Collateral: Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper: Short-term, unsecured, negotiable promissory notes issued by corporations.

CUSIP: A CUSIP number identifies securities. CUSIP stands for Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.

Dealer: An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory.

Delivery vs. Payment (DVP): Delivery of securities with a simultaneous exchange of money for the securities, ensuring the City does not pay for a security until it has been received.

Duration: A measure used to calculate the price sensitivity of a bond or portfolio of bonds to changes in interest rates.

General Obligation Bonds (GOs): Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.

Liquidity: The ease with which a security can be bought or sold (converted to cash) in the market.

LGIP: Local Government Investment Pool run by the State of Washington Treasurer's office, established to help local governments with short-term investments.

Mark to Market: Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.

NRSRO: Nationally Recognized Statistical Rating Organization – a credit rating agency (e.g., S&P, Moody's, Fitch) whose ratings may be relied upon for certain regulatory purposes.

Par Value: The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity.

Portfolio: A collection of securities held by an individual or institution.

Prudent Person Rule: A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.

Qualified Public Depositary: A financial institution that has been approved by the Public Deposit Protection Commission to hold public deposits and has pledged eligible collateral for the benefit of public depositors.

Supranational Institution: An international organization or union formed by two or more central governments to promote economic development (e.g., World Bank/IBRD, IFC, ADB, IADB).

Treasury Bill (T-Bill): An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.

Treasury Bonds and Notes: Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.

Yield to Maturity: The average annual yield on a security, assuming it is held to maturity.

EXHIBIT C
2027-2028 Full-Time Equivalent (FTE) Schedule

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Mayor	1.00	1.00	1.00	1.00
Deputy Mayor	1.00	1.00	1.00	1.00
Councilmember	5.00	5.00	5.00	5.00
COUNCIL TOTAL FTE	**7.00**	**7.00**	**7.00**	**7.00**
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	0.00	0.00
CITY MANAGER TOTAL FTE	**2.00**	**2.00**	**1.00**	**1.00**
Economic Development Manager	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
ECONOMIC DEVELOPMENT TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**
Human Services Manager	1.00	1.00	1.00	1.00
Human Services Coordinator	1.00	1.00	1.00	1.00
HUMAN SERVICES TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Records Administrator	1.00	1.00	1.00	1.00
Administrative Assistant II	2.00	1.50	1.50	1.50
Administrative Assistant I	1.00	1.00	1.00	1.00
CITY CLERK TOTAL FTE	**6.00**	**5.50**	**5.50**	**5.50**
Communications and Public Engagement Manager	1.00	1.00	1.00	1.00
Communications Specialist	1.00	1.00	1.00	1.00
COMMUNICATIONS TOTAL FTE	**2.00**	**2.00**	**2.00**	**2.00**
Administrative Services Director	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00
HUMAN RESOURCES TOTAL FTE	**3.00**	**3.00**	**3.00**	**3.00**
Information Systems Manager	1.00	1.00	1.00	1.00
Information Systems Analyst	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00
Information Systems Technician	1.00	1.00	1.00	1.00
INFORMATION SYSTEMS TOTAL FTE	**4.00**	**4.00**	**4.00**	**4.00**
Finance Director	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00
Senior Finance Analyst	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	0.00	0.00
Accountant	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00
Accounting Assistant	2.00	2.00	2.00	2.00
FINANCE TOTAL FTE	**8.00**	**8.00**	**7.00**	**7.00**
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00
Senior Paralegal	1.00	1.00	1.00	1.00
LEGAL TOTAL FTE	**3.00**	**3.00**	**3.00**	**3.00**
Public Works Director	0.20	0.20	0.20	0.20
Engineering Manager	0.20	0.20	0.20	0.20
Civil Engineer II	0.10	0.10	0.10	0.10
Civil Engineer I	0.20	0.20	0.20	0.20
Sustainability Manager	0.20	0.20	0.20	0.20
Emergency Management Coordinator	0.40	0.40	0.40	0.40
Public Works Project Manager	0.10	0.10	0.10	0.10
Administrative Assistant I	0.10	0.10	0.10	0.10
PUBLIC WORKS GENERAL FUND - TOTAL FTE	**1.50**	**1.50**	**1.50**	**1.50**
Community Development Director	0.50	0.50	0.50	0.50
Building Official	1.00	1.00	1.00	1.00
Senior Planner	0.25	0.25	0.25	0.25
Senior Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00
Electrical Inspector	1.00	1.00	1.00	1.00

