



# 2008 Proposed Budget





Cover photo of South Woods taken by Susan Will, September 2007. Located on the corner of NE 150th Street and 25th Avenue NE, South Woods is 16 acres of mature lowland forest rarely found in an urban setting.



# ***2008 Proposed Budget***

**Robert L. Ransom, Mayor**  
**Maggie Fimia, Deputy Mayor**  
**Rich Gustafson, Councilmember**  
**Ron Hansen, Councilmember**  
**Keith McGlashan, Councilmember**  
**Cindy Ryu, Councilmember**  
**Janet Way, Councilmember**

**Robert Olander, City Manager**  
**Debbie Tarry, Finance Director**

*Prepared by the Finance Department*  
*For Fiscal Year January 1, 2008 – December 31, 2008*

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*For more detail, copies of the 2008 Budget are available on the City's website, at City Hall, Shoreline Library, Richmond Beach Library and at both Neighborhood Police Centers.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Shoreline  
Washington**

For the Fiscal Year Beginning

**January 1, 2007**

President

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the City of Shoreline for its annual budget for the 2007 fiscal year beginning January 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





# 2008 Proposed Budget

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# ***INTRODUCTION***





# READER'S GUIDE TO THE BUDGET

The City of Shoreline must adopt a balanced budget each year. Annual City expenditures must not exceed annual City revenues. Also, 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 2008 budget and to help the reader to find information regarding the City and its budget. Those seven sections are: Introduction, Transmittal Letter, Executive Summary, Operating Budget, Budget by Fund, Capital Improvement Program, and Appendix.

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

- ◆ Table of Contents
- ◆ Reader's Guide
- ◆ City Organization Chart
- ◆ Shoreline Community Profile
- ◆ Budget Procedures and Process
- ◆ Budget Calendar
- ◆ Budget Ordinance
- ◆ General Budget Policies
- ◆ City Vision, Values & Work Plan

**Transmittal Letter** - This section includes the City Manager's 2008 budget message to the City Council and the City's Strategic Directions 2008-2009.

**Executive Summary** – This section provides a high level view of the 2008 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:

- ◆ City Resources and Expenditures by Category
- ◆ City Budget Summary
- ◆ All Funds Resources/Expense Summary
- ◆ Operating Budget Forecast
- ◆ 2008 Revenue Sources
- ◆ Expenditures by Object Category
- ◆ 2008 Program Budget Summary
- ◆ Ending Fund Balances
- ◆ Change in Ending Fund Balances
- ◆ Municipal Debt Capacity, City Long Term Debt, and City Debt Policy

**Operating Budget** – This section highlights the departmental budgets. It is organized to give the reader various levels of information by including department and program overviews. It also includes performance data for each program. This data includes actual results and projected results. Some programs may also have performance targets which are long-term in nature. This section includes:

- ◆ Department/Fund Overview
- ◆ 2008 FTE Summary
- ◆ 2008 Budgeted Positions

**Department Budgets**

- ◆ Mission Statement
- ◆ Programs
- ◆ Historical Comparison of Total Expenditures, % of General Fund, and FTE's
- ◆ 2007 Key Accomplishments
- ◆ 2008 Key Department Objectives
- ◆ Historical Comparison of Expenditure/Revenue Categories
- ◆ Historical Program Comparison
- ◆ Historical Fund Comparison
- ◆ 2008 Budget Highlights
- ◆ Program Detail
- ◆ Performance Results

**Budget by Fund** – This section illustrates the financial condition and provides a historical comparison of each of the City's funds. It includes:

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

**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 City's major facilities), Roads Capital (street, sidewalk, and traffic improvements), and Surface Water Utility (drainage improvements). A summary of each fund's projects is included. This section includes:

- ◆ Impacts of Growth Management
- ◆ Capital Budget Criteria
- ◆ Advantages of Capital Planning
- ◆ Description of Capital Funds
- ◆ Capital Improvement Plan Policies
- ◆ Impact of CIP on Operating Budgets
- ◆ 2008– 2013 CIP Expenditures and Resources by Category
- ◆ 2008 Capital Program Summary
- ◆ 2008– 2013 CIP Expenditures and Resources by Fund
- ◆ Project Detail

**Appendix** – This section includes:

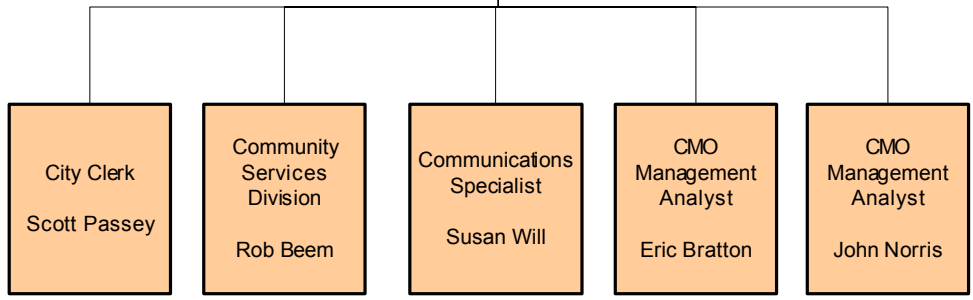
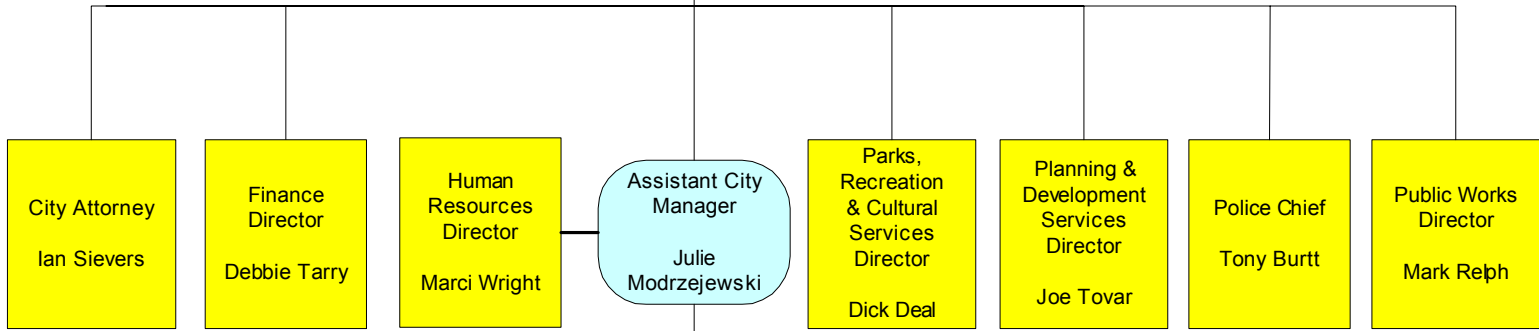
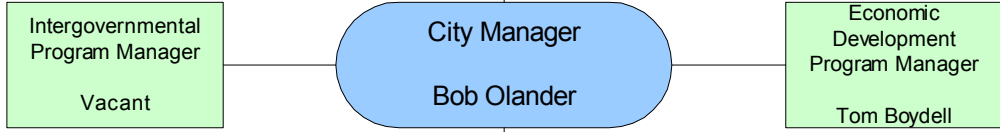
- ◆ Financial Policies
- ◆ 2008 Salary Table
- ◆ 2008 Fee Schedules
- ◆ Expenditure and Revenue Detail
- ◆ Expenditure Categories
- ◆ Glossary of Budget Terms





Citizens of Shoreline

Shoreline City Council



# SHORELINE COMMUNITY PROFILE



### Demographics (From 2000 Census Data)

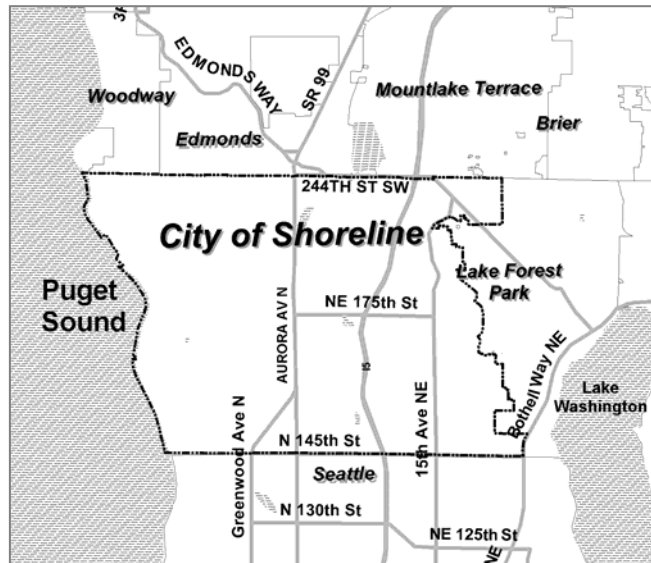
Male/Female.....	48.2%/51.8%
Median Age .....	39.3
% under 20 .....	24.9
Households.....	20,716
Owner Occupied Housing Units...	68%
Median Value of Unit.....	\$205,300
Educational Attainment:	
B.A. or higher.....	37.3%
H.S. or Higher.....	90.2%
Median Household Income.....	\$51,658
Per Capita Income.....	\$24,959
Families in Poverty .....	4.4%

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.

### SHORELINE AT A GLANCE

Population.....	53,190
Elevation (average) .....	375 feet
Highest Elevation .....	536 feet
Land Area.....	7500 acres (11.7 sq.mi.)
Average Temperature.....	52.8
Average Annual Precipitation.....	38 in.
Miles of City Streets .....	191*
*(includes 36 mi. arterials, 4 mi. state roads, 3 mi. Interstate & 148 mi. residential streets)	
Residential Dwellings .....	21,338
City Retail Sales Tax.....	8.9 or 9.4% (Food and Beverage)
City Employees (Full-Time) .....	147.5
Assessed Valuation.....	\$6,521,036,323



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 Mounlake Terrace and Edmonds, and the Town of Woodway).

## **Shoreline Yesterday**

Before the Turn of the Century: 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 century, numerous businesses were clustered around Market Street, now known as N.W. 195th Place.

Early 1900's until World War I: By the early 1900's 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 1920's, 30's and 40's residential development continued. The area that became known as North City developed in the late 1920's 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-20's was home to numerous businesses and roadhouses. Innis Arden was developed by the Boeing Family, and became a prime residential community in the 1940's.

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-60's with the opening of Aurora Village and Sears.

Through the 60's, 70's and 80's 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 2000, Shoreline is home to 53,025. The State Office of Financial Management has estimated the 2004 to be 52,740. The City is now substantially developed with less than 1% of its total area (about 12 square miles) remaining vacant or available for use. Shoreline is primarily residential in character and over 74% 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 and the potential annexation areas. 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. Twelve neighborhood organizations were recognized or organized by the City, and one was added later through annexation. 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 is the central natural landmark of this neighborhood located on the northern edge of the City and bounded by Aurora Avenue, N.E. 185<sup>th</sup> 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. 185<sup>th</sup> Street and N.W. Richmond Beach Road and south of N.W. 205<sup>th</sup> 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. 185<sup>th</sup> Street, I-5, N. 160<sup>th</sup> 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. 175<sup>th</sup> Street 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 part of the century.

*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 century. Bordered by N. 185<sup>th</sup> Street, Aurora Avenue, N. 165<sup>th</sup> Street and the Innis Arden neighborhood, the area is located in the core of Shoreline.

*The Highlands:* Designed by the Olmstead 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.

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



## **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, mobile homes 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 Community College, CRISTA Schools, the fire station, the City of Shoreline municipal offices, the Shoreline Sewer District, Shoreline Historical Museum, Washington State Department of Transportation, and METRO facilities (e.g. bus transfer center, park/ride lot).

Other commercial areas include North City, Ridgecrest, and Richmond Beach. The North City business district is located on 15<sup>th</sup> Avenue N.E. between N. 170<sup>th</sup> and N. 185<sup>th</sup> Streets. This district serves the local community and neighboring communities. The Hillwood/Richmond Beach commercial area is located on N.W. 185<sup>th</sup> Street and 8<sup>th</sup> 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 145<sup>th</sup> Avenue N.E. between 15<sup>th</sup> Avenue and Lake City Way N.E. It serves the City's southeast neighborhoods including Ridgecrest and Briarcrest.

## **Community Institutions**

Located on an 80-acre site on 15<sup>th</sup> Avenue N.E. and N.E. 155<sup>th</sup> 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, Fircrest School, located on the campus, is home to approximately 300 developmentally disabled citizens and is run by the Department of Social and Health Services (DSHS). Other separate campus uses include the Washington State Department of Health laboratories and Food Lifeline (the wholesale distributor of food to the food banks).

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

## **Employment**

Approximately 14,000 jobs existed in the City at incorporation. Of these jobs, approximately 40% were in the service sector, 29% were in the education and government sector, 27% were in the retail sector and 4% were in the manufacturing, wholesale, transportation, communications and utilities sectors.

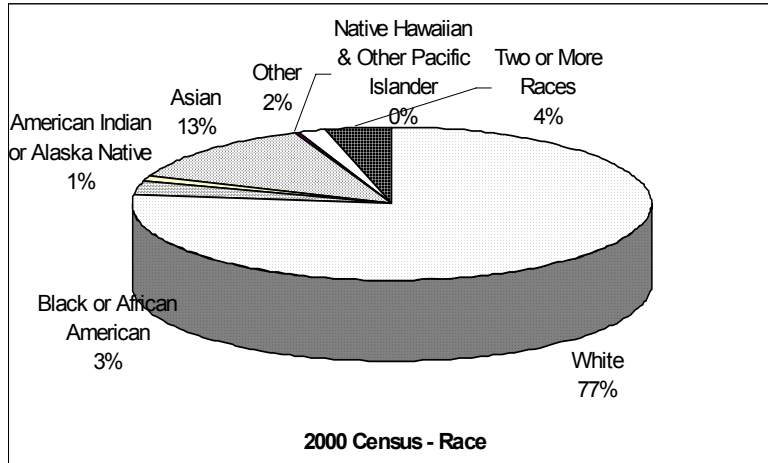
Most of these jobs are located along Aurora Avenue, however, other employment clusters include the Shoreline Community College, the Fircrest Campus and neighborhood business centers in North City, Richmond Village, 5<sup>th</sup> Avenue N.E. and N.E. 165<sup>th</sup> Street, and 15<sup>th</sup> Avenue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

Major employers within the community include:

- Fred Meyer
- Costco
- CRISTA Ministries
- Fircrest
- Sears
- Marshall's
- Home Depot
- City of Shoreline
- Shoreline School District
- Shoreline Community College
- State Department of Transportation

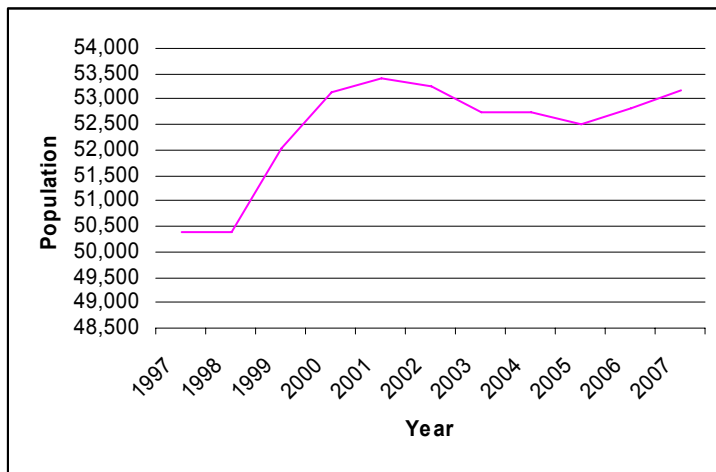
According to the 2000 census, 28,144 City residents over age 16 were employed in the region, most in the management and professional sector (40.2%) followed by sales and office occupations (26.7%), service occupations (14.5%), production and transportation occupations (10.2%), construction and maintenance occupations (8.1%) and farming and fishing occupations (0.2%).

# DEMOGRAPHICS



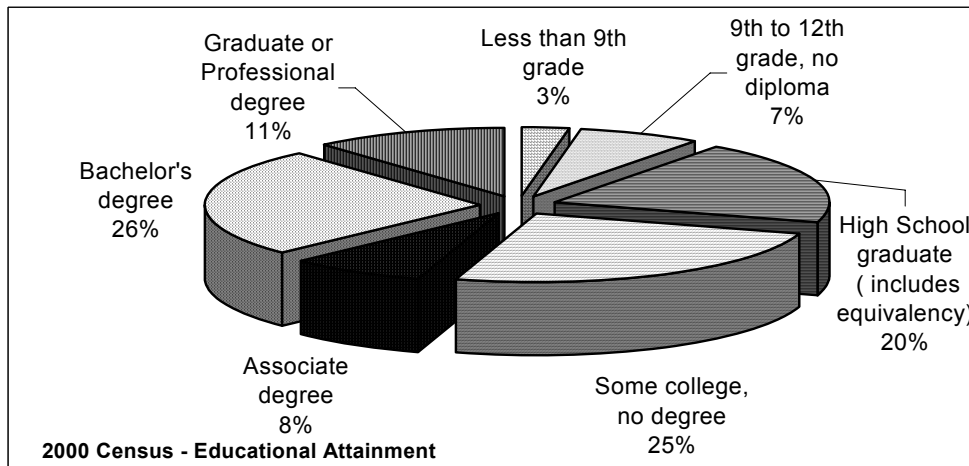
**2000 Census - Age Distribution of Residents**

Under 5 years	2,769	5.2%
5 to 9 years	3,268	6.2%
10 to 14 years	3,662	6.9%
15 to 19 years	3,485	6.6%
20 to 24 years	2,844	5.4%
25 to 34 years	6,782	12.8%
35 to 44 years	9,329	17.6%
45 to 54 years	8,641	16.3%
55 to 59 years	2,605	4.9%
60 to 64 years	1,926	3.6%
65 to 74 years	3,601	6.8%
75 to 84 years	2,888	5.4%
85 years and older	1,225	2.3%
<b>Total</b>	<b>53,025</b>	<b>100.0%</b>



**2000 Census - Types of Housing Units**

Single Family-Detached	15,262	71.6%
Single Family-Attached	508	2.4%
Duplex	394	1.8%
3 or 4 units	516	2.4%
5 to 9 units	622	2.9%
10 to 19 units	1,037	4.9%
20 or more units	2,802	13.1%
Mobilehome	170	0.8%
Boat, RV, van, etc.	19	0.1%
<b>Total</b>	<b>21,330</b>	<b>100.0%</b>



# COMMUNITY SERVICES

## Police Services

- Shoreline Police Department (Contracted from King County Sheriff's Office)
- Shoreline Police Station
- Eastside Neighborhood Center
- Westside Neighborhood Center

## 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

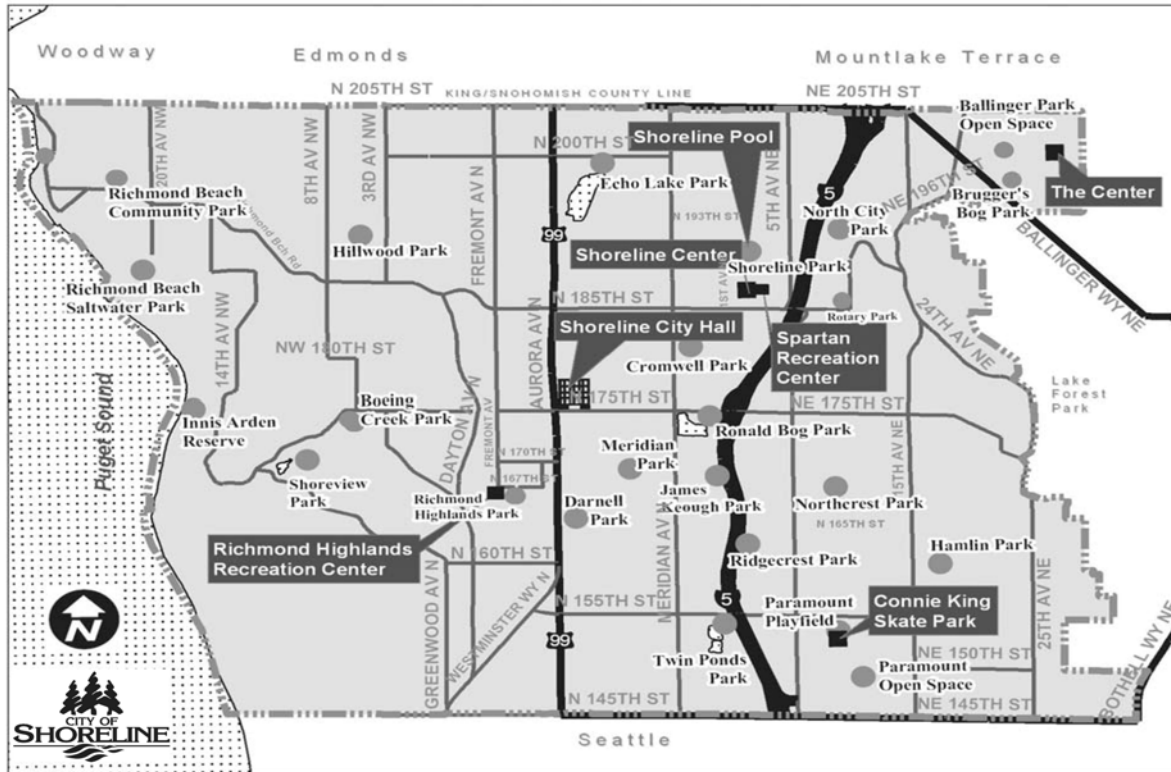
### King County Library District

- Shoreline Library
- Richmond Beach Library

## Utility Services

- Cable: Comcast
- Electricity: Seattle City Light
- Garbage/Recycling: Waste Management
- Natural Gas: Puget Sound Energy
- Sewer: Ronald Wastewater District
- Water: Seattle Public Utilities, Shoreline Water District
- Telephone/Cellular: Various

# SHORELINE PARKS & PROGRAM FACILITIES



**Ballinger Open Space**  
2300 N.E. 200th Street

**Brugger's Bog Park**  
19553 25th Avenue N.E.

**Boeing Creek Park**  
601 N.W. 175th Street

**Cromwell Park**  
18009 Corliss Avenue N.

**Darnell Park**  
1125 N. 165th Street

**Echo Lake Park**  
1521 N. 200th Street

**Einstein Middle School**  
19343 Third Avenue N.W.

**Fircrest Gym**  
15230 15th Avenue N.E.

**Hamlin Park**  
16006 15th Avenue N.E.

**Hillwood Park**  
19001 3rd Avenue N.W.

**Innis Arden Reserve**  
17601 14th Avenue N.W.

**James Keough Park**  
2301 N. 167th Street

**Kellogg Middle School**  
16045 25th Avenue N.E.

**Luminaries Wellness Center**  
2411 N.W. 195th Place

**Meridian Park School**  
17077 Meridian Ave N.

**Meridian Park**  
16765 Wallingford Avenue N.

**North City Park**  
19201 10th Avenue N.E.

**Northcrest Park**  
827 N.E. 170th Street

**Paramount Park Open Space**  
946 N.E. 147th Street

**Paramount School Park and  
Connie King Skate Park**  
15300 8th Avenue N.E.

**Richmond Beach Community Park**  
2201 N.W. 197th Street

**Richmond Beach Library**  
19601 21st Avenue N.W.

**Richmond Beach Saltwater Park**  
2021 N.W. 190th Street

**Richmond Highlands Rec. Center**  
16554 Fremont Avenue N.

**Richmond Reserve**  
19101 22nd Avenue N.W.

**Ridgecrest Park**  
108 N.E. 161st Street

**Ronald Bog Park**  
2301 N. 175th Street

**Shorecrest High School**  
15343 25th Avenue N.E.

**Shoreline Library**  
345 N.E. 175th Street

**Shoreline Park**  
19030 1st Avenue N.E.

**Shoreline Pool**  
19030 1st Avenue N.E.

**Shoreview Park**  
700 N.W. Innis Arden Way

**Spartan Recreation Center**  
18560 1st Avenue N.E.

**Standberg Preserve**  
19101 17th Avenue N.W.

**Twin Ponds Park**  
15401 1st Avenue N.E.



# SHORELINE PARKS & AMENITIES

Ballinger Open Space 2300 N.E. 200th Street									
Brugger's Bog Park 19553 25th Avenue N.E.									
Boeing Creek Park 601 N.W. 175th Street									
Cromwell Park 18009 Corliss Avenue N.									
Darnell Park 1125 N. 165th Street									
<i>Echo Lake Park</i> 1521 N. 200th Street									
Hamlin Park 16006 15th Avenue N.E.									
Hillwood Park 19001 3rd Avenue N.W.									
Innis Arden Reserve 17601 14th Avenue N.W.									
James Keough Park 2301 N. 167th Street									
Meridian Park 16765 Wallingford Avenue N.									
<i>North City Park</i> 19201 10th Avenue N.E.									
Northcrest Park 827 N.E. 170th Street									
Paramount Park Open Space 946 N.E. 147th Street									
<i>Paramount School Park and Connie King Skate Park</i> 15300 8th Avenue N.E.									
Richmond Beach Community Park 2201 N.W. 197th Street									
<i>Richmond Beach Saltwater Park</i> 2021 N.W. 190th Street									
<i>Richmond Highlands Rec. Center</i> 16554 Fremont Avenue N.									
Richmond Reserve 19101 22nd Avenue N.W.									
Ridgecrest Park 108 N.E. 161st Street									
Ronald Bog Park 2301 N. 175th Street									
<i>Shoreline Park</i> 19030 1st Avenue N.E.									
<i>Shoreline Pool</i> 19030 1st Avenue N.E.									
<i>Shoreview Park</i> 700 N.W. Innis Arden Way									
<i>Spartan Recreation Center</i> 18560 1st Avenue N.E.									
Standberg Preserve 19101 17th Avenue N.W.									
<i>Twin Ponds Park</i> 15401 1st Avenue N.E.									

LEGEND	
	REST ROOMS
	PLAYGROUND
	BASKETBALL COURTS
	SOCCER FIELD
	TENNIS COURTS
	HANDBALL COURTS
	BASEBALL FIELDS
	WALKING TRAIL/PATHS
	FISHING PERMITTED
	WATERFRONT
	PICNIC AREA
	INDOOR FACILITY
	SWIMMING
PARKS IN <i>ITALICS</i> ARE ADA ACCESSIBLE	

## **BUDGET PROCEDURES AND PROCESS**

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

The City's budget procedures are mandated by Chapter 35A.33 of the Revised Code of Washington. The budget, as adopted annually by the City Council, constitutes the legal authority for expenditures. The budget covers the fiscal year from January 1<sup>st</sup> to December 31<sup>st</sup>. 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 an annual basis. Calendar year 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 annually for that year's portion of each capital project. For operating funds, all appropriations lapse at year-end. Programs or projects that need to continue into the following year can be included in the annual re-appropriation process. This process allows budget authority to be carried forward into the new fiscal year for any commitments that have been made for purchases or contracts that were not completed in the prior year.

#### Budget Transfers and Amendments

The City Manager is authorized to transfer appropriations during the fiscal year, between department and programs within the same fund. However, 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 year to provide for new grant or other revenue sources or for program developments and new opportunities that occur outside of the timing of the typical budget process.

#### Basis of Accounting

Basis of accounting 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 of accounting is used for proprietary or internal service funds. This includes the Surface Water Utility Fund, 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 of accounting 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

## **BUDGET PROCEDURES AND PROCESS**

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 annual 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 Street Fund) on a modified accrual basis and can be directly compared to the fund operating statements in the City's annual financial report. The Surface Water Utility Fund and the Internal Service Funds are budgeted on a modified accrual basis and are depicted in the operating statements using an accrual basis; therefore these funds are not directly comparable.

### **The Annual 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 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.

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

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

The budget development phase begins in April with the Council Planning Retreat. During the retreat, the City Council reviews the City's Long-term (six-year) Financial Plan to determine the City's financial condition. Every other year, the City surveys its citizens to gather their priorities. During the retreat, the Council establishes their priorities for the upcoming year using input from the citizen survey and various advisory boards. The City's strategic plan and the Council's annual work plan are updated to reflect the Council priorities.

In May, the Annual City Leadership Team Planning Retreat is held. During this retreat, the City's current financial condition is reviewed to determine the amount of available

## **BUDGET PROCEDURES AND PROCESS**

funding. Emerging issues are identified and prioritized based on the City's strategic plan and the Council's annual work plan.

During June, the Finance Department 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 year 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. The Finance Department conducts an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. These budget requests are submitted to the Finance Department by the end of July.

In August, the Finance Department meets with each of the departments to discuss their current budget, new Council goals, year-end projections, emerging issues and priorities, and their budget requests for the next fiscal year.

In late August or early September, the City Manager meets with each department to review their budget requests. In September, the City Manager develops preliminary budget recommendations and presents an update to the City Council of the status of the proposed budget.

Based on City Council policy and program input, the City Manager and Finance staff finalize the City Manager's Proposed Budget and present it to the City Council in late October. This Proposed Budget is made available to the public in the City's libraries, City Hall, and at Council meetings and workshops.

During the months of October and 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 October and November, the City Council holds two formal public hearings, one on the setting of the annual property tax levy and one on the next year's budget. Following these hearings, the City Council adopts the property tax ordinance and the annual budget.

After the budget is adopted, the City enters the budget implementation and monitoring phase. Throughout the year, expenditures are monitored by the Finance Department and department directors to ensure that funds are used as intended. Finance provides quarterly financial updates to the City Council to keep them current with the City's

## **BUDGET PROCEDURES AND PROCESS**

financial condition. Any budget amendments made during the year are adopted by a City Council ordinance.

Once the fiscal year begins, budget amendments may be required to increase adopted appropriation levels. In February, departments may request to carryover committed funds from the prior year to be used to complete operating or capital project work that is not included in the new fiscal year 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 is updated and adopted each year in July. The plan 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 requires, 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. The annual CIP process begins in February. 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 on specific grant awards.

In February, departments also begin to develop requests for new capital projects for inclusion in the upcoming Capital Improvement Plan. Proposed projects are developed in conjunction with the City Council priorities and input from citizens and City advisory boards. In 2005, the City Council adopted master plans for transportation, surface water facilities, and parks, recreation and open spaces. These plans identify problems, prioritize needs and develop long-term solutions that are in line with community priorities and City resources. In the future, the master plans will guide the development of the six-year Capital Improvement Plan.

In April, departments complete their CIP project updates and new requests and submit them to Finance for review. Once Finance 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.



## **BUDGET PROCEDURES AND PROCESS**

The City Manager finalizes the proposed CIP in May for submittal to the City Council in early June. The Council holds a public hearing to receive public comment on the proposed CIP and adopts the CIP in July.

An appropriation for the first year of the adopted CIP is included in the 2008 proposed budget. This first year 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. The City Council adopted the 2008-2013 Capital Improvement Program (CIP) in July of this year. The total 2008-2013 CIP is \$172 million. The 2008 budget for facilities, parks, and transportation is approximately \$47.8 million. Surface water capital expenditures for 2008 total \$8.3 million and are budgeted within the Surface Water Utility Fund.

**City of Shoreline  
2008 Budget Calendar**

<b>BUDGET PROCESS DESCRIPTION</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug.</b>	<b>Sep.</b>	<b>Oct.</b>	<b>Nov.</b>
Capital Improvement Process Begins										
Council Planning Retreat										
Departments Submit CIP Project Updates and Requests for New Projects										
Finance Reviews New CIP Project Requests and Potential CIP Funding Sources										
Finance Develops Initial 2008 Revenue Forecast										
Leadership Team Budget Retreat										
CIP Coordination Team Reviews CIP										
Finance Staff Provides Budget Training Session and Delivers Base Budget Targets										
Proposed 2008 – 2013 CIP Presented to Council										
Public Hearing on Proposed 2008 – 2013 CIP										
2008 – 2013 CIP Adopted by Council										
Departments Submit Current Year-End Projections, 2008 Budget Requests, and 2008 Service Package Requests										
Finance Updates 2008 Revenue Estimates										
Finance Reviews Department Requests for Funding and Meets with Each Department										
City Manager Meets with Department Staff to Review Their Budget Proposals										
City Manager Makes Specified Adjustments to Department Submittals/Establishes Preliminary Budget										
2008 Proposed Budget Update to City Council										
Preliminary Budget Document Prepared, Printed and 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 2008 Property Tax Levy and Adopts the 2008 Property Tax Levy										
Preliminary Budget Modified per Council Direction										
Final Budget Adoption										

# 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.



## Vision

**A community of families, safe neighborhoods, diverse cultures, active partnerships, quality businesses, natural resources and responsive government**

## Values

- **Strong neighborhoods, citizen partnerships and active volunteers**
- **Social, cultural and economic diversity**
- **Human service connections and networks**
- **Open, efficient, participatory government**
- **Community and regional leadership and collaboration**
- **Sustainability and stewardship of the environment and natural resources**
- **Quality educational, recreational and cultural opportunities for all ages**

## Strategic Objectives

- **Safe and attractive neighborhoods and business districts**
- **Quality services, facilities and infrastructure**
- **Human Services**
- **Safe, healthy and sustainable environment**
- **Economic vitality and financial stability**
- **Governmental excellence**
- **Effective citizen communication and engagement**



# 2007-2008

## **Goal No. 1**

**Complete the projects approved in the 2006 Parks Bond**

## **Goal No. 2**

**Implement the Economic Development Strategic Plan**

## **Goal No. 3**

**Implement an affordable civic center/city hall project**

## **Goal No. 4**

**Complete the Aurora improvements from 165th to 205th Streets including, but not limited to, sidewalks, drainage and transit**

## **Goal No. 5**

**Develop a comprehensive housing strategy**



## **Goal No. 6**

**Create an “environmentally sustainable community”**

## **Goal No. 7**

**Provide safe and affordable transportation options to support land use plans including walking, bicycling, transit and vehicular options**

## **Goal No. 8**

**Develop a Fircrest master plan in partnership with the state**

## **Goal No. 9**

**Increase emergency preparedness training and education**

## **Goal No. 10**

**Increase opportunities for all residents, including our youth, to get more involved in neighborhood safety and improvement programs**

**Goal No. 1: Complete the projects approved in the 2006 Parks Bond**

- Acquire bond issue properties
- Develop park plans
- Construct improvements

**Goal No. 2: Implement the Economic Development Strategic Plan**

- Implement Small Business Assistance Plan
- Work to redevelop Aurora Square/Westminster
- Facilitate planning for 175th/Aurora properties
- Develop Ridgecrest Neighborhood plan

**Goal No. 3: Implement an affordable civic center/city hall project**

- Adopt delivery method, public process and schedule
- Select development team and negotiate agreement
- Finalize design and development agreement

**Goal No. 4: Complete the Aurora improvements from 165th to 205th Streets including, but not limited to, sidewalks, drainage and transit**

- Finalize preliminary design and environmental review
- Complete final design
- Initiate right-of-way acquisition

**Goal No. 5: Develop a comprehensive housing strategy**

- Develop workplan and citizen involvement process
- Finalize alternative strategies
- Complete draft plan
- Review and adopt final strategies

**Goal No. 6: Create an “environmentally sustainable community”**

- Develop a Natural Resources Management Plan
- Complete Forest Management Plan
- Develop options for a Green Street Demonstration Project
- Adopt advanced stormwater standards for Aurora II
- Update Stormwater Management Manual and standards
- Work on implementing Mayor’s Climate Protection Agreement

**Goal No. 7: Provide safe and affordable transportation options to support land use plans including walking, bicycling, transit and vehicular options**

- Develop “Town Center” plan
- Continue construction of priority sidewalk routes
- Complete Neighborhood Traffic Action Plans and continue implementation
- Expand local transit service
- Develop Interurban Trail Connectors

**Goal No. 8: Develop a Fircrest master plan in partnership with the State**

- Develop agreement with State
- Complete draft plan
- Review and adopt final plan

**Goal No. 9: Increase emergency preparedness training and education**

- Develop public outreach campaign
- Provide emergency power for Spartan Rec Center shelter
- Provide federally mandated emergency management training
- Implement Hazard Mitigation Plan priority projects

**Goal No. 10: Increase opportunities for all residents, including our youth, to get more involved in neighborhood safety and improvement programs**

- Increase Block Watches
- Expand Adopt-a-Road, -Park and -Trail programs
- Provide Mini-Grants for neighborhood safety and preparedness
- Provide increased opportunity for youth safety involvement

*Community participation is a critical value in both the development and implementation of Council Goals and Workplans. For information on how you can be informed and involved in any of these goals please visit the City of Shoreline Web site at [www.cityofshoreline.com](http://www.cityofshoreline.com) and click on the City Council Goals.*



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TRANSMITTAL  
LETTER

# ***TRANSMITTAL LETTER***







SHORELINE  
CITY COUNCIL

Robert L. Ransom  
Mayor

Maggie Fimia  
Deputy Mayor

Rich Gustafson

Ron Hansen

Keith McGlashan

Cindy Ryu

Janet Way

October 15, 2007

Honorable Mayor, City Council, and Shoreline Residents:

I am pleased to present the 2008 Proposed Budget. The budget serves as the means to allocate the City's financial and human resources to create the community that Shoreline residents and businesses desire. Shoreline will continue to be a place where people want to live and work by allocating our resources to these strategic objectives:

- Safe and attractive neighborhoods and business districts
- Quality services, facilities, and infrastructure
- Safe, healthy and sustainable environment
- Governmental excellence
- Economic vitality and financial stability
- Human services
- Effective citizen communication and engagement

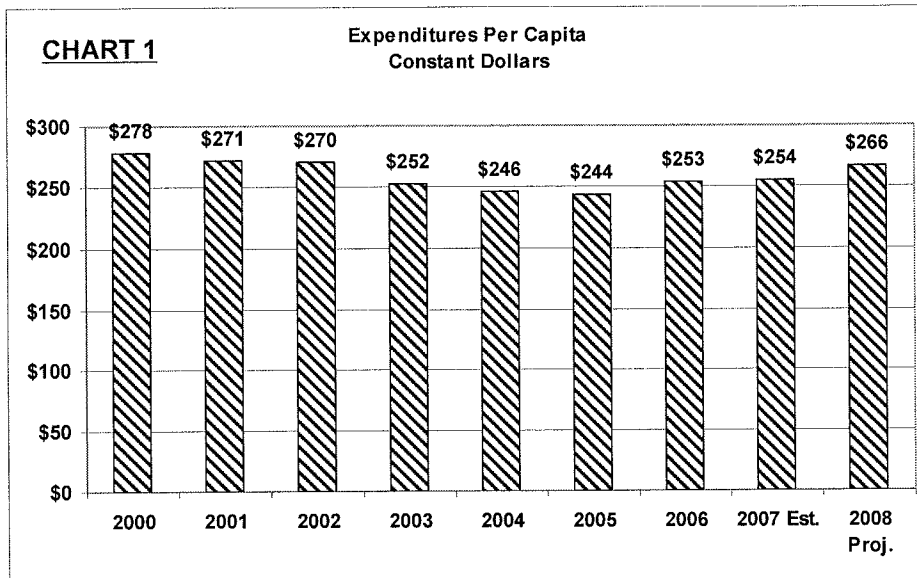
The proposed 2008 budget allocates \$93.9 million in financial resources towards meeting these objectives.

The City of Shoreline has maintained an excellent financial condition since incorporation. This condition is the result of the prudent financial policies adopted by the City Council and the implementation of those policies through fiscally constrained budgets. Current, and former, City Councils have focused not only on the current budget, but the long-term financial impact of current budget decisions and the long-term financial condition of the City. Relying on prudent fiscal policies and a long-term focus on the City's financial health has resulted in Shoreline being one of only five cities within the State of Washington receiving Standard & Poor's (S&P) highest financial management rating of "strong."

As City Councils have monitored the City's long-term financial condition it was evident that by 2008 the cost of providing day-to-day services to the Shoreline community would be greater than the resources that were available to provide those services. In 2003 the City Council and staff began implementing a long-term strategic plan focusing on service and budget efficiencies before



increasing new fees and taxes. One good way to demonstrate this prudence is by reviewing the annual cost per capita for providing every day services to the community. Chart 1 shows the cost per capita, when adjusted for inflation, for the City's operating budget since 2000. In 2008 the projected cost per capita is \$266, approximately \$12 less than the City's services cost on a per capita basis in 2000.



less than the City's services cost on a per capita basis in 2000.

During this same time period the City has increased the level of service in the areas of park maintenance, traffic patrol and street crime investigation, right-of-way maintenance, street lighting, and human services. Through

2007 this was only possible by making base budget reductions within departments in areas such as travel, training, extra-help, and professional services; finding more efficient ways to deliver service such as our canine officer contract; performing street sweeping and athletic field preparation internally as a opposed to contracted services; utilizing jail services from Yakima, Renton and Issaquah when possible in order to pay lower costs than those charged by King County; increasing the programming opportunities at the City pool; and reducing contracted services when creating internal positions to better serve the community such as in the areas of Traffic Engineering and City Attorney.

Even with these budget reductions and efficiencies it was apparent that the City could not continue providing the same level of service without additional revenue sources. Based on Council's discussion with constituents and the City's service prioritization exercises completed with the community in 2005, it is apparent that the community at large desires the current services, and in some cases have indicated that they would like a higher level of service. Some areas where a higher level of service is desired include environmental sustainability, human services, code enforcement, traffic services, public safety and parks. In order to continue funding current services through 2009 the City Council approved an increase in the Cable Utility Tax (from 1% to 6%) effective July 1, 2007, and approved a phased-in increase in the contract payment from Seattle City Light through 2009.

Beyond 2009 it will be a challenge to meet the community's desire to maintain current services or to even consider increasing service levels since our financial forecasts indicate that revenue will not grow at a rate to support anticipated cost increases. In

order to address the long-term implications we will be engaging our Shoreline citizens in a dialog about the quality of life that they desire in Shoreline, the quality of City services, and how best to pay for those services over the long-term. We anticipate that this process will be very valuable in understanding the long-term needs of the community and provide a means to have two-way conversations with those who pay taxes to the City about how best to fund these services.

The 2008 budget directs resources, both financial and personnel, to services that support the City Council Goals and Workplans identified in the "Shoreline Strategic Directions" for 2007-08. Consistent with Council direction and input, the budget places primary emphasis on maintaining current services, investing in capital projects to enhance the facility, transportation, surface water, and environmental systems throughout the City, and implementing programs to enhance the economic development, health and sustainability, and human service programs within our community. It was also our goal in developing the 2008 budget to look ahead to 2009, and based on our current assumptions, to ensure that we are projecting a balanced 2009 operating budget.

### **Budget Highlights**

The City's 2008 proposed budget is balanced in all funds and totals \$93.9 million. The 2008 proposed budget is \$1.7 million or 1.8% more than the current 2007 Budget.

Table 1 summarizes the 2008 budget and provides a comparison to the 2007 current budget by fund. The 2007 budgeted expenditures represent the adopted budget and any budget amendments, such as re-appropriations, that have been adopted by the City Council through September 2006.

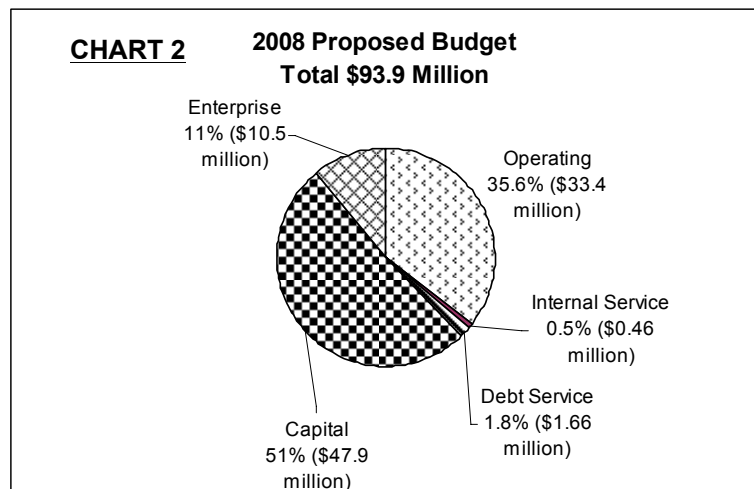
**TABLE 1**

Fund	2008 Proposed Budget			2007 Current		07 - '08 % Change
	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance	Budget Expenditures	
<b>Operating Funds:</b>						
General Fund	\$ 3,641,770	\$ 29,993,789	\$ 30,798,789	\$ 2,836,770	\$ 29,016,399	6.1%
Revenue Stabilization Fund	6,246,114	96,000	0	6,342,114	0	n/a
Streets	878,590	2,376,347	2,481,912	773,025	2,556,529	-2.9%
Code Abatement	151,256	87,500	100,000	138,756	100,000	0.0%
Asset Seizure	40,464	21,500	21,500	40,464	23,500	-8.5%
Sub-Total Operating Funds	10,958,194	32,575,136	33,402,201	10,131,129	31,696,428	5.4%
<b>Internal Service Funds:</b>						
Equipment Replacement	1,597,128	308,984	166,750	1,739,362	100,000	66.8%
Public Art Fund	218,398	3,645	168,645	53,398	84,000	100.8%
Unemployment	64,823	8,000	10,000	62,823	10,000	0.0%
Vehicle Operations & Maintenance	61,159	115,049	115,049	61,159	139,988	-17.8%
Sub-Total Internal Service Funds	1,941,508	435,678	460,444	1,916,742	333,988	37.9%
<b>Debt Service Funds:</b>						
General Obligation Bond	174,370	1,780,000	1,662,475	291,895	1,636,228	1.6%
Sub-Total Debt Service Funds	174,370	1,780,000	1,662,475	291,895	1,636,228	1.6%
<b>Enterprise Funds:</b>						
Surface Water Utility Fund	11,535,023	5,958,384	10,483,799	7,009,608	6,742,785	55.5%
Sub-Total Enterprise Funds	11,535,023	5,958,384	10,483,799	7,009,608	6,742,785	55.5%
<b>Capital Funds:</b>						
General Capital	15,012,013	15,745,063	27,408,490	3,348,586	35,349,846	-22.5%
City Facility-Major Maintenance Fund	117,045	35,852	40,000	112,897	110,000	-63.6%
Roads Capital	5,626,702	19,525,080	20,470,821	4,680,961	16,358,554	25.1%
Sub-Total Capital Funds	20,755,760	35,305,995	47,919,311	8,142,444	51,818,400	-7.5%
<b>Total City Budget</b>	<b>\$ 45,364,855</b>	<b>\$ 76,055,193</b>	<b>\$ 93,928,230</b>	<b>\$ 27,491,818</b>	<b>\$ 92,227,829</b>	<b>1.8%</b>

The budget can be divided into five parts: Operating, Internal Service, Debt Service, Enterprise and Capital as shown in Chart 2. The City's operating budget represents the cost of providing services to Shoreline on a day-to-day basis and includes such items as public safety (police, jail), park maintenance, recreation programming, street maintenance, street lighting, land use planning, permitting, communications, emergency management, and administration.

The debt service budget is the annual repayment of the 2006 general obligation bonds issued to acquire open space and make park improvements. The enterprise budget consists of the operation and capital improvements of the surface water utility. The capital budget represents the cost of making improvements to the City's facilities, parks, and transportation systems. Internal service funds represent transfers between funds (Vehicle

Operations, Equipment Replacement, and Unemployment) to fund maintenance and replacement of City equipment and unemployment claims.



The 2008 operating budget supports current service levels. The operating budget totals \$33.4 million. The City's operating expenditures increased by \$1.7 million or 5.4%, when compared to the 2007 budget.

The 2007 operating budget included \$532,599 of carry-over expenditures from 2006. If these carry-overs had not been included in the 2007 budget, the 2008 operating budget would have increased by \$2.2 million or 7%. The 2008 proposed operating budget includes nearly \$467,500 in one-time supplemental budget requests, accounting for 26% of the \$2.2 million in budget growth. The other primary areas of budget growth include increases related to employee salary and benefits, increases in the contract with King County for police services, increases related to jail costs, increased utility costs, and an increase in the budgeted operating contingency as per the revised reserve policies adopted by the City Council in 2007.

The projected 2008 General Fund ending fund balance (reserves) is \$3 million, with an additional \$805,000 budgeted as a budget and insurance contingency. This reflects the revised reserve policy adopted in 2007 that requires that the General Fund maintain a reserve level of \$3.8 million for cash flow and budget contingency purposes. In addition to the General Fund reserves, the City's Revenue Stabilization Fund is projected to have an ending 2008 fund balance of \$6.3 million. The City's reserve policy requires that this fund be maintained at 30% of the budgeted economically sensitive revenues, which is estimated at \$6.23 million for 2008.

Table 1 reflects a 6.1%, nearly \$1.8 million, increase in the General Fund budget for 2008. The most significant changes between the 2007 and 2008 General Fund budget will be discussed later in this letter.

The proposed 2008 General Fund budget is balanced using 2008 revenues to fund both the on-going and one-time proposed expenditures. It is important to note that the \$467,500 in one-time expenditures being funded by 2008 revenues means that we have not programmed all of the on-going revenues into on-going expenditures in 2008, which is the primary reason that we are able to project a balanced budget for 2009. Another way to look at this, is that we need to constrain our 2008 on-going expenditure proposals to less than the on-going revenues that will be generated in 2008, in order to be in a position to balance the 2009 budget given the expected rate of revenue and expenditure growth for 2009.

The 2008 Surface Water Utility budget is projected to increase by \$3.7 million, 55%. This is primarily related to the level of capital improvement projects that are scheduled for 2008. Of the total \$10.48 million utility budget, \$7.1 million is for capital improvements. The most significant improvements include the Pan Terra Pond and Pump project, Ronald Bog South, Boeing Creek Park, and East Boeing Creek drainage improvements. These projects were included in the adopted 2008-2013 Capital Improvement Plan.

From 2007 to 2008 the City's capital expenditures are projected to decrease by \$3.9 million, or 8%. The capital budget includes resources that are allocated for completion of projects that enhance the City's facilities, parks, and transportation systems.

**Major changes within the City's 2008 budget include the following:**

- ◆ **Personnel Costs:** The 2008 budget includes an increase of \$672,166, 5.26%, in personnel costs. Table 2 summarizes the changes with a more detailed explanation following.

**TABLE 2**

	2007 Budget	Position Adjust. In 2007	Step Increases	Market Adjust.	Retirement, L&I and Health Premium Changes	New Positions	2008 Budget	2008/2007 Change	% Change
Salaries	9,831,566	(63,131)	166,209	290,565		24,415	10,249,624	418,058	4.25%
Benefits	2,948,012	(19,522)	22,641	44,225	192,467	14,297	3,202,120	254,108	8.62%
<b>Total</b>	<b>12,779,578</b>	<b>(82,653)</b>	<b>188,850</b>	<b>334,790</b>	<b>192,467</b>	<b>38,712</b>	<b>13,451,744</b>	<b>672,166</b>	<b>5.26%</b>

- ◆ The major changes in personnel costs include a combination of the following:
  - Salaries and wages are increasing by \$418,058 or 4.25% in 2008. Increases to salaries and wages include:
    - The proposed budget includes two new part-time positions:
      - We are recommending that a 0.5 FTE Administrative Assistant be hired for the Community Services division. As Council is aware, this new division was established in 2007 to locate many of the existing programs that are focused on community involvement and support in a single division. These programs included Neighborhoods, Emergency Management, Customer Response Team, and Human Services. This division does not have an administrative position that can provide division-wide support, and some administrative assistance is necessary. We are recommending that this be a half-time position. (Salary, \$20,800; Benefits \$7,943);
      - A regular 0.5 FTE Recreation Assistant position. This position will work in the Specialized Recreation program. The position is being funded with revenue generated from increased programming in this area and a reduction in the existing extra-help budget. As a result there is a net zero impact to the budget.
    - Market salary adjustments and budgeted step increases. The budget includes an overall 3.15% market adjustment for all regular personnel classifications (\$290,565) and anticipated step increases for eligible employees (\$166,209);
    - The 2008 proposed budget includes an additional \$54,000 as a contingency to implement the 2008 salary survey. The City's compensation policy establishes salary ranges that are set at the median of the City's comparable organizations. As was approved in 2005, the City reviews one-third of the City's classifications annually, ensuring that all classifications are reviewed

once every three years. During 2007 staff is completing a salary survey on classifications 44 through 54, along with a few other positions that are linked to positions within these classifications. At the time we finalized the proposed 2008 budget, the final recommendation for changes to salary classifications from the survey data had not been finalized. Although this is the case staff has estimated that the implementation costs will be in the neighborhood of \$54,000. During the budget process we will be determining the final recommendation and will present the City Council with the recommended changes to the City's salary schedule.

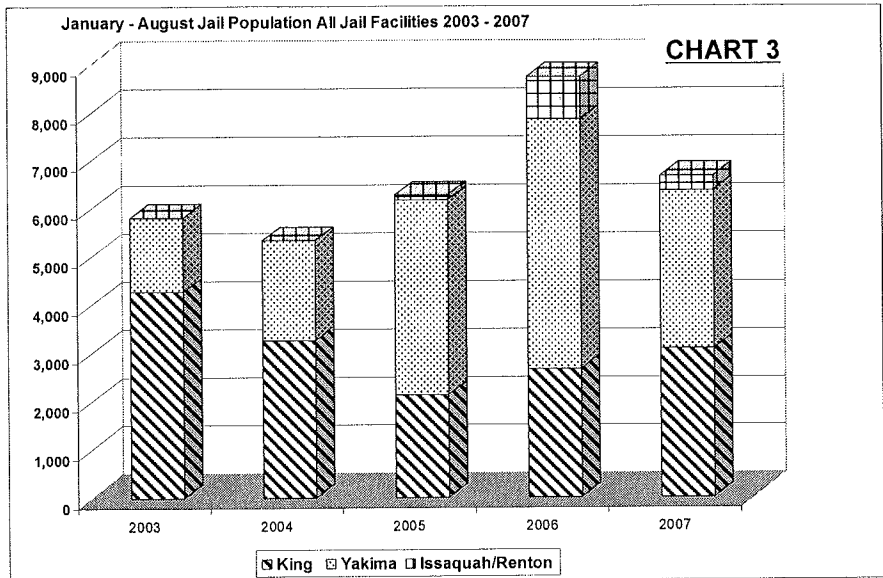
- Projected benefit cost increases are related primarily to the following (\$254,110 or 8.6%):
  - Health benefit costs are projected to increase by \$83,632, 5.46%.
  - Increases in the employer contribution to the City's Social Security program, and Medicare will increase by \$31,897, 4.3%, as a result of the recommended market adjustment and anticipated salary step increases.
  - Premiums for worker's compensation costs will decrease by \$20,482 as compared to the 2007 budget. This is primarily a result of a correction in the model used to calculate the budget amount for this benefit.
  - The Washington State Public Employees Retirement System (PERS) employer contribution rate will go from 6.13% to 8.31% effective July 1, 2008. This rate increase is part of the planned rate increases through 2011 that have been adopted by the State Legislature to meet the actuarial funding requirements for the system. Another rate increase is expected to occur July 1, 2009, which will raise the employer contribution rate to 9.1%. The 2008 budget reflects increased retirement contribution costs of \$159,063, a 30.5% increase when compared to the 2007 budget.
- ◆ **Police Contract:** Overall, the City's cost for police services is projected to increase by \$476,993 (5.7%) when comparing the estimated 2008 cost to the City's 2007 budget. This is primarily a result of paying for a full year for the Street Crime Officer added in 2007 (in 2007 we only paid 0.58 FTE since the position was added mid-year), increased personnel costs charged through the King County contract, and an increase in the City's share of activity based cost allocations such as the Fraud and Forgery unit.

The contract with King County provides that the Sheriff's Office give an estimate of the 2008 costs by September 2007, and then reconcile this cost with the budget adopted by the County in March of 2008. Whichever cost is less is the amount that the City will actually pay via contract charges in 2008. As a result of this process, it is not unusual that the City's budget may be slightly different from the actual annual contract with King County.

- ◆ **Jail:** The City's 2008 jail costs are expected to increase at the lowest level in several years, approximately \$74,800 or 6.1%, over the 2007 budget. In 2007 we have started to see a downward trend in jail usage. Because of the limited amount of time that we have seen this trend, We are not comfortable in reducing the

projected use for 2008, and therefore are projecting a 2008 cost of \$1.3 million. Staff will continue to monitor the trend and see if there are opportunities to reduce the budget in the future.

- ◆ **Human Service Funding:** The 2008 budget includes the biennial human service funding approved by the



City Council. Since that time the Council has approved an additional \$18,000 for the Senior Center for 2008 and \$25,000 to provide utility assistance for low-income residents.

- ◆ **2007 Base Budget Adjustments:** The 2007 operating budget contains approximately \$532,600 in 2006 carry-over expenditures. These items were removed while preparing the 2008 budget. During 2007 additional base budget reductions were made as part of the long-term financial planning strategy. These changes are reflected in the 2008 budget except for the reduction in lobbyist services. Table 3 highlights these base budget reductions:

**TABLE 3**  
**Expenditure Reductions**

Lobbyist Services	\$ 5,000
Parks Maintenance Extra-Help	\$ 10,000
Contribution to Facility Long-Term Maintenance	\$ 40,000
Travel, Registrations, Dues	\$ 13,000
Police Overtime for Neighborhood Traffic Safety	\$ 10,000
<b>Total</b>	<b>\$ 78,000</b>

Although the base budget reductions included a reduction to the funding for lobbyist services, given staff changes and the successful record of our lobbyists to help us obtain federal and state funding for key capital projects, the 2008 budget actually includes a recommended \$15,000 increase in funding for the federal lobbyist services.

- ◆ **Budgeted Contingency Expenditures:** The 2008 operating budget includes two main types of budgeted contingencies: budget and insurance contingency and other anticipated cost increases. These contingency accounts total \$1.041 million. The largest contingency is the operational and insurance contingency. Per the City's financial policies, these contingencies total \$805,000 and are funded by allocating a portion of the existing General Fund fund balance. Other budgeted contingencies include a contingency for implementation of the 2007 salary survey (\$54,000), acquisition of parks maintenance equipment (\$56,000), and increased cost related to assuming street lights from Seattle City Light (\$124,885).



- ◆ **Liability and Property Insurance Assessment:** The City's liability and property insurance assessment will increase by \$35,031 from 2007 to 2008. This is approximately an 8% increase. The City's insurance assessment is determined by a combination of 5 year loss rate and worker hours. The City's work hours increased by 3.5% from 2005 to 2006, which is the time period used to determine the 2007 assessment. The City's five year loss rate actually improved from 2005 to 2006, but so did the overall group rating of agencies that are included within the City's risk management group. The City's largest losses occurred in 2002 and represent over 80% of the cost of losses used to determine the City's assessment. Assuming that there are no new large losses, the City should see the rate of growth in its insurance assessments slow in future years as 2008 is the last year that 2002 losses are included in the assessment formula.
- ◆ **Use of Operating Reserves:** The only budgeted use of operating reserves (fund balance) is the allocation of \$805,000 of the general fund fund balance for budget and insurance deductible contingencies, as per the City's reserve policies, and the use of \$105,565 of fund balance within the City Street fund for establishing a contingency for street light costs.

In the fall of 2007 the City Council will be considering a 2007 budget amendment that would allocate monies currently in General Fund reserves that are in excess of the City's reserve policies. Staff is recommending that these monies be transferred to the General Capital Fund to use for the City Hall project. These monies were generated from 2006 budget savings and 2007 estimated budget savings. The total amount is \$1.38 million.

- ◆ **Lease Costs:** The 2008 budget continues to allocate lease savings, generated by the purchase of the Annex, towards funding for the City Hall project. The amount in 2008 is \$300,000. Staff originally estimated a total of \$350,000 of lease savings between 2007 and 2008 that would be allocated for this purpose, but we actually have been able to set-aside \$588,000 during this period and anticipate an additional \$150,000 in 2009. It is anticipated that City Hall will be complete during the summer of 2009 and that the City will then allocate lease savings and the existing lease payments on City Hall towards debt service payments.

The 2008 budget includes net lease revenues of \$45,000 from leased space in the Kimm building and the City Hall Annex. This revenue is being allocated to the General Capital Fund to help cover the cost of the Kimm Property that was purchased in December 2005. Staff had originally estimated that the net lease revenue would total \$200,000 annually and that over five years the lease revenues would generate \$1 million towards the purchase of the Kimm Property. This will not be the case with the revised City Hall plans to put a parking structure on the Kimm property. Staff will continue to analyze how the full cost of the Kimm Property can be recovered through unanticipated Real Estate Excise Tax revenues and/or one-time savings.

- ◆ **One Time Expenditures:** The 2008 General Fund budget includes \$422,500 in one-time resource allocations and an additional \$45,000 that is part of a three year

funding package for Kruckeberg Garden transition plan. The one-time expenditures provide funding for the following:

<u>Department</u>	<u>Item</u>	<u>Budget</u>
Finance	Implement IFAS 7i Application & Architecture - Financial Software	\$ 101,500
Finance - GIS	Digital Aerial Photography and Mapping	75,000
Parks & Recreation	Kruckeberg Garden Operation Funding (1st year of 3 year funding)	45,000
Parks & Recreation	Metal Storage Building - Hamlin Park	40,000
Parks & Recreation	Spartan Recreation Center Weight Room Equipment	40,000
Parks & Recreation	Parks Equipment including Athletic Field ATV, Field Rake/Drag, Field Truck & Trenching Blade	56,000
Planning & Development Services	Construction Inpection Services	35,000
Planning & Development Services	Southeast Shoreline Subarea Plan	75,000
<b>Total</b>		<u>\$ 467,500</u>

Each of these items is crucial for the City to continue to provide an excellent level of service to our community. The following provides more description of the funded items:

1. *IFAS 7i Application & Architecture*: The City's financial software (i.e., payroll, accounts payable, general ledger, cash receipting, etc.) is Integrated Financial Application Software (IFAS). The developer of the software, Bi-Tech, is upgrading the underlying operating system and screen features of the software and will only continue to provide maintenance on the City's version of the software through December 2009. The final version of the software is 7.9 and the migration to 7i is the first phase of migrating to the new operating platform. The migration to 7i requires both consultant support, to assist with the software migration and to train staff on the new software, and hardware as the new software requires a web server.
2. *Digital Aerial Photography and Mapping*: 2004 aerial photography and mapping has supported Council Goals 1 through 9 for 2007-2008, although its usefulness is diminished in areas where new development has taken place, including the Aurora Corridor and North City. Specific examples of use of aerial maps that have supported Council goals include aerial maps for the 2006 Parks Bond, aerial maps for economic development sites, aerial photography for the emergency operations center, and aerial mapping of sidewalks. Current digital aerial photography and mapping provide essential layers for the City's geographic information system (GIS). This geographic data supports many of the City's business needs including traffic engineering, parks and open space planning, long range planning, surface water management and code enforcement. Without this product certain City functions cannot be met without costly land surveys, such as mapping new segments of the Interurban Trail, new park facilities, potential sites for economic development, or code enforcement, where staff investigate if and when un-permitted construction occurred.
3. *Kruckeberg Botanical Garden Operation Funding*: As part of the 2006 Bond Issue funding was provided for the acquisition of the Kruckeberg Botanical Gardens. During negotiations for the property, the long-term operational plan for the Gardens was discussed and will become part of the agreement between the City and the Kruckeberg Botanical Garden Foundation. The agreement requires that both the City and the Foundation contribute towards the cost of operating the

Garden through 2010, with the goal that the Foundation will have developed a business plan that fully supports the on-going operating costs of the garden by 2011. The 2008 City contribution will be \$45,000, with the amount declining to \$35,000 and \$20,000 for 2009 and 2010.

4. *Metal Storage Building at Hamlin Park:* Staff has been storing equipment and supplies such as paint, athletic equipment, chemicals, tools, fertilizer, agricultural lime, lumber, concrete, etc within four sheds on Hamlin maintenance site. Two of these sheds have been removed due to their condition and as a result a more suitable storage facility is required for these materials.
5. *Spartan Recreation Center Weight Room Equipment:* The weight training room at the Spartan Recreation Center is open to the public (ages sixteen years and older) six days/week, sixty-nine hours/week. In the past year, we had 28,326 visitors to the weight room, averaging 90 visitors per day. This was an increase of approximately 10% from the same period last year.

Much of the equipment was purchased by the School District 37 years ago. Because of its age, it is beyond repair since the company has discontinued making this style of equipment. The other equipment that has been purchased since the City began operation of the Spartan Recreation Center is overused and the amount of equipment is inadequate to meet our needs. There are many days when people are waiting to use the Stairmaster, Elliptical trainer and the bicycles.

In order to offer a viable weight training program and continue with our personal training programs, we must have up-to-date and well-maintained equipment. These monies will provide for the addition of equipment that will make the room more useable to customers. It is anticipated that increased usage will result in increased revenue generated at the Gym over the next few years.

6. *Parks Equipment:* The CIP used to include a line-item for parks equipment. In evaluating the use of Real Estate Excise Tax (REET – the main revenue source for the General Capital Fund within the CIP) it has been determined that legally this revenue source can not be spent on general park equipment and as such parks maintenance equipment should be part of the operating budget process, just like Public Work's maintenance equipment is treated. Parks has identified a need for additional athletic field maintenance equipment and therefore we have included \$56,000 in a contingency line-item earmarked for this equipment.
7. *Construction Inspection Services:* The 2008 budget includes \$35,000 for contract building inspection services if additional resources are needed by the Building division. The industry standard for inspection staffing locally applied by the Washington Survey & Ratings Bureau (WSRB) is 60 inspections per inspector per week. This would translate to 2,172 inspections per inspector, once allowances are made for leave and training time. The City currently has two inspectors bringing total capacity to 4,344 inspections annually. The 2007 estimated inspection count is 4,340 nearly maximizing current capacity. The current projects under development in Shoreline may require additional resources in 2008, as the inspection load may exceed 2007 levels. Staff will continue to evaluate the long-term development projections for the City and if

there is an anticipated long-term need for additional inspection services a determination will be made on the best method to provide the needed inspection support. The cost of inspections is incorporated into determining building permit costs.

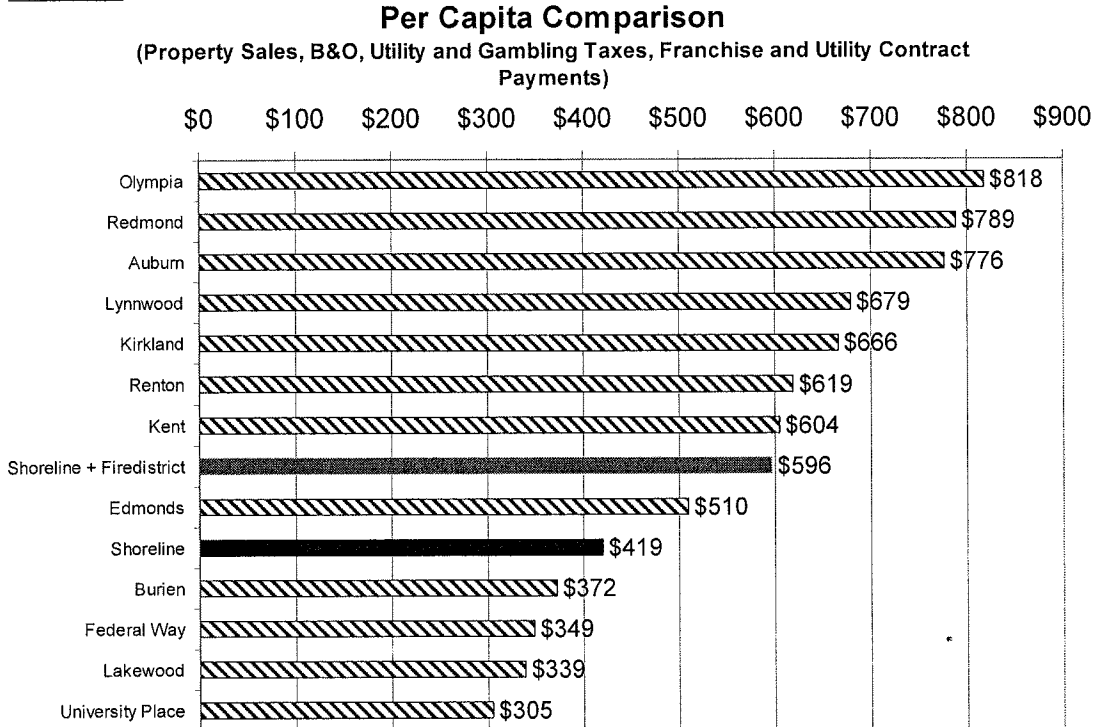
8. *Southeast Shoreline Subarea Plan*: The funding will be used for consultant assistance to undertake a thorough land use, transportation, and environmental analysis of southeast Shoreline, which includes the southern portion of two neighborhoods – Briarcrest and Paramount. The consultant work will provide inventory and analysis of transportation and surface water issues, look at existing conditions and generate two potential future outcomes (one scenario that has build-out under existing zoning, and one that shows greater density than is currently permitted under the existing land use vision). This background information will be complementary to the consultant work proposed by the Economic Development Manager, which will focus on economic and land use changes in the commercial portions of Briarcrest and Paramount.
- ◆ **Surface Water Utility Fund**: The 2008 budget accurately reflects the accounting for the surface water utility (SWM) by budgeting for both the operational and capital components of the utility in a single fund. Of the total \$10.48 million utility budget, \$7.1 million is for capital improvements. The most significant improvements include the Pan Terra Pond and Pump project, Ronald Bog South, Boeing Creek Park, and East Boeing Creek drainage improvements. These projects were included in the adopted 2008-2013 Capital Improvement Plan.
  - ◆ **Fee Changes**: The 2008 budget reflects the policy adopted by the City Council in 2000 to adjust development and recreation fees by the CPI-U for Seattle which is estimated at 3.5%. The 2008 fee schedule also includes a proposed \$4, 3%, annual increase in the City's surface water utility rate, bringing the annual residential rate to \$124. This rate adjustment was included in the surface water master plan adopted by the City Council in 2005. In 2008 the City will conduct a rate review process to identify any rate adjustments that will be needed over the next few years.
  - ◆ **Capital Programs**: The City's 2008 capital budget reflects the first year of the City's adopted 2007-2012 capital improvement program (CIP).

More detailed information regarding changes within the 2008 budget can be found in the individual department sections of the budget.

### **Fiscal Capacity**

As a City, we are challenged by our limited fiscal capacity. We are primarily a residential community, with 87% of our City assessed valuation in residential properties. We also have low sales tax revenue per capita, \$123 projected for 2008, as compared to many other jurisdictions of a similar population. This is especially true with those jurisdictions that have much larger retail centers within their communities. Chart 4 on the next page shows a comparison of tax per capita with comparable cities using 2005 data, as this is the most recent year that information is provided through the State Auditor's Office for audited financial data.

**CHART 4**



Some of these jurisdictions operate their own fire departments. If the City of Shoreline per capita tax collections included the Fire District's property tax collections, the per capita tax collections would be \$596, still significantly below many of the other jurisdictions. Given this, we have been very conservative and prudent in our financial planning.

**Economic Outlook & Revenue Growth**

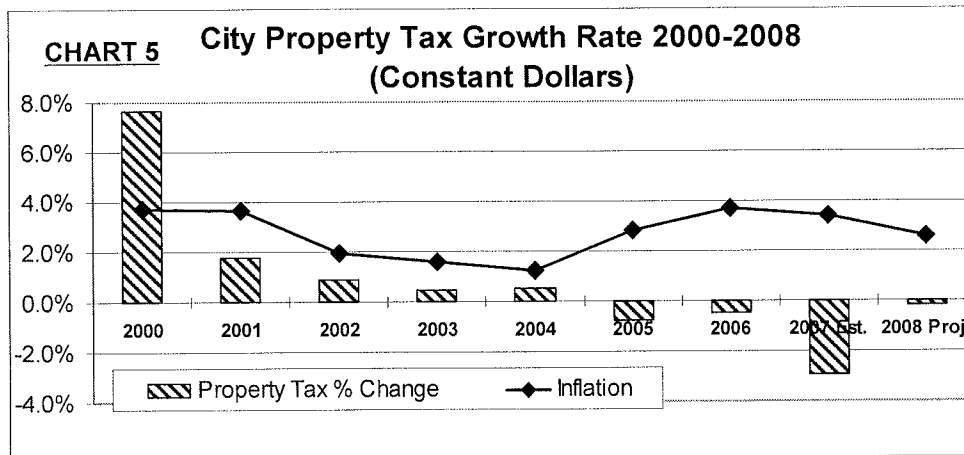
The short-term forecast for the Puget Sound Region economic growth remains positive. Although the U.S. economy as a whole is facing a slow down in the housing market and slower overall growth in the economy, economists have not yet predicted a recession, but rather growth in real Gross Domestic Product in 2008. Regionally, economists project that job growth will slow from 2.8% in 2007 to 2.3% in 2008, still almost twice the U.S. pace. This will contribute to healthy income growth, sizable population gains, and could help ease the down turn in the housing market in the Puget Sound region.

The long-term outlook is also positive. Between 2007 and 2017, employment is projected to rise at a 1.5 percent annual rate, approximately 0.4 percent more than the national rate. This is expected to add over 210,000 jobs to the regional economy during this time period, and over half of those are projected to be added in King County.

Annual personal income growth over the next several years is projected to exceed 5.8 percent, slightly greater than the national forecasts. Regionally, housing permits are projected to decrease by 9.2% in 2008 and then remain relatively flat over the next several years. Taxable retail sales are projected to grow in excess of 5 percent annually for the next several years.

Although the economic outlook for the Puget Sound region is positive, it is a slowing of the economy compared to the last few years. We remain conservative in our revenue forecasting. Overall, the City's operating revenues are projected to increase by 6.3% when comparing the 2008 proposed budget to the 2007 budget. When comparing the 2008 proposed budget to the 2007 projected operating revenue collections, the 2008 operating revenues grow by 3.9%, \$1.2 million. The most significant changes are occurring in the City's sales tax, utility tax, utility franchise, and utility contract payments.

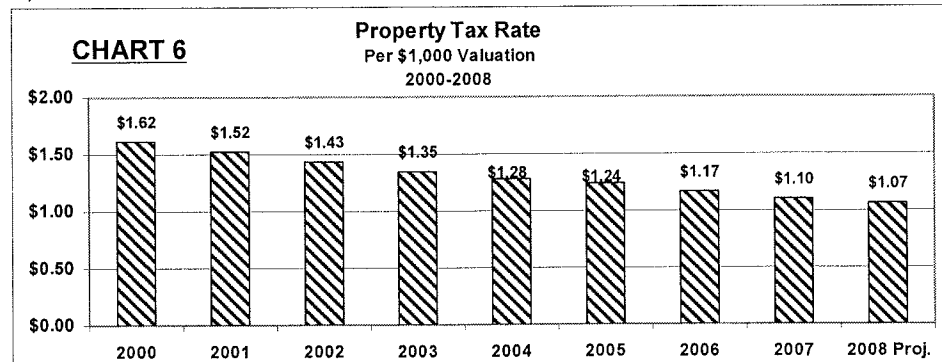
Property taxes represent 25% of the City's General Fund revenue. The City's property tax collections are projected to increase by 2.4% over 2007 collections to a total of \$7.2 million for 2008. This amount includes a 1% property tax levy increase, with an additional 1.4% of property tax revenue generated from new construction valued at approximately \$39 million. The 1% levy increase is the annual limit allowed by I-747, approved by Washington State voters in 2002. Although the 2008 budget provides for increased property tax revenues on a real basis, when adjusted for inflation and



presented on a constant dollar basis, the City has had property tax revenue growth below inflation since 2001, and since 2005 the increases will not provide positive buying power (Chart 5).

As a result of assessed valuation increases outpacing the increase in property tax levy over the last several years, the City's operating property tax rate has fallen every year since 2000 (Chart 6). The estimated property tax levy rate for 2008 is \$1.07 per \$1,000 assessed valuation, a reduction from the 2007 rate of \$1.10. Statutorily, the City could

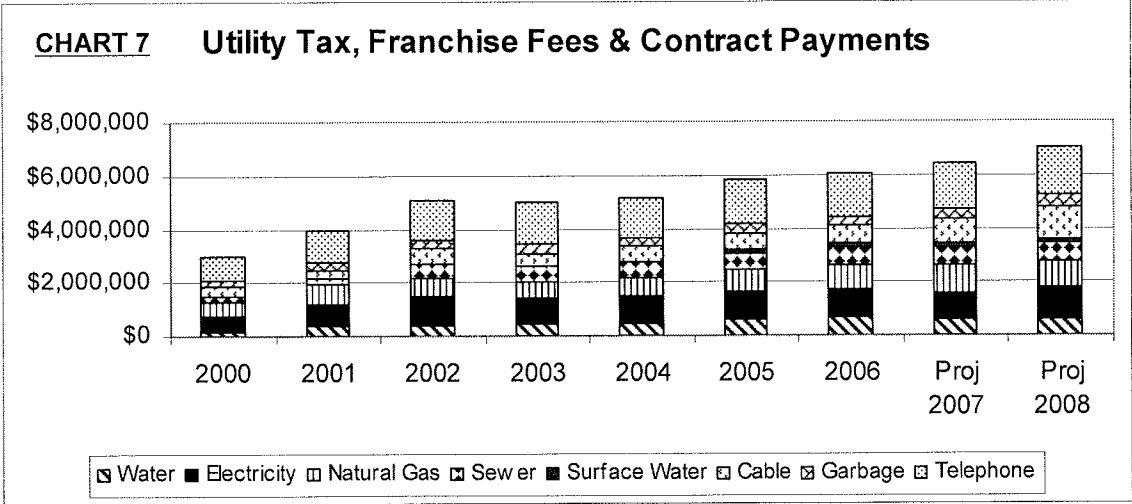
levy up to a maximum property tax rate of \$1.60 per \$1,000 assessed valuation. The average valued price home rose from \$314,000



in 2006 to \$336,100 in 2007. This is a 7% increase in average valuation. Assuming an overall 4% increase in valuation for 2008, the average valued home would increase to

\$349,545 for 2008. The owner of an average valued home in 2008 could expect the City portion of their non-voted property tax to increase by approximately \$4.30, or 1.2%, in 2008. This property tax levy rate information is for the City's general levy. In May 2006 the Shoreline voters authorized the issuance of \$18.795 million in general obligation bonds for open space acquisition and park and recreation related improvements. Property owners will be assessed a separate levy to repay the bonds. The 2008 debt service levy is projected to be \$1.78 million which will result in a levy rate of \$0.26 per \$1,000 assessed valuation. The owner of an average valued home will pay approximately \$91 in 2008 towards the repayment of the park bonds.

Utility taxes, franchise fees, and contract payments from utility providers combined, are the second largest source of revenue for the City's operating budget. These revenues are projected to increase by approximately 9% when compared to projected 2007 collections (Chart 7). The most significant increase is projected to be from the increase in contract payment from Seattle City Light (SCL). The City will begin receiving a 3% contract payment on the distribution component of electric revenues on April 1, 2008. The contract payment will increase to 6% of distribution revenues on January 1, 2009. Other areas of increase include cable and garbage utility taxes. The City increased the cable utility tax rate from 1% to 6% on July 1, 2007, and therefore the 2008 projection includes a full year of collection at the higher rate. In 2007 the City is negotiating for a new garbage provider contract. It is expected that garbage rates will increase in 2008, regardless of the provider that is selected, because of King County transfer station rates increasing. The 2008 budget assumes that overall garbage revenues will increase by \$1 million, resulting in \$60,000 of additional utility tax from the garbage utility. Natural gas collections are projected to decrease by 10% between 2007 and 2008. The primary reason for this change is that Puget Sound Energy received approval for a 10.6 % pass-through rate reduction to be effective October 1, 2007.

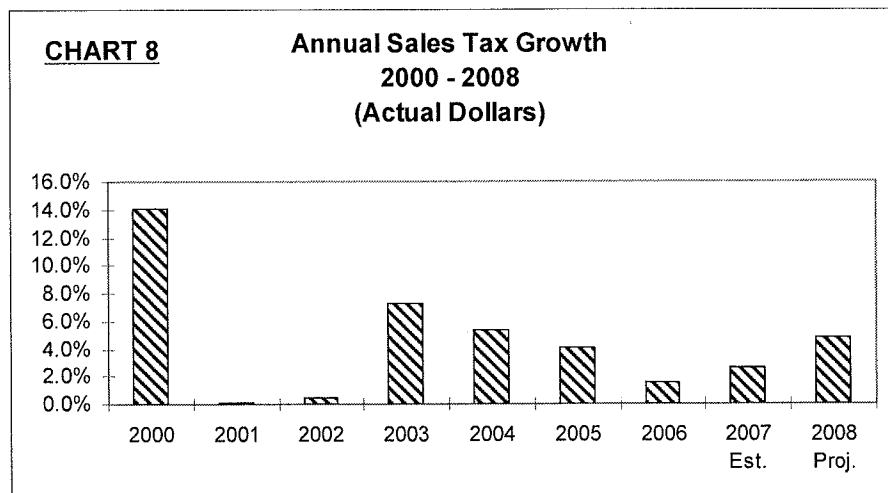


General sales tax, the third largest revenue source for City operations, totals \$6.55 million for 2008. Between 2001 and 2007 the City's annual sales tax growth has averaged 3.1% on an actual basis. In 2008 the City is projected to start collecting an additional amount of sales tax as a result of the Streamlined Sales Tax (SST)

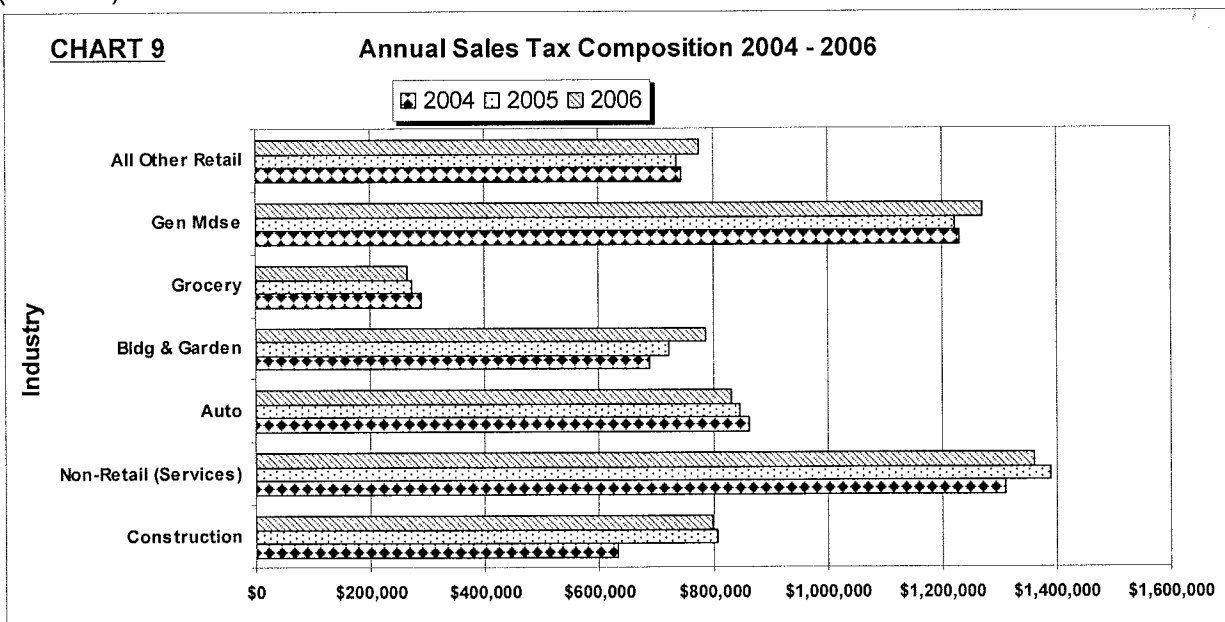


agreement adopted by the State Legislature in 2007. The sales tax generated by SST is primarily from a change to destination based sales tax and the resulting sales tax that will be received from companies that choose to comply with sales tax collection of internet sales. The City expects to collect

\$50,000 of SST in 2008, as SST will not be in effect until July 1, 2008. Overall, projected 2008 sales tax collections are estimated to increase by 4.8% as compared to the 2007 budget (Chart 8).



Shoreline's tax base consists largely of basic consumer goods, and therefore our sales tax collections have been fairly consistent over the last few years. Automobiles are the most significant luxury item in the Shoreline sales tax base, and these sales have been declining through 2007. In 2006 General Merchandise sales grew by 3.8% from 2005. (Chart 9).



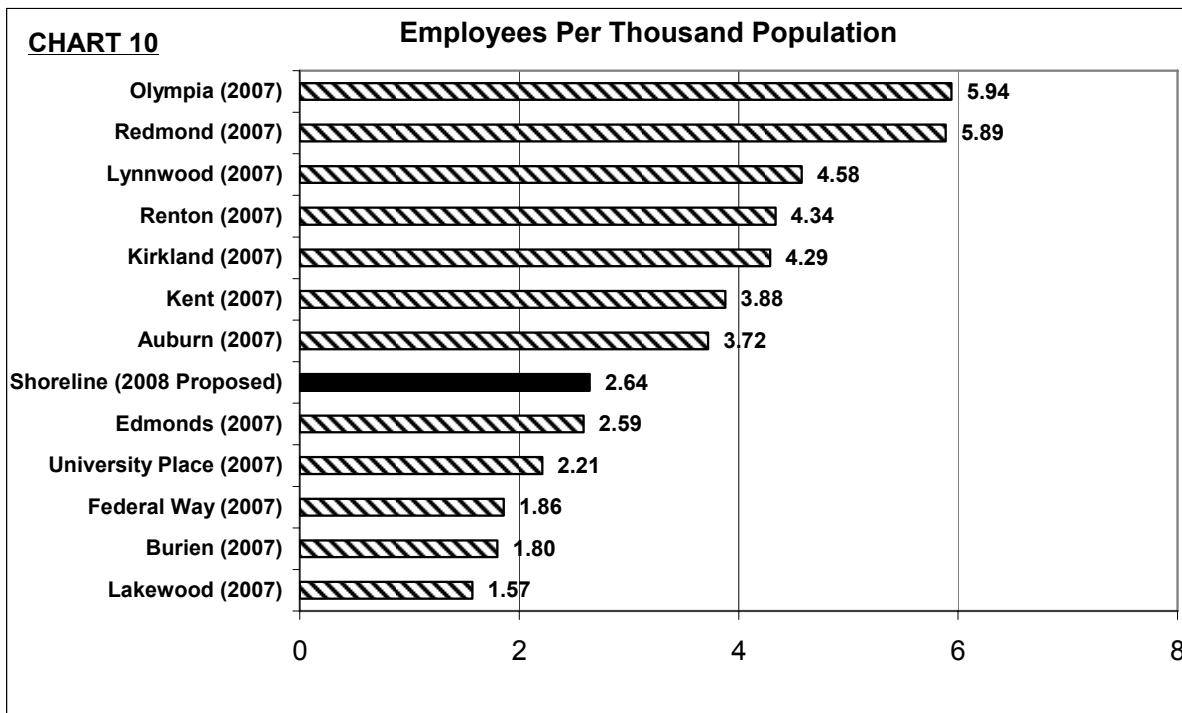
### Reserves

The City saves a portion of its operating revenues as fund balance or "reserves". In 2007 the City Council revised the City's reserve policy. The 2008 proposed budget is in compliance with the revised reserve policies, as it reflects a Revenue Stabilization

Reserve Fund that approximately 30% of economically sensitive operating revenues (\$6.3 million) and a projected ending General Fund fund balance (reserve) of \$3 million for cash flow purposes. Other funds have ending reserve levels that comply with the City's adopted policies.

### Staffing

The 2008 budget provides funding for 139.5 regular full-time equivalent (FTE) positions, which excludes City Council members. Of these, 1.0 FTEs represent new positions: a 0.5 FTE Administrative Assistant for the Community Services Division and a 0.5 FTE Recreation Assistant for the Specialized Recreation program. The City's 2008 ratio of employees per 1,000 population is 2.64. As chart 10 below depicts, a comparison of staffing to population still shows the City of Shoreline staffing levels significantly below comparable cities. These ratios have been adjusted to **exclude** fire, police, special programs and utility personnel from comparable cities.

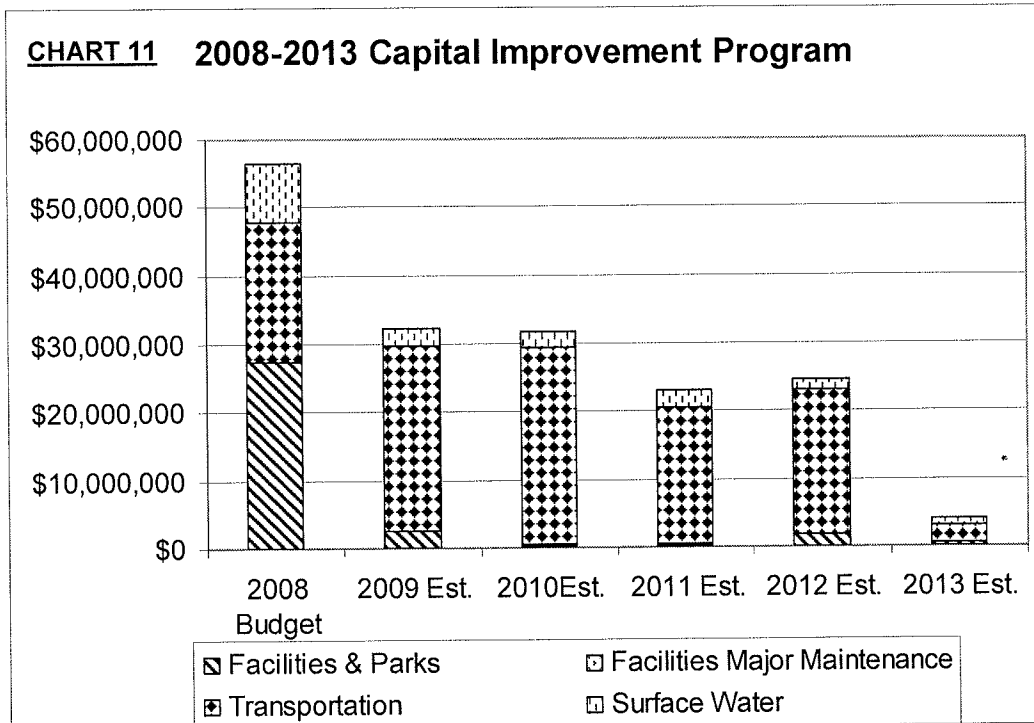


### Capital Budget

The City Council adopted the 2008-2013 Capital Improvement Program (CIP) in July of this year. The total 2008-2013 CIP is \$172.2 million, while the 2008 budget for capital improvements totals \$56.4 million.

The CIP covers projects over \$10,000 and includes buildings, land acquisition, park facilities, road and transportation projects, and drainage system improvements. Much of the capital improvement activity is funded through contributions from the General Fund, Real Estate Excise Tax (REET), federal grants, and Public Works Trust Fund Loans.

Chart 11 provides a breakdown of the allocation of capital dollars for 2007 through 2012. The change in capital dollars can vary significantly from year to year based on available resources to complete projects and the impact of completed capital projects on the City's operating budget.



Following are highlights from the 2008-2013 CIP projects that will either be in progress or will be completed in 2008. Additional information on the CIP may be found in the Capital

Improvement Program section of this budget document.

- ◆ The most significant project that will be in construction phase in 2008 is City Hall. Total construction and development costs are budgeted at \$19.2 million. Since the project is currently in the pre-design phase it is likely that the actual construction costs could increase as final parking options and building size decisions are made.
- ◆ Parks Repair & Maintenance Program. The 2008-2013 CIP includes \$1.6 million for the systematic repair and replacement of major components of existing parks. These items may include benches, tables, fences, paths, and playground equipment. This funding is approximately 50% of the amount needed to fully fund all features of existing parks at their optimum life cycle replacement schedule.
- ◆ The 2008-2013 CIP includes several projects that will be funded by the bond issue passed by voters in May 2006. These projects include the installation of artificial turf at Twin Ponds soccer fields, improvements to Richmond Beach Saltwater, Cromwell and Hamlin parks, new pedestrian walkways and trail corridors, creation of an off-leash dog park, and improvements to tennis courts and baseball fields. Total improvement costs included in the 2008-2013 CIP are approximately \$8.7 million.
- ◆ Annual preservation projects for roads, sidewalks, and traffic small works projects are funded at an annual average of \$1.2 million.

- ◆ The 2008-2013 CIP includes \$4.3 million for the construction of pedestrian walkways and sidewalks on priority City routes. The annual allocation is approximately \$600,000. Sidewalk improvements will be fully funded by City resources through 2009. Beginning in 2010 alternative funding resources will be required to fully fund the projected CIP expenditures, as City resources can only support approximately 50% of the annual allocation. The alternative funding may include Local Improvement Districts or other dedicated revenue streams.
- ◆ The most significant transportation project in the 2008-2013 CIP is the Aurora Corridor improvements between 165<sup>th</sup> and 205<sup>th</sup>.
  - Planning and design work started on the second phase of the Aurora Corridor project, 165<sup>th</sup> – 205<sup>th</sup>, in 2007 and will continue through 2009. Right-of-Way acquisition will also start in 2007 and will continue throughout 2008. Initial construction of the project is slated to start in 2009. The total estimated cost for this project is \$93.4 million, with \$83 million being funded through grants and other agency participation. The 2008 budget includes \$14.7 million for planning, design and right-of-way acquisition in 2008. In addition to the road and pedestrian improvements, the project will result in \$12.3 million of utility improvements occurring in conjunction with the City's transportation project.
- ◆ The 2008 budget provides for the continuation of the Neighborhood Traffic Safety Program with an average of \$216,500 funded annually for capital improvements and \$40,000 funded within the operating budget for increased police traffic enforcement.
- ◆ In 2005 the City Council adopted the first surface water utility master plan. This plan included a recommended 20 year operating and capital improvement plan for the utility. The capital projects for the first 6 - 7 years of the plan are included in the 2008-2013 CIP. These projects focus on the desired level of service for flood protection, water quality, stream rehabilitation and habitat enhancement.

More detailed information about individual projects is provided within the Adopted 2008-2013 CIP.

### **Shoreline Strategic Directions**

Our organization has continued to focus on performance and results. Included in the budget document is the City's strategic plan in the form of "Shoreline Strategic Directions." It is rewarding to review this plan and identify those strategies that have already been accomplished. The 2008 budget continues to fund strategies to obtain the City's vision. Some of the key strategies funded within the 2008 budget include:

- Continue to implement priority elements of the Hazard Mitigation Plan
- Complete the southeast Shoreline Subarea plan.
- Continuing to work with transit providers to expand transit services and connections within Shoreline.
- Complete the civic center/city hall.
- Complete environmental analysis, preliminary design and public process for Aurora Phase II.
- Adopting strategy for an environmentally sustainable community.
- Conducting the 2008 Citizens' Satisfaction Survey.

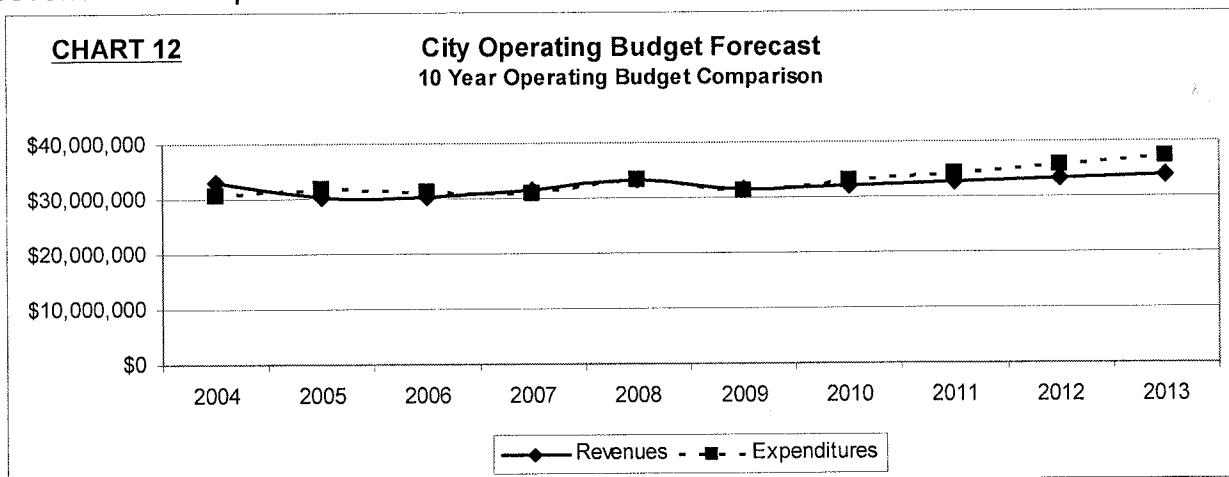
- Work with community advisory group to identify long-term desired community condition and strategic financial plan to allow the City to move towards this condition.

In addition to the performance measures included in the Strategic Directions document, the department budgets include service program summaries along with key performance measures and results of those measures for the last three years.

### Our Financial Condition and Future Challenges

The City's current financial condition is stable. Over the last six years, the City's revenue collections have exceeded expenditures as a result of conservative financial planning, efficient management, restraint from using budget savings as a way to fund on-going operations and modest budget increases. This has allowed the City Council to allocate monies towards significant capital projects such as the Civic Center in order to lower the amount of borrowing that will be necessary to complete the project.

Although the City reviews the long-term position of all funds, the primary focus is on the long-term financial position of the City's operating budget. As Council is aware, our long-term projections indicate that expenditures will exceed annual revenues in 2010 (Chart 12). Based on the assumptions that the City uses in its long-term financial planning, this graph depicts the projected budget gaps between annual operating revenues and expenditures in the future.



The City's budget policies and state law dictate that the operating budget must be balanced on an annual basis with on-going revenue sources, unless a policy decision is made to use reserves in an emergency or as a one-time event. One of the advantages of doing long-term financial planning is that we can anticipate the need to reduce expenditures, increase revenues, or do both. It also allows us to anticipate the need for future policy changes.

In light of the long-term forecasts, our focus over the last few years has been on cost containment, expenditure reductions and improving service efficiencies and we have been very successful in this effort. Some of our successes include:

- In 2003 an employee group developed an alternative health benefit policy. As a result of this policy change, the City's health benefit costs, on average have been at \$200,000 less annually than would have been budgeted under the previous policy.
- We have initiated agreements with Yakima County and Issaquah to house prisoners at a lower rate than is charged by King County and with Renton to do initial booking of prisoners for the same reason.
- We have changed the way we pay for Police Department canine services by purchasing this on a call-out basis instead of having a dedicated unit. This has resulted in annual savings of \$100,000.
- In 2007 the City began providing street sweeping services directly, as opposed to continuing to contract with King County.
- Departments absorbed \$167,000 in baseline budget reductions in 2005, and an additional \$262,000 in baseline reductions for 2007.

In 2007 the City Council took steps to close projected budget gaps for 2008 and 2009 by approving the baseline budget reductions, implementing an increase in cable utility tax and phasing in the Seattle City Light contract payment on electric distribution revenues. Table 4 shows the anticipated budget gaps for 2010 through 2013 to maintain current service levels:

**TABLE 4**

Expenditure Assumption	Operating Fund Projections					
	2008	2008- 2009	100%	Others	99%	
		2009	2010	2011	2012	2013
Annual Revenues	33,280,701	31,596,792	32,225,866	32,767,451	33,376,631	34,084,137
Annual Expenditures	33,280,701	31,596,792	33,035,073	34,239,815	35,853,534	37,259,115
Annual (Budget Gap)/Surplus	0	(0)	(809,207)	(1,472,365)	(2,476,902)	(3,174,978)

As stated earlier, this scenario only assumes that the City maintain current service levels. As can be seen from this scenario these revenue sources would provide the means to be able to maintain the existing level of service through 2009, but will not be sufficient to maintain service levels beyond that time frame.

Council has discussed a desire to enhance service levels specifically in the areas of human service funding and environmental sustainability. In addition to those needs we will likely require additional funding in our park and right-of-way maintenance and traffic services areas in the future. As we engage the community advisory committee we will explore options that would allow the City to maintain the quality of services and the financial stability it has gained in the first 12 years of incorporation. One of the options that is currently available is a levy lid lift. The City may levy a property tax rate up to \$1.60 per \$1,000 assessed valuation. The current projected 2008 levy rate is \$1.07. This leaves an additional \$0.53 that could be levied. Each \$0.05 of additional levy

generates approximately \$341,000 in annual revenue. Other options include significant reductions in future service levels and budgets.

The City Council has authorized establishing a broad based community advisory committee to examine all options and provide recommendations to Council during 2008. We are very confident, given our past conservative financial planning and spending policies, that we will develop a long-term financial strategic plan that will support the future vision and growth of our community.

### **Conclusion**

This budget is an effort to comprehensively address the City's service and capital investment needs for 2008. It is a budget that continues to provide current service levels, but it does not satisfy all the demands placed on the City. The 2008 proposed budget addresses the top priorities identified by the Council and the Shoreline community. It does this through conservative revenue estimates and modest expenditure growth.

In presenting the budget to the Council, I would like to acknowledge and express appreciation to the City Leadership Team and their staff for their willingness to submit realistic budget requests and develop alternatives to meet the Council priorities. I would also like to thank the Finance Department for its assistance in preparing this budget. Finally, I would like to thank the City Council for the strong and prudent financial policy direction you have provided for Shoreline over the years.

