



**2023-2024**  
ADOPTED BIENNIAL  
**BUDGET**  
**2023-2028 CAPITAL**  
**IMPROVEMENT PLAN**  
**SHORELINE, WASHINGTON**





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WASHINGTON

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# **2023-2024 Adopted Biennial Budget**

**Keith Scully, Mayor**

**Betsy Robertson, Deputy Mayor**

**Doris McConnell, Councilmember**

**Laura Mork, Councilmember**

**Eben Pabee, Councilmember**

**John Ramsdell, Councilmember**

**Chris Roberts, Councilmember**

**Bristol Ellington, City Manager**

**Sara S. Lane, Administrative Services Director**

*Prepared by the Administrative Services Department's Budget & Tax Office*

*For the Biennium January 1, 2023 – December 31, 2024*

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Shoreline  
Washington**

For the Biennium Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director



# 2023-2024 Proposed Biennium Budget

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# INTRODUCTION



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## READER'S GUIDE TO THE BUDGET

The City of Shoreline must adopt a balanced budget every even year for the upcoming biennium. To be prudent a city may decide to place some of its resources each year into reserves to cover future emergencies or unanticipated opportunities. Beyond these basic guidelines, budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by state law and governmental accounting practices. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. This Reader's Guide is being provided to make the City's budget more understandable and useable for the reader.

### **Organization of this Document**

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the readers' understanding. It is organized into seven sections to facilitate the reader's understanding of the City's budget and to help the reader to find information regarding the city and its budget. Those seven sections are: Introduction, Transmittal Letter, Executive Summary, Budget by Department, Budget by Fund, Capital Improvement Program, and Appendix.

**Introduction:** This section is designed to introduce the reader to the City of Shoreline and its budget process. It includes the following:

- ◆ Table of Contents
- ◆ Reader's Guide
- ◆ City Organization Chart
- ◆ Shoreline Community Profile
- ◆ Budget Procedures and Process
- ◆ Budget Calendar
- ◆ General Budget Policies

**Transmittal Letter:** This section includes the City Manager's budget message to the City Council and the latest edition of the City Council Goals and Workplan.

**Executive Summary:** This section provides a high level view of the biennial budget, an in depth look at the City's revenue sources, projected fund balances, and information about the City's debt. It includes the following:

- ◆ 10 Year Financial Sustainability Plan Update
- ◆ 10 Year Financial Sustainability Model Operating Budget Forecast
- ◆ Budget Highlights
- ◆ Department / Fund Overview
- ◆ FTE Summary
- ◆ City Budget Summary
- ◆ All Funds Resources / Expense Summary
- ◆ Revenue Sources
- ◆ Ending Fund Balances
- ◆ Change in Ending Fund Balances
- ◆ Municipal Debt Capacity, City Long Term Debt, and City Debt Policy

## **Department Budgets:**

- ◆ Mission Statement
- ◆ Organizational Chart
- ◆ Historical Comparison of Total Expenditures and Full-time Equivalents (FTE's)
- ◆ Staffing Summary by Program and Position
- ◆ Current Budget's Accomplishments
- ◆ Next Budget's Key Department Objectives
- ◆ Historical Comparison by Program
- ◆ Historical Comparison by Fund
- ◆ Historical Comparison by Expenditure/Revenue Type
- ◆ Budget Changes
- ◆ Program Performance Measures

**Budget by Fund:** This section exhibits the financial condition and provides a historical comparison of each fund. It includes:

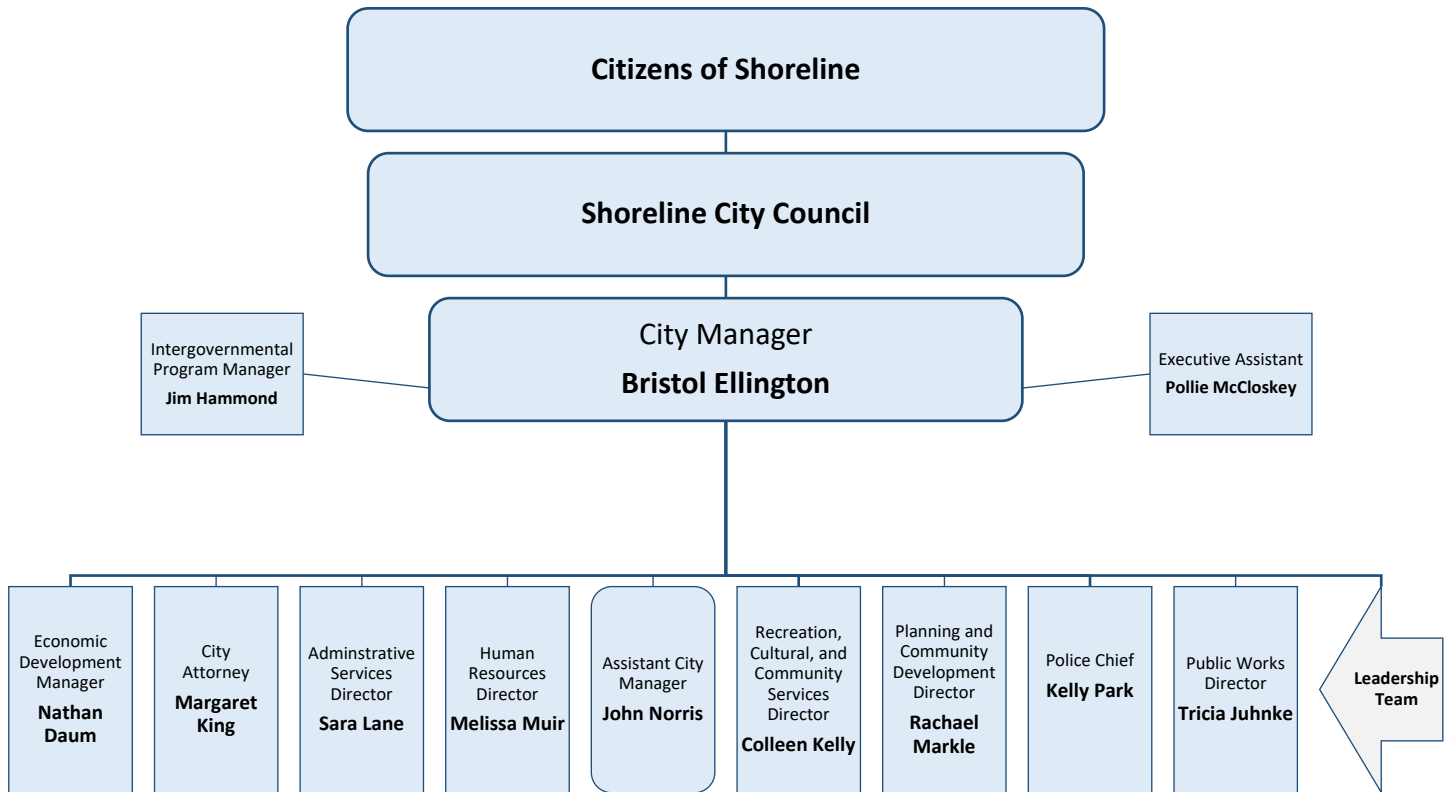
- ◆ City Fund Structure
- ◆ All Funds Historical Revenue/Expenditure Summary
- ◆ Fund Summaries