EXHIBIT C
2027-2028 Full-Time Equivalent (FTE) Schedule

Position / Classification	2025 Actual FTE	2026 Actual FTE	2027 Budget FTE	2028 Budget FTE
Senior Permit Coordinator	0.75	0.75	0.75	0.75
Permit Technician	0.75	0.75	0.75	0.75
Code Compliance Officer	1.00	1.00	2.00	2.00
Rental Housing Inspection Program Coordinator	1.00	1.00	1.00	1.00
Administrative Operations Specialist	0.50	0.50	0.50	0.50
COMM. DEV. BUILDING DIVISION - TOTAL FTE	**8.75**	**8.75**	**9.75**	**9.75**
Community Development Director	0.50	0.50	0.50	0.50
Urban Forest Planner	1.00	1.00	1.00	1.00
Senior Planner	1.75	1.75	1.75	1.75
Public Works Director	0.40	0.40	0.40	0.40
Engineering Manager	0.40	0.40	0.40	0.40
Street & Stormwater Maintenance Manager	0.50	0.50	0.50	0.50
Development Manager	0.50	0.50	0.50	0.50
Civil Engineer II	1.90	1.90	1.90	1.90
Civil Engineer I	0.40	0.40	0.40	0.40
Public Works Maintenance Supervisor	0.50	0.50	0.50	0.50
Engineering Inspection Supervisor	0.50	0.50	0.50	0.50
Stormwater Program Manager	0.00	1.00	1.00	1.00
Sustainability Manager	0.80	0.80	0.80	0.80
Emergency Management Coordinator	0.30	0.30	0.30	0.30
Engineering Inspector I	1.60	1.60	1.60	1.60
Public Works Maintenance Worker III	1.00	1.00	1.00	1.00
Public Works Maintenance Worker II	4.00	5.00	5.00	5.00
Public Works Maintenance Worker I	1.00	1.00	1.00	1.00
Public Works Project Manager	0.45	0.45	0.45	0.45
Administrative Assistant I	0.45	0.45	0.45	0.45
PUBLIC WORKS SWM FUND - TOTAL FTE	**14.70**	**16.70**	**16.70**	**16.70**

TOTAL FTE & TEMPORARY -INCLUDING COUNCIL	123.03	122.28	119.17	119.17

2027 Salary Schedule
SCHEDULE D

Grade	Positions	Pay Type	0	1	2	3	4
380		H	$26.7354	$ 28.0722	$ 29.4758	$ 30.9496	$ 32.4971
		B	$ 2,138.83	$ 2,245.78	$ 2,358.07	$ 2,475.97	$ 2,599.77
		A	$ 55,609.71	$ 58,390.19	$ 61,309.70	$ 64,375.19	$ 67,593.95
390		H	$ 27.4038	$ 28.7740	$ 30.2127	$ 31.7234	$ 33.3095
		B	$ 2,192.31	$ 2,301.92	$ 2,417.02	$ 2,537.87	$ 2,664.76
		A	$ 56,999.95	$ 59,849.95	$ 62,842.45	$ 65,984.57	$ 69,283.80
400	Recreation Leader III	H	$ 28.0889	$ 29.4934	$ 30.9680	$ 32.5164	$ 34.1423
		B	$ 2,247.11	$ 2,359.47	$ 2,477.44	$ 2,601.31	$ 2,731.38
		A	$ 58,424.95	$ 61,346.20	$ 64,413.51	$ 67,634.18	$ 71,015.89
410	Ceramics Studio Technician	H	$ 28.7911	$ 30.2307	$ 31.7422	$ 33.3293	$ 34.9958
		B	$ 2,303.29	$ 2,418.46	$ 2,539.38	$ 2,666.35	$ 2,799.66
		A	$ 59,885.57	$ 62,879.85	$ 66,023.84	$ 69,325.04	$ 72,791.29
420	Customer Service Rep II	H	$ 29.5109	$ 30.9865	$ 32.5358	$ 34.1626	$ 35.8707
		B	$ 2,360.87	$ 2,478.92	$ 2,602.86	$ 2,733.01	$ 2,869.66
		A	$ 61,382.71	$ 64,451.85	$ 67,674.44	$ 71,058.16	$ 74,611.07
430		H	$ 30.2487	$ 31.7611	$ 33.3492	$ 35.0166	$ 36.7675
		B	$ 2,419.90	$ 2,540.89	$ 2,667.93	$ 2,801.33	$ 2,941.40
		A	$ 62,917.28	$ 66,063.14	$ 69,366.30	$ 72,834.62	$ 76,476.35
440		H	$ 31.0049	$ 32.5552	$ 34.1829	$ 35.8921	$ 37.6867
		B	$ 2,480.39	$ 2,604.41	$ 2,734.63	$ 2,871.36	$ 3,014.93
		A	$ 64,490.21	$ 67,714.72	$ 71,100.46	$ 74,655.48	$ 78,388.26
450		H	$ 31.7800	$ 33.3690	$ 35.0375	$ 36.7894	$ 38.6288
		B	$ 2,542.40	$ 2,669.52	$ 2,803.00	$ 2,943.15	$ 3,090.31
		A	$ 66,102.47	$ 69,407.59	$ 72,877.97	$ 76,521.87	$ 80,347.96
460		H	$ 32.5745	$ 34.2033	$ 35.9134	$ 37.7091	$ 39.5945
		B	$ 2,605.96	$ 2,736.26	$ 2,873.07	$ 3,016.73	$ 3,167.56
		A	$ 67,755.03	$ 71,142.78	$ 74,699.92	$ 78,434.92	$ 82,356.66
470		H	$ 33.3889	$ 35.0583	$ 36.8113	$ 38.6518	$ 40.5844
		B	$ 2,671.11	$ 2,804.67	$ 2,944.90	$ 3,092.15	$ 3,246.75
		A	$ 69,448.91	$ 72,921.35	$ 76,567.42	$ 80,395.79	$ 84,415.58
480		H	$ 34.2236	$ 35.9348	$ 37.7315	$ 39.6181	$ 41.5990
		B	$ 2,737.89	$ 2,874.78	$ 3,018.52	$ 3,169.45	$ 3,327.92
		A	$ 71,185.13	$ 74,744.38	$ 78,481.60	$ 82,405.68	$ 86,525.97
490		H	$ 35.0792	$ 36.8332	$ 38.6748	$ 40.6086	$ 42.6390
		B	$ 2,806.34	$ 2,946.65	$ 3,093.99	$ 3,248.69	$ 3,411.12
		A	$ 72,964.76	$ 76,612.99	$ 80,443.64	$ 84,465.83	$ 88,689.12
500		H	$ 35.9562	$ 37.7540	$ 39.6417	$ 41.6238	$ 43.7050
		B	$ 2,876.50	$ 3,020.32	$ 3,171.34	$ 3,329.90	$ 3,496.40
		A	$ 74,788.88	$ 78,528.32	$ 82,454.74	$ 86,577.47	$ 90,906.35