Respectfully submitted,



Robert Olander  
City Manager

## VISION

A community of families, safe neighborhoods, diverse cultures, active partnerships, quality businesses, natural resources, and responsive government

## VALUES



- Strong neighborhoods, citizen partnerships, and active volunteers
- Social, cultural and economic diversity
- Human service connections and networks
- Open, efficient, participatory government
- Community and regional leadership and collaboration
- Sustainability and stewardship of the environment and natural resources
- Quality educational, recreational, and cultural opportunities for all ages

## 2007-2008 CITY COUNCIL GOALS

- Goal No. 1 Complete the projects approved in the 2006 Parks Bond
- Goal No. 2 Implement the Economic Development Strategic Plan
- Goal No. 3 Implement an affordable civic center/city hall project
- Goal No. 4 Complete the Aurora improvements from 165th to 205th Streets including, but not limited to, sidewalks, drainage and transit
- Goal No. 5 Develop a comprehensive housing strategy
- Goal No. 6 Create an "environmentally sustainable community"
- Goal No. 7 Provide safe and affordable transportation options to support land use plans including walking, bicycling, transit and vehicular options
- Goal No. 8 Develop a Fircrest master plan in partnership with the State
- Goal No. 9 Increase emergency preparedness training and education
- Goal No. 10 Increase opportunities for all residents, including our youth, to get more involved in neighborhood safety and improvement programs

## STRATEGIC OBJECTIVES

- Safe and attractive neighborhoods and business districts
- Quality services, facilities, and infrastructure
- Safe, healthy and sustainable environment
- Government excellence
- Economic vitality and financial stability
- Human services
- Effective citizen communication and engagement

STRATEGIC OBJECTIVES	DESIRED COMMUNITY CONDITION	STRATEGIES	PERFORMANCE MEASURES	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	DATA TREND
<b>SAFE AND ATTRACTIVE NEIGHBORHOODS AND BUSINESS DISTRICTS</b> 	<ul style="list-style-type: none"> <li>• Residents feel safe in their neighborhoods</li> <li>• Residents are safe from crimes against persons and property</li> <li>• Residents and visitors are safe to travel on streets and walkways</li> <li>• The community is prepared for natural and man-made disasters</li> <li>• Neighborhoods are free from blight and deterioration</li> </ul>	<ul style="list-style-type: none"> <li>• Increase active block watch programs (completed)</li> <li>• Implement traffic enforcement enhancement plan (completed)</li> <li>• Install emergency generator at Spartan Recreation Center Shelter (completed)</li> <li>• Improve code enforcement program (completed)</li> <li>• Review IBC interior property maintenance codes (completed)</li> <li>• Continue to implement auto theft action plan</li> <li>• Complete neighborhood traffic action plans</li> <li>• Complete 2008-09 priority sidewalk projects</li> <li>• Continue to provide federally mandated emergency response training for staff</li> <li>• Implement priority elements of the Hazard Mitigation Plan</li> <li>• Continue to conduct table top and field earthquake preparedness drill</li> <li>• Implement an "adopt-a-road, -park and -trail" programs</li> <li>• Complete the southeast Shoreline Subarea Plan</li> <li>• Establish a community safety committee</li> </ul>	<ul style="list-style-type: none"> <li>• % of residents who feel safe in their neighborhood during the day</li> <li>• Part I crimes per 1,000 population</li> <li>• Traffic accidents per 1,000 population</li> <li>• Lineal feet of pedestrian pathways* not including parks (includes Interurban Trail)</li> <li>• % of households that believe they are prepared for a 7-day emergency prepared, very prepared, and fully prepared</li> <li>• % of residents who rate their neighborhood condition as excellent/good</li> <li>• % of residents who rate the overall quality of life as excellent/good</li> </ul>	91%	91%	92%	↑
			<ul style="list-style-type: none"> <li>• % of residents who feel safe in their neighborhood during the day</li> <li>• Part I crimes per 1,000 population</li> <li>• Traffic accidents per 1,000 population</li> <li>• Lineal feet of pedestrian pathways* not including parks (includes Interurban Trail)</li> <li>• % of households that believe they are prepared for a 7-day emergency prepared, very prepared, and fully prepared</li> <li>• % of residents who rate their neighborhood condition as excellent/good</li> <li>• % of residents who rate the overall quality of life as excellent/good</li> </ul>	46	47	41.8	↓
<b>QUALITY SERVICES, FACILITIES, AND INFRASTRUCTURE</b> 	<ul style="list-style-type: none"> <li>• Residents have safe and affordable transportation options</li> <li>• The street system is well maintained</li> <li>• Residents and businesses are safe from flooding</li> <li>• City services are delivered effectively and efficiently</li> <li>• Residents are provided with timely and responsive public services</li> <li>• Quality parks, open space trails and recreational activities are available to all residents</li> <li>• Aurora Avenue provides improved safety and mobility for vehicles and pedestrians, Bus Rapid Transit, good business access, and improved economic vitality</li> </ul>	<ul style="list-style-type: none"> <li>• Complete Interurban Trail and bridges (completed)</li> <li>• Complete 2007-08 pavement projects (completed)</li> <li>• Update performance measures and targets (completed)</li> <li>• Complete Aurora Phase I (completed)</li> <li>• Work with transit providers to expand transit in Shoreline</li> <li>• Implement Transportation Master Plan</li> <li>• Complete civic center/city hall</li> <li>• Complete 2006 parks bond projects: acquire properties; complete master plans; construct improvements</li> <li>• Complete environmental analysis, preliminary design and public process for Aurora Phase II</li> <li>• Complete annual pavement management overlay and slurry seal projects</li> </ul>	<ul style="list-style-type: none"> <li>• KC Metro weekday ridership as a % of Shoreline population</li> <li>• Lineal feet of marked bike lanes</li> <li>• Overall pavement condition rating (0-100)</li> <li>• % of residents very/somewhat satisfied with overall maintenance of City streets</li> <li>• Number of flood incident service requests</li> <li>• % of residents who rate the value of services received for City taxes as excellent/good</li> <li>• Operating expenses per capita (constant \$)</li> <li>• Benchmark comparisons with other cities</li> <li>• % of residents very/somewhat satisfied with the maintenance of City parks</li> <li>• % of users rating recreation programs as excellent/good</li> <li>• % of residents who are very/somewhat satisfied with the overall quality of City services</li> </ul>	NA	NA	20%	↑
			<ul style="list-style-type: none"> <li>• KC Metro weekday ridership as a % of Shoreline population</li> <li>• Lineal feet of marked bike lanes</li> <li>• Overall pavement condition rating (0-100)</li> <li>• % of residents very/somewhat satisfied with overall maintenance of City streets</li> <li>• Number of flood incident service requests</li> <li>• % of residents who rate the value of services received for City taxes as excellent/good</li> <li>• Operating expenses per capita (constant \$)</li> <li>• Benchmark comparisons with other cities</li> <li>• % of residents very/somewhat satisfied with the maintenance of City parks</li> <li>• % of users rating recreation programs as excellent/good</li> <li>• % of residents who are very/somewhat satisfied with the overall quality of City services</li> </ul>	NA	NA	43,550	↔

\*Pedestrian Pathway is defined as an all-weather surface, e.g. asphalt or concrete, a minimum of 5ft wide, separated from traveled way with some type of barrier, such as curb, ditch, or railing, or an at-grade walkway separated from traveled way by either an unpaved area, such as gravel or landscaping, or a minimum of 4ft, defined by pavement markings and signage as needed.



STRATEGIC OBJECTIVES	DESIRED COMMUNITY CONDITION	STRATEGIES	PERFORMANCE MEASURES	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	DATA TREND
<b>SAFE, HEALTHY AND SUSTAINABLE ENVIRONMENT</b> 	<ul style="list-style-type: none"> <li>Surface water quality meets/exceeds state and federal standards</li> <li>Solid waste is diverted from landfills</li> <li>The urban forest is preserved and enhanced</li> <li>Higher density residential options are available within walking distance of neighborhood commercial centers</li> <li>Shoreline has an active "Green Street" Program</li> <li>Shoreline is a leader in energy efficiency, alternative renewable energy, and global warming pollutant reduction</li> </ul>	<ul style="list-style-type: none"> <li>Conduct two recycling events (completed)</li> <li>Implement a "Green Street" demonstration project (completed)</li> <li>Update Storm Water Management Standards including low impact development</li> <li>Create demonstration SWM standards for Aurora Phase II</li> <li>Complete and implement Forest Management Plan</li> <li>Complete Town Center Plan</li> <li>Initiate Ballinger Special Study Area Plan</li> <li>Work with the State to complete the Fircrest master plan</li> <li>Implement the Mayor's Climate Protection Agreement</li> <li>Create a strategy for environmental sustainability</li> </ul>	<ul style="list-style-type: none"> <li># of trees planted in the right-of-way and public property</li> <li>% of households within 1/4 mile of commercial amenities</li> <li>Average water quality index for four Shoreline streams (0-100)*</li> <li>% of solid waste stream recycled from curbside residential collection</li> <li>Average City fleet fuel efficiency miles per gallon</li> </ul>	NA	NA	NA	↔
<b>GOVERNMENTAL EXCELLENCE</b> 	<ul style="list-style-type: none"> <li>Shoreline leaders are effectively engaged in regional decisions affecting Shoreline</li> <li>Up-to-date long range land use, transportation, capital, SWM, and parks plans</li> <li>Professional and committed workforce</li> </ul>	<ul style="list-style-type: none"> <li>Complete critical areas tree update (completed)</li> <li>Councilmembers actively participate in SCA, PSRC, WIRA 8</li> <li>Implement updated employee recognition program</li> <li>Continue to expand employee communication training</li> <li>Implement "mid management" training program</li> <li>Implement customer service training program</li> <li>Develop City's Continuity of Government Recovery Plan</li> </ul>	<ul style="list-style-type: none"> <li># of regional and national committees with Council-staff representation</li> <li>% of CIP funded by state and federal grants</li> <li>% of residents rating quality of customer service as excellent/good</li> <li>% of employees who believe customer service is a high priority</li> <li>% of employees who would recommend working for the City to a friend</li> <li>% of employees rating support services as excellent/good</li> </ul>	18	17	17	↓
<b>ECONOMIC VITALITY AND FINANCIAL STABILITY</b> 	<ul style="list-style-type: none"> <li>Public services and amenities (transportation, transit, water, sewer, power, etc.) are available to support economic and residential growth</li> <li>Effective programs and resources are available to promote diversification, retention, and growth of existing small businesses</li> <li>There are thriving neighborhood commercial areas available to residents throughout the community</li> <li>Aurora Square redevelops as a major regional destination shopping area</li> <li>The City has sufficient fiscal capacity to fund and maintain priority public services, facilities, and infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>Initiate Aurora construction mitigation promotion (completed)</li> <li>Complete Ridgecrest Neighborhood Commercial Area Plan (completed)</li> <li>Negotiate acquisition of Seattle Public Utility water system</li> <li>Implement Small Business Assistance Program</li> <li>Facilitate planning for "wedges" properties</li> <li>Promote redevelopment of Aurora Square</li> <li>Update and implement the long-range financial plan</li> <li>Develop regulations that encourage focused redevelopment of Ridgecrest commercial area</li> </ul>	<ul style="list-style-type: none"> <li>Retail sales tax per capita</li> <li>% of commercial assessed value of total City assessed value</li> <li>Bond rating - Standard &amp; Poor</li> <li>Assessed value per capita</li> <li>General debt per capita</li> </ul>	\$109	\$114	\$115	↑
<b>HUMAN SERVICES</b> 	<ul style="list-style-type: none"> <li>Safe and affordable housing is available for residents</li> <li>The community provides support for responsible social development of youth</li> <li>Residents have adequate levels of food, shelter, clothing, and medical care</li> <li>The community provides support for the physical and social needs of senior citizens</li> </ul>	<ul style="list-style-type: none"> <li>Complete Comprehensive Housing Strategy (completed)</li> <li>Complete senior housing strategy (completed)</li> <li>Update youth strategies</li> <li>Review and update "Human Services Outcomes"</li> <li>Implement Comprehensive Housing Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Amount of subsidized housing available (Section 8 Vouchers, King County Housing Authority Managed Units)</li> <li># of major home repairs completed</li> <li># of minor home repairs completed</li> <li># of residents served through human service contracts (some residents are duplicated)</li> </ul>	NA	895	895	↔
<b>EFFECTIVE CITIZEN COMMUNICATION AND ENGAGEMENT</b> 	<ul style="list-style-type: none"> <li>Residents are well informed of current community issues and events</li> <li>City programs and services are aligned with community values and priorities</li> <li>Active and engaged neighborhood associations</li> </ul>	<ul style="list-style-type: none"> <li>Implement web casting of Council meetings (completed)</li> <li>Increase participation in neighborhood and environmental Mini-Grant Programs (completed)</li> <li>Conduct community survey</li> <li>Implement targeted youth safety campaign</li> <li>redesign the City's website and upgrade website features</li> <li>Conduct community outreach meetings on emergency preparedness</li> </ul>	<ul style="list-style-type: none"> <li>% of residents somewhat/very satisfied with the City's efforts to keep residents informed</li> <li>% of residents somewhat/very satisfied with the level of public involvement in local decision-making</li> <li>% of residents who feel the City is moving in the right direction</li> <li># of citizen volunteer hours</li> <li>% of residents getting information about City issues, services, and events from Currents</li> </ul>	66%	66%	69%	↑

Please Note:  
 • NA is defined as "not available"; these are generally for newly identified indicators and the data is in the process of being collected.  
 • Not all of the City's performance measures collected by departments and/or program areas are included here.  
 • The citizen satisfaction survey (2002, 2004), the employee satisfaction survey (2003, 2005), and internal customer service survey (2004, 2006) are conducted every other year and the previous year's results are carried over.  
 \* Includes Boeing, Thornton, McAleer, and Storm creeks over four quarters through the year - a higher # equals a higher water quality



# ***EXECUTIVE SUMMARY***

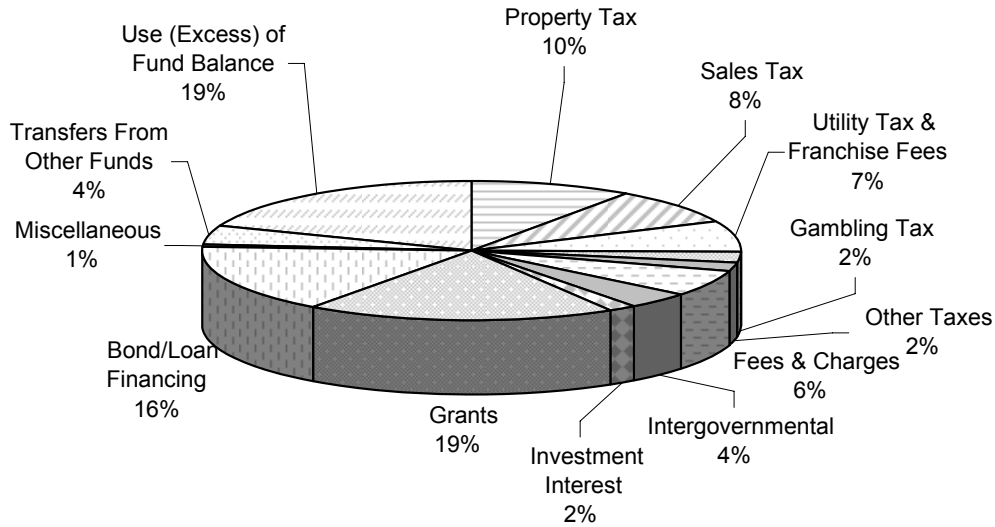
EXECUTIVE  
SUMMARY



# The City Budget

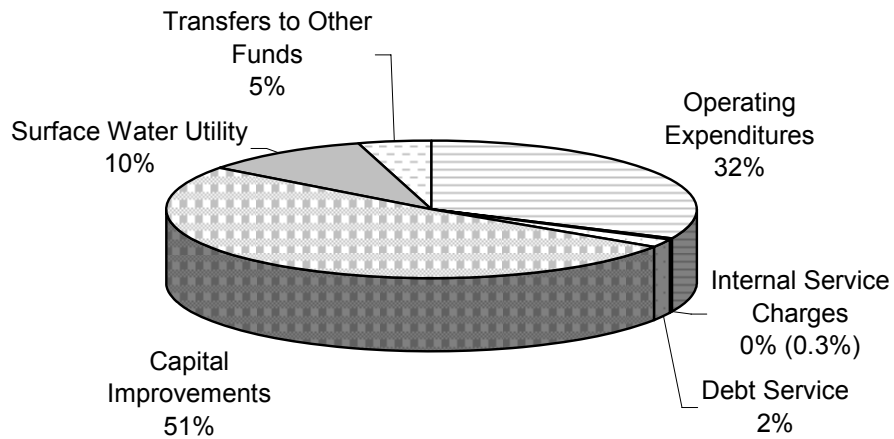
Where the money will come from ....

**2008 City Resources By Category**  
**\$93,928,230**



How will the money be spent ....

**2008 City Expenditures By Category**  
**\$93,928,230**



## City Budget Summary

Listed below are the resources and expenditures for all City funds. City Resources shows all revenue by category. City Expenditures lists the operating uses by department and functional area. The Operating Budget represents expenses necessary to run the City government on a daily basis. Contingencies represent funding that set aside for potential or unforeseen expenditures that may occur. Capital Improvements are the purchase land, construction of a building, major street construction or reconstruction, or drainage system improvements. Transfers to Other Funds represent transfers of appropriations from one City fund to another City fund for services or the transfer of funds for capital purposes from the operating funds to the capital funds. Revenue and expenditures are recorded in both funds. Ending Fund Balance represents the reserves that are available to the City at the end of any given year. These reserves represent both reserves for unanticipated events and reserves designated for future capital purposes.

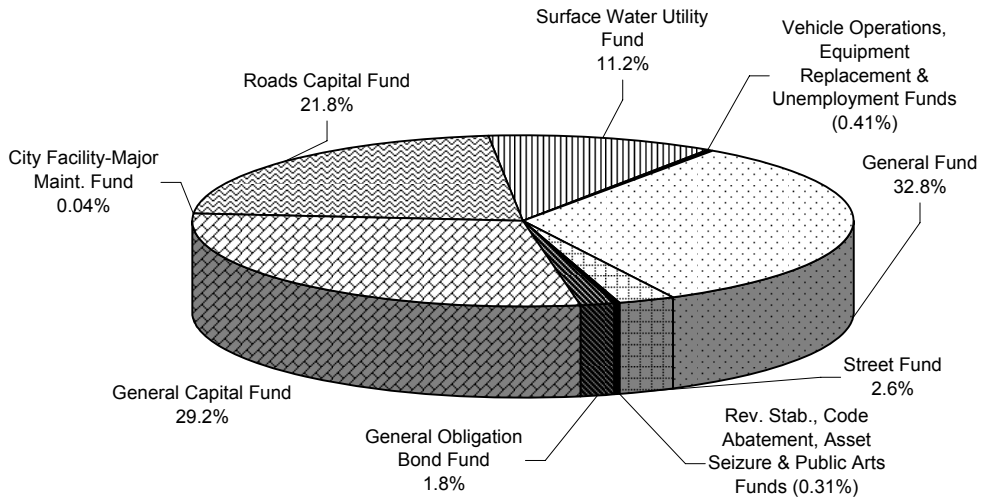
	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Proposed Budget	\$ Change From 2007 Budget	% Change from 2007 Budget
<b>Resources:</b>							
<b>Beginning Fund Balance</b>	44,810,018	48,356,341	51,233,587	60,508,582	45,364,855	(5,868,732)	-11.5%
<b>Revenues:</b>							
Property Tax	6,822,871	7,043,193	8,866,510	8,866,808	9,016,228	149,718	1.7%
Sales Tax	7,108,440	7,281,311	7,474,500	7,474,500	7,843,050	368,550	4.9%
Utility Tax & Franchise Fees	6,249,469	6,064,615	5,965,595	6,435,255	7,002,116	1,036,521	17.4%
Gambling Tax	3,003,004	2,020,244	2,134,500	2,105,504	2,265,500	131,000	6.1%
Other Taxes	2,678,132	2,565,362	1,225,672	1,840,163	1,687,472	461,800	37.7%
Fees & Charges	5,026,107	5,265,525	5,613,746	5,980,179	5,807,838	194,092	3.5%
Intergovernmental	7,149,388	4,475,515	3,028,358	2,712,331	3,570,179	541,821	17.9%
Investment Interest	1,208,119	2,112,665	1,971,869	1,789,075	1,635,127	(336,742)	-17.1%
Grants	7,397,186	16,895,423	10,713,291	7,958,189	17,603,325	6,890,034	64.3%
Bond/Loan Financing	-	18,994,498	15,091,506	853,400	14,802,090	(289,416)	-1.9%
Miscellaneous	515,908	725,981	558,561	638,971	623,984	65,423	11.7%
<b>Sub-Total Revenues</b>	<b>47,158,624</b>	<b>73,444,332</b>	<b>62,644,108</b>	<b>46,654,375</b>	<b>71,856,909</b>	<b>9,212,801</b>	<b>14.7%</b>
<b>Transfers From Other Funds</b>	<b>8,996,559</b>	<b>6,097,661</b>	<b>3,615,570</b>	<b>11,623,146</b>	<b>4,198,284</b>	<b>582,714</b>	<b>16.1%</b>
<b>Total Revenues</b>	<b>56,155,183</b>	<b>79,541,993</b>	<b>66,259,678</b>	<b>58,277,521</b>	<b>76,055,193</b>	<b>9,795,515</b>	<b>14.8%</b>
<b>Total Resources</b>	<b>100,965,201</b>	<b>127,898,334</b>	<b>117,493,265</b>	<b>118,786,103</b>	<b>121,420,048</b>	<b>3,926,783</b>	<b>3.3%</b>
<b>Uses:</b>							
<b>Operating Expenditures:</b>							
City Council	165,668	176,253	172,914	169,406	176,974	4,060	2.3%
City Manager	895,736	1,260,634	1,414,533	1,386,793	1,458,702	44,169	3.1%
City Clerk	351,677	355,094	404,493	386,693	423,700	19,207	4.7%
Community & Govt. Relations	493,268	-	-	-	-	-	-
Human Services	564,457	-	-	-	-	-	-
City Attorney	445,997	581,199	547,803	671,909	573,352	25,549	4.7%
Finance	3,083,800	3,314,886	3,309,425	3,465,776	3,726,441	417,016	12.6%
Human Resources	344,954	354,183	391,787	366,880	423,656	31,869	8.1%
Customer Response Team	365,609	-	-	-	-	-	-
Police	7,459,839	7,983,255	8,566,639	8,631,591	9,037,739	471,100	5.5%
Criminal Justice	1,156,910	1,386,250	1,379,426	1,379,326	1,467,029	87,603	6.4%
Parks & Recreation	3,352,058	3,667,188	3,978,616	3,963,112	4,184,927	206,311	5.2%
Planning & Development Services	2,091,168	2,145,255	2,879,737	2,605,275	2,904,934	25,197	0.9%
Economic Development	155,259	-	-	-	-	-	-
Public Works	2,973,148	2,919,973	3,432,056	3,454,708	3,142,718	(289,338)	-8.4%
Community Services	-	1,258,230	1,609,683	1,581,396	1,363,031	(246,652)	-15.3%
Contingencies	-	-	506,647	-	1,041,041	534,394	105.5%
<b>Operating Expenditures</b>	<b>23,899,548</b>	<b>25,402,400</b>	<b>28,593,759</b>	<b>28,062,865</b>	<b>29,924,244</b>	<b>1,330,485</b>	<b>4.7%</b>
<b>Internal Service Charges</b>	<b>249,621</b>	<b>277,484</b>	<b>309,284</b>	<b>316,640</b>	<b>276,782</b>	<b>(32,502)</b>	<b>-10.5%</b>
<b>Debt Service</b>	<b>24,632</b>	<b>210,090</b>	<b>1,987,128</b>	<b>1,986,828</b>	<b>2,011,803</b>	<b>24,675</b>	<b>1.2%</b>
<b>Capital Improvements</b>	<b>19,289,020</b>	<b>35,752,076</b>	<b>51,811,641</b>	<b>28,234,840</b>	<b>47,979,711</b>	<b>(3,831,930)</b>	<b>-7.4%</b>
<b>Surface Water Utility</b>	<b>1,322,720</b>	<b>1,132,950</b>	<b>5,910,447</b>	<b>3,667,929</b>	<b>9,537,406</b>	<b>3,626,959</b>	<b>61.4%</b>
<b>Transfers to Other Funds</b>	<b>8,996,559</b>	<b>6,097,661</b>	<b>3,615,570</b>	<b>11,152,146</b>	<b>4,198,284</b>	<b>582,714</b>	<b>16.1%</b>
<b>Year End Adjustments &amp; Depreciation Expense</b>	<b>(1,173,240)</b>	<b>(1,482,909)</b>					
<b>Total Expenditures</b>	<b>52,608,860</b>	<b>67,389,752</b>	<b>92,227,829</b>	<b>73,421,248</b>	<b>93,928,230</b>	<b>1,700,401</b>	<b>1.8%</b>
<b>Ending Fund Balance</b>	<b>48,356,341</b>	<b>60,508,582</b>	<b>25,265,436</b>	<b>45,364,855</b>	<b>27,491,818</b>	<b>2,226,382</b>	<b>8.8%</b>
<b>Use (Excess) of Fund Balance</b>	<b>(3,546,323)</b>	<b>(12,152,241)</b>	<b>25,968,151</b>	<b>15,143,727</b>	<b>17,873,037</b>	<b>(8,095,114)</b>	<b>-31.2%</b>

\*The difference between transfers in and transfers out in 2007 Projected column represents the transfer of monies from the General Reserve Fund to the Revenue Stabilization Fund that will occur later in 2007 when Council is expected to formally approve the creation of the new fund.

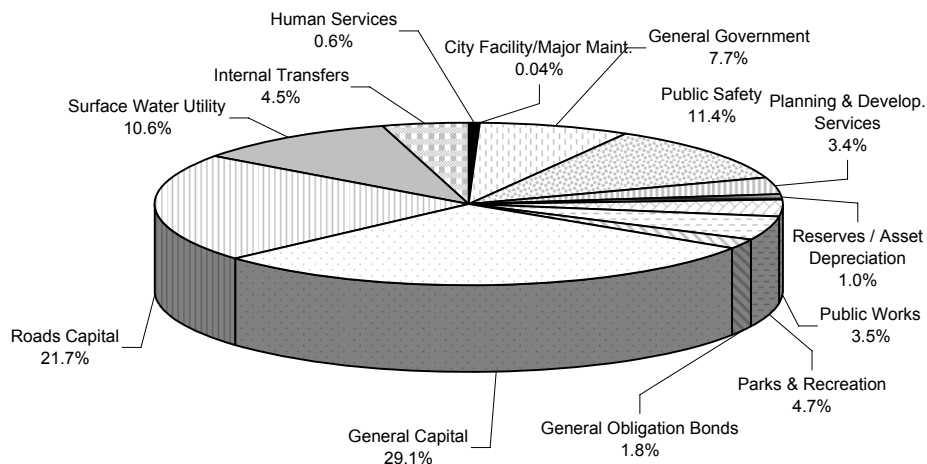
## City of Shoreline 2008 All Funds Resources/Expenditures Summary

Fund	Beginning Fund Balance	2008 Revenue	2008 Transfers-In	2008 Total Resources	2008 Expenditures	2008 Transfers-Out	Ending Fund Balance	Total 2008 Appropriation
General Fund	\$ 3,641,770	\$ 28,736,553	\$ 1,257,236	\$ 33,635,559	\$ 27,857,741	\$ 2,941,048	\$ 2,836,770	\$ 30,798,789
Street Fund	878,591	930,341	1,446,006	3,254,938	1,893,148	588,764	773,026	2,481,912
Revenue Stabilization Fund	6,246,115	96,000	-	6,342,115	-	-	6,342,115	-
Code Abatement Fund	151,256	87,500	-	238,756	100,000	-	138,756	100,000
Asset Seizure Fund	40,464	21,500	-	61,964	21,500	-	40,464	21,500
Public Art Fund	218,397	3,645	-	222,042	168,645	-	53,397	168,645
General Obligation Bond Fund	174,370	1,780,000	-	1,954,370	1,662,475	-	291,895	1,662,475
General Capital Fund	15,012,013	15,165,052	580,011	30,757,076	27,367,199	41,291	3,348,586	27,408,490
City Facility-Major Maint. Fund	117,045	5,852	30,000	152,897	40,000	-	112,897	40,000
Roads Capital Fund	5,626,702	18,745,049	780,031	25,151,782	20,405,531	65,290	4,680,961	20,470,821
Surface Water Utility Fund	11,535,023	5,958,384	-	17,493,407	9,921,908	561,891	7,009,608	10,483,799
Vehicle Operations Fund	61,159	115,049	-	176,208	115,049	-	61,159	115,049
Equipment Replacement Fund	1,597,128	208,984	100,000	1,906,112	166,750	-	1,739,362	166,750
Unemployment Fund	64,823	3,000	5,000	72,823	10,000	-	62,823	10,000
<b>Total City Funds</b>	<b>\$ 45,364,856</b>	<b>\$ 71,856,909</b>	<b>\$ 4,198,284</b>	<b>\$ 121,420,049</b>	<b>\$ 89,729,946</b>	<b>\$ 4,198,284</b>	<b>\$ 27,491,819</b>	<b>\$ 93,928,230</b>

### 2008 Appropriation By Fund \$93,928,230



### 2008 Appropriation By Type \$93,928,230



**OPERATING BUDGET FORECAST  
SIX YEAR FORECAST**

	<b>2008 Forecast</b>	<b>2009 Forecast</b>	<b>2010 Forecast</b>	<b>2011 Forecast</b>	<b>2012 Forecast</b>	<b>2013 Forecast</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,185,740</b>	<b>\$ 10,185,740</b>	<b>\$ 10,185,740</b>	<b>\$ 9,376,533</b>	<b>\$ 7,904,169</b>	<b>\$ 5,427,266</b>
<b>Revenues:</b>						
Taxes:						
Property	7,236,228	7,354,368	7,472,371	7,590,275	7,708,113	7,825,922
Sales and Use	7,843,050	8,276,706	8,584,060	8,913,002	9,267,261	9,643,319
Gambling	2,265,500	2,251,500	2,245,200	2,239,215	2,233,529	2,228,128
Utility	3,924,453	4,018,078	4,109,768	4,200,755	4,291,055	4,384,321
Other	4,472	4,472	4,472	4,472	4,472	4,472
Franchise/Utility Contract Payments	3,077,663	3,458,939	3,533,567	3,607,618	3,681,129	3,757,033
Licenses and Permits	937,800	946,056	916,584	851,121	811,111	810,993
Intergovernmental	1,867,373	1,828,809	1,857,606	1,886,457	1,914,834	1,944,138
Charges for Services	1,796,668	1,662,359	1,661,459	1,633,491	1,623,821	1,644,235
Fines and Forfeitures	10,000	10,000	10,000	10,000	10,000	10,000
Interest Income	463,366	477,000	522,000	522,000	522,000	522,000
Miscellaneous Revenues	1,150,886	240,032	240,306	240,574	240,835	241,104
<b>Total Revenue</b>	<b>30,577,459</b>	<b>30,528,320</b>	<b>31,157,394</b>	<b>31,698,979</b>	<b>32,308,159</b>	<b>33,015,665</b>
<b>Operating Expenditures</b>						
Salaries & Benefits	11,395,070	12,029,753	12,465,260	13,006,683	13,564,304	14,152,568
Supplies	707,998	668,031	661,366	661,382	661,397	661,413
Services & Charges	6,234,598	6,431,678	6,839,238	6,958,325	7,386,238	7,536,447
Intergovernmental	10,537,685	11,039,649	11,466,785	12,031,178	12,623,797	13,246,335
Interfund	235,888	238,449	238,504	240,900	243,252	245,692
Debt Service	0	-	-	-	-	-
Other	861,000	-	-	-	-	-
Capital Outlay	78,650	62,050	61,430	61,430	61,430	61,430
<b>Total Operating Expenditures</b>	<b>30,050,889</b>	<b>30,469,609</b>	<b>31,732,583</b>	<b>32,959,898</b>	<b>34,540,418</b>	<b>35,903,885</b>
<b>Revenue Over (Under) Expenditures</b>	<b>526,570</b>	<b>58,711</b>	<b>(575,189)</b>	<b>(1,260,919)</b>	<b>(2,232,258)</b>	<b>(2,888,220)</b>
<b>Other Financial Sources (Uses)</b>						
Operating Transfers In	2,703,242	1,068,472	1,068,472	1,068,472	1,068,472	1,068,472
Transfers Out	3,229,812	1,127,183	1,302,489	1,279,917	1,313,116	1,355,229
<b>Net Budget Surplus (Gap)</b>	<b>0</b>	<b>(0)</b>	<b>(809,207)</b>	<b>(1,472,365)</b>	<b>(2,476,902)</b>	<b>(3,174,978)</b>
<b>Ending Fund Balance</b>	<b>\$ 10,185,740</b>	<b>\$ 10,185,740</b>	<b>\$ 9,376,533</b>	<b>\$ 7,904,169</b>	<b>\$ 5,427,266</b>	<b>\$ 2,252,288</b>

**Assumptions**

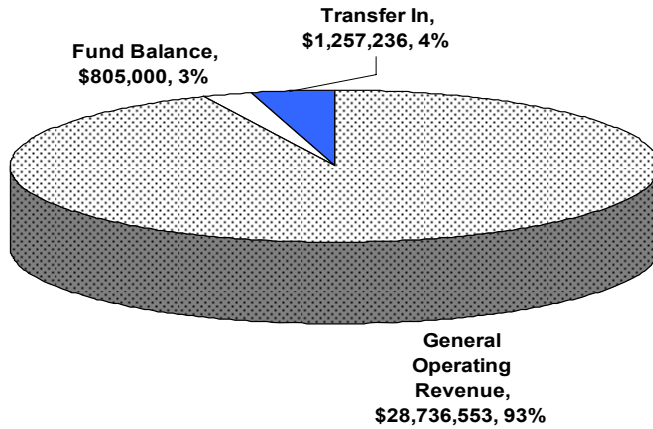
Inflation	2.92%	2.57%	2.42%	2.32%	2.22%	2.26%
Annual Sales & Use Tax Change	4.00%	3.90%	3.45%	3.68%	3.83%	3.90%
General Fees & Licenses Increase	2.19%	1.93%	1.81%	1.74%	1.67%	1.69%
Investment Interest Rate	4.40%	4.50%	5.00%	5.00%	5.00%	5.00%
Building Permit Change	-1.60%	1.00%	-5.60%	-12.60%	-9.00%	-0.60%
Revenue Collection	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
PERS Employer Contribution Rate	7.22%	8.71%	9.10%	9.11%	9.11%	9.11%
Health Benefit Escalator	5.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Regular Salary Escalator	4.63%	4.31%	4.17%	4.08%	4.00%	4.03%
Police Contract Escalator	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Expenditure Percentage	100.00%	100.00%	99.00%	99.00%	99.00%	99.00%
New Maintenance Costs for Completed Capital Projects	\$ -	\$ 203,000	\$ -	\$ -	\$ 292,712	\$ -

# 2008 City Revenue Sources

## Introduction

The City of Shoreline receives revenues from local property, sales, utility, and gambling taxes, a variety of population based state-shared revenues, user fees for development services and parks programs as well as grants, fines, and other miscellaneous revenues. In 2008, the total revenue for all of the City's funds is \$94,283,989. This includes the budgeted use of beginning fund balances and transfers between funds.

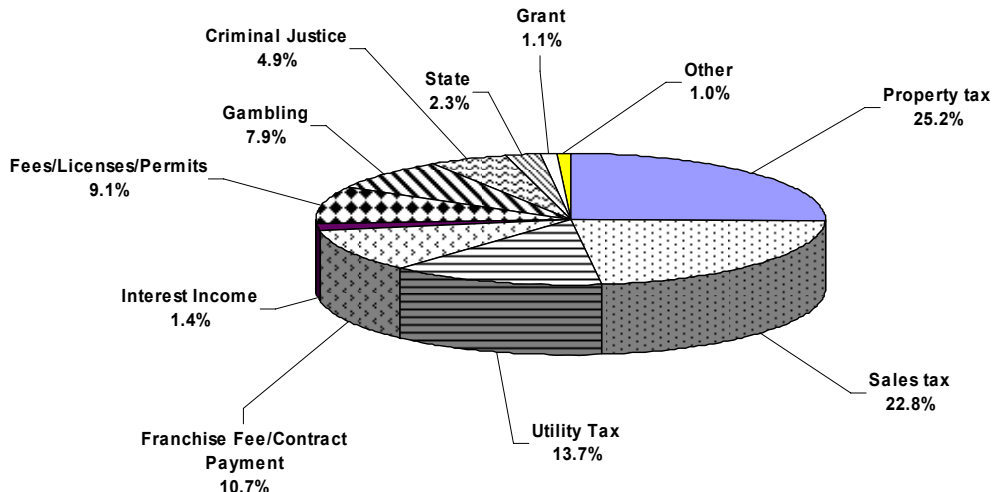
### General Fund Revenue Sources



### General Fund Revenue Sources

In 2008, the General Fund resource base is \$30,798,789. This is made up of the budgeted use of fund balance (\$805,000, 2.6%), operating revenues (\$28,736,553, 93.3%), and transfers-in (\$1,257,236, 4%) from other funds for their share of the General Fund overhead.

### General Fund Operating Revenue Breakdown





## Property Tax

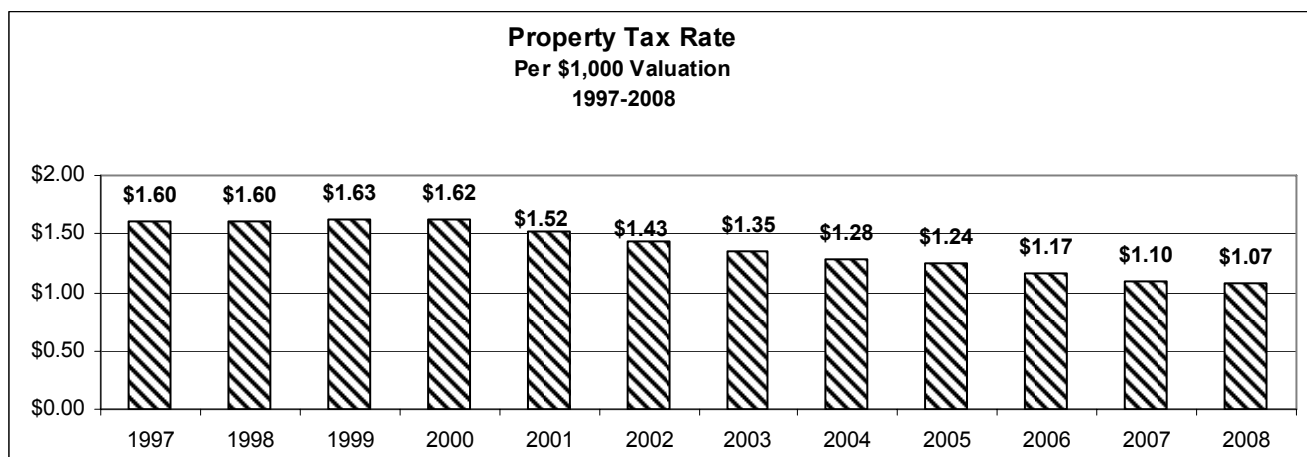
Property tax revenue for 2008 is budgeted at \$7,236,228 and represents 25.2% of the General Fund operating revenues. The 2007 budgeted property tax is \$7,066,510 and represented 26.6% of the adopted General Fund operating revenues. 2008 revenue is a \$167,718 or 2.4% increase over 2007, this slight increase is a result of new construction and a one-percent recommended levy increase. The one-percent levy increase is the maximum annual growth allowed since the passage of Initiative 747. I-747 requires voter approval for any property tax levy increases in excess of one-percent.

The current 2007 City of Shoreline property tax levy rate is \$1.10 per \$1,000 of assessed property value. This does not include levies for the school district, library district, fire district, County, Port, State or other agencies. When all the taxing jurisdictions levy rates are included the total levy rate is \$12.03 per \$1,000. A homeowner of an average valued residence \$336,000 is currently paying a total of \$4,042 per year in property taxes. The City receives 11.43% of the property tax levied, which would equate to \$462.00. This includes both the regular and voted tax levies.

The projected regular tax levy rate for 2008 is \$1.068 per \$1,000 valuation, a reduction from the 2007 rate of nearly 2.87%. The 2007 levy rate was 6.33% less than the 2006 rate. The primary reason for the decrease in rate is that assessed value of property in the City has increased at a greater rate than the property tax levy has grown. The projected excess voted levy rate for 2008 is projected to be \$0.26 per \$1,000 valuation.

The assessed valuation for 2008 is estimated to be 4.67% more than the current level, totaling \$6,825,332,408.

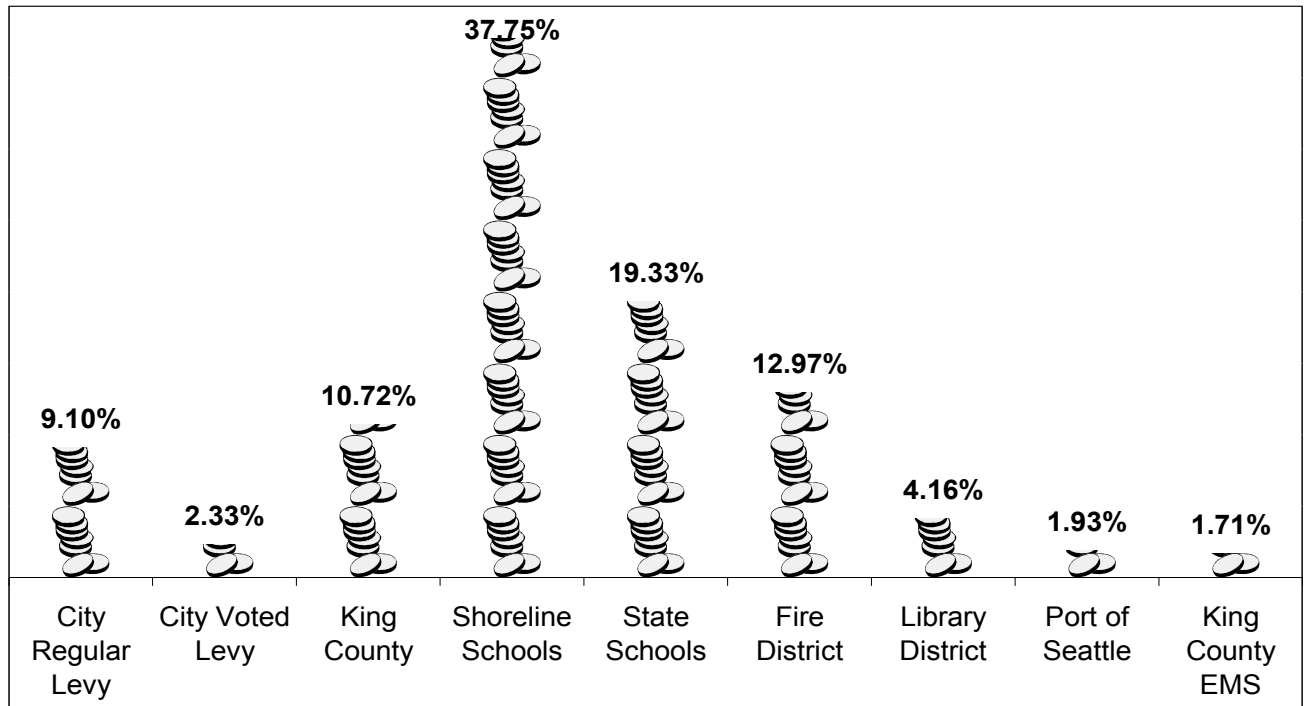
The following charts provide information regarding the City's property tax levy rate and the allocation of the total levy rate for all taxing districts within Shoreline.



## What a City Property Owner Pays in 2007

### Property Tax Rate

	City Regular Levy	City Voted Levy	King County	Shoreline Schools	State Schools	Fire District	Library District	Port of Seattle	King County EMS	Total
<b>Rate</b>	1.09	0.28	1.29	4.54	2.33	1.56	0.50	0.23	0.21	12.03
<b>%</b>	9.10%	2.33%	10.72%	37.75%	19.33%	12.97%	4.16%	1.93%	1.71%	100.0%

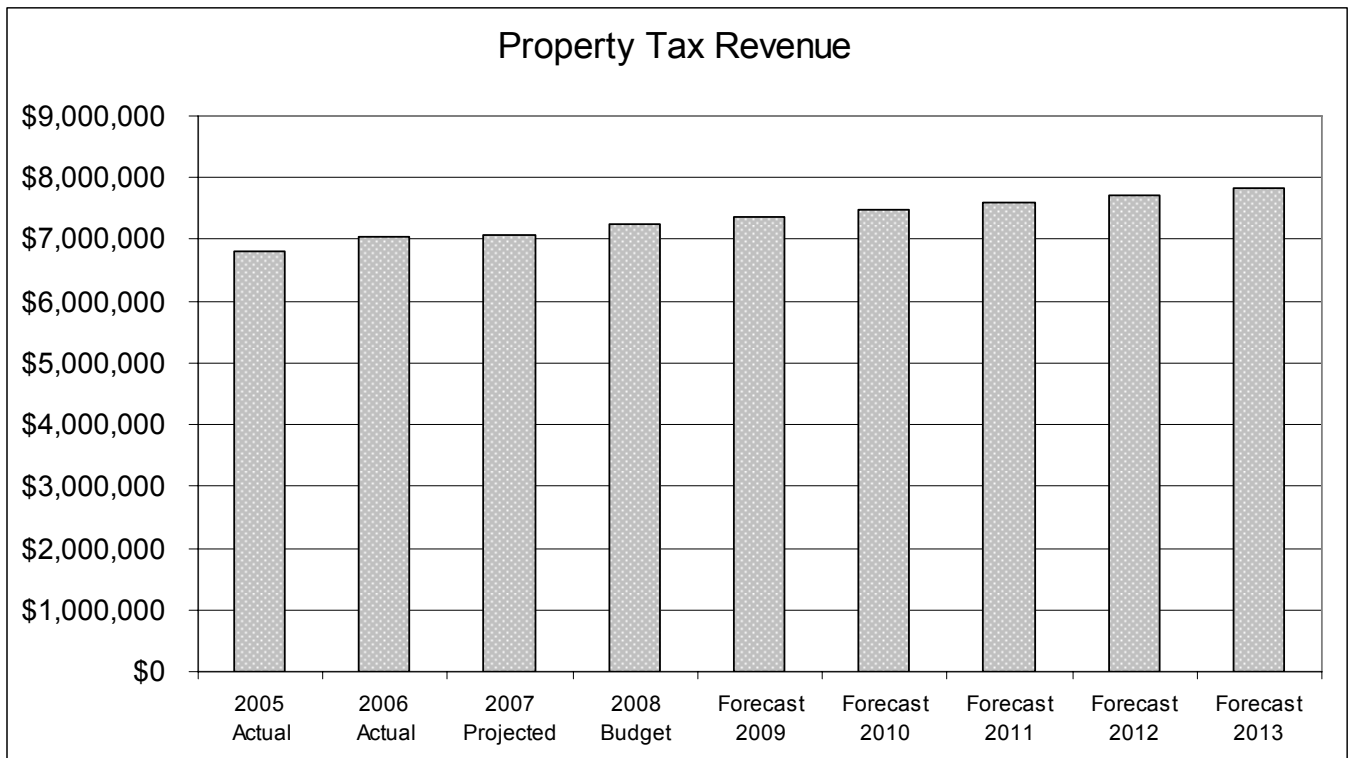


The chart below illustrates the City property tax portion payable in 2007 by an individual owning an average home valued at \$336,100. Based on the 2007 property tax rate, 11.43% of the homeowner's property tax will be distributed to the City. This includes both the regular and voted City levies.

	Assessed Value	Per \$1,000 (AV/\$1,000)		Rate	Assessment	%
City	\$ 336,100	336.10	X	\$ 1.37 =	\$462	11.43%
King County	\$ 336,100	336.10	X	1.29 =	\$433	10.72%
Shoreline School Dist	\$ 336,100	336.10	X	4.54 =	\$1,526	37.75%
State Schools	\$ 336,100	336.10	X	2.33 =	\$782	19.33%
Fire District	\$ 336,100	336.10	X	1.56 =	\$524	12.97%
Library District	\$ 336,100	336.10	X	0.50 =	\$168	4.16%
Port of Seattle	\$ 336,100	336.10	X	0.23 =	\$78	1.93%
King Co. Emergency	\$ 336,100	336.10	X	0.21 =	\$69	1.71%
<b>TOTAL</b>				<b>\$ 12.03</b>	<b>\$4,043</b>	<b>100.0%</b>

## Property Tax Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$6,822,871	\$7,043,154	\$7,066,510	\$7,236,228	\$7,354,368	\$7,472,371	\$7,590,275	\$7,708,113	\$7,825,922
Annual Change	\$220,283	\$23,356	\$169,718	\$118,140	\$118,004	\$117,903	\$117,839	\$117,809
% Increase	3.23%	0.33%	2.40%	1.63%	1.60%	1.58%	1.55%	1.53%



## Sales Tax

Actual collections in 2006 totaled \$6,091,513. This was an increase of \$95,058 or 1.59% over actual collections in 2005. Projected collections of sales tax revenue for 2007 total \$6,250,000. This is a \$158,487, or 2.6%, increase from 2006.

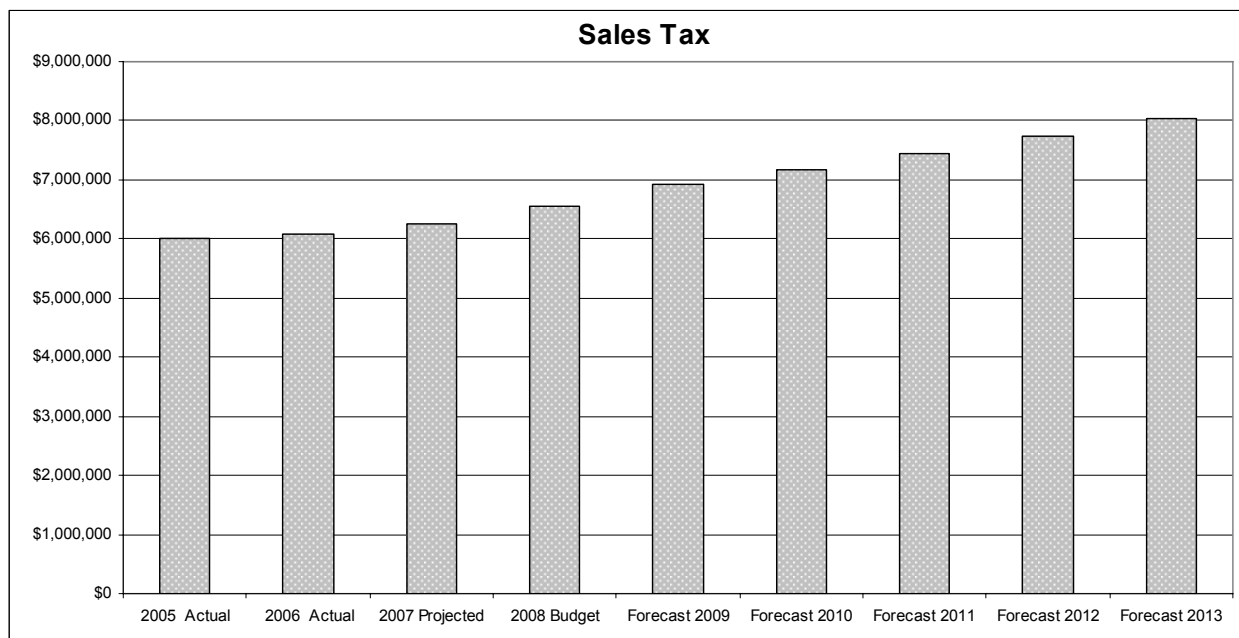
Through the first half of 2007 sales tax revenue is tracking ahead of budget by \$132,769 or 5.3% due to strong construction activity. Compared to the same period in 2006, construction related sales tax revenue is \$182,717 higher. Due to the one-time nature of construction activity we are cautious in adjusting the year long trend. General retail sales are only \$25,512 ahead of 2006 which is only a 1% increase. The 2008 sales tax revenue is expected to increase by 4.8% as compared to the 2007 budget of \$6,250,000 to \$6,550,000. At this level, sales tax revenues will account for 22.8% of the total 2008 General Fund operating revenues.

In 2008 the City is projected to start collecting an additional amount of sales tax as a result of the Streamlined Sales Tax (SST) agreement adopted by the State Legislature in 2007. The sales tax generated by SST is primarily from a change to destination based sales tax and the resulting sales tax that will be received from companies that choose to comply with sales tax collection of internet sales. The City expects to collect \$50,000 of SST in 2008, as SST will not be in effect until July 1, 2008.

Since 2001, annual growth has averaged 3.1% on a real dollar basis. For this reason, and due to the makeup of the City's tax base, we will continue to be conservative in our projections. For future years, we are projecting a rate of growth of 5.72% in 2009, 3.65% in 2010, 3.71% in 2011, 3.87% in 2012 and 3.95% in 2013.

### Sales Tax Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$5,996,455	\$6,091,513	\$6,250,000	\$6,550,000	\$6,924,950	\$7,177,838	\$7,444,467	\$7,732,252	\$8,037,300
Annual Change	\$95,058	\$158,487	\$300,000	\$374,950	\$252,888	\$266,629	\$287,785	\$305,048
% Change	1.59%	2.60%	4.80%	5.72%	3.65%	3.71%	3.87%	3.95%



## **Gambling Tax**

Gambling tax rate limits are set by the state and vary by game. In 1998, the State allowed the opening of “mini-casinos” and expanded the number of card rooms and the betting limits. This expansion resulted in 76% and 48% revenue increases in 1998 and 1999. For the next few years, gambling tax revenues stabilized at around \$2.5 million. A new mini-casino was opened during the fourth quarter of 2003. This resulted in a total collection of \$2.86 million in 2003. Actual revenue for 2004 totaled \$3,321,060 an increase over the prior year of \$465,779.

The City’s gambling tax revenues come from card room and pull-tab activity. In 2005 the City lowered its tax rate on card games from 11% to 10% and in 2006 the tax rate was further lowered temporarily to 7% for a nine month period beginning in July 2006, as card room gross receipts fell by 17.6%, or \$2.3 million in gross activity. The goal of the tax reduction was to enable the casinos to operate in a profitable position as business recovered from the impacts of road construction and the state-wide smoking ban. In 2007, for the first two quarters of the year, overall the mini-casinos are doing slightly worse than for the same period in 2006 as gross receipts are down an additional 3.2%. Since this is the case our 2008 projections for gross receipts is 2% below the 2006 total. The card room tax proceeds are budgeted assuming that the tax rate remains at 10% for the full year, resulting in 2008 projected revenue of \$2.125 million, a 9% increase compared to the 2007 budget.

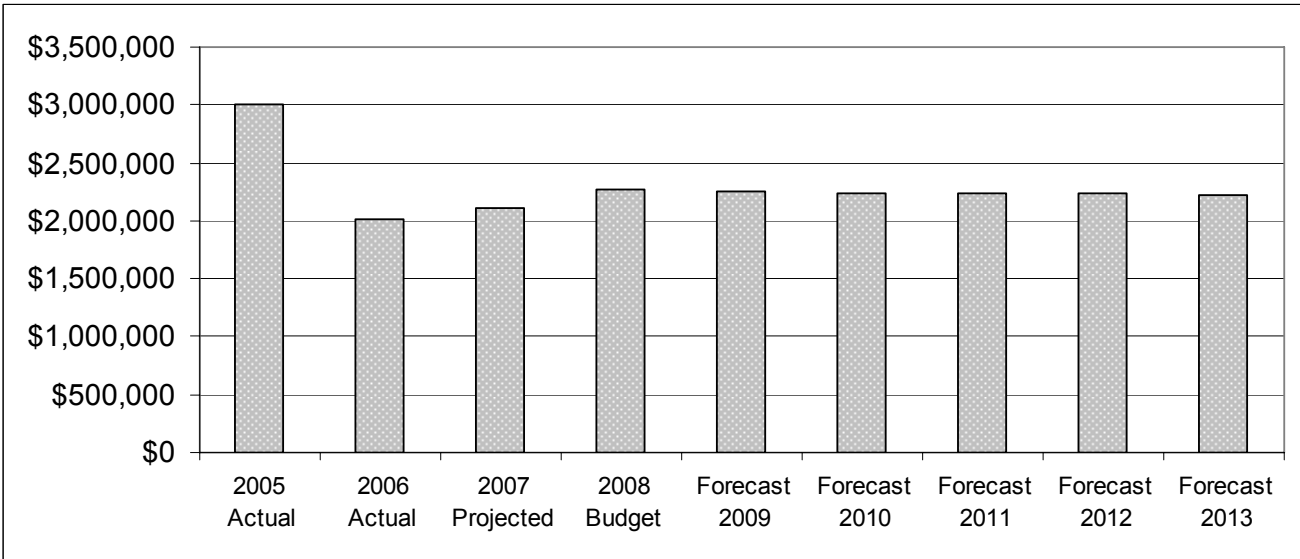
The City Council has a policy to retain only an amount equal to a 7% card room tax rate in the General Fund’s on-going revenue base. An amount equal to the remaining 3% is transferred to Capital Funds to be used for one-time capital improvements. This policy was adopted in response to several attempts by the State Legislature to lower the allowable City tax rate. The City Council policy limits the General Fund’s reliance on this revenue source for general operations of the City.

Pull-tab gambling activity has continued to decline over the last several years. In 2008 we are projecting that pull-tab gambling tax will fall by an additional \$45,000 or 24%. In prior years, the city also received some gambling revenue from bingo games. The major facility that operated bingo in the City closed in 2006. This eliminated \$44,000 in on-going gambling tax revenue.

Projected revenues for 2007 total \$2,105,504 this is \$28,996 less than the adopted 2007 budget of \$2,134,500. Forecasted revenues for 2008 total \$2,265,500, a 7.6% increase compared to 2007. This amount reflects a full year of card room activity at the 10% tax rate, but a continuing decline in pull tab activity. Projected gambling tax revenue for 2008 equals 7.9% of the total forecasted General Fund operating revenue.

*Gambling Tax Charts*

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Projected</b>	<b>2008 Budget</b>	<b>Forecast 2009</b>	<b>Forecast 2010</b>	<b>Forecast 2011</b>	<b>Forecast 2012</b>	<b>Forecast 2013</b>
\$3,003,004	\$2,020,244	\$2,105,504	\$2,265,500	\$2,251,500	\$2,245,200	\$2,239,215	\$2,233,529	\$2,228,128
Annual Change	(\$982,760)	\$85,260	\$159,996	(\$14,000)	(\$6,300)	(\$5,985)	(\$5,686)	(\$5,401)
% Change	-32.73%	4.22%	7.60%	-0.62%	-0.28%	-0.27%	-0.25%	-0.24%



## Utility Taxes

The Council enacted a 6% utility tax on natural gas, telephone, cellular telephone, pager services, and sanitation services along with a 1% utility tax on cable effective in 2000. In 2005 a 6% utility tax was applied to storm drainage and the tax rate for cable television was increased to 6% effective July 1, 2007. Projected revenues in 2008 from utility taxes are \$ 3,924,453 or 13.7% of the total General Fund operating revenues. This is an increase of \$289,793 or 8% over projected 2007 utility tax revenues of \$3,634,660.

In the natural gas category, 2008 revenues of \$944,143 are projected to decrease by 9.65% from 2007 projected revenues of \$1,045,000. Puget Sound Energy (PSE) implemented overall rate increases of 9.5% in 2006, but was approved for a rate reduction of approximately 10.6% that became effective on October 1, 2007.

Revenues from telephone, cellular, and pager services are expected to increase by 4.37% in 2008 for a total of \$1,800,000. 2007 projected revenue is \$1,724,660, an increase of \$224,049 over 2006 collections. Growth is projected between 2.15% and 2.39% for future years.

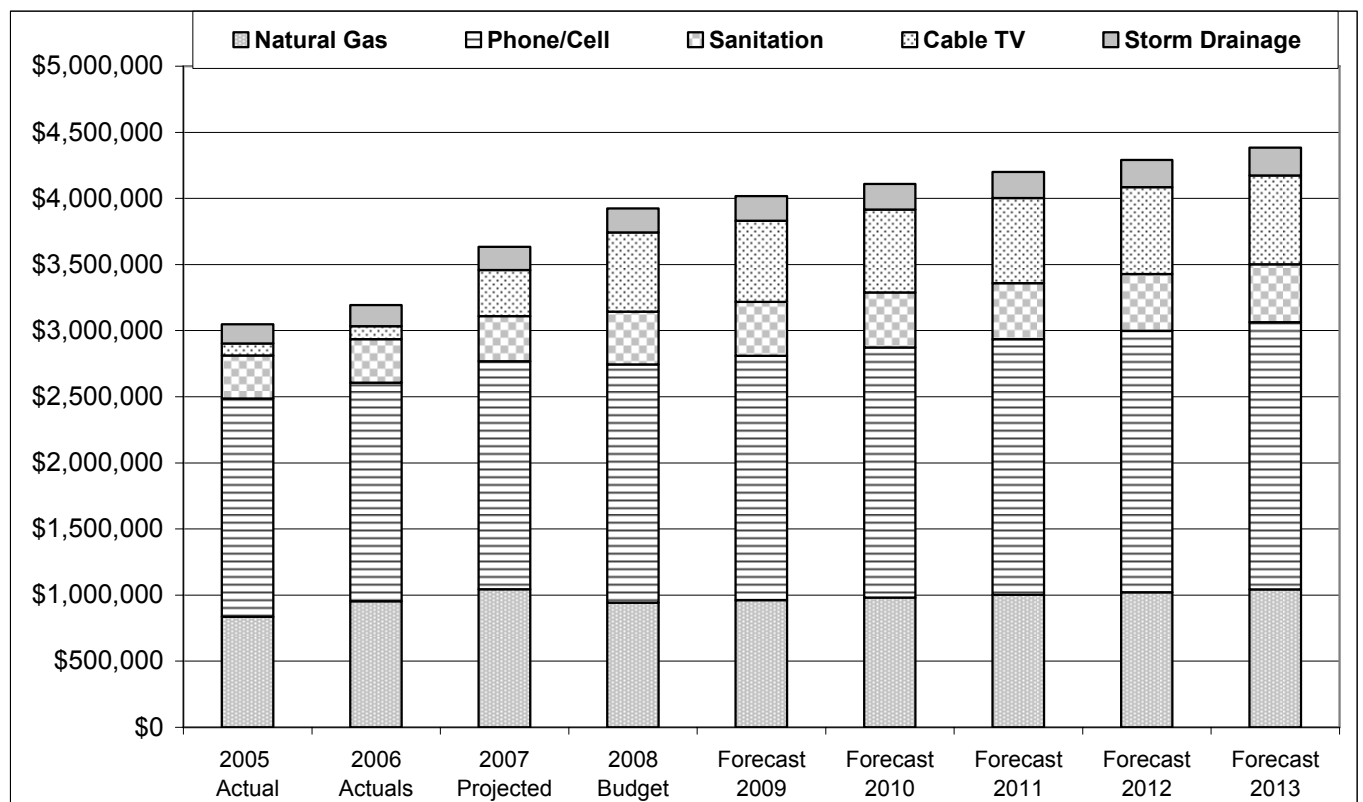
Sanitation utility tax revenues for 2008 are projected to increase by 17.65% or \$60,000 over 2007 projections. Revenue is expected to total \$400,000 in 2008. The 2008 projected growth is based on preliminary information that has been received as part of the City's recent Request for Proposal process for a sanitation utility provider. Regardless of the company selected to provide the utility services, it is projected that the garbage rates will increase throughout the City as a result of increases in the King County disposal rates. Future growth is projected at 1.93% in 2009, 1.81% in 2010, 1.74% in 2011, 1.67% in 2012 and 1.69% in 2013.

2008 cable television utility tax revenues are expected to increase to \$598,000 since the tax rate was increased from 1% to 6% effective July 1, 2007. This tax increase was enacted by the City Council as a short-term solution to the City's projected gap between ongoing revenues and expenditures forecasted for 2008 and beyond. Revenues for 2007 are projected to total \$348,000 reflecting two quarters of activity at the higher tax rate. 2006 collections were \$98,883. Revenues from cable television are expected to grow in the future at a rate of between 2.22% and 2.57% annually.

Revenues from the storm drainage utility tax are expected to increase by 3% or \$17,400 for a total 2008 collection of \$182,310. The 2008 proposed budget includes a requested 3% increase for the storm drainage fee as included in the surface water master plan. This will result in an increase in the amount of utility tax received by the City.

## Utility Tax Charts

Revenue	2005 Actual	2006 Actuals	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
<b>Natural Gas</b>	\$837,333	\$954,535	\$1,045,000	\$944,143	\$963,026	\$982,286	\$1,001,932	\$1,021,971	\$1,042,410
Annual Change	\$143,435	\$117,202	\$90,465	(\$100,857)	\$18,883	\$19,261	\$19,646	\$20,039	\$20,439
% Change	20.67%	14.00%	9.48%	-9.65%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Phone/Cell</b>	\$1,649,405	\$1,651,575	\$1,724,660	\$1,800,000	\$1,846,216	\$1,890,811	\$1,934,595	\$1,977,568	\$2,022,162
Annual Change	\$168,794	\$2,170	\$73,085	\$75,340	\$46,216	\$44,595	\$43,784	\$42,973	\$44,595
% Change	11.40%	0.13%	4.43%	4.37%	2.57%	2.42%	2.32%	2.22%	2.26%
<b>Sanitation</b>	\$325,538	\$329,312	\$340,000	\$400,000	\$407,703	\$415,089	\$422,297	\$429,333	\$436,594
Annual Change	\$3,398	\$3,774	\$10,688	\$60,000	\$7,703	\$7,386	\$7,209	\$7,035	\$7,261
% Change	1.05%	1.16%	3.25%	17.65%	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Cable TV</b>	\$90,029	\$98,883	\$348,000	\$598,000	\$613,354	\$628,169	\$642,715	\$656,992	\$671,807
Annual Change	\$12,587	\$8,854	\$249,117	\$250,000	\$15,354	\$14,815	\$14,546	\$14,277	\$14,815
% Change	16.25%	9.83%	251.93%	71.84%	2.57%	2.42%	2.32%	2.22%	2.26%
<b>Storm Drainage</b>	\$145,749	\$158,956	\$177,000	\$182,310	\$187,779	\$193,413	\$199,215	\$205,192	\$211,347
Annual Change	\$145,749	\$13,207	\$18,044	\$5,310	\$5,469	\$5,633	\$5,802	\$5,976	\$6,156
% Change	0.00%	9.06%	11.35%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Total Revenue</b>	\$3,048,054	\$3,193,261	\$3,634,660	\$3,924,453	\$4,018,078	\$4,109,768	\$4,200,755	\$4,291,055	\$4,384,321
Annual Change	\$473,963	\$145,207	\$441,399	\$289,793	\$93,625	\$91,690	\$90,987	\$90,300	\$93,266
% Change	18.41%	4.76%	13.82%	7.97%	2.39%	2.28%	2.21%	2.15%	2.17%





## **Public Utility Contract Payments /Franchise Fees**

The City has entered into agreements with many of the public utilities that provide services to our citizens. Agreements have been reached with Seattle City Light, Seattle Public Utilities (Water and Sewer), Shoreline Water District, and Ronald Wastewater District. With the exception of Seattle City Light, these utilities pay a contract fee to the City in an amount equal to six-percent of their revenues. Currently Seattle City Light pays six-percent of the “power” portion of the electric revenues. The power portion of electric revenues is approximately 65% of the total electric revenues, as the remaining 35% is linked to the cost of distribution of electricity.

The total projected 2008 revenue from contract payments is \$3,077,663, which equates to 10.3% of the total General Fund operating revenues. This is an increase of \$277,068 or 9.89% from projected 2007 revenue.

Electricity contract payments from Seattle City Light (SCL) are expected to grow by \$240,000 or 24% as the utility will begin to pay a 3% contract payment on “distribution” revenues effective April 1, 2008. Currently SCL pays the City an amount equal to 6% of the value of the portion of the rate related to the cost of the electricity or “power”. The rate will go to 6% on January 1, 2009. The city is projected to collect an additional \$550,000 annually from this increased contract payment beginning in 2009. This change was also enacted by the City Council to address the City’s projected budget gaps starting in 2008. For the period of 2010 through 2013 we assume modest annual growth projected between 1.67% and 1.81%.

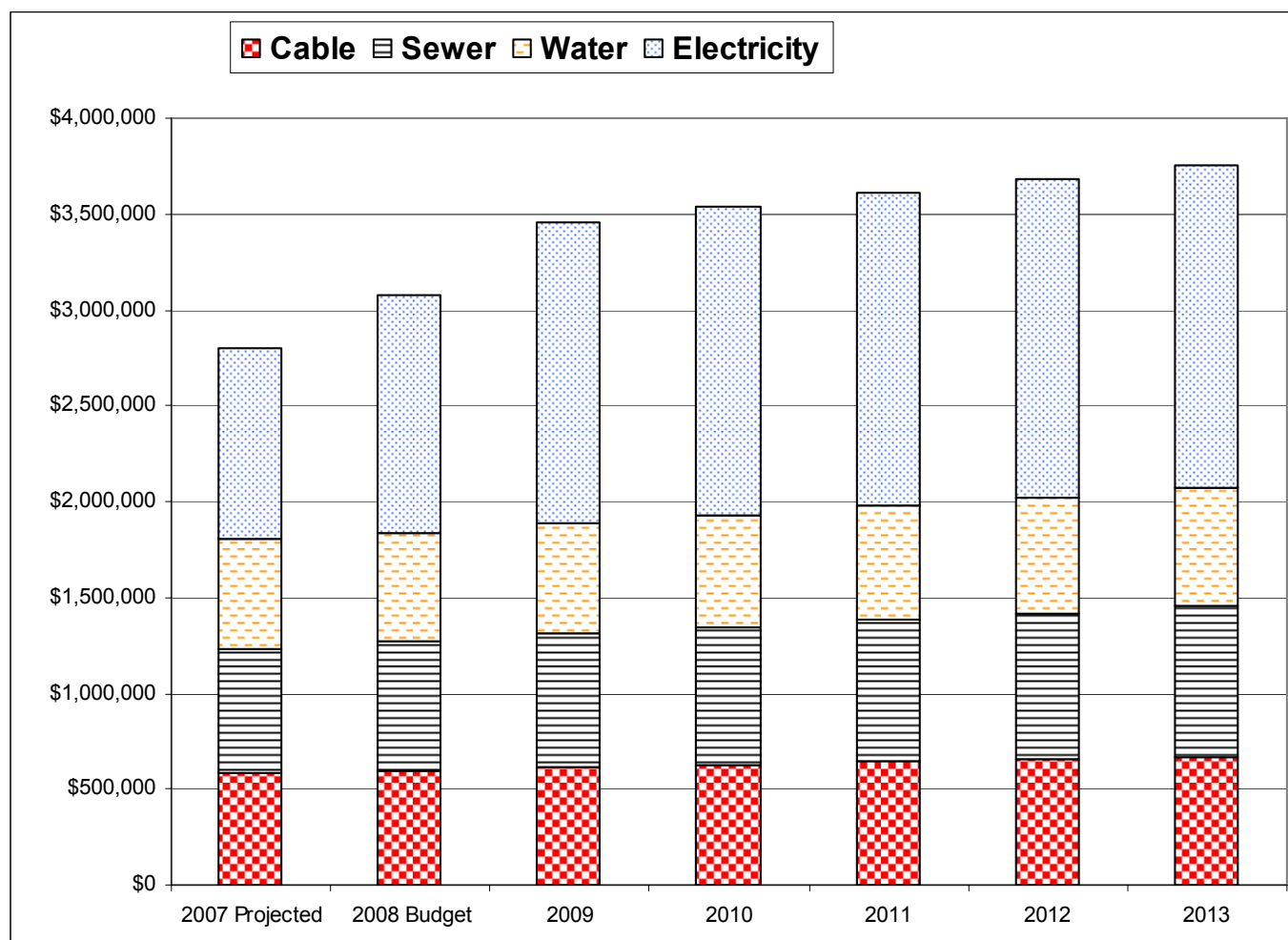
Projected sewer contract payments are \$675,263 for 2008. This is based on the City’s agreement with the Ronald Wastewater District. In the future the annual growth rate is projected at 3%.

Revenues from water contract payments for 2008 are expected to be \$565,000, equal to 2007 projections. Although 2006 collections totaled \$663,417, a portion of these revenues were actually 2005 activity, and therefore resulted in 2006 revenues being higher than normal. For the period of 2009 through 2013 modest annual growth is projected between 1.67% and 1.93%.

The cable television franchise fee is set at a rate equal to five-percent of gross cable service revenues. 2006 collections were \$535,502. Estimated revenue for 2007 is \$580,000. Projected revenues for 2008 total \$597,400, an increase of 3%. For the period 2009 through 2013 we are anticipating modest annual growth of between: 2.22% to 2.57%.

## Public Utility Contract Payments/Franchise Fee Charts

	2005 Actual	2006 Actuals	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
<b>Cable TV</b>	\$486,924	\$535,502	\$580,000	\$597,400	\$612,739	\$627,539	\$642,070	\$656,333	\$671,133
Annual Increase		\$48,578	\$44,498	\$17,400	\$15,339	\$14,800	\$14,531	\$14,263	\$14,800
% Increase		9.98%	8.31%	3.00%	2.57%	2.42%	2.32%	2.22%	2.25%
<b>Sewer</b>	\$621,000	\$640,000	\$655,595	\$675,263	\$695,521	\$716,386	\$737,878	\$760,014	\$782,815
Annual Increase		\$19,000	\$15,595	\$19,668	\$20,258	\$20,865	\$21,492	\$22,136	\$22,801
% Increase		3.06%	2.44%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Water</b>	\$610,943	\$663,417	\$565,000	\$565,000	\$575,880	\$586,313	\$596,495	\$606,433	\$616,689
Annual Increase		\$52,474	-\$98,417	\$0	\$10,880	\$10,433	\$10,182	\$9,938	\$10,256
% Increase		8.59%	(14.83%)	0.00%	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Electricity</b>	\$1,032,548	\$1,032,436	\$1,000,000	\$1,240,000	\$1,574,800	\$1,603,329	\$1,631,174	\$1,658,349	\$1,686,396
Annual Increase		-\$112	-\$32,436	\$240,000	\$334,800	\$28,529	\$27,845	\$27,175	\$28,047
% Increase		(0.01%)	(3.14%)	24.00%	27.00%	1.81%	1.74%	1.67%	1.69%
<b>Total Utility Contract Payment</b>	\$2,751,415	\$2,871,355	\$2,800,595	\$3,077,663	\$3,458,940	\$3,533,567	\$3,607,617	\$3,681,129	\$3,757,033
Annual Change		\$119,940	-\$70,760	\$277,068	\$381,277	\$74,627	\$74,050	\$73,512	\$75,904
% Change		4.36%	-2.46%	9.89%	12.39%	2.16%	2.10%	2.04%	2.06%



## Recreation Fees

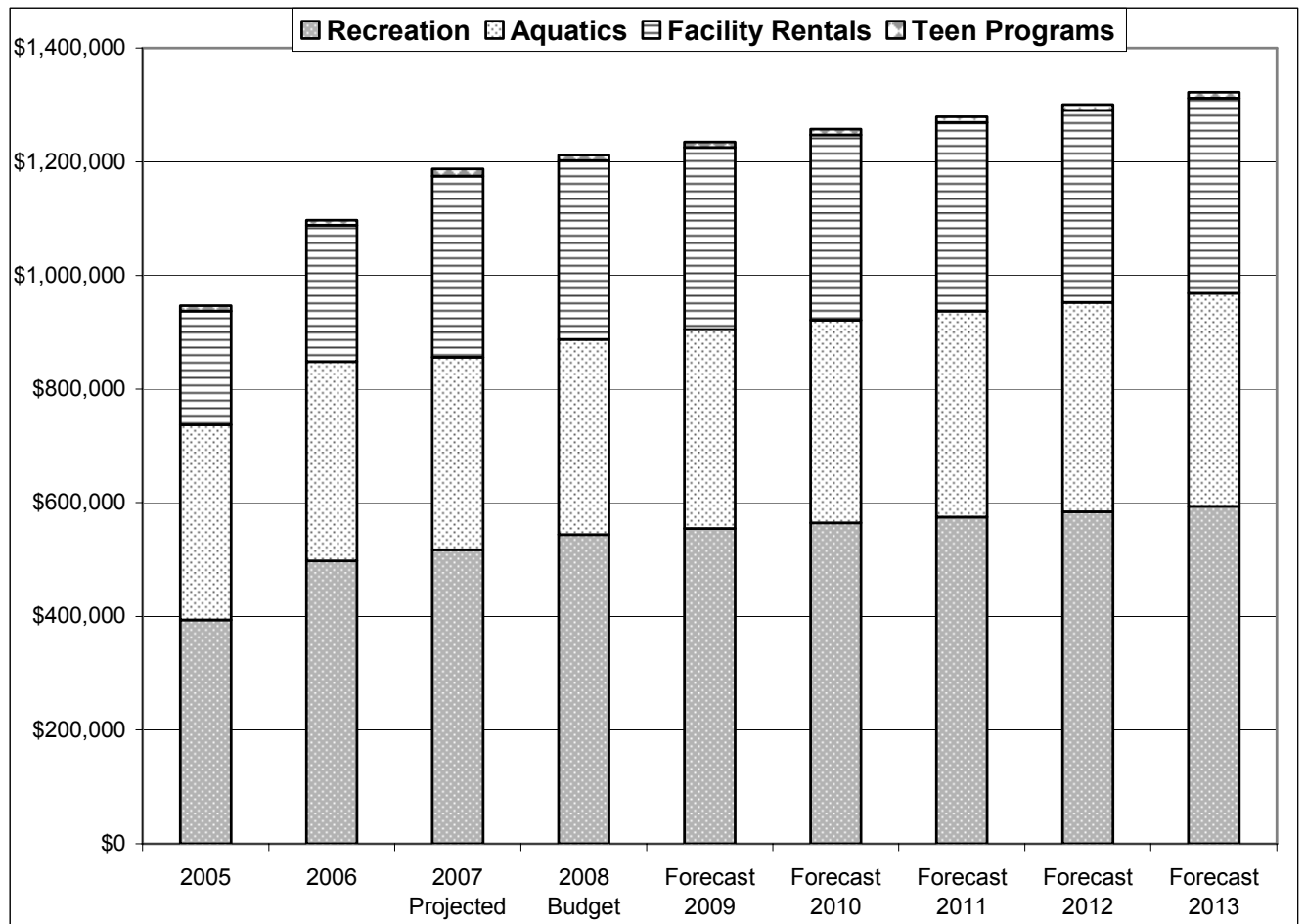
Parks and recreation programs offered by the City are partially supported through user fees. In 2000, parks and recreation fee schedules were adjusted for the first time since incorporation. These fee revisions were based upon the annual update of the City's overhead allocation plan, user fee reviews and a thorough review of the parks, recreation, and teen program fee structures. The fee schedule update was intended to establish a balanced fee approach while retaining market competitiveness with the City's surrounding jurisdictions. Fees continue to be reviewed on an annual basis. The 2005 budget included several fee adjustments and the establishment of a resident discount. In 2006 fees were adjusted for inflation and due to capital improvements to some of our athletic field rentals, some field rental rates increased significantly to help cover the costs of the improvements. In 2008 the fee schedule will include inflationary increases and some other adjustments to more adequately cover increased costs.

Over the past several years the City of Shoreline's recreation and aquatics programs saw significant revenue increases due to the popularity of its programs and to the extensive array of programming offered. As a result, in 2004 revenue increased by \$80,842 or 11% over the previous year, in 2005 the increase was \$123,263 or a 46% increase and in 2006 it increased by \$103,905 or 26%. For 2007 the revenue increase is much more modest just \$19,695 or 4%. The flattening of the revenue growth trend is due to the fact that many of our parks programs are running at maximum capacity with very little or no room for expansion.

Projected 2008 revenue from parks and recreation fees is \$1,211,496 or 4.2% of the total General Fund operating revenues. This is 2.06% more than the 2007 projected revenue of \$1,187,060. Projected revenue for 2008 is based upon the current level of activity and participation in parks programs that is occurring in 2007. During 2008, revenues from the general recreation activities are projected to increase by \$26,600 or 5.14%. Aquatics revenues are expected to increase just slightly by \$4,811 or 1.42% as this program is currently running at full capacity. Revenues from facility rentals are expected to fall slightly by \$4,460 or 1.4%. Projected 2008 revenue from teen activities is down by \$2,515 or 20.79%. Overall, recreation fee revenue is projected to grow by 1.93% in 2009, 1.81% in 2010 and 1.74% for years 2011, 1.67% in 2012 and 1.69% in 2013. These increases represent 75% of the projected increase in the consumer price index.

## Recreation Fee Charts

	2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
<b>Recreation</b>	\$393,900	\$497,805	\$517,500	\$544,100	\$554,601	\$564,639	\$574,464	\$584,058	\$593,928
Annual Increase		\$103,905	\$19,695	\$26,600	\$10,501	\$10,038	\$9,825	\$9,594	\$9,870
% Increase		26.38%	3.96%	5.14%	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Aquatics</b>	\$342,890	\$350,414	\$338,700	\$343,511	\$350,141	\$356,478	\$362,681	\$368,738	\$374,969
Annual Increase		\$7,524	-\$11,714	\$4,811	\$6,630	\$6,337	\$6,203	\$6,057	\$6,231
% Increase		2.19%	(3.34%)	1.42%	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Facility Rentals</b>	\$200,257	\$240,027	\$318,760	\$314,300	\$320,366	\$326,165	\$331,840	\$337,382	\$343,083
Annual Increase		\$39,770	\$78,733	-\$4,460	\$6,066	\$5,799	\$5,675	\$5,542	\$5,701
% Increase		19.86%	32.80%	(1.40%)	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Teen</b>	\$9,949	\$8,748	\$12,100	\$9,585	\$9,770	\$9,947	\$10,120	\$10,289	\$10,463
Annual Increase		-\$1,201	\$3,352	-\$2,515	\$185	\$177	\$173	\$169	\$174
% Increase		(12.07%)	38.32%	(20.79%)	1.93%	1.81%	1.74%	1.67%	1.69%
<b>Total Recreation Fee:</b>	<b>\$946,996</b>	<b>\$1,096,994</b>	<b>\$1,187,060</b>	<b>\$1,211,496</b>	<b>\$1,234,878</b>	<b>\$1,257,229</b>	<b>\$1,279,105</b>	<b>\$1,300,467</b>	<b>\$1,322,443</b>
Annual Change		\$149,998	\$90,066	\$24,436	\$23,382	\$22,351	\$21,876	\$21,362	\$21,976
% Change		15.84%	8.21%	2.06%	1.93%	1.81%	1.74%	1.67%	1.69%



## Criminal Justice Funding

There are two sources of dedicated funding for local criminal justice programs: an optional County sales tax of 0.1% and State criminal justice funding. The State funding, prior to 2000, consisted of a combination of Motor Vehicle Excise Tax (MVET) and State General Fund dollars. Due to the repeal of the MVET by the State legislature, the MVET portion was eliminated, subsequently; the only state funding anticipated is from the State's General Fund.

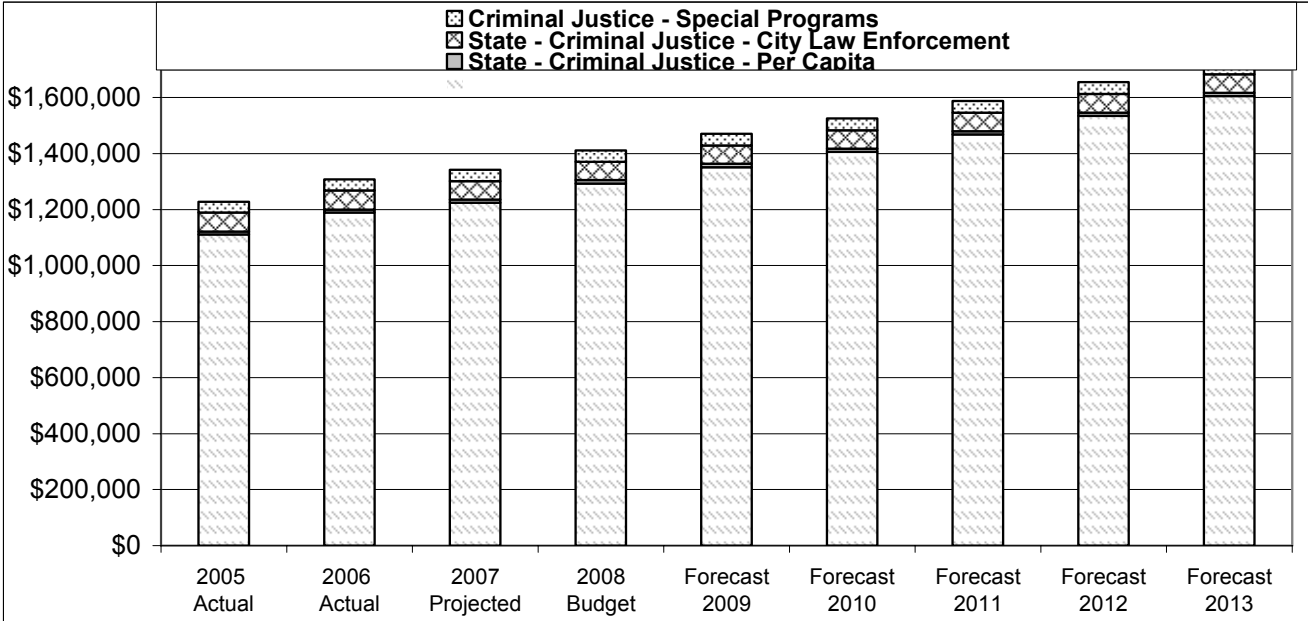
The projected 2008 revenue for Criminal Justice is \$1,411,903 or 5.0% of the total General Fund operating revenues. This represents an increase of \$70,434, 5.25% more than 2007 projected collections. The largest revenue source in this category is the Criminal Justice Retail Sales tax, which is projected to increase by 5.6% over 2006 collections. Taxable sales continue to increase in King County. This tax is collected at the county level and distributed to the cities on a per capita basis. As the Puget Sound area continues to have positive economic growth this revenue sources is expected to grow by 3.7% to 4.3 % annually.

The remainder of this category is made up of special revenue received from the State of Washington. These revenues increase only slightly each year. During the 2003 legislative session, three of the special programs were combined into one overall program and the funding level was reduced. We do not expect the level of funding to increase significantly over the next few years.

### *Criminal Justice Funding Charts*

	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Projected</b>	<b>2008 Budget</b>	<b>Forecast 2009</b>	<b>Forecast 2010</b>	<b>Forecast 2011</b>	<b>Forecast 2012</b>	<b>Forecast 2013</b>
Retail Sales - Criminal Justice	\$1,111,985	\$1,189,798	\$1,224,500	\$1,293,050	\$1,351,756	\$1,406,222	\$1,468,535	\$1,535,009	\$1,606,018
State - Criminal Justice - Per Capita	\$9,763	\$10,004	\$11,663	\$12,234	\$11,760	\$11,254	\$11,282	\$11,310	\$11,338
State - Criminal Justice - City Law Enforcement	\$67,465	\$68,259	\$65,155	\$66,100	\$66,100	\$66,100	\$66,100	\$66,100	\$66,100
Criminal Justice - Special Programs	\$38,927	\$39,497	\$40,151	\$40,519	\$40,917	\$41,658	\$42,382	\$43,090	\$43,818
<b>Total Criminal Justice</b>	<b>\$1,228,140</b>	<b>\$1,307,558</b>	<b>\$1,341,469</b>	<b>\$1,411,903</b>	<b>\$1,470,534</b>	<b>\$1,525,234</b>	<b>\$1,588,300</b>	<b>\$1,655,509</b>	<b>\$1,727,275</b>
Annual Change		\$79,418	\$33,911	\$70,434	\$58,631	\$54,700	\$63,066	\$67,210	\$71,766
% Change		6.5%	2.6%	5.3%	4.2%	3.7%	4.1%	4.2%	4.3%

*Criminal Justice Funding Charts continued*



**Grants**

In 2008, the General Fund is projected to receive \$303,535 in grant funding from a variety of sources to support health and human services programs, traffic enforcement, recycling programs, and recreation programs. The City is projecting to receive \$574,024 in grants during 2007. Typically, the largest grants received in the General Fund are for the Community Development Block Grant (CDBG) which funds various human services.

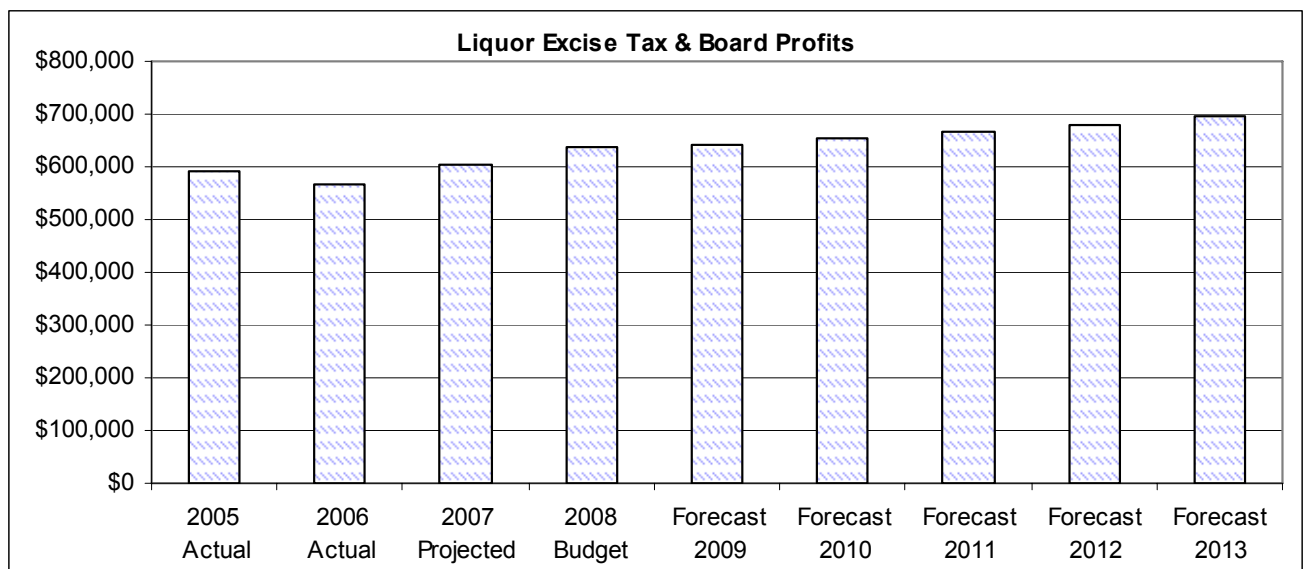
## Liquor Excise Tax & Board Profits

The City receives a portion of the liquor excise tax receipts collected by the State of Washington. The City also receives a portion of the profits of the State Liquor Board. 2007 projected revenue is less than expected because the State Legislature increased appropriations to the Liquor Control Board for a number of new initiatives and programs. These ventures are all intended to increase profits in the future by increasing revenues or decreasing costs. Their short term effect, however, was to reduce profits for distribution in calendar years 2005, 2006 and 2007.

The liquor excise tax and board profit revenues are distributed on a per capita basis. The projected 2008 revenue from these two sources is \$639,109, which is an increase of \$36,318 or 6.02% from 2007 projected revenues. This projection is based upon the estimated per capita rates that have been provided by Municipal Research Services Center. The forecast for future years is based on conservative growth of 0.43% to 2.07% annually.

### Liquor Tax Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$589,856	\$565,770	\$602,791	\$639,109	\$641,841	\$655,103	\$668,146	\$680,975	\$694,224
Annual Change	(\$24,086)	\$37,021	\$36,318	\$2,732	\$13,261	\$13,043	\$12,829	\$13,248
% Increase	-4.08%	6.54%	6.02%	0.43%	2.07%	1.99%	1.92%	1.95%



## Development Permit Fees

Fees are charged for a variety of development permits obtained through the City's Planning and Development Services Department. These include building, structure, plumbing, electrical, and mechanical permits; land use permits; permit inspection fees; plan check fees; and fees for environmental reviews. In 2008, revenues are projected to be \$1,392,100. This is a decrease of \$50,734 or 3.52% from 2007 projected revenues. As the housing market is projected to slow, the City has conservatively projected that permit revenues may decline over the next few years.

Building permit revenue, and the associated plan check revenue, is a significant portion of the development permit revenue. The following is information on the number of building permits and the valuation of the improvements that have been issued for residential, commercial and multi-family for 2001 through August 2007:

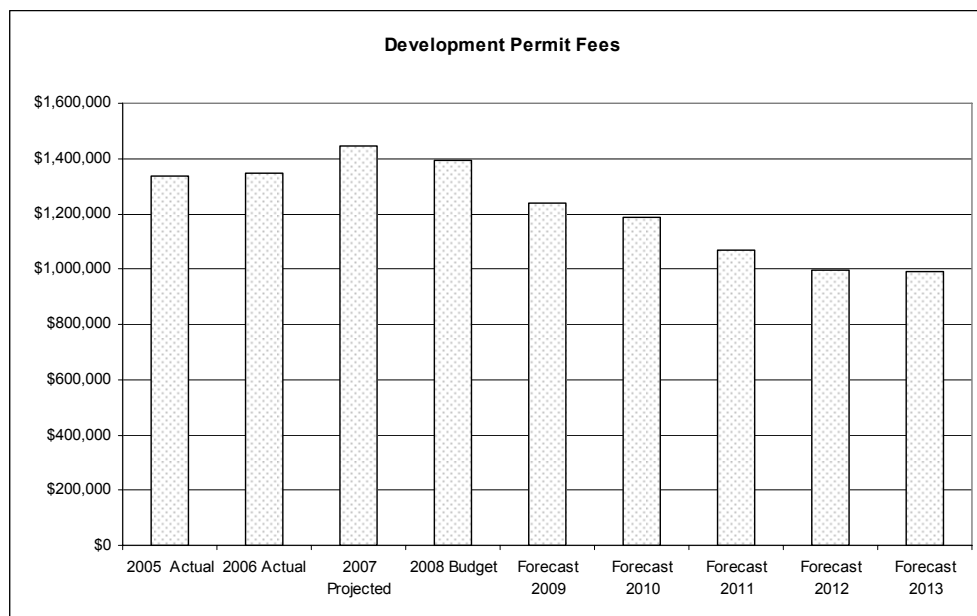
### City of Shoreline Residential and Commercial Building Permits

	Residential				Commercial				Multi-Family			
	New		Add/Remodel		New		Add/Remodel		New		Add/Remodel	
	#	Valuation	#	Valuation	#	Valuation	#	Valuation	#	Valuation	#	Valuation
2007 (1)	52	15,241,014	140	5,692,961	7	11,028,121	41	3,264,134	5	38,987,787	7	335,000
2006	60	17,523,561	201	9,077,307	10	15,394,780	33	2,878,823	18	11,284,286	4	112,294
2005	64	18,632,605	190	9,106,623	12	19,499,583	63	11,662,368	19	14,646,526	16	372,975
2004	57	7,990,568	179	6,502,577	9	12,831,853	54	4,019,805	7	8,343,302	2	98,600
2003	77	13,952,978	204	6,670,855	8	5,747,717	56	7,517,594	6	3,804,853	6	412,191
2002	75	13,139,618	179	6,966,343	7	7,202,078	45	3,697,389	16	6,679,036	9	765,004
2001	71	14,872,024	161	6,682,787	4	369,600	40	5,473,349	4	1,801,968	4	163,400

(1) Through August 2007

### Development Permit Fee Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$1,337,454	\$1,347,050	\$1,442,834	\$1,392,100	\$1,240,361	\$1,185,360	\$1,067,891	\$994,749	\$990,883
Annual Change	\$9,596	\$95,784	(\$50,734)	(\$151,739)	(\$55,001)	(\$117,469)	(\$73,142)	(\$3,866)
% Change	0.72%	7.11%	-3.52%	-10.90%	-4.43%	-9.91%	-6.85%	-0.39%





## **Street Fund Revenues**

In the past, the major revenue sources for the maintenance of the City's streets were motor vehicle fuel tax and county vehicle license fees. These sources alone, however, were not sufficient to fully fund the street maintenance needs and as a result, the General Fund subsidized the City's street maintenance programs. In 2002 this subsidy was \$1,420,529. In November of 2002, Washington state voters approved Initiative 776 (I-776). This initiative repealed the local vehicle license fee that had been collected by King County and distributed to local cities. This resulted in a loss of nearly \$485,000 or 34.6% of the Street Fund's 2003 operating revenues. In response to this loss, non-street operating expenditure reductions were made totaling \$184,000 and capital expenditures were reduced by \$300,000, in order to increase the General Fund subsidy for street operations. The total subsidy was \$1,465,764 in 2004, \$1,411,690 in 2005, \$1,565,131 in 2006, \$1,400,121 projected for 2007 and \$1,446,006 in 2008. The decrease in 2007 is a result of reductions made in expenditures related to street sweeping as the City begins to provide this service in-house versus a contract service.

### **Fuel Tax**

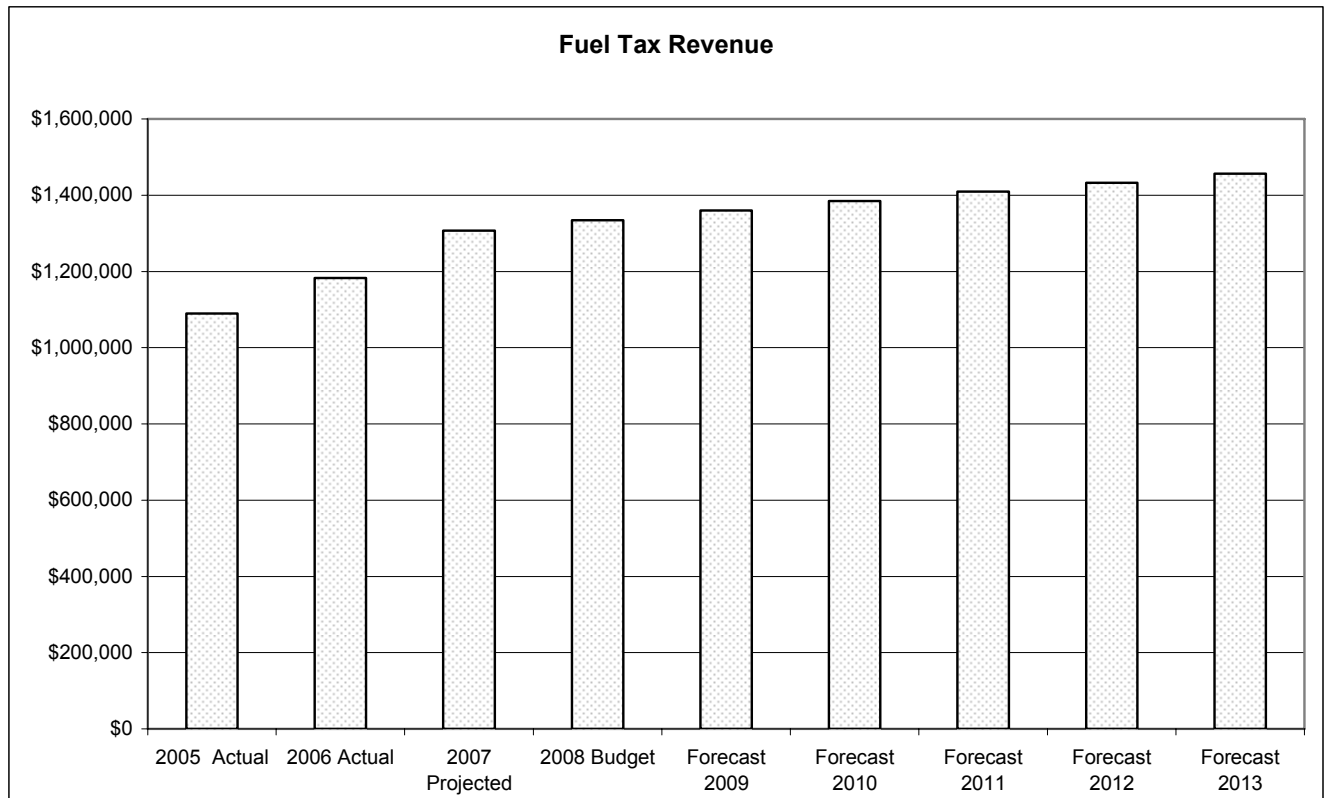
State collected gasoline and diesel fuel tax is shared with cities and towns on a per capita basis. This revenue is to be used for street and arterial street repairs and maintenance. Projected fuel tax revenue for 2007 is \$1,291,973. This is an increase from 2006 of \$206,059. In 2005 the State Legislature enacted increased a fuel tax increase with a portion of the increase dedicated to local road maintenance. This is the primary reason for the increase in revenues.

The projected revenue for 2008 shows a much more modest increase of just \$46,305 or 3.6%. The tax is a flat amount per gallon sold. Since receipts in this category are dependent on consumption, and not price, it is anticipated that significant increase in gas prices may decrease the amount of fuel sold. Due to the unpredictability of fuel prices we are projecting annual revenue increases from 1.67% to 1.93%.

In the past, approximately 68% of the revenue was required to be spent on street maintenance. This was deposited into the Street Fund. The remaining funds were restricted to construction, improvement and repair of arterials and city streets. This portion was deposited into the Arterial Street Fund and then transferred to the Roads Capital Fund to support the annual road surface maintenance project. The State Legislature eliminated the restrictions on the use of fuel tax revenues during the 2005 legislative session. The City will continue to deposit 56% of the original distribution into the City's Street Fund for ongoing street maintenance activities. The remaining 44% will be deposited directly into the Roads Capital Fund to support the annual road surface maintenance project.

### Fuel Tax Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$1,089,481	\$1,182,963	\$1,307,543	\$1,334,537	\$1,360,294	\$1,384,915	\$1,409,012	\$1,432,543	\$1,456,753
Annual Change	\$93,482	\$124,580	\$26,994	\$25,757	\$24,621	\$24,098	\$23,531	\$24,210
% Change	8.58%	10.53%	2.06%	1.93%	1.81%	1.74%	1.67%	1.69%

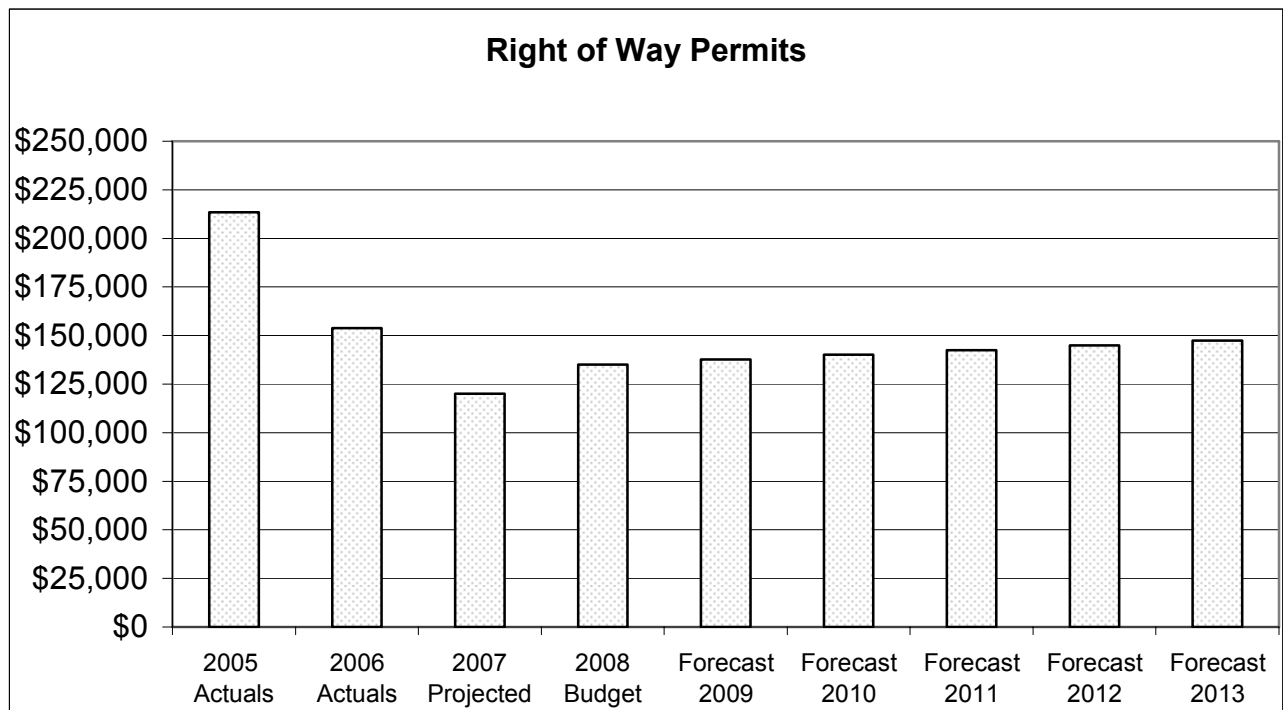


## Right-of-Way Permit Fees

Fees are charged for the use of the City's right-of-way. Prior to 2002, these revenues were reported with other development fee revenue. In 2002, all right-of-way activity was transferred to the City's Street Fund. Collections in 2002 totaled \$128,119; with \$114,814 in 2003; \$103,132 in 2004; \$213,514 in 2005; \$153,803 in 2006; and projected revenues of \$111,469 for 2007. This revenue source is affected by the level of construction activity occurring within the City. As history shows, collections can vary slightly from year to year based on the level of activity. 2008 revenue is expected to increase by only \$8,531 to \$120,000

### Right-of-Way Charts

2005 Actuals	2006 Actuals	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$213,514	\$153,803	\$120,000	\$135,000	\$137,600	\$140,092	\$142,525	\$144,900	\$147,350
Annual Change	(\$59,711)	(\$33,803)	\$15,000	\$2,600	\$2,493	\$2,433	\$2,374	\$2,451
% Change	(27.97%)	(21.98%)	12.50%	1.93%	1.81%	1.74%	1.67%	1.69%



## Surface Water Utility Revenues

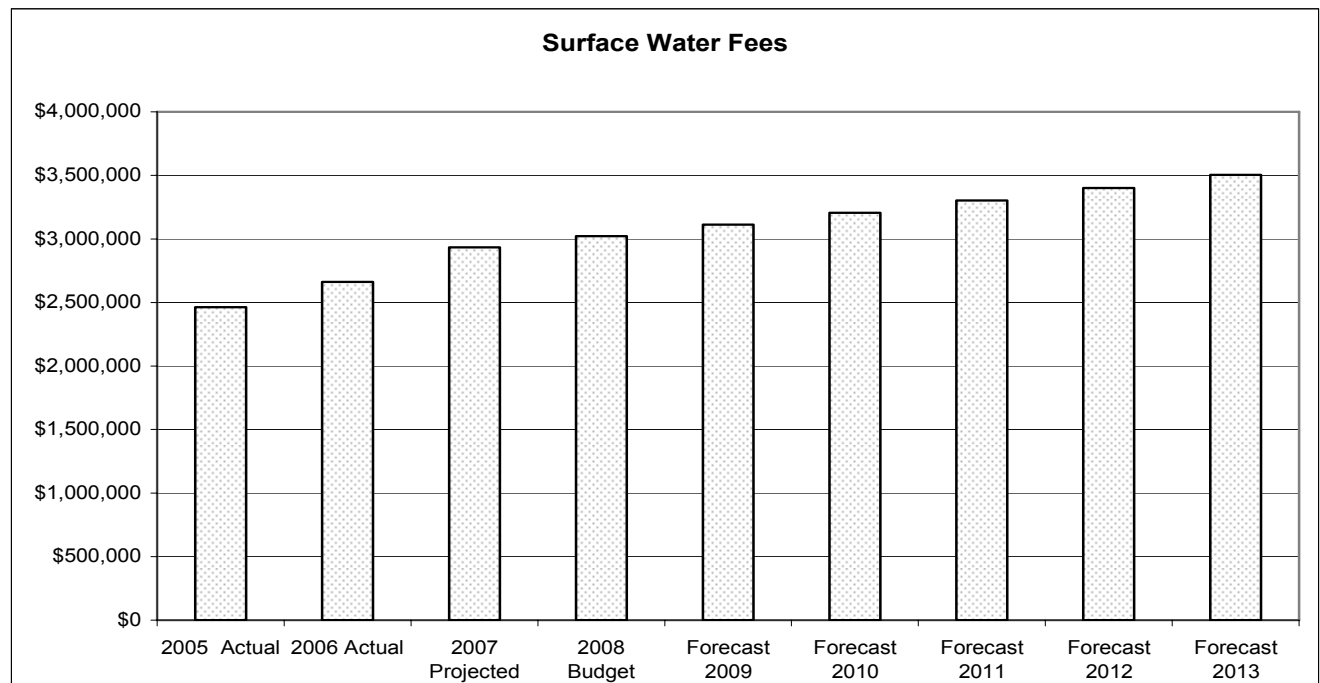
The 2008 budget accounts for the surface water utility operations in a Surface Water Utility Fund. This fund includes revenue from storm drainage utility fees and investment interest.