**Capital Improvement Program:** This section identifies the multi-year plan for the four Capital Funds; General Capital (improvements to Parks and Facilities), City Facilities-Major Maintenance (ongoing maintenance of major facilities), Roads Capital (street, sidewalk, and traffic improvements), and Surface Water Utility (drainage improvements). This section includes:

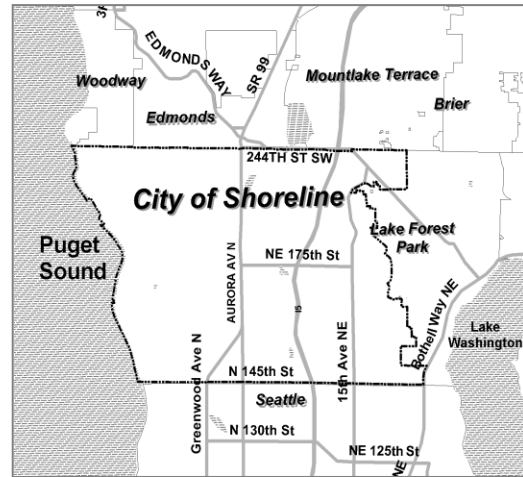
- ◆ Reader's Guide to the Capital Improvement Plan
- ◆ Impacts of Growth Management
- ◆ Capital Planning, Programming and Budget System
- ◆ Capital Improvement Fund Descriptions
- ◆ Capital Budget Criteria
- ◆ Advantages of Capital Planning
- ◆ Capital Improvement Program Plan Policies
- ◆ Steps in the Capital Improvement Process
- ◆ Project Phase Definitions
- ◆ Capital Project Criteria
- ◆ Six-Year CIP Expenditures and Resources by Category
- ◆ Six-Year Capital Program Summary
- ◆ Impact of CIP on Operating Budgets
- ◆ Six-Year CIP Expenditures and Resources by Fund
- ◆ Project Detail

**Appendix:** This section includes:

- ◆ Financial Policies
- ◆ Salary Tables
- ◆ Budgeted Positions and FTEs
- ◆ Fee Schedules
- ◆ Resource and Expenditure Detail
- ◆ Expenditure Categories
- ◆ Glossary of Budget Terms



# SHORELINE COMMUNITY PROFILE



The City of Shoreline is located in the northwestern corner of King County along the shores of Puget Sound. Shoreline is generally bounded by the City of Lake Forest Park to the east, the City of Seattle to the south, Puget Sound to the west, and Snohomish County to the north (including the Cities of Mountlake Terrace and Edmonds, and the Town of Woodway).

The City of Shoreline was incorporated on August 31, 1995, and operates as a Council/Manager form of government. The Council is comprised of seven members, elected at large by citizens of Shoreline. They are part-time officials who exercise the legislative powers of the City and determine matters of policy.

The Mayor is a council member selected by the Council to chair meetings, authenticate documents and serves as the City’s ceremonial head. The Council is supported by various advisory boards and commissions. The Council appoints a full-time City Manager who serves as the professional administrator of the organization, coordinating day-to-day activities.

DEMOGRAPHICS	
Population**	60,320
Male/Female#	48.6%/51.3%
Median Age#	42.3
% under 21#	21%
<b>Educational Attainment (population 25 yrs. and over):</b>	
High school degree or higher#	93.3%
Bachelor’s degree or higher#	51.1%
Households#	21,820
Housing Units#	22,761
Owner Occupied Housing Units#	66.7%
Median Value of Unit#	\$582,000
Median Household Income#	\$91,524
Per Capita Income#	\$46,184
Families in Poverty#	5.5%

SHORELINE AT A GLANCE	
Elevation (average)	375 feet
Highest Elevation	536 feet
Land Area	7,500 acres (11.7 sq.mi.)
Miles of City Streets*	191
City Retail Sales Tax	10.3%
City Employees (FTE)	208.475
Assessed Valuation**	13,390,908,989

\*Includes 36 mi. arterials, 4 mi. state roads, 3 mi. Interstate and 148 mi. residential streets

\*\* Projected at time of publication

\*\* WA State Office of Financial Management April 2022 estimate

# U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

## Shoreline Yesterday:

Before 1900: The area which is now Shoreline was once forested with deep woods, pockets of meadows, and bog areas. The area provided rich fishing, hunting, and gathering opportunities for local Native Americans, who occupied permanent settlements along Lake Washington, and temporary camps on Puget Sound. Homesteaders began arriving in the area in the 1880's, following the loggers and mill owners who had earlier set up operations along the waterways. Farmers cleared the fields and built modest homes. Richmond Beach is the site of the first village in the area. Located on the new Great Northern railroad line running along Puget Sound, this area gained its identity in 1890. By the turn of the 20th century, numerous businesses were clustered around Market Street, now known as N.W. 195th Place.



Early 1900s until World War I: By the early 1900s an additional community had developed up the hill known as the Richmond Highlands centered at the current intersection of Aurora and 185th. The Interurban Railroad increased access to the area upon its opening from Seattle to Halls Lake in 1906. The next year the Great Northern railroad depot opened, providing additional transportation facilities to the area. Around 1910, the Seattle Golf Club and the Highlands were established, and Greenwood, or Country Club Road, as it was known then, was the only good road into Seattle.

The Interurban was completed to Everett that year, causing more development along its line, particularly in the Ronald area, located roughly along 175th. The North Trunk Road, now known as Aurora or highway 99, was bricked in 1914 and became the primary automobile corridor in the area.

Between World War I and World War II: In the 1920s, '30s and '40s residential development continued. The area that became known as North City developed in the late 1920s along 15th Ave. N.E., and Lago Vista was also developed during this period with its own clubhouse. During this time, the North Trunk Road was upgraded and became known as Aurora, and was designated as Highway 99 in 1930. Aurora served as the emerging center of commerce and by the mid-'20s was home to numerous businesses and roadhouses. Innis Arden was developed by the Boeing Family, and became a prime residential community in the 1940s.

Following World War II: The area which is now Shoreline experienced tremendous growth after World War II as the suburban lifestyle grew in popularity. The Shoreline School District was established in 1944, and in response to the growth, Shoreline High School was built in 1955. Shoreline Community College was founded in 1963 and the I-5 freeway was opened the next year. Commercial development thrived along Aurora in the mid-'60s with the opening of Aurora Village and Sears.