2027 Salary Schedule
SCHEDULE D

City of Burien

2027 Salary Schedule | NON-Represented Staff

4.5% COLA

Grade	Positions	Pay Type	0	1	2	3	4
510	Accounting Assistant	H	$ 36.8551	$ 38.6978	$ 40.6327	$ 42.6644	$ 44.7976
	Admininistrative Assistant I	B	$ 2,948.41	$ 3,095.83	$ 3,250.62	$ 3,413.15	$ 3,583.81
	Customer Service Rep III	A	$ 76,658.60	$ 80,491.53	$ 84,516.10	$ 88,741.91	$ 93,179.00
520	Permit Technicians	H	$ 37.7765	$ 39.6653	$ 41.6486	$ 43.7310	$ 45.9175
		B	$ 3,022.12	$ 3,173.22	$ 3,331.88	$ 3,498.48	$ 3,673.40
		A	$ 78,575.06	$ 82,503.82	$ 86,629.01	$ 90,960.46	$ 95,508.48
530		H	$ 38.7209	$ 40.6569	$ 42.6898	$ 44.8243	$ 47.0655
		B	$ 3,097.67	$ 3,252.55	$ 3,415.18	$ 3,585.94	$ 3,765.24
		A	$ 80,539.44	$ 84,566.41	$ 88,794.73	$ 93,234.47	$ 97,896.19
540		H	$ 39.6889	$ 41.6734	$ 43.7570	$ 45.9449	$ 48.2421
		B	$ 3,175.11	$ 3,333.87	$ 3,500.56	$ 3,675.59	$ 3,859.37
		A	$ 82,552.92	$ 86,680.57	$ 91,014.60	$ 95,565.33	$ 100,343.60
550		H	$ 40.6811	$ 42.7152	$ 44.8509	$ 47.0935	$ 49.4482
		B	$ 3,254.49	$ 3,417.21	$ 3,588.08	$ 3,767.48	$ 3,955.85
		A	$ 84,616.75	$ 88,847.59	$ 93,289.96	$ 97,954.46	$ 102,852.19
560	Admininistrative Assistant II	H	$ 41.6982	$ 43.7831	$ 45.9722	$ 48.2708	$ 50.6844
	Engineering Inspector I	B	$ 3,335.85	$ 3,502.65	$ 3,677.78	$ 3,861.67	$ 4,054.75
	Human Resources Technician	A	$ 86,732.17	$ 91,068.77	$ 95,622.21	$ 100,403.32	$ 105,423.49
570	Assistant Planner*	H	$ 42.7406	$ 44.8776	$ 47.1215	$ 49.4776	$ 51.9515
	Information Systems Technician	B	$ 3,419.25	$ 3,590.21	$ 3,769.72	$ 3,958.21	$ 4,156.12
	Records Administrator	A	$ 88,900.47	$ 93,345.49	$ 98,012.77	$ 102,913.41	$ 108,059.08
	Senior Permit Coordinator						
	Sustainability Coordinator						
580	Recreation Coordinator	H	$ 43.8091	$ 45.9996	$ 48.2996	$ 50.7145	$ 53.2503
	Administrative Operations Specia	B	$ 3,504.73	$ 3,679.97	$ 3,863.96	$ 4,057.16	$ 4,260.02
		A	$ 91,122.98	$ 95,679.13	$ 100,463.09	$ 105,486.24	$ 110,760.55
590	Engineering Inspector II*	H	$ 44.9044	$ 47.1496	$ 49.5071	$ 51.9824	$ 54.5815
	Paralegal*	B	$ 3,592.35	$ 3,771.97	$ 3,960.56	$ 4,158.59	$ 4,366.52
		A	$ 93,401.06	$ 98,071.11	$ 102,974.67	$ 108,123.40	$ 113,529.57
600	Accountant	H	$ 46.0270	$ 48.3283	$ 50.7447	$ 53.2820	$ 55.9461
	Code Compliance Officer	B	$ 3,682.16	$ 3,866.26	$ 4,059.58	$ 4,262.56	$ 4,475.68
	Deputy City Clerk	A	$ 95,736.08	$ 100,522.89	$ 105,549.03	$ 110,826.48	$ 116,367.81
	Payroll Administrator						
	Public Works Project Manager						
610	Communications Specialist	H	$ 47.1776	$ 49.5365	$ 52.0133	$ 54.6140	$ 57.3447
	Emergency Management Coord.	B	$ 3,774.21	$ 3,962.92	$ 4,161.07	$ 4,369.12	$ 4,587.58
	Human Services Coordinator	A	$ 98,129.49	$ 103,035.96	$ 108,187.76	$ 113,597.15	$ 119,277.00
	Rental Housing Inspection Program (RHIP) Coordinator						