The City contracts with King County to collect the utility revenues via the annual property tax assessments. In 2005, the City Council adopted a Surface Water Master Plan. This plan includes operational needs and capital projects for the next twenty years to improve drainage, surface water facilities, and stream habitat within the City. This plan included a surface water utility fee structure that would support both the operational and capital needs of the utility. The 2008 annual rate for a single-family residence is estimated at \$124, a 3% increase from the 2007 rate. Multi-family and commercial users are charged at a rate that reflects the area of impervious surface. These rates will be increased by the same percentages as single-family residence rate.

Projected 2007 revenues are \$2,933,808. 2008 collections are expected to increase to \$3,021,822. In 2008 the City will complete a rate study to determine if the rate structure should be modified in the future to meet the long-term needs of the utility. Currently drainage fee revenue is projected to grow by 3% annually for years 2009 through 2013.

### Surface Water Utility Fund Revenue Charts

2005 Actual	2006 Actual	2007 Projected	2008 Budget	Forecast 2009	Forecast 2010	Forecast 2011	Forecast 2012	Forecast 2013
\$2,463,281	\$2,661,721	\$2,933,808	\$3,021,822	\$3,112,477	\$3,205,851	\$3,302,026	\$3,401,087	\$3,503,120
Annual Change	\$198,440	\$272,087	\$88,014	\$90,655	\$93,374	\$96,176	\$99,061	\$102,033
% Change	8.06%	10.22%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%



## Capital Improvement Fund Revenues

### Real Estate Excise Tax (REET)

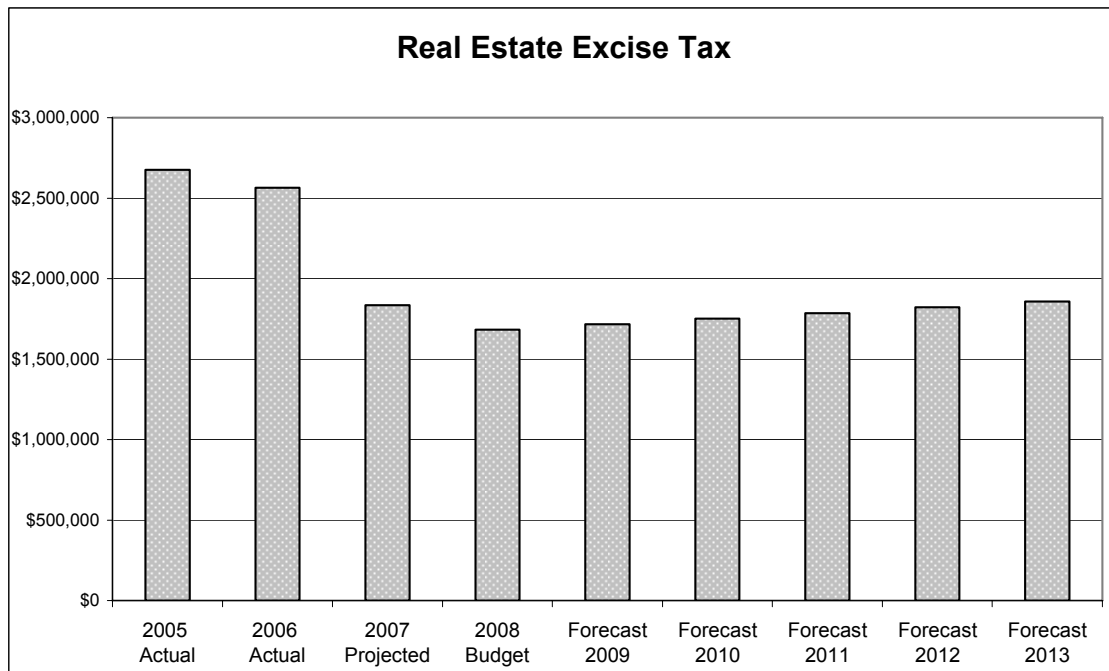
All real estate property sales in the county are taxed at a rate of 1.28%. A portion of these revenues, equal to a 0.5% tax rate, is distributed to the cities by King County on a monthly basis. The use of REET funds is restricted by State law. The first 0.25% of the REET tax rate must be spent on capital projects listed in the City's Comprehensive Plan. These projects could include local capital improvements, including streets, parks, pools, municipal buildings, etc. The second 0.25% of the REET tax rate must be spent on public works projects for planning, acquisition, construction, reconstruction, repair, replacement, or improvement of streets roads, highways, sidewalks, street lighting, etc.

In 2001, Shoreline received \$1,502,980 in real estate excise tax revenues. In 2002, the City received \$1,359,470, a 9.5% decrease. In 2003, collections equaled \$1,702,913 a 25% increase over the prior year. In 2004, the City received \$2,016,595, an 18.4% increase over prior year. In 2005 the City received \$2,675,632 a 32.68% increase over 2004. These large increases were due to unprecedented growth in the price of real estate and in the number of homes and commercial properties sold in Shoreline. However, real estate sales began to slow in 2006 and REET collections totaled \$2,565,362 down from 2005 by 4.12%. The number of real estate transactions has continued to fall during 2007, however, real estate values are continuing to increase. We are expecting REET revenue to decrease in 2007 by another \$731,362 or 28.51% from 2006 collections. 2008 revenues are projected to decrease by another \$151,000 or 8.23% to \$1,683,000. Projected revenue for 2009 of \$1,716,660 is still well above the average annual collection experience at \$1,425,348 (pre real estate boom). We are projecting that future revenues will grow by 2% annually based upon increased property values.

#### *Real Estate Excise Tax (REET) Charts*

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Projected</b>	<b>2008 Budget</b>	<b>Forecast 2009</b>	<b>Forecast 2010</b>	<b>Forecast 2011</b>	<b>Forecast 2012</b>	<b>Forecast 2013</b>
\$2,675,632	\$2,565,362	\$1,834,000	\$1,683,000	\$1,716,660	\$1,750,993	\$1,786,013	\$1,821,733	\$1,858,168
Change	(\$110,270)	(\$731,362)	(\$151,000)	\$33,660	\$34,333	\$35,020	\$35,720	\$36,435
% Change	-4.12%	-28.51%	-8.23%	2.00%	2.00%	2.00%	2.00%	2.00%

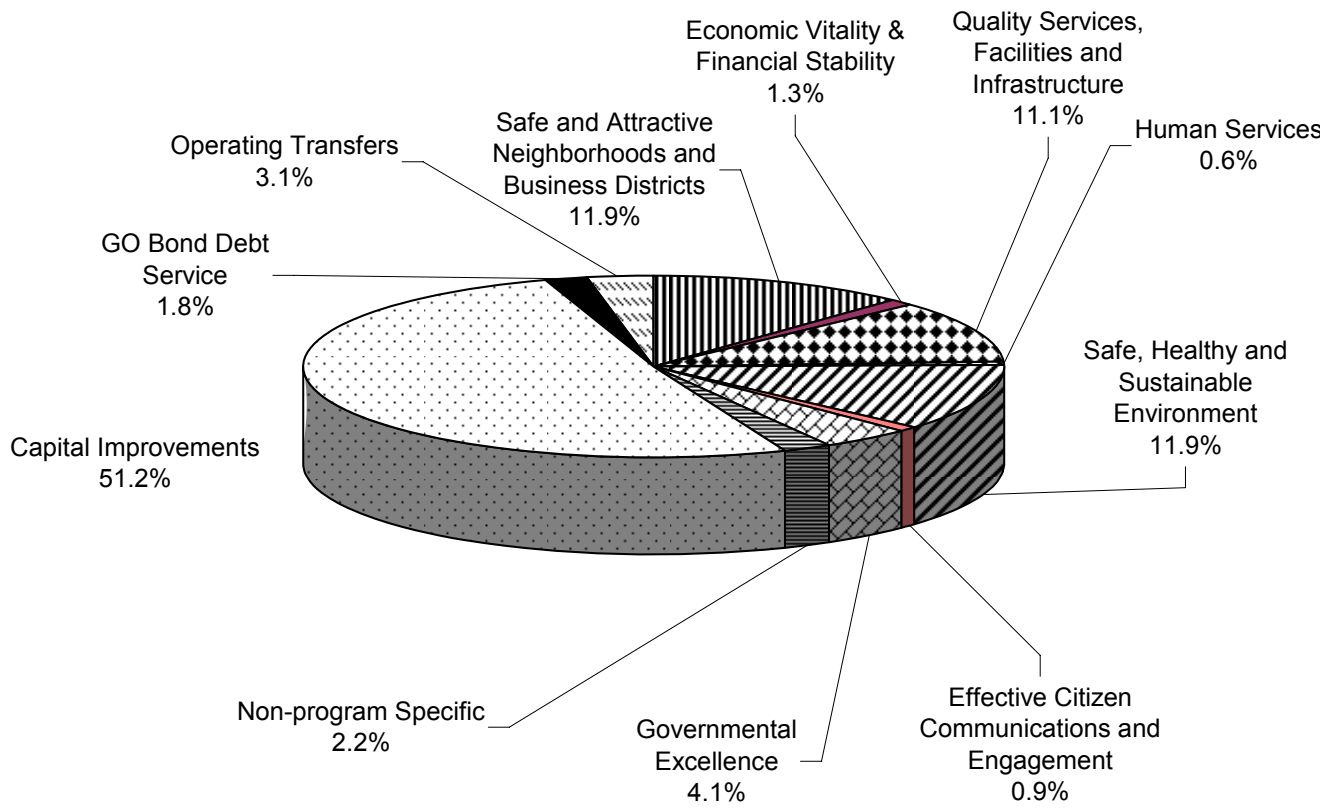
*Real Estate Excise Tax (REET) Charts continued*



**Capital Grants**

In 2008, Shoreline is projected to receive \$17.3 in grant funding from federal, state and local sources to fund a variety of capital projects. The majority of these grants are related to the Aurora Avenue North Improvements – 165<sup>th</sup> to 205<sup>th</sup> project. Grants are applied for and received for specific capital improvements. The amount of capital grants received in any given year can vary greatly depending on the number of projects, their cost and the amount of grant funding available. For more details, see the Capital Improvement Plan section of this document.

## 2008 BUDGET DISTRIBUTED BY STRATEGIC OBJECTIVES



## 2008 Program Budget Summary

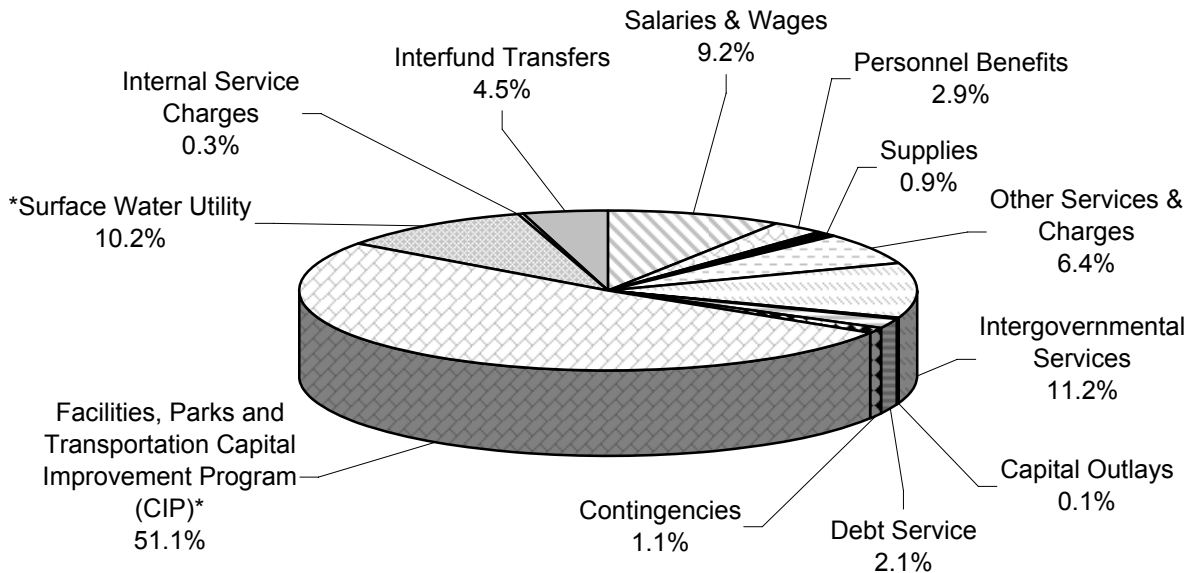
Program List	2008 Proposed Budget	
Aquatics	\$ 860,342	
Athletic Field Maintenance & Operations	281,036	
Code Enforcement	515,430	
General Recreation Programs	858,148	
Jail	1,300,000	
Neighborhoods	162,503	
Parks Administration	473,853	
Police Community Storefronts	281,795	
Police Investigations Crime Analysis	570,632	
Police Patrol	4,051,057	
Prosecuting Attorney	174,000	
Public Defender	167,029	
Police Support Services	1,760,609	
Environmental Services	225,792	
Right-of-Way Permit and Inspection Program	110,871	
Street Crime Investigations	564,502	
Street Operation	2,133,449	
Surface Water Utility	10,483,800	
Teen Recreation Programs	434,459	
Traffic Services	237,589	
Economic Development: Business Attraction and Retention	261,974	
Financial Planning and Accounting Services	903,608	
24 Hour Customer Response Team	163,386	
Building and Inspections Team	707,967	
Geographical Information Systems	261,596	
Information Technology Operations and Security Administration	1,001,086	
Legal Services	399,354	
Park and Opens Space Maintenance Program	1,112,945	
Parks Cultural Services Program	235,332	
Permit Services Team	757,984	
Planning - Long Range Team	449,043	
Planning and Development Operations Support Team	274,845	
Police Administration	895,007	
Police Traffic Enforcement	726,430	
Public Facility & Vehicle Maintenance & Operations	910,539	
Public Records & City Council Meeting Management	417,700	
Public Works Administration	304,496	
Purchasing Services	220,236	
Recreation Facility Rental Program	30,858	
City Council	176,974	
Current Planning Team	442,164	
Grant Research & Development	19,354	
Information Technology Strategic Plan Implementation	286,158	
City Manager's Office	725,585	
Emergency Management Planning	156,921	
Human Services: Support for Social Agencies	558,096	
Intergovernmental Participation	108,974	
Intergovernmental Relations	214,520	
School Resource Officer Program	139,052	
Sister City Relations	6,000	
Communications	256,623	
Employee Recruitment, Compensation Administration & Organizational Development	423,656	
Sub-Total Program Expenditures	\$ 39,195,359	
<b>Non-Program Expenditures</b>		
City-Wide:		
Contingencies	914,931	
Supplies, Equipment, Election & Liability Insurance	778,208	
Code Abatement	100,000	
Asset Seizure	21,500	
Equipment Replacement	166,750	
Unemployment	10,000	
Highland Plaza and Highland Park Center	50,000	
Sub-Total Non-Program Expenditures		2,041,392
<i>General Obligation Bond Debt Service</i>		1,662,475
<i>Operating Transfers (General Fund)</i>		2,941,048
<i>Capital Improvement Program</i>		48,087,956
<b>TOTAL 2008 BUDGET</b>		<u><u>\$93,928,230</u></u>



# Expenditure by Object Category

	2005	Actuals 2006	Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget
<b>Expenditures by Object Category</b>							
<i>Operations:</i>							
Salaries & Wages	\$ 7,103,194	\$ 7,410,149	\$ 8,253,757	\$ 8,066,551	\$ 8,631,084	\$ 377,327	
Personnel Benefits	1,859,480	2,052,607	2,489,425	2,432,151	2,710,052	220,627	
Supplies	875,973	816,313	793,050	787,157	860,361	67,311	
Other Services & Charges	5,163,179	5,419,309	6,353,706	6,391,965	5,987,424	(366,282)	
Intergovernmental Services	8,744,488	9,586,692	9,957,318	10,005,998	10,556,432	599,114	
Capital Outlays	153,234	117,330	239,856	379,043	138,850	(101,006)	
Debt Service	24,632	210,090	1,987,128	1,986,828	2,010,803	23,675	
Contingencies			506,647		1,041,041	534,394	
Subtotal Operations	\$ 23,924,180	\$ 25,612,490	\$ 30,580,887	\$ 30,049,693	\$ 31,936,047	\$ 1,355,160	
<i>Other Financing Uses:</i>							
*Facilities, Parks and Transportation Capital Impi	\$ 19,289,020	\$ 35,752,076	\$ 51,811,641	\$ 28,234,840	\$ 47,979,711	\$ (3,831,930)	
*Surface Water Utility	1,322,720	1,132,950	5,910,447	3,667,929	9,537,406	3,626,959	
Internal Service Charges	249,621	277,484	309,284	316,640	276,782	(32,502)	
Year End Adjustments & Depreciation Expense	(1,173,240)	(1,482,909)	-	-	-	-	
Interfund Transfers	8,996,559	6,097,661	3,615,570	11,152,146	4,198,284	582,714	
Subtotal Other Financing Uses	\$ 28,684,680	\$ 41,777,262	\$ 61,646,942	\$ 43,371,555	\$ 61,992,183	\$ 345,241	
<b>Total Expenditures &amp; Uses</b>	<b>\$ 52,608,860</b>	<b>\$ 67,389,752</b>	<b>\$ 92,227,829</b>	<b>\$ 73,421,248</b>	<b>\$ 93,928,230</b>	<b>\$ 1,700,401</b>	

\*These category includes salaries and benefits for City staff. In 2008, these total \$ 1,989,969



## Ending Fund Balances

The following table and graph illustrate the City's ending fund balances between 2002 and 2005. The fund balances are segregated into three major components: unreserved/undesignated, reserved, and designated.

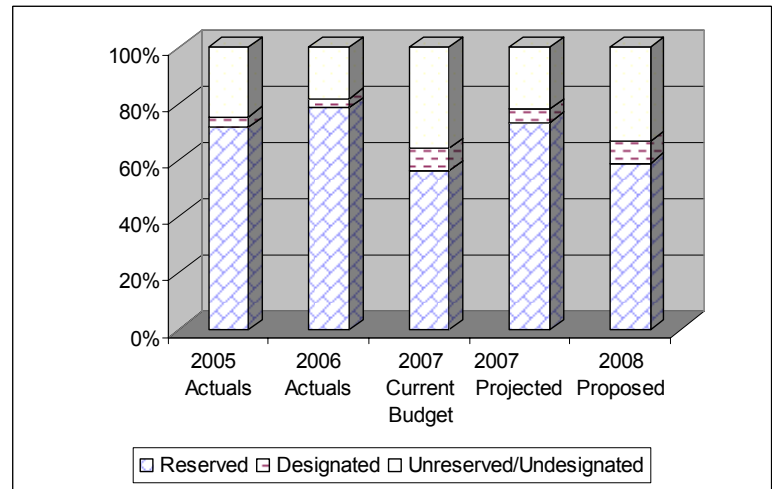
	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed
<b>Reserved:</b>					
General Capital Fund	12,100,573	23,816,814	4,510,160	15,012,013	3,348,586
City Facility -Major Maintenance Fund	160,723	189,073	123,972	117,045	112,897
Roads Capital Fund	13,091,444	10,696,882	5,383,377	5,626,702	4,680,961
Street Fund	778,568	1,080,969	138,219	878,591	773,026
Arterial Street Fund	58,918	-	-	-	-
2006 General Obligation Bond Fund	-	10,000	163,772	174,370	291,895
Surface Water Utility Fund	8,532,461	11,875,585	3,880,055	11,535,023	7,009,608
<b>Subtotal Reserved</b>	<b>34,722,687</b>	<b>47,669,323</b>	<b>14,199,555</b>	<b>33,343,744</b>	<b>16,216,973</b>
<b>Designated:</b>					
Equipment Replacement Fund	1,251,262	1,396,278	1,569,218	1,597,128	1,739,362
Vehicle Maintenance & Operations	47,572	53,586	52,134	61,159	61,159
Unemployment Fund	69,958	62,673	72,654	64,823	62,823
Code Abatement Fund	118,916	151,199	68,595	151,256	138,756
Asset Seizure Fund	21,722	18,243	25,558	40,464	40,464
Public Art Fund	278,867	240,253	238,518	218,397	53,397
<b>Subtotal Designated</b>	<b>1,788,297</b>	<b>1,922,232</b>	<b>2,026,677</b>	<b>2,133,227</b>	<b>2,095,961</b>
<b>Unreserved/Undesignated:</b>					
General Fund	9,685,010	8,642,165	6,840,469	3,641,770	2,836,770
General Reserve Fund	2,160,346	2,274,862	2,198,735	-	-
Revenue Stabilization Fund	-	-	-	6,246,115	6,342,115
<b>Subtotal Unreserved/Undesignated</b>	<b>11,845,356</b>	<b>10,917,027</b>	<b>9,039,204</b>	<b>9,887,885</b>	<b>9,178,885</b>
	<b>48,356,341</b>	<b>60,508,582</b>	<b>25,265,436</b>	<b>45,364,856</b>	<b>27,491,819</b>

### Unreserved/Undesignated Fund Balances

The unreserved/undesignated fund balance is the balance of net financial resources that are available for discretionary appropriations. The 2008 Proposed Budget estimates unreserved/undesignated fund balance of \$9,178,885 at the end of 2008.

### Reserved Ending Fund Balances

The second component of ending fund balance is those funds reserved for a specific purpose. These funds are not available for appropriation because they are legally restricted. These reserves primarily represent monies allocated for capital and specific maintenance purposes. The reserved fund balances are estimated to be \$16,216,973 at the end of 2008.



### Designated Ending Fund Balances

The third component of ending fund balances, totaling \$2,095,961 in 2008, is those moneys that have been earmarked for specific purposes (equipment replacement, unemployment, etc.). Although designated for specific purposes, there is the ability to appropriate some of these funds for other purposes since the original source of the funds was general revenues from the General Fund.

## Change in Ending Fund Balance 2008 Proposed Budget Compared to 2007 Projected

	<b>2007 Projected Ending Fund Balance</b>	<b>2008 Proposed Ending Fund Balance</b>	<b>Change in Fund Balance</b>	<b>% Change</b>
General Fund	\$ 3,641,770	\$ 2,836,770	\$ (805,000)	-22%
Street Fund	878,591	773,026	(105,565)	-12%
Revenue Stabilization Fund	6,246,115	6,342,115	96,000	2%
Code Abatement Fund	151,256	138,756	(12,500)	-8%
Asset Seizure Fund	40,464	40,464	-	0%
Public Art Fund	218,397	53,397	(165,000)	-76%
General Obligation Bond Fund	174,370	291,895	117,525	67%
General Capital Fund	15,012,013	3,348,586	(11,663,427)	-78%
City Facility -Major Maintenance Fund	117,045	112,897	(4,148)	-4%
Roads Capital Fund	5,626,702	4,680,961	(945,741)	-17%
Surface Water Utility Fund	11,535,023	7,009,608	(4,525,415)	-39%
Vehicle Operations Fund	61,159	61,159	-	0%
Equipment Replacement Fund	1,597,128	1,739,362	142,234	9%
Unemployment Fund	64,823	62,823	(2,000)	-3%
	<b>\$ 45,364,856</b>	<b>\$ 27,491,819</b>	<b>\$(17,873,037)</b>	<b>-39%</b>

### Explanation of Changes in Fund Balance Greater Than 10%

General Fund - The 2008 proposed ending fund balance is \$805,000 less than the projected 2007 ending fund balance. Available fund balance is being used for the General Fund contingency of \$550,000 and the Insurance Reserve of \$255,000.

Street Fund – The 2008 proposed ending balance is \$105,555 less than the projected 2007 ending fund balance. Since this fund has accumulated funds they will be used in 2008 to reduce the amount of General Fund subsidy.

Public Art Fund – The 2008 proposed ending balance is \$165,000 less than the projected 2007 ending balance. As capital projects have been constructed, funds have been accumulating in this fund. During 2008, several public arts projects will be developed.

General Obligation Bond Fund– The 2008 proposed ending balance is \$117,525 more than the projected 2007 ending balance. A small reserve is being created to offset any property tax delinquencies that may occur in future years, ensuring that the City will be able to meet its debt obligations.

General Capital Fund– The 2008 proposed ending balance is \$11,663,427 less than the projected 2007 ending balance. Accumulated funds will be used for the City Hall/Civic Center project and remaining bond proceeds will be used to complete the open space and park improvement projects that were included in the 2006 parks bond issue.

Roads Capital Fund – The 2008 proposed ending fund balance is \$945,741 less than the projected 2007 ending fund balance. Accumulated funds will be used for various transportation improvement projects.

Surface Water Utility Fund – The 2008 proposed ending fund balance is \$4,525,415 less than the projected 2007 ending fund balance. These funds will be used to complete numerous flood protection, water quality improvements and stream rehabilitation projects.

## Municipal Debt Capacity

There are four types of General Obligation Debt that the City is currently authorized to use for financing purposes. They each have statutory limitations and require approval by either the City Council or City voters.

1. General Purpose Voted Debt: As authorized by the Revised Code of Washington (RCW) 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% of the last State general election. The debt would be repaid from an increase to the City's existing property tax levy. An amount up to 2.5% of the City's assessed value can be levied or an estimated \$163,025,908 for 2007.
2. General Purpose Councilmanic Debt: The City Council may approve bond issues without voter approval up to 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, councilmanic debt was available for lease-purchase contracts only (RCW 35.43.200). This statutory authority can be used for any municipal purpose now, including using the entire 1.5% for bonds. Councilmanic debt must be approved by a majority of the City Council and must be repaid from existing operational revenue sources. In 2007, the City Council can levy up to \$97,815,545 or 1.5% of the City's estimated assessed value.

**The total General Purpose General Purpose Voted Debt and Councilmanic Debt cannot exceed 2.5% of the City's assessed value.**

Under RCW 39.36.030(4), the public may also vote to approve park facilities and utility bond issues, each of which is also limited to no more than 2.5% of the City's assessed valuation.

3. Parks and Open Space Debt: The City is authorized to issue debt and increase the property tax levy for acquiring or developing open space and park facilities. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% of the last State general election. Debt is repaid from the increased property tax levy. An amount up to 2.5% of the City's estimated assessed value can be levied or \$163,025,908 for 2007. In May of 2006, Shoreline voters approved a bond levy totaling \$18,795,000 for open space acquisition and parks improvements. The bond will be repaid over the next 15 years. The additional levy rate for 2007 was 28.5 cents per \$1,000 assessed valuation. The projected rate for 2008 is 26 cents per \$1,000 assessed valuation.
4. Utility Purpose Debt: The City is authorized to issue debt and increase the property tax levy for utility purposes if a utility is owned and controlled by the City. This requires a 60% vote of the City electorate and must have a voter turnout of at least 40% of the last State general election. Debt would be repaid from the increased

property tax levy. An amount up to 2.5% of the City's estimated assessed value can be levied \$163,025,908 for 2007.

**CITY OF SHORELINE TOTAL DEBT CAPACITY**

<b>Assessed Valuation:</b>		<b>\$ 6,521,036,323</b>			
	<b>General Purpose Debt</b>		<b>Parks &amp; Open Space Debt</b>	<b>Utility Purpose Debt</b>	<b>TOTAL DEBT CAPACITY</b>
Legal Limits	Councilmanic (Non-Voted)	Voted Debt (60% of Voters)	Voted Debt (60% of Voters)	Voted Debt (60% of Voters)	
1.50%	\$ 97,815,545				
2.50%		\$ 163,025,908	\$ 163,025,908	\$ 163,025,908	\$ 489,077,724
Debt Limit:	\$ 97,815,545	\$ 163,025,908	\$ 163,025,908	\$ 163,025,908	\$ 489,077,724
Outstanding Debt:	\$ -	\$ -	\$ -	\$ -	\$ -
Remaining Debt Capacity:	\$ 97,815,545	\$ 163,025,908	\$ 163,025,908	\$ 163,025,908	\$ 489,077,724

**Other Long Term Debt**

In addition to general obligation debt, the City can utilize a number of other long-term debt instruments, including special assessment bonds and loans from the State of Washington's Public Works Trust Fund. Special assessment bonds are used to finance public improvements that benefit a specified group of property owners, and are funded from the collection of special assessment payments from property owners. Loans from the Public Works Trust Fund (PWTF) can be used for pre-construction and construction activities for the repair, replacement, rehabilitation, reconstruction, or improvement of eligible public works systems to meet current standards for existing users, and may include reasonable growth as part of the project.

**Public Works Trust Fund Loan Debt**

The City currently has two PWTF Loans, both of which are being used to fund improvements to the City's drainage facilities. These loans are the obligation of the Surface Water Fund and are backed by the surface water fees collected from property owners and are not considered in the City's general obligation debt and are not subject to the limitation of indebtedness calculation.

**Ronald Bog Drainage Improvements** This public works trust fund loan was approved for a total of \$4,055,500 on 6/18/2001. To date, the City has drawn a total of \$3,852,725. The interest rate of the loan is 0.5%. This project is located in the Ronald Bog Basin whose boundaries are Stone Ave. N., N. 190<sup>th</sup> St., 15<sup>th</sup> Ave. N.E., and N.E. 167<sup>th</sup> St. Improvements will be made to the watercourse from the Ronald Bog outlet to

N. 167<sup>th</sup> Street along Corliss Avenue N. and near Corliss Place. A detention facility and wetland restoration are planned for Cromwell Park. A stormwater conveyance line was uilt along Serpentine Avenue (completed in 2004). These improvements will reduce the flooding of homes and roadways south of Ronald Bog, at N.E. 175<sup>th</sup> Street and 10<sup>th</sup> Ave. N.E., and west of 5<sup>th</sup> Ave. N.E./Serpentine Place.

**3rd Avenue N.W. Drainage Improvements** This public works trust fund loan was approved for a total of \$1,959,500 on 6/18/2001 with an interest rate of 0.5%. This project is located between 3<sup>rd</sup> and 6<sup>th</sup> Avenues N.W. from N.W. 176<sup>th</sup> Street to Richmond Beach Road. This project constructed drainage improvements to alleviate flooding impacts to approximately 20 homes. The existing North Pond facility was expanded to mitigate for the peak flows from the new conveyance system and prevent increased erosion in downstream Boeing Creek.

## Schedule of Long Term Debt

Fund	Fund Name	Type of Debt	Issue Date	Maturity Date	Total Amount Authorized	Interest Rate	Outstanding Debt 12/31/2007	Avg. Annual Debt Service
Fund 201	Unltd. Tax GO Bond Fund , 2006	General Purpose Voter Approved Bonds	12/13/2006	12/1/2021	\$ 18,795,000	3.55% - 4.09%	\$ 18,795,000	\$ 1,689,975
N/A		General Purpose Councilmanic Bonds	N/A					
N/A		Parks & Open Space Bonds	N/A					
N/A		Utility Purpose Bonds	N/A					
N/A		Special Assessment Bonds	N/A					
		Public Works Trust Fund Loans						
Fund 401	Surface Water Utility Fund	Ronald Bog Drainage Improvements	6/18/2001	7/1/2021	\$ 4,055,500	0.5%	\$ 2,971,661	\$ 212,261
Fund 401	Surface Water Utility Fund	3rd Avenue Drainage Improvements	6/18/2001	7/1/2021	\$ 1,959,500	0.5%	\$ 1,598,985	\$ 114,213
		Total Public Works Trust Fund Loans			\$ 6,015,000		\$ 4,570,646	\$ 326,474
		<b>Total Long Term Debt</b>			\$ 6,015,000		\$ 23,365,646	\$ 2,016,449

## City of Shoreline Debt Policies

The Objectives of the City's Debt Management Policy are:

- To limit the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.
- To raise capital at the lowest cost, consistent with the need to borrow. This will be accomplished by:
  - ❑ Keeping a high credit rating (while making attempts to strengthen credit rating).
  - ❑ Maintaining a good reputation in the credit markets by adjusting the capital program for regular entry to the bond market and by managing the annual budget responsibly.
  - ❑ Institute and maintain procedures that ensure full and timely repayment of City obligations.

### **General Debt Policies**

- Before issuing any debt, the City will consider the impacts of such debt on the operating budget, the effect on the City's credit rating, the debt capacity remaining under constitutional and statutory limitations, the most cost-effective term, structure, and type of debt, and the impact on taxpayers.
- Disclosure statements will be used to keep taxpayers and investors informed of the City's financial position. These include printed copies of:
  - ❑ Annual reports
  - ❑ Operating budget and Capital Facilities Plan
  - ❑ Official Statements
- Debt issues will be sold on a competitive basis (except when conditions make a negotiated sale preferable) and awarded to the bidder who produces the lowest true interest cost.
- Debt issues may be sold on a negotiated basis if the issue is unusually large or small, the project is complex, the issue is a refunding, flexibility is desired in the structure, the market is volatile, or other conditions make it in the City's best interest to conduct a negotiated sale.
- Long Term Debt: Long term debt will be used to maintain and develop the municipal infrastructure when the economic life of a fixed asset exceeds five years.
- Revenue bonds will generally be used for projects that are financially self-sustaining.



- General Obligation bonds can be used to finance public works projects that benefit the community and where there are sufficient dedicated revenues to amortize the debt.
- General Obligation pledges can be used to back self-sustaining projects financed through revenue bonds when costs can be reduced and the municipal credit rating is not put in jeopardy by this action.
- The City will continue to rely on a strong local improvement district program for certain local or neighborhood street, water and sewer improvements.
- The City will use interfund borrowing where such borrowing is cost effective to both the borrowing and the lending fund. Such borrowing shall implement Council directed policy in a simplified manner, such as borrowing associated with interim financing for local improvement district projects.



# ***OPERATING BUDGET***

**OPERATING  
BUDGET**



## DEPARTMENT/FUND OVERVIEW

The following charts provide an illustration of the relationship between the City's departments and funds. Most departments manage programs in the General Fund. Finance, Police, Planning & Development Services and Public Works are also responsible for programs in other funds.

Fund / Revenue	Operating Budget					Debt Service
	General Fund	Street Fund	Revenue Stabilization Fund	Code Abate. Fund	Asset Seizure Fund	General Obligation Bond Fund
<b>Operating Expenditures</b>						
City Council	\$ 176,974					
City Manager	\$ 1,458,702					
City Clerk	\$ 423,700					
City Attorney	\$ 573,352					
Finance	\$ 4,494,153					
Human Resources	\$ 423,656					
Police	\$ 9,026,074				\$ 21,500	
Criminal Justice	\$ 1,467,029					
Parks & Recreation	\$ 4,249,987					
Planning & Dev. Services	\$ 2,815,709			\$ 100,000		
Public Works	\$ 1,375,778	\$ 1,893,148				
Community Services	\$ 1,372,627					
<b>Operating Expenditures</b>	<b>\$ 27,857,741</b>	<b>\$ 1,893,148</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 21,500</b>	
<b>Debt Service</b>						<b>\$ 1,662,475</b>
<b>Capital Expenditures</b>	<b>\$ 0</b>					
<b>Transfers Out</b>	<b>\$ 2,941,048</b>	<b>\$ 588,764</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Total Expenditures</b>	<b>\$ 30,798,789</b>	<b>\$ 2,481,912</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 21,500</b>	<b>\$ 1,662,475</b>

Fund / Revenue	Capital Budget			Enterprise Fund	Internal Service Fund				Total City
	General Capital Fund	Facility Major Maint. Fund	Roads Capital Fund	Surface Water Utility Fund	Public Arts Fund	Equip. Repl. Fund	Vehicle Ops. & Maint. Fund	Unemp. Fund	
<b>Operating Expenditures</b>									
City Council									\$ 176,974
City Manager									\$ 1,458,702
City Clerk									\$ 423,700
City Attorney									\$ 573,352
Finance						\$ 166,750		\$ 10,000	\$ 4,670,903
Human Resources									\$ 423,656
Police									\$ 9,047,574
Criminal Justice									\$ 1,467,029
Parks & Recreation					\$ 168,645				\$ 4,418,632
Planning & Dev. Services									\$ 2,915,709
Public Works							\$ 115,049		\$ 3,383,975
Community Services									
<b>Operating Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 168,645</b>	<b>\$ 166,750</b>	<b>\$ 115,049</b>	<b>\$ 10,000</b>	<b>\$ 30,332,833</b>
<b>Debt Service</b>									
<b>Capital Expenditures</b>	<b>\$ 27,408,490</b>	<b>\$ 40,000</b>	<b>\$ 20,470,821</b>						<b>\$ 47,919,311</b>
<b>Surface Water Utility</b>				<b>\$ 10,483,799</b>					<b>\$ 10,483,799</b>
<b>Transfers Out</b>		<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,529,812</b>
<b>Total Expenditures</b>	<b>\$ 27,408,490</b>	<b>\$ 40,000</b>	<b>\$ 20,470,821</b>	<b>\$ 10,483,799</b>	<b>\$ 168,645</b>	<b>\$ 166,750</b>	<b>\$ 115,049</b>	<b>\$ 10,000</b>	<b>\$ 93,928,230</b>

## **City of Shoreline - 2008 FTE Summary**

<b>Department</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2008 Changes</b>
City Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
City Manager	12.00	11.00	10.50	8.50	9.50	9.00	9.50	9.50	9.50	10.50	9.50	(1.00)
City Clerk	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.80	3.80	3.80	3.80	0.00
Community Services	3.00	3.00	3.00	8.00	8.00	6.00	7.80	7.80	7.80	7.80	9.30	1.50
City Attorney	1.00	1.00	1.00	1.00	1.00	2.50	3.50	3.50	3.00	3.00	3.00	0.00
Finance / Information Services	12.00	12.00	14.00	16.63	17.13	17.13	17.33	16.82	17.82	18.10	18.10	0.00
Human Resources	2.00	2.00	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Police	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	1.00	1.00	0.00
Planning and Development Services	24.00	25.00	27.00	28.50	26.00	25.90	25.90	26.90	28.50	28.50	28.50	0.00
Parks, Recreation & Cultural Services	16.50	13.00	17.12	21.65	22.02	24.52	23.30	23.30	25.82	26.80	27.30	0.50
Public Works	15.00	22.00	28.00	27.50	30.00	33.10	35.60	36.10	37.00	37.00	37.00	0.00
<b>Total FTE</b>	<b>96.50</b>	<b>100.00</b>	<b>114.12</b>	<b>126.28</b>	<b>128.15</b>	<b>133.15</b>	<b>138.93</b>	<b>139.72</b>	<b>145.24</b>	<b>146.50</b>	<b>147.50</b>	<b>1.00</b>

### **Explanation of 2008 Changes in FTE**

#### **City Manager**

The Emergency Management Coordinator (1.0 FTE) position was moved from City Manager to Community Services during 2007.

#### **Community Services**

The new Community Services Department established in 2007 by the City Manager's Office includes the reclassification of the Human Services Manager to Community Services Manager. In addition to managing the Human Services Program, the new division is responsible for the Emergency Management Program, the Neighborhood Resources Program, and the Customer Response Team. The Emergency Management Program was previously in the City Manager's Office; the Neighborhood Resources Program was previously in the Communications and Intergovernmental Relations Office; and the Customer Response Team previously reported out of the City Manager's Office but was considered a department in its own.

A new Administrative Assistant II (0.50 FTE) was added for 2008 to perform all daily administrative support for Community Services allowing them to maximize its effectiveness relative to meeting Council's goals and priorities.

#### **Parks, Recreation & Cultural Services**

A new Recreation Assistant I (0.50 FTE) was added for 2008 to perform the day to day operation of the Specialized Recreation program including planning, implementing and face to face leadership and the opening and closing of the Richmond Beach Highlands Center.

## 2008 City of Shoreline Budgeted Positions and FTE's

Department	Job Title	Position Count	FTE Count
City Council	Mayor	1	1.0
City Council	Deputy Mayor	1	1.0
City Council	Councilmember	5	5.0
	<i>Department Total</i>	7	7.0
City Manager	City Manager	1	1.0
City Manager	Assistant City Manager	1	1.0
City Manager	Management Analyst	2	2.0
City Manager	Executive Asst. to the City Manager	1	1.0
City Manager	Administrative Assistant III	1	1.0
City Manager	Economic Development Program Manager	1	1.0
City Manager	Communications & Intergovt. Relations Director	1	1.0
City Manager	Communications Specialist	1	1.0
City Manager	Administrative Assistant II	1	0.5
	<i>Department Total</i>	10	9.5
City Clerk	City Clerk	1	1.0
City Clerk	Deputy City Clerk	1	1.0
City Clerk	Records & Information Manager	1	0.8
City Clerk	Administrative Assistant II	1	1.0
	<i>Department Total</i>	4	3.8
Community Services	Community Services Manager	1	1.0
Community Services	Grants Specialist	0	0.3
Community Services	Neighborhoods Coordinator	1	1.0
Community Services	Human Services Planner (Planner II)	1	0.5
Community Services	Administrative Assistant II	2	1.5
Community Services	Emergency Management Coordinator	1	1.0
Community Services	Customer Response Team Supervisor	1	1.0
Community Services	Lead CRT Representative	1	1.0
Community Services	CRT Representative	2	2.0
	<i>Department Total</i>	10	9.3
City Attorney	City Attorney	1	1.0
City Attorney	Assistant City Attorney	1	1.0
City Attorney	Administrative Assistant II	1	1.0
	<i>Department Total</i>	3	3.0
Finance & Information Services	Finance Director	1	1.0
Finance & Information Services	Finance Manager	1	1.0
Finance & Information Services	Purchasing Officer	1	1.0
Finance & Information Services	Finance Technician	2	1.3
Finance & Information Services	AP/Payroll Technician	1	1.0
Finance & Information Services	Payroll Officer	1	1.0
Finance & Information Services	Senior Accountant	1	1.0

## 2008 City of Shoreline Budgeted Positions and FTE's

Department	Job Title	Position Count	FTE Count
Finance & Information Services	Budget Analyst	2	2.0
Finance & Information Services	Grants Specialist	1	0.8
Finance & Information Services	Administrative Assistant III	1	1.0
Finance & Information Services	Information Systems Manager	1	1.0
Finance & Information Services	Database Administrator	1	1.0
Finance & Information Services	GIS Specialist	1	1.0
Finance & Information Services	Network Administrator	1	1.0
Finance & Information Services	Web Developer	1	1.0
Finance & Information Services	Computer/Network Specialist	2	2.0
	<i>Department Total</i>	19	18.1
Human Resources	Human Resource Director	1	1.0
Human Resources	Human Resources Analyst	1	1.0
Human Resources	Administrative Assistant III	1	1.0
	<i>Department Total</i>	3	3.0
Police	Administrative Assistant II	1	1.0
	<i>Department Total</i>	1	1.0
Parks & Recreation	Parks Director	1	1.0
Parks & Recreation	Recreation Superintendent	1	1.0
Parks & Recreation	Recreation Coordinator	3	2.0
Parks & Recreation	Recreation Coordinator II	2	2.0
Parks & Recreation	Administrative Assistant I	1	0.5
Parks & Recreation	Administrative Assistant II	2	2.0
Parks & Recreation	Administrative Assistant III	1	1.0
Parks & Recreation	Recreation Assistant I	1	0.5
Parks & Recreation	Recreation Assistant II	3	2.4
Parks & Recreation	Recreation Assistant III	1	1.0
Parks & Recreation	Parks Superintendent	1	1.0
Parks & Recreation	Parks Maintenance Worker II	4	4.0
Parks & Recreation	Parks Maintenance Worker I	2	2.0
Parks & Recreation	Parks Project Coordinator	1	1.0
Parks & Recreation	Teen Program Assistant	3	2.7
Parks & Recreation	Senior Lifeguard	3	2.4
Parks & Recreation	Lifeguard 2	1	0.9
	<i>Department Total</i>	31	27.3
Planning & Development Services	Planning & Development Services Director	1	1.0
Planning & Development Services	Assistant Director, PADS	1	1.0
Planning & Development Services	Management Analyst	1	1.0
Planning & Development Services	Permit Services Manager	1	1.0
Planning & Development Services	Planner III (Aurora Corridor Project)	1	1.0
Planning & Development Services	Planner III	2	2.0
Planning & Development Services	Planner II	6	6.0

## 2008 City of Shoreline Budgeted Positions and FTE's

Department	Job Title	Position Count	FTE Count
Planning & Development Services	Planner I	0	0.0
Planning & Development Services	Building Official	1	1.0
Planning & Development Services	Plans Examiner III	2	2.0
Planning & Development Services	Plans Examiner II	1	1.0
Planning & Development Services	Development Review Engineer	1	1.0
Planning & Development Services	Development Review Engineer 2	1	1.0
Planning & Development Services	Combination Inspector	2	2.0
Planning & Development Services	Code Enforcement Officer	1	1.0
Planning & Development Services	Technical Assistant	3	3.0
Planning & Development Services	Administrative Assistant I	1	0.5
Planning & Development Services	Administrative Assistant II	2	2.0
Planning & Development Services	Administrative Assistant III	1	1.0
<i>Department Total</i>		29	28.5
Public Works	Public Works Director	1	1.0
Public Works	Public Works Service Manager	1	1.0
Public Works	Management Analyst	1	1.0
Public Works	Capital Projects Administrator	1	1.0
Public Works	Aurora Corridor Project Manager	1	1.0
Public Works	Capital Projects Manager I	1	1.0
Public Works	Capital Projects Manager II	4	4.0
Public Works	Capital Project Technician	1	1.0
Public Works	Public Works Operations Manager	1	1.0
Public Works	Public Works Maintenance Supervisor	1	1.0
Public Works	Public Works Senior Maintenance Worker	1	1.0
Public Works	Public Works Maintenance Worker II	6	6.0
Public Works	Public Works Maintenance Worker I	1	1.0
Public Works	Surface Water & Env. Svcs. Manager	1	1.0
Public Works	Facility Maintenance Supervisor	1	1.0
Public Works	Facilities Maint. Worker II	1	1.0
Public Works	Administrative Assistant II	2	2.0
Public Works	Administrative Assistant III	1	1.0
Public Works	Engineering Technician (Traffic)	1	1.0
Public Works	Engineering Technician (Surface Water)	1	1.0
Public Works	Administrative Assistant II (Aurora/Interurban)	1	1.0
Public Works	Traffic Engineer	1	1.0
Public Works	Associate Traffic Engineer	1	1.0
Public Works	Engineering Technician	1	1.0
Public Works	Environmental Educator	1	1.0
Public Works	Surface Water Quality Specialist	1	1.0
Public Works	Right-of-Way Inspector	2	2.0
<i>Department Total</i>		37	37.0
<b>Total City Personnel</b>		154	147.5





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# *City Council*



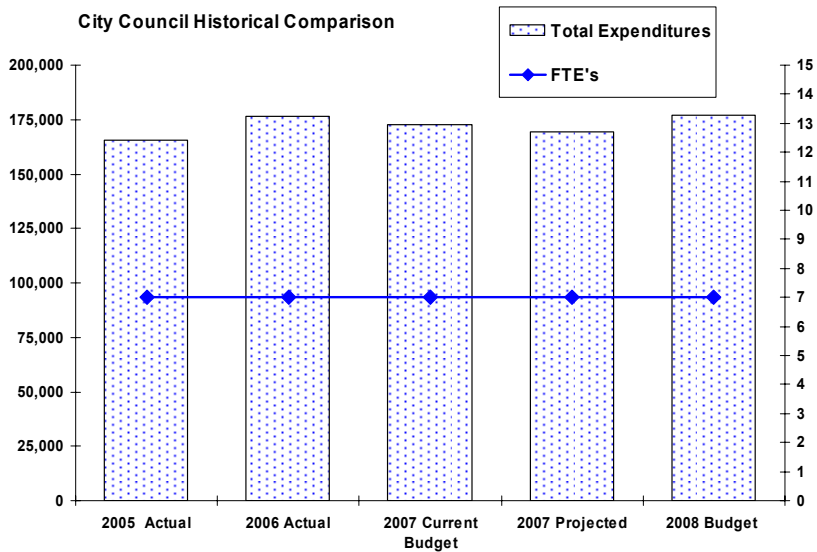




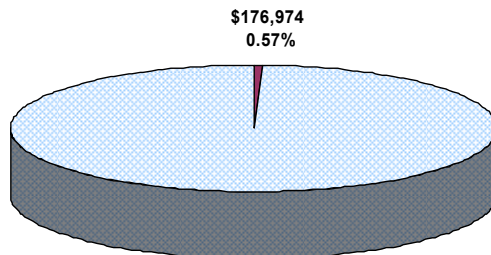
# City Council 2008 Budget

## Mission Statement

*“The City Council is a representative body, comprised of seven citizens elected by the community to provide leadership to the organization and community. The Council seeks to maintain a healthy, vibrant and attractive place to live and work by adopting policies that create and support the values and vision of our community.”*



## 2008 City Council as a Share of the General Fund





## City Council 2008 Budget

### **2007 Key Accomplishments in Support of the City's Strategic Objectives:**

#### **Safe and Attractive Neighborhoods and Business Districts**

- Adopted an ordinance revising arterial speed limits throughout the City providing both safer and more efficient travel for pedestrians and motorists.
- Implemented a Volunteer Outreach Program for adopting streets, trails and parks.
- Adopted the Town Center Strategic Points.
- Installed an emergency generator at the Spartan Recreation Center in the event of needing an emergency shelter.
- Provided community workshops and a publication to every household on emergency preparedness.
- Enhanced public safety by adding an additional street crimes officer.

#### **Quality Services, Facilities and Infrastructure**

- As part of the 2006 Parks Bond Levy purchased:
  - South Woods property
  - Seattle Public Utilities property adjacent to Hamlin Park
  - Kruckeberg Botanic Gardens
- Authorized the pre-development agreement with Opus Northwest, LLC for the design and development of the new Civic Center.
- Completed Phase I of the Aurora Avenue N. Improvement Project from 145<sup>th</sup> to 165<sup>th</sup> Street to include the two bridges for the Interurban Trail.
- Adopted the preferred alternative for the Aurora Avenue N. Improvement Project from 165<sup>th</sup> to 205<sup>th</sup> Streets.
- Supported the EMS/Medic One Levy for basic and advanced life support services.
- Enhanced animal control services for enforcing the leash-law in City parks.
- Adopted a new solid waste collection contract.

#### **Human Services**

- Provided two years of emergency funding of \$36,000 for the Senior Center in order to maintain current levels of service.
- Allocated a two-year service agreement in the amount of \$80,000 with the Shoreline YMCA for 2008-2010.
- Added funding from Community Development Block Grant (CDBG) for curb ramps (\$150,000), minor home repair program (\$90,000), and to support capital funding to implement recommendations of the Comprehensive Housing Strategy Citizens Advisory Committee.



# City Council 2008 Budget

## **Safe, Healthy, and Sustainable Environment**

- Endorsed the principles of the Cascade Agenda.
- Implemented a sustainability strategy to include developing decision-making criteria, assessing the City's current efforts, and developing improvement strategies and measures for tracking progress.
- Adopted an Environmental Mini-grant Program.
- Supported the annual Shoreline Solar Project Fair through sponsorship and active participation.

## **Economic Vitality and Financial Stability**

- Adopted revised City Reserves Policies.
- Established the Economic Development Advisory Committee.
- Completed the Aurora Corridor Improvement Project Phase I and Interurban Trail bridges spurring new economic development.
- Adopted strategies to address the City's short-term financial gap.
- Sponsored and actively participated in the 2007 North King County Economic Summit.

## **Governmental Excellence**

- Revised and updated the City's "community report card" to include additional performance measures.
- Received an "unqualified", or clean, opinion on the City's 2006 financial statements, and no exceptions within the accountability and Federal Single Audit reports from the Washington State Auditor's Office.
- The City received an AA-bond rating from the bond rating agency of Standard and Poor's. Shoreline is one of five cities in the State of Washington to have received a "Strong" rating in Standard & Poor's newly implemented Financial Management Assessment program.

## **Effective Citizen Communication and Engagement**

- Hosted the ninth annual volunteer recognition breakfast to recognize the accomplishments of volunteers in service to the City of Shoreline.
- Appointed six members to the Parks Board and revised the Parks Board membership to include two youth members.
- Sponsored with the Planning Commission the Speaker Series presentations.
- Conducted three community-wide workshops to seek input on the new Civic Center project.
- Established a Comprehensive Housing Strategy Committee to discuss housing issues and concerns in Shoreline.
- Hosted the Sister City Delegation from Boryeong, Korea.



## **City Council 2008 Budget**

### **2007 – 2008 CITY COUNCIL WORKPLAN**

- Goal No. 1 Complete the projects approved in the 2006 Parks Bond**
- Goal No. 2 Implement the Economic Development Strategic plan**
- Goal No. 3 Implement an affordable civic center/city hall project**
- Goal No. 4 Complete the Aurora improvements from 165<sup>th</sup> to 205<sup>th</sup> Streets including but not limited to sidewalks, drainage, and transit**
- Goal No. 5 Develop a comprehensive housing strategy**
- Goal No. 6 Create an “environmentally sustainable community”**
- Goal No. 7 Provide safe and affordable transportation options to support land use plans including walking, bicycling, transit, and vehicular options**
- Goal No. 8 Develop a Fircrest master plan in partnership with the state**
- Goal No. 9 Increase emergency preparedness training and education**
- Goal No. 10 Increase opportunities for all residents, including our youth, to get more involved in neighborhood safety and improvement programs**



# City Council 2008 Budget

<b>City Council 2005 - 2008 Budget Comparison By Program</b>							
Program Budget	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
City Council	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.3%
Total Expenditures	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
<b>Program Revenue</b>							
City Council	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
Total Resources	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
<b>Department Statistics</b>							
FTE's	7	7	7	7	7	0	0

<b>City Council 2005 - 2008 Budget Comparison By Object</b>							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$60,950	\$60,900	\$60,900	\$60,900	\$60,900	\$0	0.0%
Personnel Benefits	\$52,604	\$56,226	\$58,214	\$58,212	\$62,274	\$4,060	7.0%
Supplies	\$673	\$1,035	\$2,000	\$1,009	\$1,000	-\$1,000	(50.0%)
Other Services & Charges	\$51,441	\$57,925	\$51,800	\$49,285	\$52,800	\$1,000	1.9%
Capital Outlays	\$0	\$167	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
<b>Revenue</b>							
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
Total Resources	\$165,668	\$176,253	\$172,914	\$169,406	\$176,974	\$4,060	2.35%
<b>Department Statistics</b>							
FTE's	7	7	7	7	7	0	0
% of General Fund	0.56%	0.61%	0.60%	0.50%	0.57%	(0.02%)	(3.58%)

## 2008 Key Department Highlights

### Salaries

- No changes.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS and adjustments in L&I calculations.

### Supplies

- Decreased to offset Other Services & Charges.

### Other Services & Charges

- Increased in anticipation of one additional Council retreat to focus on Council process.



# CITY COUNCIL

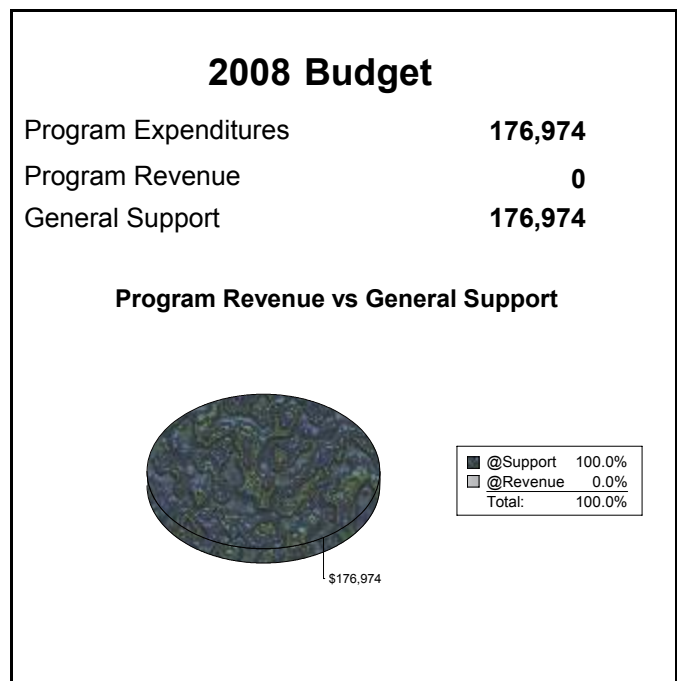
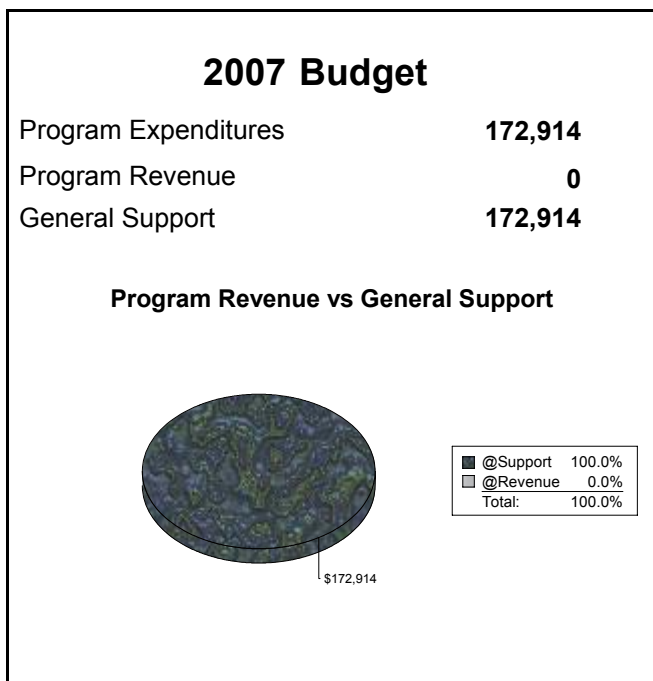
## PROGRAM PURPOSE:

The City Council is a representative body, comprised of seven citizens elected by the community to provide leadership to the organization and community. The Council seeks to maintain a healthy, vibrant and attractive place to live and work by adopting policies that create and support the values and vision of our community.

## STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percentage of residents that are very/somewhat satisfied with the overall quality of leadership	<b>47%</b>	<b>47%</b>	<b>41%</b>	<b>41%</b>	<b>45%</b>
Percentage of residents who believe the City is moving in the right direction	<b>58%</b>	<b>58%</b>	<b>59%</b>	<b>59%</b>	<b>60%</b>





# ***City Manager's Office***

CITY MANAGER'S  
OFFICE







# City Manager's Office 2008 Budget

## ***Mission Statement***

*"Implement Council goals and direction, provide organizational leadership, and ensure the delivery of efficient and effective public services."*

## **Department Programs**

**City Manager's  
Office**

6.0 FTE

**Economic  
Development  
Program**

1.0 FTE

**Intergovernmental  
Relations Program**

1.25 FTE  
(Formerly in  
Communications &  
Intergovernmental  
Relations)

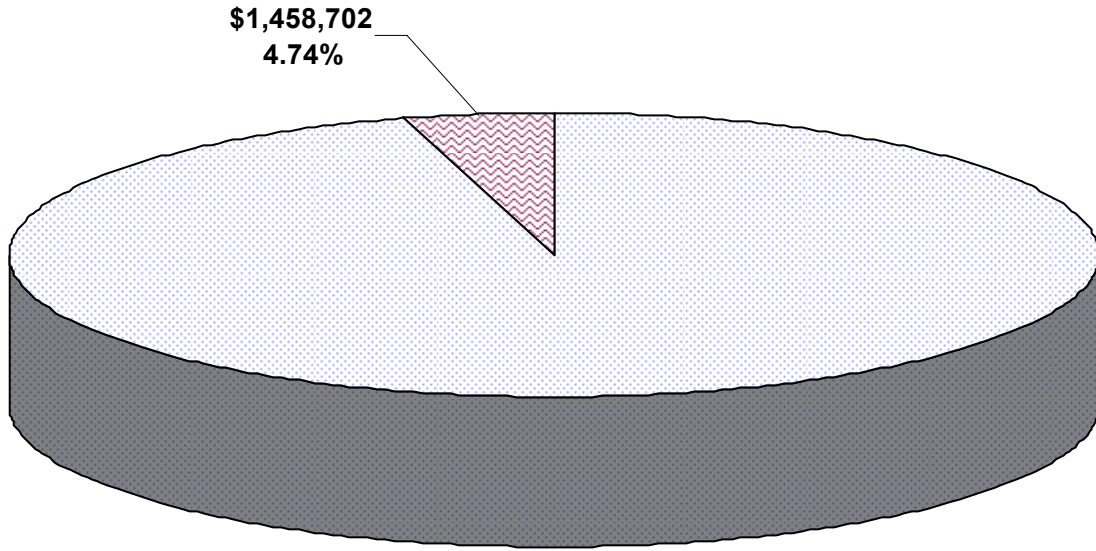
**Communications  
Program**

1.25 FTE  
(Formerly in  
Communications &  
Intergovernmental  
Relations)

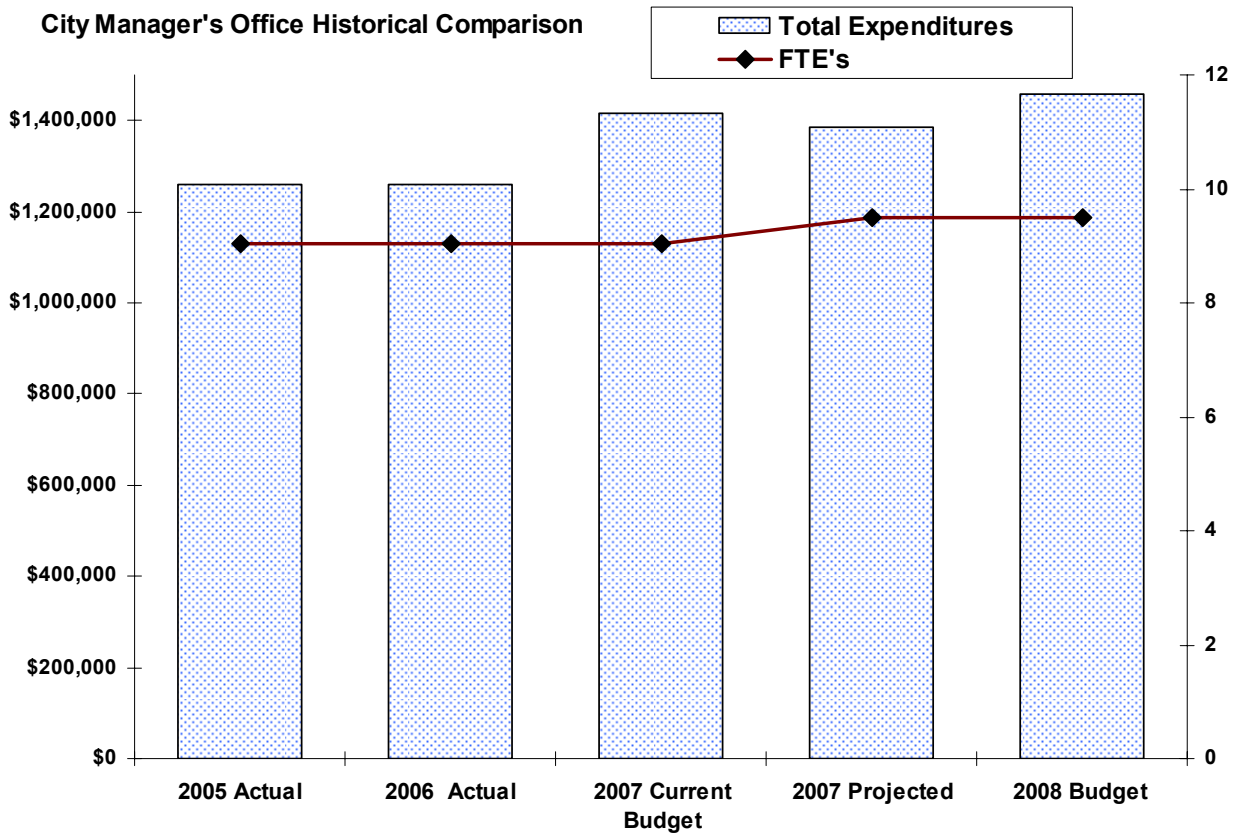


# City Manager's Office 2008 Budget

2008 City Manager as a Share of the General Fund



City Manager's Office Historical Comparison





## City Manager's Office 2008 Budget

### 2007 Key Department Accomplishments in Support of the City's Strategic Objectives:

#### **Safe and Attractive Neighborhoods and Business Districts**

- Enhanced public safety by adding an additional street crimes officer.
- Participated in all federally mandated emergency preparedness training and exercises.

#### **Quality Services, Facilities and Infrastructure**

- As part of the 2006 Parks Bond Levy purchased:
  - South Woods property
  - Seattle Public Utilities property adjacent to Hamlin Park
  - Kruckeberg Botanic Gardens
- Implemented the pre-development agreement with Opus Northwest, LLC for the design and development of the new Civic Center.
- Completed Phase I of the Aurora Avenue N. Improvement Project from 145<sup>th</sup> to 165<sup>th</sup> Street to include the two bridges for the Interurban Trail.
- Oversee the design and construction of the new Civic Center project.

#### **Human Services**

- Enhanced and strengthened the City's capacity to address human service and community needs by establishing the Community Services Division.

#### **Economic Vitality and Financial Stability**

- Implemented the Council adopted revised City Reserves Policy.
- Completed the Aurora Corridor Improvement Project Phase I and Interurban Trail bridges spurring new economic development.
- Implemented Council adopted strategies to address the short-term financial gap.
- Implemented a small business assistance program with three components – small business training and Shoreline Loan Fund, environmental technical assistance, and property/location assistance.
- Completed the Ridgecrest Commercial Area planning effort in collaboration with the neighborhood, business and property owners, and the University of Washington.



## City Manager's Office 2008 Budget

### **Governmental Excellence**

- Revised and updated the City's "community report card" to include additional performance measures.
- Received a "no finding" from the Washington State Auditor's Office annual audit - the seventh year in a row to receive this recognition.

### **Effective Citizen Communication and Engagement**

- Processed and responded to approximately 400 citizen letters and/or emails on behalf of the Council and City Manager's Office.
- Updated the Council's website pages to include more information regarding the adopted Council goals.
- Conducted three community-wide workshops to seek input on the new Civic Center project.
- Designed a plan for a standing Economic Development Advisory Committee consisting of local experts and business leaders.
- Created new economic development brochures and information flyers.

## **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

### **Safe and Attractive Neighborhoods and Business Districts**

- Ensure staff participates in federally mandated emergency preparedness training and that the City continues to prepare for emergencies and disasters.
- Oversee the Implementation of priority elements of the Hazard Mitigation Plan.

### **Quality Services, Facilities and Infrastructure**

- Continue implementation of a citywide performance measurement system.
- Develop customer service guidelines and a citywide training program.
- Continue to track the "community report card."
- Complete the environmental review and design for the Aurora Improvements Project from 165th Street to 205th Street.
- Complete the parks bond projects.

### **Safe, Healthy, and Sustainable Environment**

- Implement the Environmental Sustainability strategies and actively participate on the Sustainability Team, in the Shoreline Solar Project Fair, and in Odyssey Days.



## City Manager's Office 2008 Budget

### **Economic Vitality and Financial Stability**

- Implement the long term financial plan to address operational and capital prioritization of unfunded needs.
- Negotiate acquisition of the SPU water system.

### **Governmental Excellence**

- Oversee the 2007-08 employee satisfaction survey action plan.
- Develop the City's Continuity of Government Planning and Recovery Plan.

### **Effective Citizen Communication and Engagement**

- Oversee the redesign of the City's website.



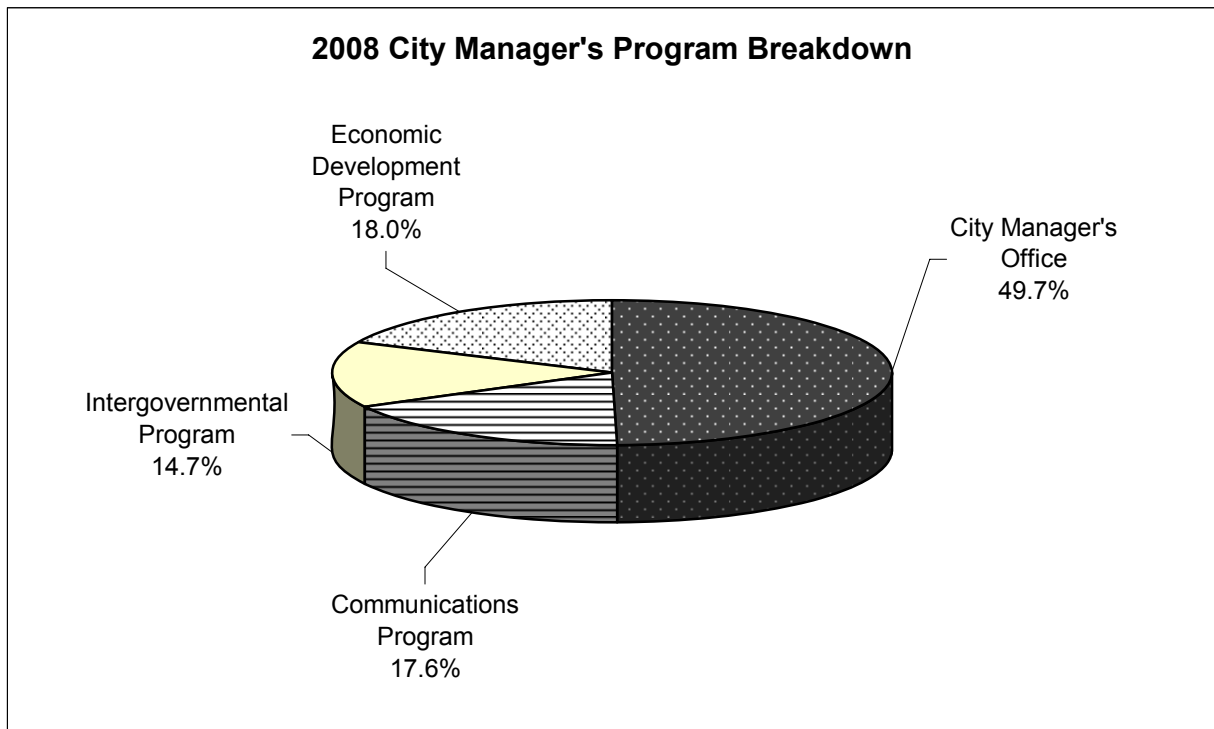


# City Manager's Office 2008 Budget

City Manager's Office 2005 - 2008 Budget Comparison By Program							
Program Expenditures	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
City Manager's Office	\$733,323	\$656,748	\$718,932	\$711,969	\$725,585	\$6,653	0.93%
Communications Program*	\$262,859	\$273,329	\$290,521	\$283,351	\$256,623	-\$33,898	-11.67%
Intergovernmental Program*	\$108,821	\$104,700	\$115,773	\$102,225	\$214,520	\$98,747	85.29%
Economic Development Program**	\$155,259	\$225,984	\$289,307	\$289,248	\$261,974	-\$27,333	-9.45%
Total Expenditures	\$1,260,262	\$1,260,761	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
<b>Program Revenue</b>							
Miscellaneous Revenue	\$0	\$20	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$1,260,262	\$1,260,721	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
Total Resources	\$1,260,262	\$1,260,721	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
<b>Department Statistics</b>							
FTE's	9.03	9.03	9.03	9.5	9.5	0.47	5.20%

\*Prior to 2008 Communications and Intergovernmental Relations programs were a stand alone department.

\*\*Prior to 2008 Economic Development was a separately reported division.





## City Manager's Office 2008 Budget

City Manager's Office 2005 - 2008 Budget Comparison By Object							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$766,134	\$717,604	\$719,229	\$699,562	\$789,639	\$70,410	9.79%
Personnel Benefits	\$157,574	\$163,015	\$192,308	\$183,086	\$217,033	\$24,725	12.86%
Supplies	\$22,853	\$12,804	\$8,750	\$13,918	\$15,750	\$7,000	80.00%
Other Services & Charges	\$313,701	\$367,201	\$494,246	\$490,227	\$436,280	-\$57,966	-11.73%
Intergovernmental Services	\$0	\$10	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Payments for Service	\$0	\$127	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$1,260,262	\$1,260,761	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
<b>Revenue</b>							
Miscellaneous Revenue	\$0	\$20	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$1,260,262	\$1,260,761	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
Total Resources	\$1,260,262	\$1,260,741	\$1,414,533	\$1,386,793	\$1,458,702	\$44,169	3.12%
<b>Department Statistics</b>							
FTE's	9.03	9.03	9.03	9.5	9.5	0.47	0
% of General Fund	4.28%	4.38%	4.87%	4.10%	4.74%	-0.14%	-2.85%

### 2008 Departmental Highlights

In 2007 several organizational changes were made that impacted the City Manager's Office. The Communications and Intergovernmental Relations programs were moved into the City Manager's Office. They were previously reported as a single, stand-alone department which also included Neighborhoods. The Economic Development program was also moved into the City Manager's Office in 2007; previously, it was a separate program. Lastly, Emergency Planning was moved from the City Manager's Office to the new Community Services Department.

#### Salaries

- Includes the 3.15% market adjustment and applicable step increases.
- Includes the full allocation of the Intergovernmental Relations Director position. In prior years 30% of this position was allocated to Neighborhoods.

#### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

#### Supplies

- The increase in supplies is the result of the transfer from professional services of \$7,000 to allow the City Managers Office to purchase necessary items for citywide celebrations and events.



## City Manager's Office 2008 Budget

### Other Services & Charges

- Decrease of \$57,966 in this category is a result of:
  - \$7,000 of professional services costs was moved to Supplies.
  - \$3,800 of broadcast cable TV costs was moved to the City Clerks Office.
  - \$15,000 increase for the federal lobbyist contract
  - \$2,500 increase for postage and \$2,500 increase for advertising within the Communications program for Currents and City Happenings publications
  - 2006 Carry-overs of \$66,610 were removed. Carry-overs included:
    - \$31,707 for economic development real estate assistance.
    - \$26,600 for City Manager professional assistance.
    - \$8,303 for Communications assistance.

### Intergovernmental Services

- No expenditures

### Capital Outlays

- No expenditures

### Interfund Payments for Service

- No expenditures

## CITY MANAGER'S OFFICE

### PROGRAM PURPOSE:

The City Manager's Office is accountable to the City Council for operational and financial results and organizational leadership.

### STRATEGIC OBJECTIVES:

Governmental Excellence

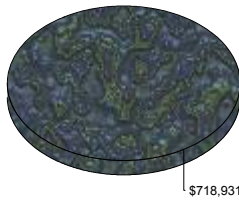
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percent of residents who are very/somewhat satisfied with the overall quality of services	<b>69%</b>	<b>69%</b>	<b>75%</b>	<b>75%</b>	<b>75%</b>
Percent of residents who contacted City staff and who believe staff were always or usually courteous/polite		<b>92%</b>	<b>89%</b>	<b>89%</b>	<b>92%</b>
Percentage of citizens that rate the value of services received for their city taxes paid as Good or Excellent.	<b>35%</b>	<b>35%</b>	<b>50%</b>	<b>50%</b>	<b>80%</b>
Percentage of Employees who Have a Clear Understanding of City's Mission, Goals, and Organizational Values	<b>90%</b>	<b>94%</b>	<b>94%</b>	<b>98%</b>	<b>98%</b>
Percentage of employees who rate the City as "one of the best" or "above average" as an organization to work for compared with other organizations	<b>64%</b>	<b>73%</b>	<b>73%</b>	<b>76%</b>	<b>76%</b>
Percentage of residents who are satisfied or very satisfied with the effectiveness of the City Manager and appointed staff	<b>49%</b>	<b>49%</b>	<b>50%</b>	<b>50%</b>	<b>55%</b>
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of regular City employees per 1,000 population	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>
Operating expenditures per capita (actual \$)	<b>\$480</b>	<b>\$488</b>	<b>\$526</b>	<b>\$546</b>	<b>\$586</b>
Operating expenditures per capita (constant \$)	<b>\$246</b>	<b>\$244</b>	<b>\$253</b>	<b>\$254</b>	<b>\$266</b>
Operating revenue per capita (constant \$)	<b>\$264</b>	<b>\$268</b>	<b>\$256</b>	<b>\$256</b>	<b>\$266</b>
Program budget as a percent of the City's operating budget	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>4.86%</b>	<b>4.74%</b>
Support service costs as a percentage of the City's general fund	<b>15.2%</b>	<b>13.7%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>
Total average process time to respond to citizen letters or emails (working days).		<b>15</b>	<b>12</b>	<b>10</b>	<b>10</b>

# CITY MANAGER'S OFFICE

## 2007 Budget

Program Expenditures	<b>718,931</b>
Program Revenue	<b>0</b>
General Support	<b>718,931</b>

**Program Revenue vs General Support**



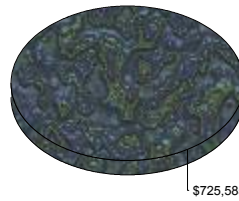
@Support	100.0%
@Revenue	0.0%
<b>Total:</b>	<b>100.0%</b>

\$718,931

## 2008 Budget

Program Expenditures	<b>725,585</b>
Program Revenue	<b>0</b>
General Support	<b>725,585</b>

**Program Revenue vs General Support**



@Support	100.0%
@Revenue	0.0%
<b>Total:</b>	<b>100.0%</b>

\$725,585

# COMMUNICATIONS

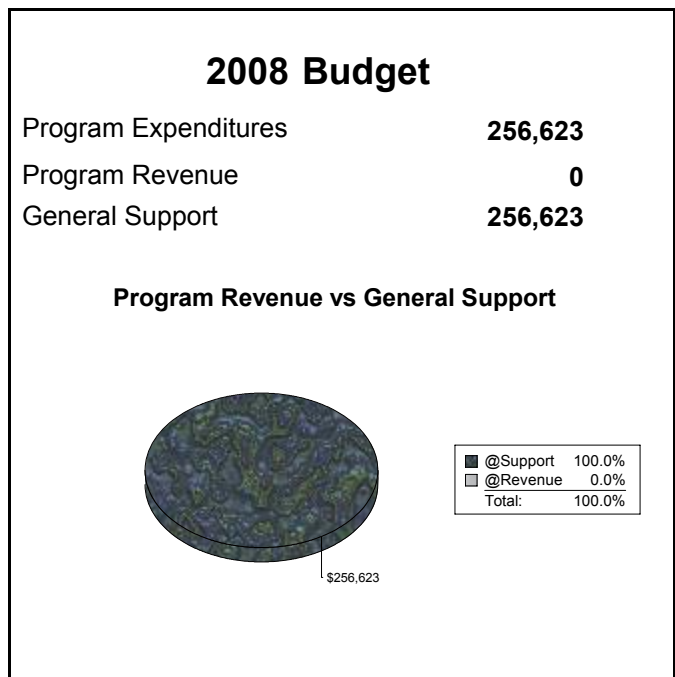
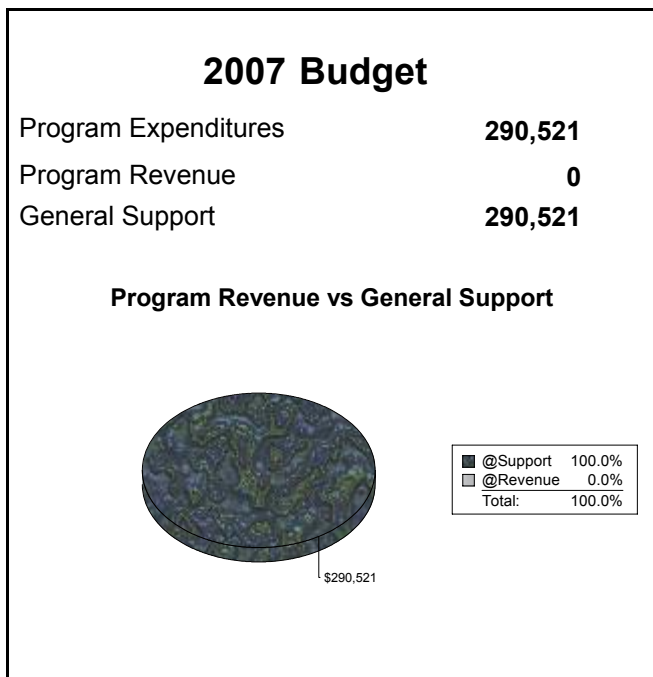
## PROGRAM PURPOSE:

The Communications program develops and uses two-way communication resources to deliver and elicit useful information to and from our residents and other key stakeholders.

## STRATEGIC OBJECTIVES:

Effective Citizen Communication and Engagement

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of internal customers rating Communications overall services as good or excellent			93%	93%	95%
Percentage of residents who are satisfied with public involvement in local decision-making	53%	53%	51%	51%	55%
Percentage of residents who are satisfied with quality of programming on City's Government Access Channel	44%	44%	45%	45%	50%
Percentage of residents who are satisfied with the quality of the City's newsletter, "Currents"	71%	71%	79%	79%	80%
Percentage of residents who are satisfied with the quality of the City's website	47%	47%	53%	53%	55%
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of website visits	151,618	164,208	185,242	195,000	215,000



## INTERGOVERNMENTAL RELATIONS

### PROGRAM PURPOSE:

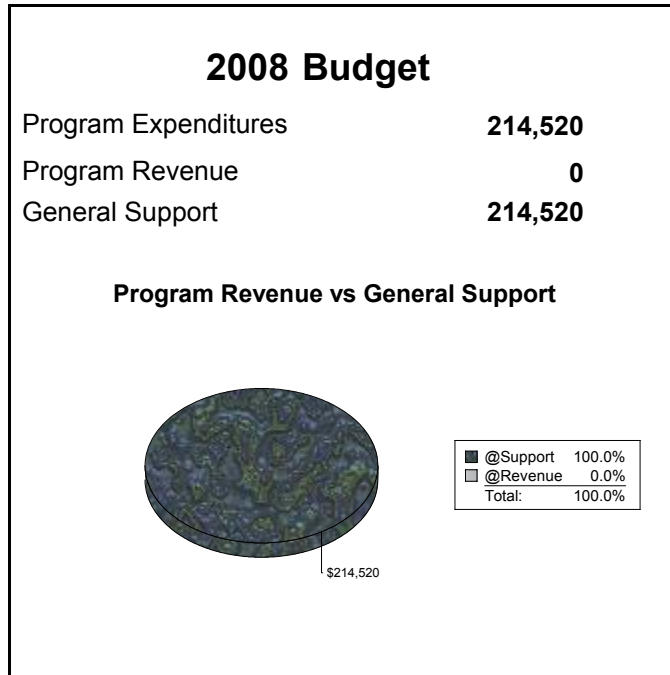
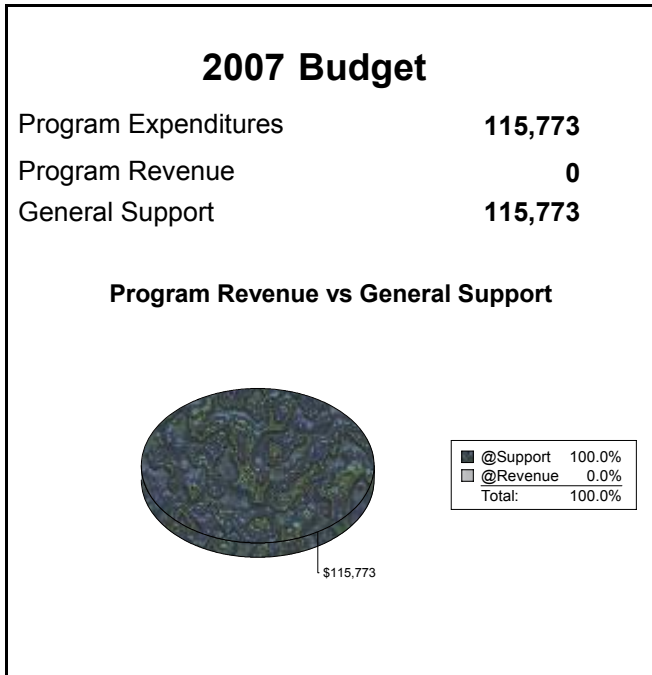
The Intergovernmental Relations program provides staff support for legislative objectives and intergovernmental alliances and partnerships that further the City's goals and priorities.

### STRATEGIC OBJECTIVES:

Governmental Excellence

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of internal customers rating CIR overall services as good or excellent	N/A	N/A	95%	96%	96%

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Intergovernmental Relations as a percentage of the City's operating budget	.04%	.04%	.04%	.03%	.07%



# ECONOMIC DEVELOPMENT: BUSINESS ATTRACTION AND RETENTION

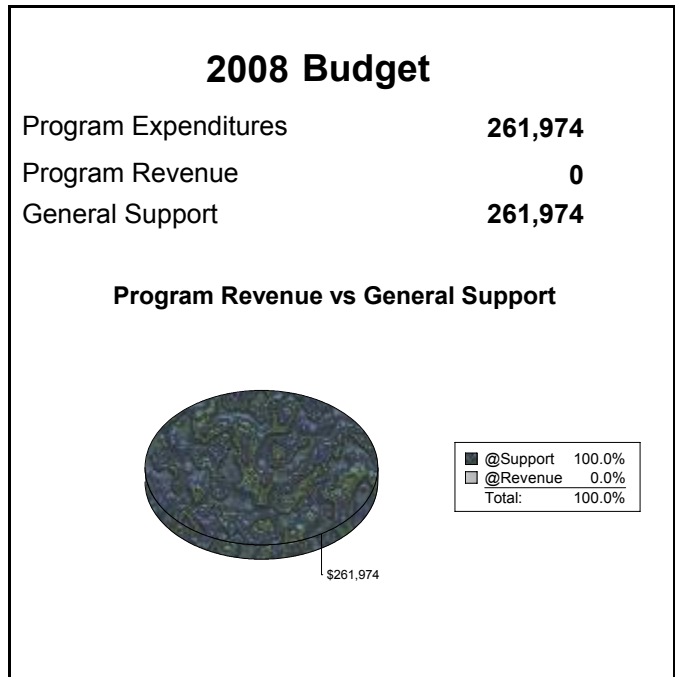
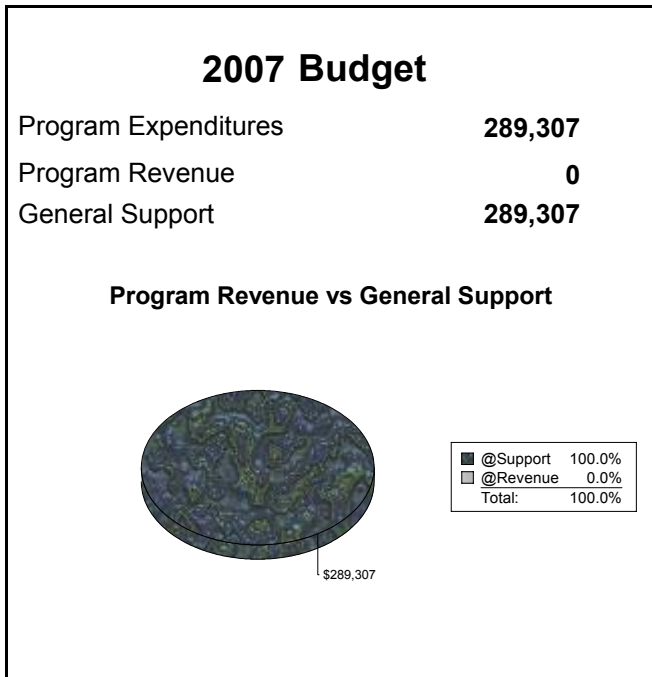
## PROGRAM PURPOSE:

To bring together public and private resources necessary to enhance the existing business environment in Shoreline and ensure the long-term viability of the City's economic base.

## STRATEGIC OBJECTIVES:

Economic Vitality and Financial Stability

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percentage of City assessed valuation that is classified commercial	9.2%	9.1%	9.09%	9.15%	9.25%
Sales Tax Per Capita	\$109.28	\$114.22	\$115.30	\$117.50	\$123.14





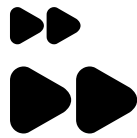


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# *City Clerk*

CITY CLERK







# City Clerk 2008 Budget

## Mission Statement

*The City Clerk facilitates the effective functioning of the democratic process in the City of Shoreline's governance. We do this by: overseeing the efficient and legal conduct of City Council meetings and appeal hearings; ensuring public access to City records; and advising and assisting with the availability, protection, and retention of City Records.*

## Department Programs

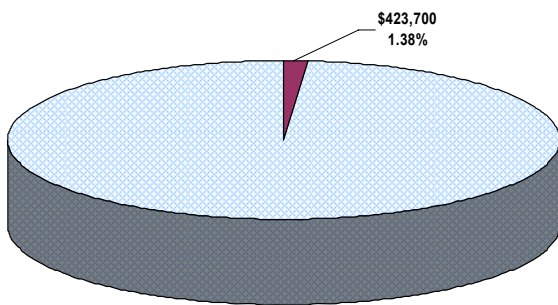
### Public Records and City Council Meeting Management

3.8 FTE

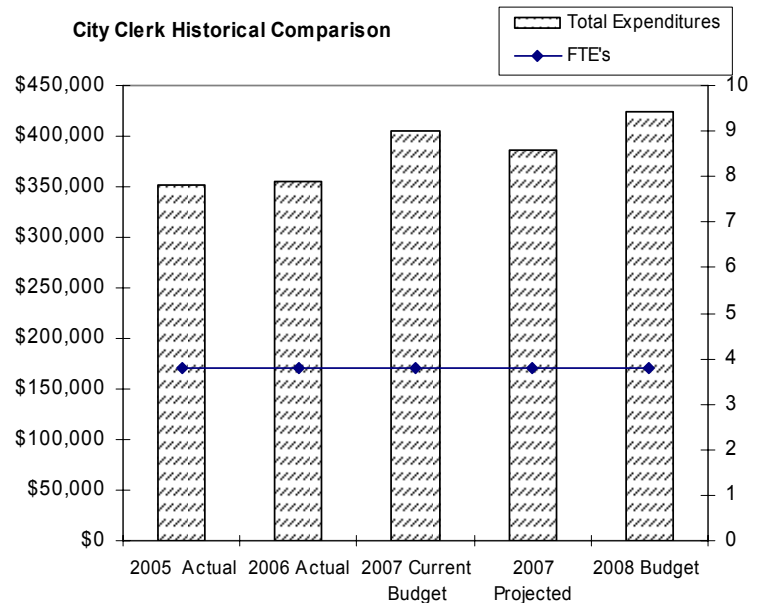
### Sister City

0.0 FTE

2008 City Clerk as a Share of the General Fund



City Clerk Historical Comparison





## City Clerk 2008 Budget

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Effective Citizen Communication and Engagement**

- Implemented web casting of Council meetings.
- Coordinated hosting activities for visiting delegation from Boryeong, Korea.

#### **Governmental Excellence**

- Continued working with departments on development of their portal pages and with Information Systems on overall system design.
- Continued working with all departments in the protection of essential and permanent records to meet state requirements and to provide back-up in case of emergency.

### **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

#### **Effective Citizen Communication and Engagement**

- Manage streaming video capability for on-demand viewing of City Council meetings and other content from the City Web site.
- Coordinate activities of City delegation visiting Shoreline's sister city, Boryeong, Korea.

#### **Governmental Excellence**

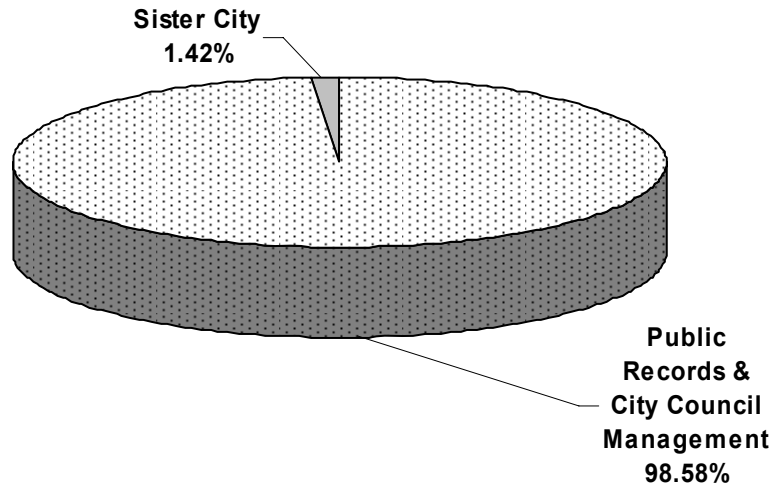
- Implement training for staff on public records management and disclosure at time of hire.
- Continue working with all departments in the protection of essential and permanent records to meet state requirements and to provide back-up in case of emergency.
- Provide training to the City Council on parliamentary procedure.
- Implement and manage e-mail archiving system to achieve search capability and retention management of e-mail records.



# City Clerk 2008 Budget

<b>City Clerk 2005 - 2008 Program Budget Comparison</b>							
<b>Program Expenditures</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Current Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>	<b>2007 Current Budget versus 2008 Budget</b>	<b>Percentage Change</b>
Public Records & City Council Management	\$351,677	\$353,131	\$398,493	\$379,722	\$417,700	\$19,207	4.82%
Sister City	\$0	\$1,963	\$6,000	\$6,971	\$6,000	\$0	0.00%
<b>Total Program Budget</b>	<b>\$351,677</b>	<b>\$355,094</b>	<b>\$404,493</b>	<b>\$386,693</b>	<b>\$423,700</b>	<b>\$19,207</b>	<b>4.75%</b>
<b>Program Revenue</b>							
Public Records & City Council Management	\$21,545	\$24,908	\$29,897	\$26,479	\$25,817	-\$4,080	(13.6%)
<b>Total Program Revenue</b>	<b>\$21,545</b>	<b>\$24,908</b>	<b>\$29,897</b>	<b>\$26,479</b>	<b>\$25,817</b>	<b>-\$4,080</b>	<b>(13.6%)</b>
General Fund Subsidy	\$330,132	\$330,186	\$374,596	\$360,214	\$397,883	\$23,287	6.22%
<b>Total Resources</b>	<b>\$351,677</b>	<b>\$355,094</b>	<b>\$404,493</b>	<b>\$386,693</b>	<b>\$423,700</b>	<b>\$19,207</b>	<b>4.75%</b>
<b>Program Statistics</b>							

## 2008 City Clerk Program Breakdown





# City Clerk 2008 Budget

<b>City Clerk 2005 - 2008 Budget By Object</b>							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$211,501	\$209,486	\$225,045	\$212,534	\$231,133	\$6,088	2.7%
Personnel Benefits	\$60,785	\$68,098	\$78,923	\$79,024	\$87,686	\$8,763	11.1%
Supplies	\$8,314	\$6,411	\$7,500	\$6,858	\$6,000	-\$1,500	(20.0%)
Other Services & Charges	\$71,077	\$70,699	\$93,025	\$87,777	\$98,881	\$5,856	6.30%
Intergovernmental Services	\$0	\$400	\$0	\$500	\$0	\$0	0.00%
Total Expenditures	\$351,677	\$355,094	\$404,493	\$386,693	\$423,700	\$19,207	4.75%
<b>Revenue</b>							
Licenses & Permits	\$20,405	\$21,139	\$24,530	\$20,680	\$20,050	-\$4,480	(18.3%)
Charges for Goods and Services	\$1,140	\$3,769	\$5,367	\$5,799	\$5,767	\$400	7.5%
Total City Clerk Revenue	\$21,545	\$24,908	\$29,897	\$26,479	\$25,817	-\$4,080	(13.6%)
General Fund Subsidy	\$330,132	\$330,186	\$374,596	\$360,214	\$397,883	\$23,287	6.2%
Total Resources	\$351,677	\$355,094	\$404,493	\$386,693	\$423,700	\$19,207	4.75%
<b>Department Statistics</b>							
FTE's	3.8	3.8	3.8	3.8	3.8	0	0
% of General Fund	1.19%	1.23%	1.39%	1.14%	1.38%	(0.02%)	(1.31%)

## 2008 Key Department Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Supplies

- \$1,000 was moved to Other Services & Charges to cover more frequent and longer Council meetings. Also, reallocated Sister City expenditures to the travel category since the City will be traveling to Korea in 2008.

### Other Services & Charges

- The increase of \$5,856 in this category is the result of:
  - Moving \$3,100 from the Communications division budget for repairs of equipment for Channel 21.
  - Budgeted \$756 for cable utility to monitor Channel 21.
  - Moving \$1,000 from Supplies.
  - Reallocating Sister City expenditures.
  - Increased filing fees to \$1,000 reflect 2007 activity levels.

### License & Permits

- Decreased based on historical revenue received.

## PUBLIC RECORDS & CITY COUNCIL MEETING MANAGEMENT

### PROGRAM PURPOSE:

The City Clerk's Office oversees the legal and efficient operation of City Council meetings and Hearing Examiner appeal hearings and manages the availability, protection and retention of City records to facilitate the democratic process for the citizens of Shoreline.

### STRATEGIC OBJECTIVES:

Effective Citizen Communication and Engagement

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of City Council packets available to the public on the City website the day after receipt by City Councilmembers	<b>97%</b>	<b>97%</b>	<b>95%</b>	<b>95%</b>	<b>100%</b>
Percentage of external customers who rate the City Clerk's public disclosure process as very good or excellent	<b>94%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>100%</b>
Percentage of internal customers rating the City Clerk's Office services very good or excellent	<b>99%</b>	<b>99%</b>	<b>99%</b>	<b>99%</b>	<b>100%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of boxes of records accessioned into the Records Center	<b>290</b>	<b>200</b>	<b>224</b>	<b>220</b>	<b>200</b>
Number of City Council packets and sets of minutes produced	<b>37</b>	<b>42</b>	<b>44</b>	<b>42</b>	<b>42</b>
Number of contracts and property records, agreements processed, recorded, and/or filed	<b>500</b>	<b>400</b>	<b>366</b>	<b>400</b>	<b>500</b>
Number of items uploaded to the web site or network	<b>946</b>	<b>1,300</b>	<b>1,420</b>	<b>1,400</b>	<b>1,400</b>
Number of pages of public records provided	<b>13,773</b>	<b>7,500</b>	<b>10,230</b>	<b>8,000</b>	<b>8,000</b>
Number of public records requests processed	<b>192</b>	<b>165</b>	<b>210</b>	<b>150</b>	<b>150</b>
Number of specialty business licenses issued	<b>202</b>	<b>193</b>	<b>176</b>	<b>200</b>	<b>175</b>

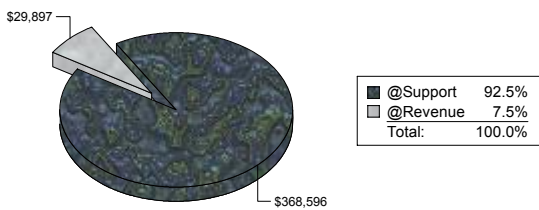


# PUBLIC RECORDS & CITY COUNCIL MEETING MANAGEMENT

## 2007 Budget

Program Expenditures	<b>398,493</b>
Program Revenue	<b>29,897</b>
General Support	<b>368,596</b>

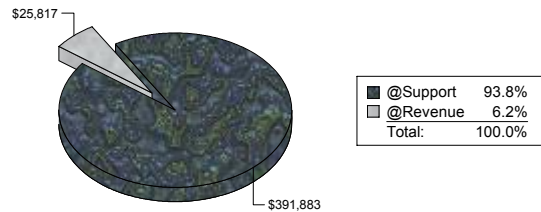
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>417,700</b>
Program Revenue	<b>25,817</b>
General Support	<b>391,883</b>

**Program Revenue vs General Support**



# SISTER CITY RELATIONS

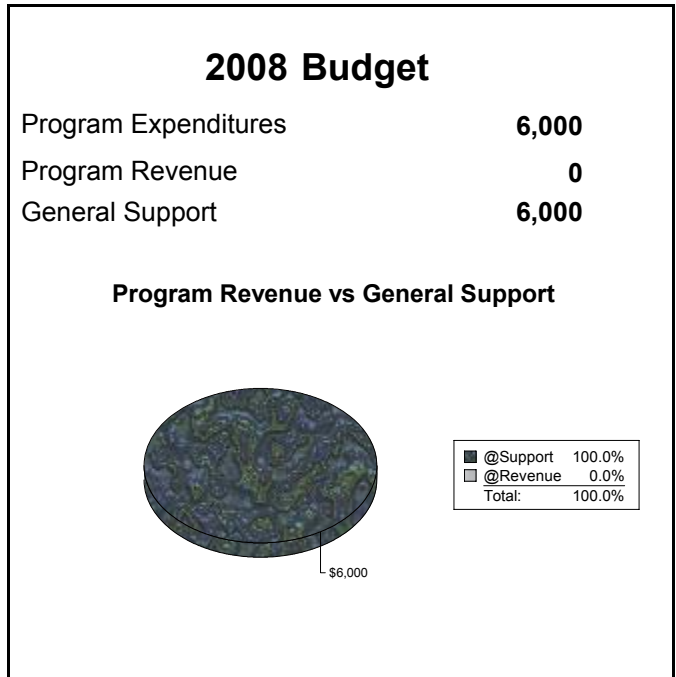
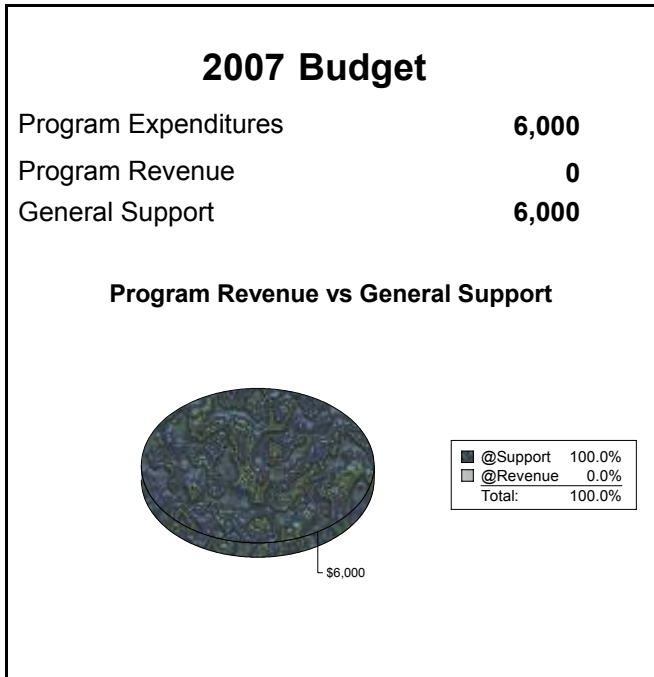
**PROGRAM PURPOSE:**

To seek international relationships which will enhance Shoreline citizens' understanding of other cultures, and/or which will allow the City to engage in productive and mutually beneficial exchanges of new technology, techniques, and solutions to problems with cities of comparable development.