Through the 60s, 70s and 80s the community continued to grow. Additional parks and schools were developed including Shorewood and Shorecrest High Schools, and changes were made to reflect the needs of the community. Shoreline High became the Shoreline Center, and a site that had once been considered for a high school to be called Shoreview High became Shoreview Park. Richmond Beach Park, Hamlin Park, and Ronald Bog Park were significant additions to the Parks system in the area.

In January of 1992, a citizen effort called “Vision Shoreline” organized to promote incorporation of Shoreline as a city. In September of 1994, the incorporation of Shoreline was approved by an overwhelming majority of voters. Following the election, a “Transition Team” was formed to organize the incorporation effort. This effort was successful and Shoreline officially incorporated on August 31, 1995.

### **Shoreline Today:**

Over the years, Shoreline has become a community distinguished by strong neighborhoods, excellent schools and parks. According to the Census 2020, Shoreline is home to 56,835. The State Office of Financial Management has estimated the 2022 population to be 60,320. The City is now substantially developed with less than 1% of its total area (about 12 square miles) remaining vacant or undeveloped. Shoreline is primarily residential in character and over 70% of the households are single-family homes. Commercial development stretches along Aurora Avenue with other neighborhood centers located at intersections of primary arterials such as N. 175th Street at 15th Avenue N.E. and N. 185th Street at 8th Avenue N.W. There is limited industrial development. There is a substantial number of institutional, public or tax exempt uses, including cemeteries, schools, public services and churches. Significant lands are devoted to open space, including regional parks, the Boeing creek ravine, and the Seattle Golf Course.

### **Shorelines:**

The City of Shoreline has several shorelines totaling 3.4 miles. Puget Sound, the primary shoreline, extends the length of the western edge of the City. It is the City’s only shoreline of statewide significance, as defined by the Washington State Shorelines Management Act. The City regulates these shorelines as a part of the Comprehensive Plan process. Designations are intended to reflect the character of land adjacent to the shorelines and guide and regulate development in these areas. The Washington State Department of Ecology reaffirms regulations, as determined by local governments, for shorelines of statewide significance.

In addition, the City has several lakes and ponds including Echo Lake, Ronald Bog and Twin Ponds. Finally, there are several creeks and streams that run through Shoreline. City regulations may also be set for these shorelines. The State does not have to affirm these regulations, but our regulations need to be consistent with State laws.

### **Neighborhoods:**

Upon incorporation, the City supported the concept of neighborhood organizations. Fourteen neighborhoods are recognized by the City. The following is a short description of each neighborhood.

*Ballinger.* This area was annexed into the City of Shoreline in two sections A-3 in 1998 and A-2 in 1999. This area is east of I-5, south of NE 205th St (north City limit), west of 30th Ave NE (east City limit) and generally north of NE 195th Street.

*Briarcrest.* The area commonly referred to as Briarcrest (or Annexation Area B) was annexed into the City of Shoreline in February of 1997. This area is east of the Ridgcrest neighborhood and extends to the western City limits of Lake Forest Park.



*Echo Lake:* Echo Lake Park is the natural landmark of this neighborhood located on the northern edge of the City and bounded by Aurora Avenue, N.E. 185th Street and I-5.

*Highland Terrace:* This neighborhood is located just to the east of the Highlands neighborhood and Shoreline Community College. It is also bounded by the Seattle Golf Club, Westminster Way and Aurora Avenue.

*Hillwood:* The Hillwood community is located along the northern edge of the City between Aurora Avenue and the Richmond Beach neighborhood, north of N. 185th Street and N.W. Richmond Beach Road and south of N.W. 205th Street.

*Innis Arden:* This neighborhood was developed in the 1940s and the neighborhood organization has been in existence since that time. Bordered in part by Shoreview Park, it is located on the western edge of the City along Puget Sound.

*Meridian Park:* Meridian Park contains portions of the historic Ronald community dating back to the early 1900s. It is located at the core of Shoreline and is bounded by N.E. 185th Street, I-5, N. 160th Street and Aurora Avenue.

*North City:* Founded around the late 1930s and early 1940s, this neighborhood is located in the northeastern portion of Shoreline and is bounded by I-5, N.E. 195th Street on the north and the eastern edge of the City.

*Parkwood:* Parkwood is located along the southern edge of the City between Aurora Avenue and I-5. This neighborhood dates back to the early 1900s.

*Richmond Beach:* This area was settled in the late 1800s and is located in the Northwest corner of the City along Puget Sound.

*Richmond Highlands:* The Richmond Highlands neighborhood was first settled around the turn of the 20th century. Bordered by N. 185th Street, Aurora Avenue, N. 165th Street and the Innis Arden neighborhood, the area is located in the core of Shoreline.

*Ridgecrest:* Ridgecrest started developing around the end of World War II and is located in the southeastern section of the City. It is bordered by I-5, N.E. 15th Street, N.E. 175th Street and N.E. 145th Street.

*The Highlands:* Designed by the Olmsted Brothers, this neighborhood dates back to 1910. It is located overlooking Puget Sound on the western edge of the City.

*Westminster Triangle:* This area is located at the southern gateway to the City along Westminster Way and Aurora Avenue.

### **Commercial Areas:**

The Aurora Corridor is a major north-south state route (Highway 99) corridor that runs through Shoreline. Highway 99 is one of three north-south state routes in the region and is also the primary non-freeway transportation corridor in the City of Shoreline.

The Aurora Avenue corridor has been primarily a commercial strip for thirty years, containing a wide variety of retail and service uses serving local and regional markets. Office uses are

scattered throughout the corridor while residential uses (e.g. apartments, condos, and small pockets of single-family homes) are limited to the areas along or near Aurora Avenue.

A number of institutional uses, public uses and government uses are located in or near the Aurora Corridor. These uses include Shoreline City Hall, Shoreline Community College, CRISTA Schools, the fire station, Ronald Wastewater District, Shoreline Historical Museum, Washington State Department of Transportation, and METRO facilities (e.g. bus transfer center, park and ride lot).

Other commercial areas include North City, Ridgecrest, Ballinger and Richmond Beach. The North City business district is located on 15th Avenue N.E. between N. 170th and N. 185th Streets. This district serves the local community and neighboring communities. The Hillwood/Richmond Beach commercial area is located on N.W. 185th Street and extends to the east and west of 8th Avenue N.W. It serves the City's northwest neighborhoods including Hillwood, Richmond Beach, Richmond Highlands, and Innis Arden. The Ridgecrest Business District is located at 145th Avenue N.E. between 15th Avenue and Lake City Way N.E. It serves the City's southeast neighborhoods including Ridgecrest and Briarcrest. The Ballinger commercial district is located along Ballinger Way to the east of where it intersects Interstate 5.