2027 Salary Schedule
SCHEDULE D

City of Burien

2027 Salary Schedule | NON-Represented Staff

4.5% COLA

Grade	Positions	Pay Type	0	1	2	3	4
620	GIS Analyst	H	$ 48.3571	$ 50.7749	$ 53.3137	$ 55.9794	$ 58.7783
	Human Resources Analyst	B	$ 3,868.57	$ 4,061.99	$ 4,265.09	$ 4,478.35	$ 4,702.27
	Planner	A	$ 100,582.72	$ 105,611.86	$ 110,892.45	$ 116,437.07	$ 122,258.93
630	Building Insp/Plans Examiner	H	$ 49.5660	$ 52.0443	$ 54.6465	$ 57.3788	$ 60.2478
	Economic Development Specialis	B	$ 3,965.28	$ 4,163.54	$ 4,371.72	$ 4,590.31	$ 4,819.82
	Finance Analyst*	A	$ 103,097.29	$ 108,252.16	$ 113,664.76	$ 119,348.00	$ 125,315.40
640	Electrical Inspector	H	$ 50.8052	$ 53.3454	$ 56.0127	$ 58.8133	$ 61.7540
	Senior Accountant*	B	$ 4,064.41	$ 4,267.63	$ 4,481.01	$ 4,705.07	$ 4,940.32
		A	$ 105,674.72	$ 110,958.46	$ 116,506.38	$ 122,331.70	$ 128,448.29
650	Civil Engineer I	H	$ 52.0753	$ 54.6790	$ 57.4130	$ 60.2837	$ 63.2978
	Senior Paralegal	B	$ 4,166.02	$ 4,374.32	$ 4,593.04	$ 4,822.69	$ 5,063.83
	Sustainability Manager	A	$ 108,316.59	$ 113,732.42	$ 119,419.04	$ 125,389.99	$ 131,659.49
660	Engineering Inspection Supervis	H	$ 53.3772	$ 56.0460	$ 58.8483	$ 61.7907	$ 64.8803
	Information Systems Analyst	B	$ 4,270.17	$ 4,483.68	$ 4,707.87	$ 4,943.26	$ 5,190.42
	Sr. Building Insp/Plans Examiner	A	$ 111,024.51	$ 116,575.73	$ 122,404.52	$ 128,524.74	$ 134,950.98
670	Public Works Maint. - Supervisor	H	$ 54.7116	$ 57.4472	$ 60.3195	$ 63.3355	$ 66.5023
	Urban Forest Planner	B	$ 4,376.93	$ 4,595.77	$ 4,825.56	$ 5,066.84	$ 5,320.18
		A	$ 113,800.12	$ 119,490.12	$ 125,464.63	$ 131,737.86	$ 138,324.76
680	Parks Maintenance Supervisor	H	$ 56.0794	$ 58.8834	$ 61.8275	$ 64.9189	$ 68.1648
	Recreation Supervisor	B	$ 4,486.35	$ 4,710.67	$ 4,946.20	$ 5,193.51	$ 5,453.19
	Facilities Maintenance Superviso	A	$ 116,645.12	$ 122,477.38	$ 128,601.25	$ 135,031.31	$ 141,782.87
690	Senior Planner	H	$ 57.4814	$ 60.3554	$ 63.3732	$ 66.5419	$ 69.8690
	Senior Finance Analyst	B	$ 4,598.51	$ 4,828.44	$ 5,069.86	$ 5,323.35	$ 5,589.52
		A	$ 119,561.25	$ 125,539.31	$ 131,816.28	$ 138,407.09	$ 145,327.45
700		H	$ 58.9184	$ 61.8643	$ 64.9575	$ 68.2054	$ 71.6157
		B	$ 4,713.47	$ 4,949.15	$ 5,196.60	$ 5,456.43	$ 5,729.26
		A	$ 122,550.28	$ 128,677.79	$ 135,111.68	$ 141,867.27	$ 148,960.63
710	Human Services Manager	H	$ 60.3914	$ 63.4109	$ 66.5815	$ 69.9106	$ 73.4061
		B	$ 4,831.31	$ 5,072.87	$ 5,326.52	$ 5,592.84	$ 5,872.49
		A	$ 125,614.04	$ 131,894.74	$ 138,489.48	$ 145,413.95	$ 152,684.65
720	Transportation Engineer	H	$ 61.9011	$ 64.9962	$ 68.2460	$ 71.6583	$ 75.2412
		B	$ 4,952.09	$ 5,199.70	$ 5,459.68	$ 5,732.67	$ 6,019.30
		A	$ 128,754.39	$ 135,192.11	$ 141,951.71	$ 149,049.30	$ 156,501.76
730	City Clerk	H	$ 63.4487	$ 66.6211	$ 69.9522	$ 73.4498	$ 77.1223
	Civil Engineer II	B	$ 5,075.89	$ 5,329.69	$ 5,596.17	$ 5,875.98	$ 6,169.78
		A	$ 131,973.25	$ 138,571.91	$ 145,500.51	$ 152,775.53	$ 160,414.31