**STRATEGIC OBJECTIVES:**

Effective Citizen Communication and Engagement

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Sister Cities Association meetings and events supported by City staff.	27	0	0	14	8





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# *Community Services*







# Community Services 2008 Budget

## ***Mission Statement***

*The Community Services Division provides leadership, support and direct services which connect individuals, families, neighborhoods, businesses and non-profit organizations with the information and resources they need to enhance the Shoreline community's quality of life.*

## **Department Programs**

### **Human Services**

1.472 FTE

### **Emergency Management Planning**

1.292 FTE

*(Formerly in  
City Manager)*

### **Neighborhoods**

1.292 FTE

*(Formerly in  
Communications)*

### **24 Hour Customer Response Team**

1.875 FTE

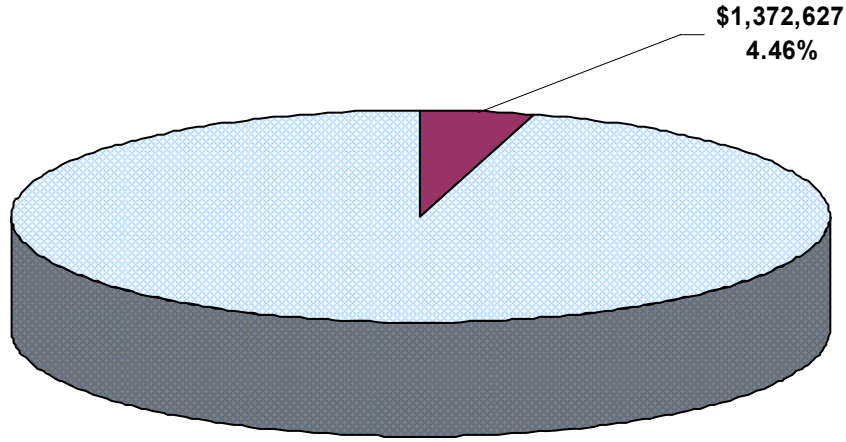
### **Code Enforcement Team**

3.25 FTE

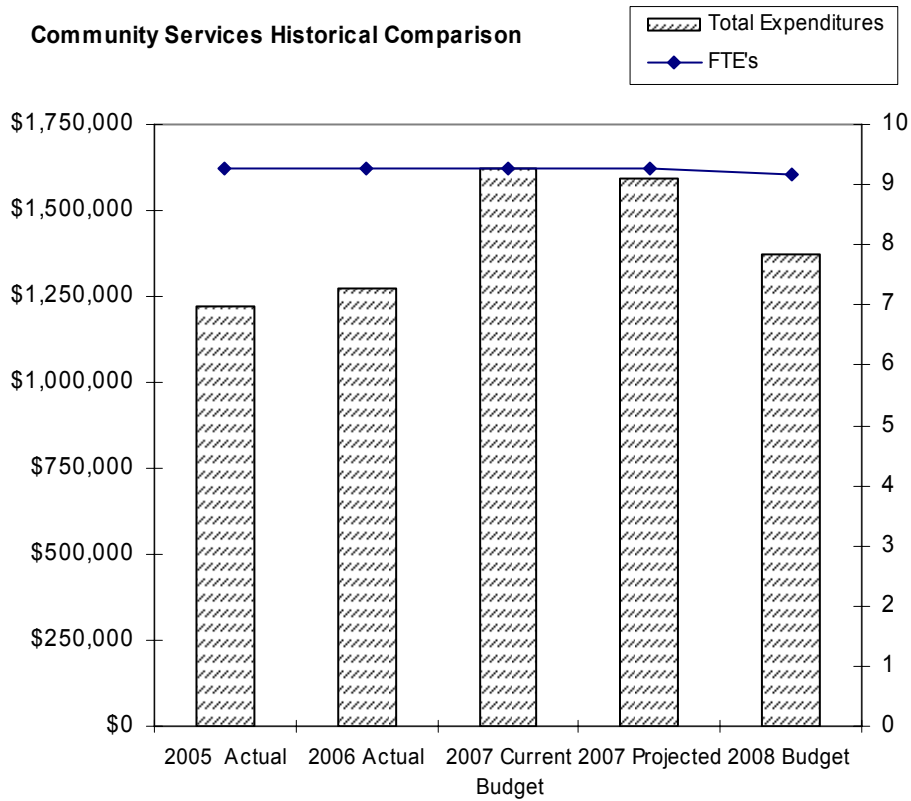


# Community Services 2008 Budget

2008 Community Services as a Share of the General Fund



Community Services Historical Comparison





## Community Services 2008 Budget

### 2007 Key Department Accomplishments in Support of the City's Strategic Objectives:

#### **Effective Citizen Communication and Engagement**

- Redesigned volunteer programs to increase effective involvement of volunteers in City operations and emergency management.
- Recruited, processed and trained 54 community volunteers to become registered Disaster Volunteer Workers so that they can be mobilized and used to assist the City during a disaster in areas of shelter management and vulnerable populations checks.
- Coordinated monthly Council of Neighborhoods meetings and participation in City events such as Swingin' Summer's Eve, Celebrate Shoreline and National Night Out Against Crime.
- Provided technical assistance to neighborhood groups and agencies on newsletters, community events and grant applications.
- Responded to approximately 5,000 customer requests and answered over 25,000 telephone calls.

#### **Governmental Excellence**

- Assisted other departments with outreach to neighborhoods on City projects and programs.
- Maintained compliance with National Incident Management System by training 77 staff in emergency preparedness.
- Equipped each employee's workstation with emergency kits.

#### **Safe and Attractive Neighborhoods and Business Districts**

- Council approved three neighborhood mini-grants in 2007.
- Secured grant funding for emergency preparedness to install the emergency generator at the Spartan Recreation Center and expand communications capability for City staff.
- Responded to an estimated 1550 Strike 1 and Strike 2 Code Enforcement requests/actions
- Participated in three emergency exercises e.g. Regional Earthquake 2007.
- Trained 25 community members to establish "Ready Neighborhoods"

#### **Human Services**

- Staffed Citizen's Advisory Committee's work to "Develop a Comprehensive Housing Strategy" with a particular focus on housing affordability and meeting the housing needs of persons with limited incomes.
- Provided key leadership to develop and support the North Urban Human Services Alliance's forum and report on human services needs in North King County.
- Evaluated and supported Shoreline/Lake Forest Park Senior Center's request for \$18,000 in emergency support for each of 2007 and 2008.





## Community Services 2008 Budget

### 2008 Key Department Objectives in Support of the City's Strategic Objectives:

#### **Effective Citizen Communication and Engagement**

- Support expanded involvement of neighborhoods in Ready Neighborhood planning and preparation.
- Provide training opportunities to neighborhood leaders and Registered Volunteer Disaster Workers.
- Conducted, in partnership with the Fire Department, three community outreach meetings on emergency preparedness
- Provide technical assistance to neighborhoods to increase community participation through additional neighborhood events.

#### **Governmental Excellence**

- Simplify and standardize CRT policies and procedures to improve effectiveness of partnership with Public Works and Parks Operations.
- Maintain staff training and readiness to respond in emergencies and to activate the Emergency Operations Center as necessary.
- Develop technology plan for emergency operations including the Emergency Operations Center and radio communications.

#### **Safe and Attractive Neighborhoods and Business Districts**

- Implement pro-active code compliance program.
- Provide more flexible opportunities for community participation by funding neighborhood events, in addition to traditional Neighborhood Mini-Grants.
- Expand structured volunteer opportunities through development of Adopt-a-Park and Trail programs and outreach on Adopt-a-Road.
- Continue to build partnerships with local agencies ( e.g. Shoreline Water, Ronald Waste Water, Seattle Public Utilities, Seattle City Light, Shoreline Fire) to ensure effective emergency response.

#### **Human Services**

- Conduct bi- annual application and allocation process for both operating and capital funding which supports work of community agencies.
- Continue to provide leadership to local and regional advocacy groups seeking to increase attention and funding for human services in Shoreline and north King County.
- Implement recommendations following Development of a Comprehensive Housing Strategy.



# Community Services 2008 Budget

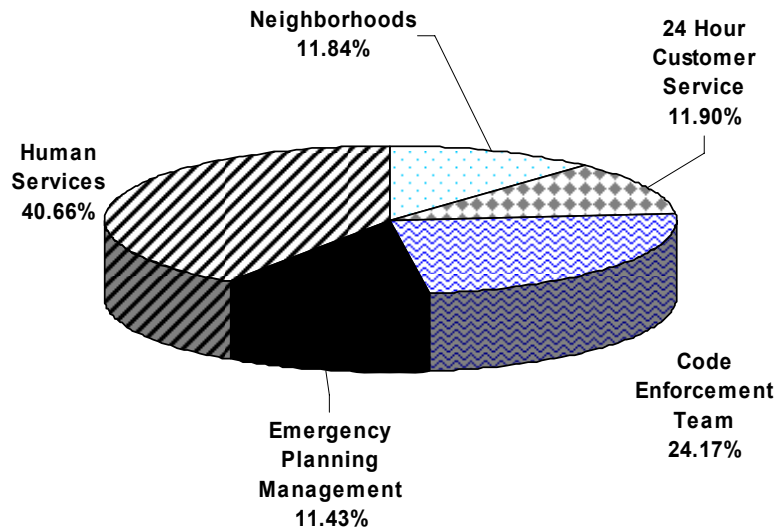
Community Services 2005 - 2008 Budget Comparison by Program							
Program Expenditures	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Neighborhoods *	\$121,588	\$152,574	\$179,957	\$142,322	\$162,503	-\$17,454	(9.70%)
24 Hour Customer Service **	\$123,785	\$135,599	\$153,382	\$150,896	\$163,386	\$10,004	6.52%
Code Enforcement Team ** (#)	\$251,321	\$275,308	\$311,411	\$306,365	\$331,722	\$20,311	6.52%
Emergency Planning Management *	\$162,413	\$153,847	\$279,026	\$297,778	\$156,920	-\$122,106	(43.76%)
Human Services **	\$564,457	\$553,388	\$699,581	\$697,934	\$558,096	-\$141,485	(20.22%)
Total Program Budget	\$1,223,564	\$1,270,716	\$1,623,357	\$1,595,295	\$1,372,627	-\$250,730	(15.45%)
Program Revenue							
Emergency Planning Management	\$83,239	\$24,123	\$156,531	\$152,894	\$0	-\$156,531	(100.0%)
Human Services	\$166,573	\$148,744	\$242,070	\$242,970	\$103,445	-\$138,625	(57.27%)
Total Program Revenue	\$249,812	\$172,867	\$398,601	\$395,864	\$103,445	-\$295,156	(74.05%)
General Fund Subsidy	\$973,752	\$1,097,849	\$1,224,756	\$1,199,431	\$1,269,182	\$44,426	3.63%

\* Prior to 2007 Neighborhoods was part of the Communications & Intergovernmental Relations budget and Emergency Planning Management was part of CMO.

\*\* Prior to 2007 Human Services and Customer Response Team (24 Hour Customer Service and Code Enforcement) were individual departments.

(#) The program costs for Code Enforcement are \$515,430 for 2008. The remaining \$183,708 is in the Planning and Development Services Department.

## 2008 Community Services Program Breakdown





## Community Services 2008 Budget

<b>Community Services 2005 - 2008 Budget Comparison By Object</b>							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$526,875	\$577,132	\$630,600	\$603,727	\$636,067	\$5,467	0.9%
Personnel Benefits	\$144,130	\$166,051	\$195,477	\$184,528	\$205,757	\$10,280	5.3%
Supplies	\$68,624	\$27,870	\$20,658	\$32,041	\$26,833	\$6,175	29.9%
Other Services & Charges	\$455,653	\$465,882	\$694,589	\$684,787	\$473,872	-\$220,717	(31.78%)
Intergovernmental Services	\$9,512	\$21,295	\$19,828	\$19,802	\$20,502	\$674	3.4%
Capital Outlays	\$9,273	\$0	\$48,531	\$56,511	\$0	-\$48,531	(100.0%)
Interfund Payments for Service	\$9,497	\$12,486	\$13,674	\$13,899	\$9,596	-\$4,078	(29.82%)
Total Expenditures	\$1,223,564	\$1,270,716	\$1,623,357	\$1,595,295	\$1,372,627	-\$250,730	(15.45%)
<b>Revenue</b>							
Intergovernmental Revenue	\$249,812	\$172,867	\$398,601	\$395,864	\$103,445	-\$295,156	(74.05%)
Total Revenue	\$249,812	\$172,867	\$398,601	\$395,864	\$103,445	-\$295,156	(74.05%)
General Fund Subsidy	\$973,752	\$1,097,849	\$1,224,756	\$1,199,431	\$1,269,182	\$44,426	3.63%
Total Resources	\$1,223,564	\$1,270,716	\$1,623,357	\$1,595,295	\$1,372,627	-\$250,730	(15.45%)
<b>Department Statistics</b>							
FTEs	9.27	9.27	9.27	9.27	9.18	-0.09	0
% of General Fund	4.15%	4.41%	5.59%	4.71%	4.46%	(1.14%)	(20.34%)

### 2008 Departmental Highlights

In 2007 the City Manager's Office established a new division: Community Services Division. The new Community Services Division included reclassifying the Human Services Manager to Community Services Manager. In addition to managing the Human Services Program, the new division is responsible for the Emergency Management Program, the Neighborhood Resources Program, and the Customer Response Team. The Emergency Management Program was previously in the City Manager's Office; the Neighborhood Resources Program was previously in the Communications and Intergovernmental Relations Office; and the Customer Response Team previously reported out of the City Manager's Office.

#### Salaries

- Includes the 3.15% market adjustment and applicable step increases.
- Allocation of a percentage of the Communications and Intergovernmental Relations Director (0.3 FTE) removed from Neighborhoods.
- Includes the addition of a 0.50 FTE for an Administrative Assistant II position. The new created department has had lack of administrative support for some time and this new



## Community Services 2008 Budget

position will allow Community Services to maximize its effectiveness relative to meeting Council's goals and priorities. Total budget impact is \$20,800.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.
- Includes benefits related to the 0.5 Administrative Assistant II. Total budget impact is \$7,943.

### Supplies

- Added \$6,175 to Emergency Management Planning to cover three Table Top drill exercises for the Emergency Operations Center and additional trainings for staff, volunteers and the community.

### Other Services & Charges

- The decrease of \$220,717 in this category is a result of:
  - Removing \$209,000 in 2006 Carryovers in Neighborhoods, Emergency Management Planning and Human Services.
  - Applying the \$1,000 Council approved 2008 reduction in Dues and Subscriptions.
  - Increasing the liability insurance by \$825 to cover additional neighborhoods for community/neighborhood events.
  - Shoreline Center increased their rental fees resulting in a \$700 increase for Council of Neighborhood meetings.
  - Reducing professional services budget by \$7,130 following completion of Comprehensive Housing Strategy Citizen's Committee's work.
  - Increasing \$18,000 Grants to other Agencies reflecting Council's additional allocation of one-time funding to the Shoreline Lake Forest Park Senior Center.
  - Increasing \$1,239 the General Fund subsidy for Human Services to accommodate an anticipated reduction in Community Development Block Grant revenue.

### Intergovernmental Services

- Increased communication access fees as a result of the addition of two radios for Emergency Operations Center.

### Capital Outlays

- Removed the 2006 carryover in Emergency Management Planning.

### Interfund Payments for Service

- Replaced a high maintenance cost vehicle resulting in savings of \$4,078 in operation and maintenance fees.

### Intergovernmental Revenue

- Removed the 2006 carryovers in Emergency Management Planning.



## Community Services 2008 Budget

### Performance Measures Calculation Changes

- In 2007 the City expanded its partnership with five other cities to jointly administer contracts for human services. This results in significant administrative efficiency gains for agencies we fund and for the City. It also results in a shift in performance measurement from assessing the gross number of City residents an agency serves to assessing an agency's success in achieving a specific outcome with the individuals served. The City retains the ability to track an agency's ability to meet overall service delivery goals but it no longer can collect data on the total number of Shoreline residents served by any agency or program.
- The Program Cost per capita measure on Human Services: Support for Social Agencies remains the same from 2007 to 2008. Changes in this figure result from shifts in the Community Services Division manager's time and a carryover from funding for Minor Home Repair.

## EMERGENCY MANAGEMENT PLANNING

### PROGRAM PURPOSE:

Emergency Management - provides the ability for the city to prepare for, to respond to, to mitigate for, and recover from emergencies and disasters that impact the City of Shoreline. This is done by educating staff and community members in emergency management issues so that we can minimize the loss of life and injury, protect the economy, property and the environment and restore effective management to the city as quickly as possible after an event.

### STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

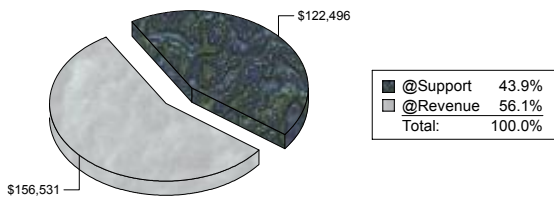
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Amount of Grant funds awarded	<b>\$99,197</b>	<b>\$18,905</b>	<b>\$80,654</b>	<b>\$20,790</b>	<b>\$24,000</b>
Percent of Hazard Mitigation Plan completed	<b>11%</b>	<b>46%</b>	<b>79%</b>	<b>96%</b>	<b>98%</b>
Percent of regular staff trained in emergency planning and preparedness		<b>56.83%</b>	<b>70.14%</b>	<b>69.18%</b>	<b>70%</b>
Percent of required staff who are trained to Federal Mandates in Emergency Management practices		<b>100%</b>	<b>99%</b>	<b>100%</b>	<b>100%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of classes and staff trained facilitated by EMC		<b>5 : 84</b>	<b>20 : 178</b>	<b>7 : 73</b>	<b>3 : 15</b>
Number of Community Emergency Response volunteers trained	<b>31</b>	<b>53</b>	<b>34</b>	<b>50</b>	<b>50</b>
Number of presentations and training provided to the community (block watches, neighborhoods, businesses, faith groups, civic groups and staff)	<b>6</b>	<b>7</b>	<b>9</b>	<b>25</b>	<b>20</b>
Number of table tops, functional and full scale exercises conducted	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>2</b>

# EMERGENCY MANAGEMENT PLANNING

## 2007 Budget

Program Expenditures	<b>279,027</b>
Program Revenue	<b>156,531</b>
General Support	<b>122,496</b>

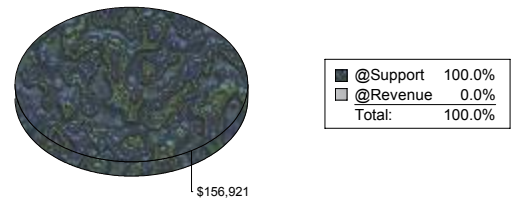
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>156,921</b>
Program Revenue	<b>0</b>
General Support	<b>156,921</b>

**Program Revenue vs General Support**



## NEIGHBORHOODS

### PROGRAM PURPOSE:

The Council of Neighborhoods was created in 1996 by City Council Resolution No. 54 to provide a vehicle for two-way communication between the City and its residents. The Neighborhoods program provides support, advice and assistance to the Council of Neighborhoods to build healthy, vibrant neighborhoods.

The Mini-Grant program was created in 1996 by City Council Resolution No. 54 to provide funding for neighborhood groups to make improvements that enhance the Shoreline community.

### STRATEGIC OBJECTIVES:

Effective Citizen Communication and Engagement

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of internal customers rating neighborhoods overall services as good or excellent			<b>80%</b>	<b>80%</b>	<b>80%</b>
Percentage of residents rating the condition of their neighborhoods as excellent or good	<b>59%</b>	<b>59%</b>	<b>58%</b>	<b>58%</b>	<b>58%</b>
Percentage of residents who think Shoreline is an excellent or good place to live	<b>87%</b>	<b>87%</b>	<b>91%</b>	<b>91%</b>	<b>91%</b>
Percentage of residents who think that the overall quality of life in the City is excellent or good	<b>82%</b>	<b>82%</b>	<b>83%</b>	<b>83%</b>	<b>83%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Dollar value of improvements funded through the Mini-Grant program	<b>\$8,797</b>	<b>\$11,101</b>	<b>\$26,137</b>	<b>\$20,000</b>	<b>\$20,000</b>
Number of Neighborhoods/Grants	<b>3</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>10</b>

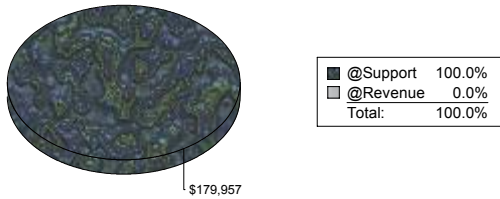


## NEIGHBORHOODS

### 2007 Budget

Program Expenditures	<b>179,957</b>
Program Revenue	<b>0</b>
General Support	<b>179,957</b>

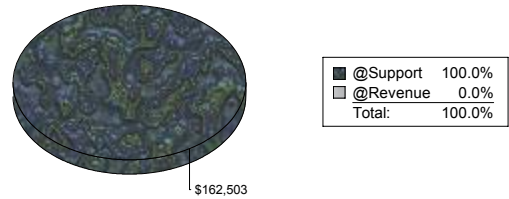
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>162,503</b>
Program Revenue	<b>0</b>
General Support	<b>162,503</b>

**Program Revenue vs General Support**



## HUMAN SERVICES: SUPPORT FOR SOCIAL AGENCIES

### PROGRAM PURPOSE:

Human Services fosters the development of an effective and accessible system of human services to meet the needs of Shoreline residents.

### STRATEGIC OBJECTIVES:

Human Services

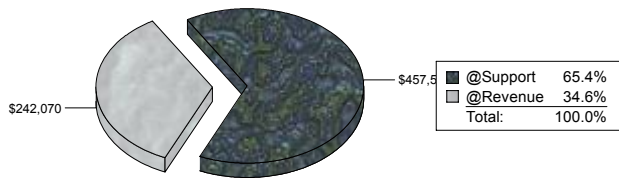
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of client based outcome goals met by human services contractors	n/a	n/a	85%	90%	85%
Percentage of service goals met by human service contractors	85%	84%	91%	85%	85%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Program cost per capita	\$8.60	\$11.43	\$10.80	\$11.42	\$10.49
Program expenditures as a percentage of City's operating budget	1.8%	2.13%	1.89%	2.44%	2.01%
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of community partnerships and collaborations supported	7	10	10	10	9
Number of individuals served at the Shoreline Senior Center	1,625	1,511	1,403	1,550	1,500
Number of major home repair projects completed	21	16	5	5	5
Number of minor home repairs completed.	N/A	25	33	50	50
Number of programs managed	18	24	23	23	23

## HUMAN SERVICES: SUPPORT FOR SOCIAL AGENCIES

### 2007 Budget

Program Expenditures	<b>699,581</b>
Program Revenue	<b>242,070</b>
General Support	<b>457,511</b>

**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>558,096</b>
Program Revenue	<b>103,445</b>
General Support	<b>454,651</b>

**Program Revenue vs General Support**



## 24 HOUR CUSTOMER RESPONSE TEAM

### PROGRAM PURPOSE:

Responds to internal and external inquiries, concerns, suggestions and complaints and provide reliable resolution and follow up to guarantee customer satisfaction. Provide telephone and in-person problem resolution and follow-up.

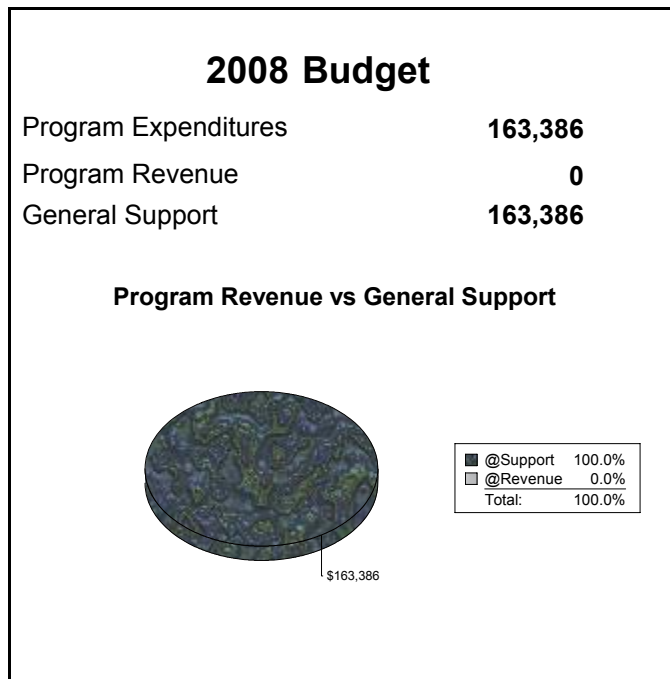
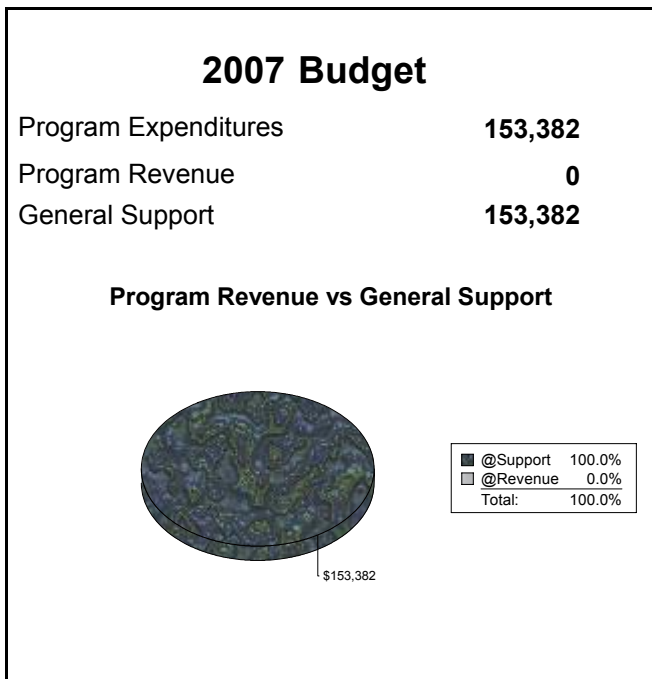
### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of customer requests responded to within 24 hours	97%	95%	96%	99%	95%
Percentage of customers giving CRT services a good or excellent rating	94%	98%	97%	100%	95%
Percentage of internal customers rating CRT overall services as good or excellent			90%	90%	95%
Percentage of requests inspected within 5 working days.	97%	99%	97%	99%	95%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average Cost per Service Request	N/A	\$88	\$89	\$90.65	\$115.61
Average Number of Service Requests per FTE	867	854	921	1,009	850
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of customer requests for service	3,079	4,272	4,606	5,044	4,250
Number of Service Request for Trees	236	162	281	154	208
Number of Service Requests for Flooding/Drainage	401	191	240	122	239
Number of Service Requests for Litter/Garbage.	125	209	310	518	291
Number of Service Requests for Parking/Abandoned Vehicles.	368	1,626	1,236	1,572	1,201
Number of Service Requests for Signs.	357	328	350	576	403

## 24 HOUR CUSTOMER RESPONSE TEAM

	2004	2005	2006	2007 Est.	2008 Target
Number of Service Requests for Vandalism	10	41	75	350	119
Number of Service Requests for Vegetation.	234	228	128	162	162
Number of Service Requests for Zoning Code Violations.	108	321	334	180	236



## CODE ENFORCEMENT TEAM

### PROGRAM PURPOSE:

The Code Enforcement Team enforces the City's codes and regulations to implement community values and to sustain a safe and attractive City.

### STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

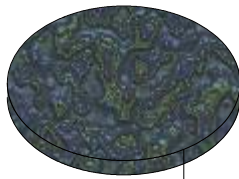
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average number of calendar days from request initiation to voluntary compliance (Strike 1 & 2)		12	10	6	10
Percent of abandoned vehicles tagged within 24 hours of notification	N/A	98%	97%	98%	95%
Percentage of all cases issued a Notice and Order that are brought into compliance annually.	45%	31%	31%	38%	38%
Percentage of all code enforcement actions resolved by voluntary compliance (Strike 1&2)	92.7%	95%	94%	96%	95%
Percentage of cases closed by induced compliance (Strike 3) annually	29%	30%	26%	30%	30%
Percentage of cases open beyond 365 days (Strike 3)	70%	72%	58%	70%	70%
Percentage of internal customers rating Code Enforcement overall services as good or excellent			91%	91%	91%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Code Enforcement expenditures per capita	\$2.47	\$2.70	\$2.88	\$2.90	\$2.90
Number of Active Cases per FTE	89	96	115	75	80
Number of code enforcement actions (Strike 1&2) per FTE	219	622	502	635	635
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Code Enforcement requests for action	472	1,997	1,695	2,080	2,080
Total Number of Code Enforcement actions resolved (Strike 1&2)	438	1,971	1,543	1,600	1,600

# CODE ENFORCEMENT TEAM

## 2007 Budget

Program Expenditures	<b>485,172</b>
Program Revenue	<b>0</b>
General Support	<b>485,172</b>

Program Revenue vs General Support



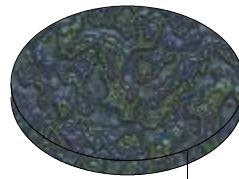
\$485,172

■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%

## 2008 Budget

Program Expenditures	<b>515,430</b>
Program Revenue	<b>0</b>
General Support	<b>515,430</b>

Program Revenue vs General Support



\$515,430

■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%



# *City Attorney*







# City Attorney 2008 Budget

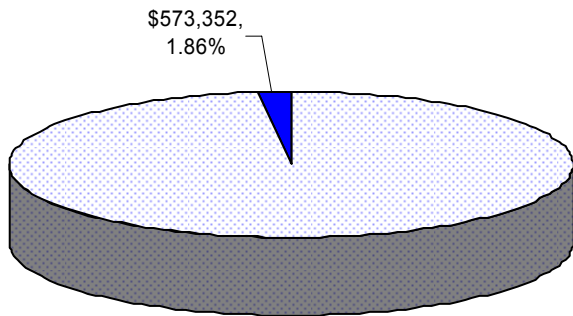
*“The City Attorney provides accurate and timely legal advice to the Council, City departments and advisory boards and commissions to improve effectiveness and minimize risk of City operations and oversees criminal justice services to the public”*

## Department Program and Activities

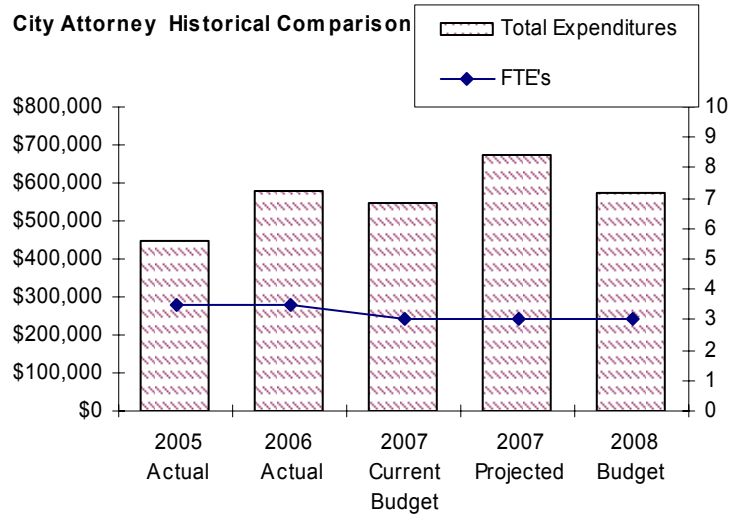
**Legal Services**  
3.00 FTE

**Prosecuting Attorney & Domestic Violence Victim Advocacy**  
0.0 FTE  
(Contracted Service)

2008 City Attorney as a Share of the General Fund



City Attorney Historical Comparison





## City Attorney 2008 Budget

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Quality Services, Facilities and Infrastructure**

- Completed Civic Center site acquisition.
- Completed acquisition of park bond properties.
- Developed a request for proposals (RFP) for new long-term contract for prosecution services.
- Completed purchase and sale agreement for Kruckeberg Gardens and service agreement with the Kruckeberg Gardens Foundation for garden maintenance.
- Completed Hamlin Park SPU property acquisition.

#### **Governmental Excellence**

- Civic Center Developer RFP selection and pre-development agreement.
- Extended Seattle Public Utilities (Water) and Shoreline Water District franchises.
- Settled dispute with Yakima County on the agreement to house inmates.
- Negotiated Richmond Beach Pump Station park easement.
- City-wide collection policy and procedures.
- Amendments to purchasing ordinance.

#### **Safe and Attractive Neighborhoods and Business Districts**

- Successfully defended two administrative appeals of code enforcement and land use decisions.
- Assisted in drafting ordinance adopting International Property Maintenance Code.
- Completed revisions to Emergency Management mutual aid agreement.

#### **Safe, Healthy and Sustainable Environment**

- Environmental mini-grant criteria and environmental mini-grant agreements.



## City Attorney 2008 Budget

### **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

#### **Governmental Excellence**

- Develop a real property surplus procedure.
- Replace King County stormwater code.
- Revise e-mail word retention and public disclosure process.

#### **Safe and Attractive Neighborhoods and Business Districts**

- Review the Shoreline Community College Master Plan.
- Begin Aurora Phase II property acquisition.



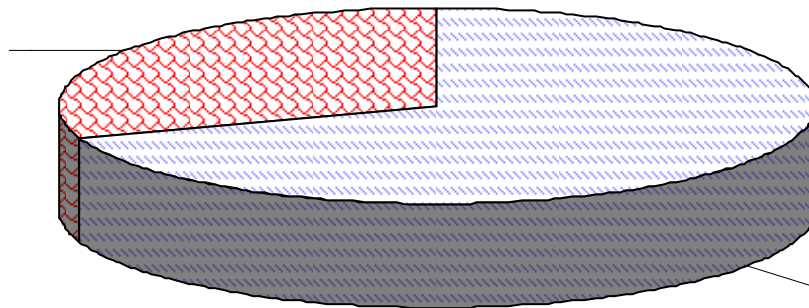
# City Attorney 2008 Budget

City Attorney 2005 - 2008 Budget Comparison By Program							
Program Budget	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Legal Services	\$300,871	\$427,949	\$379,803	\$518,909	\$399,352	\$19,549	5.15%
Prosecuting Attorney	\$115,086	\$153,250	\$168,000	\$153,000	\$174,000	\$6,000	3.57%
Domestic Violence Victim Advocacy	\$30,040	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Expenditures</b>	<b>\$445,997</b>	<b>\$581,199</b>	<b>\$547,803</b>	<b>\$671,909</b>	<b>\$573,352</b>	<b>\$25,549</b>	<b>4.66%</b>
Program Revenue							
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$445,997	\$581,199	\$547,803	\$671,909	\$573,352	\$25,549	4.66%
<b>Total Resources</b>	<b>\$445,997</b>	<b>\$581,199</b>	<b>\$547,803</b>	<b>\$671,909</b>	<b>\$573,352</b>	<b>\$25,549</b>	<b>4.66%</b>

A budget amendment will be processed later in 2007 to adjust the 2007 current budget to account for the increase in the 2007 projected amount for other services and charges. Council previously authorized additional expenditures in this area.

## 2008 City Attorney Program Breakdown

**Prosecuting Attorney  
(Includes Domestic Violence advocacy)  
30%**



**Legal Services  
70%**



# City Attorney 2008 Budget

City Attorney 2005 - 2008 Budget Comparison By Object							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$217,159	\$230,833	\$245,101	\$245,101	\$257,910	\$12,809	5.23%
Benefits	\$50,469	\$52,010	\$62,086	\$62,084	\$68,826	\$6,740	10.86%
Supplies	\$1,150	\$1,346	\$2,000	\$2,000	\$1,700	-\$300	-15.00%
Other Services & Charges	\$177,219	\$297,010	\$238,616	\$362,724	\$244,916	\$6,300	2.64%
Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Payments for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expenditures	\$445,997	\$581,199	\$547,803	\$671,909	\$573,352	\$25,549	4.66%
<b>Revenue</b>							
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund Subsidy	\$445,997	\$581,199	\$547,803	\$671,909	\$573,352	\$25,549	4.66%
Total Resources	\$445,997	\$581,199	\$547,803	\$671,909	\$573,352	\$25,549	4.66%
<b>Department Statistics</b>							
FTE's	3.50	3.00	3.00	3.00	3.00	0	0.00%
% of General Fund	1.51%	2.02%	1.89%	1.99%	1.86%	(0.03%)	-1.39%

A budget amendment will be processed later in 2007 to adjust the 2007 current budget to account for the increase in the 2007 projected amount for other services and charges. Council previously authorized additional expenditures in this area.

## 2008 Departmental Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Supplies

- Reduced by \$300 due to a reduction in office supplies. The savings were shifted to dues and subscriptions.

### Other Services & Charges

- Increased by \$6,300 in this category as a result of:
  - The Prosecuting Attorney contract includes a 4% cost of living adjustment which also applies to the Domestic Violence Coordinator contract; both services are budgeted within the Prosecuting Attorney program.

## LEGAL SERVICES

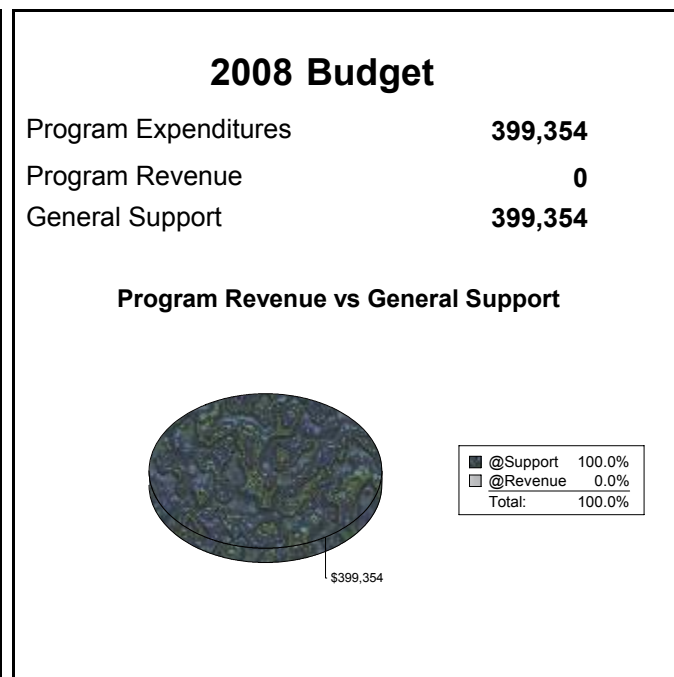
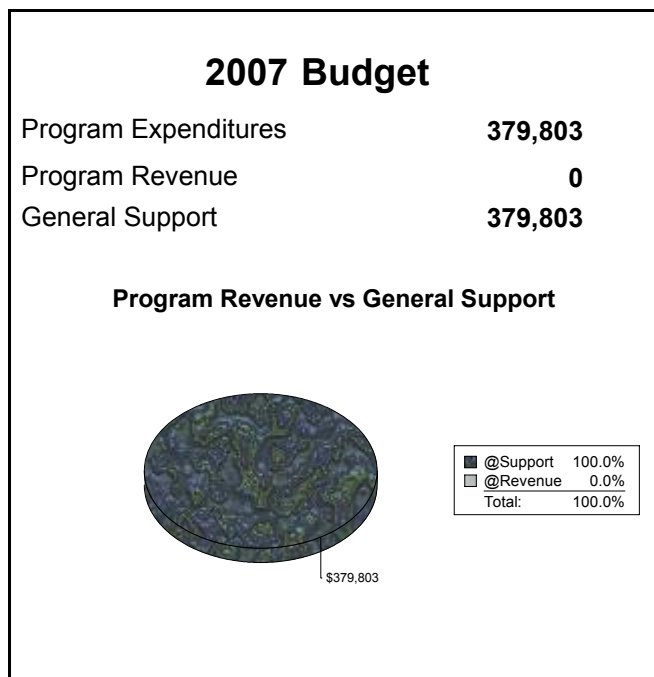
### PROGRAM PURPOSE:

The City Attorney provides accurate and timely legal advice to the Council, City departments and advisory boards and commissions to improve effectiveness and minimize risk of City operations

### STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percentage of customers rating timeliness of legal services as good or excellent	79.2%	79.2%	81%	81%	81%
Percentage of internal customers rating legal Services overall as good or excellent	94.5%	94.5%	84%	84%	85%
Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Program budget as a percent of the City's operating budget	1.1%	1.2%	1.4%	1.8%	1.3%



# PROSECUTING ATTORNEY

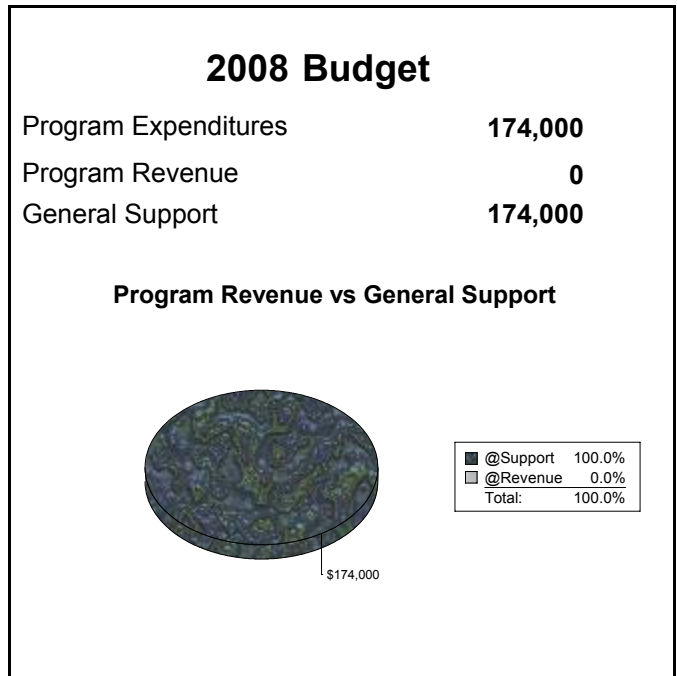
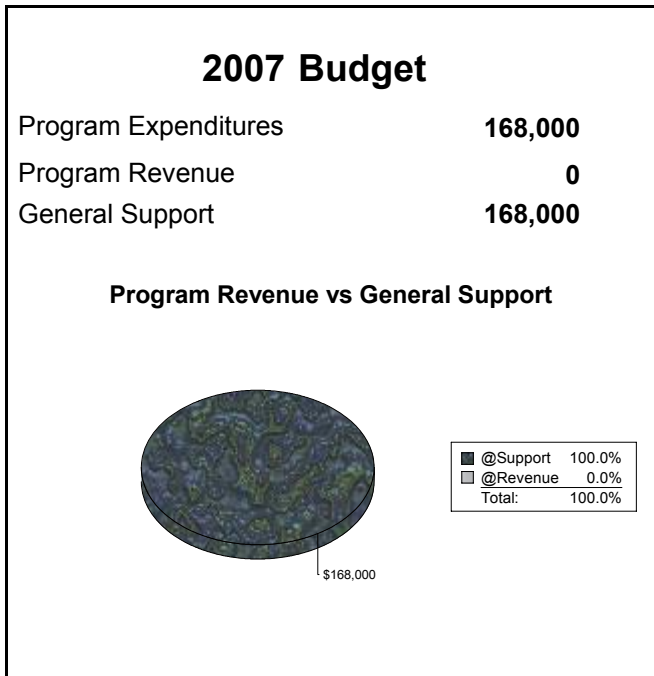
**PROGRAM PURPOSE:**

The Prosecuting Attorney prosecutes violations of the Shoreline Municipal Code.

**STRATEGIC OBJECTIVES:**

Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Total Number of Criminal Cases	906	970	1,319	1,306	1,300







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# *Finance*







# Finance 2008 Budget

## ***Mission Statement***

*The Finance Department provides excellent and innovative financial and technological services to City Departments for the purpose of enhancing the community of Shoreline.*

## **Department Programs**

**Financial Planning  
and Accounting  
Services**

8.63 FTE

**Purchasing  
Services**

1.75 FTE

**IT Strategic Plan  
Implementation**

2.35 FTE

**IT Operations &  
Security  
Administration**

3.6 FTE

**Geographical  
Information  
Services**

1.05 FTE

**Intergovernmental  
Participation**

0.0 FTE

**Grant Development**

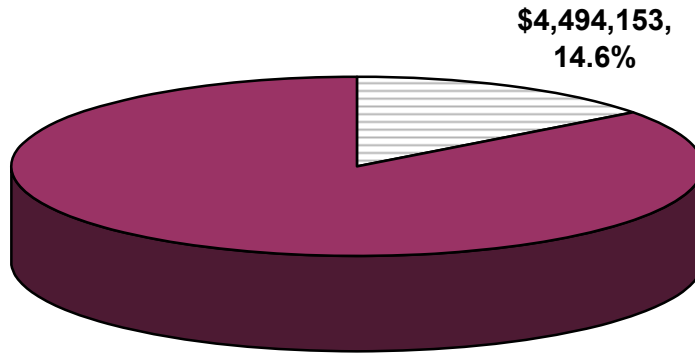
0.2 FTE

\*An additional 0.7 FTE is budgeted in the  
Capital Funds

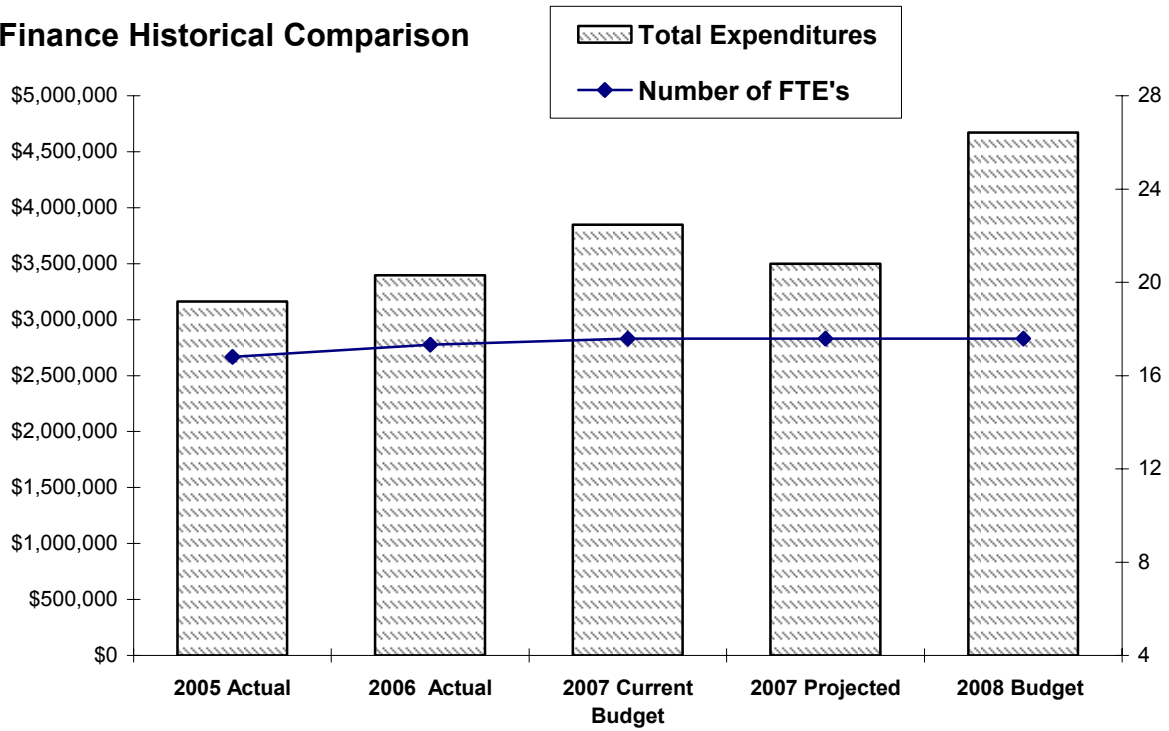


# Finance 2008 Budget

## 2008 Finance as a Share of the General Fund



## Finance Historical Comparison





## Finance 2008 Budget

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Safe and Attractive Neighborhoods and Business Districts**

- Facilitated the development of the 2008-2013 Capital Improvement Program that was adopted by the City Council in July 2007.

#### **Quality Services, Facilities and Infrastructure**

- In conjunction with the Human Resources Department developed and provided City managers and supervisors with employee leave and payroll training.
- Completed the International City/County Management Association (ICMA) performance measurement template with City data for 2006.
- Further development of the City's portal including the creation of a portal user group and the addition of new technologies to allow the search of over 5,000 scanned permit documents.

#### **Governmental Excellence**

- Continued implementation of the 2007-2009 Information Technology Strategic plan.
- Produced 2006 financial statements and completed the 2006 audit with the State Auditor's office that resulted in a "clean" audit opinion.
- One of five cities in the State of Washington to receive a "Strong" rating for financial management from Standard & Poor's new Financial Management Assessment Program.
- Received the Government Finance Officers Association Budget Award with several rating areas receiving "outstanding" ratings.

#### **Economic Vitality and Financial Stability**

- Applied for and received grant awards in support of Council Goals for park bond projects, Aurora Avenue improvements, transportation improvements, emergency preparedness and youth programs.
- Updated and implemented short-term financial strategies to close projected budget gaps for 2008 through 2009.

#### **Effective Citizen Communication and Engagement**

- Initiated community advisory committee to assist staff in a recommendation to the City Council on how to close projected long-term budget gaps for 2010 through 2013.
- Developed template for performance management reporting.
- Implemented web casting of City Council meetings.



## Finance 2008 Budget

### 2008 Key Department Objectives in Support of the City's Strategic Objectives:

#### **Quality Services, Facilities and Infrastructure**

- Complete third internal customer service survey.
- Upgrade City portal to latest software version and expand the use of on-line forms.
- Upgrade the City's financial software to version 7i of the Integrated Financial Accounting Software (IFAS) and train users on new screens and functionality.
- Implementation of City phone system to improve phone features and reduce long-term telephone operational costs to the City.

#### **Governmental Excellence**

- Continue implementation of the 2007-2009 Information Technology Strategic plan.
- Complete the 2007 financial statements and 2007 audit with the goal of a clean audit opinion.
- Facilitate the development of the 2009-2014 Capital Improvement Program.

#### **Economic Vitality and Financial Stability**

- Continue to seek grant funding in support of City Council goals and City operational needs.
- Continue work with the Community Advisory Committee in review of the City's long-term financial projections and development of a recommendation to Council in how to close projected gaps for 2010 through 2013.
- Evaluate the timing of debt financing for the Civic Center/City Hall and if appropriate issue debt to complete the financing of this project.

#### **Effective Citizen Communication and Engagement**

- Implementation of improvements to the City's website that will allow for easier accessibility to information and improve search features.
- Develop a performance report to the Citizens of the City's programs based on performance measurement data collected over the last three years.



# Finance 2008 Budget

<b>Finance 2005 - 2008 Budget Comparison By Programs</b>							
<b>Object Category Name</b>	<b>2007 Current</b>					<b>2007 Current Budget versus 2008 Budget</b>	<b>Percentage Change</b>
	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>Budget</b>	<b>2007 Projected</b>	<b>2008 Budget</b>		
Financial Planning & Accounting Services	\$679,236	\$687,815	\$769,407	\$751,863	\$903,609	\$134,202	17.44%
Purchasing Services	\$172,643	\$182,203	\$211,993	\$209,205	\$220,237	\$8,244	3.89%
Geographical Information Services	\$154,450	\$172,585	\$184,901	\$185,242	\$261,595	\$76,694	41.48%
Information Technology Operations & Security	\$712,317	\$856,697	\$938,618	\$904,562	\$1,001,087	\$62,469	6.66%
Information Technology Strategic Plan Implementation	\$477,777	\$340,585	\$346,351	\$339,706	\$286,158	-\$60,193	-17.38%
Grant Research	\$15,744	\$15,481	\$18,648	\$18,646	\$19,355	\$707	3.79%
Intergovernmental Participation	\$98,943	\$82,345	\$101,987	\$105,148	\$108,974	\$6,987	6.85%
Non-Program Expenses (Citywide, Equipment Replacement, Unemployment)	\$849,853	\$1,057,290	\$1,276,346	\$983,582	\$1,869,889	\$593,543	46.50%
<b>Total Expenditures</b>	<b>\$3,160,963</b>	<b>\$3,395,001</b>	<b>\$3,848,250</b>	<b>\$3,497,954</b>	<b>\$4,670,903</b>	<b>\$822,653</b>	<b>21.38%</b>
<b>Revenue</b>							
Financial Planning & Accounting Services	\$1,808	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.00%
Purchasing Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Geographical Information Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Information Technology Operations & Security Administration	\$285	\$29	\$0	\$0	\$0	\$0	0.00%
Information Technology Strategic Plan Implementation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Grant Research	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Participation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Non-Program Expenses (Citywide, Equipment Replacement, Unemployment)	\$320,377	\$729,405	\$331,069	\$348,488	\$321,984	-\$9,085	-2.74%
<b>Total Finance Revenue</b>	<b>\$322,470</b>	<b>\$731,234</b>	<b>\$332,869</b>	<b>\$350,288</b>	<b>\$323,784</b>	<b>-\$9,085</b>	<b>-2.73%</b>
<b>General Fund Subsidy</b>	<b>\$2,838,493</b>	<b>\$2,663,767</b>	<b>\$3,515,381</b>	<b>\$3,147,666</b>	<b>\$4,347,119</b>	<b>\$831,738</b>	<b>23.66%</b>
<b>Total Resources</b>	<b>\$3,160,963</b>	<b>\$3,395,001</b>	<b>\$3,848,250</b>	<b>\$3,497,954</b>	<b>\$4,670,903</b>	<b>\$822,653</b>	<b>21.38%</b>
<b>Department Statistics</b>							
Number of FTE's	16.8	16.8	17.58	17.58	17.58	0.00	0.00%





# Finance 2008 Budget

<b>Finance 2005 - 2008 Operating Budget Comparison By Object</b>							
Object Category Name	2005 Actual	2006 Actual	2007 Current		2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
			Budget	2007 Projected			
Salary	\$1,062,868	\$1,142,942	\$1,255,647	\$1,238,795	\$1,286,398	\$30,751	2.45%
Benefits	\$268,275	\$295,253	\$353,471	\$351,980	\$386,533	\$33,062	9.35%
Supplies	\$244,861	\$238,174	\$152,063	\$152,554	\$175,256	\$23,193	15.25%
Other Services & Charges	\$1,285,699	\$1,311,968	\$1,322,465	\$1,471,190	\$1,522,788	\$200,323	15.15%
Intergovernmental Services	\$89,451	\$313,133	\$161,779	\$164,600	\$242,616	\$80,837	49.97%
Capital Outlays	\$132,646	\$13,416	\$64,000	\$86,657	\$112,850	\$48,850	76.33%
Interfund Payments for Service and Contingencies	\$77,163	\$80,115	\$538,825	\$32,178	\$944,462	\$405,637	75.28%
<b>Total Expenditures</b>	<b>\$3,160,963</b>	<b>\$3,395,001</b>	<b>\$3,848,250</b>	<b>\$3,497,954</b>	<b>\$4,670,903</b>	<b>\$822,653</b>	<b>21.38%</b>
<b>Revenue</b>							
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Charges for Goods and Services	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.00%
Miscellaneous Revenues	\$210,670	\$274,652	\$221,069	\$238,488	\$216,984	-\$4,085	-1.85%
Other Financing Sources	\$110,000	\$110,000	\$110,000	\$110,000	\$105,000	-\$5,000	-4.55%
<b>Total Finance Revenue</b>	<b>\$322,470</b>	<b>\$386,452</b>	<b>\$332,869</b>	<b>\$350,288</b>	<b>\$323,784</b>	<b>-\$9,085</b>	<b>-2.73%</b>
<b>General Fund Subsidy</b>	<b>\$2,838,493</b>	<b>\$3,008,549</b>	<b>\$3,515,381</b>	<b>\$3,147,666</b>	<b>\$4,347,119</b>	<b>\$831,738</b>	<b>23.66%</b>
<b>Total Resources</b>	<b>\$3,160,963</b>	<b>\$3,395,001</b>	<b>\$3,848,250</b>	<b>\$3,497,954</b>	<b>\$4,670,903</b>	<b>\$822,653</b>	<b>21.38%</b>
<b>Department Statistics</b>							
% of General Fund	10.7%	11.8%	13.3%	10.3%	14.6%	1.33%	10.0%
Number of FTE's	16.8	17.33	17.58	17.58	17.58	0.00	0.0%

The Finance Department is also responsible for two other City funds: the Equipment Replacement Fund and the Unemployment Fund. The fund breakdown is displayed below.

Expenditures By Fund	2005 Actual	2006 Actual	2007 Current		2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
			Budget	2007 Projected			
General Fund	\$2,921,631	\$3,333,638	\$3,738,250	\$3,358,298	\$4,494,153	\$755,903	20.22%
Equipment Replacement Fund	\$223,907	\$219,951	\$100,000	\$129,656	\$166,750	\$66,750	66.75%
Unemployment Fund	\$15,425	\$20,603	\$10,000	\$10,000	\$10,000	\$0	0.00%
<b>Total Fund Expenditures</b>	<b>\$3,160,963</b>	<b>\$3,574,192</b>	<b>\$3,848,250</b>	<b>\$3,497,954</b>	<b>\$4,670,903</b>	<b>\$822,653</b>	<b>21.38%</b>
<b>Revenue By Fund</b>							
General Fund	\$2,093	\$8,166	\$6,800	\$7,632	\$6,800	\$0	0.00%
Equipment Replacement Fund	\$307,148	\$709,749	\$315,569	\$330,506	\$308,984	-\$6,585	(2.09%)
Unemployment Fund	\$13,229	\$13,319	\$10,500	\$12,150	\$8,000	-\$2,500	(23.81%)
<b>Total Fund Revenue</b>	<b>\$322,470</b>	<b>\$731,234</b>	<b>\$332,869</b>	<b>\$350,288</b>	<b>\$323,784</b>	<b>-\$9,085</b>	<b>(2.73%)</b>



# Finance 2008 Budget

## 2008 Budget Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.
- Extra-Help funding of \$12,000 in Geographical Information Services (GIS) was moved to professional services to more accurately reflect how the monies are used.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Supplies

- Software licenses were reduced by \$20,000 from the current level as there are no planned software purchases in the Information Technology Plan for 2008. This funding level is reflected in the 2007-2009 IT Strategic plan.
- Small Tools/Equipment was increased by \$42,500 in the Equipment Replacement fund for the purchase of personal computer and laptops as programmed in the City's replacement schedule.

### Other Services & Charges

- One-time funding totaling \$76,900 added for consultant services to upgrade the version of the City's financial software.
- One-time funding of \$75,000 has been included in the GIS program for digital aerial photography and mapping.
- One-time funding totaling \$20,000 in the Information Technology Plan for the integration of core systems, citywide security initiative, and training on City core system projects. This funding level is reflected in the 2007-2009 IT Strategic plan.
- GIS professional services of \$12,000 to provide additional support to departments.
- Increased contracted support for financial system by \$5,000.
- Increased funding for Plumtree software licenses by \$7,350.
- Liability Insurance premiums increased by \$35,031.
- Telephone services were reduced by \$5,000.
- Increased cost of government shared small-works roster of \$3,500.
- City-wide membership costs for organizations such as Association of Washington Cities increased by \$6,987.
- Travel, Training, Dues, were reduced by \$4,000 as adopted by the Council in 2007.
- 2006 Carry-over expenditures in the 2007 budget of \$35,000 were removed in the 2008 budget.



## Finance 2008 Budget

### Intergovernmental Services

- Elections related costs increased by \$79,500. King County will not bill the City for costs associated with the 2007 primary and general elections until 2008.
- Surface water fees increased by \$1,400.

### Capital Outlay

- Funding totaling \$24,600 for the purchase of web servers in conjunction with the upgrade of the City's financial system.
- Replacement vehicles totaling \$52,093 in keeping with the City's vehicle replacement plan.
- Reduction in capital outlay funding for technical equipment of \$27,843 from the 2007 level as the focus for 2008 is on the replacement of items that fall under the capital outlay threshold as noted earlier in the supplies category.

### Citywide Contingencies

- The operating budget contingency was increased by \$300,000 to reach the Council adopted level of \$550,000 as per the revised reserve policies.
- Contingency totaling \$65,000 for parks maintenance equipment.
- Contingency totaling \$53,931 for potential increase in salaries related to the implementation of the annual salary survey.

## FINANCIAL PLANNING AND ACCOUNTING SERVICES

### PROGRAM PURPOSE:

This program provides financial analysis, financial reporting, accounting services, and financial planning to support City departments making fiscal and organizational decisions resulting in the optimization of city resources.

### STRATEGIC OBJECTIVES:

Economic Vitality and Financial Stability

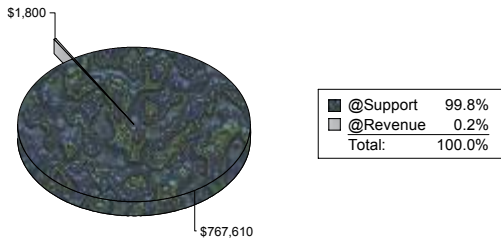
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Actual revenue collections compared to projected revenues.	101%	104.1%	102.7%	95%-105%	95%-105%
Basis points in which investment returns exceed the City's benchmark	9	75	-37	-15	5
Percentage of customers rating services as good or excellent	97.8%	97.8%	96.7%	96.7%	97%
Percentage of customers rating the Budget Division services as good or excellent	100%	100%	98%	98%	98%
Percentage of time month-end close process completed within 10 working days of the end of the month	58%	50%	75%	92%	100%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Financial planning and accounting services as a % of the City's operating budget.	2.5%	2.6%	2.6%	2.7%	2.7%
Number of accounts payable checks processed per dedicated FTES.	4,088	4,042	3,621	3,700	3,700
Number of payroll checks processed per dedicated FTES.	5,731	5,934	6,112	6,200	6,200
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of accounts payable checks	4,088	4,000	3,621	3,700	3,700
Number of payroll checks processed	5,731	5,975	6,112	6,200	6,200

## FINANCIAL PLANNING AND ACCOUNTING SERVICES

### 2007 Budget

Program Expenditures	<b>769,410</b>
Program Revenue	<b>1,800</b>
General Support	<b>767,610</b>

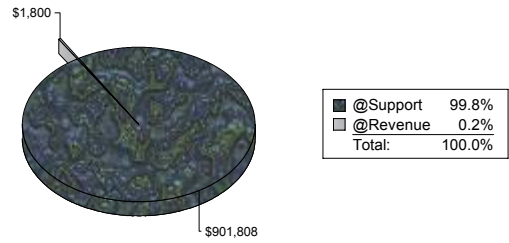
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>903,608</b>
Program Revenue	<b>1,800</b>
General Support	<b>901,808</b>

**Program Revenue vs General Support**



## PURCHASING SERVICES

### PROGRAM PURPOSE:

Purchasing provides City departments with knowledge and resources to obtain goods and services for the best value, while complying with applicable Federal, State, and City procurement regulations

### STRATEGIC OBJECTIVES:

Governmental Excellence

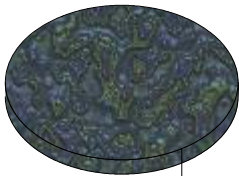
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of protests filed per \$25 million purchased	0	0	0	0	0
Percentage of awards and solicitations made without protest	100%	97%	100%	100%	100%
Percentage of customers rating the Purchasing Division services as good or excellent	89%	89%	88%	88%	90%
Percentage of internal customers rating the Purchasing Division timeliness of services as good or excellent	89%	89%	88%	88%	90%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Dollar Amount of Central Purchasing Office Purchases per Central Purchasing Office FTE	\$9.041M	\$14.8M	\$24.6M	\$12M	\$15M
Number of Purchasing transactions per FTE.	456	385	209	285	285
Percentage of purchasing transactions conducted using procurement and credit cards	1.18%	2.27%	2.0%	2.0%	2.0%
<b>Measurement: OTHER</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of protests filed and sustained	0	0	0	0	0

## PURCHASING SERVICES

### 2007 Budget

Program Expenditures	211,993
Program Revenue	0
General Support	211,993

**Program Revenue vs General Support**



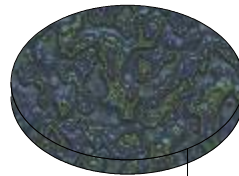
■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$211,993

### 2008 Budget

Program Expenditures	220,236
Program Revenue	0
General Support	220,236

**Program Revenue vs General Support**



■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$220,236

# GEOGRAPHICAL INFORMATION SYSTEMS

## PROGRAM PURPOSE:

Geographical Information Systems manages enterprise wide data so that it is readily available to City departments to support their decision-making and planning processes.

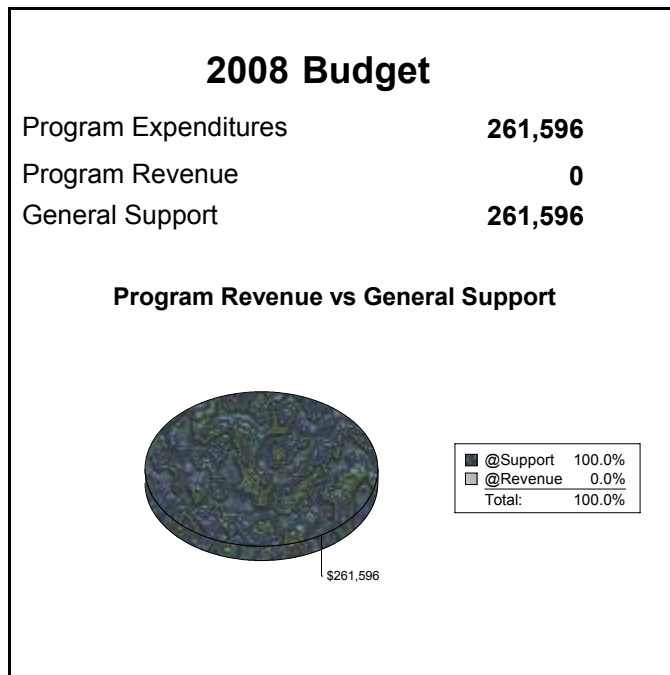
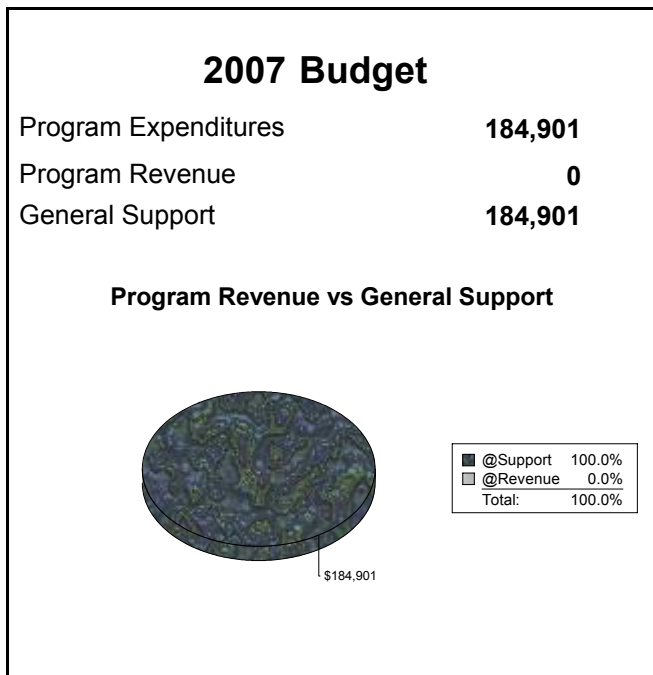
## STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percentage of customers rating the GIS services as good or excellent			98%	98%	98%

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Service Requests completed per FTE	154	126	147	150	150

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Service Requests	154	126	147	150	150





## INFORMATION TECHNOLOGY OPERATIONS AND SECURITY ADMINISTRATION

### PROGRAM PURPOSE:

IT Operations and Security Administration provides technology infrastructure that supports the daily operations of City departments in achieving their goals and objectives.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

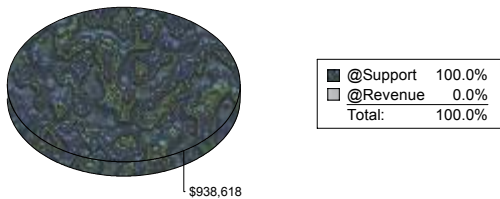
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Help Desk calls resolved within 8 hours		63%	65%	66%	68%
Percentage of customers rating the Information Technology Division services as good or excellent	93%	93%	88%	89%	90%
Percentage of help desk calls resolved and/or repaired within 24 hours	92%	98.5%	95%	95%	95%
Percentage of Help Desk calls resolved at time of call		32%	33%	33%	34%
Percentage of Help Desk calls resolved within 4 hours		54%	55%	55%	56%
Percentage of telephone system problems resolved within 24 hours		73%	70%	71%	73%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Central info tech operating maintenance and capital expenditures per workstation.	\$6,383	\$6,065	N/A	\$6,000	\$5,800
Central IT operating & maintenance expenditures per workstation (excluding telephone service)	\$4,061	\$3,044	N/A	\$3,000	\$3,000
Information technology operating and maintenance expenditures as a percentage of the City's operating budget	3.5%	2.4%	3.0%	2.7%	3.3%
Number of workstations per Central IT FTE	36.42	36.42	33	35	35

# INFORMATION TECHNOLOGY OPERATIONS AND SECURITY ADMINISTRATION

## 2007 Budget

Program Expenditures	<b>938,618</b>
Program Revenue	<b>0</b>
General Support	<b>938,618</b>

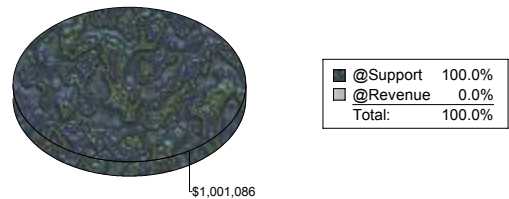
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>1,001,086</b>
Program Revenue	<b>0</b>
General Support	<b>1,001,086</b>

**Program Revenue vs General Support**



# INFORMATION TECHNOLOGY STRATEGIC PLAN IMPLEMENTATION

## PROGRAM PURPOSE:

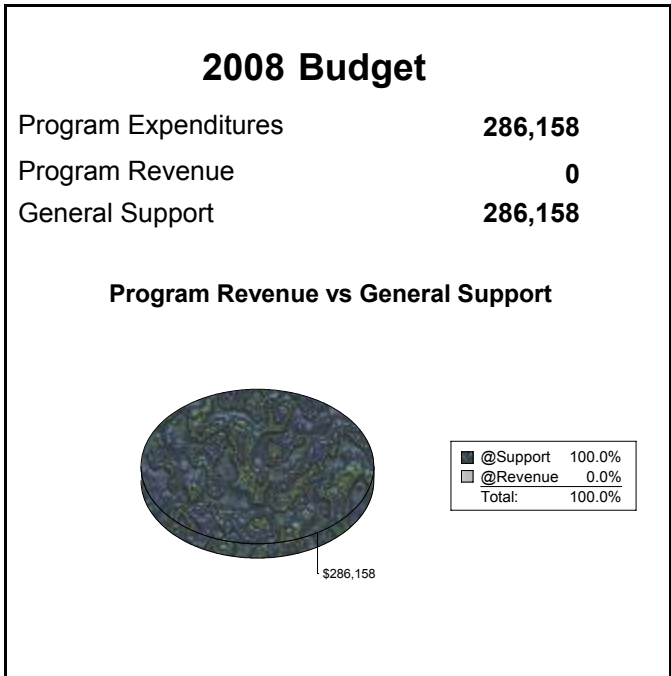
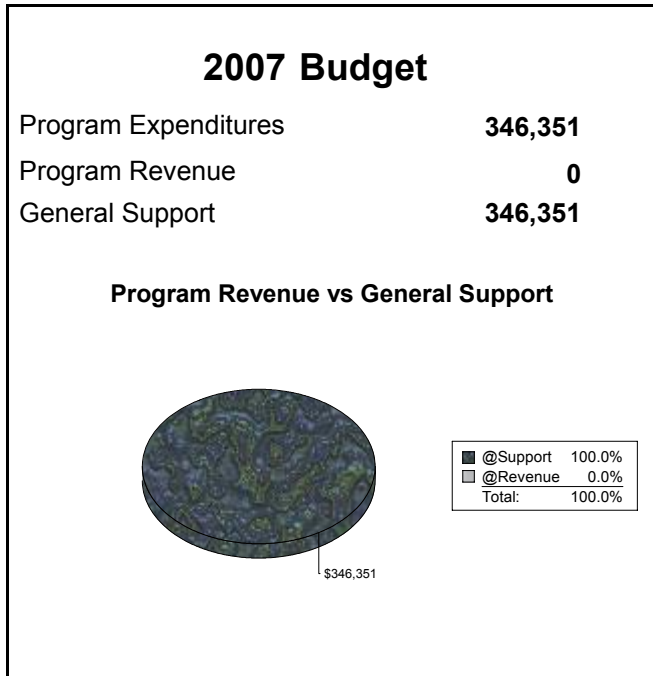
Information Technology Strategic Plan Implementation provides needs assessment, justification, alternatives analysis, oversight, project management, and on-site consultation advisory services to City departments/staff to successfully deliver projects in the City's IT Strategic Plan, aimed at enhancing service levels and streamlining business processes through the utilization of technology.

## STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Information Technology Strategic Plan expenditures as a percentage of the City's operating budget	2.3%	1.8%	N/A	2.0%	2.0%

Measurement: <b>OTHER</b>	2004	2005	2006	2007 Est.	2008 Target
Total capital expenditures for IT activities and equipment	\$441,210	\$479,039	N/A	\$400,000	\$300,000



# GRANT RESEARCH & DEVELOPMENT

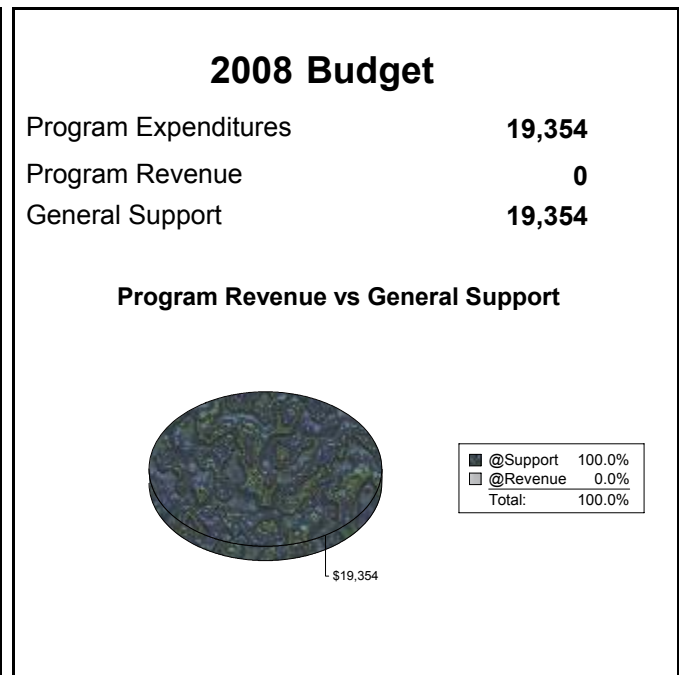
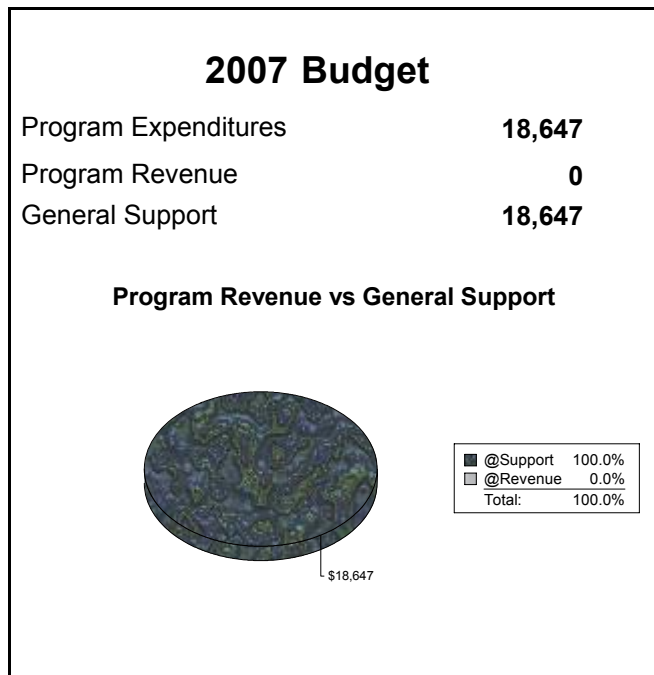
## PROGRAM PURPOSE:

The Grant Development program coordinates and supports all City Departmental grant seeking efforts designed to increase resources available for General Fund and Capital Improvement Program Budgets

## STRATEGIC OBJECTIVES:

Economic Vitality and Financial Stability

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of customers rating the Grant Development services as good or excellent	<b>100%</b>	<b>100%</b>	<b>92%</b>	<b>92%</b>	<b>94%</b>
Percentage of grant applications successfully awarded	<b>64%</b>	<b>60%</b>	<b>64%</b>	<b>70%</b>	<b>60%</b>
Percentage of internal customers rating Grant Assistance overall services as good or excellent			<b>92%</b>	<b>92%</b>	<b>94%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Grant Applications Submitted	<b>14</b>	<b>14</b>	<b>28</b>	<b>20</b>	<b>24</b>



# INTERGOVERNMENTAL PARTICIPATION

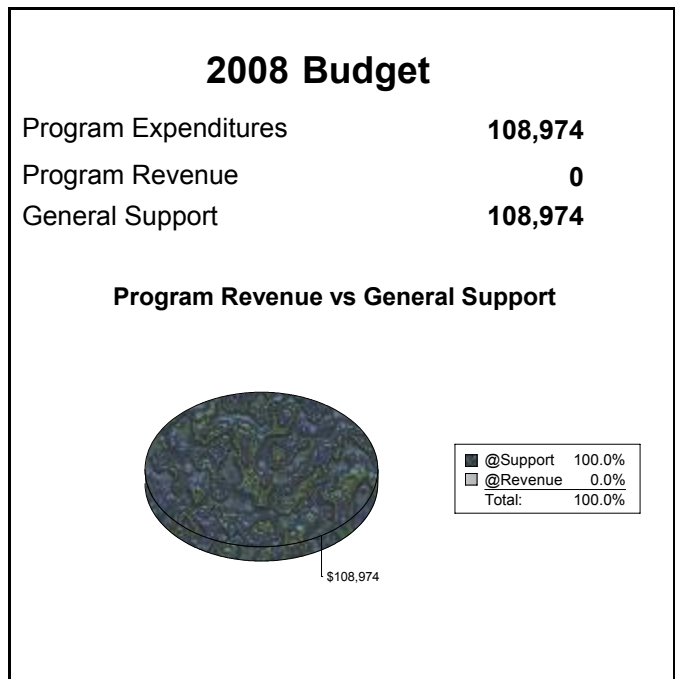
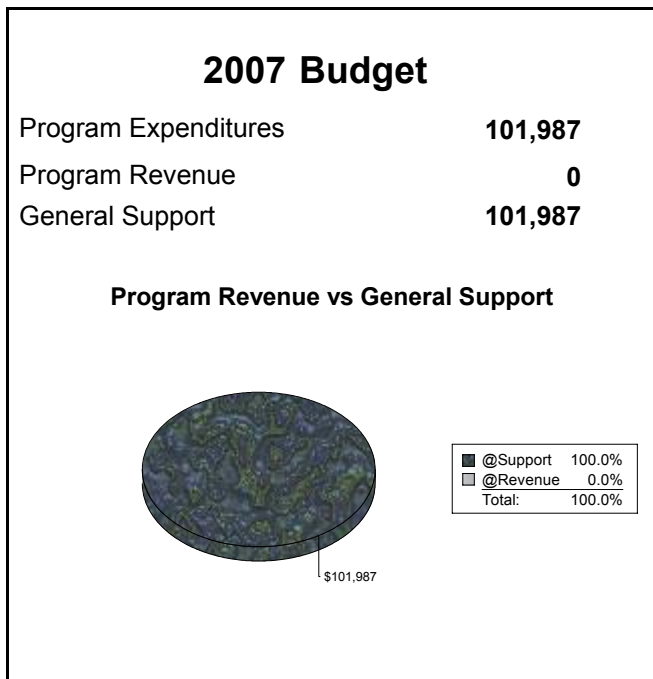
## PROGRAM PURPOSE:

City participation in organizations that provide a forum for city staff and/or council members to address federal, state, and regional issues and that provide financial or legislative support to the City. Includes the following organizations: Seashore Transportation Forum, Suburban Cities, Association of Washington Cities, Economic Development Council of Seattle & King County, National League of Cities, Puget Sound Regional Council, Puget Sound Clean Air Agency, and the Shoreline Chamber of Commerce.

## STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Program expenditures as a percentage of the City's total operating budget	0.37%	0.34%	0.29%	0.31%	0.35%





# *Human Resources*







# Human Resources 2008 Budget

## Mission Statement

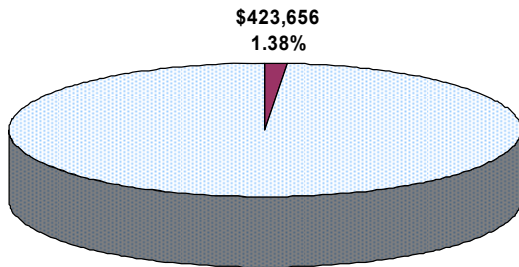
*The mission of Human Resources is to foster and support our organizational values and goals to attract, retain and develop a professional and committed workforce that provides the highest quality and value in customer service*

## Department Programs

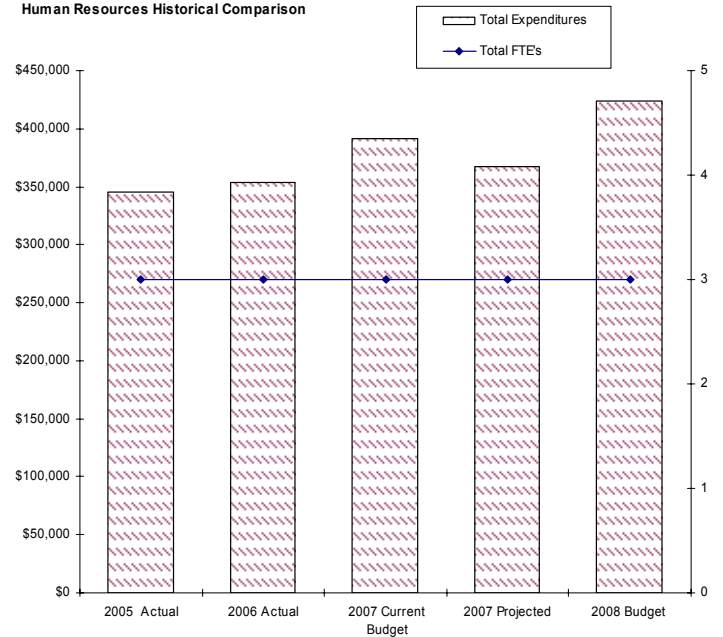
### Employment Recruitment and Compensation Administration

3.0 FTE

2008 Human Resources as a Share of the General Fund



Human Resources Historical Comparison







## Human Resources 2008 Budget

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Governmental Excellence**

- Provided supervisory training for City's leaders/managers.
- Provided diversity training for all City staff.
- Implemented operational changes based on Internal Customer Service Survey results.
- Obtained a credit for the City for B & O Tax for the City's participation in the Commute Trip Reduction Program.
- Continued to find new ways of fostering the City's adopted communications model throughout the organization via the Ambassador Team and provided additional communication training.
- Assisted the Community Services Division in implementing the citywide Volunteer Program.
- Implemented updated employee recognition program.
- Assisted the City Manager's Office in the creation of the Management Team and implemented a process for the selection of the first City employee to attend the Cascade Institute's Executive Management Program.
- Conducted the 2007 Employee Satisfaction Survey.
- Received a 2007 "Well City" award.
- Assisted the Leadership Team to identify a Customer Service training model for City employees.
- Conducted a salary survey for Parks, Recreation and Cultural Services extra help to establish competitive market rates for these positions.

### **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

#### **Governmental Excellence**

- Provide citywide training to enhance interdepartmental teamwork.
- Develop and implement new and innovative recruitment methods to expand and strengthen our applicant pools for City employment.
- Implement citywide Customer Service Training.
- Expand menu of testing and other tools for use during selection processes for City employment.
- Develop and implement "Quality Hiring Survey" for regular City employment positions.
- Work with the Leadership Team to develop action plans resulting from the 2007 Employee Satisfaction Survey.



## Human Resources 2008 Budget

<b>Human Resources 2005 - 2008 Budget Comparison By Program</b>							
Program Budget	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percent Change
Employment Recruitment and Compensation Administration	\$344,954	\$354,183	\$391,787	\$366,880	\$423,656	\$31,869	8.13%
Total Program Budget	\$344,954	\$354,183	\$391,787	\$366,880	\$423,656	\$31,869	8.13%
<b>Program Revenue</b>							
Other Revenue	\$418	\$1,031	\$1,500	\$1,752	\$8,000	\$6,500	0.00%
General Fund Subsidy	\$344,536	\$353,152	\$390,287	\$365,128	\$415,656	\$25,369	6.50%
Total Resources	\$344,954	\$354,183	\$391,787	\$366,880	\$423,656	\$31,869	8.13%
<b>Department Statistics</b>							
Total FTEs	3.00	3.00	3.00	3.00	3.00	0	0.00%

<b>Human Resources 2005 - 2008 Budget Comparison By Object</b>							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percent Change
Salaries	\$192,967	\$205,487	\$216,551	\$216,883	\$231,713	\$15,162	7.00%
Personnel Benefits	\$43,951	\$50,284	\$58,240	\$58,251	\$64,447	\$6,207	10.66%
Supplies	\$7,013	\$12,788	\$11,900	\$11,900	\$8,900	-\$3,000	-25.21%
Other Services & Charges	\$101,013	\$85,624	\$105,096	\$79,846	\$118,596	\$13,500	12.85%
Total Expenditures	\$344,954	\$354,183	\$391,787	\$366,880	\$423,656	\$31,869	8.13%
<b>Revenue</b>							
Other Revenue	\$418	\$1,031	\$1,500	\$1,752	\$8,000	\$6,500	433.33%
General Fund Subsidy	\$344,536	\$353,152	\$390,287	\$365,128	\$415,656	\$25,369	6.50%
Total Resources	\$344,954	\$354,183	\$391,787	\$366,880	\$423,656	\$31,869	8.13%
<b>Department Statistics</b>							
Total FTEs	3.00	3.00	3.00	3.00	3.00	0	0.00%
% of General Fund	1.17%	1.23%	1.35%	1.08%	1.38%	0.03%	1.88%



# Human Resources 2008 Budget

## 2008 Key Department Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Supplies

- Overall coordination of the Volunteer Recognition Breakfast was moved to Community Services – Neighborhoods resulting in a \$3,000 decrease.

### Other Services & Charges

- The increase of \$13,500 in this category is the result of:
  - Increasing Registration/Training and Admissions by \$6,000 to provide adequate funding for the Cascade Institute. In 2007, we implemented a competitive professional development program to annually send a City Leadership Team/Management Team employee to the Cascade Center at the Evans School of Public Affairs' Executive Management Program. The executive Management Program is a unique opportunity for senior managers to spend two weeks engaged in on-site intense active learning focused on topics most critical to the successful leadership of an organization.
  - Increasing Professional Services by \$8,000 to incorporate the Worker's Compensation Retrospective Rating Program. This program cost is off-set by rebates to the City based on actual losses versus premium charges.
  - Applying the \$500 Council approved 2008 reduction in Dues and Subscriptions.

### Other Revenue

- Decreased \$1,500 as a result of not being eligible this year for the wellness grant.
- Added \$8,000 for the Worker's Compensation Retrospective Rating Program.

## EMPLOYEE RECRUITMENT, COMPENSATION ADMINISTRATION & ORGANIZATIONAL DEVELOPMENT

### PROGRAM PURPOSE:

This program creates an environment which attracts, retains and develops a professional and committed workforce to support delivery of the highest quality public services to Shoreline residents.

### STRATEGIC OBJECTIVES:

Governmental Excellence

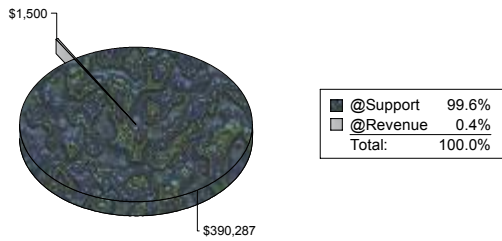
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Benefits as a percentage of Salaries & Benefits	20.7%	21.2%	21.2%	24.1%	24.9%
Percentage of customers rating Human Resources services as good or excellent	92%	92%	87%	87%	90%
Percentage of employees who rate the City of Shoreline as one of the best organizations to work for compared to other organizations	64%	73%	73%	76%	76%
Percentage of employees who would recommend Working for the City to a friend	77%	89%	89%	88%	88%
Percentage of regular staff who terminated employment during the year	6%	15%	11%	5%	9%
Salary and Benefits as a Percent of the Operating Budget	30.00%	35.90%	33.19%	31.49%	35.00%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average number of working days for external recruitment	N/A	58	56	53	50
Human resource budget as a percent of the operating budget	1.4%	1.4%	1.4%	1.4%	1.4%
Ratio of human resources FTE's to total benefitted FTE's	1:45.8	1:46.6	1:48.8	1:48.8	1:48.8
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of position recruitments conducted (FT, PT, EH)	33	45	37	38	40
Number of training conducted or sponsored			N/A	38	40

## EMPLOYEE RECRUITMENT, COMPENSATION ADMINISTRATION & ORGANIZATIONAL DEVELOPMENT

### 2007 Budget

Program Expenditures	<b>391,787</b>
Program Revenue	<b>1,500</b>
General Support	<b>390,287</b>

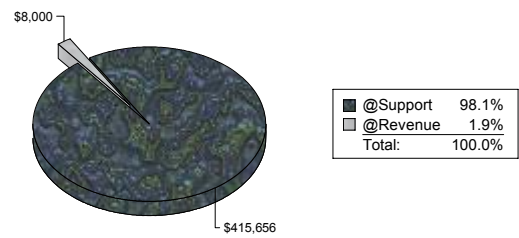
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>423,656</b>
Program Revenue	<b>8,000</b>
General Support	<b>415,656</b>

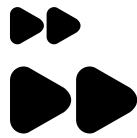
**Program Revenue vs General Support**





# *Police*

POLICE







# Police 2008 Budget

## **Mission Statement**

*“The mission of the Shoreline Police Department is to prevent crime and create an environment where people feel safe, while providing quality, professional law enforcement services designed to improve public safety.”*

## **Department Programs**

### **Administration**

1.0 FTE  
5.0 Contract FTE

### **Patrol**

0.0 FTE  
28.0 Contract FTE

### **Investigations Crimes Analysis**

0.0 FTE  
4.0 Contract FTE

### **Street Crimes Investigations**

0.0 FTE  
4.0 Contract FTE

### **Traffic Enforcement**

0.0 FTE  
5.0 Contract FTE

### **Special Support Services**

0.0 FTE  
(contracted service)  
Indirect Equivalent  
to 11.18 FTE

### **School Resource Officer Program**

0.0 FTE  
1.0 Contract FTE

### **Community Storefronts**

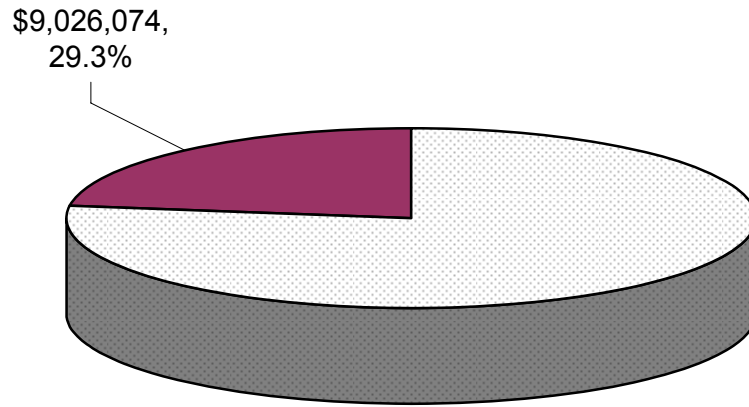
0.0 FTE  
2.0 Contract FTE



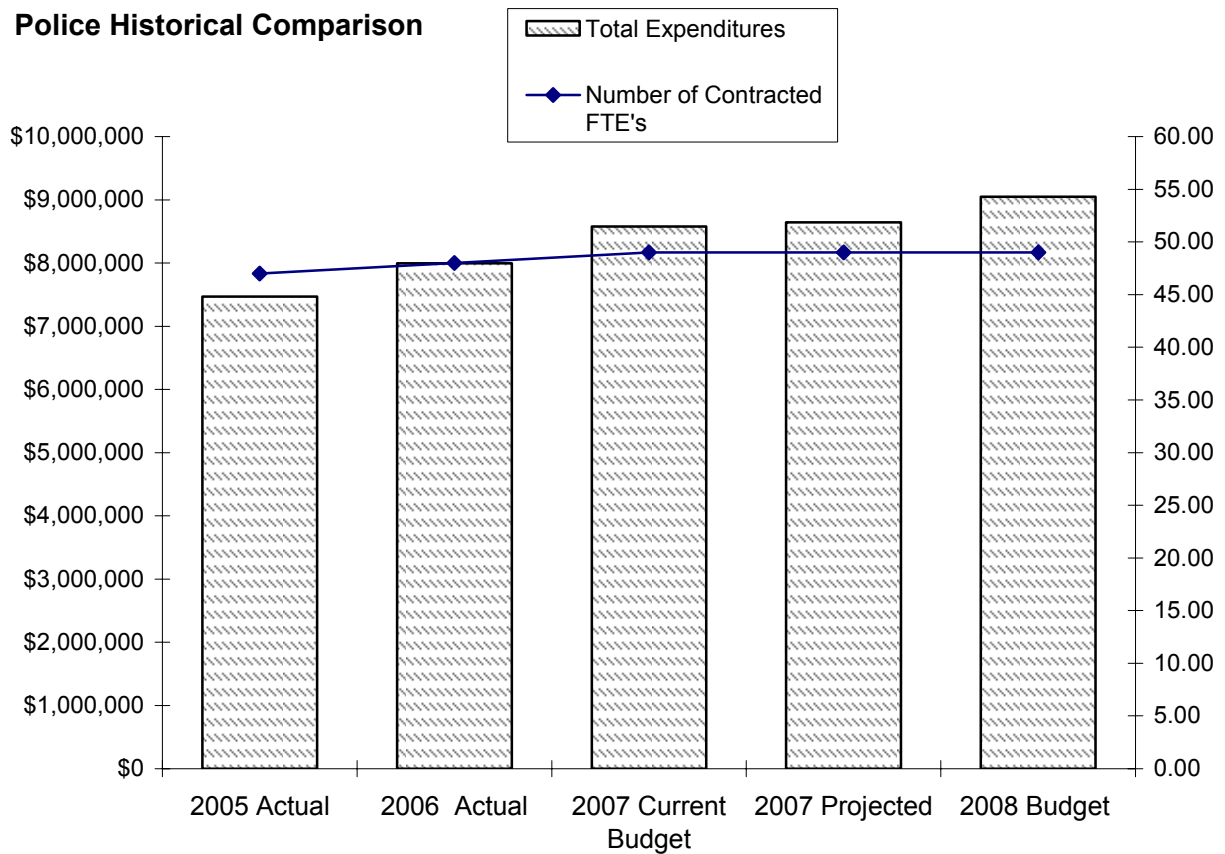


# Police 2008 Budget

**2008 Police Services General Fund Portion as a Share of the General Fund**



**Police Historical Comparison**





# Police 2008 Budget

## **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

### **Safe and Attractive Neighborhoods and Business Districts**

- Utilizing Centralized Crime Analysis identified and responded quickly and efficiently to developing crime trends in order to reduce crime and the fear of crime. We are continuing to see a reduction in crime throughout the City.
- Developed and enhanced the police responses to emergency management scenarios through drills and preparation of the City's primary (fire station) and secondary (police station) Emergency Operation Centers (EOC's).
- Significant reductions in auto theft have occurred because of increased efforts to educate the public, promotion of the "Car Club" throughout our community, a targeted approach for suspects identified through intelligence sources, and increased prosecution through our partnership with the King County Prosecutor's Office.
- Developing our Street Enforcement Team (SET) has allowed us to address drug, vice, vandalism, and other criminal activity throughout the City.

## **2008 Key Department Objectives in Support of the City's Strategic Objectives**

### **Safe and Attractive Neighborhoods and Business Districts**

- Develop and enhance the police response in the city emergency operations plan through drills involving a staged terrorist event. This event would be coordinated through utilization of both the Police and Fire Emergency Operation Centers, following NIMS/ICS training mandates.
- Continue to implement auto theft action plan.
- Continue to implement traffic enforcement enhancement plan.
- Strengthen the Civil Abatement Program in coordination with the Code Enforcement program.
- Increase active block watch programs.
- Continue to develop the motel/hotel trespass program through partnerships with our property owners to include on-going education and training.
- In cooperation with Public Works, identify high traffic accident areas and work to reduce the number of traffic collisions.
- Establish a safety committee to enhance neighborhood/student safety and awareness through cooperation with Shoreline Fire, the Shoreline School District and City staff.



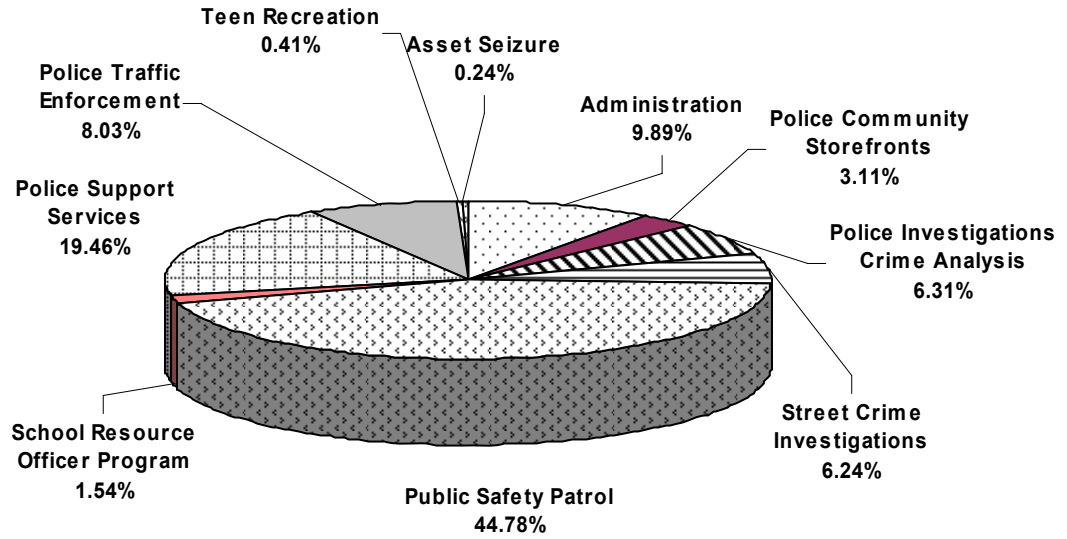
# Police 2008 Budget

Police 2005 - 2008 Budget Comparison By Program							
Program Budget	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percent Change
Administration	\$757,268	\$777,370	\$865,511	\$848,171	\$895,007	\$29,496	3.41%
Police Community Storefronts	\$247,361	\$260,841	\$277,216	\$274,981	\$281,795	\$4,579	1.65%
Police Investigations Crime Analysis	\$495,410	\$515,978	\$543,009	\$543,009	\$570,632	\$27,623	5.09%
Street Crime Investigations	\$389,251	\$405,411	\$426,650	\$491,092	\$564,502	\$137,852	32.31%
Police Patrol	\$3,532,217	\$3,771,879	\$3,901,915	\$3,936,298	\$4,051,057	\$149,142	3.82%
School Resource Officer Program	\$156,974	\$170,833	\$120,446	\$120,446	\$139,052	\$18,606	15.45%
Police Support Services	\$1,328,148	\$1,507,524	\$1,681,435	\$1,681,435	\$1,760,609	\$79,174	4.71%
Police Traffic Enforcement	\$518,773	\$537,384	\$700,404	\$696,827	\$726,430	\$26,026	3.72%
Teen Recreation*	\$32,102	\$36,438	\$36,945	\$36,945	\$36,990	\$45	0.12%
Asset Seizure	\$9,387	\$9,152	\$23,500	\$12,779	\$21,500	-\$2,000	-8.51%
Total Program Budget	\$7,466,892	\$7,992,809	\$8,577,031	\$8,641,983	\$9,047,574	\$470,543	5.49%
<b>Program Revenue</b>							
Administration	\$17,027	\$0	\$11,290	\$1,360	\$2,600	-\$8,690	0.00%
Storefronts	\$0	\$0	\$0	\$619	\$0	\$0	0.00%
Police Investigations Crime Analysis	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Street Crime Investigations	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Public Safety Patrol	\$1,137,085	\$1,221,871	\$1,320,718	\$1,291,056	\$1,390,784	\$70,066	5.31%
School Resource Officer Program	\$136,422	\$131,869	\$42,439	\$97,737	\$41,620	-\$819	-1.93%
Police Support Services	\$24,574	\$21,530	\$0	\$0	\$0	\$0	0.00%
Police Traffic Enforcement	\$73,065	\$28,090	\$31,660	\$35,432	\$34,500	\$2,840	8.97%
Teen Recreation*	\$3,055	\$2,677	\$0	\$0	\$0	\$0	0.00%
Asset Seizure	\$10,774	\$5,674	\$23,500	\$35,000	\$21,500	-\$2,000	-8.51%
Total Program Revenue	\$1,402,002	\$1,411,711	\$1,429,607	\$1,461,204	\$1,491,004	\$61,397	4.29%
General Fund Subsidy	\$6,064,890	\$6,581,098	\$7,147,424	\$7,180,779	\$7,556,570	\$409,146	5.72%
Total Resources	\$7,466,892	\$7,992,809	\$8,577,031	\$8,641,983	\$9,047,574	\$470,543	5.49%



# Police 2008 Budget

## 2008 Police Program Breakdown





# Police 2008 Budget

<b>Police 2005 - 2008 Operating Budget Comparison By Object</b>							
Object Category	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salary	\$42,432	\$45,958	\$50,088	\$49,838	\$51,627	\$1,539	3.1%
Benefits	\$13,854	\$15,440	\$17,560	\$17,557	\$19,592	\$2,032	11.57%
Supplies	\$51,101	\$42,680	\$71,090	\$62,510	\$47,600	-\$23,490	-33.04%
Services	\$78,385	\$62,765	\$66,347	\$73,090	\$75,373	\$9,026	13.60%
Intergovernmental Services	\$7,266,582	\$7,816,412	\$8,361,554	\$8,428,596	\$8,843,547	\$481,993	5.8%
Capital	\$7,485	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Payments for Service	\$7,053	\$9,554	\$10,392	\$10,392	\$9,835	-\$557	(5.4%)
<b>Total Expenditures</b>	<b>\$7,466,892</b>	<b>\$7,992,809</b>	<b>\$8,577,031</b>	<b>\$8,641,983</b>	<b>\$9,047,574</b>	<b>\$470,543</b>	<b>5.5%</b>
<b>Revenue Source</b>							
Taxes	\$1,111,985	\$1,189,798	\$1,224,500	\$1,224,500	\$1,293,050	\$68,550	0.0%
Intergovernmental Revenues	\$229,675	\$197,208	\$160,317	\$186,659	\$163,854	\$3,537	2.2%
Charges for Goods and Services	\$0	\$450	\$10,000	\$600	\$2,600	-\$7,400	
Fines and Forfeits	\$46,538	\$18,581	\$10,000	\$13,166	\$10,000	\$0	0.0%
Miscellaneous Revenues	\$13,804	\$5,674	\$24,790	\$36,279	\$21,500	-\$3,290	(13.3%)
<b>Total Revenue</b>	<b>\$1,402,002</b>	<b>\$1,411,711</b>	<b>\$1,429,607</b>	<b>\$1,461,204</b>	<b>\$1,491,004</b>	<b>\$61,397</b>	<b>4.3%</b>
General Fund Subsidy	\$6,064,890	\$6,581,098	\$7,147,424	\$7,180,779	\$7,556,570	\$409,146	5.7%
<b>Total Resources</b>	<b>\$7,466,892</b>	<b>\$7,992,809</b>	<b>\$8,577,031</b>	<b>\$8,641,983</b>	<b>\$9,047,574</b>	<b>\$470,543</b>	<b>5.5%</b>
<b>Department Statistics</b>							
General Fund Portion of Police as a % of Total General Fund	25.31%	27.72%	29.48%	25.50%	29.31%	-0.17%	-0.6%
Number of FTE's	1.00	2.00	1.00	1.00	1.00	0.00	0.0%
Number of Contracted FTE's	47.00	48.00	49.00	49.00	49.00	0.00	0.00%

**The Police Department budget includes two City funds, the General Fund and the Asset Seizure Fund. The fund breakdown is displayed below.**

Budget by Fund	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
<b>General Fund Expenditures</b>	\$7,457,505	\$7,983,657	\$8,553,531	\$8,629,204	\$9,026,074	\$472,543	5.5%
<b>Asset Seizure Fund Expenditures</b>	\$9,387	\$9,152	\$23,500	\$12,779	\$21,500	-\$2,000	-8.5%
<b>Total Expenditures</b>	<b>\$7,466,892</b>	<b>\$7,992,809</b>	<b>\$8,577,031</b>	<b>\$8,641,983</b>	<b>\$9,047,574</b>	<b>\$470,543</b>	<b>5.49%</b>



# Police 2008 Budget

## 2008 Departmental Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases for the 1.0 City FTE

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries for the 1.0 City FTE.