### **Community Institutions:**

Located on an 80-acre site on 15th Avenue N.E. and N.E. 155th Street, the Fircrest Campus is Shoreline's largest public institution. It is owned by several state agencies that administer the site (in part as trust lands) for the State of Washington. Presently, the Fircrest Residential Habilitation Center, located on the campus, is home to approximately 200 developmentally disabled citizens and is run by the Department of Social and Health Services (DSHS). The Washington State Department of Health Laboratories is also located on the Fircrest Campus.

The City also has a significant number of private institutions including the Northwest School for Hearing Impaired Children, Shoreline Center, CRISTA Ministries, Food Lifeline (the wholesale distributor of food to the food banks), as well as several private elementary and secondary schools, churches and other religious facilities, group homes and cemeteries.

### **Employment:**

According to the U.S. Census Bureau 2020 American Community Survey 5-Year Estimates, 29,701 City residents over age 16 were employed in the region, most in the management and professional sector (51.2%), followed by service occupations (17.6%), sales and office occupations (16.6%), production and transportation occupations (8.3%), and construction and maintenance occupations (6.2%).

Most of these jobs are located along Aurora Avenue; however, other employment clusters include the Shoreline Community College, the Fircrest Campus and neighborhood business centers in North City, Richmond Village, 5th Avenue N.E. and N.E. 165th Street, and 15th Avenue N.E. and N.E. 145th Street.

Major employers within the community include:

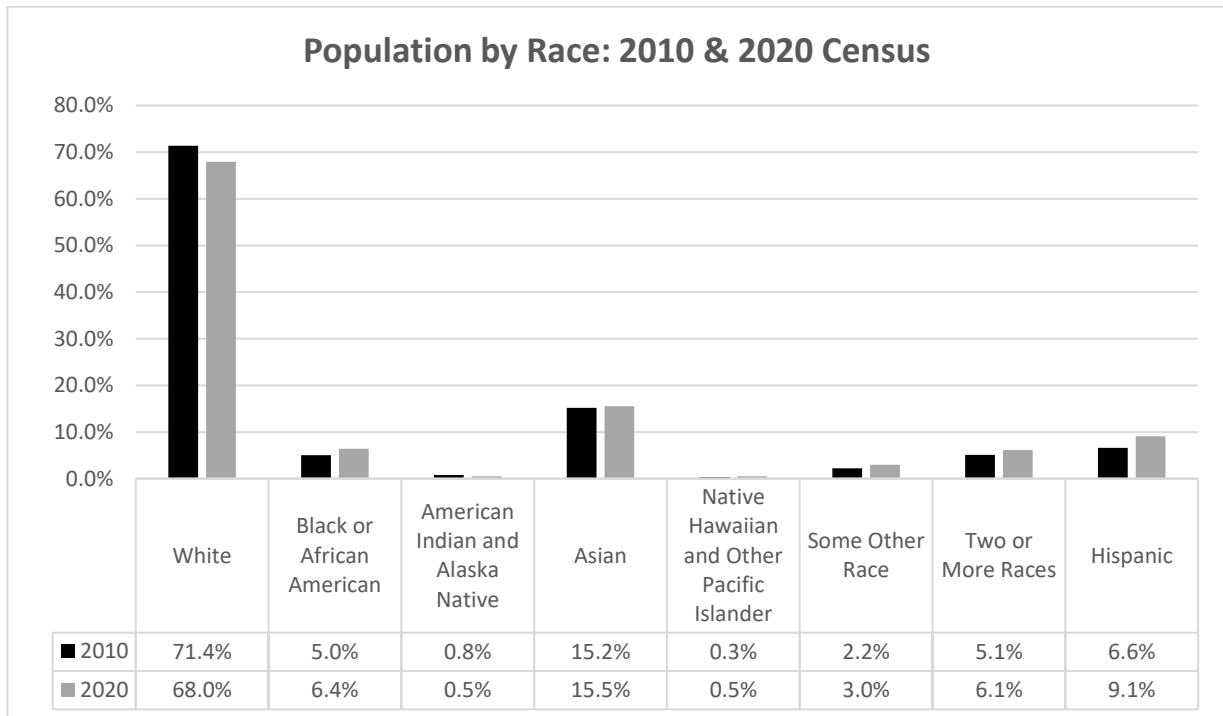
- CRISTA Ministries
- Costco
- Fred Meyer
- Home Depot
- Northwest Security
- City of Shoreline
- Shoreline School District
- Shoreline Community College
- State Department of Transportation
- Fircrest Residential Habilitation Center
- International Community Health Services (ICHS)

**Demographics:**

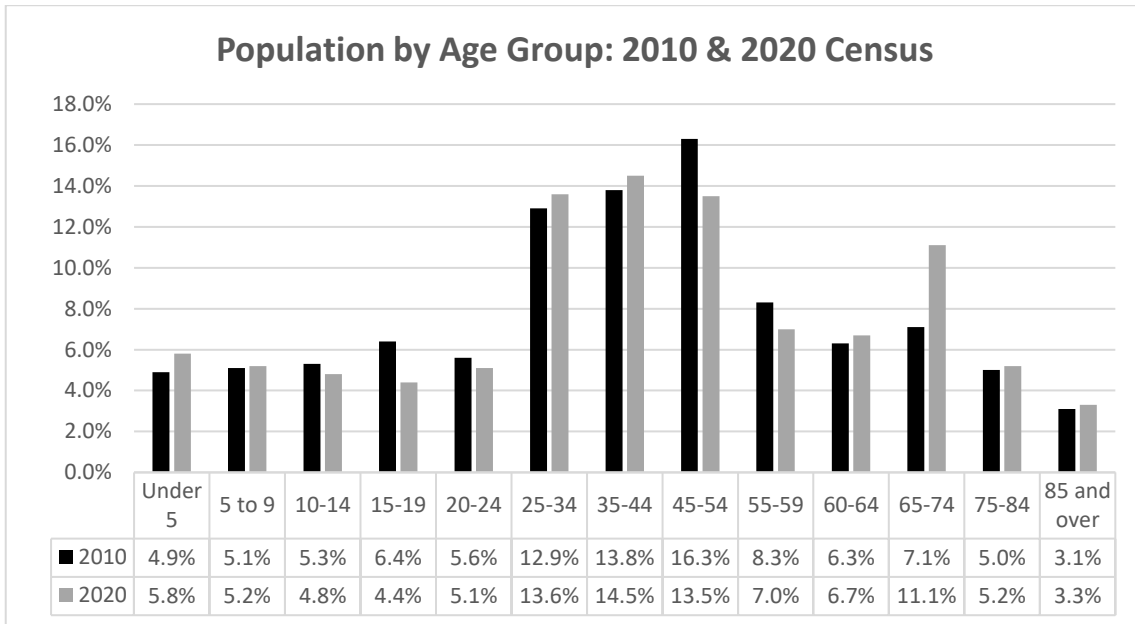
EDUCATIONAL ATTAINMENT		
<b>Population (25 years and over): 42,468</b>		
Less than 9th grade	1,225	2.9%
9th-12th grade, no diploma	1,625	3.8%
High school grad. (incl. equiv.)	6,107	14.4%
Some college, no degree	7,898	18.6%
Associate's degree	3,923	9.2%
Bachelor's degree	13,815	32.5%
Grad. or professional degree	7,875	18.5%