2027 Salary Schedule
SCHEDULE D

City of Burien
2027 Salary Schedule | NON-Represented Staff
4.5% COLA

Grade	Positions	Pay Type	0	1	2	3	4
740	Stormwater Program Manager	H	$ 65.0349	$ 68.2866	$ 71.7010	$ 75.2860	$ 79.0503
		B	$ 5,202.79	$ 5,462.93	$ 5,736.08	$ 6,022.88	$ 6,324.03
		A	$ 135,272.58	$ 142,036.21	$ 149,138.02	$ 156,594.92	$ 164,424.67
750	Comms & Public Engagement M	H	$ 66.6608	$ 69.9938	$ 73.4935	$ 77.1682	$ 81.0266
	Development Manager	B	$ 5,332.86	$ 5,599.50	$ 5,879.48	$ 6,173.45	$ 6,482.13
	Recreation Manager	A	$ 138,654.39	$ 145,587.11	$ 152,866.47	$ 160,509.79	$ 168,535.28
760	Finance Manager	H	$ 68.3273	$ 71.7436	$ 75.3308	$ 79.0974	$ 83.0522
		B	$ 5,466.18	$ 5,739.49	$ 6,026.47	$ 6,327.79	$ 6,644.18
		A	$ 142,120.75	$ 149,226.79	$ 156,688.13	$ 164,522.54	$ 172,748.66
770	Assistant City Attorney	H	$ 70.0355	$ 73.5372	$ 77.2141	$ 81.0748	$ 85.1285
	Building Official	B	$ 5,602.84	$ 5,882.98	$ 6,177.13	$ 6,485.98	$ 6,810.28
	Street & Stormwater Maint. Mgr.	A	$ 145,673.77	$ 152,957.46	$ 160,605.33	$ 168,635.60	$ 177,067.38
780	Economic Development Manage	H	$ 71.7864	$ 75.3757	$ 79.1445	$ 83.1017	$ 87.2568
		B	$ 5,742.91	$ 6,030.05	$ 6,331.56	$ 6,648.13	$ 6,980.54
		A	$ 149,315.62	$ 156,781.40	$ 164,620.47	$ 172,851.49	$ 181,494.07
790	Information Systems Manager	H	$ 73.5810	$ 77.2601	$ 81.1231	$ 85.1792	$ 89.4382
		B	$ 5,886.48	$ 6,180.81	$ 6,489.85	$ 6,814.34	$ 7,155.05
		A	$ 153,048.51	$ 160,700.93	$ 168,735.98	$ 177,172.78	$ 186,031.42
800	Human Resources Manager	H	$ 75.4205	$ 79.1916	$ 83.1511	$ 87.3087	$ 91.6741
		B	$ 6,033.64	$ 6,335.33	$ 6,652.09	$ 6,984.70	$ 7,333.93
		A	$ 156,874.72	$ 164,718.46	$ 172,954.38	$ 181,602.10	$ 190,682.20
810	Engineering Manager	H	$ 77.3061	$ 81.1714	$ 85.2299	$ 89.4914	$ 93.9660
		B	$ 6,184.48	$ 6,493.71	$ 6,818.39	$ 7,159.31	$ 7,517.28
		A	$ 160,796.59	$ 168,836.42	$ 177,278.24	$ 186,142.15	$ 195,449.26
820	Deputy PaRCS Director	H	$ 79.2387	$ 83.2006	$ 87.3607	$ 91.7287	$ 96.3151
		B	$ 6,339.10	$ 6,656.05	$ 6,988.85	$ 7,338.30	$ 7,705.21
		A	$ 164,816.50	$ 173,057.33	$ 181,710.19	$ 190,795.70	$ 200,335.49
830		H	$ 81.2197	$ 85.2807	$ 89.5447	$ 94.0219	$ 98.7230
		B	$ 6,497.57	$ 6,822.45	$ 7,163.57	$ 7,521.75	$ 7,897.84
		A	$ 168,936.92	$ 177,383.76	$ 186,252.95	$ 195,565.60	$ 205,343.88
840		H	$ 83.2502	$ 87.4127	$ 91.7833	$ 96.3725	$ 101.1911
		B	$ 6,660.01	$ 6,993.01	$ 7,342.66	$ 7,709.80	$ 8,095.29
		A	$ 173,160.34	$ 181,818.36	$ 190,909.27	$ 200,454.74	$ 210,477.47
850		H	$ 85.3314	$ 89.5980	$ 94.0779	$ 98.7818	$ 103.7209
		B	$ 6,826.51	$ 7,167.84	$ 7,526.23	$ 7,902.54	$ 8,297.67
		A	$ 177,489.35	$ 186,363.81	$ 195,682.01	$ 205,466.11	$ 215,739.41

