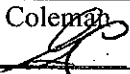
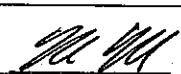


**CITY OF BURIEN
AGENDA BILL**

| | | |
|---|---|--|
| Agenda Subject: Motion to Adopt Ordinance No. 496, Amending the 2008 Budget | | Meeting Date: November 12, 2008 |
| Department: Finance Department | Attachments: R:\Ordinances - Preliminary\Ord496-amending 2008 budget.doc | Fund Source: N/A Activity Cost: N/A Amount Budgeted: N/A Unencumbered Budget Authority: N/A |
| Contact: Tabatha Miller, Director | | |
| Telephone: (206) 439-3150 | | |
| Adopted Work Plan Priority: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Work Plan Item Description: #248 Prepare Budget Amendments throughout the year | |
| PURPOSE/REQUIRED ACTION: The purpose of this agenda item is for Council to adopt Ordinance No. 496, amending the 2008 Budget. | | |
| BACKGROUND (Include prior Council action & discussion): As discussed at the November 10 study session, the attached proposed budget amendment adjusts the 2008 beginning fund balances in most of the funds of the City based on the 2007 final ending fund balances, carries forward unspent budget authority from previous years and incorporates several budget adjustments made during the year. For a fund-by-fund explanation of the requested changes and a detailed list of all adjustments see Exhibits B and C of attached Ordinance No. 496. | | |
| OPTIONS (Including fiscal impacts): 1. Approve the motion to adopt Ordinance No. 496, amending the 2008 Budget. 2. Do not approve the motion to adopt Ordinance No. 496, amending the 2008 Budget. | | |
| Administrative Recommendation: Adopt Ordinance No. 496, amending the 2008 Budget. | | |
| Committee Recommendation: N/A | | |
| Advisory Board Recommendation: N/A | | |
| Suggested Motion: Motion to Approve the Consent Agenda will Adopt Ordinance No. 496, Amending the 2008 Budget. | | |
| Submitted by: Gary Coleman Administration  | | City Manager  |
| Today's Date: November 17, 2008 | | File Code: R:/cc/agendabill2008/111708ad-2 |

CITY OF BURIEN, WASHINGTON

ORDINANCE NO. 496

AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON, AMENDING THE 2008 ANNUAL BUDGET OF THE CITY OF BURIEN, WASHINGTON TO ADD REVENUES AND APPROPRIATE EXPENDITURES TO THE CITY FUNDS FOR 2008

WHEREAS, the City of Burien adopted the 2008 Budget by Ordinance 480; and

WHEREAS, Council actions have occurred in 2008 subsequent to the preparation of the 2008 Budget and now require formal appropriations,

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

Section 1. The 2008 Adopted Budget for the City of Burien for the period January 1, 2008 through December 31, 2008 is hereby amended as shown in Exhibit A, and described in Exhibit B and Exhibit C.

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

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

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 17TH DAY OF NOVEMBER, 2008, AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 17TH DAY OF NOVEMBER, 2008.

CITY OF BURIEN
/s/ Joan McGilton, Mayor

ATTEST/AUTHENTICATED:
/s/ Monica Lusk, City Clerk

Approved as to form:
/s/ Chris Bacha, Interim City Attorney

Filed with the City Clerk: November, 2008
Passed by the City Council: November 17, 2008
Ordinance Number: 496
Date of Publication: November , 2008

Exhibit A

The following exhibits illustrate the revised revenue and expenditure totals for all funds and bring current the totals for each fund previously reported in Ordinance 480:

| Fund Name | Beginning | Revenues | Transfers | Total Resources |
|---|---------------------|---------------------|--------------------|---------------------|
| | Fund Balance | | In | |
| General | 2,168,985 | 16,650,596 | 1,360,356 | 20,179,937 |
| Street | 1,350,059 | 2,381,712 | - | 3,731,771 |
| Arterial Street | - | - | - | - |
| Cumulative Reserve | 756,716 | 35,000 | - | 791,716 |
| Surface Water Management | 1,062,208 | 1,775,000 | - | 2,837,208 |
| Public Works Reserve | 258,400 | 1,346,650 | - | 1,605,050 |
| Equipment Reserve | 213,907 | 12,000 | 155,000 | 380,907 |
| Art in Public Places | 36,027 | 2,000 | 10,000 | 48,027 |
| Capital Projects Reserve | 122,258 | 1,113,571 | - | 1,235,829 |
| Debt Service | 74,874 | 469,236 | 1,052,213 | 1,596,323 |
| LID Guaranty Fund | 95,000 | - | 70,000 | 165,000 |
| Town Square Capital Project | 11,710,345 | 1,888,827 | 513,820 | 14,112,992 |
| Parks and General Fund Capital Projects | 2,322,107 | 677,596 | 350,000 | 3,349,703 |
| Transportation Capital Projects | (1,038,033) | 4,546,149 | 1,837,403 | 5,345,519 |
| Surface Water Management Capital Projects | 999,025 | 75,000 | 1,486,279 | 2,560,304 |
| Total | \$20,131,878 | \$30,973,337 | \$6,835,071 | \$57,940,286 |