### Supplies

- The decrease of \$23,490 in this category is a result of:
  - 2006 carry-overs of \$7,000 were removed for the initial purchase of the car clubs.
  - \$15,500 was removed from small tools and minor equipment within the asset seizure fund and \$10,000 was reallocated for use in training and travel as well as intergovernmental services.

### Other Services & Charges

- Increase of \$9,026 in this category is a result of:
  - \$5,356 in utility cost increases for the Police Station and the Community Storefronts.
  - \$5,000 increase in the Asset Seizure fund for training and travel money shifted from the supplies category in the Asset seizure fund.
  - \$1,000 reduction in dues and subscriptions as part of the 2007 base budget reductions.

### Intergovernmental Services

- The King County Contract for Police Services is increasing by \$476,993 or 5.7%. The increase includes projected increases for salaries and benefits and the full cost of the City's new Street Crimes Officer.
- \$5,000 was included in the Asset Seizure fund for intergovernmental services.

### Capital Outlays

- No expenditures

### Interfund Payments for Service

- Decreased by \$557 due to small savings in vehicle operations and maintenance.

## POLICE ADMINISTRATION

### PROGRAM PURPOSE:

Administration establishes policy and priorities in order to deliver police services in Shoreline based upon Council direction and community input

### STRATEGIC OBJECTIVES:

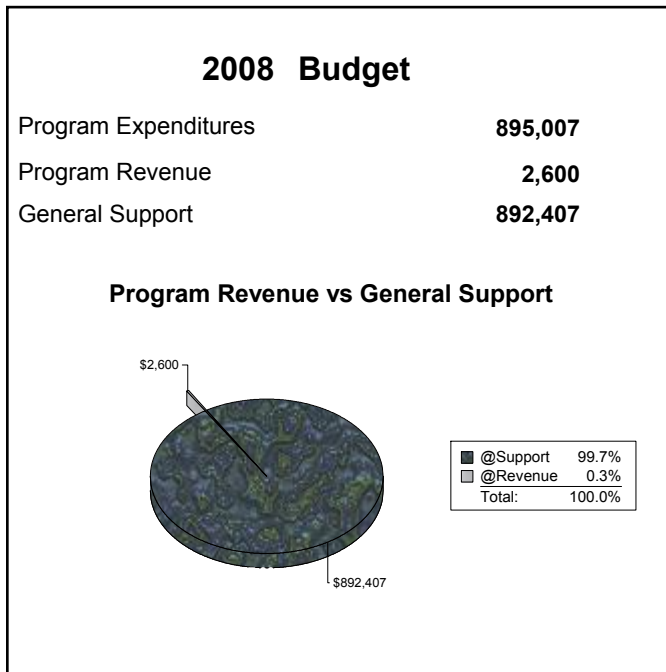
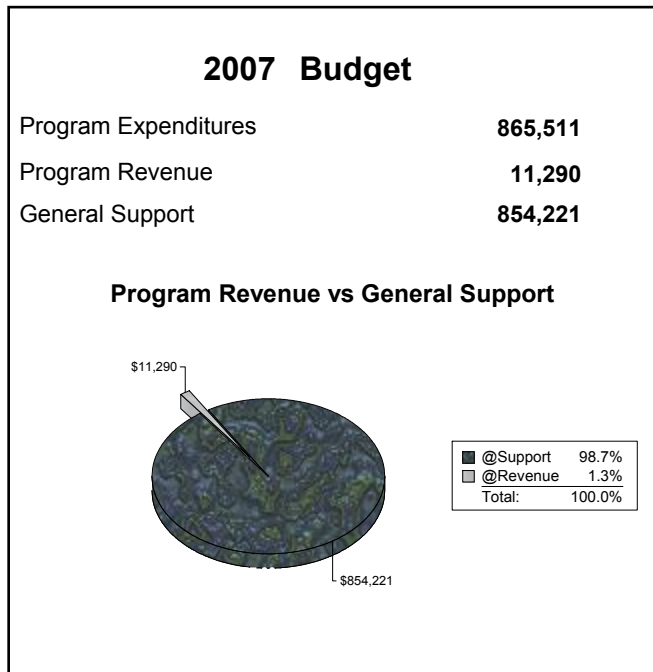
Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Complaints by citizens against Shoreline Police Officers	1	2	8	5	6
Overall Quality of Local Police Protection	79%	79%	75%	75%	80%
Part I Crime Rates Per 1,000 Residents	46.0	47.8	41.9	40	40

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Police Costs Per Capita	\$132.8	\$136.9	\$153.5	\$162.4	\$171.3

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Police Contacts	26,879	28,213	29,506	29,750	29,750



# POLICE COMMUNITY STOREFRONTS

## PROGRAM PURPOSE:

Community Storefronts work collaboratively with local residents, businesses, and schools in order to address issues that affect the community.

## STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

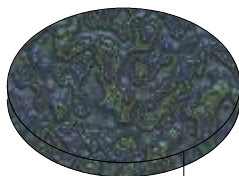
Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Number of active block watch groups	125	125	125	85	90

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Court reminder program contacts	2,631	3,338	5,173	5,200	5,200
Number of Citizen Contacts	3,572	2,195	3,776	4,000	4,000
Number of crime prevention vacation house checks performed	335	215	240	250	250
Storefront Volunteer Hours		4,734	5,000	5,250	5,200
Victim Call Back Calls made.	180	670	437	576	600

### 2007 Budget

Program Expenditures	277,216
Program Revenue	0
General Support	277,216

#### Program Revenue vs General Support

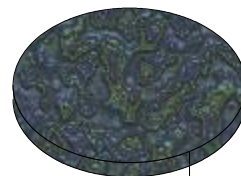


@Support	100.0%
@Revenue	0.0%
Total:	100.0%

### 2008 Budget

Program Expenditures	281,795
Program Revenue	0
General Support	281,795

#### Program Revenue vs General Support



@Support	100.0%
@Revenue	0.0%
Total:	100.0%



# POLICE INVESTIGATIONS CRIME ANALYSIS

## PROGRAM PURPOSE:

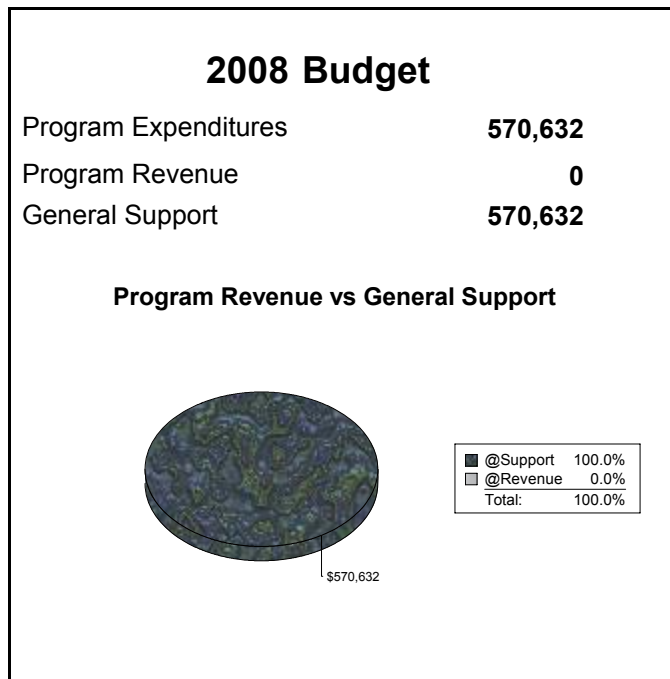
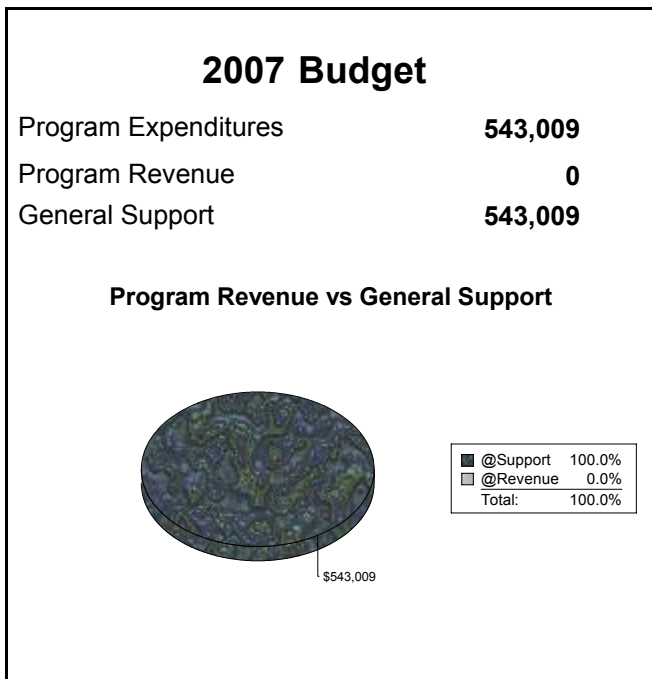
To investigate crime and solve cases in order to keep the community safe.

## STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Number of cases closed and cleared by arrest (Part I and Part II Crimes)	<b>1,150</b>	<b>1,377</b>	<b>1,544</b>		

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Adult Charges & Arrest	<b>1,266</b>	<b>1,357</b>	<b>1,811</b>	<b>1,800</b>	<b>1,800</b>
Number of Juvenile Charges & Arrest	<b>191</b>	<b>214</b>	<b>230</b>	<b>200</b>	<b>210</b>
Part I crime	<b>2,424</b>	<b>2,507</b>	<b>2,212</b>	<b>2,000</b>	<b>2,000</b>



# STREET CRIME INVESTIGATIONS

## PROGRAM PURPOSE:

The Street Crimes Unit proactively responds to crimes such as narcotics activities, code violations in the adult entertainment industry and vice activities in the City; to investigate these crimes and solve cases in order to keep the community safe and improve the quality of life for residents.

## STRATEGIC OBJECTIVES:

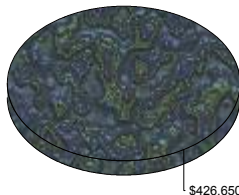
Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Felony Charges Filed	78	155	123	120	125
Misdemeanor cases closed "Cleared by Arrest"	89	111	124	100	110
Number of Assigned Narcotic Activity Reports (neighborhood drug complaints)	26	15	35	30	30
Number of Narcotics Investigations	67	85	157	100	100
Number of Vice Arrests	54	59	49	45	50

### 2007 Budget

Program Expenditures	<b>426,650</b>
Program Revenue	<b>0</b>
General Support	<b>426,650</b>

#### Program Revenue vs General Support

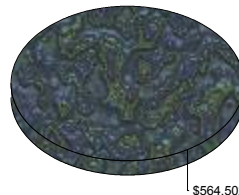


■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

### 2008 Budget

Program Expenditures	<b>564,502</b>
Program Revenue	<b>0</b>
General Support	<b>564,502</b>

#### Program Revenue vs General Support



■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

## POLICE PATROL

### PROGRAM PURPOSE:

Patrol responds to calls for service, enforces criminal laws and performs self-initiating activity to keep citizens safe.

### STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

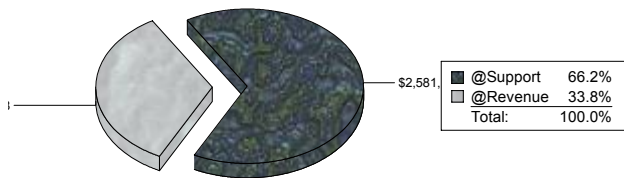
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of citizens feeling safe in their neighborhood at night	<b>69%</b>	<b>69%</b>	<b>71%</b>	<b>71%</b>	<b>75%</b>
Percentage of citizens feeling safe in their neighborhood during the day	<b>91%</b>	<b>91%</b>	<b>92%</b>	<b>92%</b>	<b>95%</b>
Response Time to Priority 1 Calls	<b>6.81</b>	<b>6.71</b>	<b>7.00</b>	<b>6.84</b>	<b>6.80</b>
Response Time to Priority 2 Calls	<b>11.37</b>	<b>11.59</b>	<b>11.36</b>	<b>11.44</b>	<b>11.40</b>
Response time to Priority X Calls	<b>3.62</b>	<b>3.98</b>	<b>3.91</b>	<b>4.00</b>	<b>4.00</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Alternative Calls Handled	<b>1,051</b>	<b>963</b>	<b>830</b>	<b>948</b>	<b>960</b>
Number of dispatched calls for service.	<b>13,842</b>	<b>14,115</b>	<b>13,663</b>	<b>13,875</b>	<b>13,900</b>
Number of Self-initiated Police Activities	<b>13,037</b>	<b>14,615</b>	<b>15,844</b>	<b>15,900</b>	<b>16,000</b>

# POLICE PATROL

## 2007 Budget

Program Expenditures	<b>3,901,915</b>
Program Revenue	<b>1,320,718</b>
General Support	<b>2,581,197</b>

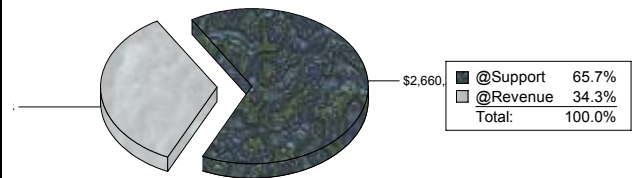
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>4,051,057</b>
Program Revenue	<b>1,390,784</b>
General Support	<b>2,660,273</b>

**Program Revenue vs General Support**



# SCHOOL RESOURCE OFFICER PROGRAM

## PROGRAM PURPOSE:

The School Resource Officer (SRO) program facilitates a safe learning environment for students and staff; SRO's provide security, mentoring, and teach a variety of classes to students and staff in the Shoreline School District and some private schools in Shoreline.

## STRATEGIC OBJECTIVES:

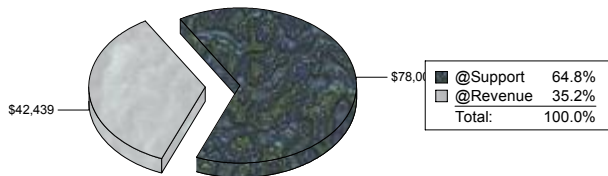
Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of Classes Taught through the SRO program	43	162	140	15	15
Number of School Resource Officer Hours	1,052	3,192	2,448	2,080	2,080
Number of students taught	1,583	3341	2,500	500	500

### 2007 Budget

Program Expenditures	<b>120,446</b>
Program Revenue	<b>42,439</b>
General Support	<b>78,007</b>

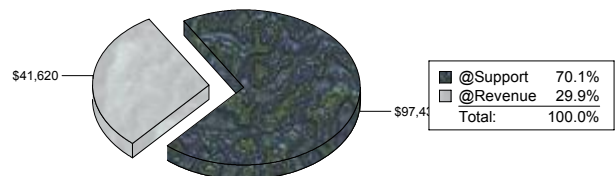
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>139,052</b>
Program Revenue	<b>41,620</b>
General Support	<b>97,432</b>

**Program Revenue vs General Support**



## POLICE SUPPORT SERVICES (911 CENTER, MAJOR CRIME INVESTIGATION, CANINE SERVICES, ETC.)

### PROGRAM PURPOSE:

Support Services provides emergency communications and special investigation on major crimes in order to solve cases committed in Shoreline and apprehend offenders.

### STRATEGIC OBJECTIVES:

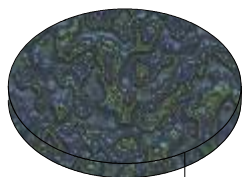
Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Dispatched calls for service	13,842	14,115	13,663	12,100	12,500
Number of Air Support (Helicopter) Flight Hours	6.15	7	9.2	9	9
Number of Bomb Disposal Unit responses	6	5	6	6	6
Number of canine calls for service	182	63	73	90	75
Number of Hostage & Barricade Incidents	0	6	5	5	5
Number of major accidents reconstruction incidents (3 year average)	13	23	12	12	12
Total number of canine hours of service	257.75	120	109	150	120

### 2007 Budget

Program Expenditures	<b>1,681,435</b>
Program Revenue	<b>0</b>
General Support	<b>1,681,435</b>

#### Program Revenue vs General Support



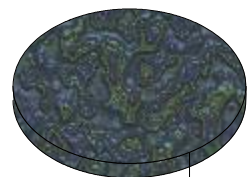
■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$1,681,435

### 2008 Budget

Program Expenditures	<b>1,760,609</b>
Program Revenue	<b>0</b>
General Support	<b>1,760,609</b>

#### Program Revenue vs General Support



■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$1,760,609

# POLICE TRAFFIC ENFORCEMENT

## PROGRAM PURPOSE:

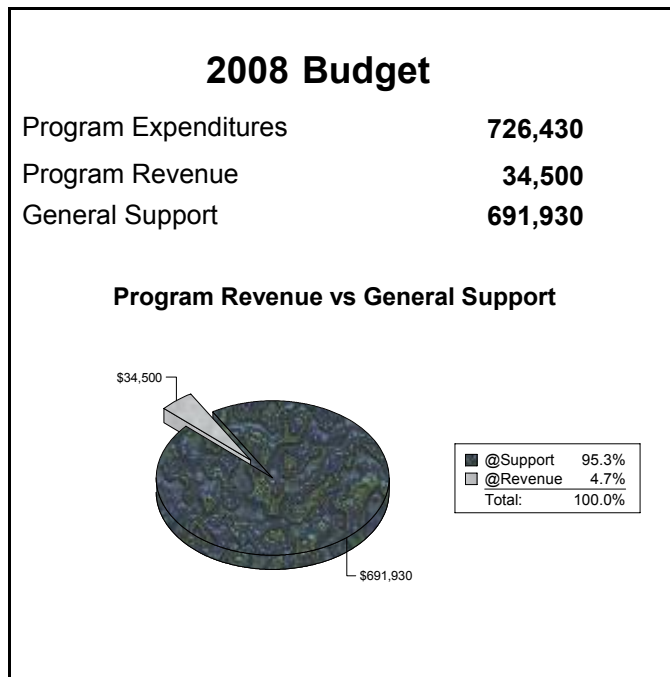
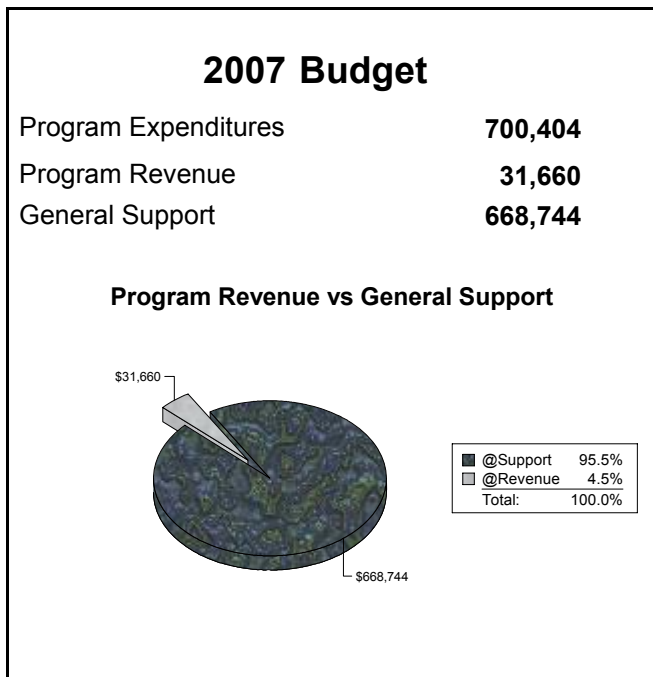
The Traffic Unit provides motorist education and enforces traffic laws, with the City of Shoreline in order to keep motorists and citizens safe.

## STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percentage of citizens who are satisfied or very satisfied with the enforcement of local traffic laws.	<b>64%</b>	<b>64%</b>	<b>57%</b>	<b>57%</b>	<b>60%</b>

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of citizen traffic complaints referred to Police Department	<b>292</b>	<b>188</b>	<b>572</b>	<b>585</b>	<b>600</b>
Number of collisions with police response.	<b>614</b>	<b>555</b>	<b>988</b>	<b>1,000</b>	<b>1,000</b>
Number of Traffic Citations	<b>4,847</b>	<b>5,523</b>	<b>6,941</b>	<b>6,980</b>	<b>7,000</b>



## TEEN RECREATION PROGRAMS

### PROGRAM PURPOSE:

The Teen Recreation program help youth in the community, ages 12-19 years old, make successful life choices by being positive role models and offering diverse, challenging, safe and innovative programs. As a means of gauging progress toward this goal, the program uses 9 of the 40 Search Institute's Development Assets for success as guiding factors. The assets chosen focus on the following: giving teens useful roles, valuing their opinions, giving clear expectations, doing their homework, volunteerism, increasing their sense of personal responsibility, non-violent conflict resolution, adding more caring adults in their lives and helping them feel more in control over their life.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of surveyed participants that always or sometimes feel that the Teen Program provides all 9 of the development assets surveyed	<b>82%</b>	<b>82%</b>	<b>83%</b>	<b>84%</b>	<b>75%</b>

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Net cost per hour of teen recreation programs (net of revenue)	<b>\$99.56</b>	<b>\$130.09</b>	<b>\$125.62</b>	<b>\$135</b>	<b>\$139</b>
Net Cost per Visit (net of revenues)	<b>\$8.51</b>	<b>\$11.76</b>	<b>\$11.06</b>	<b>\$11.78</b>	<b>\$12.07</b>

<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of teen recreation program hours	<b>3,197</b>	<b>2,719</b>	<b>2,847</b>	<b>2,800</b>	<b>2,850</b>
Number of visits in the Teen Late Night Programs	<b>11,507</b>	<b>8,977</b>	<b>9,250</b>	<b>9,200</b>	<b>9,400</b>
Number of visits to all Teen Programs excluding Late Night	<b>22,213</b>	<b>22,561</b>	<b>22,818</b>	<b>23,000</b>	<b>23,500</b>
Total number of all visits.	<b>33,720</b>	<b>31,538</b>	<b>32,068</b>	<b>32,200</b>	<b>32,900</b>

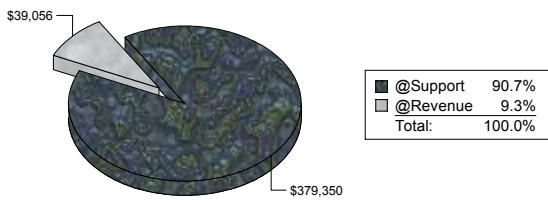


## TEEN RECREATION PROGRAMS

### 2007 Budget

Program Expenditures	<b>418,406</b>
Program Revenue	<b>39,056</b>
General Support	<b>379,350</b>

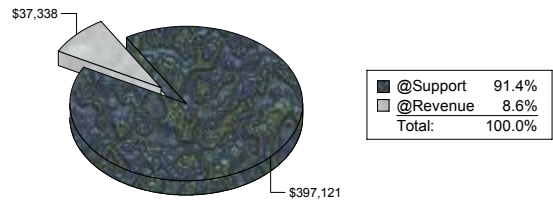
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>434,459</b>
Program Revenue	<b>37,338</b>
General Support	<b>397,121</b>

**Program Revenue vs General Support**



## TRAFFIC SERVICES

### PROGRAM PURPOSE:

Responsible for plan review, design and approval of all traffic control devices including streetlights, crosswalks, signals, signs, striping, etc; maintenance of traffic-related records including accident reports and signage/crosswalk inventories; preparation and documentation of city traffic standards; traffic counts and investigations and community education.

Provide traffic counts and investigations, community education, and management of the City's Neighborhood Traffic Safety Program (NTSP). Design traffic calming solutions that enhance the quality of life for Shoreline residents. Provide funding for special emphasis police traffic enforcement.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

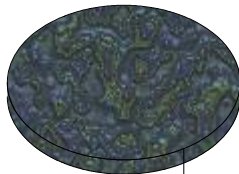
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of citizens surveyed who are very satisfied or somewhat satisfied with the flow of traffic and congestion.	<b>41%</b>	<b>41%</b>	<b>38%</b>	<b>38%</b>	<b>41%</b>
Percentage of services requests completed on time.	<b>90%</b>	<b>95%</b>	<b>95%</b>	<b>100%</b>	<b>100%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of active residential areas involved in the NTSP Program	<b>45</b>	<b>38</b>	<b>42</b>	<b>42</b>	<b>42</b>
Number of residential area traffic projects completed per year	<b>7</b>	<b>25</b>	<b>50</b>	<b>25</b>	<b>25</b>
Number of service requests received	<b>104</b>	<b>132</b>	<b>221</b>	<b>150</b>	<b>150</b>
Number of targeted law enforcement hours in a NTSP residential area.	<b>946</b>	<b>954</b>	<b>950</b>	<b>950</b>	<b>950</b>
Number of traffic counts completed each year	<b>382</b>	<b>308</b>	<b>470</b>	<b>350</b>	<b>350</b>
Number of work orders issued	<b>350</b>	<b>329</b>	<b>350</b>	<b>700</b>	<b>350</b>

## TRAFFIC SERVICES

### 2007 Budget

Program Expenditures	<b>273,945</b>
Program Revenue	<b>0</b>
General Support	<b>273,945</b>

**Program Revenue vs General Support**



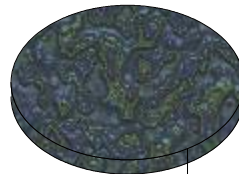
■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%

\$273,945

### 2008 Budget

Program Expenditures	<b>237,589</b>
Program Revenue	<b>0</b>
General Support	<b>237,589</b>

**Program Revenue vs General Support**



■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%

\$237,589



# ***Criminal Justice***







# Criminal Justice 2008 Budget

## Mission Statement

*“The mission of the Criminal Justice program is to provide for the fair and timely adjudication of misdemeanor cases and develop cost effective alternatives to effect the resulting judicial decisions and sentencing requirements.”*

## Department Programs

### Jail Contract

0.0 FTE  
(Contract Service)

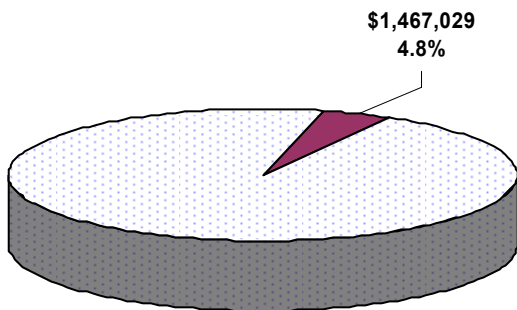
### Public Defender

0.0 FTE  
(Contract Service)

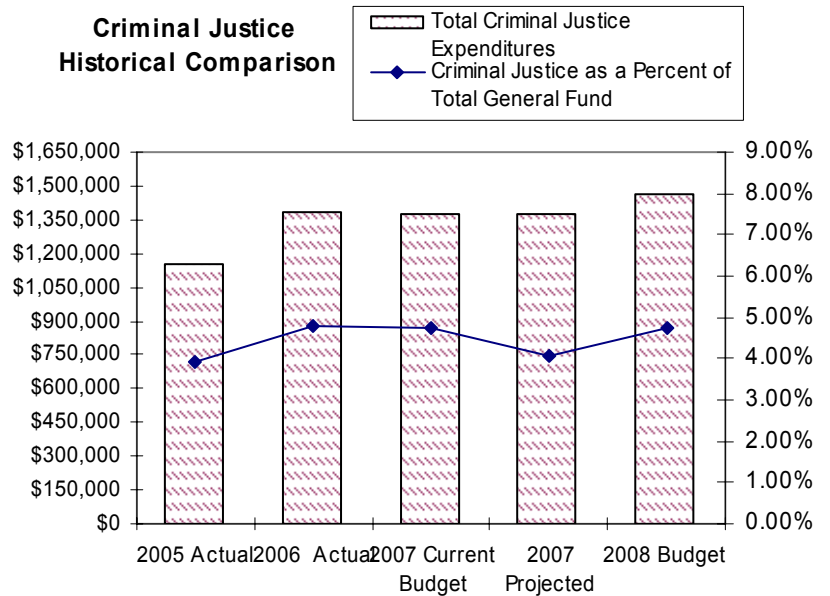
### Municipal Court

0.0 FTE  
(Contract Service)

2008 Criminal Justice as a Share of the General Fund



Criminal Justice Historical Comparison





## **Criminal Justice 2008 Budget**

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Quality Services, Facilities and Infrastructure**

- Completed a Memorandum of Understanding (MOU) with the City of Issaquah to become Shoreline's primary booking facility; partnered closely with the Shoreline Police Department, Prosecutor's Office, and the King County District Court for an efficient transition.
- Continued to provide oversight for quality court services through the King County District Court contract.

#### **Economic Vitality and Financial Stability**

- Continued to cost-effectively monitor and track the City's jail population.

### **2008 Key Department Objectives in Support of the City's Strategic Objectives**

#### **Economic Vitality and Financial Stability**

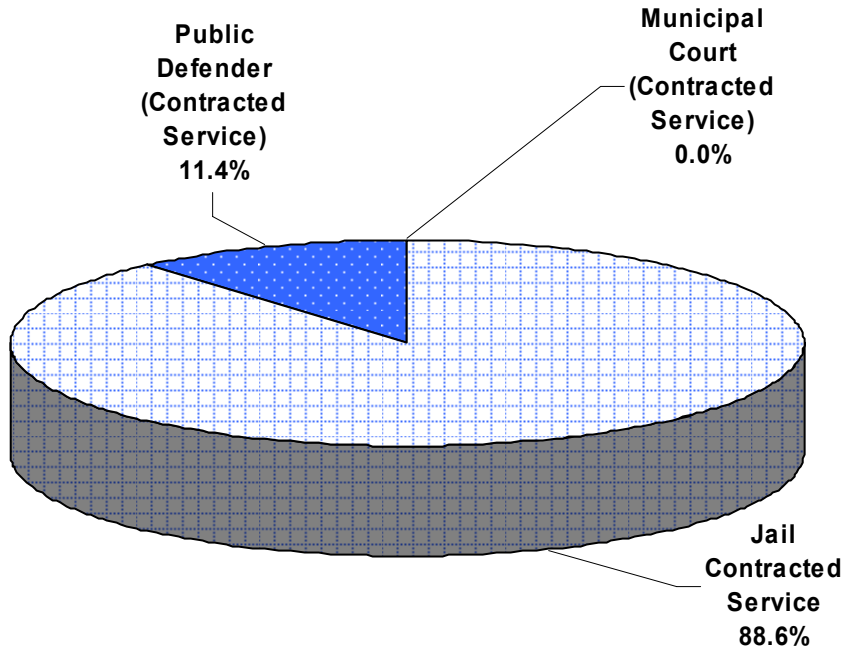
- Decrease or maintain jail costs by tracking the jail population and by working with the District Court to increase its use of alternative sentencing methods.



# Criminal Justice 2008 Budget

Criminal Justice 2005 - 2008 Budget Comparison By Program							
Expenditures by Program	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Jail	\$1,020,449	\$1,222,637	\$1,225,217	\$1,225,217	\$1,300,000	\$74,783	6.1%
Public Defender	\$136,461	\$141,645	\$154,209	\$154,109	\$167,029	\$12,820	8.3%
*Municipal Court (Contracted Service)	\$0	\$21,968	\$0	\$0	\$0	\$0	0.0%
Total Program Expenditures	\$1,156,910	\$1,386,250	\$1,379,426	\$1,379,326	\$1,467,029	\$87,603	6.4%
Revenue By Program							
Jail	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Public Defender	\$327	\$0	\$0	\$0	\$0	\$0	0.0%
Municipal Court (Contracted Service)	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenue	\$327	\$0	\$0	\$0	\$0	\$0	0.0%
General Fund Subsidy	\$1,156,583	\$1,386,250	\$1,379,426	\$1,379,326	\$1,467,029	\$87,603	6.4%
Total Criminal Justice Resources	\$1,156,910	\$1,386,250	\$1,379,426	\$1,379,326	\$1,467,029	\$87,603	6.4%
Department Statistics							
Contracted Service no FTEs	NA	NA	NA	NA	NA	NA	NA

\* The City does not pay King County directly for Municipal Court Services. Instead the County retains fines collected on the City's behalf to offset the cost of court services. In 2006 these fines off-set the City's allocation of court costs of approximately \$467,000.







# Criminal Justice 2008 Budget

Criminal Justice 2005- 2008 Budget Comparison By Object								
Object Category Name	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change	
Salary	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Services	\$134,285	\$138,286	\$150,709	\$150,709	\$163,279	\$12,570	8.3%	
Intergovernmental Services	\$1,022,625	\$1,247,964	\$1,228,717	\$1,228,617	\$1,303,750	\$75,033	6.1%	
Capital	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Interfund Payments for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
<b>Total Criminal Justice Expenditures</b>	<b>\$1,156,910</b>	<b>\$1,386,250</b>	<b>\$1,379,426</b>	<b>\$1,379,326</b>	<b>\$1,467,029</b>	<b>\$87,603</b>	<b>6.4%</b>	
<b>Revenue Source</b>								
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Fines	\$327	\$0	\$0	\$0	\$0	\$0	0.0%	
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
<b>Total Revenue</b>	<b>\$327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
General Fund Subsidy	\$1,156,583	\$1,386,250	\$1,379,426	\$1,379,326	\$1,467,029	\$87,603	6.4%	
<b>Total Criminal Justice Resources</b>	<b>\$1,156,910</b>	<b>\$1,386,250</b>	<b>\$1,379,426</b>	<b>\$1,379,326</b>	<b>\$1,467,029</b>	<b>\$87,603</b>	<b>6.4%</b>	
<b>Department Statistics</b>								
Criminal Justice as a Percent of Total General Fund	3.93%	4.81%	4.75%	4.08%	4.76%	0.01%	0.2%	
Contracted Service no FTE's	NA	NA	NA	NA	NA	NA	NA	

## 2008 Departmental Highlights

### Salaries

- All programs are contracted services there are no FTES.

### Personnel Benefits

- All programs are contracted services there are no FTES.

### Supplies

- No expenditures.

### Other Services & Charges

- Increase of \$12,570 in this category is a result of:
  - A 3.15% cost of living adjustment for the City's public defender contract.
  - The addition of a new public defense contract in the amount of \$5,000 for the City's use of the Issaquah Jail facility as a booking site.

### Intergovernmental Services

- Jail costs increased by \$75,000 or 6.1% to account for the annual cost adjustments included in the contract with the three City jail providers, King County, Yakima County and the City of Issaquah.

# JAIL

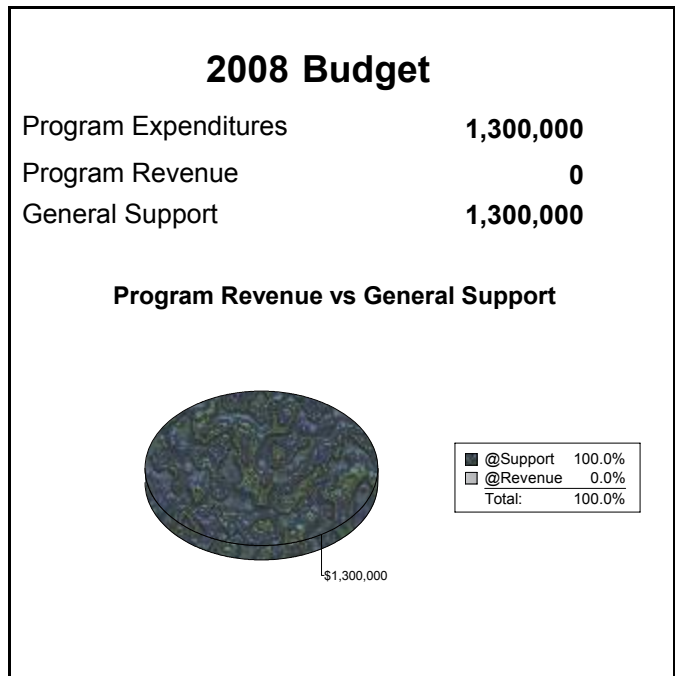
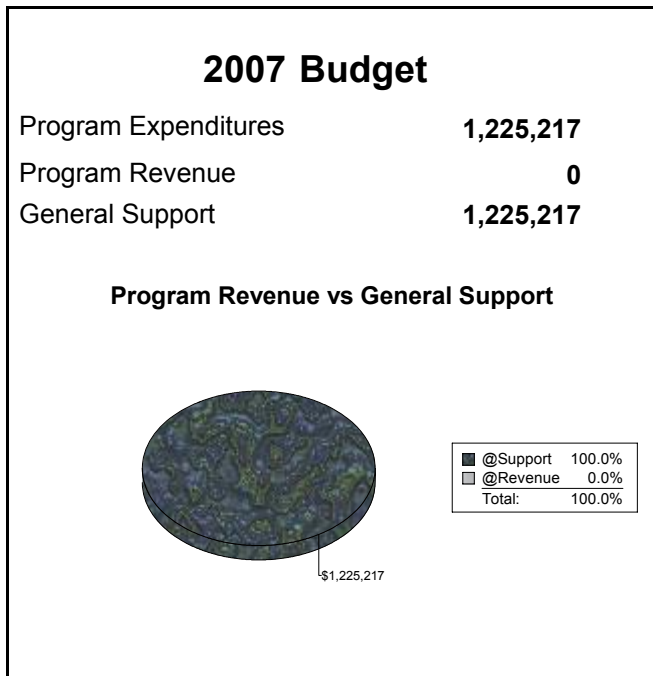
## PROGRAM PURPOSE:

The Jail program accounts for the costs of screening, booking and imprisonment of misdemeanor offenders. This service is provided through interlocal agreements with the King County and Yakima County jails.

## STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Average cost per jail day used	<b>\$89.89</b>	<b>\$82.22</b>	<b>\$89.05</b>	<b>\$86.35</b>	<b>\$91.22</b>
Percentage of days held at Yakima County Jail Facility	<b>47%</b>	<b>64%</b>	<b>60%</b>	<b>48%</b>	<b>60%</b>
Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Total Jail Days Used	<b>7,702</b>	<b>12,086</b>	<b>14,510</b>	<b>14,189</b>	<b>14,251</b>



# PUBLIC DEFENDER

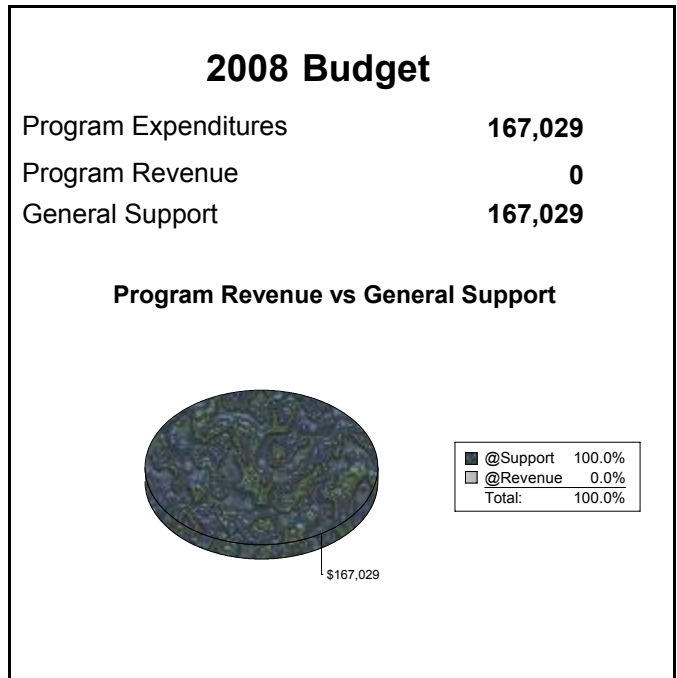
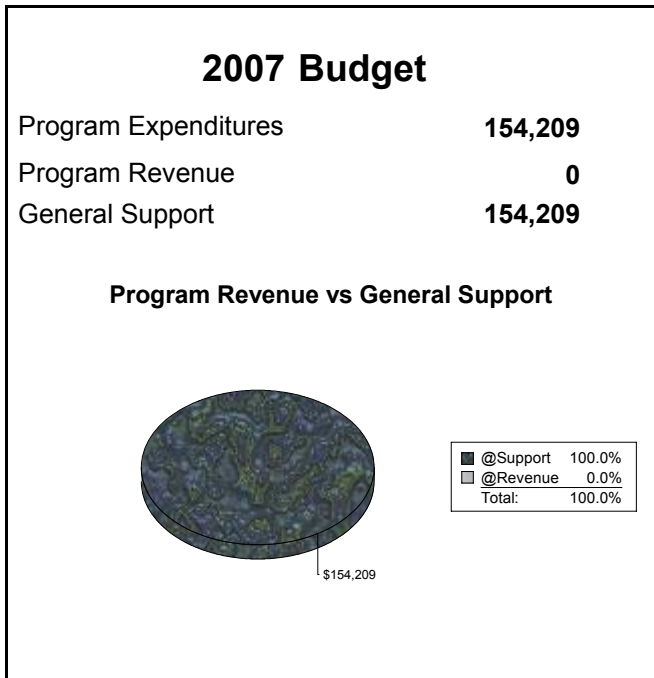
**PROGRAM PURPOSE:**

The Public Defender provides legal representation for indigent criminal defendants

**STRATEGIC OBJECTIVES:**

Governmental Excellence

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of cases represented	774	600	817	900	950





# ***Parks, Recreation And Cultural Services***





# Parks, Recreation and Cultural Services (PRCS) 2008 Budget

## ***Mission Statement***

*“Provide life-enhancing experiences and promote a healthy community, and to bring our culture to life and transfer it to the next generation”*

## **Department Programs**

**Parks Administration**

4.00 FTE

**Athletic Field Maintenance & Operations**

2.125 FTE

**Parks & Open Space Maintenance**

5.525 FTE

**Aquatics**

5.70 FTE

**Recreation Facility Rental Program**

.375 FTE

**General Recreation Programs**

4.275 FTE

**Teen Recreation Programs**

4.10 FTE

**Parks Cultural Services Programs**

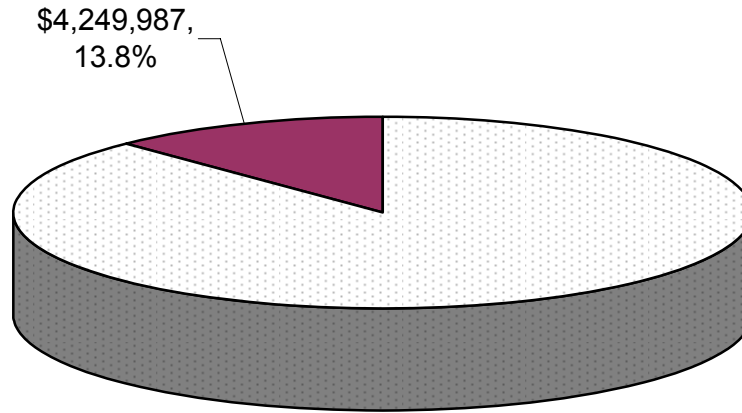
.70 FTE

\*An Additional Parks & Recreation .5 FTE is budgeted in the Capital Funds

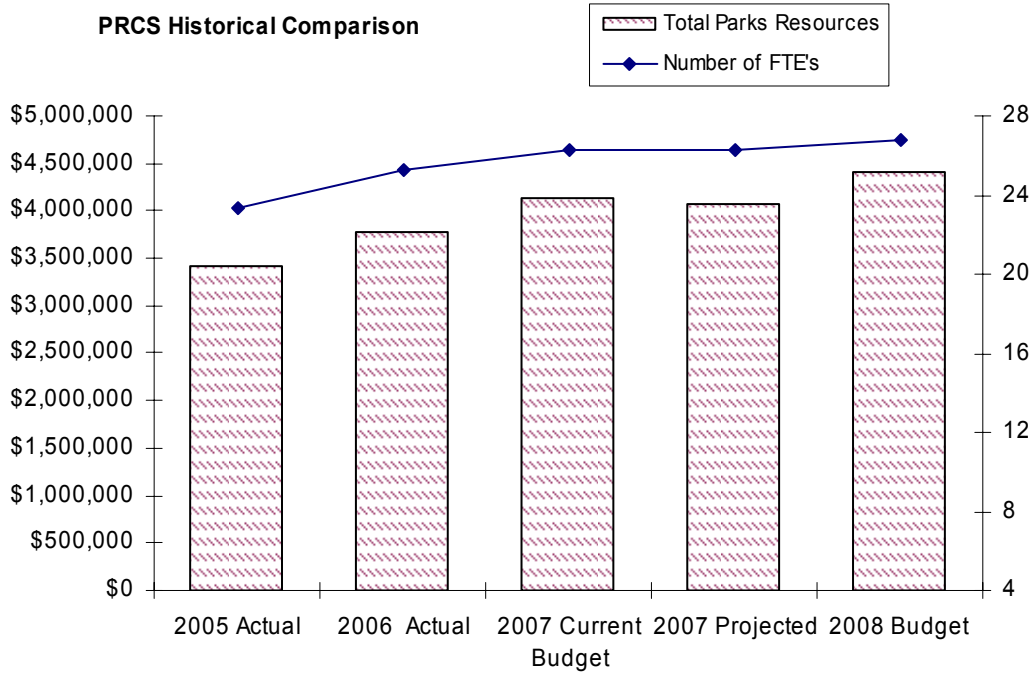


# Parks, Recreation and Cultural Services (PRCS) 2008 Budget

2008 PRCS Department as a Share of the General Fund



PRCS Historical Comparison





## **Parks, Recreation and Cultural Services (PRCS) 2008 Budget**

### **2007 Key Department Accomplishments in Support of the City's Strategic Objectives:**

#### **Quality Services, Facilities and Infrastructure**

- Installed five new drinking fountains at Richmond Beach Saltwater Park, Ridgecrest, Paramount School Park, Hillwood Park and Shoreview Park.
- Supplied water to the picnic shelter at Paramount School Park.
- Installed 120 cubic yards of safety surfacing to City play equipment throughout the park system.
- Increased attendance at the Center (Late Night Teen Center) by 471 participants during the first five months of 2007 as compared to 2006.
- Coordinated a collaborative all-day Diversity Conference for High School Students in the district with 100 students in attendance. Partners included Shoreline Community College, Shoreline School District and the Shoreline/South County YMCA.
- Established a new lunchtime program at Kellogg Middle School.
- Increased deck side spectators seating with the addition of (2) 3-tier bleachers at the pool.
- Updated all staff to new American Red Cross lifeguard and CPR/PR requirements.
- Made physical improvements to the locker rooms and restrooms at the Spartan Recreation Center that included: new lockers, tile floors, paint and electrical work.
- Participation in our Specialized Recreation program has doubled since the fall of 2006.
- Increased Camp Shoreline participation by 15% from 2006 to 2007.
- Property acquisition of South Woods, Seattle Public Utilities/North Hamlin and Kruckeberg Botanic Garden.
- Richmond Beach Master Plan completed
- Completed first year of in-house athletic field maintenance on all athletic fields including the new synthetic turf soccer field at Shoreline Park.
- Participation in our adult health and fitness classes has increased 30% since 2006 with programs such as: Pilates, Jazzercise, Yoga and the weight room.

### **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

#### **Quality Services, Facilities and Infrastructure**

- Begin Richmond Beach Salt Water Park construction
- Complete Cromwell Park Master Plan
- Develop and implement summer camps for adults with developmental disabilities.
- Investigate summer camps for youth with serious developmental disabilities





## **Parks, Recreation and Cultural Services (PRCS) 2008 Budget**

- Complete 2006 parks bond projects: acquire properties; complete master plans; construct improvements.
- Further develop a working relationship with 4Culture to assist in managing public art opportunities. A long range art opportunities plan will be developed for Aurora and the Interurban Trail.
- Upgrade boiler system at Shoreline pool to increase energy efficiency by reducing energy use and costs.

### **Safe and Attractive Neighborhoods and Business Districts**

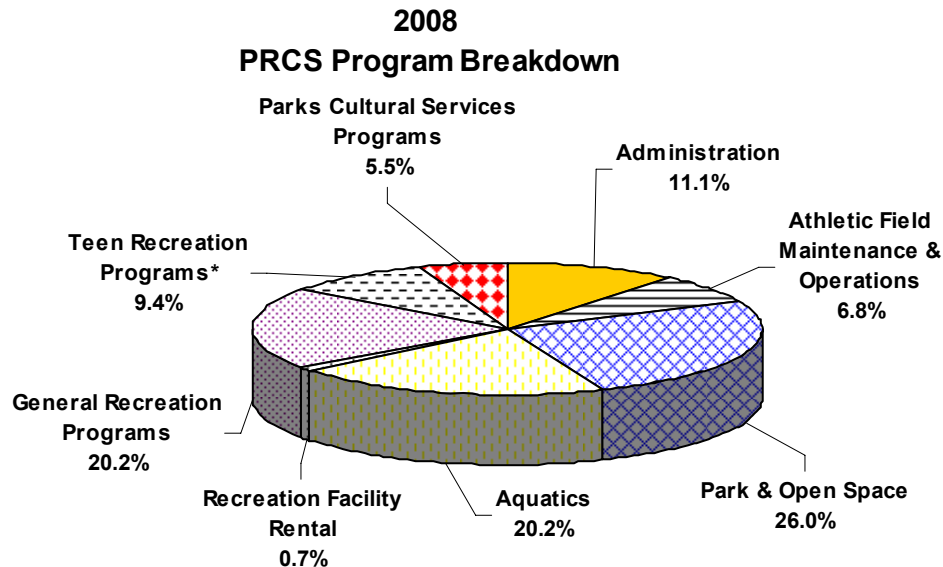
- Site Off-leash Dog Area
- Complete Trail Corridors Plan
- Increase opportunities for youth to connect with caring adults in the community through staff and volunteer interactions.
- Coordinated emergency preparedness trainings to Teen staff and volunteers – adult and high school community service volunteers.
- Increase awareness focusing on alcohol and other drugs (via Empowering Youth Everywhere – the leadership group known as EYE).
- Provide education to teens about violence and violence prevention.



# Parks, Recreation and Cultural Services (PRCS) 2008 Budget

Parks, Recreational & Cultural Services 2005 - 2008 Comparison By Program							
Expenditures By Program	2005 Actual	2006 Actual	2007 Current	2007	2008 Budget	2007 Current	Percentage
			Budget	Projected		Budget versus	
Administration	\$292,593	\$332,181	\$410,219	\$406,662	\$473,854	\$63,635	15.51%
Athletic Field Maintenance & Operations	\$226,005	\$244,827	\$287,783	\$280,349	\$281,037	-\$6,746	-2.34%
Park & Open Space	\$823,422	\$932,053	\$1,141,895	\$1,095,544	\$1,112,946	-\$28,949	-2.54%
Aquatics	\$738,136	\$722,964	\$791,684	\$795,804	\$860,342	\$68,658	8.67%
Recreation Facility Rental	\$26,899	\$26,782	\$28,757	\$29,006	\$30,859	\$2,101	7.31%
General Recreation Programs	\$695,327	\$884,207	\$779,453	\$800,033	\$858,148	\$78,695	10.10%
Teen Recreation Programs*	\$337,187	\$353,543	\$381,462	\$396,652	\$397,470	\$16,008	4.20%
Parks Cultural Services	\$253,879	\$223,771	\$231,466	\$233,165	\$235,332	\$3,866	1.67%
Public Arts	\$15,000	\$72,072	\$84,000	\$30,385	\$168,645	\$84,645	100.77%
<b>Total Expenditure</b>	<b>\$3,408,448</b>	<b>\$3,792,400</b>	<b>\$4,136,719</b>	<b>\$4,067,600</b>	<b>\$4,418,632</b>	<b>\$281,913</b>	<b>6.81%</b>
Revenue By Program							
Administration	\$468	\$0	\$0	\$0	-\$35,000	-\$35,000	0.00%
Athletic Field Maintenance & Operations	\$146,966	\$182,628	\$183,101	\$245,778	\$242,588	\$59,486	32.49%
Park & Open Space	-\$17,996	\$14,777	\$38,825	\$38,015	\$38,889	\$65	0.17%
Aquatics	\$351,507	\$358,487	\$354,050	\$346,675	\$352,211	-\$1,839	-0.52%
Recreation Facility Rental	\$50,047	\$60,007	\$58,750	\$79,690	\$78,575	\$19,825	33.74%
General Recreation Programs	\$400,386	\$507,651	\$508,182	\$493,156	\$551,582	\$43,400	8.54%
Teen Recreation Programs	\$33,161	\$35,994	\$39,056	\$39,360	\$37,338	-\$1,718	-4.40%
Parks Cultural Services	\$17,976	\$13,179	\$22,000	\$17,250	\$13,000	-\$9,000	-40.91%
Public Arts	\$232,827	\$33,458	\$0	\$8,529	\$3,645	\$3,645	100.00%
<b>Total Operations Revenue</b>	<b>\$1,215,342</b>	<b>\$1,206,181</b>	<b>\$1,203,964</b>	<b>\$1,268,453</b>	<b>\$1,282,828</b>	<b>\$78,864</b>	<b>6.55%</b>
General Fund Subsidy	\$2,193,106	\$2,547,605	\$2,932,755	\$2,777,291	\$2,970,804	\$38,049	1.30%
Use of Public Arts Fund Balance	\$0	\$38,614	\$0	\$21,856	\$165,000	\$165,000	100.00%
<b>Total Resources</b>	<b>\$3,408,448</b>	<b>\$3,792,400</b>	<b>\$4,136,719</b>	<b>\$4,067,600</b>	<b>\$4,418,632</b>	<b>\$281,913</b>	<b>6.81%</b>

\* The total cost of the Teen Program for 2008 is \$434,459. The remaining \$36,989 can be found in the Police Department. This is for police overtime to participate in teen evening recreational programs. Additional revenue sources for this program can also be found in the Police Department budget.





## Parks, Recreation and Cultural Services (PRCS) 2008 Budget

Parks, Recreational & Cultural Services 2005 - 2008 Budget Comparison By Object							
Object Category Name	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salary	\$1,594,097	\$1,697,950	\$1,935,214	\$1,904,715	\$2,029,103	\$93,889	4.85%
Benefits	\$423,702	\$475,158	\$573,492	\$577,327	\$629,062	\$55,570	9.69%
Supplies	\$192,526	\$166,283	\$202,120	\$191,244	\$231,646	\$29,526	14.61%
Other Services & Charges	\$1,143,576	\$1,218,320	\$1,222,465	\$1,247,571	\$1,384,426	\$161,961	13.25%
Intergovernmental Services	\$11,715	\$5,563	\$8,000	\$7,815	\$7,250	-\$750	-9.38%
Capital Outlays	\$1,442	\$153,046	\$121,325	\$64,825	\$72,085	-\$49,240	0.00%
Interfund Payments for Service	\$41,390	\$76,080	\$74,103	\$74,103	\$65,060	-\$9,043	-12.20%
<b>Total Parks Expenditures</b>	<b>\$3,408,448</b>	<b>\$3,792,400</b>	<b>\$4,136,719</b>	<b>\$4,067,600</b>	<b>\$4,418,632</b>	<b>\$281,913</b>	<b>6.81%</b>
<b>Revenue</b>							
Licenses and Permits	\$3,766	\$226	\$8,800	\$200	\$300	-\$8,500	-96.59%
Intergovernmental Revenues	\$27,141	\$37,954	\$40,338	\$39,788	\$40,635	\$297	0.74%
Charges for Goods and Services	\$925,271	\$1,067,419	\$1,096,350	\$1,162,431	\$1,179,196	\$82,846	7.56%
Fines	\$0	\$0	\$0	\$667	\$0	\$0	0.00%
Miscellaneous Revenues	\$27,557	\$93,296	\$58,476	\$65,367	\$62,697	\$4,221	7.22%
Other Financing Sources	\$231,607	\$7,286	\$0	\$0	\$0	\$0	0.00%
<b>Total Parks Revenue</b>	<b>\$1,215,342</b>	<b>\$1,206,181</b>	<b>\$1,203,964</b>	<b>\$1,268,453</b>	<b>\$1,282,828</b>	<b>\$78,864</b>	<b>6.55%</b>
<b>General Fund Subsidy</b>	<b>\$2,193,106</b>	<b>\$2,547,605</b>	<b>\$2,932,755</b>	<b>\$2,777,291</b>	<b>\$2,970,804</b>	<b>\$38,049</b>	<b>1.30%</b>
<b>Use of Public Arts Fund Balance</b>	<b>\$0</b>	<b>\$38,614</b>	<b>\$0</b>	<b>\$21,856</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>100.00%</b>
<b>Total Parks Resources</b>	<b>\$3,408,448</b>	<b>\$3,753,786</b>	<b>\$4,136,719</b>	<b>\$4,067,600</b>	<b>\$4,253,632</b>	<b>\$116,913</b>	<b>2.83%</b>
<b>Department Statistics</b>							
% of General Fund	11.6%	13.0%	14.3%	12.0%	13.8%	(0.45%)	-3.1%
Number of FTEs	23.3	25.3	26.3	26.3	26.8	0.5	1.9%

Parks, Recreational & Cultural Services 2005 - 2008 by Fund							
Expenditures By Program	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
General Fund	\$3,393,448	\$3,720,328	\$4,052,719	\$4,037,215	\$4,249,987	\$197,268	4.87%
Public Arts Projects	\$15,000	\$72,072	\$84,000	\$30,385	\$168,645	\$84,645	100.77%
<b>Total Parks Budget</b>	<b>\$3,408,448</b>	<b>\$3,792,400</b>	<b>\$4,136,719</b>	<b>\$4,067,600</b>	<b>\$4,418,632</b>	<b>\$281,913</b>	<b>6.81%</b>



# Parks, Recreation and Cultural Services (PRCS) 2008 Budget

## 2008 Departmental Highlights

### Expenditures

#### Salaries

- Includes the 3.15% market adjustment and applicable step increases.
- A 0.5 FTE Recreation Assistant position for Specialized Recreation has been added to the 2008 budget. Extra help for General Recreation was reduced by \$13,899 to off-set the salary increase for the new position.

#### Personnel Benefits

- Includes change in health benefit costs, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.
- Benefits related to the proposed new 0.5 FTE Specialized Recreation Assistant position.

#### Supplies

- Reduced Parks Operations operating supplies by \$6,098.
- Added \$40,000 to purchase weight room equipment for the Spartan Recreation Center.

#### Other Services & Charges

- Added \$40,000 for contracted services with the new YMCA.
- Reduced printing and binding by \$4,000 due to decreased costs of printing the Rec Guides.
- Removed 2007 one time funding of \$18,000 for parks sign construction.
- Removed 2006 Carryovers of \$14,175 for parks entry signage; \$50,000 for the urban forestry assessment and \$4,500 for lights at Shoreline A & B soccer fields.
- Increased operational utility costs for water by \$20,550, electricity \$8,404 and natural gas by \$10,451.
- Added \$47,070 for professional services contracts to operate the Skyhawks sports camps, Kidz Love Soccer and Playball youth sports programs. These are on-going programs, but due to changes in how the City administers the contract, the cost of these programs needs to be budgeted.
- Added \$45,000 to provide operational maintenance for Kruckeberg Garden.
- Added \$77,085 in professional services for purchase and development of public art in the Public Arts Fund.

#### Capital Outlays

- Removed 2006 Carryovers of \$20,000 for park sign construction
- Removed 2007 one time funding of \$16,500 for a parks maintenance truck
- Reduced public arts capital costs by \$11,915

#### Interfund Payments for Services

- Reduced vehicle operating and maintenance fees



## **Parks, Recreation and Cultural Services (PRCS) 2008 Budget**

### Interfund Payments for Services

- Reduced vehicle operating and maintenance fees

### **Revenues**

#### License & Permits

- Decreased concession permit revenue by \$8,500 due to actual usage patterns.

#### Intergovernmental Revenue

- No significant changes.

#### Charges for Goods & Services

- Changes as compared to 2007 Budget based on expected participation levels:
  - Moved budgeted scholarship of \$35,000 from Parks Operations to Parks Administration.
  - Increased recreation facility rental revenue by \$87,800 as a result of increased rentals of Shoreline A & B soccer fields.
  - Increased Preschool Sports Skills by \$3,000
  - Increased Youth Summer Playground by \$5,000
  - Increased Adult Arts by \$2,500
  - Increased Adult Health and Fitness by \$4,000
  - Increased Specialized Recreation Trips by \$10,000
  - Increased Teen Trips revenue by \$2,145
  - Increased Specialized Recreation Classes by \$19,700
  - Added a new Specialized Recreation Day Camp of \$7,000
  - Reduced Adult Sports Leagues by \$10,800
  - Reduced Youth and Health Fitness by \$8,000
  - Reduced Skyhawks Sports Camps by \$18,000
  - Reduced Youth Special Interests by \$3,500
  - Reduced Teen Trips revenue by \$4,660
  - Reduced Citywide Celebrate Shoreline contribution revenue by \$9,000

#### Miscellaneous Revenue

- Budgeted investment earnings estimate in the Public Arts Fund at \$3,645.

## PARKS ADMINISTRATION

### PROGRAM PURPOSE:

Administer a full service Parks, Recreation and Cultural Services Department and provide long term planning and capital project oversight of park projects to support community use and meet public recreation needs of the community and provides support to the Shoreline Library Board.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

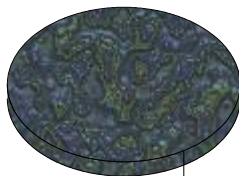
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Park acreage per thousand population	<b>6.78</b>	<b>6.78</b>	<b>7.22</b>	<b>7.22</b>	<b>7.16</b>
Percentage of citizens satisfied with Parks, Recreation and Cultural Services	<b>79%</b>	<b>79%</b>	<b>81%</b>	<b>81%</b>	<b>82%</b>
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Parks Administration as a percent of the total Parks budget	<b>8.4%</b>	<b>9.0%</b>	<b>9.56%</b>	<b>10.00%</b>	<b>11.15%</b>
Parks and Recreation FTE per 1.000 population	<b>.44</b>	<b>.44</b>	<b>.50</b>	<b>.49</b>	<b>.50</b>
Recreation and athletic programming cost recovery percentage	<b>40%</b>	<b>49%</b>	<b>51%</b>	<b>52.0%</b>	<b>59.0%</b>
<b>Measurement: OTHER</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of volunteer hours	<b>2,718.9</b>	<b>1,979</b>	<b>3,502</b>	<b>3,500</b>	<b>3,800</b>

# PARKS ADMINISTRATION

## 2007 Budget

Program Expenditures	<b>410,218</b>
Program Revenue	<b>0</b>
General Support	<b>410,218</b>

**Program Revenue vs General Support**



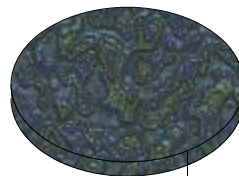
■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$410,218

## 2008 Budget

Program Expenditures	<b>473,853</b>
Program Revenue	<b>-35,000</b>
General Support	<b>508,853</b>

**Program Revenue vs General Support**



■ @Support	93.6%
■ @Revenue	(6.4)%
Total: 100.0%	

\$508,853

## ATHLETIC FIELD MAINTENANCE & OPERATIONS

### PROGRAM PURPOSE:

Provide stewardship for the City's athletic fields and to create safe recreational opportunities for the well-being and enjoyment of the public.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Program Revenue as a percent of program expense	<b>48%</b>	<b>47%</b>	<b>74.5%</b>	<b>64%</b>	<b>86%</b>

<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of baseball fields	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
Number of baseball/soccer game field preps provided	<b>1,222</b>	<b>1,297</b>	<b>1,301</b>	<b>1,312</b>	<b>1,270</b>
Number of baseball/soccer practice field preps provided	<b>1,317</b>	<b>1,326</b>	<b>1,330</b>	<b>1,340</b>	<b>1,300</b>
Number of hours of adult field rentals	<b>9,721</b>	<b>4,281</b>	<b>4,382</b>	<b>5,000</b>	<b>4,600</b>
Number of hours of youth field rentals	<b>14,582</b>	<b>14,267</b>	<b>12,268</b>	<b>14,275</b>	<b>15,000</b>
Number of soccer fields	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

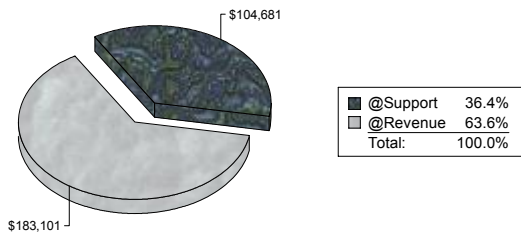


# ATHLETIC FIELD MAINTENANCE & OPERATIONS

## 2007 Budget

Program Expenditures	<b>287,783</b>
Program Revenue	<b>183,101</b>
General Support	<b>104,681</b>

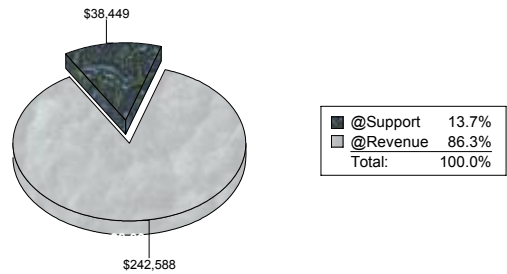
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>281,036</b>
Program Revenue	<b>242,588</b>
General Support	<b>38,449</b>

**Program Revenue vs General Support**



# PARK AND OPEN SPACE MAINTENANCE PROGRAM

## PROGRAM PURPOSE:

Provide stewardship for the City's parks and open space system, including the preservation of important natural areas, the enhancement of quality parks, and to create safe recreational and educational opportunities for the well-being and enjoyment of the public.

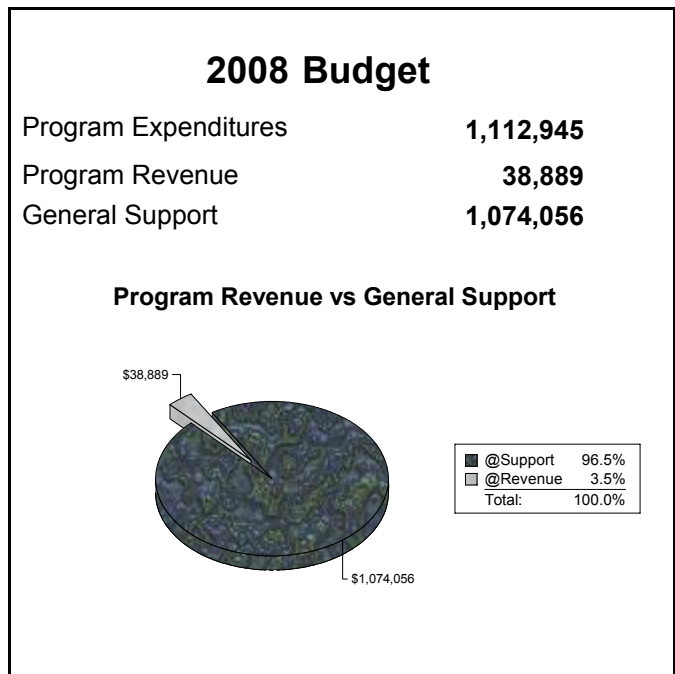
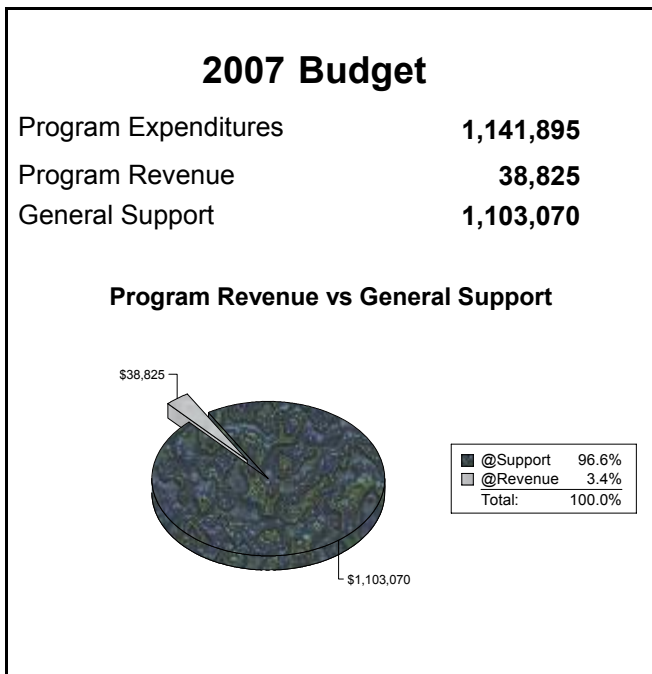
## STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Average Annual cost per acre of park property maintained	<b>\$2,840</b>	<b>\$4,300</b>	<b>\$4,300</b>	<b>\$3,752</b>	<b>\$3,658</b>

Measurement: <b>OTHER</b>	2004	2005	2006	2007 Est.	2008 Target
Total Cost of Contracted Maintenance Services	<b>\$347,580</b>	<b>\$516,547</b>	<b>\$456,204</b>	<b>\$367,000</b>	<b>\$322,608</b>

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of acres of park and open space maintained	<b>353</b>	<b>356</b>	<b>356</b>	<b>381</b>	<b>381</b>



# AQUATICS

## PROGRAM PURPOSE:

Provide safe, healthy, accessible and affordable programs and services for the Shoreline community. Provide diverse, life-long activities that meet evolving community needs in the areas of water safety, swimming skills, athletics, health, fitness, psychological well-being, certifications and recreational aquatics.

## STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Drop-in participants per hour of drop-in opportunity.	<b>19.25</b>	<b>17.64</b>	<b>16.96</b>	<b>17.38</b>	<b>17.38</b>
Program Revenue as a percentage of program costs (added utilities in 2005).	<b>65.08%</b>	<b>47.6%</b>	<b>49.6%</b>	<b>44%</b>	<b>41%</b>
Revenue per hour of Shoreline Pool operation	<b>\$65.66</b>	<b>\$70.05</b>	<b>\$71.44</b>	<b>\$70.56</b>	<b>\$70.19</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of course participants	<b>4,818</b>	<b>4,712</b>	<b>4,833</b>	<b>4,850</b>	<b>4,850</b>
Number of drop-in participants	<b>49,859</b>	<b>45,660</b>	<b>43,901</b>	<b>43,000</b>	<b>45,000</b>
Number of hours of course instruction	<b>4,641</b>	<b>4,730</b>	<b>5,027</b>	<b>5,100</b>	<b>5,200</b>
Number of hours of drop-in opportunities (Lap & Rec Swim, Aerobic)	<b>2,589</b>	<b>2,589</b>	<b>2,589</b>	<b>2,589</b>	<b>2,589</b>
Number of pool rental hours.	<b>4,191</b>	<b>4,539</b>	<b>4,168</b>	<b>4,000</b>	<b>4,200</b>
Resident Course Participants	<b>81%</b>	<b>85.8%</b>	<b>82.9%</b>	<b>84%</b>	<b>85%</b>
Total Number of hours of pool operation	<b>5,018</b>	<b>5,018</b>	<b>5,018</b>	<b>5,018</b>	<b>5,018</b>

# AQUATICS

## 2007 Budget

Program Expenditures	<b>791,684</b>
Program Revenue	<b>354,050</b>
General Support	<b>437,634</b>

**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>860,342</b>
Program Revenue	<b>352,211</b>
General Support	<b>508,131</b>

**Program Revenue vs General Support**



# RECREATION FACILITY RENTAL PROGRAM

## PROGRAM PURPOSE:

Provide opportunities for Shoreline residents to use recreational facilities and picnic shelters for special events.

## STRATEGIC OBJECTIVES:

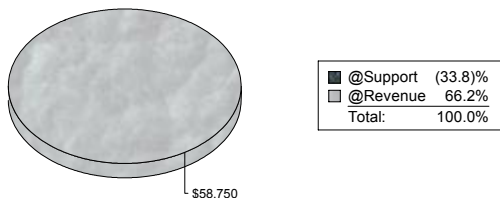
Quality Services, Facilities and Infrastructure

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Hours of Baseball/Softball Field Rentals	10,322	9,730	10,248	10,350	10,450
Hours of Football Field Rentals	425	635	987	1,000	1,100
Hours of Picnic Shelter Rentals	713	1,292	1,475	1,500	1,500
Hours of Rentals of Richmond Highlands Recreation Center	415	485	490	500	300
Hours of Rentals of Spartan Recreation Center	2,546	2,788	2,992	3,000	3,200
Hours of Soccer Field Rentals	7,380	7,232	6,230	7,250	7,500
Total Hours of facility rentals	21,801	22,162	22,422	23,600	28,050

### 2007 Budget

Program Expenditures	<b>28,757</b>
Program Revenue	<b>58,750</b>
General Support	<b>-29,993</b>

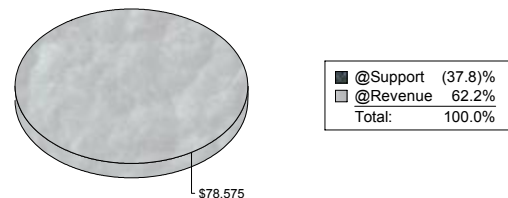
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>30,858</b>
Program Revenue	<b>78,575</b>
General Support	<b>-47,717</b>

**Program Revenue vs General Support**



## GENERAL RECREATION PROGRAMS

### PROGRAM PURPOSE:

Develop and implement comprehensive recreation programs, services, and events targeting all ages and abilities, and a variety of special interests throughout the year to meet the needs of the community.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

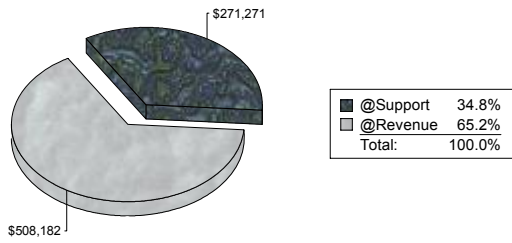
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of class sessions, ie pre-ballet has 10 sessions = 10 classes, that were held that were offered	<b>73%</b>	<b>73%</b>	<b>75%</b>	<b>75%</b>	<b>75%</b>
Percentage of customers rating the quality of the programs as good or excellent	<b>94%</b>	<b>94%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>
Percentage of residents who participated in recreational programming offered by the City	<b>67%</b>	<b>73%</b>	<b>70%</b>	<b>70%</b>	<b>70%</b>
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average Number of Participants per Day	<b>N/A</b>	<b>376</b>	<b>500</b>	<b>500</b>	<b>515</b>
Percent of general recreation program budget supported by fees.	<b>42.4%</b>	<b>51.5%</b>	<b>47.6%</b>	<b>65.2%</b>	<b>64.2%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of adult participants	<b>17,059</b>	<b>19,211</b>	<b>22,567</b>	<b>23,000</b>	<b>19,500</b>
Number of adult recreational classes held	<b>307</b>	<b>256</b>	<b>187</b>	<b>195</b>	<b>180</b>
Number of preschool participants	<b>7,070</b>	<b>8,698</b>	<b>9,298</b>	<b>9,500</b>	<b>8,000</b>
Number of preschool recreational classes held	<b>81</b>	<b>99</b>	<b>123</b>	<b>123</b>	<b>125</b>
Number of youth participants	<b>2,743</b>	<b>3,319</b>	<b>5,632</b>	<b>5,800</b>	<b>6,000</b>
Number of youth recreational classes held	<b>163</b>	<b>252</b>	<b>252</b>	<b>255</b>	<b>300</b>

## GENERAL RECREATION PROGRAMS

### 2007 Budget

Program Expenditures	<b>779,453</b>
Program Revenue	<b>508,182</b>
General Support	<b>271,271</b>

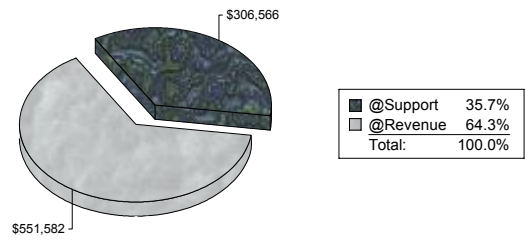
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>858,148</b>
Program Revenue	<b>551,582</b>
General Support	<b>306,566</b>

**Program Revenue vs General Support**



## TEEN RECREATION PROGRAMS

### PROGRAM PURPOSE:

The Teen Recreation program help youth in the community, ages 12-19 years old, make successful life choices by being positive role models and offering diverse, challenging, safe and innovative programs. As a means of gauging progress toward this goal, the program uses 9 of the 40 Search Institute's Development Assets for success as guiding factors. The assets chosen focus on the following: giving teens useful roles, valuing their opinions, giving clear expectations, doing their homework, volunteerism, increasing their sense of personal responsibility, non-violent conflict resolution, adding more caring adults in their lives and helping them feel more in control over their life.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of surveyed participants that always or sometimes feel that the Teen Program provides all 9 of the development assets surveyed	<b>82%</b>	<b>82%</b>	<b>83%</b>	<b>84%</b>	<b>75%</b>

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Net cost per hour of teen recreation programs (net of revenue)	<b>\$99.56</b>	<b>\$130.09</b>	<b>\$125.62</b>	<b>\$135</b>	<b>\$139</b>
Net Cost per Visit (net of revenues)	<b>\$8.51</b>	<b>\$11.76</b>	<b>\$11.06</b>	<b>\$11.78</b>	<b>\$12.07</b>

<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of teen recreation program hours	<b>3,197</b>	<b>2,719</b>	<b>2,847</b>	<b>2,800</b>	<b>2,850</b>
Number of visits in the Teen Late Night Programs	<b>11,507</b>	<b>8,977</b>	<b>9,250</b>	<b>9,200</b>	<b>9,400</b>
Number of visits to all Teen Programs excluding Late Night	<b>22,213</b>	<b>22,561</b>	<b>22,818</b>	<b>23,000</b>	<b>23,500</b>
Total number of all visits.	<b>33,720</b>	<b>31,538</b>	<b>32,068</b>	<b>32,200</b>	<b>32,900</b>

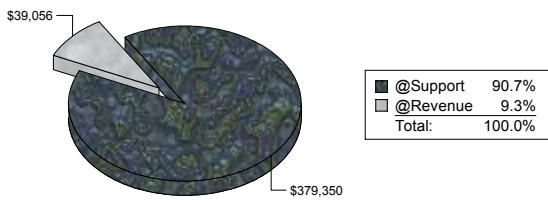


## TEEN RECREATION PROGRAMS

### 2007 Budget

Program Expenditures	<b>418,406</b>
Program Revenue	<b>39,056</b>
General Support	<b>379,350</b>

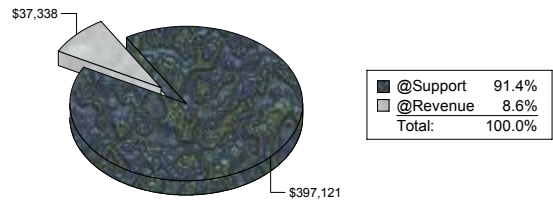
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>434,459</b>
Program Revenue	<b>37,338</b>
General Support	<b>397,121</b>

**Program Revenue vs General Support**



## PARKS CULTURAL SERVICES PROGRAMS

### PROGRAM PURPOSE:

The Parks Cultural Services Program provides a variety of community services and events: Celebrate Shoreline, Summer Lunchtime Music Series, Swingin' Summer Eve, Hamlin Haunt, Fall Library programs, and financial contributions to the Arts Council and Shoreline Museum.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Shoreline Historical Museum contribution per capita	\$1.17	\$1.18	\$1.18	\$1.18	\$1.20
Shoreline/Lake Forest Park Arts Council contribution per capita	\$1.17	\$1.18	\$1.18	\$1.18	\$1.20
<b>Measurement: OTHER</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Amount of sponsorship dollars for Celebrate Shoreline	\$6,200	\$6,350	\$6,150	\$13,791	\$10,000
Total Cost for Swingin' Summer Eve Events	\$400	\$400	\$400	\$400	\$400
Total Cost of Fall Library Program	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Total Cost of Hamlin Haunt	\$800	\$800	\$800	\$800	\$800
Total Cost of Summer Lunchtime Events	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Fall library program participants	145	150	150	150	150
Hamlin Haunt attendance	800	1,000	1,000	1,000	1,000
Number of Events Held During Celebrate Shoreline: Teen Event, Parade, Festival and Sand Castle Contest, Car Show, March Run	6	6	6	6	6
Number of fall library programs	6	6	4	4	4
Number of Sponsors of Celebrate Shoreline Events	20	18	14	15	20

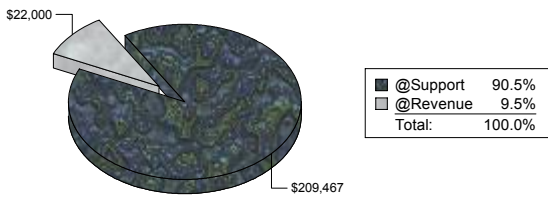
## PARKS CULTURAL SERVICES PROGRAMS

	2004	2005	2006	2007 Est.	2008 Target
Number of summer lunchtime events	6	6	6	6	6
Summer lunchtime event attendance	2,000	2,000	2,200	2,400	2,400
Swingin' Summer Eve attendance	1,000	1,000	800	800	1,000

### 2007 Budget

Program Expenditures	<b>231,467</b>
Program Revenue	<b>22,000</b>
General Support	<b>209,467</b>

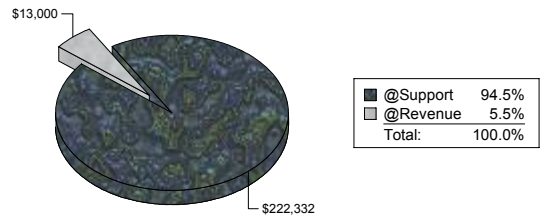
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>235,332</b>
Program Revenue	<b>13,000</b>
General Support	<b>222,332</b>

**Program Revenue vs General Support**





# *Planning & Development Services*







# Planning and Development Services 2008 Budget

## **Mission Statement**

*“Our mission 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 citizens, and proactively solving problems.”*

## **Department Programs**

### **Code Enforcement**

1.65 FTE

### **Operational Support Team**

2.60 FTE

### **Long Range Planning Team**

3.70 FTE

### **Current Planning Team**

4.70 FTE

### **Permit Services Team**

8.90 FTE

### **Building & Inspection Team**

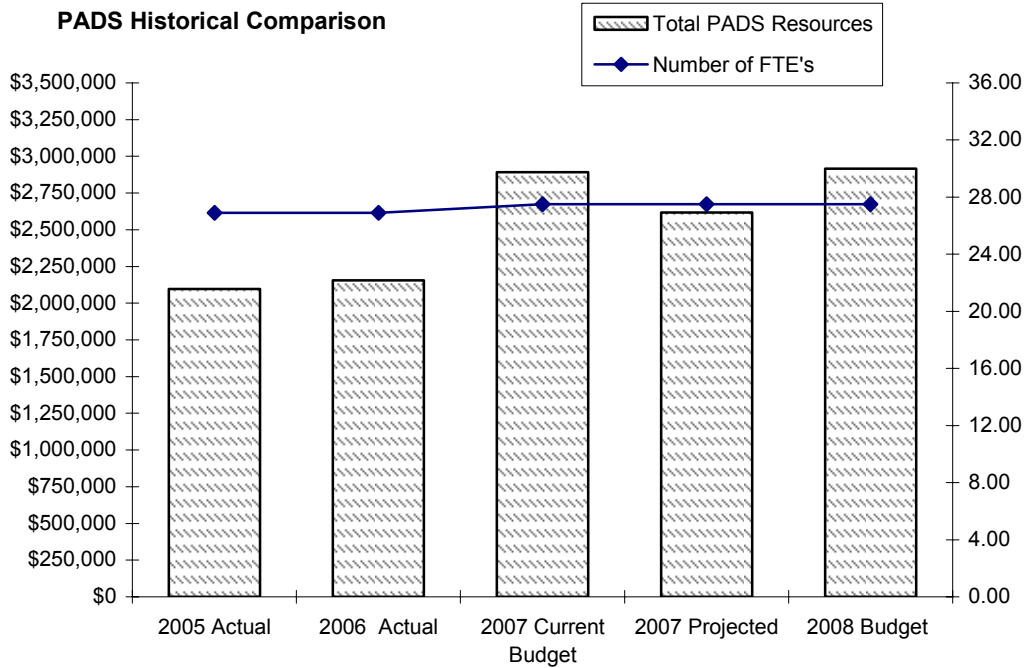
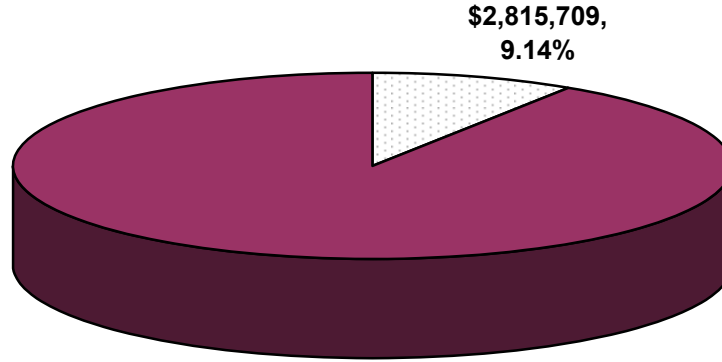
5.95 FTE

\*An Additional PADS 1.0 FTE is budgeted in the Capital Funds



# Planning and Development Services 2008 Budget

**2008 PADS General Fund Portion as a Share of  
the General Fund**





## Planning and Development Services 2008 Budget

### 2007 Key Department Accomplishments in Support of the City's Strategic Objectives:

#### **Safe and Attractive Neighborhoods and Business Districts**

- Actively participated in Project Impact (seismic retrofit of existing housing and commercial structures).
- Actively participated in disaster preparedness training, exercises, and hazard mitigation implementation.
- Adopted the Interior Standards of the International Property Maintenance Code in support of the Code Enforcement Program and developed a relocation assistance policy.

#### **Quality Services, Facilities and Infrastructure**

- Hired a second Development Review Engineer to assist in implementing goals and policies and to facilitate civil plan review.
- Process and Issue Group – A regular internal review group was established. The group is comprised of planners, plan reviewers, and others who discuss development review processes and code issues for the purpose of improving review time and consistency in code administration.

#### **Economic Vitality and Financial Stability**

- Implemented the Economic Development Strategic Plan by considering form based codes for South Aurora Triangle.
- Recommended rezone options for the Ridgecrest site.
- Reviewed and coordinated Aurora commercial development plans for six buildings at South Echo Lake and proposed development code amendments to improve the development review process.

#### **Safe, Healthy and Sustainable Environment**

- Developed a comprehensive housing strategy in partnership with the community that responds to Shoreline's changing demographics.
- Reviewed and adopted the 2005 King County Surface Water Design Manual as part of developing an environmentally sustainable community.
- Developed a natural systems strategic plan in coordination with Public Works and Parks.
- Developed a Green Street Demonstration Program.
- Developed Town Center strategic points and developed implementation tools.
- Determined the State's commitment level of \$175,000 to develop a master plan for Fircrest.





## **Planning and Development Services 2008 Budget**

### **2008 Key Department Objectives in Support of the City's Strategic Objectives:**

#### **Safe and Attractive Neighborhoods and Business Districts**

- Participate in disaster preparedness training, exercises, and hazard mitigation implementation

#### **Safe, Healthy, and Sustainable Environment**

- Develop the implementation strategy for creating an environmentally sustainable community
- Develop sub area plan and code amendments for Central Shoreline
- Continue to work with the State to develop a master plan for Fircrest
- Environmental sustainability and technical teams meet to develop and implement the environmental sustainability strategy in accordance with Council Goal 6

#### **Economic Vitality and Financial Stability**

- Develop regulations that encourage focused redevelopment of Ridgecrest commercial area
- Enhance working relationships with Shoreline's utility purveyors

#### **Human Services**

- Implementation of the outcomes of the comprehensive housing committee which may include modifying the Development Code
- Complete senior housing strategy

#### **Quality Services, Facilities and Infrastructure**

- Adding capability of using SketchUp for computer modeling of building envelopes, depicting masses and shadow patterns for showcasing potential development options
- Create a plans tracking system for locating public infrastructure constructed by private developers. This will allow for easy access to plans and confirm information supplied by customers during the design and plan review phases. An added benefit is that it will aid in capital improvement projects and City maintenance efforts.
- Development engineering review – Creation and implementation of plan review checklists, handouts, and other aids to establish consistency and orderly review



## **Planning and Development Services 2008 Budget**

- Interdepartmental Policy Group - this ongoing group will enhance communication between departments, review inter-related development issues, and look for opportunities for organizational improvement. Primary goals include: identifying, drafting, and implementing policies that help clarify issues or code language
- Publish a building inspection instructional handout that will improve efficiency in inspections and educate customers about the inspection procedures. This will improve overall service response levels with no additional resources required
- Train plans examiners to perform prescriptive fire plan review on building projects to reduce plan review time

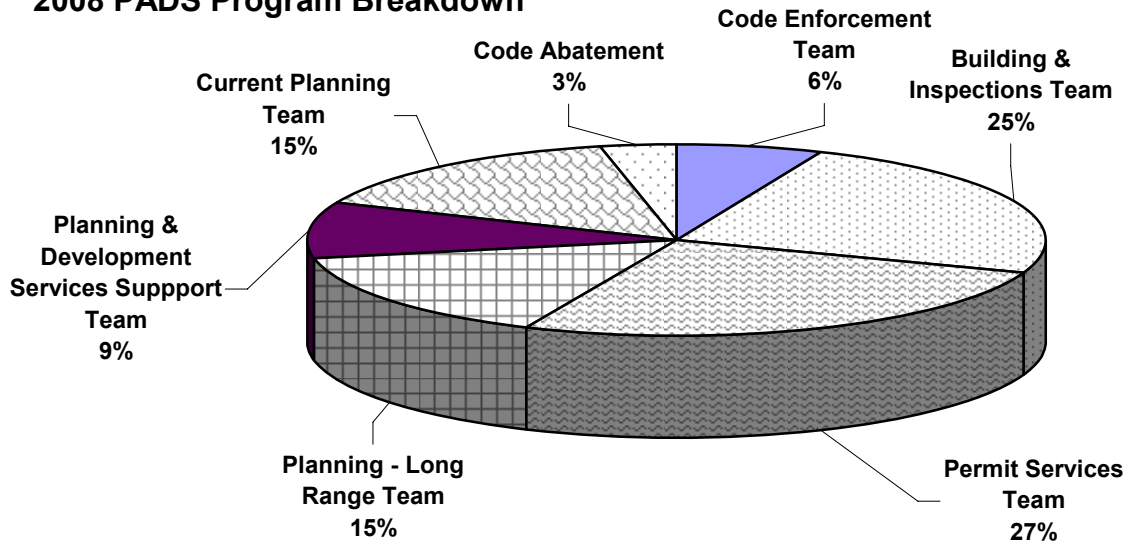


# Planning and Development Services 2008 Budget

<b>Planning &amp; Development Services 2005 - 2008 Budget Comparison By Program</b>							
Program Budget			2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
	2005 Actual	2006 Actual					
Code Enforcement Team*	\$134,174	\$139,610	\$173,760	\$168,913	\$183,707	\$9,947	5.72%
Building & Inspections Team	\$577,291	\$562,126	\$752,973	\$621,933	\$707,967	-\$45,006	-5.98%
Permit Services Team	\$501,484	\$637,090	\$727,097	\$721,045	\$757,984	\$30,887	4.25%
Planning - Long Range Team	\$303,372	\$249,102	\$344,967	\$332,952	\$449,043	\$104,076	30.17%
Planning & Development Services Support Team	\$217,704	\$226,067	\$253,026	\$248,562	\$274,845	\$21,819	8.62%
Current Planning Team	\$342,625	\$339,092	\$540,043	\$508,999	\$442,163	-\$97,880	-18.12%
Code Abatement	\$19,717	\$2,325	\$100,000	\$15,000	\$100,000	\$0	0.00%
<b>Total Program Budget</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,404</b>	<b>\$2,915,709</b>	<b>\$23,843</b>	<b>0.82%</b>
*The Code Enforcement Program is also supported by the Customer Response Team.							
<b>Program Revenue</b>							
Code Enforcement Team*	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building & Inspections Team	\$1,337,454	\$1,348,894	\$1,292,335	\$1,442,350	\$1,392,100	\$99,765	7.72%
Permit Services Team	\$0	\$506	\$0	\$396	\$0	\$0	0.00%
Planning - Long Range Team	\$0	\$149	\$0	\$88	\$60,000	\$60,000	0.00%
Planning & Development Services Support Team	\$16,100	\$0	\$0	\$0	\$0	\$0	0.00%
Current Planning Team	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Code Abatement	\$40,312	\$14,608	\$82,500	\$15,057	\$87,500	\$5,000	6.06%
<b>Total Program Revenue</b>	<b>\$1,393,866</b>	<b>\$1,364,157</b>	<b>\$1,374,835</b>	<b>\$1,457,891</b>	<b>\$1,539,600</b>	<b>\$164,765</b>	<b>11.98%</b>
<b>General Fund Subsidy</b>	<b>\$702,501</b>	<b>\$791,255</b>	<b>\$1,499,531</b>	<b>\$1,159,513</b>	<b>\$1,363,609</b>	<b>-\$135,922</b>	<b>-9.06%</b>
<b>Use of Code Abatement Fund Balance</b>							
	\$0	\$0	\$17,500	\$0	\$12,500	-\$5,000	-28.57%
<b>Total Resources</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,404</b>	<b>\$2,915,709</b>	<b>\$23,843</b>	<b>0.82%</b>

\*Total program costs for Code Enforcement are \$514,430 for 2008. The remaining \$330,723 is in the Customer Response Team department.

## 2008 PADS Program Breakdown





## Planning and Development Services 2008 Budget

Planning & Development Services 2005 - 2008 Budget Comparison By Object							
Object Category Name	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salary	\$1,420,795	\$1,503,919	\$1,787,823	\$1,736,128	\$1,892,379	\$104,556	5.85%
Benefits	\$379,095	\$432,186	\$557,660	\$545,279	\$608,301	\$50,641	9.08%
Supplies	\$16,051	\$19,758	\$22,211	\$21,171	\$22,211	\$0	0.00%
Other Services & Charges	\$275,227	\$189,392	\$512,043	\$302,692	\$382,043	-\$130,000	-25.39%
Intergovernmental Services	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Payments for Service	\$5,199	\$10,157	\$12,129	\$12,129	\$10,775	-\$1,354	-11.16%
<b>Total PADS Expenditures</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,399</b>	<b>\$2,915,709</b>	<b>\$23,843</b>	<b>0.82%</b>
<b>Revenue</b>							
Licenses & Permits	\$826,464	\$782,926	\$794,335	\$788,550	\$782,250	-\$12,085	-1.52%
Intergovernmental Revenue	\$16,100	\$0	\$0	\$0	\$60,000	\$60,000	100.00%
Charges for Goods and Services	\$510,990	\$566,623	\$498,000	\$654,284	\$609,850	\$111,850	22.46%
Fines	\$30,940	\$5,731	\$0	\$6,000	\$0	\$0	0.00%
Misc Revenue	\$9,372	\$8,878	\$82,500	\$9,057	\$87,500	\$5,000	0.00%
<b>Total PADS Revenue</b>	<b>\$1,393,866</b>	<b>\$1,364,158</b>	<b>\$1,374,835</b>	<b>\$1,457,891</b>	<b>\$1,539,600</b>	<b>\$177,265</b>	<b>12.89%</b>
<b>General Fund Subsidy</b>	<b>\$702,501</b>	<b>\$791,254</b>	<b>\$1,499,531</b>	<b>\$1,159,508</b>	<b>\$1,363,609</b>	<b>-\$135,922</b>	<b>-9.06%</b>
<b>Use of Code Abatement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,500</b>	<b>\$0</b>	<b>\$12,500</b>	<b>-\$5,000</b>	<b>-28.57%</b>
<b>Total PADS Resources</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,399</b>	<b>\$2,915,709</b>	<b>\$36,343</b>	<b>1.26%</b>
<b>Department Statistics</b>							
% of General Fund	7.05%	7.48%	9.62%	7.69%	9.14%	(0.48%)	-5.0%
Number of FTE's	26.90	26.90	27.50	27.50	27.50	0.00	0.0%

Planning & Development Services 2005 - 2008 Budget Comparison By Fund							
Expenditures By Fund	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
General Fund	\$2,076,650	\$2,153,087	\$2,791,866	\$2,602,404	\$2,815,709	\$23,843	0.85%
Code Abatement Fund	\$19,717	\$2,325	\$100,000	\$15,000	\$100,000	\$0	0.00%
<b>Total Fund Expenditures</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,404</b>	<b>\$2,915,709</b>	<b>\$23,843</b>	<b>0.82%</b>
<b>Revenue By Fund</b>							
General Fund	\$1,353,554	\$1,349,549	\$1,292,335	\$1,442,834	\$1,452,100	\$159,765	12.36%
Code Abatement Fund	\$40,312	\$14,608	\$82,500	\$15,057	\$87,500	\$5,000	6.06%
<b>Total Fund Revenues</b>	<b>\$1,393,866</b>	<b>\$1,364,157</b>	<b>\$1,374,835</b>	<b>\$1,457,891</b>	<b>\$1,539,600</b>	<b>\$164,765</b>	<b>11.98%</b>
<b>General Fund Subsidy</b>	<b>\$702,501</b>	<b>\$791,255</b>	<b>\$1,499,531</b>	<b>\$1,159,513</b>	<b>\$1,363,609</b>	<b>-\$135,922</b>	<b>-9.06%</b>
<b>Use of Code Abatement Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,500</b>	<b>\$0</b>	<b>\$12,500</b>	<b>-\$5,000</b>	<b>-28.57%</b>
<b>Total Fund Resources</b>	<b>\$2,096,367</b>	<b>\$2,155,412</b>	<b>\$2,891,866</b>	<b>\$2,617,404</b>	<b>\$2,915,709</b>	<b>\$23,843</b>	<b>0.82%</b>



# Planning and Development Services 2008 Budget

## 2008 Key Departmental Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Other Services & Charges

- Removed 2007 Budget one-time funding for:
  - Fircrest Master Planning (\$20,000)
  - Contracted engineering review (\$100,000)
  - Environmental Sustainability Project (\$100,000)
  - Town Center Plan (\$30,000)
- Added one-time funding of \$75,000 to the 2008 budget for Southeast Shoreline Subarea Plan
- Added funding totaling \$16,000 for on-call geotechnical review offset by permitting revenue
- Added funding of \$35,000 for construction inspection services when demand exceeds current staff resources

### Interfund Payments for Services

- Reduced vehicle operating and maintenance fees

### License & Permits

- Changes as compared to 2007 Budget:
  - Increased building permit revenue estimate by \$20,000
  - Increased plumbing permit revenue estimates by \$1,600
  - Increased mechanical permit revenue estimates by \$275
  - Reduced electrical permit revenue estimates by \$19,785
  - Reduced land use permit revenue estimates by \$12,950
  - Reduced fire system permit revenue estimates by \$1,225

### Intergovernmental Revenue

- Includes a \$60,000 grant from the Washington State Department of Ecology to assist the City with the development of the Shoreline Master Plan



## Planning and Development Services 2008 Budget

### Charges for Goods & Services

- Changes as compared to 2007 Budget:
  - Increased estimated revenue from plumbing inspections by \$1,000
  - Increased plan check fees estimates by \$89,350 and by an additional \$16,000 for geotechnical review
  - Increased Environmental Review fee projections by \$5,500

### Miscellaneous Revenue

- Increased investment earning estimate in the Code Abatement Fund by \$5,000 over 2007 based on fund balance available and current interest rates.

## CODE ENFORCEMENT TEAM

### PROGRAM PURPOSE:

The Code Enforcement Team enforces the City's codes and regulations to implement community values and to sustain a safe and attractive City.