2027 Salary Schedule
SCHEDULE D

City of Burien

2027 Salary Schedule | NON-Represented Staff

4.5% COLA

Grade	Positions	Pay Type	0	1	2	3	4
860		H	$ 87.4647	$ 91.8379	$ 96.4298	$ 101.2513	$ 106.3139
		B	$ 6,997.18	$ 7,347.03	$ 7,714.39	$ 8,100.11	$ 8,505.11
		A	$ 181,926.58	$ 191,022.91	$ 200,574.06	$ 210,602.76	$ 221,132.90
870		H	$ 89.6513	$ 94.1339	$ 98.8406	$ 103.7826	$ 108.9717
		B	$ 7,172.11	$ 7,530.71	$ 7,907.25	$ 8,302.61	$ 8,717.74
		A	$ 186,474.75	$ 195,798.48	$ 205,588.41	$ 215,867.83	$ 226,661.22
880	Administrative Services Director	H	$ 91.8926	$ 96.4872	$ 101.3116	$ 106.3772	$ 111.6960
	Community Development Directo	B	$ 7,351.41	$ 7,718.98	$ 8,104.93	$ 8,510.17	$ 8,935.68
	Finance Director	A	$ 191,136.61	$ 200,693.44	$ 210,728.12	$ 221,264.52	$ 232,327.75
	PaRCS Director						
890	City Attorney	H	$ 94.1899	$ 98.8994	$ 103.8444	$ 109.0366	$ 114.4884
	Public Works Director	B	$ 7,535.19	$ 7,911.95	$ 8,307.55	$ 8,722.93	$ 9,159.07
		A	$ 195,915.03	$ 205,710.78	$ 215,996.32	$ 226,796.14	$ 238,135.94
900		H	$ 96.5447	$ 101.3719	$ 106.4405	$ 111.7625	$ 117.3506
		B	$ 7,723.57	$ 8,109.75	$ 8,515.24	$ 8,941.00	$ 9,388.05
		A	$ 200,812.90	$ 210,853.55	$ 221,396.23	$ 232,466.04	$ 244,089.34