HOUSING: UNITS IN STRUCTURE		
<b>Total housing units: 22,761</b>		
Single family, detached	15,091	66.3%
Single family, attached	979	4.3%
2 units	364	1.6%
3 or 4 units	569	2.5%
5 to 9 units	683	3.0%
10 to 19 units	1,115	4.9%
20 or more units	3,892	17.1%
Mobile home	68	0.3%
Boat, RV, van, etc.	0	0.0%

Source: 2020 American Community Survey (5-Year Estimates)



According to U.S. Census 5-year estimates, the median age of Shoreline residents rose slightly between 2010 and 2020 from to 41.3 years to 42.3 years. The population under 18 population is estimated to have shrunk by 1.7% from 2010 to 2020, falling from 10,821 to 10,633, while the adult age population (18 and older) increased by 10.8%. As the chart below indicates, adults 45 to 54 make up a smaller share of the population relative to 2010, while adults 65 to 74 make up a much larger proportion of the community.



# COMMUNITY SERVICES

## Police Services

- ◆ Shoreline Police Department (Contracted from King County Sheriff's Office)
- ◆ Shoreline Police Station

## Fire Services

- ◆ Shoreline Fire District #4
- ◆ Fire District Headquarters/Station 61
- ◆ Fire Station 63
- ◆ Fire Station 64
- ◆ Fire Station 65

## Court Services

- ◆ King County District Court – Shoreline Division

## Recreation Facilities

- ◆ Richmond Highlands Recreation Center
- ◆ Shoreline Pool
- ◆ Spartan Recreation Center
- ◆ Annex Teen Center

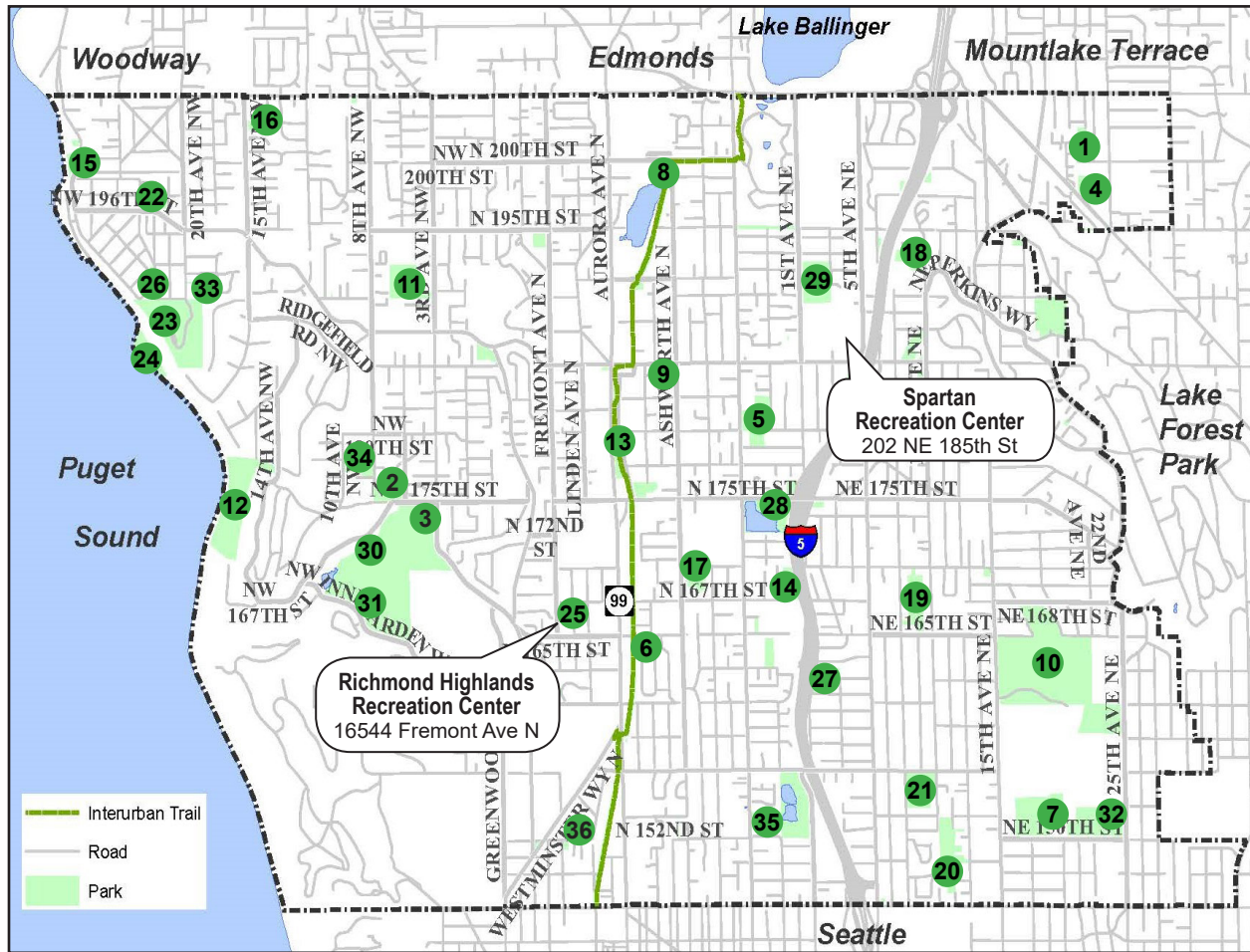
## Library Services

- ◆ King County Library District
- ◆ Shoreline Library
- ◆ Richmond Beach Library

## Utility Services                      Provided by

- ◆ Cable: Comcast, Frontier
- ◆ Electricity: Seattle City Light
- ◆ Garbage/Recycling: Recology CleanScapes
- ◆ Natural Gas: Puget Sound Energy
- ◆ Sewer: City of Shoreline
- ◆ Water: Seattle Public Utilities, North City Water District
- ◆ Telephone/Cellular: Various
- ◆ Stormwater: City of Shoreline