### STRATEGIC OBJECTIVES:

Safe and Attractive Neighborhoods and Business Districts

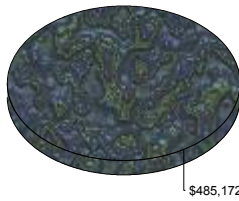
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average number of calendar days from request initiation to voluntary compliance (Strike 1 & 2)		12	10	6	10
Percent of abandoned vehicles tagged within 24 hours of notification	N/A	98%	97%	98%	95%
Percentage of all cases issued a Notice and Order that are brought into compliance annually.	45%	31%	31%	38%	38%
Percentage of all code enforcement actions resolved by voluntary compliance (Strike 1&2)	92.7%	95%	94%	96%	95%
Percentage of cases closed by induced compliance (Strike 3) annually	29%	30%	26%	30%	30%
Percentage of cases open beyond 365 days (Strike 3)	70%	72%	58%	70%	70%
Percentage of internal customers rating Code Enforcement overall services as good or excellent			91%	91%	91%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Code Enforcement expenditures per capita	\$2.47	\$2.70	\$2.88	\$2.90	\$2.90
Number of Active Cases per FTE	89	96	115	75	80
Number of code enforcement actions (Strike 1&2) per FTE	219	622	502	635	635
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Code Enforcement requests for action	472	1,997	1,695	2,080	2,080
Total Number of Code Enforcement actions resolved (Strike 1&2)	438	1,971	1,543	1,600	1,600

# CODE ENFORCEMENT TEAM

## 2007 Budget

Program Expenditures	<b>485,172</b>
Program Revenue	<b>0</b>
General Support	<b>485,172</b>

Program Revenue vs General Support

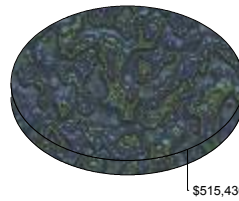


■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%

## 2008 Budget

Program Expenditures	<b>515,430</b>
Program Revenue	<b>0</b>
General Support	<b>515,430</b>

Program Revenue vs General Support



■ @Support	100.0%
■ @Revenue	0.0%
Total:	100.0%



## BUILDING AND INSPECTIONS TEAM

### PROGRAM PURPOSE:

The Building & Inspections Team perform reviews and make decisions on more complex building permits; to provide comprehensive inspections and approval of conditions for all permitted work; and to provide enforcement and education of the adopted codes and ordinances.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percent of customers who rated services as good or excellent.		93%	82%	95%	95%
Percent of customers who said they were treated courteously by employees.		98%	98%	95%	100%
Percent of customers who were satisfied with the clarity of inspection correction forms.		91%	95%	90%	93%
Percent of customers who were satisfied with the timeliness of building inspections.		94%	96%	96%	96%
Percent of customers who were satisfied with the updates they received regarding their project's status.		94%	77%	90%	95%
Percent of customers who were satisfied with the usefulness of the pre-application process.		87%	80%	88%	89%
Percentage of building permits issued on or before the target dates identified in SMC 20.30.040 (data includes days waiting for information)	92.3%	93.6%	84.8%		
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average number of Inspections Completed Per Inspector per day	8	8	8	8	8
Average number of plan checks completed per plans examiner annually		N/A	N/A		
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Addition/Remodel Commercial Permits submitted	55	79	67	64	65
Number of Demolition Permits submitted	36	67	65	50	45
Number of Electrical Permits Submitted			319	500	500

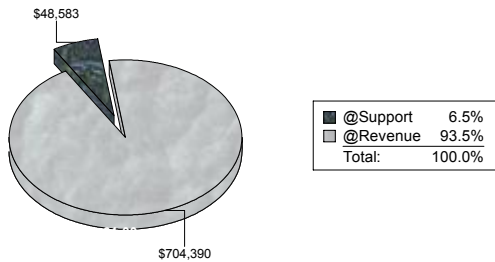
## BUILDING AND INSPECTIONS TEAM

	2004	2005	2006	2007 Est.	2008 Target
Number of Fire Systems Permits submitted	105	152	101	125	115
Number of inspections completed annually	3,969	4,222	4,236	4,340	4,400
Number of Mechanical Permits submitted	208	286	273	230	215
Number of Miscellaneous Structures - Complex Permits submitted (retaining walls/rockeries, wireless facilities)	14	12	20	15	15
Number of New Construction Commercial Permits submitted	15	41	23	18	25
Number of Plumbing Permits submitted	227	216	182	200	200

### 2007 Budget

Program Expenditures	<b>752,973</b>
Program Revenue	<b>704,390</b>
General Support	<b>48,583</b>

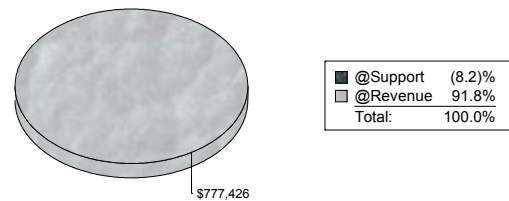
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>707,967</b>
Program Revenue	<b>777,426</b>
General Support	<b>-69,459</b>

**Program Revenue vs General Support**



## PERMIT SERVICES TEAM

### PROGRAM PURPOSE:

The Permit Services Team provides accurate information and referral services; intake and issuance of all building and land use related permits; including expedited review for less complex projects.

### STRATEGIC OBJECTIVES:

Governmental Excellence

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percent of customers who rated services as good or excellent		93%	82%	95%	95%
Percent of customers who said they were treated courteously by employees		98%	98%	95%	1005
Percent of customers who were satisfied with the updates they received regarding their project's status		94%	77%	90%	95%
Percent of customers who were satisfied with the usefulness of the pre-application process		87%	80%	88%	89%
Percentage of permits issued on or before the target dates identified in SMC 20.30.040 (data includes days waiting for information)	94.4%	95.6%	90.5%		
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average number of permit applications submitted per Technical Assistant	517	580	681	550	560
Average number of permits issued per Technical Assistant	501	576	560	525	535
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Accessory Dwelling Units (ADU) or Adult Family Home Applications submitted	21	10	3	2	2
Number of Addition/Remodel Single-family Residential Permits submitted	189	200	203	190	200
Number of Home Occupation, B&B, or Boarding House Permits submitted	5	4	10	2	5
Number of New Construction Single-family Residential Permits submitted	71	66	67	75	75
Number of Sign and Miscellaneous Structure Permits submitted	37	54	49	40	45

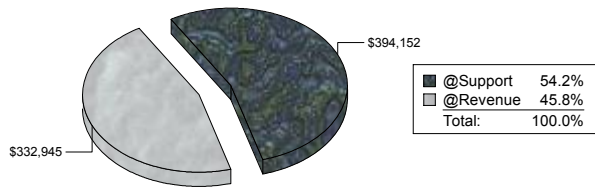
## PERMIT SERVICES TEAM

	2004	2005	2006	2007 Est.	2008 Target
Number of walk-in customers served	N/A	11,027	12,400	11,100	10,750
Number Right-of-Way Permits submitted	469	526	536	460	460
Total Number of Applications submitted	1,551	1,765	2,044	1,950	1,975

### 2007 Budget

Program Expenditures	<b>727,097</b>
Program Revenue	<b>332,945</b>
General Support	<b>394,152</b>

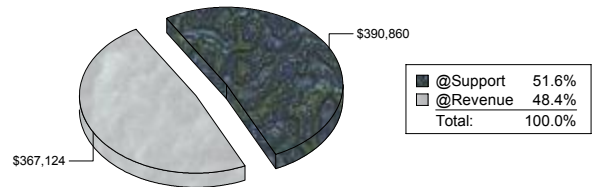
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>757,984</b>
Program Revenue	<b>367,124</b>
General Support	<b>390,860</b>

**Program Revenue vs General Support**



## PLANNING - LONG RANGE TEAM

### PROGRAM PURPOSE:

The Planning - Long Range Team provide opportunities for public input and develop staff reports and recommendations for all quasi-judicial and legislative permits and proposals

### STRATEGIC OBJECTIVES:

Safe, Healthy and Sustainable Environment

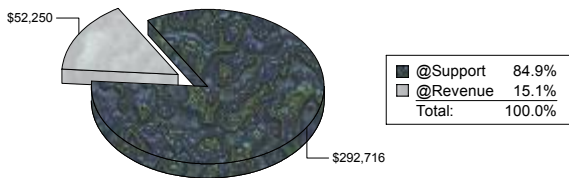
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percent of customers who rated services as good or excellent.		93%	82%	95%	95%
Percent of customers who said they were treated courteously by employees.		98%	98%	95%	100%
Percent of customers who were satisfied with the updates they received regarding their project's status.		94%	77%	90%	95%
Percent of customers who were satisfied with the usefulness of the pre-application process.		87%	80%	88%	89%
Percentage of permits issued on or before target dates identified in SMC 20.30.060 (data includes days waiting for Information)	88.9%	62.5%	70.8%		
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Comprehensive Plan amendments processed annually	0	621	1	1	1
Number of Development Code amendments processed annually	27	24	7	20	15
Number of Planning Commission meetings staffed	23	26	20	23	23
Number of Preliminary Subdivisions submitted	2	1	1	1	1
Number of public disclosure requests processed	N/A	59	78	40	40
Number of Rezones submitted	3	1	9	3	2
Number of Special Use Permits (SUP) submitted	2	1	1	1	1

## PLANNING - LONG RANGE TEAM

### 2007 Budget

Program Expenditures	<b>344,966</b>
Program Revenue	<b>52,250</b>
General Support	<b>292,716</b>

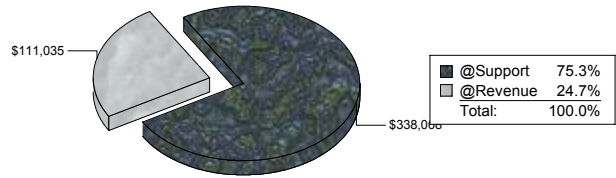
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>449,043</b>
Program Revenue	<b>111,035</b>
General Support	<b>338,008</b>

**Program Revenue vs General Support**



# PLANNING AND DEVELOPMENT OPERATIONS SUPPORT TEAM

## PROGRAM PURPOSE:

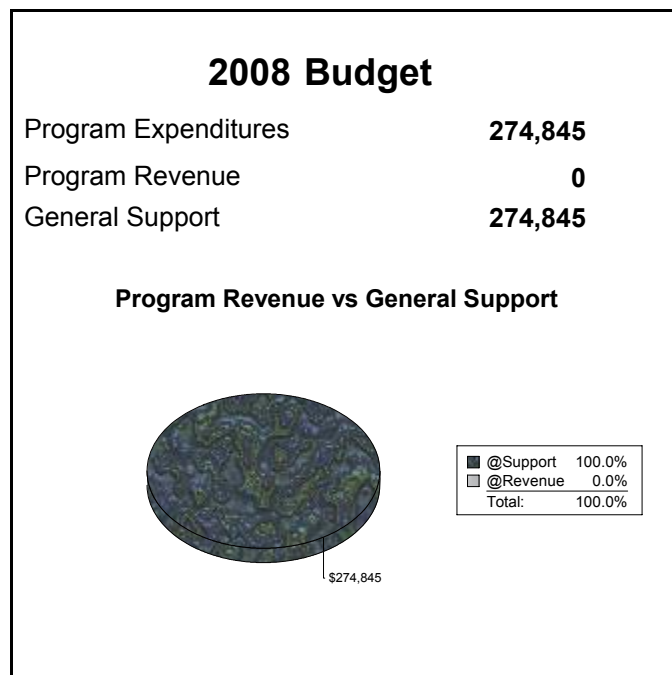
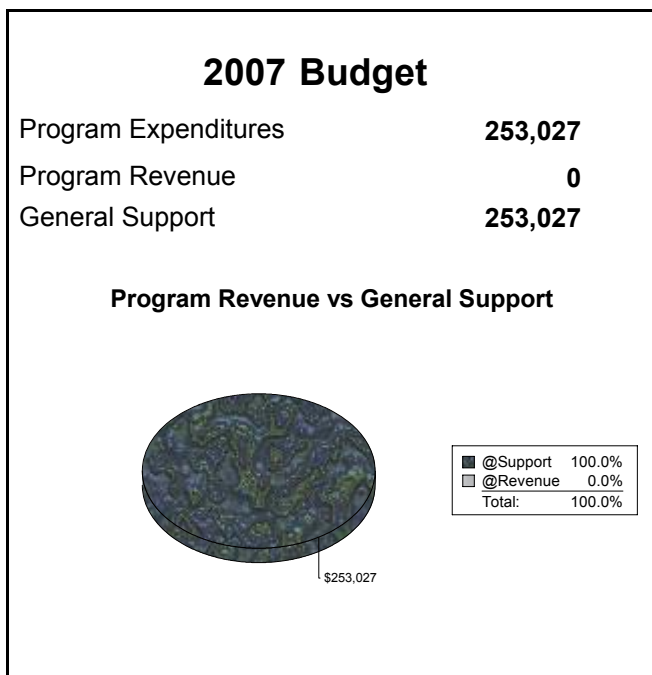
The Planning & Development Support Team provides support to enhance the Planning & Development Services Department's operations and systems through administrative and technical support; technology enhancements; managing fiscal and human resources, and implementation of a performance measurement system.

## STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFECTIVENESS</b>	2004	2005	2006	2007 Est.	2008 Target
Percent of customers who rated services as good or excellent.		93%	82%	95%	95%
Percent of customers who said they were treated courteously by employees.		98%	98%	100%	100%
Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Operations Support Team budget as a percent of the Planning and Development Services budget.	N/A	10.4%	10.5%	9.5%	9.4%

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of archival requests retrieved annually	N/A	263	403	350	250



## CURRENT PLANNING TEAM

### PROGRAM PURPOSE:

The Current Planning Team performs reviews and make decisions on administrative land use actions.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percent of customers who rated services as good or excellent.		93%	82%	95%	95%
Percent of customers who said they were treated courteously by employees.		98%	98%	95%	100%
Percent of customers who were satisfied with the updates they received regarding their project's status.		94%	77%	90%	95%
Percent of customers who were satisfied with the usefulness of the pre-application process.		87%	80%	88%	89%
Percentage of permits issued on or before target dates identified in SMC 20.30.040 and SMC 20.30.050 (data includes days waiting for	76%	56.3%	53.6%		
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of Building Permits that require SEPA submitted (new commercial exceeding 4,000 square feet)	4	14	5	6	7
Number of Clearing & Grading Permits submitted	20	17	15	15	12
Number of Conditional Use Permits submitted	3	1	3	1	1
Number of Development Code interpretations submitted	13	11	18	10	10
Number of Final Short Plats submitted	10	17	14	18	18
Number of Lot Line Adjustments submitted	9	12	13	10	12
Number of Preliminary Short Plats submitted	17	27	16	20	25
Number of SEPA Threshold Determinations	10	22	17	12	13



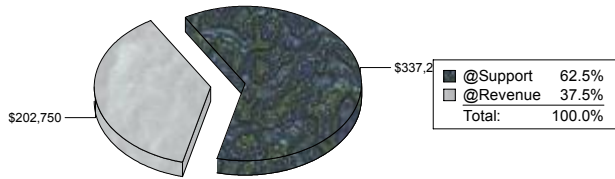
## CURRENT PLANNING TEAM

	2004	2005	2006	2007 Est.	2008 Target
Number of Site Development/Construction Permits submitted	14	12	6	15	16
Number of Temporary Use Permits submitted	2	3	3	1	1
Number of Variance from Engineering Standards submitted	1	0	7	3	3
Number of Zoning Variances submitted	2	2	0	2	2

### 2007 Budget

Program Expenditures	<b>540,043</b>
Program Revenue	<b>202,750</b>
General Support	<b>337,293</b>

**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>442,164</b>
Program Revenue	<b>196,515</b>
General Support	<b>245,649</b>

**Program Revenue vs General Support**





# ***Public Works***







# Public Works 2008 Budget

## ***Mission Statement***

*“Public Works: What are we doing to make a difference? Public Works employees are guided by the principles of integrity, respect and partnerships combined with innovation, hard work and customer responsiveness. We, as a team are dedicated to maintaining and improving our City’s infrastructure through positive and proactive leadership, education, planning and the delivery of quality projects on time, on target and on budget while being strong stewards of the environment, public safety, and fiscal resources. **Public Works Employees strive to be known for getting it done ...and done well.”***

## **Department Programs**

### **Administration**

2.15 FTE

### **Public Facilities and Vehicle Maintenance & Operations**

2.45 FTE

### **Environmental Services**

0.35 FTE

### **Street Operations**

9.25 FTE

### **Right of Way Permit & Inspection Program**

1.3 FTE

### **Surface Water Utility**

10.02 FTE

### **Traffic Services**

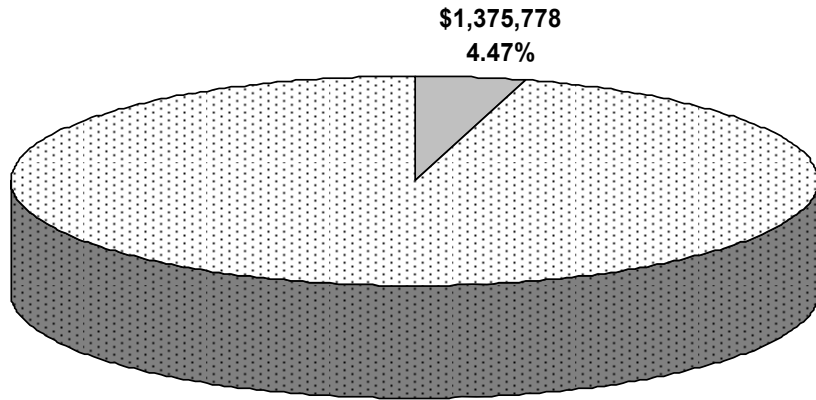
1.5 FTE

\*An Additional 9.98  
Public Works’ FTEs are  
budgeted in the  
General and Roads  
Capital Funds

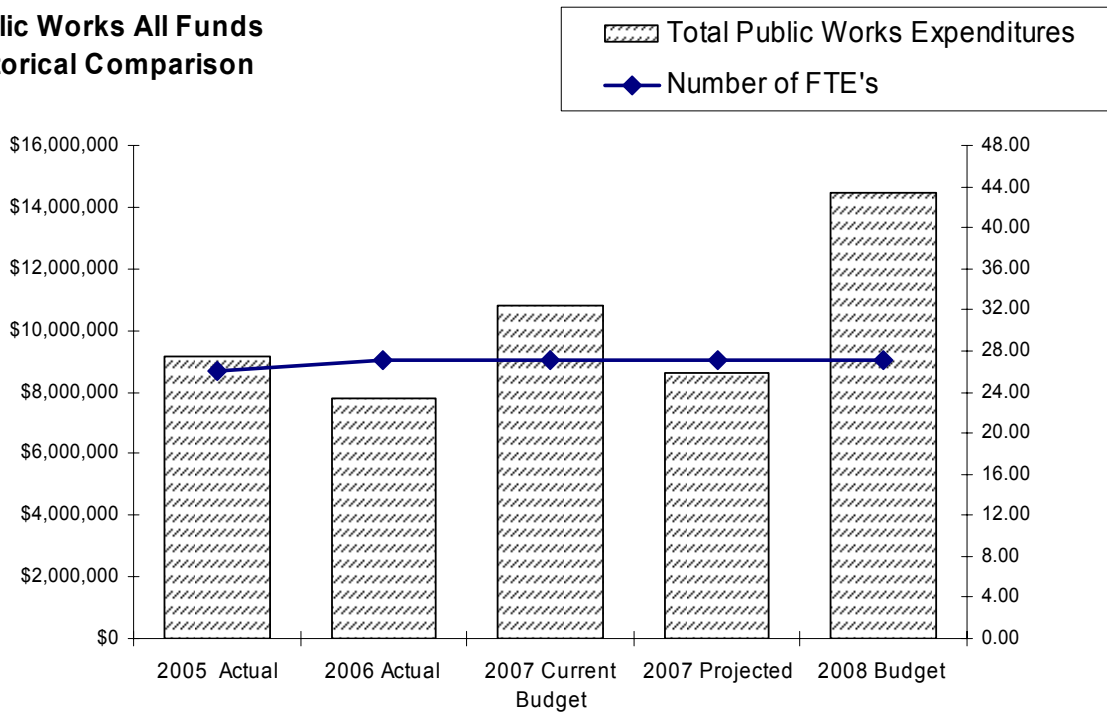


# Public Works 2008 Budget

2008 General Fund Portion of Public Works as a Share of the General Fund



Public Works All Funds  
Historical Comparison





## Public Works 2008 Budget

### 2007 Key Department Accomplishments in Support of the City's Strategic Objectives:

#### **Safe and Attractive Neighborhoods and Business Districts**

- Worked with the Aurora Business and Community (ABC) Team to develop a unanimous recommendation on the preferred alternative design for Aurora Avenue between N 165th Street and N 205th Street which was adopted by the City Council. This recommendation also includes updated implementation strategies that protect the neighborhoods and strengthen the business district.
- Completed new pedestrian facilities on 25th Avenue NE and Dayton Avenue N for the Sidewalk Priority Project.
- Developed and implemented a new monthly water quality monitoring plan for City streams and lakes.
- Completed the synchronization of signals on Aurora from NE 152nd Street to NE 205th Street and installed battery backups on Aurora Avenue from N 152nd Street to NE 165th Street.
- Completed Neighborhood Traffic Action Plans for Ridgecrest, North City, Briarcrest, Echo Lake, Ballinger, Westminster, Parkwood, Meridian Park and Highland Terrace.

#### **Safe, Healthy, and Sustainable Environment**

- Drafted Implementation Strategies for the Aurora Avenue N 165th Street to N 205th Street project include Natural Stormwater Toolkit elements directed at improving the water quality that drains onto/off of Aurora Avenue. Coordinated signals and added capacity will reduce emissions. Addition of Business Access and Transit (BAT) lanes and Transit Signal Priority will make transit more attractive and competitive as an alternative to single occupant travel.
- Completion of the Interurban Trail and its links to the Park and Ride System to reduce reliance on single occupant vehicle travel and make bicycling and walking a viable trip or partial trip alternative.
- Awarded a grant from the Washington State Department of Transportation of \$425,000 to construct a signal at the intersection of 15th Avenue NE and N 170th Street.
- Installed new drainage system and paved N 169th St and Stone Ave. (Replacing dirt road with pavement & drainage)
- Developed advanced storm water targets for Aurora Corridor Project miles two and three that include low impact development principles.
- Awarded first environmental mini-grants to support sustainability principles
- Implemented No Idling Zone program for City fleet at City administration buildings



## **Public Works 2008 Budget**

### **Quality Services, Facilities and Infrastructure**

- Completed upgrade of Aurora Avenue from N 145th Street to N 165th Street including street surface, new curbs, sidewalks, storm water system, landscaping with irrigation, underground utilities, street lights, signals, bus stops, and water mains.
- Completed the replacement of the retaining wall on Dayton Avenue N.
- Installed traffic signal at 15th Avenue NE and N 150th Street.
- Completed annual maintenance of the Shoreline Pool to include: installation of scoreboards, annual maintenance and recertification of boilers, and fire alarm system.
- Installed back-up generator at the Spartan Gym with Emergency Management Preparedness Assistance Grant funds
- Facilities Department completed 840 work orders
- Completed the 2007 Overlay Program and the 2007 Slurry Seal Program.
- Street Operations purchased the City's first Street Sweeper and began a street sweeping program
- Continued to implement the Surface Water Master Plan capital projects for flood protection, water quality, and habitat.
- Served approximately 1,100-1,300 residents at annual Natural Yard Care Event; 2,320 customers at Recycling Events; and chipped 2,070 trees at Christmas Tree Recycling Event.

### **Economic Vitality and Financial Stability**

- Investment by the City in reconstructing Aurora Avenue and constructing the Interurban Trail has stimulated reinvestment by tenants, owners, and developers along the corridor. These investments range from painting or signing to major redevelopment.



## Public Works 2008 Budget

### 2008 Key Department Objectives in Support of the City's Strategic Objectives:

#### **Safe and Attractive Neighborhoods and Business Districts**

- Continue the design and right-of-way acquisition for the Aurora Avenue N 165th Street to N 205th Street project in preparation for the beginning of construction in 2009.
- Complete 2008 Sidewalk Priority and curb ramp projects.
- Monitor the water quality per our plan for City streams and lakes.
- Upgrade the traffic signal controllers on Aurora Avenue North from NE 152nd Street to NE 205th Street.
- Complete neighborhood traffic action plans for Parkwood, Meridian Park and Highland Terrace, Richmond Highlands, Hillwood, Innis Arden, and Richmond Beach.

#### **Safe, Healthy, and Sustainable Environment**

- Design for the Aurora Avenue N 165th Street to N 205th Street project includes natural stormwater systems in addition to the standard conveyance system.
- Continue working with Community Transit and Metro on their bus rapid transit (BRT) projects.
- Evaluate and incorporate Low Impact Development (LID) techniques into capital projects when feasible.
- Continue with annual inspection of over 250 commercial flow control and water quality facilities for compliance with maintenance standards.
- Continue to align programmatic activities and applicable City codes to comply with the Department of Ecology's National Pollutant Discharge Elimination System (NPDES) Phase II Municipal Storm water Permit.
- Expand the Neighborhood Environmental Stewardship Team (NEST) program to two more neighborhoods.
- Continue to inventory City's Greenhouse Gas Emissions

#### **Quality Services, Facilities and Infrastructure**

- Complete interlocal agreements with Seattle City Light and Seattle Public Utilities on their investments in infrastructure on the next two miles of Aurora Avenue.
- Construction of the replacement bridge of the Richmond Beach Overcrossing.
- Complete construction of surface water and park improvements at Boeing Creek Park.
- Complete the interior and exterior painting for the Richmond Highlands Community Center
- Continue to provide property management oversight for Highland Plaza and Highland Park Center





## **Public Works 2008 Budget**

- Increase street sweeping service level by 30% (80 miles) by increasing sweeping for arterial and collector streets to twice a month and sweeping neighborhoods three times a year.
- Continue annual overlay program (approx. 4 miles) and the annual slurry seal program (approx. 6 miles).
- Coordinate a 2008 recycling event targeting businesses to promote waste reduction, recycling, reuse and other practices that promote sustainability.

### **Economic Vitality and Financial Stability**

- Work with the Economic Development Manager and Chamber of Commerce to develop a business training and outreach plan for the next two miles of Aurora Avenue to assist businesses in preparing for construction.

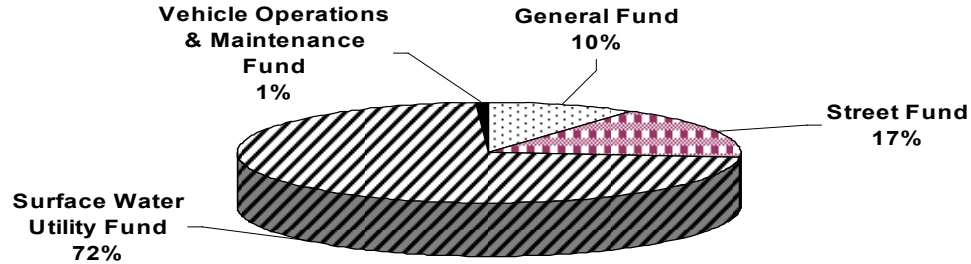
### **Effective Citizen Communication and Engagement**

- Continue outreach and coordination on the design and right-of-way acquisition for the Aurora Avenue N 165th Street to N 205th Street project, including business owners and tenants, residential property owners, as well as commercial property owners. The design team will have several meetings with each to determine frontage improvements, access, and property restoration needs.



# Public Works 2008 Budget

## Public Works Breakdown by Fund



Public Works 2005 - 2008 Operating Budget Comparison By Object							
Object Category Name	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Salaries	\$1,496,217	\$1,507,585	\$1,828,841	\$1,755,740	\$1,891,483	\$62,642	3.43%
Personnel Benefits	\$387,703	\$407,832	\$546,661	\$498,128	\$577,572	\$30,911	5.65%
Supplies	\$352,048	\$381,731	\$373,046	\$375,549	\$405,456	\$32,410	8.69%
Other Services & Charges	\$1,690,292	\$1,430,530	\$3,072,059	\$2,985,347	\$2,317,139	-\$754,920	-24.57%
Intergovernmental Services	\$772,495	\$320,276	\$588,677	\$470,689	\$349,245	-\$239,432	-40.67%
Capital Outlay	\$2,036,104	\$4,969	\$2,933,219	\$1,037,184	\$7,139,229	\$4,206,010	143.39%
Debt Service	\$319,943	\$0	\$326,475	\$326,475	\$326,475	\$0	0.00%
Debt Service Interest	\$23,668	\$25,010	\$24,425	\$24,425	\$22,853	-\$1,572	-6.44%
Interfund Payments for Service	\$1,160,455	\$1,215,976	\$1,137,496	\$1,137,499	\$1,427,086	\$289,590	25.46%
<b>Total Public Works Expenditures</b>	<b>\$8,238,925</b>	<b>\$5,293,909</b>	<b>\$10,830,899</b>	<b>\$8,611,036</b>	<b>\$14,456,538</b>	<b>\$3,625,639</b>	<b>33.47%</b>
<b>Revenue Source</b>							
Licenses and Permits	\$213,514	\$153,800	\$120,000	\$120,000	\$135,000	\$15,000	12.50%
Intergovernmental Revenues	\$845,797	\$897,408	\$896,427	\$919,185	\$1,367,783	\$471,356	52.58%
Charges for Goods and Services	\$2,465,246	\$2,656,004	\$2,933,808	\$2,934,023	\$3,021,822	\$88,014	3.00%
Fines & Forfeits	\$0	\$22	\$0	\$1,807	\$0	\$0	0.00%
Other Financing Sources	\$944,666	\$66,666	\$2,341,506	\$858,551	\$2,052,090	-\$289,416	-12.36%
Miscellaneous Revenues	\$482,929	\$734,366	\$603,476	\$689,419	\$708,323	\$104,847	17.37%
<b>Total Revenue</b>	<b>\$4,952,152</b>	<b>\$4,508,266</b>	<b>\$6,895,217</b>	<b>\$5,522,985</b>	<b>\$7,285,018</b>	<b>\$389,801</b>	<b>5.65%</b>
General Fund Subsidy	\$2,721,093	\$2,775,079	\$2,586,269	\$2,552,683	\$2,540,540	-\$45,729	-1.77%
Use of Streets Fund Balance	-\$159,887	-\$302,399	\$254,442	\$202,379	\$105,565	-\$148,877	-58.51%
Use of Surface Water Utility Fund Balance	\$720,536	-\$1,681,023	\$1,094,971	\$340,562	\$4,525,415	\$3,430,444	313.29%
Use of Vehicle Oper. & Maint. Fund Balance	\$5,031	-\$6,014	\$0	-\$7,573	\$0	\$0	0.00%
<b>Total Resources</b>	<b>\$8,238,925</b>	<b>\$5,293,909</b>	<b>\$10,830,899</b>	<b>\$8,611,036</b>	<b>\$14,456,538</b>	<b>\$3,625,639</b>	<b>33.47%</b>
<b>Department Statistics</b>							
General Fund Portion of Public Works as a % of Total General Fund	<b>4.79%</b>	<b>4.77%</b>	<b>4.80%</b>	<b>4.25%</b>	<b>4.47%</b>	<b>-0.33%</b>	<b>-6.9%</b>
Number of FTEs	<b>26.00</b>	<b>27.08</b>	<b>27.15</b>	<b>27.15</b>	<b>27.02</b>	<b>-0.13</b>	<b>(0.5%)</b>

\* Includes Operating and Capital activities



## Public Works 2008 Budget

Public Works Services 2005 - 2008 Budget Comparison By Program							
Program Budget	2005 Actual	2006 Actual	2007 Current Budget	2007 Projected	2008 Budget	2007 Current Budget versus 2008 Budget	Percentage Change
Environmental Services	\$128,181	\$130,077	\$305,389	\$305,389	\$225,792	-\$79,597	-26.06%
Right-of-way Permit & Inspection	\$101,835	\$89,416	\$113,355	\$112,351	\$110,872	-\$2,483	-2.19%
Street Operation	\$1,910,896	\$1,949,024	\$2,169,230	\$2,107,407	\$2,133,450	-\$35,780	-1.65%
Surface Water Utility	\$4,523,081	\$1,525,360	\$6,742,785	\$4,500,270	\$10,483,799	\$3,741,014	55.48%
Traffic Services	\$212,228	\$263,728	\$273,944	\$312,794	\$237,590	-\$36,354	-13.27%
Public Facility & Vehicle Maintenance & Operations	\$1,101,923	\$1,053,279	\$911,387	\$908,542	\$910,538	-\$849	-0.09%
Public Works Administration	\$260,781	\$283,025	\$314,809	\$314,283	\$304,497	-\$10,312	-3.28%
Highland Plaza & Park Center	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	
<b>Total Program Budget</b>	<b>\$8,238,925</b>	<b>\$5,293,909</b>	<b>\$10,830,899</b>	<b>\$8,611,036</b>	<b>\$14,456,538</b>	<b>\$3,625,639</b>	<b>33.47%</b>
<b>Program Revenue</b>							
Environmental Services	\$102,501	\$152,301	\$205,449	\$205,664	\$186,244	-\$19,205	-9.35%
Right-of-way Permit & Inspection	\$213,514	\$153,800	\$120,000	\$120,000	\$135,000	\$15,000	12.50%
Street Operation	\$759,642	\$861,786	\$781,966	\$771,202	\$795,341	\$13,375	1.71%
Surface Water Utility	\$3,802,545	\$3,206,383	\$5,647,814	\$4,159,708	\$5,958,384	\$310,570	5.50%
Traffic Services	\$0	\$23,850	\$0	\$38,850	\$0	\$0	0.00%
Public Facility & Vehicle Maintenance & Operations	\$73,950	\$99,095	\$139,988	\$147,561	\$115,049	-\$24,939	-17.82%
Highland Plaza & Park Center	\$0	\$11,051	\$0	\$80,000	\$95,000	\$95,000	
Public Works Administration	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Program Revenue</b>	<b>\$4,952,152</b>	<b>\$4,508,266</b>	<b>\$6,895,217</b>	<b>\$5,522,985</b>	<b>\$7,285,018</b>	<b>\$389,801</b>	<b>5.65%</b>
General Fund Subsidy	\$2,721,093	\$2,775,079	\$2,586,269	\$2,552,683	\$2,540,540	-\$45,729	-1.77%
Use of Streets Fund Balance	-\$159,887	-\$302,399	\$254,442	\$202,379	\$105,565	-\$148,877	(58.51%)
Use of Surface Water Utility Fund Balance	\$720,536	-\$1,681,023	\$1,094,971	\$340,562	\$4,525,415	\$3,430,444	313.29%
Use of Vehicle Oper. & Maint. Fund Balance	\$5,031	-\$6,014	\$0	-\$7,573	\$0	\$0	0.00%
<b>Total Resources</b>	<b>\$8,238,925</b>	<b>\$5,293,909</b>	<b>\$10,830,899</b>	<b>\$8,611,036</b>	<b>\$14,456,538</b>	<b>\$3,625,639</b>	<b>33.47%</b>

The Public Works Department has budget in four City Funds: the General Fund, Street Fund, Surface Water Utility Fund, and Vehicle Operations & Maintenance. The fund breakdown is displayed below.



## Public Works 2008 Budget

Public Works Expenditures by Fund			2007 Current	2007	2007 Current		Percentage Change
	2005 Actual	2006 Actual	Budget	Projected	2008 Budget	Budget versus 2008 Budget	
General Fund	\$1,411,904	\$1,373,300	\$1,391,597	\$1,438,226	\$1,375,778	-\$15,819	-1.14%
Street Fund	\$2,224,959	\$2,302,168	\$2,556,529	\$2,532,552	\$2,481,912	-\$74,617	-2.92%
Surface Water Utility Fund	\$4,523,081	\$1,525,360	\$6,742,785	\$4,500,270	\$10,483,799	\$3,741,014	55.48%
Vehicle Operations & Maintenance Fund	\$78,981	\$93,081	\$139,988	\$139,988	\$115,049	-\$24,939	-17.82%
<b>Total Public Works Expenditures</b>	<b>\$8,238,925</b>	<b>\$5,293,909</b>	<b>\$10,830,899</b>	<b>\$8,611,036</b>	<b>\$14,456,538</b>	<b>\$3,625,639</b>	<b>33.47%</b>



# Public Works 2008 Budget

## 2008 Budget Highlights

### Salaries

- Includes the 3.15% market adjustment and applicable step increases.

### Personnel Benefits

- Includes change in Health Benefit cost, change in employer contribution for PERS, adjustments in L&I calculations, and changes in Medicare and Social Security replacement based on adjustments in salaries.

### Supplies

- Added the following environmental services programs: Christmas Tree Chipping event, Environmental Outreach Project, Neighborhood Environmental Stewardship Team (NEST) and increased the funding for the Natural Yard Care event resulting in a \$26,385 increase.
- Remove 2006 carryovers from Environmental Services (\$3,500).
- Increased fuel consumed by \$500 for a new generator at Spartan Recreation Center.
- Reduced dumping fees for debris by \$1,428 to match actual need.
- Moved \$1,150 to Professional Services to cover Random Drug Testing for CDL licensees and also recertification for Arborist and Flaggers.
- Increased funds by \$5,485 to cover the West Nile Virus supplies. Public Health officials expect West Nile cases to increase in western Washington in 2008 compared to previous years.

### Other Services & Charges

- The decrease of \$754,920 in this category is the result of:
  - Removing \$511,811 in carryovers from 2006 for Public Works Administration, Environmental Services, Facilities, Street Operations, Traffic Services and Surface Water Roads and Surface Water Utility.
  - Removing \$196,250 in 2007 one-time expenditures for Street Operations and Surface Water Roads (\$161,000 for the purchase of the Street Sweeper and \$35,250 for the reduction of the street sweeping contract).
  - Increasing Dues and Subscriptions by \$1,200 for the International Council for Local Environmental Initiatives (ICLEI) Climate protection – New initiative.
  - Increasing the Operating Leases and Rentals by \$18,877 based on a 3.5 Consumer Price Index increase.
  - Added funding of \$19,000 for janitorial services, utilities and repairs and maintenance for Highland Plaza.
  - Increasing electricity-traffic light utilities by \$1,200 to cover one additional traffic signal that will be installed during 2008 at 15<sup>th</sup> Ave. NE and NE 150<sup>th</sup> St.
  - Moving \$6,563 to Intergovernmental Services to cover water quality lab fees and Echo Lake monitoring.
  - Moving \$23,444 to Intergovernmental Services to cover National Discharge Elimination System (NPDES) permit fees. The City of



## Public Works 2008 Budget

Shoreline is now under the Federal and State mandated National Pollution Discharge Elimination System (NPDES) Phase II Municipal Stormwater permit that limits the pollutants entering our storm system. The City's proportionate share of the permit fee is based on the number of housing units (22,327) at \$1.05 per housing unit.

### Intergovernmental Services

- Moved \$40,336 to professional services in Traffic Services and Facilities since the services can be provided by private companies rather than King County.
- Removed \$244,203 in 2006 carryovers from Surface Water Roads.

### Capital Outlay

- Removed the one-time funding for street sweeper.
- Added \$25,000 to cover expenditures of the newly acquired City Hall Property.
- Includes all the changes based on the approved Surface Water portion of the Adopted 2008-2013 Capital Improvement Plan.

### Debt Service Interest

- Amount is based upon the repayment schedule for the Public Works Trust Fund Loan (PWTFL).

### Interfund Payments for Service

- Decreased based on Vehicle replacement schedule and lower 2006 maintenance costs.
- Added \$124,885 in street light contingency. We are in the process of transitioning 1,220 extra lights for approximately \$10,408 extra per month.
- Includes the General Fund overhead charge for the Surface Water Utility Fund.

### Licenses and Permits

- Increase in projected revenues from Right-of-Way Fee permits.

### Intergovernmental Revenues

- Removed grants from the 2006 Carryover for Environmental Services.

### Charges for Goods and Services

- Storm drainage fees increased 3% as projected in the Surface Water Master Plan.

### Miscellaneous Revenue

- Increased revenues by \$95,000 to include the Highland Plaza and Highland Park Center property leases.
- Investment Interest increased for Street Fund and Surface Water Utility Fund based on projected interest rates and available fund balances.
- Recycling proceeds from the City's waste/recycling operator based on a contract increase of 5.65%.

### Other Financing Sources

- Projected use of Public Works Trust Fund Loan proceeds based on adopted CIP.

## ENVIRONMENTAL SERVICES

### PROGRAM PURPOSE:

Provide waste reduction and recycling education programs to the community. Coordinate recycling events, provide resource materials (compost bins, etc.), and manage the City's single solid waste service contract.

### STRATEGIC OBJECTIVES:

Safe, Healthy and Sustainable Environment

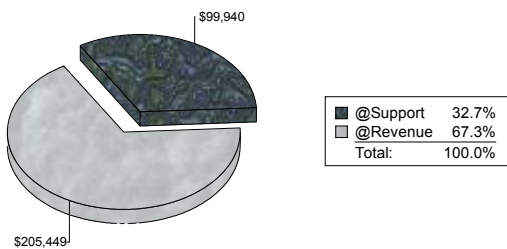
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of households participating in City recycling events	<b>12.9%</b>	<b>18.0%</b>	<b>22.7%</b>	<b>27%</b>	<b>30%</b>

<b>Measurement: OTHER</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of households participating in annual recycling opportunities	<b>2,681</b>	<b>3,700</b>	<b>5,184</b>	<b>5,730</b>	<b>5,800</b>
Pounds of household batteries recycled		<b>3,147</b>	<b>4,021</b>	<b>5,177</b>	<b>6,000</b>

### 2007 Budget

Program Expenditures	<b>305,389</b>
Program Revenue	<b>205,449</b>
General Support	<b>99,940</b>

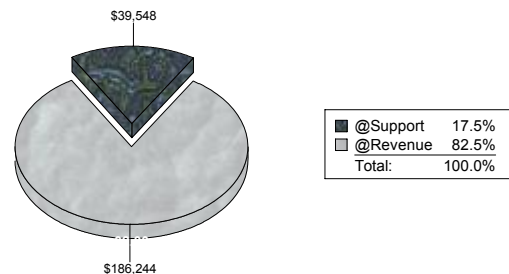
**Program Revenue vs General Support**



### 2008 Budget

Program Expenditures	<b>225,792</b>
Program Revenue	<b>186,244</b>
General Support	<b>39,548</b>

**Program Revenue vs General Support**



# RIGHT-OF-WAY PERMIT AND INSPECTION PROGRAM

## PROGRAM PURPOSE:

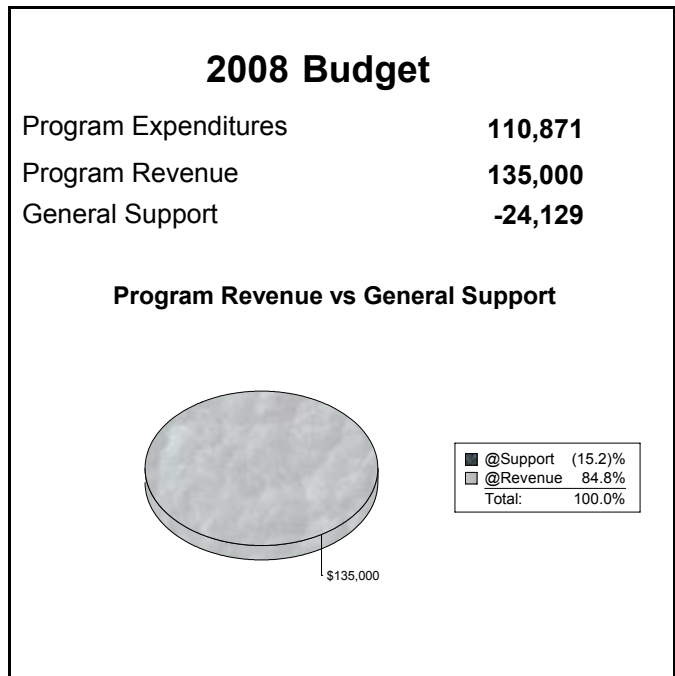
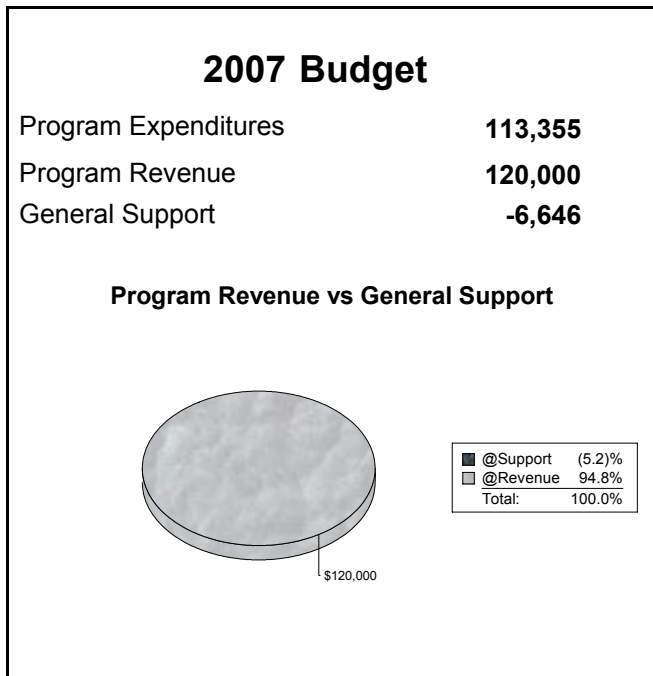
Review planned work and inspect construction/work taking place in the public right-of-way, manage City franchises in the right-of-way, and provide plan review services on planning and development project applications submitted to the City's Planning and Development Services Department.

## STRATEGIC OBJECTIVES:

Governmental Excellence

Measurement: <b>EFFICIENCY</b>	2004	2005	2006	2007 Est.	2008 Target
Number of ROW inspections completed per FTE	<b>608</b>	<b>781</b>	<b>804</b>	<b>700</b>	<b>703</b>

Measurement: <b>WORKLOAD</b>	2004	2005	2006	2007 Est.	2008 Target
Number of inspections performed	<b>790</b>	<b>1,003</b>	<b>1,608</b>	<b>1,400</b>	<b>1,405</b>
Number of right-of-way permits issued	<b>462</b>	<b>511</b>	<b>536</b>	<b>570</b>	<b>575</b>





## STREET OPERATION

### PROGRAM PURPOSE:

Vegetation & Tree Maintenance in Right-of-Way: Maintains public rights-of-way by tree trimming, controlling vegetation, grading and other methods.

Street Maintenance & Operations: Manages the city's road overlay, curb ramp, and sidewalk programs. Provides maintenance and upkeep of city streets and roads. This service includes pothole patching, crack sealing, street sweeping, and snow and ice removal. Provides general maintenance support for the City including signing, striping, fence/barricade repair, parking lot maintenance, and other odd jobs.

Pavement Resurfacing: Provide long-term maintenance and upkeep of City streets and roads. This service includes asphalt overlay, slurry sealing, crack sealing, pot hole patching, and emulsion application

Street Lighting: Provides funding for street lights on arterial streets and traffic signalization. Maintains inventory data on all streetlights, through a GPS network mapping system.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Average pavement rating for arterials/collectors.	<b>71.9</b>	<b>73</b>	<b>73</b>	<b>73</b>	<b>76</b>
Average pavement rating for residential streets.	<b>75</b>	<b>80.8</b>	<b>80.8</b>	<b>80.8</b>	<b>80.8</b>
Percentage of citizens surveyed that are satisfied with the adequacy of city street lighting on arterial streets	<b>60%</b>	<b>60%</b>	<b>53%</b>	<b>53%</b>	<b>60%</b>
Weighted average pavement rating for all City streets.	<b>76.0</b>	<b>81.3</b>	<b>81.3</b>	<b>81.3</b>	<b>81.3</b>
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Annual operating and maintenance costs per City traffic signal	<b>\$3,364</b>	<b>\$5,780</b>	<b>\$2,709</b>	<b>\$3,431</b>	<b>\$3,500</b>
Annual street operation expenditures per paved lane mile in the City	<b>\$3,651</b>	<b>\$3,551</b>	<b>\$3,500</b>	<b>\$4,250</b>	<b>\$4,200</b>
Cost per lane mile for asphalt overlay	<b>\$54,335</b>	<b>\$45,974</b>	<b>\$75,723</b>	<b>\$117,777</b>	<b>\$153,000</b>
Cost per lane mile for slurry seal	<b>\$9,629</b>	<b>\$8,542</b>	<b>\$9,925</b>	<b>\$9,483</b>	<b>\$10,000</b>
Cost per lane mile of street sweeping	<b>\$22.67</b>	<b>\$22.20</b>	<b>\$25.86</b>	<b>\$39.75</b>	<b>\$30.00</b>

## STREET OPERATION

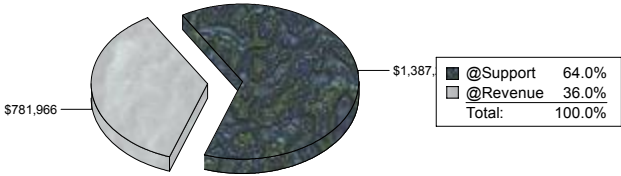
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Collector Arterials total lane miles	<b>32.81</b>	<b>32.81</b>	<b>43.40</b>	<b>43.40</b>	<b>43.40</b>
Contract hours spent sanding & plowing roads	<b>101</b>	<b>65.6</b>	<b>65</b>	<b>65</b>	<b>65</b>
In-house hours spent sanding & plowing roads	<b>99</b>	<b>286.5</b>	<b>396.50</b>	<b>168</b>	<b>200</b>
Number of lane miles rehabilitated with slurry seal	<b>14.8</b>	<b>13.6</b>	<b>11.6</b>	<b>10.8</b>	<b>11.0</b>
Number of lane miles resurfaced with asphalt overlay	<b>9.1</b>	<b>13.4</b>	<b>8.28</b>	<b>6.7</b>	<b>6.7</b>
Number of lane miles swept	<b>2,007</b>	<b>1,958</b>	<b>1,958</b>	<b>2,252</b>	<b>2,262</b>
Number of new traffic signs installed		<b>162</b>	<b>54</b>	<b>157</b>	<b>175</b>
Number of potholes repaired		<b>59</b>	<b>40</b>	<b>39</b>	<b>39</b>
Number of traffic signs maintained	<b>273</b>	<b>275</b>	<b>391</b>	<b>400</b>	<b>450</b>
Principle Arterials Total Lane Miles	<b>22.22</b>	<b>22.22</b>	<b>19.07</b>	<b>19.07</b>	<b>19.07</b>
Residential Streets total lane miles			<b>290.81</b>	<b>290.81</b>	<b>290.81</b>

# STREET OPERATION

## 2007 Budget

Program Expenditures	<b>2,169,231</b>
Program Revenue	<b>781,966</b>
General Support	<b>1,387,265</b>

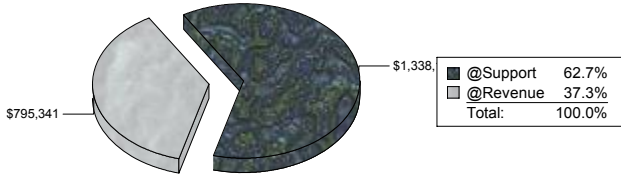
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>2,133,449</b>
Program Revenue	<b>795,341</b>
General Support	<b>1,338,108</b>

**Program Revenue vs General Support**



## SURFACE WATER UTILITY

### PROGRAM PURPOSE:

The Surface Water Management Program manages, operates and maintains the City's surface water infrastructure and natural channels to promote flood protection, comply with regulatory requirements, and to protect and enhance water quality and habitat through the practice and promotion of sound environmental stewardship.

### STRATEGIC OBJECTIVES:

Safe, Healthy and Sustainable Environment

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of drainage or flooding service requests		177	242	67	0
Number of lane miles swept	2,007	1,958	1,958	2,252	2,262
Percentage of catch basins routinely cleaned annually	50%	50%	50%	50%	50%
Percentage of citizens who are very satisfied or satisfied with the adequacy of storm drainage services in their neighborhood	55%	55%	55%	55%	100%
Percentage of citizens who are very satisfied or satisfied with the overall quality of the City's stormwater system	55%	55%	62%	62%	100%
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Cost per catch basin - routine cleaning		20.00	18.00	18.00	18.00
Cost per lane mile swept.	\$15.12	\$18.00	\$30.00	\$40.00	\$30.00
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Approximate linear feet of stormwater pipes to maintain	640,000	640,000	640,000	640,000	640,000
Approximate total linear feet of ditches to maintain	150,000	150,000	150,000	150,000	150,000
Number of City owned Storm Water Facilities to inspect and maintain	30	30	31	31	31
Number of dams to inspect and maintain	6	5	5	5	5
Number of linear feet of open drainage channels cleared	1,114	977	1,200	1,500	

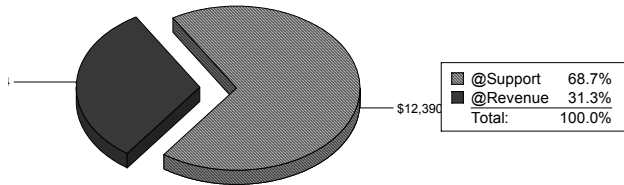
## SURFACE WATER UTILITY

	2004	2005	2006	2007 Est.	2008 Target
Number of privately owned stormwater facilities to inspect	318	235	275	290	290
Number of pump stations to inspect and maintain	4	4	5	5	6
Total number of catch basins to inspect and maintain	7,117	7,200	7,200	7,250	7,250

### 2007 Budget

Program Expenditures **6,742,786**  
 Program Revenue **5,647,814**  
 Use of Fund Balance **12,390,600**

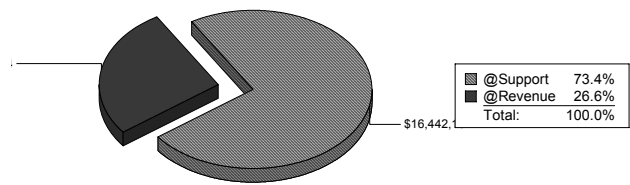
**Program Revenue vs Use of Fund Balance**



### 2008 Budget

Program Expenditures **10,483,800**  
 Program Revenue **5,958,384**  
 Use of Fund Balance **16,442,184**

**Program Revenue vs Use of Fund Balance**



## TRAFFIC SERVICES

### PROGRAM PURPOSE:

Responsible for plan review, design and approval of all traffic control devices including streetlights, crosswalks, signals, signs, striping, etc; maintenance of traffic-related records including accident reports and signage/crosswalk inventories; preparation and documentation of city traffic standards; traffic counts and investigations and community education.

Provide traffic counts and investigations, community education, and management of the City's Neighborhood Traffic Safety Program (NTSP). Design traffic calming solutions that enhance the quality of life for Shoreline residents. Provide funding for special emphasis police traffic enforcement.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

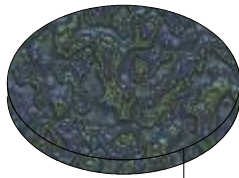
<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of citizens surveyed who are very satisfied or somewhat satisfied with the flow of traffic and congestion.	<b>41%</b>	<b>41%</b>	<b>38%</b>	<b>38%</b>	<b>41%</b>
Percentage of services requests completed on time.	<b>90%</b>	<b>95%</b>	<b>95%</b>	<b>100%</b>	<b>100%</b>
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of active residential areas involved in the NTSP Program	<b>45</b>	<b>38</b>	<b>42</b>	<b>42</b>	<b>42</b>
Number of residential area traffic projects completed per year	<b>7</b>	<b>25</b>	<b>50</b>	<b>25</b>	<b>25</b>
Number of service requests received	<b>104</b>	<b>132</b>	<b>221</b>	<b>150</b>	<b>150</b>
Number of targeted law enforcement hours in a NTSP residential area.	<b>946</b>	<b>954</b>	<b>950</b>	<b>950</b>	<b>950</b>
Number of traffic counts completed each year	<b>382</b>	<b>308</b>	<b>470</b>	<b>350</b>	<b>350</b>
Number of work orders issued	<b>350</b>	<b>329</b>	<b>350</b>	<b>700</b>	<b>350</b>

## TRAFFIC SERVICES

### 2007 Budget

Program Expenditures	<b>273,945</b>
Program Revenue	<b>0</b>
General Support	<b>273,945</b>

**Program Revenue vs General Support**



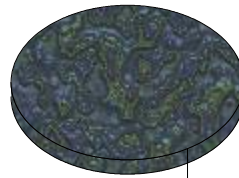
■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$273,945

### 2008 Budget

Program Expenditures	<b>237,589</b>
Program Revenue	<b>0</b>
General Support	<b>237,589</b>

**Program Revenue vs General Support**



■ @Support	100.0%
■ @Revenue	0.0%
Total: 100.0%	

\$237,589

## PUBLIC FACILITY & VEHICLE MAINTENANCE & OPERATIONS

### PROGRAM PURPOSE:

The Facilities Program manages and maintains the City's owned and leased buildings and vehicles keeping them in good working order to provide services to citizens and to promote good stewardship of City of Shoreline's assets

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of internal customers rating Facilities overall services as good or excellent			<b>96%</b>	<b>96%</b>	<b>96%</b>
Percentage of internal customers rating Fleet Maintenance overall services as good or excellent			<b>85%</b>	<b>85%</b>	<b>85%</b>
<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Cost per square foot to maintain	<b>\$10.21</b>	<b>\$10.67</b>	<b>\$4.61</b>	<b>\$2.97</b>	<b>\$2.97</b>
Fleet maintenance cost per mile - vehicles and light trucks	<b>N/A</b>	<b>\$0.15</b>	<b>\$0.15</b>	<b>\$0.16</b>	<b>\$0.17</b>
Fleet maintenance cost per mile -heavy-duty trucks and equipment	<b>N/A</b>	<b>\$0.65</b>	<b>\$0.72</b>	<b>\$0.04</b>	<b>\$0.04</b>
Number of square feet maintained (facilities) per FTE	<b>32,370</b>	<b>47,953</b>	<b>76,845</b>	<b>76,845</b>	<b>76,845</b>
Percentage of work orders that are fully completed on time		<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Total contracted custodial expenditures per square foot for administrative/office facilities		<b>\$1.29</b>	<b>\$1.25</b>	<b>\$3.45</b>	<b>\$3.75</b>
Total in-house custodial expenditures per square foot for administrative/office facilities		<b>\$0.09</b>	<b>\$0.03</b>	<b>\$0.58</b>	<b>\$0.60</b>

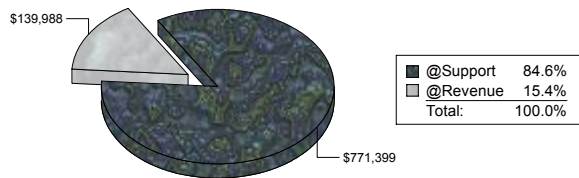


# PUBLIC FACILITY & VEHICLE MAINTENANCE & OPERATIONS

## 2007 Budget

Program Expenditures	<b>911,387</b>
Program Revenue	<b>139,988</b>
General Support	<b>771,399</b>

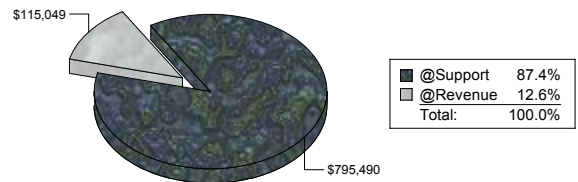
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>910,539</b>
Program Revenue	<b>115,049</b>
General Support	<b>795,490</b>

**Program Revenue vs General Support**



## PUBLIC WORKS ADMINISTRATION

### PROGRAM PURPOSE:

Public Works Administration provides the department with overall management, leadership, grants and contract administration, process and policy development.

### STRATEGIC OBJECTIVES:

Quality Services, Facilities and Infrastructure

<b>Measurement: EFFECTIVENESS</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Percentage of invoices processed on time			100%	100%	100%

<b>Measurement: EFFICIENCY</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Public Works Administration as a percent of the total Public Works Budget	3.0%	5.0%	4.0%	5.0%	6.0%

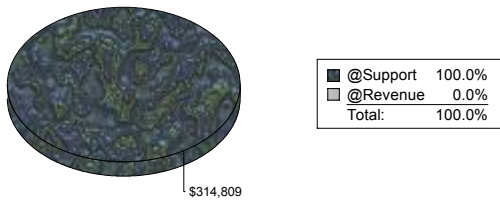
<b>Measurement: WORKLOAD</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007 Est.</b>	<b>2008 Target</b>
Number of grant reimbursements processed	23	41	54	25	20
Number of vendor invoices processed	5,322	2,984	2,191	2,800	3,000
Total number of contracts processed	134	147	159	200	200
Total number of easements processed	157	39	12	10	15
Total number of interlocals processed	3	9	7	8	8

# PUBLIC WORKS ADMINISTRATION

## 2007 Budget

Program Expenditures	<b>314,809</b>
Program Revenue	<b>0</b>
General Support	<b>314,809</b>

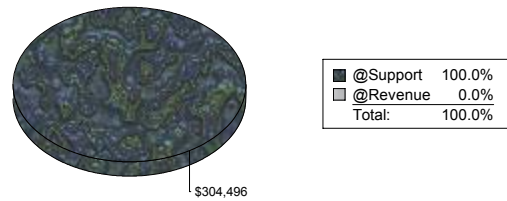
**Program Revenue vs General Support**



## 2008 Budget

Program Expenditures	<b>304,496</b>
Program Revenue	<b>0</b>
General Support	<b>304,496</b>

**Program Revenue vs General Support**





# ***BUDGET BY FUND***



# City Fund Structure

## Fund Structure

The City has established a variety of funds that are used to collect revenues and hold funds in reserve for specified purposes. The City has four categories of funds; operating, capital, internal service and agency. Operating funds collect a variety of revenues to support the City's various functions. Capital funds receive designated revenues and transfers-in from other funds to be used for specific capital projects. Internal service funds account for the goods and services provided internally on a cost-reimbursement basis. The City provides fiscal agency services to the Northshore/Shoreline Community Network. These transactions are reflected in an agency fund.

In 2008, the General Fund will continue to be the City's largest fund accounting for 32.79% of the City's total budget. The City's other funds in order of size are:

- General Capital Fund (29.18%),
- Roads Capital Fund (21.79%),
- Surface Water Utility Fund (11.16%),
- Street Fund (2.64%),
- General Obligation Bond Fund (1.77%)
- Equipment Replacement Fund & Public Art Fund (0.18%)
- Vehicle Operations & Maintenance Fund & Code Abatement Fund (0.10%),
- City Facility – Major Maintenance Fund (0.04%)
- Asset Seizure Fund (0.02%),
- Unemployment Fund (0.01%),
- Revenue Stabilization Fund and (0.0%)

Fund Name	Description
<b>Fund 001 General Fund</b>	<b><u>Operating Funds</u></b> The General Fund is used to pay the expenses and liabilities of the City associated with general service functions that are not budgeted in special revenue funds. The primary sources of revenue are local taxes. Property tax and sales tax combined provide approximately 49% of the General Fund operating revenues.
<b><u>Special Revenue Funds</u></b>	Funds that include dedicated revenues for a specific purpose (e.g. roads, surface water management, etc.), that require an additional level of accountability and are collected in a separate account.
<b>Funds 101 Street Fund</b>	The Street Fund is used to support roads and transportation programs. Fuel tax and a subsidy from the General Fund are the two sources of on-going support.
<b>Fund 103 Surface Water Management Fund</b>	The Surface Water Management Fund was used to support the City drainage program. Beginning in 2006 these activities are reported in the Surface Water Utility Fund.
<b>Fund 104 General Reserve Fund</b>	The General Reserve Fund is used to provide for temporary financing of unforeseen needs of an emergency nature, adverse changes in the economic environment, and to facilitate the orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The resources in the General Reserve Fund will be kept in reserve until a defined need has been presented to/and adopted by the City Council.
<b>Fund 107 Code Abatement Fund</b>	The purpose of this Fund is to provide funding for City code abatement efforts (public nuisances, dangerous buildings, etc.). The costs associated with the abatement will be charged to the owner of the property either as a lien on the property or on the tax bill. Recovered monies would replenish the Fund for future abatement efforts.
<b>Fund 108 Asset Seizure Fund</b>	The purpose of this fund is to account for Federal and State seizure funds received by the City.

<b>Fund Name</b>	<b>Description</b>
<b>Fund 109 Public Arts Fund</b>	The purpose of this fund is to account for the 1% for Arts program. An amount equal to 1% of capital construction contracts will be transferred from each capital fund. Funding will be utilized for public art projects.
<b>Fund 110 Revenue Stabilization Fund</b>	The Revenue Stabilization Fund will accumulate a reserve equal to thirty percent (30%) of annual economically sensitive revenues within the City's operating budget to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods.
<b><u>Debt Service Fund</u></b>	A fund established to account for the accumulation of resources for; and the payment of, general long-term debt principal and interest.
<b>Fund 201 2006 General Obligation Bond fund</b>	This fund is used to record the property tax revenues and debt service payments related to the 2006 General Obligation bonds issued to fund open space acquisitions and park improvements.
<b><u>Capital Funds</u></b>	Funds that are specifically designated for major capital improvements.
<b>Fund 301 General Capital Fund</b>	The General Capital Fund receives funds that are designated specifically for capital purposes. The primary source of dedicated revenue is Real Estate Excise Tax (REET) and General Fund transfers. These funds are used for facility, recreation, parks and open space projects.
<b>Fund 312 City Facility-Major Maintenance Fund</b>	This fund was established in 2005. This capital fund will account for the long-term maintenance of City Facilities.
<b>Fund 330 Roads Capital Fund</b>	The Roads Capital Fund receives funds that are designated specifically for capital purposes. The primary source of dedicated revenue is Real Estate Excise Tax (REET) and federal, state, and local grant sources. These funds are used for street and transportation related projects.
<b>Fund 340 Surface Water Capital Fund</b>	The Surface Water Capital Fund was used to support the City drainage program. Beginning in 2006 these activities are reported in the Surface Water Utility Fund.
<b><u>Enterprise Fund</u></b>	A proprietary fund type is used to report an activity for which a fee is charged to external users for goods or services. Usually an activity accounted for in an enterprise fund indicates that the fees charged should cover both operational and capital activities of the activity.
<b>Fund 401 Surface Water Utility Fund</b>	This fund includes all operations and capital improvements related to surface water management and drainage. The City charges property owners an annual surface water fee that is used to fund these activities.
<b><u>Internal Service Funds</u></b>	A type of proprietary fund which accounts for the goods and services which are provided to other units of the City and payment by the benefiting unit is intended to fund the costs of providing the services.
<b>Fund 501 Vehicle Operations and Maintenance Fund</b>	The Vehicle Operations and Maintenance Fund accounts for the costs of operating and maintaining city vehicles and auxiliary equipment. An annual charge is made to department budgets using City vehicles to support this purpose.
<b>Fund 503 Equipment Replacement Fund</b>	The Equipment Replacement Fund is used to account for the future replacement of all City assets, including purchased vehicles, computer equipment, furniture, buildings, other equipment, etc. An annual allocation is charged to departments for the replacement of vehicles and other equipment.

<b>Fund Name</b>	<b>Description</b>
<b>Fund 505 Unemployment Fund</b>	An annual allocation is made to this Fund in lieu of making contributions to State unemployment insurance. In 2006, \$10,000 will be transferred from the General Fund to this Fund. These funds will be used to pay unemployment benefits to qualified City employees.
<b><u>Agency Fund</u></b>	Used to account for assets held by a government as an agent for individuals, private organizations, other government agencies and/or other funds.
<b>Fund 651 Northshore / Shoreline Community Network</b>	The city provides fiscal agency services through an interlocal agreement to the Northshore/Shoreline Community Network. The network's Executive Board retains complete control over the day-to-day administrative activities. This fund is custodial in nature and does not involve the measurement of results of operations. Therefore, the City does not appropriate a budget for this fund.



## All Funds Historical Revenue/Expenditure Summary

	2005	2006	2007 Current	2007 Projected	2008	2007 Current
	Actuals	Actuals	Budget		Proposed	Budget vs. 2008
					Budget	Proposed
<b>RESOURCES</b>						
<b>Beginning Fund Balance</b>	\$ 44,810,018	\$ 48,356,341	\$ 51,233,587	\$ 60,508,582	\$ 45,364,856	\$ (5,868,731)
<b>Revenues &amp; Transfers-In</b>						
General Fund	\$ 27,805,737	\$ 27,759,213	\$ 28,041,199	\$ 28,837,091	\$ 29,993,789	1,952,590
Street Fund	2,384,846	2,604,567	2,302,087	2,330,173	2,376,347	74,260
Arterial Street Fund	391,928	-	-	-	-	-
Surface Water Management Fund	-	-	-	-	-	-
General Reserve Fund	189,350	114,516	58,546	-	-	(58,546)
Revenue Stabilization Fund	-	-	-	6,246,115	96,000	96,000
Development Services Fund	-	-	-	-	-	-
Code Abatement Fund	100,312	34,608	82,500	15,057	87,500	5,000
Asset Seizure Fund	10,774	5,674	23,500	35,000	21,500	(2,000)
Public Art Fund	232,827	33,458	-	8,529	3,645	3,645
General Obligation Bond Fund	-	10,000	1,800,000	1,800,298	1,780,000	(20,000)
General Capital Fund	5,630,859	23,210,148	16,043,192	5,079,056	15,745,063	(298,129)
City Facility -Major Maintenance Fund	244,549	80,265	77,972	37,972	35,852	(42,120)
Roads Capital Fund	15,875,942	22,005,780	11,716,811	9,238,305	19,525,080	7,808,269
Surface Water Capital Fund	-	-	-	-	-	-
Surface Water Utility Fund	2,893,731	3,206,383	5,647,814	4,159,708	5,958,384	310,570
Vehicle Operations Fund	73,950	99,095	139,988	147,561	115,049	(24,939)
Equipment Replacement Fund	307,149	364,967	315,569	330,506	308,984	(6,585)
Unemployment Fund	13,229	13,319	10,500	12,150	8,000	(2,500)
<b>Total Revenues &amp; Transfers-In</b>	\$ 56,155,183	\$ 79,541,993	\$ 66,259,678	\$ 58,277,521	\$ 76,055,193	\$ 9,795,515
<b>Total Resources</b>	<b>\$ 100,965,201</b>	<b>\$ 127,898,334</b>	<b>\$ 117,493,265</b>	<b>\$ 118,786,103</b>	<b>\$ 121,420,049</b>	<b>\$ 3,926,784</b>
<b>USES</b>						
<b>Expenditures &amp; Transfers Out</b>						
General Fund	\$ 29,465,980	\$ 28,802,060	\$ 29,016,399	\$ 33,837,486	\$ 30,798,789	\$ 1,782,390
Street Fund	2,224,956	2,302,168	2,556,529	2,532,552	2,481,912	(74,617)
Arterial Street Fund	348,545	-	-	-	-	-
Surface Water Management Fund	-	-	-	-	-	-
General Reserve Fund	-	-	-	2,274,862	-	-
Revenue Stabilization Fund	-	-	-	-	-	-
Development Services Fund	-	-	-	-	-	-
Code Abatement Fund	19,717	2,325	100,000	15,000	100,000	-
Asset Seizure Fund	9,387	9,152	23,500	12,779	21,500	(2,000)
Public Art Fund	15,000	72,072	84,000	30,385	168,645	84,645
General Obligation Bond Fund	-	-	1,636,228	1,635,928	1,662,475	26,247
General Capital Fund	1,510,378	11,493,904	35,349,846	13,883,857	27,408,490	(7,941,356)
City Facility -Major Maintenance Fund	83,826	51,913	110,000	110,000	40,000	(70,000)
Roads Capital Fund	18,020,887	24,459,263	16,358,554	14,308,485	20,470,821	4,112,267
Surface Water Capital Fund	-	-	-	-	-	-
Surface Water Utility Fund	591,871	(136,740)	6,742,785	4,500,270	10,483,799	3,741,014
Vehicle Operations Fund	78,981	93,081	139,988	139,988	115,049	(24,939)
Equipment Replacement Fund	223,907	219,951	100,000	129,656	166,750	66,750
Unemployment Fund	15,425	20,603	10,000	10,000	10,000	-
<b>Total Expenditures &amp; Transfers Out</b>	\$ 52,608,860	\$ 67,389,752	\$ 92,227,829	\$ 73,421,248	\$ 93,928,230	\$ 1,700,401
<b>Ending Fund Balance</b>	<b>\$ 48,356,341</b>	<b>\$ 60,508,582</b>	<b>\$ 25,265,436</b>	<b>\$ 45,364,856</b>	<b>\$ 27,491,819</b>	<b>\$ 2,226,383</b>
<b>Total Uses</b>	<b>\$ 100,965,201</b>	<b>\$ 127,898,334</b>	<b>\$ 117,493,265</b>	<b>\$ 118,786,104</b>	<b>\$ 121,420,049</b>	<b>\$ 3,926,784</b>

## General Fund (001) Summary

The General Fund is used to pay the expenses and liabilities of the City associated with general service functions that are not budgeted in special revenue funds. The primary sources of revenue are general purpose State and local taxes. Property tax and sales tax combined equal approximately 48% of the General Fund operating revenues. Beginning in 2005, this fund will also include all permitting activities which have previously been recorded in the Development Services Fund (105).

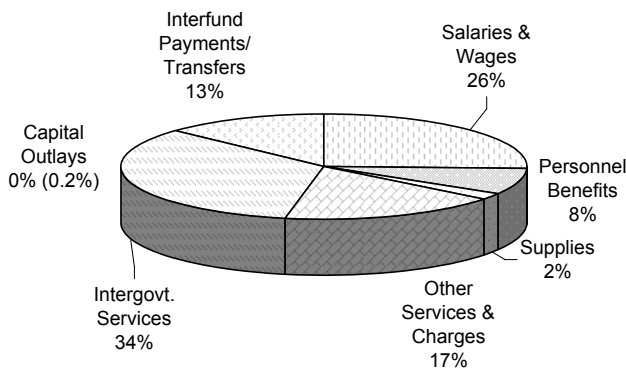
**Department:** Various  
**Program:** Various

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current		2008		Percent Change
				Budget	Projected	Proposed Budget	Proposed Budget	
<b>Beginning Fund Balance*</b>	\$ 8,428,580	\$ 11,345,253	\$ 9,685,010	\$ 7,815,669	\$ 8,642,165	\$ 3,641,770	\$ (4,173,899)	-53%
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance	\$ -			\$ 671,500	\$ 166,500	\$ 805,000	\$ 133,500	20%
Taxes	19,415,271	\$19,983,041	19,538,008	19,891,182	20,287,337	21,273,703	1,382,521	7%
Licenses & Permits	2,587,963	\$2,570,032	2,643,507	2,578,460	2,610,225	2,640,463	62,003	2%
Intergovt. Revenues	1,161,657	\$2,217,007	2,092,877	2,354,984	2,377,036	2,361,607	6,623	0%
Charges for Goods and Service	777,523	\$1,444,612	1,643,770	1,611,517	1,827,430	1,799,213	187,696	12%
Fines and Forfeits	127,850	\$46,891	18,581	10,000	60,543	10,000	-	0%
Misc. Revenues	315,196	\$383,564	618,629	548,609	628,073	651,567	102,958	19%
<b>Total Revenue</b>	\$ 24,385,460	\$ 26,645,147	\$ 26,555,372	\$ 27,666,252	\$ 27,957,144	\$ 29,541,553	\$ 1,875,301	7%
Transfers From Other Funds	2,242,495	1,160,590	1,203,841	1,046,447	1,046,447	1,257,236	210,789	20%
<b>Total Funding Sources</b>	\$ 26,627,955	\$ 27,805,737	\$ 27,759,213	\$ 28,712,699	\$ 29,003,591	\$ 30,798,789	\$ 2,086,090	7%
<b>Use of Funds</b>								
Salaries & Wages	\$ 5,455,604	\$ 6,498,453	\$ 6,798,844	\$ 7,555,752	\$ 7,391,977	\$ 7,894,152	\$ 338,400	4%
Personnel Benefits	1,397,433	1,682,992	1,868,663	2,257,258	2,220,426	2,465,625	208,367	9%
Supplies	477,191	600,454	569,491	533,887	552,772	575,776	41,889	8%
Other Services & Charges	4,278,373	4,850,125	5,029,184	5,589,051	5,743,531	5,414,361	(174,690)	-3%
Intergovt. Services	8,080,611	8,398,038	9,384,516	9,777,378	9,835,935	10,403,665	626,287	6%
Capital Outlays	82,523	26,664	116,092	85,856	120,336	50,600	(35,256)	-41%
Interfund Payments/Transfers	4,348,795	7,409,254	5,035,270	3,217,217	7,972,509	3,994,610	777,393	24%
<b>Total Expenditures</b>	\$ 24,120,530	\$ 29,465,980	\$ 28,802,060	\$ 29,016,399	\$ 33,837,486	\$ 30,798,789	\$ 1,782,390	6%
<b>Ending Fund Balance</b>	\$ 10,936,005	\$ 9,685,010	\$ 8,642,165	\$ 6,840,469	\$ 3,641,770	\$ 2,836,770	\$ (4,003,699)	-59%

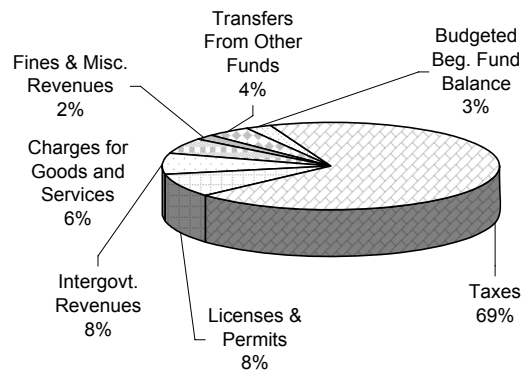
\*The Fund Balance of the Arterial Street Fund was transferred to the General Fund at the end of 2004.

<b>Total FTE's</b>	94.23	107.07	110.18	112.43	112.43	113.31	0.88	1%
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**2008 Use of Funds**



**2008 Funding Sources**



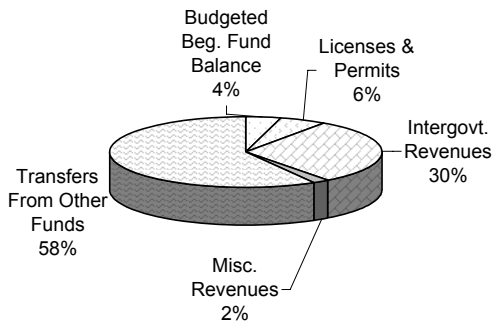
## Street Fund (101) Summary

The Street Fund provides support for roads and transportation maintenance and right of way activities. Fuel tax is the major source of revenue. Funds are transferred from the General Fund to subsidize the Street Operations and Traffic Services programs.

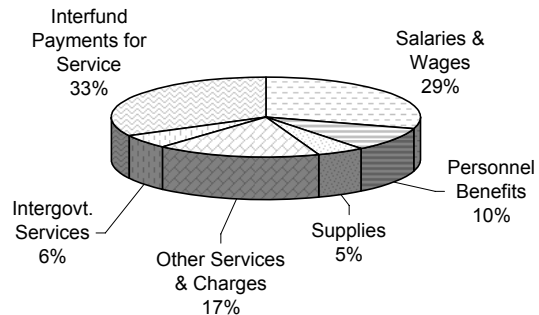
**Department:** Public Works  
**Programs:** Right of Way Permit & Inspection  
 Street Operations  
 Traffic Services

	2004		2005		2007 Current		2008		Percent Change
	Actuals	Actuals	Actuals	Actuals	Budget	Projected	Proposed Budget	Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 677,763	\$ 618,679	\$ 778,568	\$ 392,661	\$ 1,080,969	\$ 878,591	\$ 485,930	124%	
<b>Funding Sources</b>									
Budgeted Beg. Fund Balance	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 105,565	\$ (14,435)	-12%	
Licenses & Permits	103,132	213,514	153,800	120,000	120,000	135,000	15,000	13%	
Intergovt. Revenues	745,102	742,372	779,083	746,966	769,724	747,341	375	0%	
Fines and Forfeits	67	-	22	-	1,807	-	-	0%	
Misc. Revenues	19,082	17,270	89,055	35,000	38,521	48,000	13,000	37%	
<b>Total Revenue</b>	\$ 867,383	\$ 973,156	\$ 1,021,960	\$ 1,021,966	\$ 1,050,052	\$ 1,035,906	\$ 13,940	1%	
Transfers From Other Funds	1,465,764	1,411,690	1,582,607	1,400,121	1,400,121	1,446,006	45,885	3%	
<b>Total Funding Sources</b>	\$ 2,333,147	\$ 2,384,846	\$ 2,604,567	\$ 2,422,087	\$ 2,450,173	\$ 2,481,912	\$ 59,825	2%	
<b>Use of Funds</b>									
Salaries & Wages	\$ 525,780	\$ 604,741	\$ 611,305	\$ 698,005	\$ 674,574	\$ 736,932	\$ 38,927	6%	
Personnel Benefits	158,338	176,488	183,944	232,167	211,725	244,427	12,260	5%	
Supplies	134,157	125,976	155,771	123,800	119,473	122,222	(1,578)	-1%	
Other Services & Charges	444,940	259,387	337,096	600,530	557,580	424,377	(176,153)	-29%	
Intergovt. Services	309,409	326,425	181,573	169,940	155,063	137,767	(32,173)	-19%	
Capital Outlays	-	2,388	-	90,000	172,050	-	(90,000)	-100%	
Interfund Payments for Service	819,607	729,551	832,479	642,087	642,087	816,187	174,100	27%	
<b>Total Expenditures</b>	\$ 2,392,231	\$ 2,224,956	\$ 2,302,168	\$ 2,556,529	\$ 2,532,552	\$ 2,481,912	\$ (74,617)	-3%	
<b>Ending Fund Balance</b>	\$ 618,679	\$ 778,568	\$ 1,080,969	\$ 138,219	\$ 878,591	\$ 773,026	\$ 634,807	459%	
<b>Total FTE's</b>	11.98	12.15	12.05	12.05	12.05	12.05	-	0%	

**2008 Funding Sources**



**2008 Use of Funds**



## Arterial Street Fund (102) Summary

The Arterial Street Fund provides funding for roads and transportation capital projects. The major source of revenue is fuel tax that is designated for road and transportation improvements. Fuel tax revenues received by this fund are transferred to the Roads Capital Fund. This fund was closed at the end of 2005 and the remaining fund balance which consisted of fuel tax proceeds was transferred to the Roads Capital Fund to be used for transportation improvements.

Department: Public Works  
Program: Administrative Transfers

	2004		2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget		Percent Change
	Actuals	2005 Actuals					2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 15,164	\$ 15,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Funding Sources</b>									
Budgeted Beginning Fund Balance									
Taxes									
Licenses & Permits									
Intergovt. Revenues	\$ 345,972	\$ 347,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Charges for Goods and Services									
Fines and Forfeits									
Misc. Revenues	2,152	44,819	-	-	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 348,124</b>	<b>\$ 391,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Transfers From Other Funds									
<b>Total Funding Sources</b>	<b>\$ 348,124</b>	<b>\$ 391,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Use of Funds</b>									
Interfund Payments for Service	\$ 347,753	\$ 348,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Expenditures</b>	<b>\$ 347,753</b>	<b>\$ 348,545</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 15,535</b>	<b>58,918*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

\*The remaining fund balance was transferred to the Roads Capital Fund when this fund was closed.

**2008 Funding Sources**

*This fund was closed at the end of 2005.*

**2008 Use of Fund**

*This fund was closed at the end of 2005.*

## Surface Water Management Fund (103) Summary

The Surface Water Management Fund is used to support the City's drainage program. The major source of revenue for this fund is the storm drainage fees paid annually by Shoreline property owners. A portion of the fees are transferred to the Surface Water Capital Fund to support drainage improvement projects.

Department: Public Works  
Programs: Surface Water Management

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 2,399,475							
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance								
Intergovt. Revenues								
Charges for Goods and Service:	2,446,302							
Misc. Revenues	60,857							
<b>Total Revenue</b>	\$ 2,507,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers From Other Funds								
<b>Total Funding Sources</b>	\$ 2,507,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Use of Funds</b>								
Salaries & Wages	\$ 292,990							
Personnel Benefits	79,631							
Supplies	97,597							
Other Services & Charges	216,646							
Intergovt. Services	168,318							
Capital Outlays	9,357							
Debt Service*	237,908							
Interfund Payments for Service	817,897							
<b>Total Expenditures</b>	\$ 1,920,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ 2,986,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total FTE's</b>		5.72						

### 2008 Funding Sources

*This fund was merged with Surface Water Capital Fund (340) into a new fund called Surface Water Utility Fund beginning 2005. This fund is being displayed for historical purposes only.*

### 2008 Use of Funds

*This fund was merged with Surface Water Capital Fund (340) into a new fund called Surface Water Utility Fund beginning 2005. This fund is being displayed for historical purposes only.*

## General Reserve Fund (104) Summary

The purpose is to maintain reserves to provide temporary financing of unforeseen needs of an emergency nature, adverse changes in the economic environment, and to facilitate the orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The fund was created in 1997 with a transfer from the General Fund.

According to RCW 35.33.145, the amount that can be set aside in a separate reserve fund cannot exceed thirty-seven and one-half cents per thousand dollars of assessed valuation. This limit for 2006 was \$2.3 million.

In 2006, the General Reserve Fund when combined with the undesignated General Fund fund balance of \$6.7 million created a total reserve of \$9 million, 32% of the projected General Fund operating revenues. City policy required the City to maintain a minimum reserve equal to 10% of budgeted General Fund funding sources. In 2007, Council revised the City reserves and eliminated the need for this fund. This fund will be formally closed in late 2007 and its remaining fund balance will be transferred to the new Revenue Stabilization Fund.

Department: Finance  
Program: Reserves

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 1,769,382	\$ 1,970,996	\$ 2,160,346	\$ 2,140,189	\$ 2,274,862	\$ -	\$ (2,140,189)	-100%
<b>Funding Sources</b>								
<b>Total Revenue</b>							\$ -	
Miscellaneous Revenues	\$ 28,725	\$ 35,157	\$ 114,516	\$ 58,546	\$ -	\$ -	\$ (58,546)	
Transfers From Other Funds	\$ 172,889	\$ 154,193	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 201,614	\$ 189,350	\$ 114,516	\$ 58,546	\$ -	\$ -	\$ -	0%
<b>Use of Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,274,862	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,274,862	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ 1,970,996	\$ 2,160,346	\$ 2,274,862	\$ 2,198,735	\$ -	\$ -	\$ (2,198,735)	-100%
<b>Total FTE's</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

### 2008 Funding Sources

No Revenues are being proposed for appropriation at this time. This fund will be closed in late 2007. This fund is being displayed for historical purposes only.

### 2008 Use of Funds

No Revenues are being proposed for appropriation at this time. This fund will be closed in late 2007. This fund is being displayed for historical purposes only.

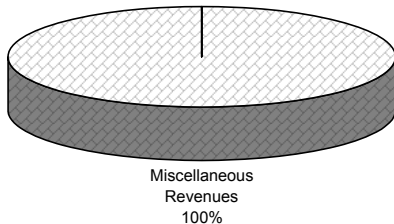
## Revenue Stabilization Fund (110) Summary

The Revenue Stabilization Fund will be created in late 2007 as an outcome of the revised reserve policy adopted by the City Council earlier in 2007. The Revenue Stabilization Fund will accumulate a reserve equal to thirty percent (30%) of annual economically sensitive revenues within the City's operating budget to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods. The minimum reserve level to meet this requirement for 2008 is \$6,234,000. Investment interest from these funds will be allocated to the General Fund.

Department: Finance  
Program: Reserves

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2007 Current Budget vs. 2008		Percent Change
						2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance</b>					\$ -	\$ 6,246,115	\$ 6,246,115	#DIV/0!
<b>Funding Sources</b>								
<b>Total Revenue</b>							\$ -	
Miscellaneous Revenues					\$ 92,500	\$ 96,000	\$ 96,000	
Transfers From Other Funds					\$ 6,153,615	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ 6,246,115	\$ 96,000	\$ -	#DIV/0!
<b>Use of Funds</b>								
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ 6,246,115	\$ 6,342,115	\$ 6,342,115	#DIV/0!
<b>Total FTE's</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

### 2008 Funding Sources



### 2008 Use of Funds

*No Expenditures are being proposed for appropriation at this time as this fund serves as a reserve.*

## Development Services Fund (105) Summary

The purpose of the Development Services Fund is to account for the permit fees collected. The beginning fund balance is comprised of a portion of prior year fees that are held in a reserve for future year services associated with multi-year construction permits. The General Fund provides support to this fund to supplement the fee revenue to support permitting activities. This fund was closed at the end of 2004 and all permitting activities are recorded in the General Fund (001).

Department: Planning & Development Services

Programs: Permit Services Team

Building & Inspection Team

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 422,167							
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance								
Licenses & Permits	666,955							
Charges for Goods and Service	353,847							
Misc. Revenues	6,040							
<b>Total Revenue</b>	\$ 1,026,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers From Other Funds	651,361							
<b>Total Funding Sources</b>	\$ 1,678,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Use of Funds</b>								
Salaries & Wages	\$ 727,413							
Personnel Benefits	193,492							
Supplies	16,639							
Other Services & Charges	40,002							
Interfund Payments for Service	713,576							
<b>Total Expenditures</b>	\$ 1,691,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>	\$ 409,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total FTE's</b>	13.00							

### 2008 Funding Sources

*No Revenues are being proposed for appropriation at this time. This fund was closed at the end of 2004. This fund is being displayed for historical purposes only.*

### 2008 Use of Funds

*No Expenditures are being proposed for appropriation at this time. This fund was closed at the end of 2004. This fund is being displayed for historical purposes only.*



## Code Abatement Fund (107) Summary

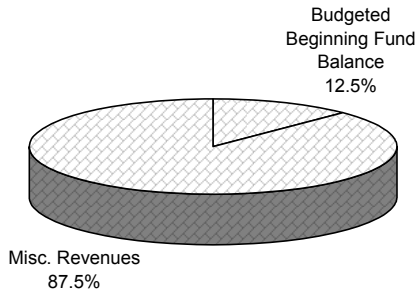
The Code Abatement Fund provides funding for City code abatement efforts (public nuisances, dangerous buildings, etc.). The costs associated with the abatement will be charged to the owner of the property either as a lien on the property or on the tax bill. Recovered monies would replenish the fund for future abatement efforts. This fund was established in 2002 by a transfer from the General Fund.

Department: Planning & Development Services

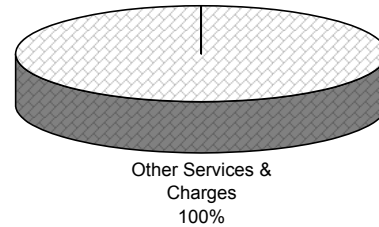
Program: Code Abatement Operations

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2007 Current Budget vs. 2008 Proposed Budget		Percent Change
						2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 48,313	\$ 38,322	\$ 118,916	\$ 86,095	\$ 151,199	\$ 151,256	\$ 65,161	76%
<b>Funding Sources</b>								
Budgeted Beginning Fund Balance				\$ 17,500	\$ -	\$ 12,500	\$ -	0%
Fines and Forfeits		30,940	5,731		6,000		-	
Misc. Revenues	1,033	9,372	8,877	82,500	9,057	87,500	5,000	6%
<b>Total Revenue</b>	\$ 1,033	\$ 40,312	\$ 14,608	\$ 100,000	\$ 15,057	\$ 100,000	\$ 5,000	5%
Other Financing/Transfers In	8,705	60,000	20,000	-	-	-	-	0%
<b>Total Funding Sources</b>	\$ 9,738	\$ 100,312	\$ 34,608	\$ 100,000	\$ 15,057	\$ 100,000	\$ 5,000	5%
<b>Use of Funds</b>								
Supplies		147						
Other Services & Charges	10,499	19,717	2,325	100,000	15,000	100,000	-	0%
Capital Outlays	8,900							
Interfund Payments for Service		183						
<b>Total Expenditures</b>	\$ 19,729	\$ 19,717	\$ 2,325	\$ 100,000	\$ 15,000	\$ 100,000	\$ -	0%
<b>Ending Fund Balance</b>	\$ 38,322	\$ 118,916	\$ 151,199	\$ 68,595	\$ 151,256	\$ 138,756	\$ 70,161	102%
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2008 Funding Sources**



**2008 Use of Funds**



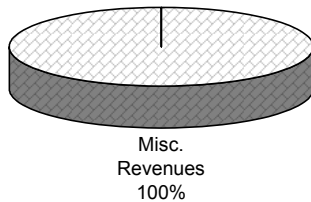
## Asset Seizure Fund (108) Summary

The purpose of the Asset Seizure Fund is to account for Federal and State seizure funds received by the City. The use of these funds is restricted to purchases that will enhance the ability of the City's police to investigate drug related crimes and incidents.

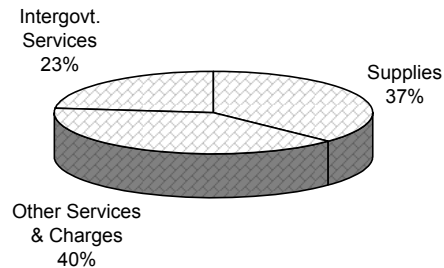
Department: Police  
 Program: State/Federal Seizures

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2007 Current Budget vs. 2008 Proposed Budget		Percent Change
						2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 17,157	\$ 20,335	\$ 21,722	\$ 25,558	\$ 18,243	\$ 40,464	\$ 14,906	58%
<b>Funding Sources</b>								
Misc. Revenues	3,831	10,774	5,674	23,500	35,000	21,500	(2,000)	-9%
<b>Total Revenue</b>	\$ 3,831	\$ 10,774	\$ 5,674	\$ 23,500	\$ 35,000	\$ 21,500	\$ (2,000)	-9%
Transfers From Other Funds							-	
<b>Total Funding Sources</b>	\$ 3,831	\$ 10,774	\$ 5,674	\$ 23,500	\$ 35,000	\$ 21,500	\$ (2,000)	-9%
<b>Use of Funds</b>								
Supplies	\$ 653	\$ 454	\$ 1,796	\$ 23,500	\$ 358	\$ 8,000	\$ (15,500)	-66%
Other Services & Charges		4,333	7,356		7,421	8,500	8,500	
Intergovernmental Services		4,600			5,000	5,000	5,000	0%
<b>Total Expenditures</b>	\$ 653	\$ 9,387	\$ 9,152	\$ 23,500	\$ 12,779	\$ 21,500	\$ (2,000)	-9%
<b>Ending Fund Balance</b>	\$ 20,335	\$ 21,722	\$ 18,243	\$ 25,558	\$ 40,464	\$ 40,464	\$ 14,906	58%
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2008 Funding Sources**



**2008 Use of Funds**



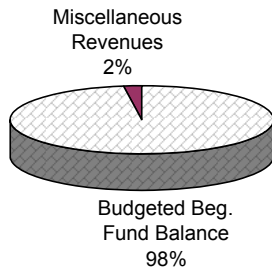
## Public Arts Fund (109) Summary

The Public Arts Fund accounts for the 1% for Arts Program. An amount equal to 1% of annual capital construction is transferred from each capital fund into this fund. Funding will be utilized to support public art projects.

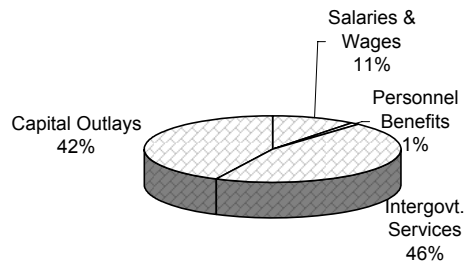
Department: Parks, Recreation, and Cultural Services  
Program: Public Arts Administration

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2007 Current Budget vs. 2008		Percent Change
						2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 23,438	\$ 61,040	\$ 278,867	\$ 322,518	\$ 240,253	\$ 218,397	\$ (104,121)	-32%
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance				\$ -	\$ 21,856	\$ 165,000	\$ 165,000	
Miscellaneous Revenues	\$ 495	\$ 1,220	\$ 26,172	\$ -	\$ 8,529	\$ 3,645	\$ 3,645	
Transfers From Other Funds	37,107	231,607	7,286					
<b>Total Funding Sources</b>	<b>\$ 37,602</b>	<b>\$ 232,827</b>	<b>\$ 33,458</b>	<b>\$ -</b>	<b>\$ 30,385</b>	<b>\$ 168,645</b>	<b>\$ 3,645</b>	
<b>Use of Funds</b>								
Salaries & Wages					\$ 4,000	\$ 18,000	\$ 18,000	
Personnel Benefits					385	1,475	1,475	
Intergovt. Services		15,000				77,085	77,085	
Capital Outlays			49,132	84,000	26,000	72,085	(11,915)	-14%
Interfund Payments for Service			22,940				-	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 72,072</b>	<b>\$ 84,000</b>	<b>\$ 30,385</b>	<b>\$ 168,645</b>	<b>\$ 84,645</b>	<b>101%</b>
<b>Ending Fund Balance</b>	<b>\$ 61,040</b>	<b>\$ 278,867</b>	<b>\$ 240,253</b>	<b>\$ 238,518</b>	<b>\$ 218,397</b>	<b>\$ 53,397</b>	<b>\$ (185,121)</b>	<b>-78%</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2008 Funding Sources**



**2008 Use of Funds**



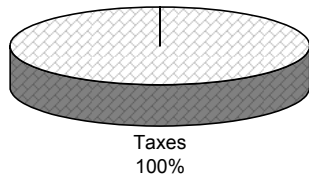
## General Obligation Bond Fund (201)

This fund is used to record the property tax revenues and debt service payments related to the 2006 general Obligation bonds issued to fund open space acquisitions and park improvements.

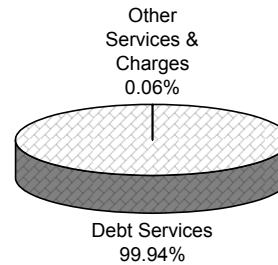
Department: Debt Services Department  
Program: Unlimited Tax GO Bond

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 174,370	\$ 174,370	
<b>Funding Sources</b>								
Taxes				1,800,000	1,800,298	1,780,000	(20,000)	-1%
Miscellaneous Revenues							-	
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,800,298	\$ 1,780,000	\$ (20,000)	-1%
Miscellaneous Revenues							\$ -	
Transfers From Other Funds			10,000				\$ -	
<b>Total Funding Sources</b>	\$ -	\$ -	\$ 10,000	\$ 1,800,000	\$ 1,800,298	\$ 1,780,000	\$ (20,000)	-1%
<b>Use of Funds</b>								
Other Services & Charges				300		1,000	\$ 700	233%
Debt Services				1,635,928	1,635,928	1,661,475	\$ 25,547	2%
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 1,636,228	\$ 1,635,928	\$ 1,662,475	\$ 26,247	2%
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 10,000	\$ 163,772	\$ 174,370	\$ 291,895	\$ 128,123	78%
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2008 Funding Sources**



**2008 Use of Funds**



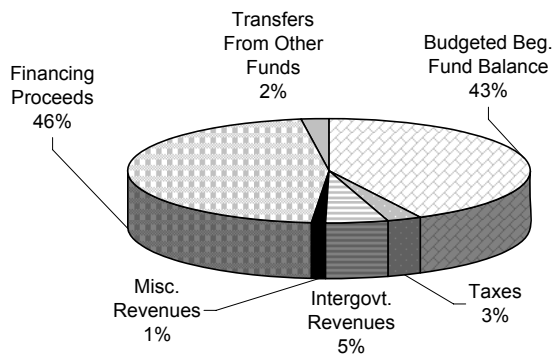
## General Capital Fund (301) Summary

The General Capital Fund receives resources that are designated specifically for capital purposes. The primary on-going dedicated resource is real estate excise tax (REET). Other revenue sources include General Fund support and dedicated project grants. Projects in the General Capital Fund are divided into three major categories: facilities projects, parks projects and open space projects. For a complete discussion of this fund refer to the Capital Improvement Program section of this document.

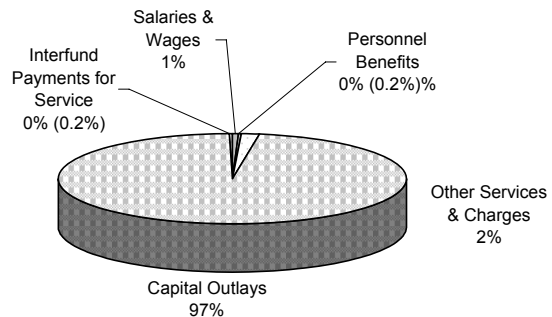
Department: Public Works  
 Programs: General Capital Engineering  
 General Capital Projects

	2004			2007 Current Budget		2008 Proposed Budget		Percent Change
	Actuals	2005 Actuals	2006 Actuals	Budget	Projected	Budget	2008 Proposed Budget vs. 2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ 7,337,406	\$ 7,980,092	\$ 12,100,573	\$ 23,816,814	\$ 23,816,814	\$ 15,012,013	\$ (8,804,801)	-37%
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance				\$ 8,760,643		\$ 11,663,427	\$ 2,902,784	33%
Taxes	1,008,081	1,337,816	1,282,681	355,000	872,000	741,500	386,500	109%
Intergovt. Revenues	49,400	27,990	406,492	1,891,637	1,699,612	1,338,723	(552,914)	-29%
Charges for Goods and Service	138							
Misc. Revenues	143,871	265,053	831,739	685,555	252,483	334,829	(350,726)	-51%
<b>Total Revenue</b>	\$ 1,201,490	\$ 1,630,859	\$ 2,520,912	\$ 11,692,835	\$ 2,824,095	\$ 14,078,479	\$ 2,385,644	20%
Other Financing				\$ 12,750,000		\$ 12,750,000		
Transfers From Other Funds	245,650	4,000,000	20,689,236	361,000	2,254,961	580,011	219,011	61%
<b>Total Funding Sources</b>	\$ 1,447,140	\$ 5,630,859	\$ 23,210,148	\$ 24,803,835	\$ 5,079,056	\$ 27,408,490	\$ 2,604,655	11%
<b>Use of Funds</b>								
Salaries & Wages	\$ 65,098	\$ 72,051	\$ 85,717	\$ 169,934	\$ 169,429	\$ 181,052	\$ 11,118	7%
Personnel Benefits	16,415	17,843	23,404	48,459	57,344	60,416	11,957	25%
Supplies	32,985	31,642	29,206	24,423	14,163	1,319	(23,104)	-95%
Other Services & Charges	187,454	182,268	203,941	995,632	1,434,698	461,118	(534,514)	-54%
Intergovt. Services	92,579	588,807	6	19,048	19,048	-	(19,048)	-100%
Capital Outlays	317,566	575,288	10,914,279	34,057,846	12,147,795	26,662,544	(7,395,302)	-22%
Debt Services			185,080					
Interfund Payments for Service	92,357	42,479	52,271	34,504	41,380	42,041	7,537	22%
<b>Total Expenditures</b>	\$ 804,454	\$ 1,510,378	\$ 11,493,904	\$ 35,349,846	\$ 13,883,857	\$ 27,408,490	\$ (7,941,356)	-22%
<b>Ending Fund Balance</b>	\$ 7,980,092	\$ 12,100,573	\$ 23,816,814	\$ 4,510,160	\$ 15,012,013	\$ 3,348,586	\$ (1,161,574)	-26%
<b>Total FTE's</b>	<b>0.81</b>	<b>0.90</b>	<b>1.48</b>	<b>2.23</b>	<b>2.23</b>	<b>2.50</b>	<b>0.27</b>	<b>12%</b>

**2008 Funding Sources**



**2008 Use of Funds**



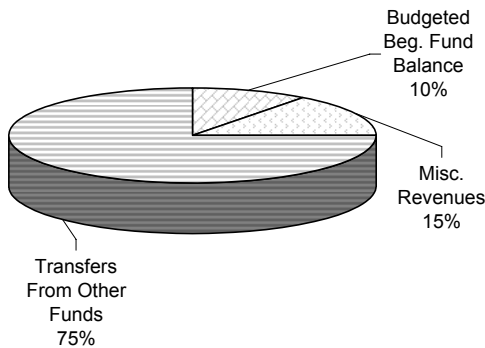
## City Facility -Major Maintenance Fund (312) Summary

This fund was established in 2005. Projects in this capital fund will include major repairs and replacement of City facilities such as the police station, recreation centers and pool. The allocation of resources in this fund will be done through the City's capital improvement program.

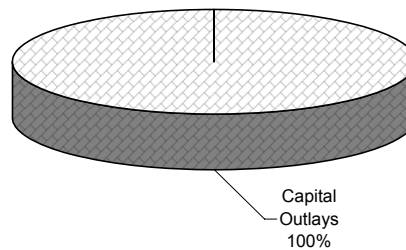
Department: Public Works  
 Program: Major Maintenance Projects

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>			\$ 160,723	\$ 156,000	\$ 189,073	\$ 117,045	\$ (38,955)	
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance				\$ 32,028	\$ 189,075	\$ 4,148	\$ (27,880)	-87%
Misc. Revenues		549	10,265	7,972	7,972	5,852	(2,120)	-27%
<b>Total Revenue</b>	\$ -	\$ 549	\$ 10,265	\$ 40,000	\$ 197,047	\$ 10,000	\$ (30,000)	-75%
Transfers From Other Funds		244,000	70,000	70,000	30,000	30,000	(40,000)	-57%
<b>Total Funding Sources</b>	\$ -	\$ 244,549	\$ 80,265	\$ 110,000	\$ 227,047	\$ 40,000	\$ (70,000)	-64%
<b>Use of Funds</b>								
Other Services & Charges			13,940				-	
Capital Outlays		83,826	37,973	110,000	110,000	40,000	(70,000)	-64%
<b>Total Expenditures</b>		\$ 83,826	\$ 51,913	\$ 110,000	\$ 110,000	\$ 40,000	\$ (70,000)	-64%
<b>Ending Fund Balance</b>	\$ -	\$ 160,723	\$ 189,073	\$ 123,972	\$ 117,045	\$ 112,897	\$ (11,075)	-9%
<b>Total FTE's</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**2008 Funding Sources**



**2008 Use of Funds**



## Roads Capital Fund (330) Summary

The Roads Capital Fund receives resources that are designated specifically for capital purposes. The primary on-going dedicated resource is real estate excise tax (REET). Other dedicated sources include fuel tax which is collected in the Arterial Street Fund and transferred to this fund and various project grants. Projects in the Roads Capital Fund are divided into three major categories: pedestrian/non-motorized projects, system preservation projects, and safety/operational projects. For a complete discussion of this fund refer to the Capital Improvement Program section of this document.