City of Burien

2027 Union Staffing Salary Schedule (4%)

PW Union Salary																
450 U	PW Maintenance Worker	H	$	31.7625	$	33.3506	$	35.0181	$	36.7690	$	38.6075
		B	$	2,541.00	$	2,668.05	$	2,801.45	$	2,941.52	$	3,088.60
		A	$	66,065.92	$	69,369.21	$	72,837.67	$	76,479.56	$	80,303.54
500 U	PW Maintenance Worker	H	$	36.2955	$	38.1103	$	40.0158	$	42.0166	$	44.1175
		B	$	2,903.64	$	3,048.82	$	3,201.27	$	3,361.33	$	3,529.40
		A	$	75,494.71	$	79,269.45	$	83,232.92	$	87,394.57	$	91,764.30
570 U	PW Maintenance Worker	H	$	42.7169	$	44.8527	$	47.0954	$	49.4502	$	51.9227
		B	$	3,417.35	$	3,588.22	$	3,767.63	$	3,956.01	$	4,153.81
		A	$	88,851.15	$	93,293.71	$	97,958.39	$	102,856.31	$	107,999.13
PaRCS Union Salary																
490 U	Parks & Facilities Maint. V	H	$	33.5686	$	35.2471	$	37.0094	$	38.8599	$	40.8029
		B	$	2,685.49	$	2,819.76	$	2,960.75	$	3,108.79	$	3,264.23
		A	$	69,822.73	$	73,313.87	$	76,979.56	$	80,828.54	$	84,869.97
530 U	Parks & Facilities Maint. V	H	$	37.0535	$	38.9062	$	40.8515	$	42.8940	$	45.0387
		N	$	2,964.28	$	3,112.49	$	3,268.12	$	3,431.52	$	3,603.10
		A	$	77,071.23	$	80,924.79	$	84,971.03	$	89,219.59	$	93,680.57
590 U	Facilities Maintenance Le	H	$	42.9707	$	45.1192	$	47.3752	$	49.7439	$	52.2311
	Parks Maintenance Lead	B	$	3,437.65	$	3,609.54	$	3,790.01	$	3,979.51	$	4,178.49
		A	$	89,379.00	$	93,847.95	$	98,540.35	$	103,467.37	$	108,640.74