| Fund Name | Expenditures | Transfers | Ending Fund | Total Uses |
|---|---------------------|--------------------|---------------------|---------------------|
| | | Out | Balance | |
| General | \$16,723,386 | \$208,500 | \$3,248,051 | \$20,179,937 |
| Street | 1,630,703 | 1,890,623 | 210,445 | 3,731,771 |
| Arterial Street | - | - | - | - |
| Cumulative Reserve | - | 791,716 | - | 791,716 |
| Surface Water Management | 1,044,692 | 1,598,837 | 193,679 | 2,837,208 |
| Public Works Reserve | - | 1,458,695 | 146,355 | 1,605,050 |
| Equipment Reserve | 74,900 | - | 306,007 | 380,907 |
| Art In Public Places | - | - | 48,027 | 48,027 |
| Capital Projects Reserve | - | 788,100 | 447,729 | 1,235,829 |
| Debt Service | 1,288,754 | - | 307,569 | 1,596,323 |
| LID Guaranty Fund | - | - | 165,000 | 165,000 |
| Town Square Capital Project | 4,884,704 | - | 9,228,288 | 14,112,992 |
| Parks and General Fund Capital Projects | 3,017,913 | 10,000 | 321,790 | 3,349,703 |
| Transportation Capital Projects | 5,797,580 | - | (452,061) | 5,345,519 |
| Surface Water Management Capital Projects | 1,046,821 | 88,600 | 1,424,883 | 2,560,304 |
| Total | \$35,509,453 | \$6,835,071 | \$15,595,762 | \$57,940,286 |

Exhibit B

Ordinance 496 amends the 2008 Budget in the following funds and departments:

GENERAL FUND 001

Beginning Fund Balance: An increase of \$1,394,952. With the closing of the books for 2007, \$1,394,952 additional fund balance was recognized.

Revenues: An increase of \$250,000. This additional revenue is a grant from CTED for the Teacher Housing Incentive grant program.

Transfers In: An Increase of \$1,216,716. A \$425,000 transfer in from the Capital Projects Reserve Fund to provide partial funding for the Westmark settlement agreement, and a transfer in of \$791,716 from the Cumulative Reserve Fund closing that fund into the General Fund and increasing the fund balance requirement in the General Fund from 5% of current year revenues to 10%, as approved in the updated financial policies at the June 16, 2008 council meeting.

Expenditures: An increase of \$990,000. These additional expenditures include \$250,000 for the Teacher Housing Incentive program presented to the school district on September 15, 2008, \$510,000 for the Westmark settlement as approved at the July 21, 2008 council meeting, \$130,000 additional court costs as part of the new court contract negotiated in 2006 and \$100,000 for additional jail costs incurred so far this year.

Transfers Out: A decrease of \$26,000. With the closing of the Cumulative Reserve fund into the General Fund this transfer from the General Fund to the Cumulative Reserve fund is unnecessary.

Ending Fund Balance: An increase of \$1,897,668 to reflect the net effect of the adjustments noted above.

STREET FUND 101

Beginning Fund Balance: An increase of \$112,514 With the closing of the books for 2007, \$112,514 additional fund balance was recognized.

Ending Fund Balance: An increase of \$112,514 to reflect the increase in beginning fund balance noted above.

CUMULATIVE RESERVE FUND 103

Beginning Fund Balance: An increase of \$7,410 With the closing of the books for 2007, \$7,410 additional fund balance was recognized.

Transfers In: A decrease of \$26,000. With the closing of this fund into the General Fund the transfer into this fund from the General Fund is no longer necessary.

Transfers Out: An increase of \$791,716. This transfer closes the Cumulative Reserve fund into the General Fund as approved in the financial policies as approved in the financial policies at the June 16, 2008 council meeting.