Department: Public Works  
 Programs: Roads Capital Engineering  
 Roads Capital Projects

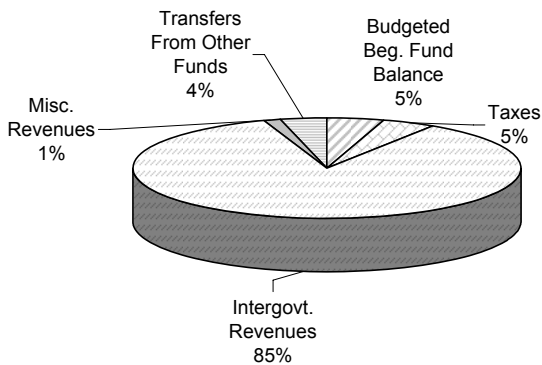
	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2007 Current Budget vs. 2008 Proposed Budget		Percent Change
						2008 Proposed Budget	2008 Proposed Budget	
<b>Beginning Fund Balance*</b>	\$ 15,394,028	\$ 15,236,389	\$ 13,150,365	\$ 10,025,120	\$ 10,696,882	\$ 5,626,702	\$ (4,398,418)	-44%
Budgeted Beg. Fund Balance		\$ -		\$ 1,349,929		\$ 945,741	\$ (404,188)	-30%
Taxes	1,008,514	1,337,816	1,282,681	870,000	962,000	941,500	71,500	8%
Licenses & Permits	613	450,578	613	-	-	-	-	0%
Intergovt. Revenues	4,260,964	12,187,991	19,104,555	9,748,062	6,824,148	17,472,486	7,724,424	79%
Charges for Goods and Service	2,912	17,105	6,815	120,556	289,311	49,003	(71,553)	-59%
Misc. Revenues	240,426	257,973	242,391	350,191	534,844	282,060	(68,131)	-19%
<b>Total Revenue</b>	\$ 5,513,428	\$ 14,251,463	\$ 20,637,055	\$ 12,438,738	\$ 8,610,303	\$ 19,690,790	\$ 7,252,052	58%
Transfers From Other Funds	1,884,463	1,624,479	1,368,725	628,002	628,002	780,031	152,029	24%
<b>Total Funding Sources</b>	\$ 7,397,891	\$ 15,875,942	\$ 22,005,780	\$ 13,066,740	\$ 9,238,305	\$ 20,470,821	\$ 7,404,081	57%

### Use of Funds

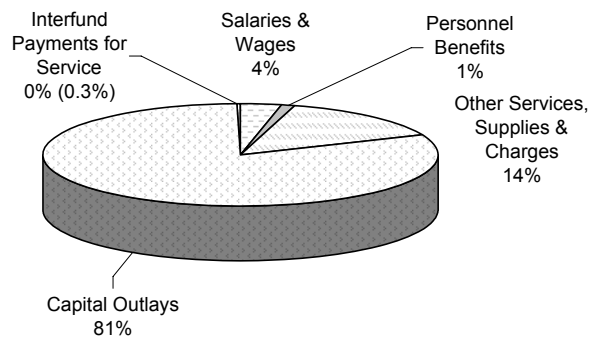
Salaries & Wages	\$ 572,841	\$ 744,903	\$ 837,015	\$ 706,593	\$ 897,980	\$ 710,218	\$ 3,625	1%
Personnel Benefits	137,773	181,633	211,343	205,461	251,977	214,620	9,159	4%
Supplies	60,379	66,894	68,075	1,295	16,918	3,896	2,601	201%
Other Services & Charges	2,869,372	2,841,112	2,598,878	2,839,048	1,954,976	2,900,116	61,068	2%
Intergovt. Services	199,157	63,117	90,015	118,532	138,712	-	(118,532)	-100%
Capital Outlays	3,512,612	13,824,636	20,589,152	12,431,370	10,991,415	16,575,767	4,144,397	33%
Interfund Payments for Service	203,396	298,592	64,785	56,255	56,507	66,204	9,949	18%
<b>Total Expenditures</b>	\$ 7,555,530	\$ 18,020,887	\$ 24,459,263	\$ 16,358,554	\$ 14,308,485	\$ 20,470,821	\$ 4,112,267	25%
<b>Ending Fund Balance</b>	\$ 15,236,389	\$ 13,091,444	\$ 10,696,882	\$ 5,383,377	\$ 5,626,702	\$ 4,680,961	\$ (702,416)	-13%
<b>Total FTE's</b>	<b>8.79</b>	<b>10.70</b>	<b>10.44</b>	<b>9.61</b>	<b>9.61</b>	<b>9.60</b>	<b>-0.01</b>	<b>0%</b>

\*The Fund Balance of the Arterial Street Fund was transferred to the Roads Capital Fund at the end of 2005.

### 2008 Funding Sources



### 2008 Use of Funds



## Surface Water Capital Fund (340) Summary

The Surface Water Capital Fund receives resources from the Surface Water Management Fund and from dedicated project grants. The projects in the Surface Water Capital Fund are divided into three categories: flood protection, water quality facilities and stream rehabilitation/habitat enhancement. For a complete discussion of this fund refer to the Capital Improvement Program section of this document.

Department: Public Works  
 Programs: Surface Water Capital Engineering  
 Surface Water Capital Projects

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 3,503,597							
<b>Funding Sources</b>								
Budgeted Beginning Fund Balance								
Intergovernmental Revenues								
Charges for Goods and Services								
Misc. Revenues	118,074							
Other Financing Sources								
<b>Total Revenue</b>	\$ 118,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Financing/Transfers-In	1,961,926							
<b>Total Funding Sources</b>	\$ 2,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Use of Funds</b>								
Salaries & Wages	\$ 145,521							
Personnel Benefits	37,619							
Supplies	4,153							
Other Services & Charges	628,338							
Intergovt. Services	188,865							
Capital Outlays	1,200,807							
Interfund Payments for Service	133,983							
<b>Total Expenditures</b>	\$ 2,339,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Ending Fund Balance</b>	\$ 3,244,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total FTE's</b>	3.40							

### 2008 Funding Sources

*This fund was merged with Surface Water Management Fund (103) into a new fund called Surface Water Utility Fund beginning 2005. This fund is being displayed for historical purposes only.*

### 2008 Use of Funds

*This fund was merged with Surface Water Management Fund (103) into a new fund called Surface Water Utility Fund beginning 2005. This fund is being displayed for historical purposes only.*



## Surface Water Utility Fund (401) Summary

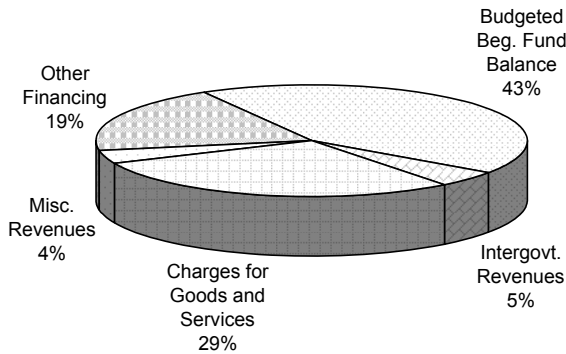
This fund is used to account for all operations and capital improvements related to surface water management and drainage. The City charges property owners an annual surface water fee that is used to fund these activities.

Department: Public Works  
 Programs: Surface Water Management  
 Various Surface Water Capital Projects

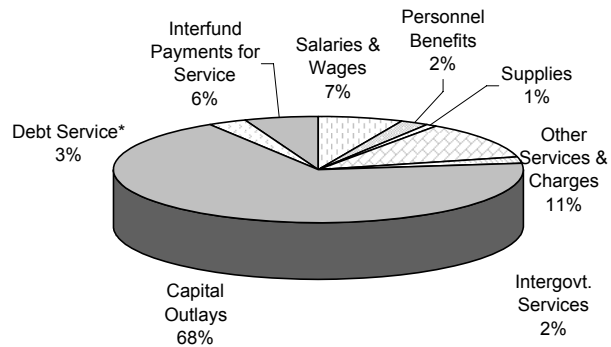
	2004		2006 Actuals	2007 Current		2008		Percent Change
	Actuals *	2005 Actuals		Budget	Projected	Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ 6,230,601	8,532,461	\$ 4,975,026	\$ 11,875,585	\$ 11,535,023	\$ 6,559,997	132%
<b>Funding Sources</b>								
Budgeted Beg. Fund Balance		\$ -		\$ 629,449	\$ -	\$ 4,525,415	\$ 3,895,966	619%
Intergovt. Revenues		56,653	20,367	-	-	493,347	493,347	
Charges for Goods and Services	-	2,499,133	2,655,939	2,933,808	2,933,808	3,021,822	88,014	3%
Misc. Revenues	-	337,945	482,137	372,500	372,500	391,125	18,625	5%
Other Financing		-	47,940	2,341,506	853,400	2,052,090	(289,416)	-12%
<b>Total Revenue</b>	\$ -	\$ 2,893,731	\$ 3,206,383	\$ 6,277,263	\$ 4,159,708	\$ 10,483,799	\$ 4,206,536	67%
Transfers From Other Funds		-	-	-	-	-	-	
<b>Total Funding Sources</b>	\$ -	\$ 2,893,731	\$ 3,206,383	\$ 6,277,263	\$ 4,159,708	\$ 10,483,799	\$ 4,206,536	67%
<b>Use of Funds</b>								
Salaries & Wages		\$ 441,772	\$ 489,647	\$ 701,282	\$ 653,372	\$ 709,268	\$ 7,986	1%
Personnel Benefits		111,308	128,946	204,667	182,920	215,556	10,889	5%
Supplies		89,237	94,567	80,288	83,597	81,991	1,703	2%
Other Services & Charges		274,357	276,393	1,669,754	1,593,280	1,206,884	(462,870)	-28%
Intergovt. Services		354,262	138,428	411,237	314,626	210,478	(200,759)	-49%
Capital Outlays		51,784	4,969	2,843,219	840,134	7,113,229	4,270,010	150%
Debt Service*		24,632	25,010	350,900	350,900	349,328	(1,572)	0%
Interfund Payments for Service	-	417,759	367,400	481,438	481,441	597,065	115,627	24%
Year End Adjustments & Depreciation Expense		(1,173,240)	(1,662,100)					
<b>Total Expenditures</b>	\$ -	\$ 591,871	\$ (136,740)	\$ 6,742,785	\$ 4,500,270	\$ 10,483,799	\$ 3,741,014	55%
<b>Ending Fund Balance</b>	\$ -	\$ 8,532,461	\$ 11,875,585	\$ 3,880,055	\$ 11,535,023	\$ 7,009,608		
<b>Total FTE's</b>	0.00	8.90	10.08	10.15	10.15	10.02	-0.13	-1%

\* This fund started in 2005 by merging Surface Water Management Fund (103) and Surface Water Capital Fund (340)

**2008 Funding Sources**



**2008 Use of Funds**



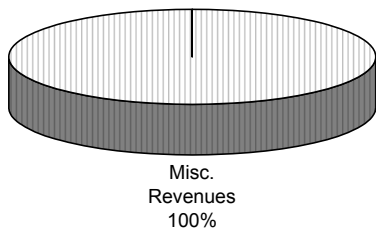
## Vehicle Operations Fund (501) Summary

The Vehicle Operations and Maintenance Fund is used to account for the costs of operating and maintaining City vehicles and auxiliary equipment. Departments are assessed an annual charge for the estimated cost of the repair and maintenance of their vehicles along with projected fuel costs.

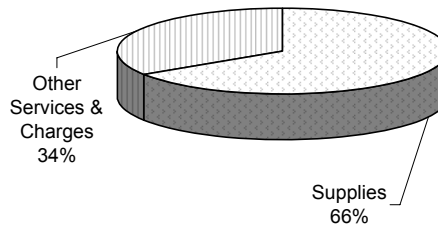
Department: Public Works  
Program: Vehicle Operations & Maintenance

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 61,366	\$ 52,602	\$ 47,572	\$ 52,134	\$ 53,586	\$ 61,159	\$ 9,025	17%
<b>Funding Sources</b>								
Misc. Revenues	58,705	73,950	97,845	139,988	142,410	115,049	(24,939)	-18%
<b>Total Revenue</b>	<b>\$ 58,705</b>	<b>\$ 73,950</b>	<b>\$ 97,845</b>	<b>\$ 139,988</b>	<b>\$ 142,410</b>	<b>\$ 115,049</b>	<b>\$ (24,939)</b>	<b>-18%</b>
Transfers From Other Funds			1,250		5,151		(1,250)	
<b>Total Funding Sources</b>	<b>\$ 58,705</b>	<b>\$ 73,950</b>	<b>\$ 99,095</b>	<b>\$ 139,988</b>	<b>\$ 147,561</b>	<b>\$ 115,049</b>	<b>\$ (26,189)</b>	<b>-19%</b>
<b>Use of Funds</b>								
Supplies	\$ 36,185	\$ 49,364	\$ 53,987	\$ 75,863	\$ 75,863	\$ 75,863	\$ -	0%
Other Services & Charges	31,284	29,617	39,094	64,125	64,125	39,186	(24,939)	-39%
Intergovt. Services							-	
Capital Outlays							-	
<b>Total Expenditures</b>	<b>\$ 67,469</b>	<b>\$ 78,981</b>	<b>\$ 93,081</b>	<b>\$ 139,988</b>	<b>\$ 139,988</b>	<b>\$ 115,049</b>	<b>\$ (24,939)</b>	<b>-18%</b>
<b>Ending Fund Balance</b>	<b>\$ 52,602</b>	<b>\$ 47,572</b>	<b>\$ 53,586</b>	<b>\$ 52,134</b>	<b>\$ 61,159</b>	<b>\$ 61,159</b>	<b>\$ 9,025</b>	<b>17%</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2007 Funding Sources**



**2007 Use of Funds**



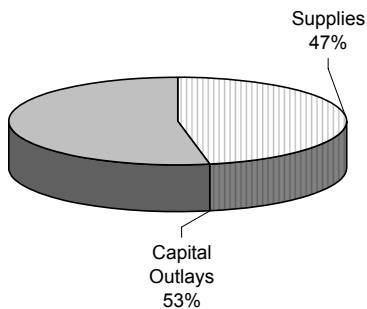
## Equipment Replacement Fund (503) Summary

The Equipment Replacement Fund is used to account for the future replacement of City property. This includes replacement of vehicles, computers, servers and other related equipment. An annual transfer is made from the General Fund to support the replacement of all computer related equipment. Based upon the vehicle replacement schedule, departments are assessed an annual charge to cover the anticipated replacement cost for their vehicles.

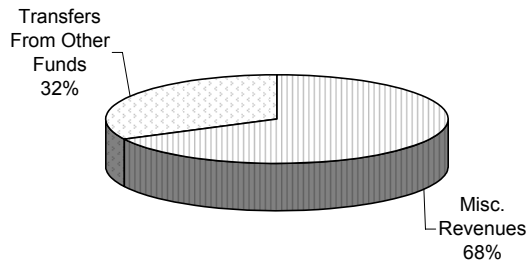
Department: Finance  
 Programs: Operational Equipment Replacement  
 Technical

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 995,186	\$ 1,168,020	\$ 1,251,262	\$ 1,353,649	\$ 1,396,278	\$ 1,597,128	\$ 243,479	18%
<b>Funding Sources</b>								
Misc. Revenues	198,927	207,149	264,967	\$ 215,569	\$ 230,506	\$ 208,984	(6,585)	-3%
<b>Total Revenue</b>	<b>\$ 198,927</b>	<b>\$ 207,149</b>	<b>\$ 264,967</b>	<b>\$ 215,569</b>	<b>\$ 230,506</b>	<b>\$ 208,984</b>	<b>\$ (6,585)</b>	<b>-3%</b>
Transfers From Other Funds	100,000	100,000	100,000	100,000	100,000	100,000	-	-
<b>Total Funding Sources</b>	<b>\$ 298,927</b>	<b>\$ 307,149</b>	<b>\$ 364,967</b>	<b>\$ 315,569</b>	<b>\$ 330,506</b>	<b>\$ 308,984</b>	<b>\$ (6,585)</b>	<b>-2%</b>
<b>Use of Funds</b>								
Supplies	\$ 86,262	\$ 99,725	\$ 35,268	\$ 36,000	\$ 38,691	\$ 78,500	\$ 42,500	118%
Other Services & Charges			4,254	4,308			-	0%
Capital Outlays	\$ 39,831	\$ 124,182	\$ 1,238	\$ 64,000	\$ 86,657	\$ 88,250	\$ 24,250	38%
Prior Period Adjustments & Depreciation Expense			179,191				-	
<b>Total Expenditures</b>	<b>\$ 126,093</b>	<b>\$ 223,907</b>	<b>\$ 219,951</b>	<b>\$ 100,000</b>	<b>\$ 129,656</b>	<b>\$ 166,750</b>	<b>\$ 66,750</b>	<b>67%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,168,020</b>	<b>\$ 1,251,262</b>	<b>\$ 1,396,278</b>	<b>\$ 1,569,218</b>	<b>\$ 1,597,128</b>	<b>\$ 1,739,362</b>	<b>\$ 170,144</b>	<b>11%</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**2008 Use of Funds**



**2008 Funding Sources**



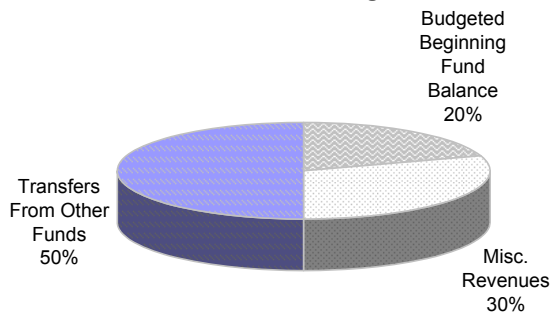
## Unemployment Fund (505) Summary

An annual allocation is made to the Unemployment Fund in lieu of making contributions to state unemployment insurance. These funds are used to pay unemployment benefits for qualified City employees that leave City employment.

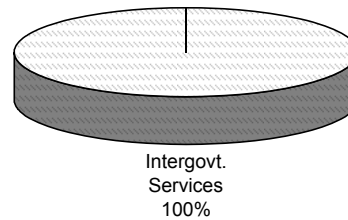
Department: Finance  
Program: Unemployment Administration

	2004 Actuals	2005 Actuals	2006 Actuals	2007 Current Budget	2007 Projected	2008 Proposed Budget	2007 Current Budget vs. 2008 Proposed Budget	Percent Change
<b>Beginning Fund Balance</b>	\$ 67,130	\$ 72,154	\$ 69,958	\$ 72,154	\$ 62,673	\$ 64,823	\$ (7,331)	-10%
<b>Funding Sources</b>								
Budgeted Beginning Fund Balance						\$ 2,000	\$ 2,000	
Miscellaneous Revenues	\$ 2,767	\$ 3,229	\$ 3,319	\$ 500	\$ 2,150	\$ 3,000	\$ 2,500	500%
Transfers From Other Funds	40,000	10,000	10,000	10,000	10,000	5,000	(5,000)	-50%
<b>Total Funding Sources</b>	<b>\$ 42,767</b>	<b>\$ 13,229</b>	<b>\$ 13,319</b>	<b>\$ 10,500</b>	<b>\$ 12,150</b>	<b>\$ 10,000</b>	<b>\$ (500)</b>	<b>-5%</b>
<b>Use of Funds</b>								
Intergovt. Services	\$ 37,743	\$ 15,425	\$ 20,603	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
<b>Total Expenditures</b>	<b>\$ 37,743</b>	<b>\$ 15,425</b>	<b>\$ 20,603</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Ending Fund Balance</b>	<b>\$ 72,154</b>	<b>\$ 69,958</b>	<b>\$ 62,673</b>	<b>\$ 72,654</b>	<b>\$ 64,823</b>	<b>\$ 62,823</b>	<b>\$ (7,831)</b>	<b>-11%</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2008 Funding Sources**



**2008 Use of Funds**



**Revenue and Expenditure Report for All Funds  
2008 Budget**

Fund / Revenue	General Fund	Street Fund	General Capital Fund	Roads Capital Fund	Debt Service Fund	Surface Water Enterprise Fund	Revenue Stabilization Fund	Equipment Replace. Fund	Vehicle Ops. & Maint. Fund	Unemploy. Fund	Code Abate. Fund	City Facility Major Maint Fund	Public Arts Fund	Asset Seizure Fund	Fund Totals
Beginning Fund Balance	\$3,641,770	\$878,591	\$15,012,013	\$5,626,702	\$174,370	\$11,535,023	\$6,246,115	\$1,597,128	\$61,159	\$64,823	\$151,256	\$117,045	\$218,397	\$40,464	\$45,364,856
<b>Revenues</b>															
Property Tax - City	\$7,236,228				\$1,780,000										\$9,016,228
Retail Sales - City	\$6,550,000														\$6,550,000
Retail Sales - Criminal Justice	\$1,293,050														\$1,293,050
Natural Gas Utility	\$944,143														\$944,143
Sanitation Utility	\$400,000														\$400,000
Cable TV Utility	\$598,000														\$598,000
Telephone/Cell Phone/Pagers Utility	\$1,800,000														\$1,800,000
Storm Drainage Utility	\$182,310														\$182,310
Leasehold Excise	\$4,472														\$4,472
Gambling Tax	\$2,265,500														\$2,265,500
Franchise Fee - Cable	\$597,400														\$597,400
Contract Payment - Electricity	\$1,240,000														\$1,240,000
Franchise Fee - Water	\$565,000														\$565,000
Franchise Fee - Sewer	\$675,263														\$675,263
Animal Licenses	\$200														\$200
State Police Chiefs	\$2,500														\$2,500
State - CJ - Violent Crime - Per Capita	\$12,234														\$12,234
State - CJ - City Law Enforce.	\$66,100														\$66,100
State - CJ - Special Programs	\$40,519														\$40,519
State-DUI /Criminal Justice Assistance	\$10,000														\$10,000
State Liquor Excise	\$254,993														\$254,993
State Liquor Profits	\$384,116														\$384,116
Court Fines/Forfeits	\$10,000														\$10,000
Investment Income	\$391,366	\$48,000	\$334,829	\$282,060		\$391,125	\$96,000	\$46,000	\$1,250	\$3,000	\$7,500	\$5,852	\$3,645	\$500	\$1,611,127
Sales Tax Interest	\$24,000														\$24,000
Miscellaneous Revenue	\$28,600								\$1,000						\$29,600
Business Licenses - Prof/Amusement	\$20,050														\$20,050
Cable Franchise Reimbursements	\$3,767														\$3,767
Financial/Accounting Services	\$1,800														\$1,800
Parks Administration	-\$35,000														-\$35,000
Parks - Recreation Programs	\$551,582														\$551,582
Parks - Aquatics Revenues	\$352,211														\$352,211
Parks - Facility Rentals	\$314,300														\$314,300
Parks - Teen Programs	\$20,185														\$20,185
Parks - Operations	\$45,752														\$45,752
Parks - Cultural Services	\$13,000														\$13,000
Charges for Services															
<b>Dedicated Revenue</b>															
Capital Grants			\$343,000	\$13,470,290											\$13,813,290
WSDOT				\$3,415,000											\$3,415,000
Storm Drainage Fees						\$3,021,822									\$3,021,822
DOE - Shoreline Env Asst	\$60,000														\$60,000
Permits & Zoning Fees	\$1,392,100														\$1,392,100
Right-of-Way Permits		\$135,000													\$135,000
Real Estate Excise Tax (REET)			\$741,500	\$941,500											\$1,683,000
Vehicle Maint. & Operation Charges									\$112,799						\$112,799
Equipment Replacement Charges								\$162,984							\$162,984
King County Conservation Futures Grant			\$71,500												\$71,500
Interlocal Funding General			\$924,223			\$493,347									\$1,417,570
State Fuel Tax		\$747,341		\$587,196											\$1,334,537
General Obligation Bond Proceeds			\$12,750,000												\$12,750,000
Brightwater Mitigation															
Public Works Trust Fund Loan						\$2,052,090									\$2,052,090
In-Lieu Payments				\$49,003											\$49,003
KC Community Organizing Comm	\$1,000														\$1,000
HS - Community Dev. Block Grant	\$76,058														\$76,058
City of Kenmore Transport Van Contract															
DOE Grants Recycling	\$59,689														\$59,689

**Revenue and Expenditure Report for All Funds  
2008 Budget**

Fund / Revenue	General Fund	Street Fund	General Capital Fund	Roads Capital Fund	Debt Service Fund	Surface Water Enterprise Fund	Revenue Stabilization Fund	Equipment Replace. Fund	Vehicle Ops. & Maint. Fund	Unemploy. Fund	Code Abate. Fund	City Facility Major Maint Fund	Public Arts Fund	Asset Seizure Fund	Fund Totals
Public Works - Loc. Hz. Wst Grant	\$26,810														\$26,810
Public Works - COP/WRR	\$40,596														\$40,596
Recycling Proceeds	\$59,149														\$59,149
Code Abatement Revenue Recovery											\$80,000				\$80,000
Lease Income	\$95,000														\$95,000
Donations-Memorial															
Traffic Safety Commission	\$29,400														\$29,400
Police - School District - SRO Participation	\$33,110														\$33,110
Police - Asset Seizures														\$21,000	\$21,000
<b>Total Revenues</b>	\$28,736,553	\$930,341	\$15,165,052	\$18,745,049	\$1,780,000	\$5,958,384	\$96,000	\$208,984	\$115,049	\$3,000	\$87,500	\$5,852	\$3,645	\$21,500	\$71,856,909
<b>Transfers In</b>															
General Fund Transfer		\$1,446,006	\$580,011	\$780,031				\$100,000		\$5,000		\$30,000			\$2,941,048
Street Fund Transfer	\$588,764														\$588,764
General Capital Fund Transfer	\$41,291														\$41,291
Roads Capital Fund Transfer	\$65,290														\$65,290
Surface Water und Transfer	\$561,891														\$561,891
<b>Total Transfers In</b>	\$1,257,236	\$1,446,006	\$580,011	\$780,031				\$100,000		\$5,000		\$30,000			\$4,198,284
<b>Total Resources</b>	\$33,635,559	\$3,254,938	\$30,757,076	\$25,151,782	\$1,954,370	\$17,493,407	\$6,342,115	\$1,906,112	\$176,208	\$72,823	\$238,756	\$152,897	\$222,042	\$61,964	\$121,420,049
<b>Operating Expenditures</b>															
City Council	\$176,974														\$176,974
City Manager	\$1,458,702														\$1,458,702
City Clerk	\$423,700														\$423,700
Community Services	\$1,372,627														\$1,372,627
City Attorney	\$573,352														\$573,352
Finance	\$4,494,153							\$166,750		\$10,000					\$4,670,903
Human Resources	\$423,656														\$423,656
Police	\$9,026,074													\$21,500	\$9,047,574
Criminal Justice	\$1,467,029														\$1,467,029
Parks & Recreation	\$4,249,987												\$168,645		\$4,418,632
Planning & Development Services	\$2,815,709										\$100,000				\$2,915,709
Public Works	\$1,375,778	\$1,893,148							\$115,049						\$3,383,975
<b>Operating Expenditures</b>	\$27,857,741	\$1,893,148						\$166,750	\$115,049	\$10,000	\$100,000		\$168,645	\$21,500	\$30,332,833
<b>Debt Service</b>					\$1,662,475										\$1,662,475
<b>Capital Expenditures</b>			\$27,367,199	\$20,405,531								\$40,000			\$47,812,730
<b>SWM Utility Fund</b>						\$9,921,908									\$9,921,908
<b>Transfers Out</b>															
Roads Capital Transfer	\$780,031														\$780,031
Street Fund Transfer	\$1,446,006														\$1,446,006
Overhead / Indirect Cost Plan		\$588,764	\$41,291	\$65,290		\$561,891									\$1,257,236
General Capital Transfer	\$530,384														\$530,384
Major Maint. Capital Transfer	\$79,627														\$79,627
Equipment Replacement Fund Transfer	\$100,000														\$100,000
Unemployment Fund Transfer	\$5,000														\$5,000
<b>Total Transfers Out</b>	\$2,941,048	\$588,764	\$41,291	\$65,290		\$561,891									\$4,198,284
<b>Total Expenditures</b>	\$30,798,789	\$2,481,912	\$27,408,490	\$20,470,821	\$1,662,475	\$10,483,799		\$166,750	\$115,049	\$10,000	\$100,000	\$40,000	\$168,645	\$21,500	\$93,928,230
<b>Ending Fund Balance</b>	\$2,836,770	\$773,026	\$3,348,586	\$4,680,961	\$291,895	\$7,009,608	\$6,342,115	\$1,739,362	\$61,159	\$62,823	\$138,756	\$112,897	\$53,397	\$40,464	\$27,491,819



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CAPITAL  
IMPROVEMENT  
PROGRAM

# ***CAPITAL IMPROVEMENT PROGRAM***





## **Introduction**

The Capital Improvement Plan provides a multi-year list of proposed major capital expenditures and associated operating costs for the City. This plan attempts to set funding strategies not only for the current year, but also to project future needs for major construction, land acquisition and equipment needs that improve the cultural environment, capital infrastructure and recreational opportunities for the citizens of Shoreline. Capital expenditures are viewed not only in the context of how much the new project will cost, but also what impact the project will have on the City's operating budget.

## **Impacts of Growth Management**

Capital facilities planning and financing is now subject to the State of Washington Growth Management Act of 1990 (GMA). The GMA requires communities to adopt comprehensive plans designed to guide the orderly development of growth over the next twenty years.

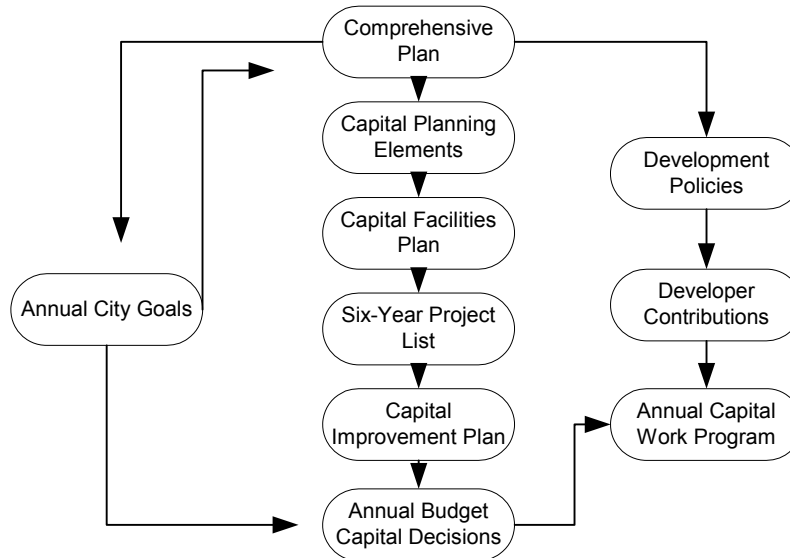
To comply with GMA, the City prepared a comprehensive Capital Facilities Plan (CFP). The CFP provides long range policy guidance for the development of capital improvements. The purpose of a CFP is to identify and coordinate those capital improvements deemed necessary to accommodate orderly growth, set policy direction for capital improvements and ensure that needed capital facilities are provided in a timely manner.

The GMA requires that the CFP contain the following elements:

1. An inventory of existing public owned capital facilities showing locations and capacities.
2. A forecast of the future needs for such capital facilities.
3. The proposed locations and capacities of expanded or new capital facilities.
4. A minimum six-year plan that will finance such capital facilities within projected funding capacities and clearly identifies sources of public money for such purposes.
5. A requirement to reassess the land-use element if probable funding falls short of meeting existing needs.

Capital facilities are defined as mandatory elements for inclusion in the comprehensive plan.

## Capital Planning, Programming and Budget System



## Capital Improvement Fund Descriptions

The City's Capital Improvement Plan includes four capital funds. They are:

**GENERAL CAPITAL FUND:** In the General Capital Fund projects are categorized as Facilities Projects, Parks Projects, and Open Space Projects. Funding for these projects is primarily a result of the allocation of one-time General Fund revenues, Real Estate Excise Tax, municipal financing, and grants.

**FACILITIES MAJOR MAINTENANCE FUND:** In the Facilities Maintenance fund, projects are categorized as either General Facilities or Parks Facilities. Funding for these projects is provided by an annual transfer of monies from the City's General Fund. In 2007, the annual contribution was reduced from \$70,000 to \$30,000 as part of the City's long-term financial strategy. Starting in 2010 this amount will be increased by an additional \$10,000 annually until 2013 when the annual funding level will return to \$70,000.

**ROADS CAPITAL FUND:** In the Roads Capital fund, projects are categorized as either Pedestrian/Non-Motorized Projects, System Preservation Projects, and Safety/Operations Projects. Funding for these projects is provided as a result of allocation from the General Fund, Fuel Tax, Real Estate Excise Tax (REET), and grants.

The City's Capital Improvement Plan also includes the capital portion of the Surface Water Utility fund.

**SURFACE WATER UTILITY FUND:** In the Surface Water Utility Fund, projects are categorized as Flood Protection Projects, Water Quality Projects, or Stream Rehabilitation/Habitat Enhancement Projects. Funding for these projects is provided from an allocation of surface water fees or financing such as Public Works Trust Fund Loans. Any debt, which is used to finance projects, must be repaid by allocating a portion of surface water fees for this purpose.

## **Capital Budget Criteria**

Capital improvement programming and budgeting involves the development of a long-term plan for capital expenditures for the City of Shoreline. Capital expenditures include expenditures for buildings, land, major equipment, and other commodities which are of significant value (greater than \$10,000) and have a useful life of at least five years.

The capital improvement plan (CIP) lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of capital activity in each year can be prepared as well as summaries of financial requirements such as amounts of general obligation bonds to be issued, amounts of general operation funds required and any anticipated intergovernmental support, etc.

The capital improvement budget is enacted annually based on the capital improvement plan. It encompasses enacting appropriations for the projects in the first year of the capital improvement plan.

Flexibility is built into the capital improvement plan to allow for delay of projects when financing constraints make it impossible to allow for funding of the entire array of projects and to move future projects forward when financial availability makes it possible. The point is that the CIP is required to be updated at a minimum annually to:

- Make any adjustments in future program years when changes occur in funding or cost.
- Add a year of programming to replace the current year funded.

## **Advantages of Capital Planning**

In addition to the Growth Management Act (GMA) which requires communities to establish a long-range capital plan, there are several advantages to the community from capital planning.

- Capital planning facilitates repair or replacement of existing facilities before they fail. Failure is almost always costly, time consuming and more disruptive than planned repair or replacement.
- It focuses the community and City Council's attention to priority goals, needs and capabilities. There are always more needs and competing projects than the available funds. A good capital plan forces the City to consciously set priorities between competing projects and interests. New projects and good ideas can then be ranked against the established project priority array.

- A CIP provides a framework for decisions about community growth and development. Long-range planning for infrastructure needs allows the community to accommodate reasonable growth without being overwhelmed.
- A CIP promotes a more efficient government operation. Coordination of capital projects can reduce scheduling problems and conflicts between several projects. Related projects such as sidewalks, drainage and roads can be planned simultaneously.
- A CIP enhances opportunities for outside financial assistance. Adequate lead-time allows for all avenues of outside grant funding of government agency assistance to be explored.
- A CIP serves as an effective community education tool, which conveys to the public that the City Council has made decisions that affect the future of the City and is guiding the development of the community.

Capital project activity is funded with cash made available by the issuance of General Obligation debt, by grants, by general tax allocation, and by transfers from other funds as may be approved by the City Council.

Annual contributions may be used in whole or in part to fund capital projects as cash assets are accumulated, or the annual contributions may be allowed to remain in reserve until funds, along with accrued interest have grown sufficiently to permit larger projects to be undertaken and paid for with cash.

## **Capital Improvement Program Plan Policies**

A number of important policy considerations are the basis for the Capital Improvement Program (CIP) Plan. These policies provide guidelines for all financial aspects of the CIP, and ultimately affect the project selection process.

### **A. Relationship of Long-Range Plans to the CIP**

The CIP will be updated annually as part of the City's budget process. The City Council may amend the CIP Plan at any time as required.

Virtually all of the projects included in the CIP are based upon formal long-range plans that have been adopted by the City Council. This ensures that the City's Capital Improvement Program, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the City Council as contained in the Comprehensive Plan, Council work goals, and supporting documents. Examples of these supporting documents: Pavement Management System Plan and the Parks and Open Space and Recreation Services Plan. There

are exceptions, but they are relatively small when compared to the other major areas of expenditure noted above.

**B. CIP Coordination Team**

A CIP Coordination Team is a cross-departmental team which participates in the review and recommendation of the CIP program to the City Manager. The Team will review proposed capital projects in regards to accurate costing (design, capital, and operating), congruence with City objectives, and prioritize projects by a set of deterministic criteria. The Finance Director, or his/her designee, will serve as the lead for the team.

**C. Establishing CIP Priorities**

The City uses the following basic CIP project prioritization and selection process:

1. Each CIP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed by staff in conjunction with City Council priorities and input from citizens, associated City boards and commissions. The City has divided its CIP projects into the following program areas: General and Parks Capital Projects, Roads Capital Projects, and Surface Water Capital Projects.
2. Designated personnel within City departments recommend project expenditure plans to the Finance Department. The project expenditure plans include all capital costs and any applicable maintenance and operation expenditures along with a recommended funding source.
3. The CIP Coordination Team evaluates the various CIP projects and selects those with the highest priority based on input from citizens, project stakeholders, appropriate advisory committees, and City Council goals.
4. A Preliminary CIP Plan is developed by the Finance Department and is recommended to the City Council by the City Manager.
5. The City Council reviews the Preliminary CIP Plan, holds a public hearing (s) on the plan, makes their desired alterations, and then officially adopts the CIP and establishes related appropriations as a part of the City's budget.
6. Within the available funding, the highest priority projects are then selected and funded in the CIP.

**D. Types of Projects Included in the CIP Plan**

The CIP Plan will display, to the maximum extent possible, all major capital projects in which the City is involved. It is difficult to define precisely what characteristics a project should have before it is included in the CIP Plan for the public's and City Council's review and approval. While the following criteria may be used as a general guide to distinguish among projects which should be included or excluded from the CIP Plan, there are always exceptions which require management's judgment. Therefore, the City Manager has the administrative authority to determine which projects should be included in the CIP Plan and which projects are more appropriately contained in the City's operating budget.

For purposes of the CIP Plan, a CIP project is generally defined to be any project that possesses all of the following characteristics:

1. Exceeds an estimated cost of \$10,000;
2. Involves totally new physical construction, reconstruction designed to gradually and systematically replace an existing system on a piecemeal basis, replacement of a major component of an existing facility, or acquisition of land or structures; and
3. Involves City funding in whole or in part, or involves no City funds but is the City's responsibility for implementing, such as a 100% grant-funded project or 100% Local Improvement District funded project.
4. Involves the skills and construction needs beyond those needed for a general repair and maintenance project.

These should be considered general guidelines. Any project in excess of \$25,000 meeting the criteria of (2), (3) and (4) above, or various miscellaneous improvements of a like nature whose cumulative total exceeds \$25,000 (i.e., street overlays) should be considered as part of the CIP process.

Program area managers are responsible for the cost estimates of their proposed programs, including future maintenance and operations costs related to the implementation of completed projects.

**E. Scoping and Costing Based on Pre-design Study:**

For some projects it is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. Future project costs are refined through the pre-design study process.

**F. Required Project Features and Financial Responsibility:** If a proposed project will cause a direct impact on other publicly-owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.

**G. Predictability of Project Timing, Cost and Scope:**

The predictability of timing and costs of projects is important to specific private developments, such as the provision of street improvements or the extension of major sewer lines or water supply, without which development could not occur. These projects generally involve significant financial contributions from such private development through developer extension agreements, LIDs, and other means. Once a project has been approved by the City Council in the CIP, project scheduling is a priority to maintain.

The City Council authorizes the City Manager to administratively approve the acceleration of projects schedules so long as they can be accomplished within budgeted and any allowable contingency expenditures, with the understanding that all controversial issues will be brought before the City Council. All project additions or deletions must be approved by the City Council.

**H. CIP Maintenance and Operating Costs:**

CIP projects, as approved by the City Council, shall have a funding plan for maintenance and operating costs identified in the project description. These costs will be included in the City's long-term financial planning.

**I. Local Improvement Districts (LID)**

Examples of when future LIDs may be formed are as follows: 1) where old agreements exist, committing property owners to LID participation on future projects; 2) when a group of property owners wish to accelerate development of a certain improvement; 3) when a group of property owners desire a higher standard of improvement than the City's project contemplates; or 4) when a group of property owners request City assistance in LID formation to fund internal neighborhood transportation facilities improvements, which may or may not have City funding involved. If City funding is proposed by the project sponsors (property owners), they shall so request of the City Council (through the City Clerk) in writing before any LID promotion activity begins. The City Manager shall analyze such request and report his conclusions and recommendation to Council for their consideration. The Council shall by motion affirm or deny the recommendation. The Council's affirmative motion to financially participate shall expire in 180 days, unless the project sponsors have submitted a sufficient LID petition by that time.

In the event that the request is for street resurfacing in advance of the City's normal street resurfacing cycle, the City's contribution, if any, will be determined based on a recommendation from the Public Work's Department and a financial analysis of the impact of completing the project prior to the City's original timeline.

On capital projects whose financing depends in part on an LID, interim financing will be issued to support the LID's portion of the project budget at the same time or in close proximity to the issuance of the construction contract. The amount of the interim financing shall be the current estimate of the final assessment roll as determined by the administering department.

In the event that the project is 100% LID funded, interim financing shall be issued either in phases (i.e., design phase and construction phase) or up front in the amount of the entire estimated final assessment roll, whichever means is estimated to provide the lowest overall cost to the project as determined by the Finance Department.

The City will recapture direct administrative costs incurred by the City for the LID project by including these in the preliminary and final assessment roles.



- J. Preserve Existing Capital Infrastructure Before Building New Facilities:**  
The City's policy to ensure that adequate resources are allocated to preserve the City's existing infrastructure before targeting resources toward building new facilities that also have maintenance obligations. This policy addresses the need to protect the City's historical investment in capital facilities and to avoid embarking on a facility enhancement program which, together with the existing facilities, the City cannot afford to adequately maintain.
- K. New Facilities Should Be of High Quality, Low Maintenance, Least Cost:**  
The intent of this policy is to guide the development and execution of the CIP Plan through an emphasis on lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact upon both the CIP and the operating budget.
- L. Public Input at All Phases of Projects:**  
The City makes a serious commitment to public involvement. The City's long-range plans are developed through an extensive citizen involvement program.
- M. Basis for Project Appropriations:**  
During the City Council's CIP Plan review, the City Council will appropriate the full estimated project cost for all projects in the CIP Plan. Subsequent adjustments to appropriation levels for amendments to the CIP Plan may be made by the City Council at any time.
- N. Balanced CIP Plan:**  
The CIP Plan is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the plan. It is anticipated that the plan will have more expenditures than revenues in single years of the plan, but this imbalance will be corrected through the use of interim financing, if actually needed. Over the life of the six-year plan, however, all planned interim debt will be repaid and all plan expenditures, including interest costs on interim debt will be provided for with identified revenues. Any project funding plan, in which debt is not retired within the current six-year plan, must have specific City Council approval.
- O. Use of Debt in the CIP:**  
The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the use of long-term debt should be minimized, allowing the City to put money into actual projects that benefit Shoreline residents and businesses rather than into interest payments to financial institutions. There may be exceptions to this policy for extraordinary circumstances, where voted or non-voted long-term debt must be issued to achieve major City goals that otherwise could not be achieved, or would have to wait an unacceptably long time. Issuance of long-term debt must receive City Council authorization.

Staff monitors CIP cash flow regularly and utilizes fund balances to minimize the amount of borrowing required. Funds borrowed for cash flow purposes are limited to short-term obligations. Projected financing costs are included within a project in the administrative program area.

**P. Finance Director's Authority to Borrow:**

The Finance Director is authorized to initiate interim and long-term borrowing measures, as they become necessary, as identified in the CIP Plan and approved by the City Council.

**Q. CIP Plan Update and Amendment:**

The CIP Plan will be updated at least annually. The City Council may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. All project additions or deletions must be approved by the City Council.

**R. Usage of County-Imposed Vehicle License Fees:**

The City's share of the King County-imposed Vehicle License Fees is a component of "Transportation Funding" and can therefore be assumed to be part of the annual Transportation Funding contribution to the CIP Plan as pursuant to State Law.

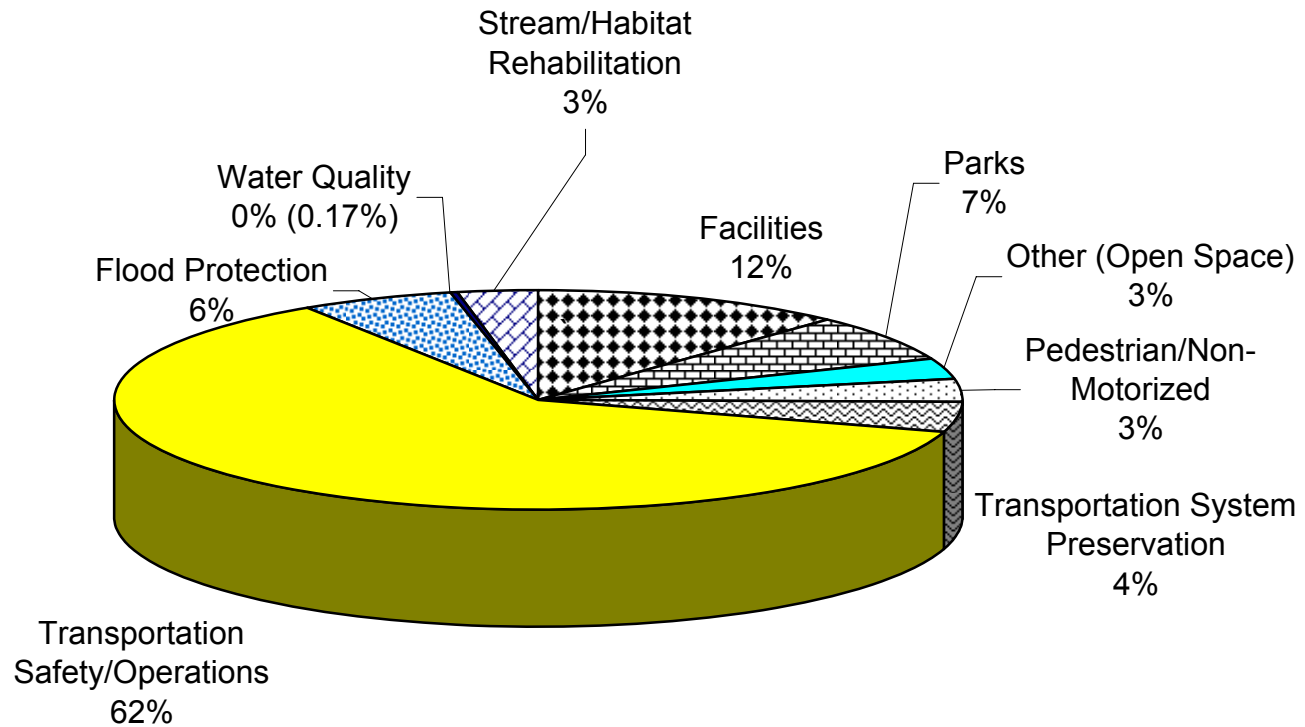
**S. Formalization of Monetary Agreements:**

All agreements between the City and outside jurisdictions, where resources are exchanged shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments (i.e., Joint CIP projects where the City is the lead agency, grant funded projects, etc.). Formalization of these agreements will protect the City's interests. Program areas shall make every effort to promptly request any reimbursements that are due the City. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the City Manager or City Council.

**T. Applicable Project Charges:**

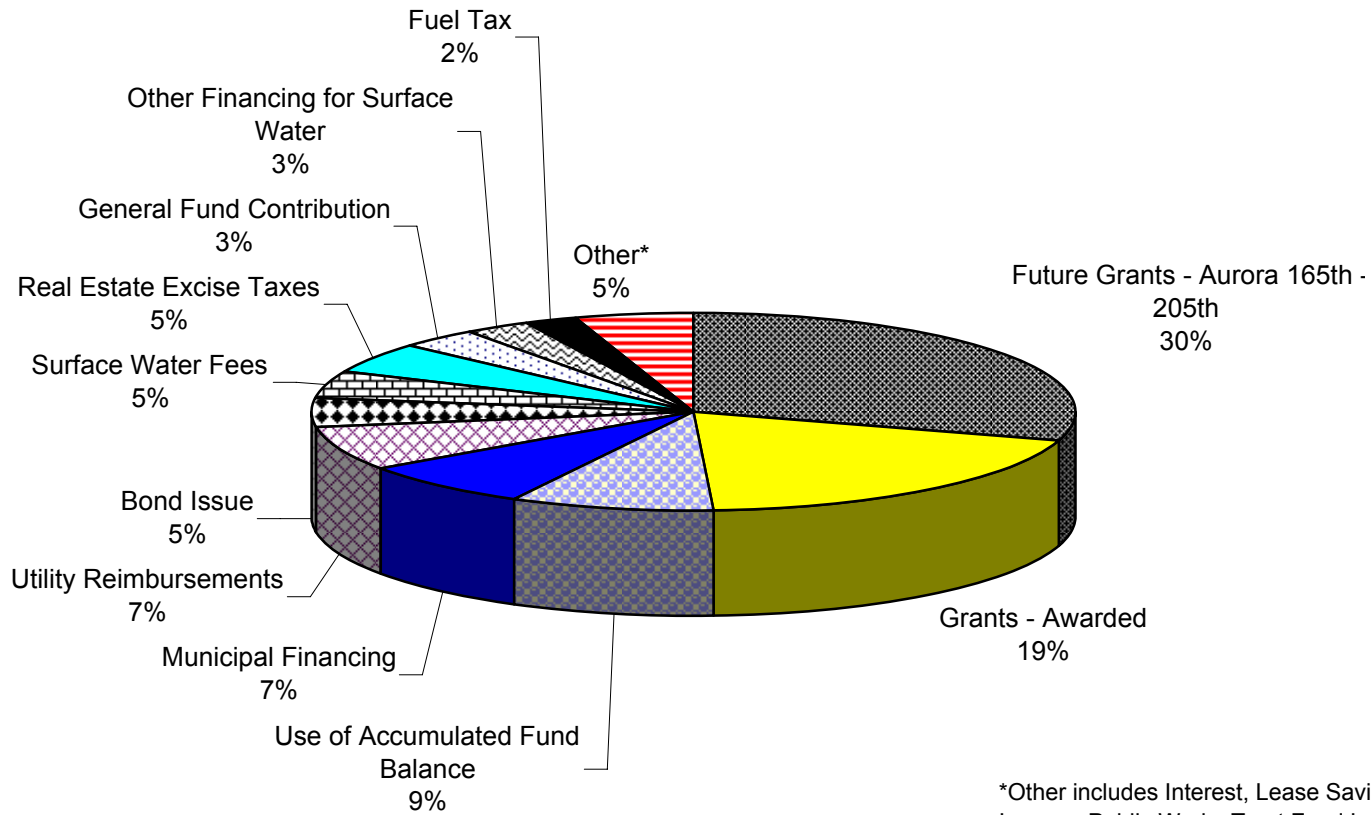
CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects will be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

# 2008-2013 Capital Projects by Category \$172.0 Million



# 2008-2013 Capital Resources by Category

\$172.0 Million



\*Other includes Interest, Lease Savings, Rental Income, Public Works Trust Fund Loan, Future Grants, K.C. Mitigation, In-Lieu of Sidewalk Fees, & LID Participation

**City of Shoreline 2008 - 2013 Capital Improvement Plan  
PROGRAM SUMMARY**

<b>EXPENDITURES</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Total</b>
<b>Fund</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2008-2013</b>
<i>Project</i>							
<b>General Capital</b>							
<i>Facilities Projects</i>							
City Maintenance Facility	\$0	\$0	\$0	\$0	\$1,400,000	\$0	\$1,400,000
Civic Center/City Hall	\$18,697,162	\$0	\$0	\$0	\$0	\$0	\$18,697,162
<i>Parks Projects</i>							
Richmond Beach Saltwater Park Improvements	\$2,440,000	\$0	\$0	\$0	\$0	\$0	\$2,440,000
Parks Repair and Replacement	\$241,000	\$242,000	\$252,000	\$263,000	\$273,000	\$283,920	\$1,554,920
Richmond Beach Area Park Improvements Pump Station	\$381,000	\$145,893	\$0	\$0	\$0	\$0	\$526,893
Saltwater Park Pedestrian Bridge Major Repair	\$220,000	\$0	\$0	\$0	\$0	\$0	\$220,000
Cromwell Park Improvements	\$1,075,000	\$0	\$0	\$0	\$0	\$0	\$1,075,000
Boeing Creek Park Improvements	\$943,899	\$0	\$0	\$0	\$0	\$0	\$943,899
Baseball/Softball Field Improvements	\$110,000	\$115,000	\$0	\$0	\$0	\$0	\$225,000
Hamlin Park Improvements	\$85,000	\$665,000	\$0	\$0	\$0	\$0	\$750,000
Kruckeberg Gardens	\$475,000	\$0	\$0	\$0	\$0	\$0	\$475,000
Off Leash Dog Park	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Trail Corridors	\$1,151,000	\$1,309,000	\$0	\$0	\$0	\$0	\$2,460,000
Twin Ponds Park Soccer Field Improvements	\$1,112,000	\$0	\$0	\$0	\$0	\$0	\$1,112,000
Twin Ponds Park Master Plan	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
<i>Open Space Projects</i>							
Paramount Open Space	\$164,000	\$0	\$0	\$0	\$0	\$0	\$164,000
<i>Non-Project Specific</i>							
General Capital Engineering	\$71,498	\$74,715	\$78,077	\$81,591	\$85,263	\$89,099	\$480,243
General Fund Cost Allocation Charge	\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$202,524
<b>General Capital Fund Total</b>	<b>\$27,340,313</b>	<b>\$2,585,362</b>	<b>\$363,831</b>	<b>\$378,345</b>	<b>\$1,792,017</b>	<b>\$456,773</b>	<b>\$32,916,641</b>
<b>City Facilities - Major Maintenance</b>							
<i>Facilities Projects</i>							
Police Station Long-Term Maintenance	\$0	\$0	\$0	\$48,000	\$0	\$0	\$48,000
<i>Parks Projects</i>							
Pool Long-Term Maintenance	\$0	\$0	\$17,000	\$0	\$67,000	\$88,000	\$172,000
Richmond Highlands Community Center Long-Term Maintenance	\$40,000	\$44,000	\$36,000	\$0	\$0	\$0	\$120,000
<b>City Facilities - Major Maintenance Fund Total</b>	<b>\$40,000</b>	<b>\$44,000</b>	<b>\$53,000</b>	<b>\$48,000</b>	<b>\$67,000</b>	<b>\$88,000</b>	<b>\$340,000</b>

City of Shoreline 2008 - 2013 Capital Improvement Plan  
PROGRAM SUMMARY

EXPENDITURES	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Total
Fund	2008	2009	2010	2011	2012	2013	2008-2013
Project							
<b>Roads Capital Fund</b>							
<i><b>Pedestrian / Non-Motorized Projects</b></i>							
Curb Ramp, Gutter & Sidewalk Program	\$122,000	\$130,000	\$138,000	\$145,000	\$151,000	\$157,000	\$843,000
Sidewalks - Priority Routes	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,600,000
Traffic Small Works	\$220,000	\$232,000	\$248,000	\$261,000	\$273,000	\$285,000	\$1,519,000
<i><b>System Preservation Projects</b></i>							
Annual Road Surface Maintenance Program	\$822,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$4,322,000
Richmond Beach Overcrossing 167AOX	\$2,940,000	\$0	\$0	\$0	\$0	\$0	\$2,940,000
Traffic Signal Rehabilitation	\$168,000	\$0	\$0	\$0	\$0	\$0	\$168,000
<i><b>Safety / Operations Projects</b></i>							
Neighborhood Traffic Safety Program	\$192,000	\$202,000	\$213,000	\$223,000	\$230,000	\$239,000	\$1,299,000
145th Dual Left Turn at Aurora and New Traffic Signal at 14	\$0	\$0	\$150,000	\$175,000	\$175,000	\$0	\$500,000
Traffic Signal at 170th/15th Ave NE	\$365,000	\$0	\$0	\$0	\$0	\$0	\$365,000
Aurora Avenue North 165th-205th	\$14,718,000	\$18,719,311	\$20,007,245	\$18,060,685	\$18,945,760	\$0	\$90,451,001
Aurora Avenue North 165th - 205th Utility Improvements	\$0	\$5,940,000	\$6,415,000	\$0	\$0	\$0	\$12,355,000
<i><b>Non-Project Specific</b></i>							
Transportation Improvements Formulation & Engineering	\$258,531	\$270,165	\$282,322	\$295,027	\$303,303	\$321,952	\$1,731,299
General Fund Cost Allocation Overhead Charge	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$334,080
<b>Roads Capital Fund Total</b>	<b>\$20,461,211</b>	<b>\$26,849,156</b>	<b>\$28,809,247</b>	<b>\$20,515,392</b>	<b>\$21,433,743</b>	<b>\$2,358,632</b>	<b>\$120,427,380</b>

**City of Shoreline 2008 - 2013 Capital Improvement Plan  
PROGRAM SUMMARY**

<b>EXPENDITURES</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Total</b>
<b>Fund</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2008-2013</b>
<i>Project</i>							
<b>Surface Water Capital</b>							
<b><i>Flood Protection Projects</i></b>							
Surface Water Small Projects	\$184,000	\$197,000	\$210,000	\$222,000	\$233,000	\$243,000	\$1,289,000
Boeing Creek Park Stormwater Project	\$785,000	\$0	\$0	\$0	\$0	\$0	\$785,000
East Boeing Creek Drainage Improvements	\$858,000	\$469,000	\$0	\$0	\$0	\$0	\$1,327,000
Hillwood Park Emergency Bypass	\$0	\$0	\$52,000	\$387,000	\$0	\$0	\$439,000
N 167th & Whitman Avenue N Drainage Impvs.	\$152,000	\$0	\$0	\$0	\$0	\$0	\$152,000
N 148th St. Near Linden Ave N Drainage Improvement	\$219,000	\$46,000	\$0	\$0	\$0	\$0	\$265,000
Pan Terra Pond & Pump Project	\$2,155,000	\$0	\$0	\$0	\$0	\$0	\$2,155,000
Pump Station No. 25	\$0	\$264,000	\$0	\$0	\$0	\$0	\$264,000
Cromwell Park Wetland	\$291,000	\$0	\$0	\$0	\$0	\$0	\$291,000
Cromwell Park Pond	\$291,000	\$0	\$0	\$0	\$0	\$0	\$291,000
Thornton Creek Corridor	\$2,469,000	\$0	\$0	\$0	\$0	\$0	\$2,469,000
Ronald Bog Park Wetland	\$0	\$70,000	\$501,000	\$0	\$0	\$0	\$571,000
<b><i>Water Quality Facilities</i></b>							
Darnell Park Wetpond	\$123,000	\$0	\$0	\$0	\$0	\$0	\$123,000
Cromwell Park Wetpond	\$165,000	\$0	\$0	\$0	\$0	\$0	\$165,000
<b><i>Stream Rehabilitation/Habitat Enhancement</i></b>							
Stream Rehab / Habitat Enhancement Program	\$63,000	\$67,000	\$72,000	\$76,000	\$79,000	\$83,000	\$440,000
Boeing Creek Reach 1 - Bank Stabilization	\$0	\$730,000	\$679,000	\$875,000	\$551,000	\$405,000	\$3,240,000
Boeing Creek Reach 8 - Bank Stabilization	\$0	\$304,000	\$262,000	\$434,000	\$454,000	\$0	\$1,454,000
Green (Shore) Streets Initiative	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
<b><i>Non-Project Specific</i></b>							
SWM CIP Project Formulation & Engineering	\$281,371	\$294,033	\$307,265	\$321,092	\$335,541	\$350,640	\$1,889,942
General Fund Cost Allocation Overhead Charge	\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$516,438
<b>Surface Water Capital Fund Total</b>	<b>\$8,322,444</b>	<b>\$2,527,106</b>	<b>\$2,169,338</b>	<b>\$2,401,165</b>	<b>\$1,738,614</b>	<b>\$1,167,713</b>	<b>\$18,326,380</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,163,968</b>	<b>\$32,005,624</b>	<b>\$31,395,416</b>	<b>\$23,342,901</b>	<b>\$25,031,373</b>	<b>\$4,071,118</b>	<b>\$172,010,401</b>

**City of Shoreline 2008 - 2013 Capital Improvement Plan  
PROGRAM SUMMARY**

<b>EXPENDITURES</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Total</b>
<b>Fund</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2008-2013</b>
<i>Project</i>							
<b>RESOURCES</b>							
General Fund Contribution	\$874,509	\$878,215	\$892,017	\$905,918	\$919,920	\$934,027	\$5,404,605
Real Estate Excise Tax - 1st Quarter Percent	\$841,500	\$458,330	\$475,497	\$493,007	\$510,867	\$529,084	\$3,308,285
Real Estate Excise Tax - 2nd Quarter Percent	\$841,500	\$858,330	\$875,497	\$893,007	\$910,867	\$929,084	\$5,308,284
Fuel Tax	\$603,138	\$615,201	\$627,505	\$640,055	\$652,856	\$665,913	\$3,804,669
Investment Interest Income	\$569,192	\$289,348	\$268,822	\$187,120	\$208,643	\$48,985	\$1,572,111
Lease Savings & Revenue	\$500,000	\$200,000	\$200,000	\$200,000	\$100,000	\$0	\$1,200,000
<i>Municipal Financing</i>	<u>\$12,750,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$12,750,000
<i>Other Financing for Surface Water</i>	<u>\$0</u>	<u>\$1,500,000</u>	<u>\$2,000,000</u>	<u>\$1,500,000</u>	<u>\$0</u>	<u>\$0</u>	\$5,000,000
Public Works Trust Fund Loan	\$2,052,090	\$0	\$0	\$0	\$0	\$0	\$2,052,090
Grants - Awarded	\$17,174,790	\$16,344,662	\$0	\$0	\$0	\$0	\$33,519,452
<i>Future Grants</i>	<u>\$125,000</u>	<u>\$1,075,000</u>	<u>\$16,707,000</u>	<u>\$17,227,435</u>	<u>\$16,887,553</u>	<u>\$50,000</u>	\$52,071,988
King County Mitigation (Brightwater, Hidden Lake)	\$1,417,570	\$145,893	\$0	\$0	\$0	\$0	\$1,563,463
Bond Issue	\$6,245,000	\$2,014,000	\$0	\$0	\$0	\$0	\$8,259,000
Utility Reimbursements	\$0	\$5,940,000	\$6,415,000	\$0	\$0	\$0	\$12,355,000
In-Lieu of Sidewalk Fees	\$49,003	\$38,601	\$118,406	\$184,688	\$0	\$0	\$390,698
LID Participation	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$900,000
Use of Accumulated Fund Balance	\$12,120,676	\$1,648,044	\$2,815,673	\$811,671	\$4,540,667	\$614,025	\$22,550,756
<b>TOTAL RESOURCES</b>	<b>\$56,163,968</b>	<b>\$32,005,624</b>	<b>\$31,395,416</b>	<b>\$23,342,901</b>	<b>\$25,031,373</b>	<b>\$4,071,118</b>	<b>\$172,010,401</b>



## **Changes between Adopted 2008-2013 CIP and Proposed 2008 Budget**

### **General Capital Fund**

- General Capital Engineering has increased by \$20,641.
- Amount of Lease Savings and Rental Income is less than projected by \$155,000.
- Addition of Soccer Field Rental Fees totaling \$129,627 to repay fund for improvements at Field A & B.
- The General Fund Overhead cost allocation charge is \$7,537 more than projected.
- Interest Income has been increased by \$53,549.

### **Roads Capital Fund**

- Projected fuel tax is \$15,942 less due to revised per capita estimates from the State.
- The transfer from the General Fund is \$14,478 lower due to reduced gambling activity. An amount equivalent to gambling taxes collected from card room in excess of the first 7% of the gambling tax rate is transferred to the Roads Capital Fund to support transportation projects.
- The General Fund Overhead cost allocation charge is \$9,610 more than projected.
- The use of fund balance is \$40,030 more than projected.

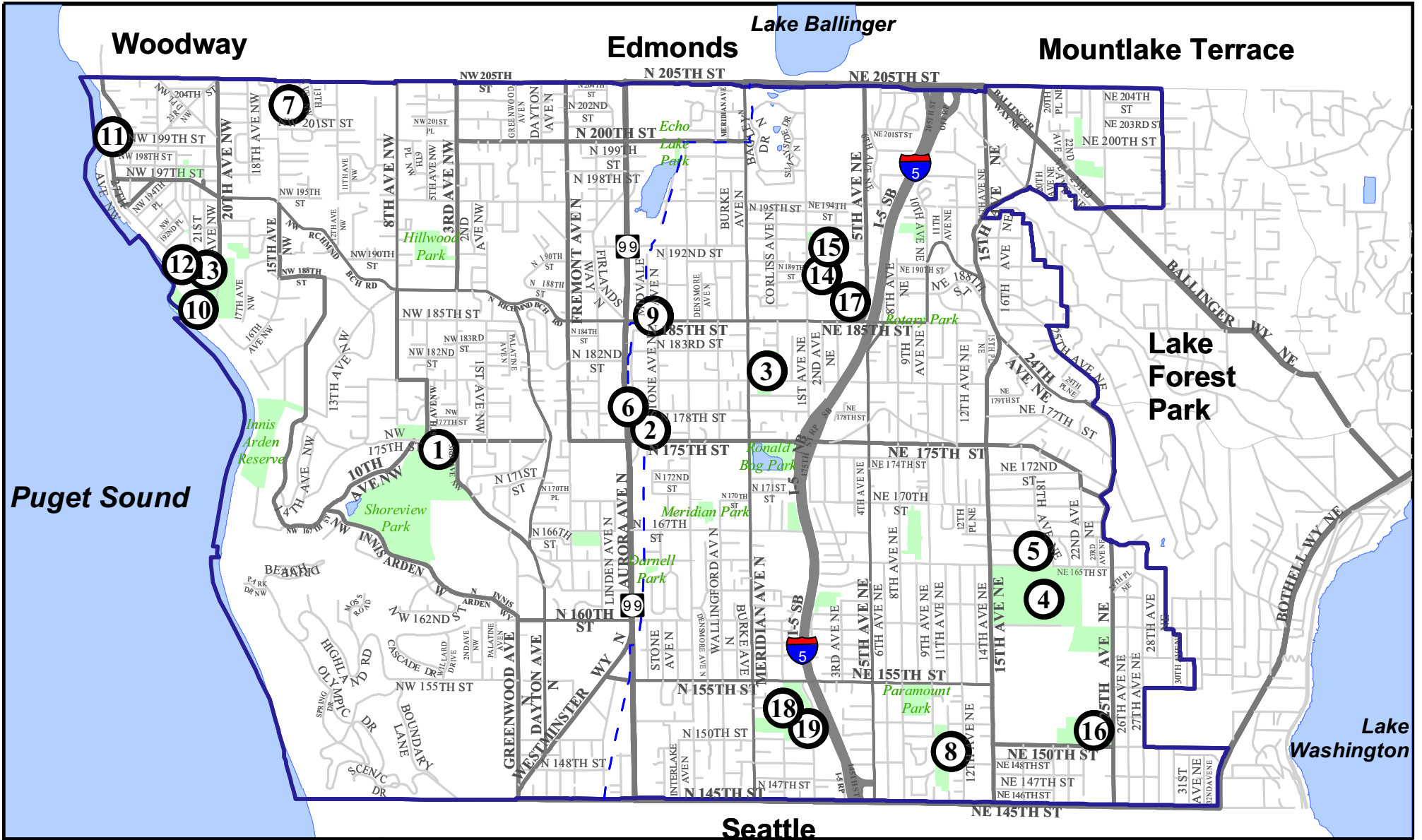
### **Surface Water Utility Fund – Capital Projects**

- The CIP contained an estimated amount of \$86,073 for the General Fund Overhead cost allocation charge. This was limited to the Surface Water Capital Engineering program. The amount of that charge has been increased to \$86,486 and increase of \$413. An overhead charge will also be assessed to the surface water capital projects totaling \$138,865.
- The use of fund balance is \$139,278 more than projected.



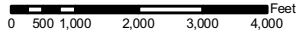
# ***GENERAL CAPITAL***





- 307 -

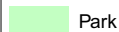
# City of Shoreline 2008-2013 General Capital Improvement Plan



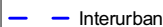
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Project Location



Park



Interurban

- 1: Boeing Creek Park Improvements
- 2: Civic Center/City Hall
- 3: Cromwell Park Improvements
- 4: Hamlin Park Improvements
- 5: Hamlin Park Open Space Acquisition
- 6: Heritage Park
- 7: Kruckeberg Gardens
- 8: Paramount Open Space
- 9: Police Station Security
- 10: RB Saltwater Park Ped. Bridge Major Repair

- 11: Richmond Beach Area Park Improvements, Pump Station
- 12: Richmond Beach Master Plan
- 13: Richmond Beach Saltwater Park
- 14: Shoreline Center Tennis Court Lights
- 15: Soccer Field Upgrades
- 16: South Woods
- 17: Spartan Rec. Center Upgrades
- 18: Twin Ponds Park Master Plan
- 19: Twin Ponds Park Soccer Field Improvements

## CITYWIDE IMPROVEMENTS

- Baseball/Softball Field Improvements
- City Gateways/Community Signage
- City Maintenance Facility
- Offleash Dog Park
- Parks Repair and Replacement
- Parks Equipment
- Trail Corridors

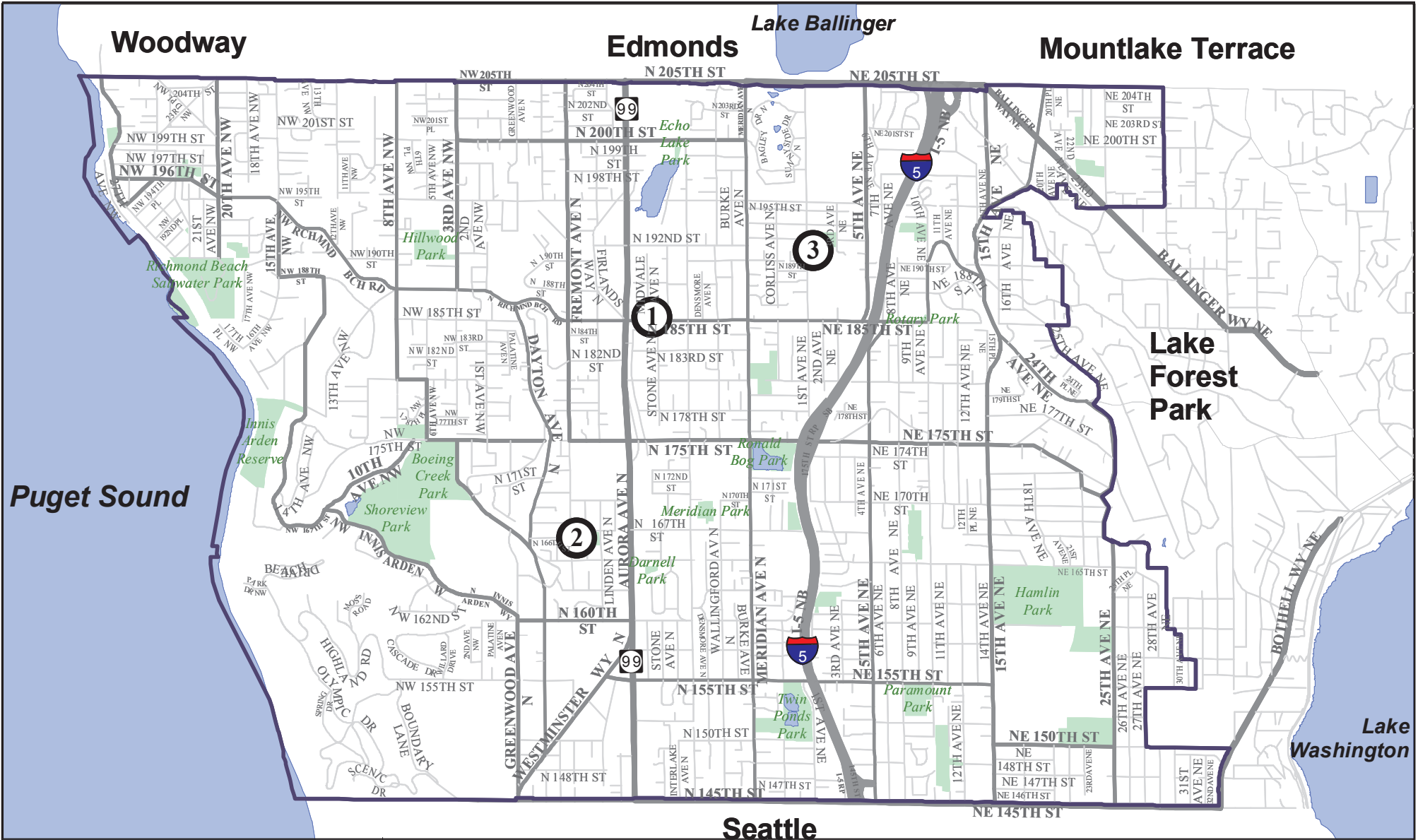
**City of Shoreline 2008 - 2013 Capital Improvement Plan  
Program Summary  
General Capital Fund**

Project	Prior Years' Expenditures	2007 Budget	2007 Projected	2008 Estimate	2009 Estimate	2010 Estimate	2011 Estimate	2012 Estimate	2013 Estimate	Total 2008 - 2013	Total Project Cost
<b>Expenditures</b>											
<b>Facilities Projects</b>											
City Gateways/Community Signage	\$241,155	\$25,000	\$25,000								\$266,155
Police Station Security	\$7,856	\$7,144	\$7,144								\$15,000
City Maintenance Facility	\$12,801	\$35,949	\$35,949					\$1,400,000		\$1,400,000	\$1,448,750
Civic Center/City Hall	\$5,786,838	\$18,963,162	\$527,000	\$18,697,162						\$18,697,162	\$25,011,000
<b>Parks Projects</b>											
Heritage Park		\$6,000	\$24,000								\$24,000
Richmond Beach Master Plan	\$95,984	\$68,525	\$68,525								\$164,509
Soccer Field Upgrades	\$1,543,951	\$28,173	\$28,040								\$1,571,991
Spartan Recreation Center Upgrades	\$742,449	\$104,048	\$105,000								\$847,449
Shoreline Center Tennis Court Lights		\$60,000	\$60,000								\$60,000
Richmond Beach Saltwater Park Improvements		\$1,090,000	\$500,000	\$2,440,000						\$2,440,000	\$2,940,000
Parks Repair and Replacement	\$464,475	\$212,888	\$212,000	\$241,000	\$242,000	\$252,000	\$263,000	\$273,000	\$283,920	\$1,554,920	\$2,231,395
Richmond Beach Area Park Improvements Pump Station	\$43,107	\$475,000	\$180,000	\$381,000	\$145,893					\$526,893	\$750,000
Saltwater Park Pedestrian Bridge Major Repair	\$6	\$72,000	\$72,000	\$220,000						\$220,000	\$292,000
Cromwell Park Improvements		\$127,000	\$161,000	\$1,075,000						\$1,075,000	\$1,236,000
Boeing Creek Park Improvements	\$17,453	\$208,724	\$208,724	\$943,899						\$943,899	\$1,170,076
Baseball/Softball Field Improvements		\$125,000	\$25,000	\$110,000	\$115,000					\$225,000	\$250,000
Hamlin Park Improvements		\$300,000	\$75,000	\$85,000	\$665,000					\$750,000	\$825,000
Kruckeberg Gardens		\$950,000	\$925,000	\$475,000						\$475,000	\$1,400,000
Off Leash Dog Park		\$150,000	\$10,000	\$140,000						\$140,000	\$150,000
Trail Corridors		\$1,075,000	\$40,000	\$1,151,000	\$1,309,000					\$2,460,000	\$2,500,000
Twin Ponds Park Soccer Field Improvements	\$33,996	\$936,000	\$86,000	\$1,112,000						\$1,112,000	\$1,231,996
Twin Ponds Park Master Plan									\$50,000	\$50,000	\$50,000
<b>Open Space Projects</b>											
Hamlin Park Open Space Acquisition		\$3,950,000	\$3,527,800								\$3,527,800
South Woods	\$744,777	\$6,105,010	\$6,873,010								\$7,617,787
Paramount Open Space		\$158,050	\$5,000	\$164,000						\$164,000	\$169,000
<b>Non-Project Specific</b>											
General Capital Engineering		\$68,419	\$68,419	\$71,498	\$74,715	\$78,077	\$81,591	\$85,263	\$89,099	\$480,243	\$548,662
General Fund Cost Allocation Charge		\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$33,754	\$202,524	\$236,278
<b>Total Expenditures by Year</b>	<b>\$13,026,137</b>	<b>\$35,334,846</b>	<b>\$13,883,365</b>	<b>\$27,340,313</b>	<b>\$2,585,362</b>	<b>\$363,831</b>	<b>\$378,345</b>	<b>\$1,792,017</b>	<b>\$456,773</b>	<b>\$32,916,641</b>	<b>\$59,826,143</b>
<b>Revenues</b>											
General Fund Contribution - One-time		\$311,000	\$311,000								\$311,000
General Fund Contribution - Parks Facilities		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000	\$350,000
Real Estate Excise Tax (1st Quarter)		\$355,000	\$872,000	\$741,500	\$313,330	\$475,497	\$493,007	\$510,867	\$529,084	\$3,063,285	\$3,935,285
Interest Income		\$685,555	\$252,483	\$281,280	\$9,589	\$34,112	\$53,901	\$74,829	\$22,013	\$475,722	\$728,206
Lease Savings and Revenue			\$511,000	\$500,000	\$200,000	\$200,000	\$200,000	\$100,000		\$1,200,000	\$1,711,000
Municipal Financing		\$12,750,000		\$12,750,000						\$12,750,000	\$12,750,000
Bond Issue		\$9,152,398	\$10,763,198	\$6,245,000	\$2,014,000					\$8,259,000	\$19,022,198
Kruckeberg Garden State of Washington Grant			\$150,000							\$150,000	\$150,000
<i>King County Youth Sports Facility Grant</i>				<i>\$75,000</i>	<i>\$75,000</i>					<i>\$150,000</i>	<i>\$150,000</i>
Conservation Futures Tax Grants		\$1,116,637	\$1,337,612	\$71,500						\$71,500	\$1,409,112
IAC Grants			\$32,000	\$268,000	\$268,000					\$536,000	\$568,000
King County and Brightwater Mitigation		\$475,000	\$180,000	\$381,000	\$145,893					\$526,893	\$706,893
King County-Boeing Creek Park Mitigation				\$543,223						\$543,223	\$543,223
<b>Total Revenues by Year</b>		<b>\$ 24,895,590</b>	<b>\$ 14,459,293</b>	<b>\$ 21,906,503</b>	<b>\$ 3,075,812</b>	<b>\$ 759,609</b>	<b>\$ 796,908</b>	<b>\$ 735,696</b>	<b>\$ 601,097</b>	<b>\$ 27,875,623</b>	<b>\$ 44,084,576</b>
<b>Beginning Fund Balance</b>		<b>\$12,232,990</b>	<b>\$5,049,665</b>	<b>\$5,625,594</b>	<b>\$191,783</b>	<b>\$682,233</b>	<b>\$1,078,010</b>	<b>\$1,496,573</b>	<b>\$440,252</b>	<b>\$5,625,594</b>	
<b>Total Revenues</b>		<b>\$24,895,590</b>	<b>\$14,459,293</b>	<b>\$21,906,503</b>	<b>\$3,075,812</b>	<b>\$759,609</b>	<b>\$796,908</b>	<b>\$735,696</b>	<b>\$601,097</b>	<b>\$27,875,623</b>	
<b>Total Expenditures</b>		<b>\$35,334,846</b>	<b>\$13,883,365</b>	<b>\$27,340,313</b>	<b>\$2,585,362</b>	<b>\$363,831</b>	<b>\$378,345</b>	<b>\$1,792,017</b>	<b>\$456,773</b>	<b>\$32,916,641</b>	
<b>Ending Fund Balance</b>		<b>\$1,793,734</b>	<b>\$5,625,594</b>	<b>\$191,783</b>	<b>\$682,233</b>	<b>\$1,078,010</b>	<b>\$1,496,573</b>	<b>\$440,252</b>	<b>\$584,575</b>	<b>\$584,575</b>	
<b>Impact on Operating Budget</b>			<b>25,600</b>	<b>140,802</b>	<b>152,026</b>	<b>156,587</b>	<b>161,284</b>	<b>166,123</b>	<b>171,343</b>		



# ***FACILITIES***





City of Shoreline  
2008-2013 Facilities  
Capital Improvement Plan

SHORELINE

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- Project Location
- Park

- 1: Police Station  
Long-Term Maintenance
- 2: Richmond Highlands Community Center  
Long-Term Maintenance Shoreline Pool  
Long-Term Maintenance



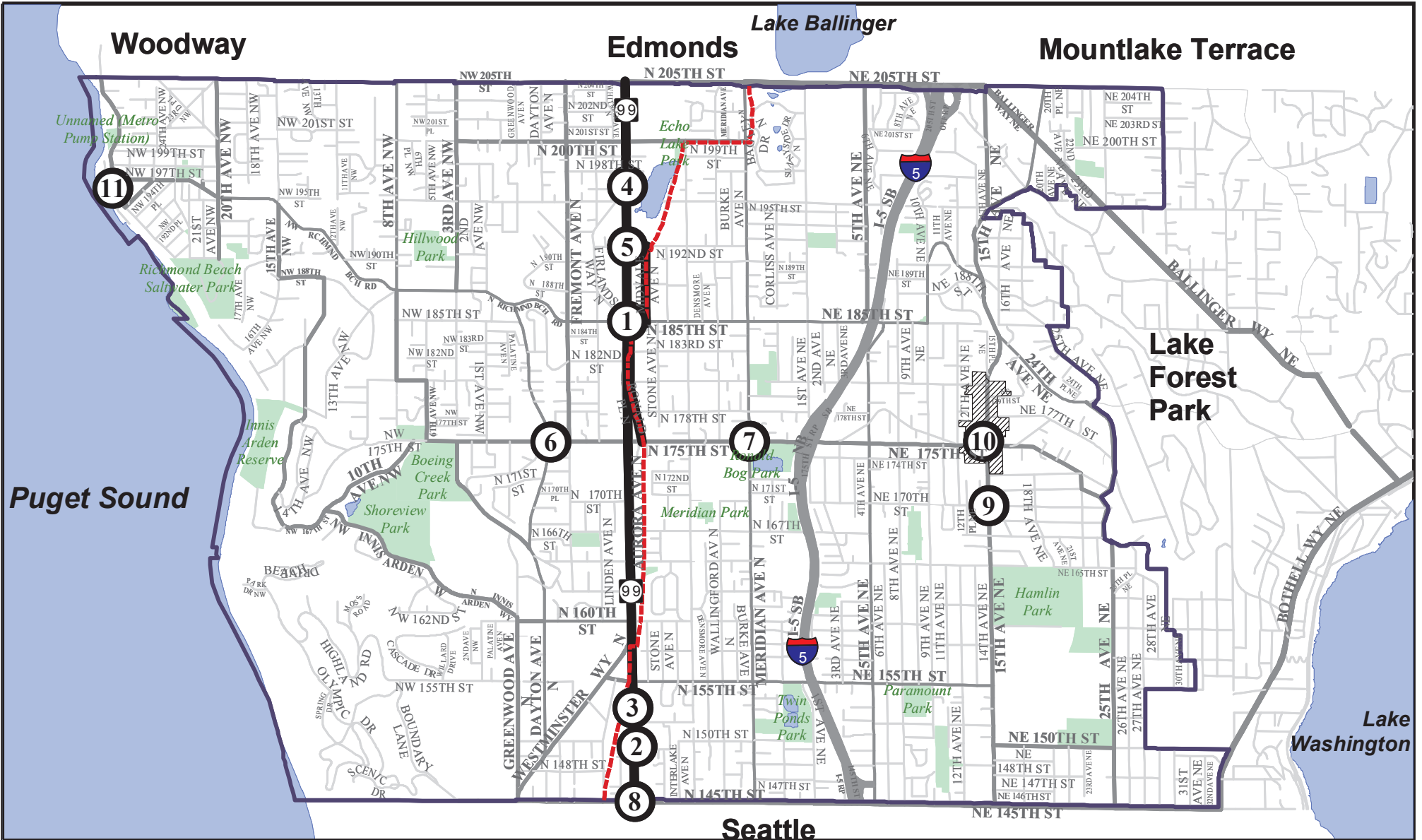
**City of Shoreline 2008 - 2013 Capital Improvement Plan  
Program Summary  
City Facility-Major Maintenance Fund**

Project	Prior Years' Expenditures	2007 Budget	2007 Projected	2008 Estimate	2009 Estimate	2010 Estimate	2011 Estimate	2012 Estimate	2013 Estimate	Total 2008-2013	Total Project Cost
<b>Expenditures</b>											
<b>General Facilities</b>											
Police Station Long-Term Maintenance	\$93,109						\$48,000			\$48,000	\$141,109
<b>Parks Facilities</b>											
Pool Long-Term Maintenance	\$34,882	\$110,000	\$110,000			\$17,000		\$67,000	\$88,000	\$172,000	\$316,882
Richmond Highlands Community Center Long-Term Maintenance	\$7,748			\$40,000	\$44,000	\$36,000				\$120,000	\$127,748
<b>Total Expenditures by Year</b>	<b>\$135,739</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$40,000</b>	<b>\$44,000</b>	<b>\$53,000</b>	<b>\$48,000</b>	<b>\$67,000</b>	<b>\$88,000</b>	<b>\$340,000</b>	<b>\$585,739</b>
<b>Revenues</b>											
Operating Transfer - General Fund	\$244,000	\$70,000	\$30,000	\$30,000	\$30,000	\$40,000	\$50,000	\$60,000	\$70,000	\$280,000	\$554,000
Interest Income	\$548	\$7,972	\$7,972	\$5,852	\$5,645	\$5,227	\$4,839	\$5,181	\$5,090	\$31,833	\$40,353
<b>Total Revenues by Year</b>	<b>\$ 244,548</b>	<b>\$ 77,972</b>	<b>\$ 37,972</b>	<b>\$ 35,852</b>	<b>\$ 35,645</b>	<b>\$ 45,227</b>	<b>\$ 54,839</b>	<b>\$ 65,181</b>	<b>\$ 75,090</b>	<b>\$ 311,833</b>	<b>\$ 594,353</b>
<b>Beginning Fund Balance</b>		<b>\$177,152</b>	<b>\$189,075</b>	<b>\$117,047</b>	<b>\$112,899</b>	<b>\$104,544</b>	<b>\$96,772</b>	<b>\$103,610</b>	<b>\$101,791</b>	<b>\$117,047</b>	
<b>Total Revenues</b>	<b>\$244,548</b>	<b>\$77,972</b>	<b>\$37,972</b>	<b>\$35,852</b>	<b>\$35,645</b>	<b>\$45,227</b>	<b>\$54,839</b>	<b>\$65,181</b>	<b>\$75,090</b>	<b>\$311,833</b>	
<b>Total Expenditures</b>	<b>\$135,739</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$40,000</b>	<b>\$44,000</b>	<b>\$53,000</b>	<b>\$48,000</b>	<b>\$67,000</b>	<b>\$88,000</b>	<b>\$340,000</b>	
<b>Ending Fund Balance</b>		<b>\$145,124</b>	<b>\$117,047</b>	<b>\$112,899</b>	<b>\$104,544</b>	<b>\$96,772</b>	<b>\$103,610</b>	<b>\$101,791</b>	<b>\$88,880</b>	<b>\$88,880</b>	
<b>Impact on Operating Budget</b>											



# ***ROADS CAPITAL***





**City of Shoreline**  
2008-2013 Roads  
Capital Improvement Plan



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Project Location



Park



North City Business District



Street Improvement Study or Improvement



Interurban Trail

**Seattle**

- 1: Aurora Ave N @ 185th St Intersection Imp.
- 2: Aurora Ave N 145th to 165th
- 3: Aurora Ave N 145th to 165th Utility Improvements
- 4: Aurora Ave N 165th to 205th Utility Improvements
- 5: Aurora Ave N, 165th to 205th (Design)
- 6: Dayton Ave N @ N 175th
- 7: Meridian Ave N & N 175th St Subarea Study
- 8: N 145th Dual Left Turn & Aurora and N 149th Signal
- 9: NE 170th St & 15th Ave NE Signal
- 10: North City Business District & 15th Imp.
- 11: Richmond Beach Overcrossing

**CITYWIDE IMPROVEMENTS**

- Annual Road Surface Maintenance Program
- Curb Ramp, Gutter & Sidewalk Program
- Neighborhood Traffic Safety Program
- Sidewalks-Priority Routes
- Traffic Calming
- Traffic Signal Rehabilitation
- Traffic Small Works
- Transportation Improvements Formulation & Engineering

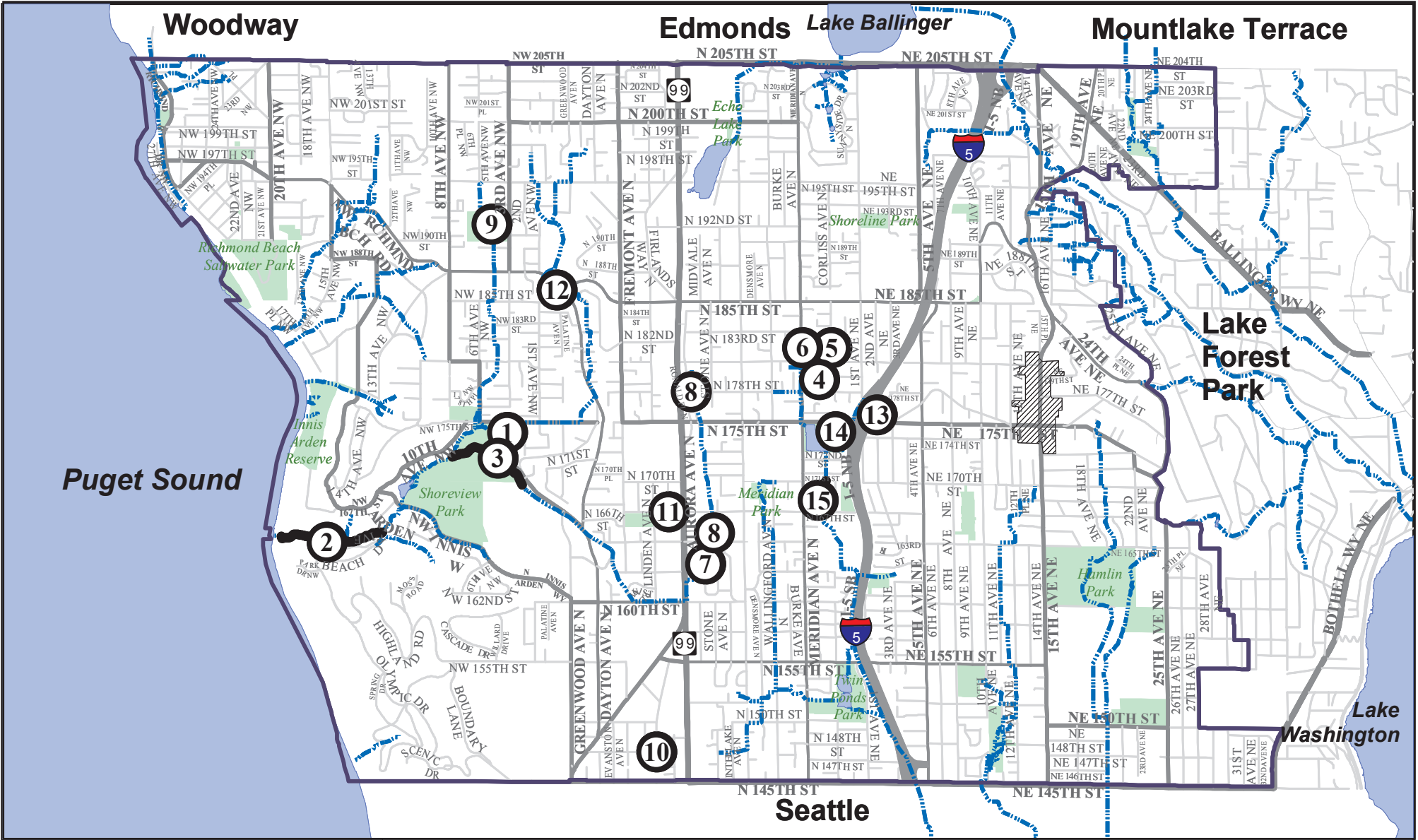
**City of Shoreline 2008 - 2013 Capital Improvement Plan  
Program Summary  
Roads Capital Fund**

Project	Prior Years' Expenditures	2007 Budget	2007 Projected	2008 Estimate	2009 Estimate	2010 Estimate	2011 Estimate	2012 Estimate	2013 Estimate	2008-2013 Total	Total Project
<b>Expenditures</b>											
<b>Pedestrian / Non-Motorized Projects</b>											
Interurban Trail Pedestrian Crossing	\$4,885,628	\$1,163,259	\$1,227,000								\$6,112,628
Interurban Trail - North Central Segment	\$939,331	\$2,021,544	\$2,021,544								\$2,960,875
Interurban Trail Safety & Enhancements		\$50,000	\$50,000								\$50,000
Curb Ramp, Gutter & Sidewalk Program	\$1,109,128	\$164,933	\$315,000	\$122,000	\$130,000	\$138,000	\$145,000	\$151,000	\$157,000	\$843,000	\$2,267,128
Sidewalks - Priority Routes	\$691,261	\$993,379	\$943,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,600,000	\$5,234,261
Traffic Small Works	\$291,398	\$220,000	\$220,000	\$220,000	\$232,000	\$248,000	\$261,000	\$273,000	\$285,000	\$1,519,000	\$2,030,398
<b>System Preservation Projects</b>											
Annual Road Surface Maintenance Program	\$5,590,444	\$904,531	\$905,000	\$822,000	\$888,000	\$959,000	\$450,000	\$450,000	\$753,000	\$4,322,000	\$10,817,444
Richmond Beach Overcrossing 167AOX	\$660,512	\$2,575,025	\$145,000	\$2,940,000						\$2,940,000	\$3,745,512
Traffic Signal Rehabilitation	\$48,238	\$254,762	\$255,000	\$168,000						\$168,000	\$471,238
<b>Safety / Operations Projects</b>											
Neighborhood Traffic Safety Program	\$819,017	\$202,702	\$203,000	\$192,000	\$202,000	\$213,000	\$223,000	\$230,000	\$239,000	\$1,299,000	\$2,321,017
Aurora Avenue North 145th - 165th	\$25,026,167	\$3,035,114	\$2,991,000								\$28,017,167
Aurora Avenue North 145-165th Utility Improvements	\$4,933,774	\$421,776	\$421,776								\$5,355,550
NCBD/15th Avenue Improvements	\$9,236,996	\$710,475	\$710,000								\$9,946,996
Dayton Avenue North @ North 175th Street Retaining Wall	\$196,029	\$1,245,504	\$1,246,000								\$1,442,029
Meridian Avenue North & N. 175th Subarea Study		\$150,000	\$150,000								\$150,000
Aurora @ 185th Street Intersection Improvements	\$24,331	\$17,087	\$13,087								\$37,418
Traffic Calming	\$162,752	\$37,248	\$37,000								\$199,752
145th Dual Left Turn at Aurora and New Traffic Signal at 149th						\$150,000	\$175,000	\$175,000		\$500,000	\$500,000
Traffic Signal at 170th/15th Ave NE			\$60,000	\$365,000						\$365,000	\$425,000
<b>Non-Project Specific</b>											
Transportation Improvements Formulation & Engineering	\$524,049	\$247,398	\$247,398	\$258,531	\$270,165	\$282,322	\$295,027	\$303,303	\$321,952	\$1,731,299	\$2,502,746
General Fund Cost Allocation Overhead Charge	\$56,120	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$55,680	\$334,080	\$445,880
<b>Subtotal Expenditures by Year</b>	<b>\$60,629,641</b>	<b>\$14,470,417</b>	<b>\$12,216,485</b>	<b>\$5,743,211</b>	<b>\$2,377,845</b>	<b>\$2,646,002</b>	<b>\$2,204,707</b>	<b>\$2,237,983</b>	<b>\$2,411,632</b>	<b>\$17,621,379</b>	<b>\$90,467,505</b>
<b>Revenues</b>											
Real Estate Excise Tax (1st Quarter)		\$45,000	\$45,000	\$100,000	\$145,000					\$245,000	\$290,000
Real Estate Excise Tax (2nd Quarter)	\$4,669,314	\$825,000	\$917,000	\$841,500	\$858,330	\$875,497	\$893,007	\$910,867	\$929,084	\$5,308,284	\$10,894,598
General Fund Support	\$1,368,725	\$613,002	\$613,002	\$794,509	\$798,215	\$802,017	\$805,918	\$809,920	\$814,027	\$4,824,605	\$6,806,332
Fuel Tax	\$463,630	\$591,312	\$591,312	\$603,138	\$615,201	\$627,505	\$640,055	\$652,856	\$665,913	\$3,804,669	\$4,859,611
Investment Interest	\$1,750,457	\$350,191	\$534,844	\$282,060	\$236,774	\$200,356	\$84,232		\$488	\$881,640	\$3,166,941
SWM Fees Used for Drainage work on Transportation Project		\$15,000	\$15,000		\$600,000					\$600,000	\$615,000
In-Lieu of Sidewalk Fees	\$20,035	\$20,000	\$182,780	\$49,003	\$38,601	\$118,406	\$184,688			\$390,698	\$593,513
Awarded Grants	\$33,955,515	\$7,026,347	\$4,504,328	\$3,673,538	\$250,693					\$3,924,231	\$42,384,074
<i>Anticipated Future Grants</i>		<i>\$185,200</i>	<i>\$135,200</i>	<i>\$50,000</i>		<i>\$200,000</i>	<i>\$225,000</i>	<i>\$225,000</i>	<i>\$50,000</i>	<i>\$750,000</i>	<i>\$885,200</i>
Utility Reimbursements	\$4,933,774	\$421,776	\$421,776								\$5,355,550
<i>Private Developer Contribution</i>		<i>\$100,556</i>	<i>\$100,556</i>								<i>\$100,556</i>
<i>LID Participation</i>							<i>\$300,000</i>	<i>\$300,000</i>	<i>\$300,000</i>	<i>\$900,000</i>	<i>\$900,000</i>
<b>Subtotal Revenues by Year</b>	<b>\$49,402,531</b>	<b>\$10,193,384</b>	<b>\$8,060,798</b>	<b>\$6,393,748</b>	<b>\$3,542,814</b>	<b>\$2,823,780</b>	<b>\$3,132,900</b>	<b>\$2,976,373</b>	<b>\$2,759,513</b>	<b>\$21,629,127</b>	<b>\$79,092,457</b>
Aurora Avenue North 165th-205th	\$864,547	\$1,738,136	\$2,092,000	\$14,718,000	\$18,719,311	\$20,007,245	\$18,060,685	\$18,945,760		\$90,451,001	\$93,407,548
Aurora Avenue North 165th - 205th Utility Improvements					\$5,940,000	\$6,415,000				\$12,355,000	\$12,355,000
<b>Total Roads Capital Expenditures</b>	<b>\$61,494,188</b>	<b>\$16,208,553</b>	<b>\$14,308,485</b>	<b>\$20,461,211</b>	<b>\$27,037,156</b>	<b>\$29,068,247</b>	<b>\$20,265,392</b>	<b>\$21,183,743</b>	<b>\$2,411,632</b>	<b>\$120,427,380</b>	<b>\$196,230,053</b>
Aurora Avenue North 165th - 205th Awarded Grants	\$565,240	\$1,373,427	\$1,192,000	\$13,161,752	\$15,825,969					\$28,987,721	\$30,744,961
Aurora Avenue North 165th - 205th Surface Water Funds						\$1,000,000				\$1,000,000	\$1,000,000
Aurora Avenue North 165th - 205 Future Grants					\$1,000,000	\$16,507,000	\$17,002,435	\$16,662,553		\$51,171,988	\$51,171,988
Aurora Avenue North 165th - 205th Utility Reimbursements					\$5,940,000	\$6,415,000				\$12,355,000	\$12,355,000
<b>Total Roads Capital Revenues</b>	<b>\$49,967,771</b>	<b>\$11,566,811</b>	<b>\$9,252,798</b>	<b>\$19,555,500</b>	<b>\$26,308,783</b>	<b>\$26,745,780</b>	<b>\$20,135,335</b>	<b>\$19,638,926</b>	<b>\$2,759,513</b>	<b>\$115,143,836</b>	<b>\$174,364,406</b>
<b>Beginning Fund Balance</b>		<b>\$7,885,027</b>	<b>\$10,696,882</b>	<b>\$5,641,195</b>	<b>\$4,735,484</b>	<b>\$4,007,111</b>	<b>\$1,684,644</b>	<b>\$1,554,587</b>	<b>\$9,770</b>	<b>\$5,641,195</b>	
<b>Total Revenues</b>		<b>\$11,566,811</b>	<b>\$9,252,798</b>	<b>\$19,555,500</b>	<b>\$26,308,783</b>	<b>\$26,745,780</b>	<b>\$20,135,335</b>	<b>\$19,638,926</b>	<b>\$2,759,513</b>	<b>\$115,143,836</b>	
<b>Total Expenditures</b>		<b>\$16,208,553</b>	<b>\$14,308,485</b>	<b>\$20,461,211</b>	<b>\$27,037,156</b>	<b>\$29,068,247</b>	<b>\$20,265,392</b>	<b>\$21,183,743</b>	<b>\$2,411,632</b>	<b>\$120,427,380</b>	
<b>Ending Fund Balance</b>		<b>\$3,243,285</b>	<b>\$5,641,195</b>	<b>\$4,735,484</b>	<b>\$4,007,111</b>	<b>\$1,684,644</b>	<b>\$1,554,587</b>	<b>\$9,770</b>	<b>\$357,651</b>	<b>\$357,651</b>	
<b>Impact on Operating Budget</b>			<b>\$3,000</b>	<b>\$5,130</b>	<b>\$23,713</b>	<b>\$23,845</b>	<b>\$23,969</b>	<b>\$24,101</b>	<b>\$24,236</b>		
<b>Unfunded Projects</b>											
Traffic Calming			\$210,000	\$220,000	\$230,000	\$240,000	\$250,000	\$260,000		\$1,200,000	\$1,410,000
Traffic Signal Rehabilitation					\$160,000	\$165,000	\$169,000	\$174,000		\$668,000	\$668,000
Richmond Beach Road Subarea Study				\$77,000						\$77,000	\$77,000
Ashworth Ave. N @ N 152nd St. Sidewalk				\$275,000						\$275,000	\$275,000
Ridgecrest Commercial Center Project			\$30,000	\$203,000						\$203,000	\$233,000
<b>Total Unfunded Projects by Year</b>			<b>\$240,000</b>	<b>\$775,000</b>	<b>\$390,000</b>	<b>\$405,000</b>	<b>\$419,000</b>	<b>\$434,000</b>		<b>\$2,423,000</b>	<b>\$2,663,000</b>



# ***SURFACE WATER UTILITY***





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**City of Shoreline**  
 2008-2013 Surface Water  
 Capital Improvement Plan



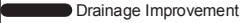
Filename: Cip\_SurfaceWater\_08.mxd 10:14:12 AM  
 Plot date: 5/13/2007



Project Location



Park



Drainage Improvement



Stream

- |  |  |
|--|--|
| 1: Boeing Creek Park Stormwater                      | 11: N 167th St & Whitman Ave N Drainage Imp. |
| 2: Boeing Creek Reach 1-Bank Stabilization           | 12: Pan Terra Pond & Pump                    |
| 3: Boeing Creek Reach 8-Bank Stabilization           | 13: Pump Station 25                          |
| 4: Cromwell Park Pond                                | 14: Ronald Bog Wetland                       |
| 5: Cromwell Park Wetland                             | 15: Thornton Creek Corridor                  |
| 6: Cromwell Park Wetpond                             |  |
| 7: Darnell Park Wetpond                              |  |
| 8: East Boeing Creek Drainage Improvements           |  |
| 9: Hillwood Park Emergency Bypass                    |  |
| 10: N 148th St near Linden Ave N Drainage Imp. Proj. |  |

**CITYWIDE IMPROVEMENTS**

- Stream Rehab / Habitat Enhancement Program
- Surface Water CIP Project Formulation and Engineering
- Surface Water Small Projects



**City of Shoreline 2008 - 2013 Capital Improvement Plan  
Program Summary  
Surface Water Utility Fund**

Creek Basin	Project	Prior Years' Expenditures	2007 Budget	2007 Projected	2008 Estimate	2009 Estimate	2010 Estimate	2011 Estimate	2012 Estimate	2013 Estimate	Total 2008-2013	Total Project Cost
<b>Expenditures</b>												
<b>Flood Protection Projects</b>												
Puget Snd	18th Avenue NW Drainage Improvements			\$291,000								\$291,000
Multiple	Surface Water Small Projects	\$1,296,898	\$174,014	\$174,000	\$184,000	\$197,000	\$210,000	\$222,000	\$233,000	\$243,000	\$1,289,000	\$2,759,898
Boeing	Boeing Creek Park Stormwater Project	\$77,020	\$69,633	\$125,000	\$785,000						\$785,000	\$987,020
Boeing	East Boeing Creek Drainage Improvements	\$10,057	\$535,000	\$201,000	\$858,000	\$469,000					\$1,327,000	\$1,538,057
Boeing	Hillwood Park Emergency Bypass						\$52,000	\$387,000			\$439,000	\$439,000
Boeing	N 167th & Whitman Avenue N Drainage Impvs.		\$50,000	\$186,000	\$152,000						\$152,000	\$338,000
Boeing	N 148th St. Near Linden Ave N Drainage Improvement				\$219,000	\$46,000					\$265,000	\$265,000
Boeing	Pan Terra Pond & Pump Project	\$41,621	\$108,457	\$84,000	\$2,155,000						\$2,155,000	\$2,280,621
Thornton	Pump Station No. 25		\$182,000	\$24,000		\$264,000					\$264,000	\$288,000
Thornton	Cromwell Park Wetland		\$231,000	\$104,000	\$291,000						\$291,000	\$395,000
Thornton	Cromwell Park Pond		\$278,000	\$36,000	\$291,000						\$291,000	\$327,000
Thornton	Ronald Bog South	\$149,844	\$1,739,155	\$487,000	\$2,469,000						\$2,469,000	\$3,105,844
Thornton	Ronald Bog Park Wetland		\$360,000			\$70,000	\$501,000				\$571,000	\$571,000
<b>Water Quality Facilities</b>												
Boeing	Darnell Park Wetpond		\$30,000	\$17,000	\$123,000						\$123,000	\$140,000
Thornton	Cromwell Park Wetpond		\$125,000	\$36,000	\$165,000						\$165,000	\$201,000
<b>Stream Rehabilitation / Habitat Enhancement</b>												
Multiple	Stream Rehab / Habitat Enhancement Program	\$73,112	\$125,888	\$126,000	\$63,000	\$67,000	\$72,000	\$76,000	\$79,000	\$83,000	\$440,000	\$639,112
Boeing	Boeing Creek Reach 1 - Bank Stabilization					\$730,000	\$679,000	\$875,000	\$551,000	\$405,000	\$3,240,000	\$3,240,000
Boeing	Boeing Creek Reach 8 - Bank Stabilization					\$304,000	\$262,000	\$434,000	\$454,000		\$1,454,000	\$1,454,000
	Green (Shore) Streets Initiative		\$50,000	\$50,000	\$200,000						\$200,000	\$250,000
<b>Non-Project Specific</b>												
	SWM CIP Project Formulation & Engineering	\$650,355	\$269,255	\$269,255	\$281,371	\$294,033	\$307,265	\$321,092	\$335,541	\$350,640	\$1,889,942	\$2,809,552
	General Fund Cost Allocation Overhead Charge		\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$86,073	\$516,438	\$602,511
<b>Total Expenditures by Year</b>		<b>\$2,298,907</b>	<b>\$4,413,475</b>	<b>\$2,296,328</b>	<b>\$8,322,444</b>	<b>\$2,527,106</b>	<b>\$2,169,338</b>	<b>\$2,401,165</b>	<b>\$1,738,614</b>	<b>\$1,167,713</b>	<b>\$18,326,380</b>	<b>\$22,630,615</b>
<b>Revenues</b>												
General Capital Project Funding												
<i>Other Financing Sources</i>												
	Interest Income		\$372,500			\$37,340	\$19,728	\$21,329	\$39,443	\$21,861	\$139,701	\$139,701
	SWM Improvements in Conjunction w/Transportation Projects					(\$600,000)	(\$1,000,000)				(\$1,600,000)	(\$1,600,000)
	Public Works Trust Fund Loan		\$2,341,506	\$426,700	\$2,052,090						\$2,052,090	\$2,478,790
	Boeing Creek - King County Mitigation				\$493,347						\$493,347	\$493,347
<b>Total Revenues by Year</b>			<b>\$ 2,714,006</b>	<b>\$ 460,700</b>	<b>\$ 2,545,437</b>	<b>\$ 937,340</b>	<b>\$ 1,019,728</b>	<b>\$ 1,521,329</b>	<b>\$ 39,443</b>	<b>\$ 21,861</b>	<b>\$ 6,085,138</b>	<b>\$ 6,545,838</b>
<b>Beginning Fund Balance</b>			<b>\$6,363,913</b>	<b>\$6,246,000</b>	<b>\$5,348,984</b>	<b>\$746,797</b>	<b>\$394,553</b>	<b>\$426,582</b>	<b>\$788,869</b>	<b>\$437,211</b>	<b>\$5,348,984</b>	
<b>Total Capital Revenues</b>			<b>\$2,714,006</b>	<b>\$460,700</b>	<b>\$2,545,437</b>	<b>\$937,340</b>	<b>\$1,019,728</b>	<b>\$1,521,329</b>	<b>\$39,443</b>	<b>\$21,861</b>	<b>\$6,085,138</b>	
<b>Total Operating Revenues</b>			<b>\$3,306,308</b>	<b>\$3,306,308</b>	<b>\$3,583,108</b>	<b>\$3,861,534</b>	<b>\$3,985,594</b>	<b>\$4,113,786</b>	<b>\$4,246,255</b>	<b>\$4,383,151</b>	<b>\$24,173,428</b>	
<b>Total Capital Expenditures</b>			<b>\$4,413,475</b>	<b>\$2,296,328</b>	<b>\$8,322,444</b>	<b>\$2,527,106</b>	<b>\$2,169,338</b>	<b>\$2,401,165</b>	<b>\$1,738,614</b>	<b>\$1,167,713</b>	<b>\$18,326,380</b>	
<b>Total Operating Expenditures</b>			<b>\$2,367,696</b>	<b>\$2,367,696</b>	<b>\$2,408,288</b>	<b>\$2,624,011</b>	<b>\$2,803,955</b>	<b>\$2,871,664</b>	<b>\$2,898,742</b>	<b>\$2,817,317</b>	<b>\$16,423,977</b>	
<b>Ending Fund Balance</b>			<b>\$5,603,056</b>	<b>\$5,348,984</b>	<b>\$746,797</b>	<b>\$394,553</b>	<b>\$426,582</b>	<b>\$788,869</b>	<b>\$437,211</b>	<b>\$857,193</b>	<b>\$857,193</b>	
<b>Minimum Working Capital</b>			<b>\$355,154</b>	<b>\$355,154</b>	<b>\$361,243</b>	<b>\$393,602</b>	<b>\$420,593</b>	<b>\$430,750</b>	<b>\$434,811</b>	<b>\$422,598</b>		
<b>Variance above Minimum Working Capital</b>			<b>\$5,247,902</b>	<b>\$4,993,830</b>	<b>\$385,553</b>	<b>\$92</b>	<b>\$5,989</b>	<b>\$358,119</b>	<b>\$2,400</b>	<b>\$434,595</b>		
<b>Impact on Operating Budget</b>				<b>\$1,500</b>	<b>\$6,000</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>		
<b>Unfunded Projects</b>												
	Miscellaneous Priority 2 Water Quality Projects							\$190,000	\$200,000	\$210,000	\$600,000	\$600,000
	Ridgecrest at 12th NE Drainage Project								\$96,000	\$750,000	\$846,000	\$846,000
	N 167th & Wallingford Drainage Improvement Project							\$35,000	\$570,000		\$605,000	\$605,000
<b>Total Unfunded Projects by Year</b>								<b>\$225,000</b>	<b>\$866,000</b>	<b>\$960,000</b>	<b>\$2,051,000</b>	<b>\$2,051,000</b>



# ***APPENDIX***



## Financial Policies

### I. [Financial Planning Policies](#)

### II. [General Budget Policies](#)

- A. No Operating Deficit
- B. Resources Greater than Estimates
- C. Budget Adoption Level
- D. Necessary to Implement City Council Goals Identified in Annual Workplan
- E. Public Safety Protection
- F. Degradation of Current Service Levels
- G. Investments that are Primarily funded by Additional Fees or Grants
- H. Investments that delay Future Cost Increases
- I. Investments that Forestall Adding Permanent Staff
- J. Commitments that can Reasonably be Maintained over the Long Term
- K. Overhead and Full Cost Allocation
- L. Maintenance of Quality Service Programs
- M. Distinguished Budget Presentation

### III. [Formulation and Approval of Budgets](#)

### IV. [Budget Adjustment and Amendment Process](#)

- A. Adjustment
- B. Amendment

### V. [Reserve and Contingency Fund Policies](#)

- A. Contingency Reserve
- B. Unreserved Fund Balance
- C. Budgeted Operating Contingency
- D. Budgeted Insurance Reserve
- E. Budgeted Capital Improvement Contingency.