2027 Salary Schedule
SCHEDULE D

City of Burien

2027 Temporary Staffing Salary Schedule (No COLA)

Grade	Positions	Pay Type	0	1	2	3	4
280	Recreation Leader I	H	$ 20.6300	$ 21.6615	$ 22.7446	$ 23.8818	$ 25.0759
		B	$ 1,650.40	$ 1,732.92	$ 1,819.57	$ 1,910.54	$ 2,006.07
		A	$ 42,910.40	$ 45,055.92	$ 47,308.72	$ 49,674.15	$ 52,157.86
290	Interns	H	$ 21.1458	$ 22.2030	$ 23.3132	$ 24.4788	$ 25.7028
		B	$ 1,691.66	$ 1,776.24	$ 1,865.06	$ 1,958.31	$ 2,056.22
		A	$ 43,983.16	$ 46,182.32	$ 48,491.43	$ 50,916.01	$ 53,461.81
300		H	$ 21.6744	$ 22.7581	$ 23.8960	$ 25.0908	$ 26.3454
		B	$ 1,733.95	$ 1,820.65	$ 1,911.68	$ 2,007.27	$ 2,107.63
		A	$ 45,082.74	$ 47,336.88	$ 49,703.72	$ 52,188.91	$ 54,798.35
310		H	$ 22.2163	$ 23.3271	$ 24.4934	$ 25.7181	$ 27.0040
		B	$ 1,777.30	$ 1,866.17	$ 1,959.47	$ 2,057.45	$ 2,160.32
		A	$ 46,209.81	$ 48,520.30	$ 50,946.31	$ 53,493.63	$ 56,168.31
320	Customer Service Rep I	H	$ 22.7717	$ 23.9102	$ 25.1058	$ 26.3610	$ 27.6791
	Recreation Leader II	B	$ 1,821.73	$ 1,912.82	$ 2,008.46	$ 2,108.88	$ 2,214.33
		A	$ 47,365.05	$ 49,733.31	$ 52,219.97	$ 54,830.97	$ 57,572.52
330		H	$ 23.3410	$ 24.5080	$ 25.7334	$ 27.0201	$ 28.3711
		B	$ 1,867.28	$ 1,960.64	$ 2,058.67	$ 2,161.61	$ 2,269.69
		A	$ 48,549.18	$ 50,976.64	$ 53,525.47	$ 56,201.74	$ 59,011.83
340	**Recreation Leader III**	H	$ 23.9245	$ 25.1207	$ 26.3767	$ 27.6956	$ 29.0803
		B	$ 1,913.96	$ 2,009.66	$ 2,110.14	$ 2,215.65	$ 2,326.43
		A	$ 49,762.91	$ 52,251.05	$ 54,863.61	$ 57,606.79	$ 60,487.13
350		H	$ 24.5226	$ 25.7487	$ 27.0362	$ 28.3880	$ 29.8074
		B	$ 1,961.81	$ 2,059.90	$ 2,162.89	$ 2,271.04	$ 2,384.59
		A	$ 51,006.98	$ 53,557.33	$ 56,235.20	$ 59,046.96	$ 61,999.30
360		H	$ 25.1357	$ 26.3924	$ 27.7121	$ 29.0977	$ 30.5525
		B	$ 2,010.85	$ 2,111.39	$ 2,216.96	$ 2,327.81	$ 2,444.20
		A	$ 52,282.16	$ 54,896.26	$ 57,641.08	$ 60,523.13	$ 63,549.29
370		H	$ 25.7640	$ 27.0522	$ 28.4049	$ 29.8251	$ 31.3164
		B	$ 2,061.12	$ 2,164.18	$ 2,272.39	$ 2,386.01	$ 2,505.31
		A	$ 53,589.21	$ 56,268.67	$ 59,082.10	$ 62,036.21	$ 65,138.02
380	Parks & Facilities Maint. A	H	$ 26.4081	$ 27.7286	$ 29.1150	$ 30.5707	$ 32.0993
	PW Maintenance Asst.	B	$ 2,112.65	$ 2,218.28	$ 2,329.20	$ 2,445.66	$ 2,567.94
		A	$ 54,928.94	$ 57,675.39	$ 60,559.16	$ 63,587.11	$ 66,766.47
390		H	$ 27.0683	$ 28.4218	$ 29.8429	$ 31.3350	$ 32.9017
		B	$ 2,165.47	$ 2,273.74	$ 2,387.43	$ 2,506.80	$ 2,632.14
		A	$ 56,302.16	$ 59,117.27	$ 62,073.14	$ 65,176.79	$ 68,435.63
400		H	$ 27.7451	$ 29.1323	$ 30.5889	$ 32.1184	$ 33.7243
		B	$ 2,219.60	$ 2,330.58	$ 2,447.11	$ 2,569.47	$ 2,697.94
		A	$ 57,709.72	$ 60,595.20	$ 63,624.96	$ 66,806.21	$ 70,146.52
	PW Union Salary						
450 U	PW Maintenance Worker	H	$ 31.7625	$ 33.3506	$ 35.0181	$ 36.7690	$ 38.6075
		B	$ 2,541.00	$ 2,668.05	$ 2,801.45	$ 2,941.52	$ 3,088.60
		A	$ 66,065.92	$ 69,369.21	$ 72,837.67	$ 76,479.56	$ 80,303.54
500 U	PW Maintenance Worker	H	$ 36.2955	$ 38.1103	$ 40.0158	$ 42.0166	$ 44.1175
		B	$ 2,903.64	$ 3,048.82	$ 3,201.27	$ 3,361.33	$ 3,529.40
		A	$ 75,494.71	$ 79,269.45	$ 83,232.92	$ 87,394.57	$ 91,764.30
570 U	PW Maintenance Worker	H	$ 42.7169	$ 44.8527	$ 47.0954	$ 49.4502	$ 51.9227
		B	$ 3,417.35	$ 3,588.22	$ 3,767.63	$ 3,956.01	$ 4,153.81
		A	$ 88,851.15	$ 93,293.71	$ 97,958.39	$ 102,856.31	$ 107,999.13
	PaRCS Union Salary						
490 U	Parks & Facilities Maint. V	H	$ 33.5686	$ 35.2471	$ 37.0094	$ 38.8599	$ 40.8029
		B	$ 2,685.49	$ 2,819.76	$ 2,960.75	$ 3,108.79	$ 3,264.23
		A	$ 69,822.73	$ 73,313.87	$ 76,979.56	$ 80,828.54	$ 84,869.97
530 U	Parks & Facilities Maint. V	H	$ 37.0535	$ 38.9062	$ 40.8515	$ 42.8940	$ 45.0387
		N	$ 2,964.28	$ 3,112.49	$ 3,268.12	$ 3,431.52	$ 3,603.10
		A	$ 77,071.23	$ 80,924.79	$ 84,971.03	$ 89,219.59	$ 93,680.57
590 U	Facilities Maintenance Le	H	$ 42.9707	$ 45.1192	$ 47.3752	$ 49.7439	$ 52.2311
	Parks Maintenance Lead	B	$ 3,437.65	$ 3,609.54	$ 3,790.01	$ 3,979.51	$ 4,178.49
		A	$ 89,379.00	$ 93,847.95	$ 98,540.35	$ 103,467.37	$ 108,640.74

Glossary

Use plain-language definitions for financial, governmental, City-specific, and capital-project terms used in the budget.

Term / Acronym	Plain-Language Definition
Actual	Financial results recorded for a completed year.
Biennial Budget	A budget covering two fiscal years.
BARS	Budgeting, Accounting and Reporting System used by Washington local governments.
Beginning Fund Balance	Resources carried into a year from the prior year.
Ending Fund Balance	Resources remaining at the end of a year after revenues, expenditures, and transfers.
FTE	Full-time equivalent; a way to express staffing levels.
Fund	A separate accounting structure used to track resources dedicated to particular activities or purposes.
Transfer In / Transfer Out	Movement of resources between City funds.
CIP	Capital Improvement Program; the City's plan for major capital investments.
REET	Real Estate Excise Tax; a restricted revenue source used for eligible capital purposes.