## SHORELINE PARKS AND PROGRAM FACILITIES



- |  |   |
|--|---|
| 1. Ballinger Open Space – 2350 NE 200th St             | 20. Paramount Open Space – 946 NE 147th St                |
| 2. Boeing Creek Open Space – 601 NW 175th St           | 21. Paramount School Park – 15300 8th Ave N               |
| 3. Boeing Creek Park – 17229 3rd Ave NW                | 22. Richmond Beach Community Park – 2201 NW 197th St      |
| 4. Brugger’s Bog Park – 19553 25th Ave NE              | 23. Richmond Beach Saltwater Park – 2021 NW 190th S       |
| 5. Cromwell Park – 18009 Corliss Ave N                 | 24. RBS Park Seasonal Off-leash Dog Area (open 11/1–3/15) |
| 6. Darnell Park – 1125 N 165th St                      | 25. Richmond Highlands Park – 16554 Fremont Ave N         |
| 7. Eastside Off-leash Dog Area – 1902 NE 150th St      | 26. Richmond Reserve Open Space – 19101 22nd Ave NW       |
| 8. Echo Lake Park – 1521 N 200th St                    | 27. Ridgecrest Park – 108 NE 161st St                     |
| 9. Edwin Pratt Memorial Park – 1341 N 185th St         | 28. Ronald Bog Park – 2301 N 175th St                     |
| 10. Hamlin Park – 16006 15th Ave NE                    | 29. Shoreline Park – 19030 1st Ave NE                     |
| 11. Hillwood Park – 19001 3rd Ave NW                   | 30. Shoreview Off-leash Dog Area – 320 Innis Arden Wy     |
| 12. Innis Arden Reserve – 17601 14th Ave NW            | 31. Shoreview Park – 700 NW Innis Arden Wy                |
| 13. Interurban Trail – N 145th St to N 205th St        | 32. South Woods – NE 150th St & 25th Ave NE               |
| 14. James Keough Park – 2301 N 167th St                | 33. Strandberg Reserve – 19101 17th Ave NW                |
| 15. Kayu Kayu Ac Park – 19911 Richmond Beach Dr NW     | 34. Sunset School Park – 17800 10th Ave NW                |
| 16. Kruckeberg Gardens – 20312 15th Ave W              | 35. Twin Ponds Park – 15401 1st Ave NE                    |
| 17. Meridian Park Open Space – 16765 Wallingford Ave N | 36. Westminster Park – 709 N 150th St                     |
| 18. North City Park – 19201 10th Ave NE                |   |
| 19. Northcrest Park – 827 NE 170th St                  |   |

## City of Shoreline Park Amenities

Parks and recreation facilities are available for use by the public whenever possible. Special use permits or scheduling the use of facilities is required for any community, special, or private event involving more than routine use of a park or facility.

**Outdoor Rentals:** 206-801-2333, [parkrentals@shorelinewa.gov](mailto:parkrentals@shorelinewa.gov)  
**Community Center Rentals:** 206-801-2600, [shorelineparks@shorelinewa.gov](mailto:shorelineparks@shorelinewa.gov)

- Parks are open from dawn to dusk.
- Opening and/or consumption of alcoholic beverages in Shoreline parks is prohibited.
- Pets must be on leashes in all Shoreline parks except where posted. Pets not permitted on turf fields, tennis courts, playgrounds or in any building unless specifically permitted by posting.
- Trails are open to all non-motorized users with the exception of motorized wheelchairs, unless otherwise designated and posted.

		BASEBALL AND SOFTBALL	BASKETBALL	GARDENS, (*) COMMUNITY GARDEN	HANDBALL	HORSESHOE PIT	OPEN SPACE/NATURAL AREA	OPEN WATER ACCESS	PICNIC AREAS	PLAYGROUND	PUBLIC ART	RESTROOM, (^) SANI-CAN	SKATE PARK	SOCCER	TENNIS	UNPAVED TRAILS, (#) PAVED TRAILS
1	Ballinger Open Space – 2350 NE 200th St						X									
2	Boeing Creek Open Space – 601 NW 175th St						X									X
3	Boeing Creek Park – 17229 3rd Ave NW						X	X								X
4	Brugger’s Bog Park – 19553 25th Ave NE							X	X							X
5	Cromwell Park – 18009 Corliss Ave N	X	X				X	X	X	X	X		X			#
6	Darnell Park – 1125 N 165th St						X									X
7	Eastside Off-leash Dog Area – 1902 NE 150th St											^				
8	Echo Lake Park – 1521 N 200th St						X	X	X	X	X					#
9	Edwin Pratt Memorial Park – 1341 N 185th St						X									
10	Hamlin Park – 16006 15th Ave NE	X				X	X	X	X	X	X					X
11	Hillwood Park – 19001 3rd Ave NW	X				X		X	X		X		X	X		X
12	Innis Arden Reserve – 17601 14th Ave NW						X									X
13	Interurban Trail – N 145th St to N 205th St															X
14	James Keough Park – 2301 N 167th St		X						X				X			
15	Kayu Kayu Ac Park – 19911 Richmond Beach Dr NW							X	X	X	X					X
16	Kruckeberg Gardens – 20312 15th Ave W			X				X	X		X					X
17	Meridian Park Open Space – 16765 Wallingford Ave N						X	X								X
18	North City Park – 19201 10th Ave NE						X									X
19	Northcrest Park – 827 NE 170th St						X		X							X
20	Paramount Open Space – 946 NE 147th St						X									X
21	Paramount School Park – 15300 8th Ave N	X						X	X		X	X	X			X
22	Richmond Beach Community Park – 2201 NW 197th St							X	X		^		X	X		#
23	Richmond Beach Saltwater Park – 2021 NW 190th St						X	X	X	X	X					X
24	RBSP Seasonal Off-leash Dog Area (open 11/1–3/15)						X				X					
25	Richmond Highlands Park – 16554 Fremont Ave N	X						X	X		X		X			
26	Richmond Reserve Open Space – 19101 22nd Ave NW						X									
27	Ridgecrest Park – 108 NE 161st St	X			X						^					
28	Ronald Bog Park – 2301 N 175th St			X			X	X		X						X
29	Shoreline Park – 19030 1st Ave NE							X	X	X	X		X	X		X
30	Shoreview Off-leash Dog Area – 320 Innis Arden Wy										^					
31	Shoreview Park – 700 NW Innis Arden Wy	X					X	X	X		X		X	X		X
32	South Woods – NE 150th St & 25th Ave NE						X									X
33	Strandberg Reserve – 19101 17th Ave NW						X									X
34	Sunset School Park – 17800 10th Ave NW			*			X	X	X	X	^		X			#
35	Twin Ponds Park – 15401 1st Ave NE			*				X	X		X		X	X		X
36	Westminster Park – 709 N 150th St						X									