Ending Fund Balance: A decrease of \$810,306 closing this fund.

SURFACE WATER MANAGEMENT FUND 104

Beginning Fund Balance: An increase of \$162,014 With the closing of the books for 2007, \$162,014 additional fund balance was recognized.

Expenditures: An increase of \$51,800. Comprised of \$35,000 GIS Plan Implementation costs inadvertently left out of the 2008 budget and \$16,800 for additional funding to continue participation in the Phase II NPDES Permit Appeal to the Pollution Control Hearing Board as approved at the December 3, 2007 and August 4, 2008 council meetings.

Ending Fund Balance: An increase of \$110,214 to reflect the net increase in fund balance noted above.

PUBLIC WORKS RESERVE FUND 106

Beginning Fund Balance: An increase of \$128,664 With the closing of the books for 2007, \$128,664 additional fund balance was recognized.

Ending Fund Balance: An increase of \$128,664 to reflect the increase in beginning fund balance noted above.

EQUIPMENT RESERVE FUND 107

Beginning Fund Balance: A decrease of \$33,392 With the closing of the books for 2007, \$33,392 less fund balance was recognized.

Ending Fund Balance: A decrease of \$33,392 to reflect the decrease in beginning fund balance noted above.

CAPITAL PROJECTS RESERVE FUND 115

Beginning Fund Balance: An increase of \$73,659 With the closing of the books for 2007, \$73,659 additional fund balance was recognized.

Transfers Out: An increase of \$425,000 to the General Fund to provide a portion of the funds necessary for the Westmark settlement agreement as approved at the July 21, 2008 council meeting.

Ending Fund Balance: A decrease of \$376,341 to reflect the increase in beginning fund balance net of the transfer out noted above.

ART IN PUBLIC PLACES FUND 113

Beginning Fund Balance: An increase of \$584. With the closing of the books for 2007, \$584 additional fund balance was recognized.

Ending Fund Balance: An increase of \$584 to reflect the increase in beginning fund balance noted above.

DEBT SERVICE FUND 201

Beginning Fund Balance: An increase of \$17,837 With the closing of the books for 2007, \$17,837 additional fund balance was recognized.

Ending Fund Balance: An increase of \$17,837 to reflect the increase in beginning fund balance noted above.

LID GUARANTY FUND 202

Beginning Fund Balance: An increase of \$95,000 With the closing of the books for 2007, \$95,000 additional fund balance was recognized.

Transfers In: An increase of \$70,000. A transfer in from the Street Fund to meet the state required reserve requirement for the special assessment debt outstanding on the 152nd Street and 1st Ave So projects

Ending Fund Balance: An increase of \$165,000 to reflect the increase in beginning fund balance and transfer in noted above.

TOWN SQUARE CAPITAL PROJECT FUND 314

Beginning Fund Balance: An increase of \$9,107,799 With the closing of the books for 2007, \$9,107,799 additional fund balance was recognized.

Ending Fund Balance: An increase of \$9,107,799 to reflect the increase in beginning fund balance noted above.

PARKS & GENERAL GOVERNMENT CAPITAL PROJECT FUND 317

Beginning Fund Balance: An increase of \$759,502 With the closing of the books for 2007, \$759,502 additional fund balance was recognized.

Revenue: An increase of \$225,471 The State Wildlife and Fisheries grant was increased, funding a portion of the unfunded project costs,

Expenditures: An increase of \$225,471 With additional grant funding becoming available a portion of the project costs were moved from unfunded to funded Seahurst Park – North Shoreline project costs.

Ending Fund Balance: An increase of \$759,502 to reflect the increase in beginning fund balance noted above.

TRANSPORTATION CAPITAL PROJECT FUND 318

Beginning Fund Balance: An increase of \$304,469 With the closing of the books for 2007, \$304,469 additional fund balance was recognized.

Revenue: An increase of \$2,982,634 to recognize additional 1st Ave So. and Ambaum Corridor Project revenues from grants and utility participation charges.

Transfers In: An increase of \$18,600. A transfer in of \$88,600 From the Surface Water Management CIP Fund for additional SWM related costs on the Ambaum SW/S 156th Corridor Safety Improvement Project and a reduction in transfers in from the Street Fund of \$70,000 for funds required to be transferred into the LID Guaranty Fund.

Expenditures: An increase of \$3,071,234 to provide additional funding for 1st Ave So. and the Ambaum, SW/S 156th St Corridor projects as approved at the July 7, and August 18, 2008 council meetings.