## City of Shoreline 2023-2024 Biennial Budget Calendar

BUDGET PROCESS DESCRIPTION	MONTH 2022												
	F	M	A	M	J	J	A	S	O	N			
Carryover Process Begins													
Council Planning Retreat													
CIP Project Updates by Project Managers													
Update of CIP and 10 Year Financial Sustainability Plan Provide to Council													
Administrative Services Department (ASD) Develops Initial 2023-2024 Revenue Forecast													
ASD Staff Provides Budget Training Session and Delivers Base Budget Targets													
Departments Submit Current Yearend Projections, Base Budget Requests, and Budget Change Proposals													
Project Managers Finalize CIP Project Updates and Requests for New Projects													
ASD Reviews New CIP Project Requests and Potential CIP Funding Sources													
ASD Updates Current Yearend Revenue Estimates													
ASD Reviews Department Requests for Funding and Meets with Departments													
CIP Coordination Team Reviews CIP													
City Manager Meets with Department Staff to Review Budget Proposals and the CIP													
Leadership Team Reviews and Ranks Supplemental Requests													
City Manager finalizes the Proposed CIP													
City Manager finalizes Preliminary Budget													
2023-2024 Proposed Budget and Proposed CIP Update to City Council													
Preliminary Budget Document Prepared, Printed, Filed with City Clerk, and Presented to the City Council (at least 60 days prior to the ensuing fiscal year)													
City Council Conducts Workshops and Public Hearings on the Preliminary Budget													
Council Holds a Public Hearing on the 2023-2024 Property Tax Levy and Adopts the 2023-2024 Property Tax Levy													
Preliminary Budget Modified per Council Direction													
Final Budget and CIP Adoption													



# BUDGET PROCEDURES AND PROCESS

## **Operating Budget Procedures and Amendments Process:**

The City's budget procedures are mandated by Chapter 35A.34 of the Revised Code of Washington. The budget, as adopted biennially by the City Council, constitutes the legal authority for expenditures. This budget covers one fiscal biennium from January 1, 2022 to December 31, 2023. The City's budget is adopted at the fund level. Expenditures during the year may not legally exceed the total appropriation within any specific fund.

Budgets are appropriated and adopted for all of the City's funds. All fund budgets, with the exception of the capital funds, are adopted on a biennial basis. Biennial budgets are adopted by the City Council for the General Fund, Special Revenue, Debt Service, Capital, and Internal Service funds. Total project budgets are approved by the City Council when the six-year Capital Improvement Plan (CIP) is adopted; however, budgets for the capital funds are appropriated biennially for those years' portion of each capital project. For operating funds, all appropriations lapse at biennium-end, thereby allowing programs or projects that continue into the following year to do so without the need for re-appropriation. Programs or projects that need to continue into the following biennium may be included in a re-appropriation process during that biennium. This process allows budget authority to be carried forward into the new biennium for any commitments made for purchases or contracts that were not completed in the prior biennium.

### Budget Transfers and Amendments

The City Manager is authorized to transfer appropriations during the biennium, between department and programs within the same fund. Any revisions that change the total expenditures of a fund or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City Council. The budget is typically only amended during the biennium to provide for new grant or other revenue sources or for program developments and new opportunities that arise.

### Basis of Accounting

This refers to when revenues, expenditures, expenses, transfers and the related assets and liabilities are recognized, recorded and reported in the financial statements. The full accrual basis is used for proprietary or internal service funds, including the Utility Funds, Vehicle & Operations Fund, Equipment Replacement Fund and the Unemployment Fund. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

The modified accrual basis is used by governmental, expendable trust and agency funds. This includes all other city funds. Revenues and other financial resources are recognized when they become susceptible to accrual, i.e., when the related funds become both measurable and available to finance expenditures of the current period. To be considered "available", revenue must be collected during the period or soon enough thereafter to pay current liabilities. For example, property taxes and other taxpayer assessed revenues due for the current year are considered measurable and available and therefore as revenues even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, and miscellaneous revenues are recorded as revenues when they are received in cash because this is when they can be accurately measured. Investment earnings are accrued as earned. Expenditures are considered as a liability when they are incurred. Interest on long-term debt, judgments and claims, and compensated absences are considered as a liability when they are paid.

### Basis of Budgeting

In some cases, the City prepares the biennial budget using a different basis than is used for accounting. The budgeting basis differs by fund type. Budgets are prepared for Governmental Funds (General Fund and Street Fund) on a modified accrual basis which coincides with the period that revenues are expected to be received and expenses are expected to be incurred. This allows the budget to be directly compared to the fund operating statements in the City's annual financial report. The Surface Water Utility Fund and Wastewater Utility Fund, as well as the Internal Service Funds are also budgeted on a modified accrual basis, which is based upon when revenues are earned, but are depicted in the operating statements using an accrual basis; therefore these funds are not directly comparable.

### **Operating Budget Process**

The budget process is a continuous cycle that includes the following phases of budget development and monitoring: City Council's Annual Planning Retreat, Leadership Team's Annual Planning Retreat, City Manager's Proposed Biennial Budget, City Council budget review and formal adoption, ongoing monitoring of expenditures and revenues, and any required budget adjustments/amendments due to additional revenues or new opportunities as opportunities arise and as considered during the mid-biennial review.

The City typically utilizes an incremental budgeting approach that assumes, for most functions of government, that the current biennium's budget is indicative of the base required for the following biennium. Any increases are incremental and based on need as defined by the organization's budget policies, emerging issues, City Council goals, and available resources.

This incremental process recognizes that most mandated functions will not likely change from biennium-to-biennium. Therefore, the major emphasis of the budget analysis and decision-making is focused around City Council priorities and requested increases in funding rather than ongoing mandated functions.

The budget development phase begins in March/April with the City Council Planning Retreat. During the retreat, the City Council reviews its goals and action steps and updates for the upcoming two year period. It also reviews the City's long-term financial outlook to respond to any major changes in the City's financial position. Every other year, the City surveys its citizens to gather their priorities. During the retreat, the City Council uses input from the citizen survey and various advisory boards/committees to help establish priorities for the upcoming biennium.

In April/May, the Leadership Team reviews the City's current financial condition. The City's organizational goals are regularly reviewed and updated. Other emerging issues are identified, prioritized and may be added to the work plan. In conjunction with review of the City's financial condition, the Leadership Team begins formulating plans to implement City Council goals for inclusion in the next biennial budget.

In June, the Administrative Services Department (ASD) may provide an update of the City's Ten Year Financial Sustainability Plan to the City Council which includes a preliminary forecast for the current and subsequent four biennia.

In June, ASD also conducts a formal training process for the departments to explain the budget instructions, the budget preparation system, and to answer any questions prior to the departments beginning their base budget development.

In June and July, the departments develop their base budgets and prepare requests for new staff, programs, or significant increases to their current biennial budget that will address emerging issues and other operational needs. In their requests, the departments identify the problem that they are trying to address, the recommended solution, implementation plan, projected cost and expected outcomes. ASD conducts an analysis of the departmental base budgets and the revenue outlook for the coming biennium to determine the availability of funds for any new initiatives. These budget requests are submitted to ASD by the end of July.

In August, ASD meets with each of the departments to discuss their current budget, new City Council goals, biennium-end projections, organizational/department goals, and their budget requests for the next biennium.

In August, the City Manager meets with each department to review their budget requests. The Leadership Team meets to review and rank the Supplemental Requests from a citywide perspective based on each request's ability to meet City Council and City Manager priorities. In August and September, the City Manager incorporates Leadership Team recommendations on Supplemental Requests in the development of preliminary budget recommendations.

The City Manager presents a preliminary view of the budget to the City Council in September for its review and input. Based on City Council policy and program input, the City Manager and ASD finalize the City Manager's Proposed Biennial Budget and it is formally presented to the City Council in mid-October. Copies of the budget are made available to the public in the libraries located within Shoreline, City Hall, and at City Council meetings and workshops.

In November, the City Council holds workshops on the proposed budget to receive input from the public and budget presentations from City departments, to discuss priorities and options, and to make final adjustments and decisions on the budget.

Also in November, the City Council holds three formal public hearings, one on the setting of the property tax levy and two on the upcoming biennial budget. Following these hearings, the City Council adopts the property tax ordinance and the biennial budget.

After the budget is adopted, the City enters the budget implementation and monitoring phase. Throughout the year, expenditures are monitored by ASD and department directors to ensure that funds are used as intended. ASD provides quarterly financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by a City Council ordinance.

Once the fiscal biennium begins, budget amendments may be required to increase adopted appropriation levels. In February of the first year of the biennium, departments may request to carryover committed funds from the prior biennium to be used to complete operating or capital project work that is not included in the new biennial budget. These requests may be included in the re-appropriation budget ordinance that is presented to the City Council in March.

The Capital Improvement Plan (CIP) is updated and adopted each year in November. The CIP can contain changes to project budgets in the current year. Therefore, a budget amendment may be presented to the City Council along with the CIP to revise the project appropriations.

Throughout the year, as circumstances require, other budget amendments may be presented to the City Council to address issues that arise outside of the normal budget process.

## **The Annual Capital Improvement Plan Process**

Each year the City Council adopts a six-year Capital Improvement Plan (CIP). The City has developed a Parks, Recreation and Open Space (PROS) Plan; a Transportation Master Plan (TMP); and a Surface Water Master Plan. These plans identify problems, prioritize needs and develop long-term solutions that are in line with community priorities and City resources. These plans are updated and formally adopted by the City Council every seven years. The City has also developed a Facility Maintenance Schedule for the city's public buildings and a maintenance schedule for the repair and replacement of parks and recreation facilities. These plans and maintenance schedules guide the development of the CIP.

The annual CIP process begins in April. The status of current projects and funding sources is reviewed. Adjustments to estimated costs and project timing are made as necessary. Estimated project costs for future years are based upon current year cost plus estimated inflation. Future grant revenue estimates are based upon anticipated funding requests to granting agencies. Revenue estimates may be adjusted as more concrete information is received.

In May, departments also begin to develop requests for new capital projects for inclusion in the upcoming CIP. Proposed projects are developed in conjunction with the City Council priorities and input from citizens and advisory boards/committees.

A preliminary view of the CIP is presented to the City Council in June to receive City Council input on new projects and City Council priorities.

In June and July, departments complete their CIP project updates and new requests and submit them to ASD for review. Once ASD completes its review, the proposed CIP is presented to the CIP Coordination Team. The CIP Coordination Team reviews and prioritizes the proposed CIP and submits a recommended CIP to the City Manager. The Team evaluates projects and selects those with the highest priority based on input from citizens, project stakeholders, advisory committees and City Council goals.

The City Manager finalizes the proposed CIP in September and provides a preliminary view to the City Council. The CIP is formally submitted to the City Council in October. The City Council holds a public hearing to receive public comment on the proposed CIP and adopts the CIP in November.

An appropriation for the first biennium of the CIP is included in the proposed budget. This first biennium appropriation may be modified from what was included in the adopted CIP if changes occur in the City's financial condition during the interim period or as projections are finalized.

## GENERAL BUDGET POLICIES

*Excerpted from the City's Financial Policies, which can be found in the Appendix of this document.*

These general budget policies are the basis on which staff develops budget recommendations and establishes funding priorities within the limited revenues the City has available to provide municipal services.

- No Operating Deficit (Balanced Budget): Current revenues will be sufficient to support current expenditures. Revenue estimates will be realistic and debt financing will not be used for current operating expenses.
- Resources Greater than Budget Estimates: Resources (fund balance) greater than budget estimates in any fund shall be considered "one-time" resources and shall not be used to fund ongoing service delivery programs.
- Budget Adoption Level: Budget adoption by the City Council shall be at fund level. Any changes in appropriations at fund level require City Council approval.
- Necessary to Implement City Council Goals Identified in Annual Workplan: The City Council identifies specific goals as part of its work-plan, and departmental budgets should include adequate resources to accomplish those goals in the expected timeframes.
- Public Safety Protection: Public safety is a top priority, and as such, unmet needs in this area should have a priority over other service areas.
- Degradation of Current Service Levels: When increased service demands are experienced over a sustained period of time, resources should be provided to prevent service level degradation below an acceptable level.
- Investments that are Primarily Funded by Additional Fees or Grants: Programs and investments that are funded through a dedicated revenue source (i.e., non-tax revenue), that meet the goals of the City Council, will receive priority consideration.
- Investments that Delay Future Cost Increases: When practical, resources should be allocated for selective preventative investments that can be made to avoid even larger costs in the future.
- Investments that Forestall Adding Permanent Staff: Recognizing that personnel related expenditures represent the largest portion of the City's budget, methods to increase efficiency and effectiveness of the delivery of City services through technology improvements should receive priority funding if it can forestall the addition of permanent staff.
- Commitments that can Reasonably be Maintained over the Long-Term: Funding for new programs and services in operating funds should be limited to the extent that they can be reasonably funded over the near-to-long-term given the current revenue stream.
- Overhead and Full Cost Allocation: Department budgets should be prepared in a manner to reflect the full cost of providing services.
- Maintenance of Quality Service Programs: The City of Shoreline will offer quality service programs. If expenditure reductions are necessary as a result of changing economic status, selective service elimination is preferable to poor or marginal quality programs that are caused by across the board cuts.
- Distinguished Budget Presentation: The City will seek to comply with the suggested criteria of the Government Finance Officers Association in producing a budget document that meets the Distinguished Budget Presentation program criteria as policy document, as an operations guide, as a financial plan, and as a communication device.



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