Ending Fund Balance: An increase of \$234,469 to reflect the increase in beginning fund balance net of transfers in and expenditures noted above.

SURFACE WATER MANAGEMENT CAPITAL PROJECT FUND 319

Beginning Fund Balance: An increase of \$357,328 With the closing of the books for 2007, \$357,328 additional fund balance was recognized.

Revenue: An increase of \$75,000. An additional \$75,000 of WSDOT grant funding was awarded for the Ambaum sub basin project.

Transfers Out: An increase of \$88,600 for the Ambaum SW/S 156th St project as approved at the August 18, 2008 council meeting.

Expenditures: An increase of \$75,000 Additional grant monies were awarded due to increased costs of this project.

Ending Fund Balance: An increase of \$268,728 reflect the increase in fund balance noted above.

Exhibit C

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

Difference from 2008 Budget Amendment and 2008 Adopted Budget

2008 Budget Adjustments to the 2008 Revenue Summary -- All Funds

| Fund Name | Changes to Beginning Fund Balance | Changes to Revenues | Changes to Transfers In | Changes to Total Resources |
|--|-----------------------------------|----------------------------|--------------------------------|-----------------------------------|
| <i>General</i> | \$1,394,952 | 250,000 | 1,216,716 | \$2,861,668 |
| <i>Street</i> | 112,514 | - | - | 112,514 |
| <i>Cumulative Reserve</i> | 7,410 | - | (26,000) | (18,590) |
| <i>Surface Water Management</i> | 162,014 | - | - | 162,014 |
| <i>Public Works Reserve</i> | 128,664 | - | - | 128,664 |
| <i>Equipment Reserve</i> | (33,392) | - | - | (33,392) |
| <i>Art in Public Places</i> | 584 | - | - | 584 |
| <i>Capital Projects Reserve</i> | 73,659 | - | - | 73,659 |
| <i>Debt Service</i> | 17,837 | - | - | 17,837 |
| <i>Local Improvement District Guaranty</i> | 95,000 | - | 70,000 | 165,000 |
| Capital Projects | | Changes to Revenues | Changes to Transfers In | Changes to Total Resources |
| <i>Town Square Capital Project</i> | 9,107,799 | - | - | 9,107,799 |
| <i>Parks and General Fund Capital Projects</i> | 759,502 | 225,471 | - | 984,973 |
| <i>Transportation Capital Projects</i> | 304,469 | 2,982,634 | 18,600 | 3,305,703 |
| <i>Surface Water Management Capital Projects</i> | 357,328 | 75,000 | - | 432,328 |
| Total | \$12,488,340 | \$3,533,105 | 1,279,316 | \$17,300,761 |

2008 Budget Adjustments to the 2008 Expenditure Summary -- All Funds

| Fund Name | Changes to Expenditures | Changes to Transfers Out | Changes to Ending Fund Balance | Changes to Total Uses |
|--|--------------------------------|---------------------------------|---------------------------------|------------------------------|
| <i>General</i> | \$990,000 | (26,000) | 1,897,668 | 2,861,668 |
| <i>Street</i> | - | - | 112,514 | 112,514 |
| <i>Cumulative Reserve</i> | - | 791,716 | (810,306) | (18,590) |
| <i>Surface Water Management</i> | 51,800 | - | 110,214 | 162,014 |
| <i>Public Works Reserve</i> | - | - | 128,664 | 128,664 |
| <i>Equipment Reserve</i> | - | - | (33,392) | (33,392) |
| <i>Art In Public Places</i> | - | - | 584 | 584 |
| <i>Capital Projects Reserve</i> | - | 425,000 | (351,341) | 73,659 |
| <i>Debt Service</i> | - | - | 17,837 | 17,837 |
| <i>Local Improvement District Guaranty</i> | - | - | 165,000 | 165,000 |
| Capital Projects | Changes to Expenditures | Changes To Transfers Out | Changes In Local Funding | Changes to Total Uses |
| <i>Town Square Capital Project</i> | - | - | 9,107,799 | 9,107,799 |
| <i>Parks and General Fund Capital Projects</i> | 225,471 | - | 759,502 | 984,973 |
| <i>Transportation Capital Projects</i> | 3,071,234 | - | 234,469 | 3,305,703 |
| <i>Surface Water Management Capital Projects</i> | 75,000 | 88,600 | 268,728 | 432,328 |
| Total | \$4,413,505 | \$1,279,316 | \$11,607,940 | \$17,300,761 |