### VI. [Capital Improvement Program Plan Policies](#)

- A. Relationship of Long-Range Plans to the CIP
- B. Capital Improvement Plan Coordination Team
- C. Establishing CIP Priorities
- D. Types of Projects Included in the CIP
- E. Scoping and Costing Based on Predesign Study
- F. Required Project Features and Financial Responsibility
- G. Predictability of Project Timing, Cost and Scope
- H. CIP Maintenance and Operating Costs
- I. Local Improvement Districts (LID)
- J. Preserve Existing Capital Infrastructure Before Building New Facilities
- K. New Facilities Should be of High Quality, Low Maintenance, Least Cost
- L. Public Input at All Phases of Projects
- M. Basis for Project Appropriations
- N. Balanced CIP Plan
- O. Use of Debt in the CIP
- P. Finance Director's Authority to Borrow
- Q. CIP Plan Update and Amendment
- R. Formalization of Monetary Agreements
- S. Applicable Project Charges

### VII. [Debt Policy](#)

## I. FINANCIAL PLANNING POLICY

The City shall develop and maintain a 6-year financial forecast that estimates resource and expenditure behavior for the five years beyond the current budget period. This forecast will provide the City's decision makers with an indication of the long-term fiscal impact of current policy and budget decisions. This planning tool must recognize the effects of economic cycles on the demand for services and the City's resources. To this end, the forecast should differentiate between revenue associated with one-time economic activities and revenues derived as a result of base economic growth. City financial planning should ensure the delivery of needed services (many of which become more critical during economic downturns) by assuring adequate reliance on ongoing resources in order to support continued City services during economic downturns.

## II. GENERAL BUDGET POLICIES

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.

- A. No Operating Deficit: 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.
- B. 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.
- C. 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.
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. 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.
- I. 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.
- J. 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.
- K. Overhead and Full Cost Allocation: Department budgets should be prepared in a manner to reflect the full cost of providing services.
- L. 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.

- M. 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.

### III. FORMULATION AND APPROVAL OF BUDGETS

In accordance with RCW 35A.33, departments shall be requested by the Finance Director to prepare detailed estimates of revenues and expenditures for the next fiscal year by no later than the second Monday of September. Responses will be due by no later than the fourth Monday in September, and by no later than the first business day in October, the Finance Director will present to the City Manager a proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each program is proposed to be financed.

Although the schedule outlined above meets the requirements of the Revised Code of Washington, the Shoreline budget process usually follows an accelerated time schedule. The Finance Director typically requests departments to prepare their detailed estimates of revenues and expenditures for the next fiscal year in July, with those responses due in August.

By no later than the first Monday in October, the City Manager will provide the City Council with current information on estimates of revenues from all sources as adopted in the budget for the current year. The City complies with this requirement by providing the City Council with a quarterly report and a comprehensive overview of the City's current financial position at a summer Budget Retreat.

The administration will analyze program priorities and needs and recommend funding levels for each program in a proposed operating budget and six-year capital improvement program, which will be submitted to the Council by no later than 60 days prior to the end of the fiscal year. The City Manager typically presents the proposed budget to the City Council in late October.

As part of the budget document, a budget message will be prepared that contains the following:

- An explanation of the budget document.
- An outline of the recommended financial policies and programs of the City for the ensuing fiscal year.
- A statement of the relation of the recommended appropriation to such policies and programs.
- A statement of the reason for salient changes from the previous year in appropriation and revenue items.
- An explanation of any recommended major changes in financial policy.

The operating budget proposal for the general fund will include a financial plan that shows projected revenues and expenditures for at least the next five fiscal years. The financial plan will provide an explanation of the assumptions used in projecting future year expenditure and revenue levels, such as growth in tax revenues, inflation, cost of services, and other factors that may impact the financial condition of the City.

The operating budget will be classified and segregated according to a standard classification of accounts as prescribed by the State Auditor.

The Council will hold public hearings as required and approve operating and capital budgets prior to the end of the fiscal year in accordance with State law.

#### IV. BUDGET ADJUSTMENT & AMENDMENT PROCESSES

Under the provisions of State law and the City's operating procedures, the operating budget may be adjusted or amended in two different ways. Adjustment of the budget involves a reallocation of existing appropriations and does not change the budget "bottom line."

Amendment of the budget involves an addition to or reduction of existing appropriations.

##### A. Adjustment

The City departmental expenditures and program goals are monitored throughout the year. Certain departments may develop the need for additional expenditure authority to cover unanticipated costs that cannot be absorbed within the budget, while other departments may unexpectedly not require their full budget authorizations. The Finance Department reviews and analyzes all department and/or fund budgets to determine what adjustments are necessary and whether the adjustments can be made within existing appropriation limits and within the City Council and Departmental goals as provided in the budget. Necessary adjustments are then reviewed with the affected department and/or fund managers. When an adjustment is needed, the Finance staff will look first to savings within the department and then consider budget transfers between departments. The Finance Director, in conjunction with the Department Directors and the City Manager, reviews and decides if any specific budget reductions are needed. No City Council action is needed as State law allows budget adjustments to be done administratively and approved by the City Manager. As a matter of practice, staff will include any adjustments made between departments with the quarterly financial information provided to the City Council.

##### B. Amendment

Amending the City's budget occurs whenever the requested changes from departments and/or funds will cause the existing appropriation level for the fund to change. This situation generally occurs when the City Council authorizes additional appropriation. This is done by an ordinance that amends the original budget and states the sources of funding for the incremental appropriations.

#### V. RESERVE AND CONTINGENCY FUND POLICIES

##### A. Contingency Reserve

It is the City's policy to maintain a contingency reserve in accordance with RCW 35A.33.040. The reserve will be available for unforeseen urgent or emergency needs. The contingency reserve is intended to provide for unanticipated expenditures or revenue shortfalls of a non-recurring nature. The maximum allowable amount in the contingency reserve is 37.5 cents per thousand dollars of assessed valuation.

##### B. Unreserved Fund Balance

It is the City's policy to maintain a unreserved balance in each of the operating funds of the City (i.e., General, City Streets) at a level sufficient to provide for cash flow needs, a reasonable amount for emergent or unforeseen needs, and an orderly adjustment to adverse changes in revenues, including termination of revenue sources through actions of other governmental bodies. The Finance Director, in conjunction with the departments and the City Manager, will analyze fund balance requirements and recommend formal fund balance policies for each of the principal City funds. Fund balance policies will be reviewed at least every three years to ensure all relevant factors are being considered. Until such time as a thorough analysis has been completed for each fund, the City's policy will be to provide a minimum fund balance (combination of Contingency Reserve and Unreserved Fund Balance) of at least 10% of budgeted operating revenues for the General Fund and a minimum unreserved fund balance of 5% of budgeted operating revenues for other City operating funds.

C. Budgeted Operating Contingency

In order to provide for unforeseen expenditures or new opportunities throughout the year, the General Fund budget will have an operating contingency of \$250,000 that will be used only with City Council approval. Savings within departmental budgets throughout the year will be the first source for funding unforeseen expenditures or providing for new opportunities before the Operating Contingency is accessed.

D. Budgeted Insurance Reserve

A separate insurance reserve account will be budgeted within the General Fund budget to be used for potential substantial events (street damage, inverse condemnation, etc.) and infrastructure repair not covered by insurance policies or other sources such as FEMA. The budgeted amount should approximate 2% of the City's assets (not including roads and surface water utilities).

E. Budgeted Capital Improvement Contingency

A separate capital contingency account will be budgeted within each of the three capital improvement funds to be used for capital project adjustments and for project acceleration. The amount to be budgeted in each of the capital contingency accounts is equal to 10% of the total budgeted capital improvement projects within each fund for that year or \$200,000, whichever is less.

The City Manager may administratively approve expenditures from the contingency fund for any project, without changing the project scope, regardless of the percentage of the project budget, if the amount does not exceed \$10,000. In addition, the City Council delegates the authority to the City Manager to administratively approve dollar adjustments to individual capital projects that do not change the scope of project in an amount up to 10% of the project's adopted budget, not to exceed \$50,000.

VI. CAPITAL IMPROVEMENT PROGRAM PLAN POLICIES

A number of important policy considerations are the basis for the Capital Improvement Program (CIP) Plan. These policies provide guidelines for all financial aspects of the CIP, and ultimately affect the project selection process.

A. Relationship of Long-Range Plans to the CIP

The CIP will be updated annually as part of the City's budget process. The City Council may amend the CIP Plan at any time as required.

Virtually all of the projects included in the CIP are based upon formal long-range plans that have been adopted by the City Council. This ensures that the City's Capital Improvement Program, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the City Council as contained in the Comprehensive Plan, Council work goals, and supporting documents. Examples of these supporting documents: Pavement Management System Plan and the Parks and Open Space and Recreation Services Plan. There are exceptions, but they are relatively small when compared to the other major areas of expenditure noted above.

B. CIP Coordination Team

A CIP Coordination Team is a cross-departmental team which participates in the review and recommendation of the CIP program to the City Manager. The Team will review proposed capital projects in regards to accurate costing (design, capital, and operating), congruence with City objectives, and prioritize projects by a set of deterministic criteria. The Public Works Director, or his/her designee, will serve as the lead for the team.



C. Establishing CIP Priorities

The City uses the following basic CIP project prioritization and selection process:

1. Each CIP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed by staff in conjunction with City Council priorities and input from citizens, associated City boards and commissions. The criteria is identified in the City's budget document. The City has divided its CIP projects into the following program areas: General & Parks Capital Projects, Roads Capital Projects, and Surface Water Capital Projects.
2. Designated personnel within City departments recommend project expenditure plans to the Finance Department. The project expenditure plans include all capital costs and any applicable maintenance and operation expenditures along with a recommended funding source.
3. The CIP Coordination Team evaluates the various CIP projects and selects those with the highest priority based on input from citizens, project stakeholders, appropriate advisory committees, and City Council goals.
4. A Preliminary CIP Plan is developed by the Finance Department and is recommended to the City Council by the City Manager.
5. The City Council reviews the Operating and Preliminary CIP Plan, holds a public hearing(s) on the plan, makes their desired alterations, and then officially adopts the CIP and establishes related appropriations as a part of the City's budget.
6. Within the available funding, the highest priority projects are then selected and funded in the CIP.

D. Types of Projects Included in the CIP Plan

The CIP Plan will display, to the maximum extent possible, all major capital projects in which the City is involved. It is difficult to define precisely what characteristics a project should have before it is included in the CIP Plan for the public's and City Council's review and approval. While the following criteria may be used as a general guide to distinguish among projects which should be included or excluded from the CIP Plan, there are always exceptions which require management's judgment. Therefore, the City Manager has the administrative authority to determine which projects should be included in the CIP Plan and which projects are more appropriately contained in the City's operating budget.

For purposes of the CIP Plan, a CIP project is generally defined to be any project that possesses all of the following characteristics:

1. Exceeds an estimated cost of \$10,000;
2. Involves totally new physical construction, reconstruction designed to gradually and systematically replace an existing system on a piecemeal basis, replacement of a major component of an existing facility, or acquisition of land or structures; and
3. Involves City funding in whole or in part, or involves no City funds but is the City's responsibility for implementing, such as a 100% grant-funded project or 100% Local Improvement District funded project.
4. Involves the skills and construction needs beyond those needed for a general repair and maintenance project.

These should be considered general guidelines. Any project in excess of \$25,000 meeting the criteria of (2), (3) and (4) above, or various miscellaneous improvements of a like nature whose cumulative total exceeds \$25,000 (i.e., street overlays) should be considered as part of the CIP process.

Program area managers are responsible for the cost estimates of their proposed programs, including future maintenance and operations costs related to the implementation of completed projects.

- E. Scoping and Costing Based on Predesign Study  
For some projects it is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. Future project costs are refined through the predesign study process.
- F. Required Project Features and Financial Responsibility: If a proposed project will cause a direct impact on other publicly-owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.
- G. Predictability of Project Timing, Cost and Scope: The predictability of timing and costs of projects is important to specific private developments, such as the provision of street improvements or the extension of major sewer lines or water supply, without which development could not occur. These projects generally involve significant financial contributions from such private development through developer extension agreements, LIDs, and other means. Once a project has been approved by the City Council in the CIP, project scheduling is a priority to maintain.

The City Council authorizes the City Manager to administratively approve the acceleration of project schedules so long as they can be accomplished within budgeted and any allowable contingency expenditures, with the understanding that all controversial issues will be brought before the City Council. All project additions or deletions must be approved by the City Council.

- H. CIP Maintenance and Operating Costs: CIP projects, as approved by the City Council, shall have a funding plan for maintenance and operating costs identified in the project description. These costs will be included in the City's long-term financial planning.
- I. Local Improvement Districts (LID)  
Examples of when future LIDs may be formed are as follows: 1) where old agreements exist, committing property owners to LID participation on future projects; 2) when a group of property owners wish to accelerate development of a certain improvement; 3) when a group of property owners desire a higher standard of improvement than the City's project contemplates; or 4) when a group of property owners request City assistance in LID formation to fund internal neighborhood transportation facilities improvements, which may or may not have City funding involved. If City funding is proposed by the project sponsors (property owners), they shall so request of the City Council (through the City Clerk) in writing before any LID promotion activity begins. The City Manager shall analyze such request and report his conclusions and recommendation to Council for their consideration. The Council shall by motion affirm or deny the recommendation. The Council's affirmative motion to financially participate shall expire in 180 days, unless the project sponsors have submitted a sufficient LID petition by that time.

In the event that the request is for street resurfacing in advance of the City's normal street resurfacing cycle, the City's contribution, if any, will be determined based on a recommendation from the Public Work's Department and a financial analysis of the impact of completing the project prior to the City's original timeline.

On capital projects whose financing depends in part on an LID, interim financing will be issued to support the LID's portion of the project budget at the same time or in close proximity to the issuance of the construction contract. The amount of the interim financing shall be the current estimate of the final assessment roll as determined by the administering department.

In the event that the project is 100% LID funded, interim financing shall be issued either in phases (i.e., design phase and construction phase) or up front in the amount of the entire estimated final assessment roll, whichever means is estimated to provide the lowest overall cost to the project as determined by the Finance Department.

The City will recapture direct administrative costs incurred by the City for the LID project by including these in the preliminary and final assessment roles.

- J. Preserve Existing Capital Infrastructure Before Building New Facilities: It is the City's policy to ensure that adequate resources are allocated to preserve the City's existing infrastructure before targeting resources toward building new facilities that also have maintenance obligations. This policy addresses the need to protect the City's historical investment in capital facilities and to avoid embarking on a facility enhancement program which, together with the existing facilities, the City cannot afford to adequately maintain.
- K. New Facilities Should Be of High Quality, Low Maintenance, Least Cost: The intent of this policy is to guide the development and execution of the CIP Plan through an emphasis on lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact upon both the CIP and the operating budget.
- L. Public Input at All Phases of Projects: The City makes a serious commitment to public involvement. The City's long-range plans are developed through an extensive citizen involvement program.
- M. Basis for Project Appropriations: During the City Council's CIP Plan review, the City Council will appropriate the full estimated project cost for all projects in the CIP Plan. Subsequent adjustments to appropriation levels for amendments to the CIP Plan may be made by the City Council at any time.
- N. Balanced CIP Plan: The CIP Plan is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the plan. It is anticipated that the plan will have more expenditures than revenues in single years of the plan, but this imbalance will be corrected through the use of interim financing, if actually needed. Over the life of the six-year plan, however, all planned interim debt will be repaid and all plan expenditures, including interest costs on interim debt will be provided for with identified revenues. Any project funding plan, in which debt is not retired within the current six-year plan, must have specific City Council approval.
- O. Use of Debt in the CIP: The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the use of long-term debt should be minimized, allowing the City to put money into actual projects that benefit Shoreline residents and businesses rather than into interest payments to financial institutions. There may be exceptions to this policy for extraordinary circumstances, where voted or non-voted long-term debt must be issued to achieve major City goals that otherwise could not be achieved, or would have to wait an unacceptably long time. Issuance of long-term debt must receive City Council authorization.

Staff monitors CIP cash flow regularly and utilizes fund balances to minimize the amount of borrowing required. Funds borrowed for cash flow purposes are limited to short-term obligations. Projected financing costs are included within a project in the administrative program area.

- P. Finance Director's Authority to Borrow: The Finance Director is authorized to initiate interim and long-term borrowing measures, as they become necessary, as identified in the CIP Plan and approved by the City Council.
- Q. CIP Plan Update and Amendment: The CIP Plan will be updated at least annually. The City Council may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. All project additions or deletions must be approved by the City Council.
- R. Formalization of Monetary Agreements: All agreements between the City and outside jurisdictions, where resources are exchanged shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments (i.e., Joint CIP projects where the City is the lead agency, grant funded projects, etc.). Formalization of these agreements will protect the City's interests. Program areas shall make every effort to promptly request any reimbursements that are due the City. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the City Manager or City Council.
- S. Applicable Project Charges: CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects will be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

## VII. DEBT POLICY

The Objectives of the City's Debt Management Policy are:

- A. To limit the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.
- B. To raise capital at the lowest cost, consistent with the need to borrow. This will be accomplished by:
  - 1. Keeping a high credit rating (while making attempts to strengthen credit rating).
  - 2. Maintaining a good reputation in the credit markets by adjusting the capital program for regular entry to the bond market and by managing the annual budget responsibly.
  - 3. Institute and maintain procedures that ensure full and timely repayment of City obligations.

### General Debt Policies

Before issuing any debt, the City will consider the impacts of such debt on the operating budget, the effect on the City's credit rating, the debt capacity remaining under constitutional and statutory limitations, the most cost-effective term, structure, and type of debt, and the impact on taxpayers.

Disclosure statements will be used to keep taxpayers and investors informed of the City's financial position. These include printed copies of:

- A. Annual reports
- B. Operating budget and Capital Facilities Plan
- C. Official Statements

Debt issues will be sold on a competitive basis (except when conditions make a negotiated sale preferable) and awarded to the bidder who produces the lowest true interest cost.

Debt issues may be sold on a negotiated basis if the issue is unusually large or small, the project is complex, the issue is a refunding, flexibility is desired in the structure, the market is volatile, or other conditions make it in the City's best interest to conduct a negotiated sale.

Long Term Debt: Long term debt will be used to maintain and develop the municipal infrastructure when the economic life of a fixed asset exceeds five years.

Revenue bonds will generally be used for projects which are financially self-sustaining.

General Obligation bonds can be used to finance public works projects which benefit the community and where there are sufficient dedicated revenues to amortize the debt.

General Obligation pledges can be used to back self-sustaining projects financed through revenue bonds when costs can be reduced and the municipal credit rating is not put in jeopardy by this action.

The City will continue to rely on a strong local improvement district program for certain local or neighborhood street, water and sewer improvements.

The City will use interfund borrowing where such borrowing is cost effective to both the borrowing and the lending fund. Such borrowing shall implement Council directed policy in a simplified manner, such as borrowing associated with interim financing for local improvement district projects.

**City of Shoreline**  
**Range Placement Table**  
**2.5% Between Ranges; 4% Between Steps**      **Salary Table 01 - EXEMPT**

Range	Title	Salary	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
1		Annual	17,958	18,677	19,424	20,201	21,009	21,849
2		Annual	18,432	19,170	19,936	20,734	21,563	22,426
3		Annual	18,854	19,608	20,392	21,208	22,056	22,938
4		Annual	19,328	20,101	20,905	21,741	22,611	23,515
5		Annual	19,828	20,621	21,446	22,304	23,196	24,124
6		Annual	20,328	21,141	21,987	22,866	23,781	24,732
7		Annual	20,855	21,689	22,557	23,459	24,397	25,373
8		Annual	21,382	22,237	23,126	24,051	25,013	26,014
9		Annual	21,882	22,757	23,667	24,614	25,599	26,623
10		Annual	22,461	23,360	24,294	25,266	26,276	27,327
11		Annual	22,988	23,907	24,864	25,858	26,892	27,968
12		Annual	23,567	24,510	25,490	26,510	27,570	28,673
13		Annual	24,173	25,140	26,145	27,191	28,279	29,410
14		Annual	24,778	25,769	26,800	27,872	28,987	30,147
15		Annual	25,384	26,399	27,455	28,553	29,696	30,883
16		Annual	26,042	27,084	28,167	29,294	30,466	31,684
17		Annual	26,701	27,769	28,879	30,034	31,236	32,485
18		Annual	27,333	28,426	29,563	30,745	31,975	33,254
19		Annual	28,017	29,138	30,303	31,515	32,776	34,087
20		Annual	28,728	29,877	31,072	32,315	33,608	34,952
21		Annual	29,439	30,617	31,841	33,115	34,440	35,817
22		Annual	30,203	31,411	32,667	33,974	35,333	36,746
23		Annual	30,940	32,178	33,465	34,803	36,195	37,643
24		Annual	31,730	32,999	34,319	35,692	37,120	38,604
25		Annual	32,494	33,793	35,145	36,551	38,013	39,533

City of Shoreline  
Range Placement Table

2.5% Between Ranges; 4% Between Steps

Salary Table 01 - EXEMPT

Range	Title	Salary	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
26		Annual	33,310	34,642	36,028	37,469	38,968	40,527
27		Annual	34,152	35,519	36,939	38,417	39,954	41,552
28		Annual	35,021	36,422	37,879	39,394	40,970	42,609
29		Annual	35,890	37,326	38,819	40,372	41,987	43,666
30		Annual	36,786	38,257	39,787	41,379	43,034	44,755
31		Annual	37,707	39,216	40,784	42,416	44,112	45,877
32		Annual	38,655	40,201	41,810	43,482	45,221	47,030
33		Annual	39,630	41,215	42,863	44,578	46,361	48,215
34		Annual	40,604	42,228	43,917	45,674	47,501	49,401
35		Annual	41,604	43,269	44,999	46,799	48,671	50,618
36		Annual	42,684	44,391	46,167	48,014	49,934	51,932
37		Annual	43,711	45,459	47,278	49,169	51,136	53,181
38		Annual	44,791	46,582	48,445	50,383	52,399	54,495
39		Annual	45,923	47,760	49,670	51,657	53,723	55,872
40		Annual	47,081	48,965	50,923	52,960	55,079	57,282
41	<b><u>Assistant Planner</u></b>	Annual	48,266	50,197	52,205	54,293	56,465	58,723
42		Annual	49,478	51,457	53,515	55,656	57,882	60,197
43		Annual	50,715	52,744	54,854	57,048	59,330	61,703
44		Annual	51,979	54,058	56,221	58,470	60,808	63,241
45	<b><u>Associate Planner</u></b> Executive Assistant to the City Manager	Annual	53,269	55,400	57,616	59,921	62,318	64,810
46	Budget Analyst Management Analyst Staff Accountant <b><u>Recreation Coordinator I</u></b> Grants Specialist	Annual	54,586	56,769	59,040	61,402	63,858	66,412
47	Human Resources Analyst	Annual	56,008	58,248	60,578	63,001	65,521	68,142
48	Purchasing Officer	Annual	57,377	59,672	62,059	64,542	67,123	69,808

**City of Shoreline  
Range Placement Table**

2.5% Between Ranges; 4% Between Steps

**Salary Table 01 - EXEMPT**

Range	Title	Salary	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
49	Neighborhoods Coordinator Emergency Management Coordinator <b>Senior Planner</b> Parks & Rec Project Coordinator	Annual	58,825	61,178	63,626	66,171	68,817	71,570
50	Communications Specialist Senior Accountant Recreation Coordinator II	Annual	60,274	62,685	65,192	67,800	70,512	73,332
51	Web Developer	Annual	61,775	64,246	66,815	69,488	72,268	75,158
52	Associate Traffic Engineer Public Works Administrative Manager Development Review Engineer I CRT Supervisor	Annual	63,355	65,889	68,524	71,265	74,116	77,081
53	Network Administrator	Annual	64,934	67,532	70,233	73,042	75,964	79,003
54	PW Maintenance Supervisor	Annual	66,541	69,202	71,970	74,849	77,843	80,957
55	Capital Projects Manager I GIS Specialist City Clerk	Annual	68,200	70,928	73,765	76,715	79,784	82,975
56	Parks Superintendent Recreation Superintendent	Annual	69,938	72,735	75,644	78,670	81,817	85,090
57	Database Administrator	Annual	71,675	74,542	77,524	80,625	83,850	87,204
58	Assistant City Attorney	Annual	73,466	76,405	79,461	82,639	85,945	89,383
59	Building Official Economic Development Program Mgr Finance Manager Capital Projects Manager II Surface Water & Enviro Services Mgr Traffic Engineer Development Review Engineer II Permit Services Manager Community Services Manager	Annual	75,309	78,322	81,454	84,713	88,101	91,625
60		Annual	77,179	80,266	83,477	86,816	90,288	93,900
61		Annual	79,127	82,292	85,584	89,008	92,568	96,271
62	Information Systems Manager Assistant Director PADS	Annual	81,102	84,346	87,720	91,229	94,878	98,673
63		Annual	83,103	86,428	89,885	93,480	97,219	101,108



**City of Shoreline  
Range Placement Table**

2.5% Between Ranges; 4% Between Steps

**Salary Table 01 - EXEMPT**

Range	Title	Salary	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
64	Aurora Corridor Project Manager Capital Project Administrator Communications & IR Director	Annual	85,210	88,618	92,163	95,850	99,684	103,671
65		Annual	87,317	90,809	94,442	98,219	102,148	106,234
66	Public Works Operations Manager	Annual	89,502	93,082	96,806	100,678	104,705	108,893
67		Annual	91,767	95,437	99,255	103,225	107,354	111,648
68	Human Resources Director	Annual	94,031	97,792	101,704	105,772	110,003	114,403
69		Annual	96,401	100,257	104,267	108,438	112,776	117,287
70	Assistant City Manager	Annual	98,797	102,749	106,859	111,134	115,579	120,202
71		Annual	101,273	105,323	109,536	113,918	118,475	123,213
72	Finance Director Parks, Rec & Cultural Services Director Planning & Dev Services Director Public Works Director	Annual	103,827	107,980	112,299	116,791	121,463	126,321
73	City Attorney	Annual	106,407	110,664	115,090	119,694	124,481	129,461
74	<del>Deputy City Manager</del>	Annual	109,067	113,429	117,967	122,685	127,593	132,696
75		Annual	111,805	116,277	120,929	125,766	130,796	136,028

City of Shoreline  
Range Placement Table

2.5% Between Ranges; 4% Between Steps      Salary Table 02 - NON-EXEMPT

Range	Title	Hourly Rate	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
1		Hourly	8.63	8.98	9.34	9.71	10.10	10.50
2		Hourly	8.86	9.22	9.58	9.97	10.37	10.78
3		Hourly	9.06	9.43	9.80	10.20	10.60	11.03
4		Hourly	9.29	9.66	10.05	10.45	10.87	11.31
5		Hourly	9.53	9.91	10.31	10.72	11.15	11.60
6		Hourly	9.77	10.16	10.57	10.99	11.43	11.89
7		Hourly	10.03	10.43	10.84	11.28	11.73	12.20
8		Hourly	10.28	10.69	11.12	11.56	12.03	12.51
9	<del>Lifeguard Instructor II</del>	Hourly	10.52	10.94	11.38	11.83	12.31	12.80
10		Hourly	10.80	11.23	11.68	12.15	12.63	13.14
11		Hourly	11.05	11.49	11.95	12.43	12.93	13.45
12		Hourly	11.33	11.78	12.25	12.75	13.25	13.79
13		Hourly	11.62	12.09	12.57	13.07	13.60	14.14
14		Hourly	11.91	12.39	12.88	13.40	13.94	14.49
15	<b>Lifeguard/Instructor II</b>	Hourly	12.20	12.69	13.20	13.73	14.28	14.85
16		Hourly	12.52	13.02	13.54	14.08	14.65	15.23
17		Hourly	12.84	13.35	13.88	14.44	15.02	15.62
18	<del>Senior Lifeguard</del>	Hourly	13.14	13.67	14.21	14.78	15.37	15.99
19		Hourly	13.47	14.01	14.57	15.15	15.76	16.39
20		Hourly	13.81	14.36	14.94	15.54	16.16	16.80
21		Hourly	14.15	14.72	15.31	15.92	16.56	17.22
22		Hourly	14.52	15.10	15.71	16.33	16.99	17.67
23		Hourly	14.87	15.47	16.09	16.73	17.40	18.10
24	<u>Senior Lifeguard</u>	Hourly	15.25	15.86	16.50	17.16	17.85	18.56
25		Hourly	15.62	16.25	16.90	17.57	18.28	19.01
26		Hourly	16.01	16.65	17.32	18.01	18.73	19.48

**City of Shoreline  
Range Placement Table**

**2.5% Between Ranges; 4% Between Steps**

**Salary Table 02 - NON-EXEMPT**

Range	Title	Hourly Rate	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
27	Teen Program Assistant Recreation Assistant I	Hourly	16.42	17.08	17.76	18.47	19.21	19.98
28		Hourly	16.84	17.51	18.21	18.94	19.70	20.49
29		Hourly	17.25	17.95	18.66	19.41	20.19	20.99
30		Hourly	17.69	18.39	19.13	19.89	20.69	21.52
31	Recreation Assistant II Administrative Assistant I	Hourly	18.13	18.85	19.61	20.39	21.21	22.06
32	Public Works Maintenance Worker I Parks Maintenance Worker I	Hourly	18.58	19.33	20.10	20.90	21.74	22.61
33		Hourly	19.05	19.81	20.61	21.43	22.29	23.18
34		Hourly	19.52	20.30	21.11	21.96	22.84	23.75
35	Finance Technician Administrative Assistant II Recreation Assistant III	Hourly	20.00	20.80	21.63	22.50	23.40	24.34
36		Hourly	20.52	21.34	22.20	23.08	24.01	24.97
37	Parks Maintenance Worker II Public Works Maintenance Worker II Accounts Payable/Payroll Technician Capital Projects Technician	Hourly	21.01	21.86	22.73	23.64	24.58	25.57
38	Technical Assistant	Hourly	21.53	22.40	23.29	24.22	25.19	26.20
39	Senior Parks Maintenance Worker Facilities Maintenance Worker II Payroll Officer Administrative Assistant III	Hourly	22.08	22.96	23.88	24.84	25.83	26.86
40	Project Inspector I Engineering Technician	Hourly	22.64	23.54	24.48	25.46	26.48	27.54
41	Surface Water Quality Specialist	Hourly	23.20	24.13	25.10	26.10	27.15	28.23
42	Deputy City Clerk Sr. Public Works Maintenance Worker Records and Information Manager	Hourly	23.79	24.74	25.73	26.76	27.83	28.94

City of Shoreline  
Range Placement Table

2.5% Between Ranges; 4% Between Steps      Salary Table 02 - NON-EXEMPT

Range	Title	Hourly Rate	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
43	Environmental Educator Right-of-Way Inspector CRT Representative	Hourly	24.38	25.36	26.37	27.43	28.52	29.66
44	Plans Examiner I	Hourly	24.99	25.99	27.03	28.11	29.23	30.40
45	<b>Associate Planner</b> Lead CRT Representative	Hourly	25.61	26.63	27.70	28.81	29.96	31.16
46	<b>Recreation Coordinator I</b> <del>Project Inspector II</del> Code Enforcement Officer	Hourly	26.24	27.29	28.38	29.52	30.70	31.93
47	Computer/Network Specialist	Hourly	26.93	28.00	29.12	30.29	31.50	32.76
48	Plans Examiner II Combination Inspector	Hourly	27.59	28.69	29.84	31.03	32.27	33.56
49	Facilities Supervisor	Hourly	28.28	29.41	30.59	31.81	33.09	34.41
50		Hourly	28.98	30.14	31.34	32.60	33.90	35.26
51		Hourly	29.70	30.89	32.12	33.41	34.74	36.13
52	Plans Examiner III	Hourly	30.46	31.68	32.94	34.26	35.63	37.06
53		Hourly	31.22	32.47	33.77	35.12	36.52	37.98
54		Hourly	31.99	33.27	34.60	35.99	37.42	38.92
55		Hourly	32.79	34.10	35.46	36.88	38.36	39.89
56		Hourly	33.62	34.97	36.37	37.82	39.34	40.91
57		Hourly	34.46	35.84	37.27	38.76	40.31	41.93
58		Hourly	35.32	36.73	38.20	39.73	41.32	42.97
59		Hourly	36.21	37.65	39.16	40.73	42.36	44.05
60		Hourly	37.11	38.59	40.13	41.74	43.41	45.14
61		Hourly	38.04	39.56	41.15	42.79	44.50	46.28
62		Hourly	38.99	40.55	42.17	43.86	45.61	47.44
63		Hourly	39.95	41.55	43.21	44.94	46.74	48.61
64		Hourly	40.97	42.61	44.31	46.08	47.92	49.84
65		Hourly	41.98	43.66	45.40	47.22	49.11	51.07
66		Hourly	43.03	44.75	46.54	48.40	50.34	52.35

City of Shoreline  
 Range Placement Table

2.5% Between Ranges; 4% Between Steps      Salary Table 02 - NON-EXEMPT

Range	Title	Hourly Rate	Min Step 1	Step 2	Step 3	Step 4	Step 5	Max Step 6
67		Hourly	44.12	45.88	47.72	49.63	51.61	53.68
68		Hourly	45.21	47.02	48.90	50.85	52.89	55.00
69		Hourly	46.35	48.20	50.13	52.13	54.22	56.39
70		Hourly	47.50	49.40	51.37	53.43	55.57	57.79
71		Hourly	48.69	50.64	52.66	54.77	56.96	59.24
72		Hourly	49.92	51.91	53.99	56.15	58.40	60.73
73		Hourly	51.16	53.20	55.33	57.55	59.85	62.24
74		Hourly	52.44	54.53	56.71	58.98	61.34	63.80
75		Hourly	53.75	55.90	58.14	60.46	62.88	65.40

**City of Shoreline Planning and Development Services  
Fee Schedule (Page 1 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>Building</b>		
<b><u>BUILDING PERMIT</u></b>		
Valuation *The Total Valuation is the "Building permit valuations" as delineated in section R108.3 of the International Residential Code and section 108.3 of the International Building Code.		
\$1.00 - \$500	\$23.50	\$23.50
\$501 - \$2,000	\$23.50 for the first \$500.00 + \$3.05 for each additional \$100.00, or fraction thereof, to and including \$2,000.00.	\$23.50 for the first \$500.00 + \$3.05 for each additional \$100.00, or fraction thereof, to and including \$2,000.00.
\$2,001 - \$25,000	\$69.25 for the first \$2,000, + \$14.00 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00.	\$69.25 for the first \$2,000, + \$14.00 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00.
\$25,001 - \$50,000	\$391.25 for the first \$25,000.00 + \$10.10 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00.	\$391.25 for the first \$25,000.00 + \$10.10 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00.
\$50,001 - \$100,000	\$643.75 for the first \$50,000.00 + \$7.00 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00.	\$643.75 for the first \$50,000.00 + \$7.00 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00.
\$100,001 - \$500,000	\$993.75 for the first \$100,000.00 + \$5.60 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00.	\$993.75 for the first \$100,000.00 + \$5.60 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00.
\$500,001 - \$1,000,000	\$3,233.75 for the first \$500,000.00 + \$4.75 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00.	\$3,233.75 for the first \$500,000.00 + \$4.75 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00.
\$1,000,001 +	\$5,608.75 for the first \$1,000,000 + \$3.15 for each additional \$1,000.00, or fraction thereof.	\$5,608.75 for the first \$1,000,000 + \$3.15 for each additional \$1,000.00, or fraction thereof.
<b><u>Building/Structure at Plan Review</u></b>	65% of the building permit fee	65% of the building permit fee
Civil Plan Review, Commercial (if applicable)	Hourly rate, 5 Hour Minimum (\$661.25)	Hourly rate, 5 Hour Minimum (\$685.00)
Civil Plan Review, Residential (if applicable)	Hourly rate, 3 Hour Minimum (\$396.75)	Hourly rate, 3 Hour Minimum (\$411.00)
<b><u>ELECTRICAL</u></b>		
Electrical Permit	Permit fee described in WAC 296-46B-905, plus a 20% administrative fee	Permit fee described in WAC 296-46B-905, plus a 20% administrative fee

**City of Shoreline Planning and Development Services  
Fee Schedule (Page 2 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>FIRE</b>		
<b>Automatic Fire Alarm System:</b>		
Existing System		
New or relocated devices up to 5	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
New or relocated devices 6 up to 12	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Each additional new or relocated device over 12	\$5.25 per device	\$5.25 per device
New System	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
Each additional new or relocated device over 30	\$5.25 per device	\$5.25 per device
<b>Fire Extinguishing Systems:</b>		
<b>Commercial Cooking Hoods</b>		
1 to 12 flow points	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
More than 12	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
Other Fixed System Locations	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>Fire Pumps:</b>		
<b>Commercial Systems</b>	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>Commercial Flammable/Combustible Liquids:</b>		
<b>Aboveground Tank Installations</b>		
First tank	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Additional	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
<b>Underground Tank Installations</b>		
First tank	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Additional	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Underground Tank Piping (with new tank)	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Underground Tank Piping Only (vapor recovery)	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
<b>Underground Tank Removal</b>		
First tank	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Additional tank	\$66.25 per additional tank	\$66.25 per additional tank
<b>Compressed Gas Systems (exception: medical gas systems require a plumbing permit):</b>		
Excess of quantities in IFC Table 105.6.9	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
<b>High-Piled Storage:</b>		
<b>Class I – IV Commodities:</b>		
501 – 2,500 square feet	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
2,501 – 12,000 square feet	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Over 12,000 square feet	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>High Hazard Commodities:</b>		
501 – 2,500 square feet	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Over 2,501 square feet	Hourly rate, 5-hour minimum (\$661.25)	Hourly rate, 5-hour minimum (\$685.00)

**City of Shoreline Planning and Development Services  
Fee Schedule (Page 3 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>Underground Fire Mains and Hydrants</b>	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
<b>Industrial Ovens:</b>		
Class A or B Furnaces	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Class C or D Furnaces	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>LPG (Propane) Tanks:</b>		
Commercial, less than 500-Gallon Capacity	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Commercial, 500-Gallon+ Capacity	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Commercial, Temporary	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Residential 0 – 500-Gallon Capacity	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Spray Booth	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>Sprinkler Systems (each riser):</b>		
New Systems	Hourly rate, 5-hour minimum (\$661.25), plus \$3.00 per head	Hourly rate, 5-hour minimum (\$685.00), plus \$3.00 per head
Existing Systems		
1 – 10 heads	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
11 – 20 heads	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
More than 20 heads	Hourly rate, 5-hour minimum (\$661.25), plus \$3.00 per head	Hourly rate, 5-hour minimum (\$685.00), plus \$3.00 per head
Residential (R-3) 13-D System		
1 – 30 heads	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
More than 30 heads	Hourly rate, 3-hour minimum (\$396.75), plus \$3.00 per head	Hourly rate, 3-hour minimum (\$411.00), plus \$3.00 per head
<b>Voluntary 13-D Systems in residencies when not otherwise required</b>	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
<b>Standpipe Systems</b>	Hourly rate, 4-hour minimum (\$529.00)	Hourly rate, 4-hour minimum (\$548.00)
<b>Temporary Tents and Canopies</b>	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
<b>MECHANICAL</b>		
Residential Mechanical System Base	Hourly rate, 1-hour minimum (\$132.25) (including 4 pieces of equipment), \$10.00 per piece of equipment over 4	Hourly rate, 1-hour minimum (\$137.00) (including 4 pieces of equipment), \$10.00 per piece of equipment over 4
Commercial Mechanical System Base	Hourly rate, 3-hour minimum (\$396.75) (including 4 pieces of equipment), \$10.00 per piece of equipment over 4	Hourly rate, 3-hour minimum (\$411.00) (including 4 pieces of equipment), \$10.00 per piece of equipment over 4
All Other Mechanical (Residential and Commercial)	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)



**City of Shoreline Planning and Development Services  
Fee Schedule (Page 4 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>PLUMBING</b>		
Plumbing Systems-Base	Hourly rate, 1-hour minimum (\$132.25) (including 4 fixtures), \$10.00 per fixture over 4	Hourly rate, 1-hour minimum (\$137.00) (including 4 fixtures), \$10.00 per fixture over 4
Gas Piping Systems-Base standalone permit	Hourly rate, 1-hour minimum (\$132.25) (including 4 outlets), \$10.00 per outlet over 4 \$10.00 per outlet	Hourly rate, 1-hour minimum (\$137.00) (including 4 outlets), \$10.00 per outlet over 4 \$10.00 per outlet
<u>Gas Piping as part of a plumbing or mechanical permit</u>		<u>\$10 per outlet (when included in outlet count)</u>
Backflow Prevention Device Base - standalone permit over 4	Hourly rate, 1-hour minimum (\$132.25) (including 4 devices), \$10.00 per device	Hourly rate, 1-hour minimum (\$137.00) (including 4 devices), \$10.00 per device <u>over 4</u>
Backflow Prevention Device as part of a plumbing systems permit	\$10.00 per outlet	<u>\$10.00 per outlet-device (when included in outlet count)</u>
<b>Environmental Review</b>		
Environmental Checklist (SEPA):		
Single-Family	Hourly rate, 10-hour minimum (\$1,322.50)	Hourly rate, 10-hour minimum (\$1,370)
Multifamily/Commercial	Hourly rate, 15-hour minimum (\$1,983.75)	Hourly rate, 15-hour minimum (\$2,055)
Environmental Impact Statement Review	Hourly rate, 35-hour minimum (\$4,628.75)	Hourly rate, 35-hour minimum (\$4,795)
<b>LAND USE</b>		
Accessory Dwelling Unit	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Adult Family Home	Hourly rate, 2-1/2-hour minimum (\$330.75)	Hourly rate, 2-1/2-hour minimum (\$342.50)
Comprehensive Plan Amendment – Site Specific	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
Conditional Use Permit (CUP)	Hourly rate, 30-hour minimum (\$3,967.50)	Hourly rate, 30-hour minimum (\$4,110)
Critical Areas Reasonable Use Permit (CARUP)	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
Critical Areas Special Use Permit (CASUP)	Hourly rate, 60 hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60 hour minimum (\$8,220), plus public hearing (\$2,103)
Home Occupation, Bed and Breakfast, Boarding House	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Interpretation of Development Code	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Master Plan	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
Planned Action Determination	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Rezone	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
SCTF Special Use Permit (SUP)	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
Sign Permit	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Special Use Permit	Hourly rate, 60-hour minimum (\$7,935), plus public hearing (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing (\$2,103)
Street Vacation	Hourly rate, 60-hour minimum (\$7,935), plus public hearing if required (\$2,032)	Hourly rate, 60-hour minimum (\$8,220), plus public hearing if required (\$2,103)
Temporary Use Permit (TUP)	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Variance - Engineering Standards	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Variances - Zoning	Hourly rate, 30-hour minimum (\$3,967.50)	Hourly rate, 30-hour minimum (\$4,110.00)

**City of Shoreline Planning and Development Services  
Fee Schedule (Page 5 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>MISCELLANEOUS FEES</b>		
Critical area field signs	\$5 per sign	\$5 per sign
Permit Fee for Work Commenced Without a Permit	Twice the Applicable Permit Fee	Twice the Applicable Permit Fee
Expedited Review – Building or Site Development Permits	Twice the applicable permit fee(s)	Twice the applicable permit plan review fee(s)
Permit Fee for Work Commenced Without a Permit	Twice the applicable permit fee(s)	Twice the applicable permit fee(s)
All Other Fees Per Hour	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Multiple Family Tax Exemption Application Fee	Hourly rate, 3 hour minimum for processing land use permits plus current King County Assessors fee for administering the Multiple Family Tax Exemption program	Hourly rate, 3-hour minimum for processing land use permits plus current King County Assessors fee for administering the Multiple Family Tax Exemption program
Extension of the Conditional Certificate for the Multiple Family Tax Exemption Application Fee	\$121	\$121
<b>RIGHT-OF-WAY</b>		
Right-of-Way Use	Hourly rate, 1-hour minimum (\$132.25)	Hourly rate, 1-hour minimum (\$137.00)
Right-of-Way Site	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
<b>SHORELINE SUBSTANTIAL DEVELOPMENT</b>		
Shoreline Conditional Permit Use	Hourly rate, 30-hour minimum (\$3,967.50)	Hourly rate, 30-hour minimum (\$4,110.00)
Shoreline Exemption	Hourly rate, 2-hour minimum (\$264.50)	Hourly rate, 2-hour minimum (\$274.00)
Shoreline Variance	Hourly rate, 30-hour minimum (\$3,967.50), plus public hearing if required (\$2,032)	Hourly rate, 30-hour minimum (\$4,110), plus public hearing if required (\$2,103)
Substantial Development Permit (based on valuation):		
up to \$10,000	Hourly rate, 15-hour minimum (\$1,983.75)	Hourly rate, 15-hour minimum (\$2,055)
\$10,000 to \$500,000	Hourly rate, 34-hour minimum (\$4,496.50)	Hourly rate, 34-hour minimum (\$4,658)
over \$500,000	Hourly rate, 60-hour minimum (\$7,935)	Hourly rate, 60-hour minimum (\$8,220)
<b>SITE DEVELOPMENT</b>		
Grading	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Clearing	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Landscaping	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Parking Lot	Hourly rate, 3-hour minimum (\$396.75)	Hourly rate, 3-hour minimum (\$411.00)
Subdivision Construction	Hourly rate, 12-hour minimum (\$1,587)	Hourly rate, 12-hour minimum (\$1,644)

**City of Shoreline Planning and Development Services  
Fee Schedule (Page 6 of 6)**

Type of Permit Application	2007 Fee Schedule	2008 Proposed Fee Schedule
	Fee (based on \$132.25 per hour)	Fee (based on \$137 per hour)
<b>SUBDIVISIONS</b>		
Binding Site Plan	Hourly rate, 6-hour minimum (\$793.50)	Hourly rate, 6-hour minimum (\$822.00)
Lot Line Adjustment	Hourly rate, 5-hour minimum (\$661.25)	Hourly rate, 5-hour minimum (\$685.00)
Preliminary Short Subdivision	Hourly rate, 30-hour minimum (\$3,967.50) for two-lot short subdivision plus 3-hour minimum (\$396.75) for each additional lot	Hourly rate, 30-hour minimum (\$4,110) for two-lot short subdivision plus 3-hour minimum (\$411.00) for each additional lot
Final Short Subdivision	Hourly rate, 8-hour minimum (\$1,058.00)	Hourly rate, 8-hour minimum (\$1,096.00)
Preliminary Subdivision	Hourly rate, 39-hour minimum (\$5,157.75) for five-lot subdivision plus 3-hour minimum (\$396.75) for each additional lot, plus public hearing (\$2,032)	Hourly rate, 39-hour minimum (\$5,343) for five-lot subdivision plus 3-hour minimum (\$411.00) for each additional lot, plus public hearing (\$2,103)
Final Subdivision	Hourly rate, 30-hour minimum (\$3,967.50)	Hourly rate, 30-hour minimum (\$4,110)
Changes to Preliminary Short or Formal Subdivision	Hourly rate, 12-hour minimum (\$1,587)	Hourly rate, 12-hour minimum (\$1,644)
<b>SUPPLEMENTAL FEES</b>		
	Additional review of fees may be assessed if plan revisions are incomplete, corrections not completed, the original scope of the project has changed, or scale and complexity results in review hours exceeding the minimums identified in this schedule. Fees will be assessed at \$132.25 per hour, minimum of one hour.	Additional review of fees may be assessed if plan revisions are incomplete, corrections not completed, the original scope of the project has changed, or scale and complexity results in review hours exceeding the minimums identified in this schedule. Fees will be assessed at \$137.00 per hour, minimum of one hour.
	Reinspection fees may be assessed if work is incomplete, corrections not completed or the allotted time is depleted. Fees will be assessed at \$132.25 per hour, minimum one hour.	Reinspection fees may be assessed if work is incomplete, corrections not completed or the allotted time is depleted. Fees will be assessed at \$137.00 per hour, minimum one hour.
<b>FEE REFUNDS</b>		
	The city manager or designee may authorize the refunding of: 1. One hundred percent of any fee erroneously paid or collected. 2. Up to 80 percent of the permit fee paid when no work has been done under a permit issued in accordance with this code. 3. Up to 80 percent of the plan review fee paid when an application for a permit for which a plan review fee has been paid is withdrawn or canceled before any plan reviewing is done. 4. The city manager or designee shall not authorize refunding of any fee paid except on written application filed by the original permittee not later than 180 days after the date of fee payment.	The city manager or designee may authorize the refunding of: 1. One hundred percent of any fee erroneously paid or collected. 2. Up to 80 percent of the permit fee paid when no work has been done under a permit issued in accordance with this code. 3. Up to 80 percent of the plan review fee paid when an application for a permit for which a plan review fee has been paid is withdrawn or canceled before any plan reviewing is done. 4. The city manager or designee shall not authorize refunding of any fee paid except on written application filed by the original permittee not later than 180 days after the date of fee payment.

**2008 Proposed Parks Fee Schedule Part 1 of 4 (Page 1 of 4)**

**2008 Proposed Park Facility Rental and Drop-in Fee Schedule**

Fee	2007 Resident Rate	2007 Non-Resident Rate	2008 Proposed Resident Rate	2008 Proposed Non-Resident Rate
<b>Outdoor Rental Fees:</b>				
<b>Picnic Shelters – (same for all groups)</b>				
Half Day	\$42	\$46	\$43.50	\$47.50
Full Day	\$63	\$69	\$65.25	\$71.50
<b>Athletic Fields</b>				
Lights (determined by dusk schedule)	\$15	\$15	\$15.50	\$15.50
Senior/Youth League Game and/or Practice	\$3	\$4	\$3.00	\$4.25
Youth Tournament			\$8.00	\$10.00
Adult Practice	\$14	\$15	\$14.50	\$15.50
Adult League	\$26	\$29	\$27.00	\$30.00
Adult Tournament*			\$34.00	\$37.75
*Additional field prep fee may be added				
<b>Shoreline A &amp; B</b>				
Resident Youth - Per Hour	\$15		\$15.50	
Non-Resident Youth - Per Hour		\$20		\$20.75
Resident Adult - Per Hour	\$55.00		\$57.00	
Non-Resident Adult - Per Hour		\$65		\$67.25
Discount Field Rate Resident - Per Hour	\$15		\$15.50	
Discount Field Rate Non- Resident - Per Hour		\$20		\$20.75
<b>Indoor Rental Fees:</b>				
<b>Richmond Highlands (same for all groups) –</b>				
Maximum Attendance 214				
Entire Building (including building monitor)	\$52	\$57	\$54.00	\$59.00
Gym Only	\$42	\$46	\$43.50	\$47.50
Café/Game Room	\$42	\$46	\$43.50	\$47.50
<b>Spartan Recreation Center</b>				
Spartan Recreation Center Fees for Youth Organizations				
Multi-Purpose Room 1	\$10	\$11	\$10.25	\$11.50
Multi-Purpose Room 1 w /Kitchen	\$17	\$18	\$17.50	\$18.75
Multi-Purpose Room 2	\$10	\$11	\$10.25	\$11.50
Multi-Purpose Room 2 w /Kitchen	\$17	\$18	\$17.50	\$18.75
Gymnastics Room	\$10	\$11	\$10.25	\$11.50
Dance Room	\$10	\$11	\$10.25	\$11.50
Gym-One Court	\$16	\$17	\$16.50	\$17.50
Entire Gym	\$31	\$34	\$32.00	\$35.25
Entire Facility	\$80	\$89	\$82.75	\$92.00

2008 Parks Fee Schedule Part 2 of 4 (Page 2 of 4)				
2008 Proposed Park Facility Rental and Drop-in Fee Schedule				
Fee	2007 Resident Rate	2007 Non-Resident Rate	2008 Proposed Resident Rate	2008 Proposed Non-Resident Rate
<b>Spartan Recreation Center Fees for Adult Groups:</b>				
Multi-Purpose Room 1	\$21	\$23	\$21.75	\$23.75
Multi-Purpose Room 1 w /Kitchen	\$30	\$33	\$31.00	\$34.50
Multi-Purpose Room 2	\$21	\$23	\$21.75	\$23.75
Multi-Purpose Room 2 w /Kitchen	\$30	\$33	\$31.00	\$34.50
Gymnastics Room	\$21	\$23	\$21.75	\$23.75
Dance Room	\$21	\$23	\$21.75	\$23.75
Gym-One Court	\$30	\$33	\$31.00	\$34.50
Entire Gym	\$57	\$63.00	\$59.00	\$65.25
Entire Facility	\$109.00	\$120.00	\$112.75	\$124.25
the Spartan Gym may require an additional supervision fee. (See Below )				
<b>Other Indoor Rental Fees:</b>				
Damage Deposit: (refundable)	\$182.00	\$182.00	\$188.25	\$188.25
Supervision Fee (if applicable)	\$17.00	\$17.00	\$17.50	\$17.50
Daily Rates	\$730.00	\$730.00	\$755.50	\$755.50
Spartan Gym Tarp Installation				
<b>Concession / Admission / Sales During Indoor Facility Use:</b>				
20% of the gross revenue collected will be remitted to the City of Shoreline if concession sales are charged on-site by the individuals or organizations renting a City-owned facility.				
20% of the gross revenue collected will be remitted to the City of Shoreline if spectator admissions are charged on-site by the individuals or organizations renting a City-owned facility.				
20% of the gross amount will be remitted to the City of Shoreline if an individual or organization rents a City facility for a clinic, camp, or a class where the participants are charged a fee.				
Any individual or organization that is required to pay concession / admission fee must complete the appropriate permit application.				
Concession/Admission/Sales Fees may be modified at the discretion of the Director of Shoreline Parks and Recreation.				
<b>Drop-In Fees:</b>				
Showers Only	\$1.00	\$1.00	\$1.00	\$1.00
Youth Drop-In	\$1.00	\$1.00	\$1.00	\$1.00
Youth Drop-In Ten Punch Card	\$8.50	\$9.50	\$8.75	\$9.75
Youth Drop-In Three Month Pass	\$21.00	\$23.00	\$21.75	\$23.75
Adult Drop-In	\$2.00	\$2.50	\$2.00	\$2.50
Adult Drop-In Ten Punch Card	\$19.00	\$23.00	\$19.75	\$23.75
Adult Drop-In Three Month Pass	\$48.00	\$52.00	\$49.75	\$53.75

**2008 Parks Fee Schedule Part 3 of 4 (Page 3 of 4)**

**2008 Proposed Aquatics Drop-in Fee Schedule**

<b>Drop in Fees</b>	<b>2007 Resident Rate</b>	<b>2007 Non-Resident Rate</b>	<b>Proposed 2008 Resident Rate</b>	<b>Proposed 2008 Non-Resident Rate</b>
Adult	\$3.50	\$4.00	\$3.50	\$4.25
Child/Senior/Disabled	\$2.50	\$2.75	\$2.50	\$3.00
Family	\$8.50	\$9.50	\$8.75	\$9.75
Adult - Real Deal	\$1.50	\$2.00	\$1.50	\$2.00
Child/Senior/Disabled - Real Deal	\$1.00	\$1.25	\$1.00	\$1.25
Adult - 10 punch	\$28.00	\$32	\$29.00	\$33.00
Child/Senior/Disabled - 10 Punch	\$18	\$22	\$18.75	\$22.75
Family - 10 Punch	\$68	\$76	\$70.50	\$78.75
<b>1 Month</b>				
Adult - 1 mo	\$46	\$50	\$47.50	\$51.75
Child/Senior/Disabled - 1 mo	\$27	\$30	\$28.00	\$31.00
Family -1 mo	\$113	\$126	\$117.00	\$130.50
<b>3 Month</b>				
Adult -3 month	\$122	\$141	\$126.25	\$146.00
Child/Senior/Disabled - 3 mo	\$81	\$103	\$83.75	\$106.50
Family -3 mo	\$244	\$281	\$252.50	\$290.75
<b>6 Month</b>				
Adult -6 month	\$197	\$210	\$204.00	\$217.25
Child/Senior/Disabled - 6 mo	\$141	\$154	\$146.00	\$159.50
Family -6 mo	\$394	\$422	\$407.75	\$436.75
<b>1 Year Pass</b>				
Adult -	\$344	\$369	\$356.00	\$382.00
Child/Senior/Disabled	\$246	\$270	\$254.50	\$279.50
Family	\$689	\$738	\$713.00	\$763.75

<b>2008 Parks Fee Schedule Part 4 of 4 (Page 4 of 4)</b>				
<b>2008 Proposed Aquatics Lesson and Rental Fee Schedule</b>				
<b>Lesson Program</b>	<b>2007 Resident Rate</b>	<b>2007 Non-Resident Rate</b>	<b>Proposed 2008 Resident Rate</b>	<b>Proposed 2008 Non-Resident Rate</b>
Parent & Tot	\$4.50	\$5.00	\$4.75	\$5.25
Preschool (1-5)	\$4.50	\$5.00	\$4.75	\$5.25
Youth (1&2)	\$4.50	\$5.00	\$4.75	\$5.25
Youth (3-7)	\$4.50	\$5.00	\$4.75	\$5.25
Adult	\$4.50	\$5.00	\$4.75	\$5.25
Water /Fitness-Adults	\$4.25	\$4.75	\$4.50	\$5.00
Water Fitness- Adults10x	\$36.00	\$40.00	\$37.25	\$41.50
Water Fitness Senior	\$3.00	\$3.75	\$3.25	\$4.00
Water Fitness Seniors10x	\$24.00	\$28.00	\$24.75	\$29.00
Arthritis - Adults	\$3.50	\$3.75	\$3.50	\$4.00
Arthritis - Adults 10x	\$35.00	\$37.50	\$35.00	\$40.00
Arthritis-Seniors	\$3.50	\$3.75	\$3.50	\$4.00
Arthritis - Senior 10x	\$35.00	\$37.50	\$35.00	\$40.00
<b>Other Programs</b>				
Sw im Day Camp	\$95	\$105	\$98.25	\$108.75
Gators Sw im /Dive 7 Wks	\$105	\$115	\$108.75	\$119.00
<b>Rentals</b>				
School Dist: Per 60 Kids/per Hour (non-agreement)	\$35	NA	\$36.25	NA
Rentals On-Going (non-sw im team)	\$60	NA	\$65.00	NA
Sw im Team Per/ Lane/Hr	\$9	NA	\$9.25	NA
<b>Public Rentals per Hour</b>				
1-60	\$100	\$110	\$103.50	\$113.75
61-150	\$135	\$155	\$139.00	\$160.50

## 2008 Proposed Surface Water Management Rate Table

Rate Category	Percent Impervious Surface	2007 Annual Service Charge	2008 Annual Service Charge	Per Unit	6% Utility Tax	Fee + Utility Tax
Residential: Single-family home		\$120	\$124	Parcel	\$7.42	\$131.02
Very Light	Less than or equal to 10%	\$120	\$124	Parcel	\$7.42	\$131.02
Light	More than 10%, less than or equal to 20%	\$280	\$288	Acre	\$17.30	\$305.70
Moderate	More than 20%, less than or equal to 45%	\$577	\$595	Acre	\$35.68	\$630.29
Moderately Heavy	More than 45%, less than or equal to 65%	\$1,120	\$1,154	Acre	\$69.22	\$1,222.82
Heavy	More than 65%, less than or equal to 85%	\$1,419	\$1,462	Acre	\$87.72	\$1,549.77
Very Heavy	More than 85%, less than or equal to 100%	\$1,859	\$1,915	Acre	\$114.91	\$2,030.16
Minimum Rate		\$120	\$124		\$7.42	\$131.02

**There are two types of service charges:** The flat rate and the sliding rate.

\* The flat rate service charge of \$124 a year applies to single family homes and parcels with less than 10% impervious surface.

\* The sliding rate service charge applies to all other properties in the service area. The sliding rate is calculated by measuring the amount of impervious surface on each parcel and multiplying the appropriate rate by total acreage

**Several special rate categories will automatically be assigned to those who qualify.**

\* An exemption for any home owned and occupied by a low income senior citizen determined by the assessor to qualify under RCW 84.36.381.

\* A discount for any parcel served by a City approved retention/detention (R/D) facility maintained by the owner.

\* A discount for any parcel, or part parcel officially designated as open space.

**Categories with Retention/Detention Facilities** The following categories are eligible for reduced rates if they have an approved retention/detention facility.

Rate Category	Discount	2007 Annual Service Charge	2008 Annual Service Charge	Per Unit	6% Utility Tax	Fee + Utility Tax
Residential: Single-Family Home	50%	\$60	\$62	Parcel	\$3.71	\$65.51
Very Light	50%	\$60	\$62	Parcel	\$3.71	\$65.51
Light	50%	\$140	\$144	Acre	\$8.65	\$152.85

**Alternative Mobile Home Park Charge**

\* Mobile Home Park Assessment can be the lower of the appropriate rate category or the number of mobile home spaces multiplied by the single-family residential rate.

**Rate Adjustments:** Any person receiving a bill may file a request for a rate adjustment within two years of the billing date. (Filing a request will not extend the payment period).

Property owners should file a request for a change in the rate assessed if:

- \* The property acreage is incorrect;
- \* The measured impervious surface is incorrect;
- \* The property is charged a sliding fee when the fee should be flat;
- \* The person or property qualifies for an exemption or discount; or
- \* The property is wholly or in part outside the service area.



**2008 Proposed License Required and Public Records Fee Schedule Page 1 of 2**

License Required Fee	2007 Fee	Proposed 2008 Fee	Basis
<b>General Licenses</b>			
Regulated massage business	\$166.00	\$171.75	Per Year
Massage manager	\$36.00	\$37.25	Per Year
Public dance	\$114.00	\$118.00	Per Dance
Pawnbroker	\$531.00	\$549.50	Per Year
Secondhand	\$51.00	\$52.75	Per Year
Master solicitor	\$104.00	\$107.75	Per Year
Solicitor	\$26.00	\$27.00	Per Year
Duplicate License	\$5.00	\$5.25	
Late fees for general licenses:	A late penalty shall be charged on all applications for renewal of a general license received later than 10 working days after the expiration date of such license. The amount of such penalty is fixed as follows:		
	A. For a license requiring a fee of less than \$50.00, two percent of the required fee		
	B. For a license requiring a fee of more than \$50.00, ten percent of the required fee.		
<b>Cabaret Licenses</b>			
Adult cabaret operator's license	\$531.00	\$549.50	Per Year
Adult cabaret manager's license	\$114.00	\$118.00	Per Year
Adult cabaret entertainer's license	\$114.00	\$118.00	Per Year
Duplicate License	\$5.00	\$5.25	
Late fees for cabaret licenses:	There shall be assessed and collected by the clerk an additional charge, computed as a percentage of the adult cabaret license fee, on applications not made on or before said date as follows:		
Days Past Due			
7 - 30	10%	10%	
31 - 60	25%	25%	
61 and over	100%	100%	
<b>Panoram Licenses</b>			
Panoram premise license	\$218.00	\$225.75	Per Year
Panoram device license	\$62.00	\$64.25	Per Year Per Device
Panoram operator license	\$531.00 per year/plus additional \$10 fee for background checks for any additional operators	\$549.50 per year/plus additional \$10 fee for background checks for any additional operators	Per Year
Duplicate License	\$5.00	\$5.25	
Renewals for panoram licenses:	On renewals for panoram licenses filed after December 31st, the clerk shall assess and collect an additional charge as follows:		
	A. If application is more than six but less than 31 days late, the additional charge is 10 percent of the renewal fee		
	B. If application is more than 31 but less than 61 days late, the additional charge is 25 percent of the renewal fee.		

**2008 Proposed License Required and Public Records Fee Schedule Page 2 of 2**

<b>License Required Fee</b>	<b>2007 Fee</b>	<b>Proposed 2008 Fee</b>	<b>Basis</b>
<b>Public Records</b>			
Black and white photocopies up to 11 by 17 inches - if more than five pages	\$0.15	\$0.15	Per Page
Black and white photocopies larger than 11 by 17 inches	\$3.00	\$3.00	Per Page
Publication on CD	\$2.00	\$2.00	Per CD
Recording on DVD	\$3.00	\$3.00	Per DVD
Video Tapes	\$12.50	\$13.00	Per Tape
Audio Tapes	\$2.00	\$2.00	Per Tape
Photographic prints and slides	Cost charged by vendor, depending on size and process		
Color photocopies and GIS maps up to 11 by 17 inches	\$1.50	\$0.00	Per page
GIS maps larger than 11 by 17 inches	\$1.50	\$1.50	Per square foot
Mylar Sheets	\$5.50	\$5.75	Per Sheet
Clerk Certification	\$1.00	\$1.00	Per Document
Custom GIS Mapping and Data Requests	\$78 (1 Hour Minimum)	\$80.75 (1 Hour Minimum)	Per Hour
<b>Financial Fees</b>			
Insufficient funds or a closed account shall be assessed a collection fee	\$26.00	\$27.00	
<b>Hearing Examiner Fees</b>	\$406.50	\$420.75	

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 500 00 Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
<b>Department 11 City Manager</b>											
<i>Revenue Accounts</i>											
3219001 - Business Registration	0	0	0	0	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
<b>Department 12 City Clerk</b>											
<i>Revenue Accounts</i>											
3216000 - Buss Lic-Professional/Occuptnl	24,480	24,480	659	8,000	8,000	0	8,000	20,000	8,000	-16,480.00	-67.32
3216001 - Buss Lic-Adult Entertainers	0	0	8,833	12,000	12,000	0	12,000	0	12,000	12,000.00	0.00
3216002 - Buss Lic-Misc. Applications	0	0	0	0	0	0	0	0	0	0.00	0.00
3216003 - Buss Lic-WATCH Program	0	0	830	630	0	0	0	0	0	0.00	0.00
3218000 - Buss Lic - Penalties	50	50	16	50	50	0	50	50	50	0.00	0.00
3415200 - Franchise Reimbursements-cable	3,767	3,767	0	3,767	3,767	0	3,767	3,767	3,767	0.00	0.00
3458900 - Hearing Examiner Appeal Fee	1,600	1,600	1,626	2,032	2,000	0	2,000	1,600	2,000	400.00	25.00
<b>Total Revenue Accounts:</b>	<b>29,897</b>	<b>29,897</b>	<b>11,964</b>	<b>26,479</b>	<b>25,817</b>	<b>0</b>	<b>25,817</b>	<b>25,417</b>	<b>25,817</b>	<b>-4,080.00</b>	<b>-13.64</b>
<b>Department 16 Finance</b>											
<i>Revenue Accounts</i>											
3414300 - Financial/Accounting Services	1,800	1,800	900	1,800	1,800	0	1,800	1,800	1,800	0.00	0.00
3698100 - Misc-Cash Over/Short	0	0	0	0	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	5,000	5,000	5,832	5,832	5,000	0	5,000	5,000	5,000	0.00	0.00
<b>Total Revenue Accounts:</b>	<b>6,800</b>	<b>6,800</b>	<b>6,732</b>	<b>7,632</b>	<b>6,800</b>	<b>0</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>0.00</b>	<b>0.00</b>
<b>Department 17 City Wide</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	671,500	671,500	0	166,500	805,000	0	805,000	505,000	805,000	133,500.00	19.88
3111000 - Property Tax	7,066,510	7,066,510	3,735,536	7,066,510	7,236,228	0	7,236,228	7,066,510	7,236,228	169,718.00	2.40
3131000 - Local Sales & Use Taxes	6,250,000	6,250,000	4,347,292	6,250,000	6,550,000	0	6,550,000	6,250,000	6,550,000	300,000.00	4.80
3164300 - Private Utility, Tax-Gas	1,045,000	1,045,000	743,778	1,045,000	944,143	0	944,143	1,045,000	944,143	-100,857.00	-9.65
3164500 - Private Utility, Tax-Garbage	340,000	340,000	224,481	340,000	400,000	0	400,000	340,000	400,000	60,000.00	17.64
3164600 - Private Utility, Tax-Cable	98,000	98,000	168,915	348,000	598,000	0	598,000	98,000	598,000	500,000.00	510.20
3164701 - Priv Util Tax-Tele,Cell,Pager	1,555,000	1,555,000	1,119,050	1,724,660	1,800,000	0	1,800,000	1,555,000	1,800,000	245,000.00	15.75
3167800 - Utility Tax-Storm Drainage	177,000	177,000	94,494	177,000	182,310	0	182,310	177,000	182,310	5,310.00	3.00
3172000 - Leasehold Excise Tax	0	0	10,342	5,491	3,800	0	3,800	0	3,800	3,800.00	0.00
3172001 - City Leasehold Excise Tax	672	672	392	672	672	0	672	672	672	0.00	0.00
3175100 - Punch Boards/Pull Tabs	185,000	185,000	78,122	154,000	140,000	0	140,000	185,000	140,000	-45,000.00	-24.32
3175200 - Bingo/Raffles	0	0	0	0	0	0	0	0	0	0.00	0.00
3175300 - Amusement Games	500	500	170	500	500	0	500	500	500	0.00	0.00
3175400 - Card Games	1,949,000	1,949,000	900,625	1,949,000	2,125,000	0	2,125,000	1,949,000	2,125,000	176,000.00	9.03
3198010 - Penalties & Int, Gambling Tax	0	0	2,004	2,004	0	0	0	0	0	0.00	0.00
3219001 - Business Registration	0	0	0	0	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3219101 - Franchise Fee - Cable	530,000	530,000	293,422	580,000	597,400	0	597,400	530,000	597,400	67,400.00	12.71
3219102 - Franchise Fee - Electric	0	0	0	0	0	0	0	0	0	0.00	0.00
3219103 - Franchise Fee - Water	565,000	565,000	257,447	565,000	565,000	0	565,000	565,000	565,000	0.00	0.00
3219104 - Franchise Fee - Sewage	655,595	655,595	492,000	655,595	675,263	0	675,263	655,595	675,263	19,668.00	3.00
3223000 - Animal Licenses	200	200	324	200	200	0	200	200	200	0.00	0.00
3340185 - WA St. Disaster Assistance	0	0	15,229	15,229	0	0	0	0	0	0.00	0.00
3360694 - Liquor Excise Tax	221,072	221,072	173,246	236,087	249,993	0	249,993	221,072	249,993	28,921.00	13.08
3360695 - Liquor Board Profits	385,195	385,195	290,607	354,648	376,585	0	376,585	385,195	376,585	-8,610.00	-2.23
3377100 - City of Seattle-Cty Light Cont	1,000,000	1,000,000	707,430	1,000,000	1,240,000	0	1,240,000	1,000,000	1,240,000	240,000.00	24.00
3415100 - Sales/Svc Non-Taxable	0	0	1,755	1,601	0	0	0	0	0	0.00	0.00
3599003 - Fine/Penalties-Gambling Tax	0	0	52,710	46,710	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	391,355	391,355	106,318	391,355	391,366	0	391,366	391,366	391,366	11.00	0.00
3611110 - LGIP Investment Interest	0	0	189,020	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	8,655	0	0	0	0	0	0	0.00	0.00
3614000 - Interest-Cont,Note,Loan,A/R	20,000	20,000	20,401	20,000	24,000	0	24,000	20,000	24,000	4,000.00	20.00
3628002 - Vend Machine Proceeds-Non Tax	0	0	43	29	0	0	0	0	0	0.00	0.00
3691100 - Misc Revenue-Recycle Proceeds	0	0	0	0	0	0	0	0	0	0.00	0.00
3698100 - Misc-Cash Over/Short	0	0	0	0	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	15,000	15,000	65	15,000	10,000	0	10,000	15,000	10,000	-5,000.00	-33.33
3699001 - Misc Rev-Recovery of NSF Fees	0	0	129	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	1,046,447	1,046,447	784,835	1,046,447	1,257,236	0	1,257,236	1,046,447	1,257,236	210,789.00	20.14
<b>Total Revenue Accounts:</b>	<u>24,168,046</u>	<u>24,168,046</u>	<u>14,818,837</u>	<u>24,157,238</u>	<u>26,172,696</u>	<u>0</u>	<u>26,172,696</u>	<u>24,001,557</u>	<u>26,172,696</u>	<u>2,004,650.00</u>	<u>8.29</u>
<b>Department 18 Human Resources</b>											
<i>Revenue Accounts</i>											
3671100 - Grants/Pldges frm Priv Sources	1,500	1,500	0	0	0	0	0	1,500	0	-1,500.00	-100.00
3699000 - Miscellaneous Revenue	0	0	0	0	8,000	0	8,000	8,000	8,000	8,000.00	0.00
3699002 - Misc. Rev. Flex-Plan Forfeits	0	0	1,753	1,752	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>1,500</u>	<u>1,500</u>	<u>1,753</u>	<u>1,752</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>9,500</u>	<u>8,000</u>	<u>6,500.00</u>	<u>433.33</u>
<b>Department 20 Police</b>											
<i>Revenue Accounts</i>											
3137100 - Local Criminal Justice Funding	1,224,500	1,224,500	953,218	1,224,500	1,293,050	0	1,293,050	1,224,500	1,293,050	68,550.00	5.59
3332061 - Natl Hwy Traffic Safety Grant	0	0	0	0	0	0	0	0	0	0.00	0.00
3340351 - Traffic Safety Commission	29,400	29,400	12,030	29,400	29,400	0	29,400	29,400	29,400	0.00	0.00
3340691 - WA Assoc Sheriffs/Police Chief	2,500	2,500	0	2,500	2,500	0	2,500	2,500	2,500	0.00	0.00
3360621 - MVET - Violent Crime	11,663	11,663	7,744	11,663	12,234	0	12,234	11,663	12,234	571.00	4.89
3360625 - MVET - CJ Contracted Service	65,155	65,155	52,219	65,155	66,100	0	66,100	65,155	66,100	945.00	1.45
3360626 - Criminal Justice-Special Prgms	10,439	10,439	7,875	10,439	10,510	0	10,510	10,439	10,510	71.00	0.68
3360651 - DUI/Other Criminal Just Assist	9,160	9,160	9,767	9,766	10,000	0	10,000	9,160	10,000	840.00	9.17
3371000 - Interlocal Funding - General	0	0	26,667	16,666	0	0	0	0	0	0.00	0.00
3379000 - Interlocal Government-Other	32,000	32,000	0	40,370	33,110	0	33,110	32,000	33,110	1,110.00	3.46

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3415000 - Sales/Services-Taxable	0	10,000	0	700	2,600	0	2,600	2,600	2,600	-7,400.00	-74.00
3429000 - Kenmore - Jail Van Svc. Charge	0	0	338	600	0	0	0	0	0	0.00	0.00
3531000 - Traffic Infraction Refund	0	0	3,585	3,166	0	0	0	0	0	0.00	0.00
3599001 - Fines/Penalties-Code Violation	10,000	10,000	8,475	10,000	10,000	0	10,000	10,000	10,000	0.00	0.00
3628003 - Merchandise Sales	0	0	1,706	1,279	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	1,290	1,290	0	0	0	0	0	0	0	-1,290.00	-100.00
<b>Total Revenue Accounts:</b>	<u>1,396,107</u>	<u>1,406,107</u>	<u>1,083,624</u>	<u>1,426,204</u>	<u>1,469,504</u>	<u>0</u>	<u>1,469,504</u>	<u>1,397,417</u>	<u>1,469,504</u>	<u>63,397.00</u>	<u>4.50</u>
<b>Department 21</b>	Criminal Justice										
<i>Revenue Accounts</i>											
3572300 - Public Defense Cost Reimbursmt	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 24</b>	Parks, Recreation, Cultural S										
<i>Revenue Accounts</i>											
3219000 - Concession Permits	8,800	8,800	118	200	300	0	300	300	300	-8,500.00	-96.59
3340460 - DSHS Grant-Adult Choices	7,482	7,482	3,750	7,482	7,482	0	7,482	7,482	7,482	0.00	0.00
3360626 - Criminal Justice-Special Prgms	14,856	14,856	11,207	14,856	15,153	0	15,153	15,153	15,153	297.00	2.00
3371500 - KC - Community Organizing Prg	1,000	1,000	0	1,000	1,000	0	1,000	1,000	1,000	0.00	0.00
3379000 - Interlocal Government-Other	10,000	10,000	0	5,000	0	0	0	10,000	0	-10,000.00	-100.00
3379001 - LFP Teen Participation	0	0	5,000	5,000	10,000	0	10,000	0	10,000	10,000.00	0.00
3387401 - LFP Residential Discount	5,000	5,000	2,051	3,950	5,000	0	5,000	5,000	5,000	0.00	0.00
3387402 - LFP Scholarship Program	2,000	2,000	1,058	2,500	2,000	0	2,000	2,000	2,000	0.00	0.00
3415100 - Sales/Svc Non-Taxable	0	0	26	21	0	0	0	0	0	0.00	0.00
3473000 - Teen Trips	8,100	8,100	7,962	8,100	3,440	0	3,440	3,440	3,440	-4,660.00	-57.53
3473001 - Teen Classes	4,000	4,000	993	4,000	6,145	0	6,145	6,145	6,145	2,145.00	53.62
3473101 - Activity Fees-Lessons	170,000	170,000	153,444	170,000	172,375	0	172,375	170,000	172,375	2,375.00	1.39
3473102 - Activity Fees-Fitness Classes	22,000	22,000	17,006	20,000	21,670	0	21,670	22,000	21,670	-330.00	-1.50
3473103 - Activity Fees-Arthritis Progrm	11,900	11,900	5,928	9,000	10,000	0	10,000	11,900	10,000	-1,900.00	-15.96
3473104 - Activ Fee-Admisns/Drop In Txbl	124,700	124,700	99,661	120,500	123,474	0	123,474	124,700	123,474	-1,226.00	-0.98
3473105 - Activity Fee-One Time Rnt Txbl	50,500	50,500	45,220	50,500	49,742	0	49,742	50,500	49,742	-758.00	-1.50
3473107 - Activity Fee-Locker Fees	2,750	2,750	2,358	2,750	2,750	0	2,750	2,750	2,750	0.00	0.00
3473111 - Activity Fee-Water Sfty Course	6,500	6,500	5,853	6,500	6,500	0	6,500	6,500	6,500	0.00	0.00
3473200 - Athletic Field Rental - All	0	0	215,126	270,500	0	0	0	0	0	0.00	0.00
3473201 - Athletic Field Rental-Youth	68,010	68,010	45	60	83,200	0	83,200	83,200	83,200	15,190.00	22.33
3473202 - Athletic Field Rental-Adult	95,690	95,690	0	0	176,800	0	176,800	176,800	176,800	81,110.00	84.76
3473204 - Rec Center Rental	55,500	55,500	8,643	12,000	47,000	0	47,000	47,000	47,000	-8,500.00	-15.31
3473205 - Pic Nic Shelter Rental	7,000	7,000	10,277	8,500	7,000	0	7,000	7,000	7,000	0.00	0.00
3473206 - Spartan Gym Rental	0	0	25,337	27,500	0	0	0	0	0	0.00	0.00
3476220 - Preschool-Sports Skills	24,000	24,000	24,457	24,000	27,000	0	27,000	27,000	27,000	3,000.00	12.50
3476221 - Preschool-Arts	15,000	15,000	6,210	12,000	15,000	0	15,000	15,000	15,000	0.00	0.00
3476222 - Preschool-Indoor Playground	10,000	10,000	6,954	10,000	10,000	0	10,000	10,000	10,000	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3476329 - Youth-Summer Playground	70,000	70,000	94,469	88,500	75,000	0	75,000	75,000	75,000	5,000.00	7.14
3476331 - Youth-Arts	26,000	26,000	33,918	27,500	26,000	0	26,000	26,000	26,000	0.00	0.00
3476336 - Youth-Special Interest	31,500	31,500	22,569	25,000	28,000	0	28,000	28,000	28,000	-3,500.00	-11.11
3476337 - Youth-Skyhawk Program	48,000	48,000	27,748	28,000	30,000	0	30,000	30,000	30,000	-18,000.00	-37.50
3476339 - Youth-Sports Skills	48,500	48,500	43,875	42,000	48,500	0	48,500	48,500	48,500	0.00	0.00
3476340 - Youth-Health & Fitness	18,000	18,000	8,516	8,000	10,000	0	10,000	10,000	10,000	-8,000.00	-44.44
3476440 - Adult-Drop In Sports	10,600	10,600	0	0	10,600	0	10,600	10,600	10,600	0.00	0.00
3476441 - Adult-Arts	17,500	17,500	19,069	25,000	20,000	0	20,000	20,000	20,000	2,500.00	14.28
3476442 - Adult-Sports Leagues	50,800	50,800	37,128	38,000	40,000	0	40,000	40,000	40,000	-10,800.00	-21.25
3476444 - Adult-Special Interest	4,500	4,500	2,505	4,500	5,000	0	5,000	5,000	5,000	500.00	11.11
3476446 - Adult-Health/Fitness	71,000	71,000	58,176	71,000	75,000	0	75,000	75,000	75,000	4,000.00	5.63
3476447 - Adult-Dog Obedience	12,000	12,000	12,179	12,000	12,000	0	12,000	12,000	12,000	0.00	0.00
3476555 - Special Rec-Trips	0	0	6,751	10,000	10,000	0	10,000	10,000	10,000	10,000.00	0.00
3476558 - Special Rec-Classes	25,300	25,300	40,714	45,000	45,000	0	45,000	45,000	45,000	19,700.00	77.86
3476559 - Special Recreation Day Camp	0	0	0	0	0	7,000	7,000	0	7,000	7,000.00	0.00
3476665 - City Wide-Celebrate Shoreline	19,000	19,000	13,791	14,000	10,000	0	10,000	10,000	10,000	-9,000.00	-47.36
3476999 - Shoreline Scholarship Clearing	-32,000	-32,000	-33,903	-32,000	-35,000	0	-35,000	-32,000	-35,000	-3,000.00	9.37
3575100 - Superior Court Restitution	0	0	667	667	0	0	0	0	0	0.00	0.00
3626000 - Rental Income-Caretaker House	7,056	7,056	5,700	7,056	7,560	0	7,560	7,560	7,560	504.00	7.14
3628002 - Vend Machine Proceeds-Non Tax	3,800	3,800	1,721	3,100	3,800	0	3,800	3,800	3,800	0.00	0.00
3628003 - Merchandise Sales	5,500	5,500	5,301	5,500	5,500	0	5,500	5,500	5,500	0.00	0.00
3629001 - Use of Property - Cell Tower	37,000	37,000	27,856	37,000	38,192	0	38,192	37,000	38,192	1,192.00	3.22
3670100 - Donate From Priv Sourc-General	0	0	50	50	0	0	0	0	0	0.00	0.00
3671100 - Grants/Pldges frm Priv Sources	500	500	805	804	1,000	0	1,000	1,000	1,000	500.00	100.00
3672200 - Donate From Priv Src-Memorial	1,620	1,620	0	0	0	0	0	0	0	-1,620.00	-100.00
3698100 - Misc-Cash Over/Short	0	0	-54	-49	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	3,000	3,000	2,077	3,377	3,000	0	3,000	3,000	3,000	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>1,203,964</u>	<u>1,203,964</u>	<u>1,090,312</u>	<u>1,259,924</u>	<u>1,272,183</u>	<u>7,000</u>	<u>1,279,183</u>	<u>1,275,830</u>	<u>1,279,183</u>	<u>75,219.00</u>	<u>6.24</u>
<b>Department</b> 25	Planning & Development Svc										
<i>Revenue Accounts</i>											
3221011 - Permits-Building & Structures	455,000	455,000	478,111	474,200	475,000	0	475,000	455,000	475,000	20,000.00	4.39
3221012 - Permits, Bldg/Struct- Plumbing	1,300	1,300	2,309	3,100	2,900	0	2,900	1,300	2,900	1,600.00	123.07
3221013 - Permits,Bldg/Struct-Electrical	29,635	29,635	10,018	10,500	9,850	0	9,850	29,635	9,850	-19,785.00	-66.76
3221131 - Mechanical Fees/Permits	65,000	65,000	54,599	69,750	65,275	0	65,275	65,000	65,275	275.00	0.42
3221241 - Land Use Fees/Permits	230,000	230,000	173,025	218,000	217,050	0	217,050	230,000	217,050	-12,950.00	-5.63
3221501 - Fire System Fees/Permits	13,400	13,400	14,494	13,000	12,175	0	12,175	13,400	12,175	-1,225.00	-9.14
3340312 - DOE Grant-Shoreline Envir Asst	0	0	0	0	60,000	0	60,000	0	60,000	60,000.00	0.00
3415000 - Sales/Services-Taxable	0	0	219	138	0	0	0	0	0	0.00	0.00
3415100 - Sales/Svc Non-Taxable	0	0	1,636	1,200	0	0	0	0	0	0.00	0.00
3424011 - Inspection Service-Plumbing	78,000	78,000	89,977	81,100	79,000	0	79,000	78,000	79,000	1,000.00	1.28

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3458311 - Plan Check Fees	395,000	395,000	368,757	540,800	484,350	16,000	500,350	395,000	500,350	105,350.00	26.67
3458901 - MF Tax Exemption Application	0	0	397	396	0	0	0	0	0	0.00	0.00
3458991 - Environmental Review(SEPA/EIS)	25,000	25,000	22,707	30,650	30,500	0	30,500	25,000	30,500	5,500.00	22.00
3698100 - Misc-Cash Over/Short	0	0	1	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>1,292,335</u>	<u>1,292,335</u>	<u>1,216,250</u>	<u>1,442,834</u>	<u>1,436,100</u>	<u>16,000</u>	<u>1,452,100</u>	<u>1,292,335</u>	<u>1,452,100</u>	<u>159,765.00</u>	<u>12.36</u>
<b>Department 27 Public Works</b>											
<i>Revenue Accounts</i>											
3340311 - DOE -CPG Grant	0	49,988	0	49,988	59,689	0	59,689	0	59,689	9,701.00	19.40
3372101 - KC Recyl-Cty Opt Pgm (COP/WRR)	42,541	75,386	0	75,386	40,596	0	40,596	42,541	40,596	-34,790.00	-46.14
3372102 - KC Lcl Haz Wst Mgmt Pgm(LHWM)	24,087	24,087	0	24,087	26,810	0	26,810	24,087	26,810	2,723.00	11.30
3415100 - Sales/Svc Non-Taxable	0	0	255	215	0	0	0	0	0	0.00	0.00
3625010 - Lease Income Highland Plaza	0	0	0	50,000	65,000	0	65,000	0	65,000	65,000.00	0.00
3625020 - Lease Income Highland Park Ctr	0	0	0	30,000	30,000	0	30,000	0	30,000	30,000.00	0.00
3691100 - Misc Revenue-Recycle Proceeds	55,988	55,988	55,988	55,988	59,149	0	59,149	55,988	59,149	3,161.00	5.64
<b>Total Revenue Accounts:</b>	<u>122,616</u>	<u>205,449</u>	<u>56,243</u>	<u>285,664</u>	<u>281,244</u>	<u>0</u>	<u>281,244</u>	<u>122,616</u>	<u>281,244</u>	<u>75,795.00</u>	<u>36.89</u>
<b>Department 33 Community Services</b>											
<i>Revenue Accounts</i>											
3319701 - EMPG-Emer Mgmt Perform Grant	0	0	0	20,790	0	0	0	0	0	0.00	0.00
3331000 - CDBG Grant Allocation	87,653	177,653	0	178,029	38,029	0	38,029	38,029	38,029	-139,624.00	-78.59
3332000 - CDBG Grant Administration	37,653	37,653	0	38,029	38,029	0	38,029	38,029	38,029	376.00	1.00
3339706 - FFY06 State Homeland Security	0	100,000	23,077	75,573	0	0	0	0	0	-100,000.00	-100.00
3340184 - EMPAG-Emer Mgmt Prep Asst Gran	0	56,531	56,531	56,531	0	0	0	0	0	-56,531.00	-100.00
3360626 - Criminal Justice-Special Prgms	14,856	14,856	11,207	14,856	14,856	0	14,856	14,856	14,856	0.00	0.00
3360694 - Liquor Excise Tax	4,127	4,127	3,536	4,818	5,000	0	5,000	5,000	5,000	873.00	21.15
3360695 - Liquor Board Profits	7,781	7,781	5,931	7,238	7,531	0	7,531	7,531	7,531	-250.00	-3.21
3630000 - Insurance Premiums/Recovery	0	0	245	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>152,070</u>	<u>398,601</u>	<u>100,527</u>	<u>395,864</u>	<u>103,445</u>	<u>0</u>	<u>103,445</u>	<u>103,445</u>	<u>103,445</u>	<u>-295,156.00</u>	<u>-74.04</u>
<b>Total General Fund:</b>	<u>28,373,335</u>	<u>28,712,699</u>	<u>18,386,242</u>	<u>29,003,591</u>	<u>30,775,789</u>	<u>23,000</u>	<u>30,798,789</u>	<u>28,234,917</u>	<u>30,798,789</u>	<u>2,086,090.00</u>	<u>7.26</u>
<b>Department 27 Public Works</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	120,000	120,000	0	120,000	105,565	0	105,565	0	105,565	-14,435.00	-12.02
3224001 - Right of Way Fees/Permits	120,000	120,000	118,180	120,000	135,000	0	135,000	120,000	135,000	15,000.00	12.50
3340351 - Traffic Safety Commission	0	0	0	37,500	0	0	0	0	0	0.00	0.00
3360087 - MV Fuel Tax-City Streets	746,966	746,966	526,691	732,224	747,341	0	747,341	746,966	747,341	375.00	0.05
3575100 - Superior Court Restitution	0	0	1,808	1,807	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	35,000	35,000	16,081	23,222	48,000	0	48,000	35,000	48,000	13,000.00	37.14
3611110 - LGIP Investment Interest	0	0	14,516	11,778	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	2,172	2,171	0	0	0	0	0	0.00	0.00
3630000 - Insurance Premiums/Recovery	0	0	201	0	0	0	0	0	0	0.00	0.00

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Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3698100 - Misc-Cash Over/Short	0	0	0	0	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	0	0	0	1,350	0	0	0	0	0	0.00	0.00
3952000 - Comp. Loss of Assets-Ins. Recr	0	0	0	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	1,400,121	1,400,121	1,038,926	1,400,121	1,446,006	0	1,446,006	1,444,782	1,446,006	45,885.00	3.27
<b>Total Revenue Accounts:</b>	<u>2,422,087</u>	<u>2,422,087</u>	<u>1,718,575</u>	<u>2,450,173</u>	<u>2,481,912</u>	<u>0</u>	<u>2,481,912</u>	<u>2,346,748</u>	<u>2,481,912</u>	<u>59,825.00</u>	<u>2.46</u>
<b>Total Street Fund:</b>	<u>2,422,087</u>	<u>2,422,087</u>	<u>1,718,575</u>	<u>2,450,173</u>	<u>2,481,912</u>	<u>0</u>	<u>2,481,912</u>	<u>2,346,748</u>	<u>2,481,912</u>	<u>59,825.00</u>	<u>2.46</u>
<b>Department 99</b>	Not Applicable										
<i>Revenue Accounts</i>											
3360088 - MV Fuel Tax-Arterial Streets	0	0	0	0	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
3611110 - LGIP Investment Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Arterial Street Fund:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 99</b>	Not Applicable										
<i>Revenue Accounts</i>											
3611100 - Investment Interest	58,546	58,546	38,543	50,000	96,000	0	96,000	58,546	96,000	37,454.00	63.97
3611110 - LGIP Investment Interest	0	0	27,568	40,000	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	1,990	2,500	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	0	0	0	3,878,753	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>58,546</u>	<u>58,546</u>	<u>68,101</u>	<u>3,971,253</u>	<u>96,000</u>	<u>0</u>	<u>96,000</u>	<u>58,546</u>	<u>96,000</u>	<u>37,454.00</u>	<u>63.97</u>
<b>Total General Reserve Fund:</b>	<u>58,546</u>	<u>58,546</u>	<u>68,101</u>	<u>3,971,253</u>	<u>96,000</u>	<u>0</u>	<u>96,000</u>	<u>58,546</u>	<u>96,000</u>	<u>37,454.00</u>	<u>63.97</u>
<b>Department 25</b>	Planning & Development Svc										
<i>Revenue Accounts</i>											
3221011 - Permits-Building & Structures	0	0	0	0	0	0	0	0	0	0.00	0.00
3458311 - Plan Check Fees	0	0	0	0	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Development Services Fund:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 25</b>	Planning & Development Svc										
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	17,500	17,500	0	0	12,500	0	12,500	17,500	12,500	-5,000.00	-28.57
3599001 - Fines/Penalties-Code Violation	0	0	6,000	6,000	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	2,500	2,500	2,886	5,000	7,500	0	7,500	2,500	7,500	5,000.00	200.00
3611110 - LGIP Investment Interest	0	0	2,425	4,000	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	57	57	0	0	0	0	0	0.00	0.00
3694001 - Judgement/Settle-Abatemnt Coll	80,000	80,000	0	0	80,000	0	80,000	80,000	80,000	0.00	0.00
3970000 - Operating Transfers In	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>100,000</u>	<u>100,000</u>	<u>11,368</u>	<u>15,057</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.00</u>	<u>0.00</u>



### Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
<b>Total Code Abatement Fund:</b>	100,000	100,000	11,368	15,057	100,000	0	100,000	100,000	100,000	0.00	0.00
<b>Department 20 Police</b>											
<i>Revenue Accounts</i>											
3611100 - Investment Interest	500	500	361	0	500	0	500	500	500	0.00	0.00
3611110 - LGIP Investment Interest	0	0	194	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	23	0	0	0	0	0	0	0.00	0.00
3693000 - State Asset Seizure Funds	8,000	8,000	17,686	30,000	16,000	0	16,000	17,000	16,000	8,000.00	100.00
3693300 - Federal Asset Seizure Funds	15,000	15,000	0	5,000	5,000	0	5,000	5,000	5,000	-10,000.00	-66.66
<b>Total Revenue Accounts:</b>	<u>23,500</u>	<u>23,500</u>	<u>18,264</u>	<u>35,000</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>	<u>22,500</u>	<u>21,500</u>	<u>-2,000.00</u>	<u>-8.51</u>
<b>Total Asset Seizure Fund:</b>	<u>23,500</u>	<u>23,500</u>	<u>18,264</u>	<u>35,000</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>	<u>22,500</u>	<u>21,500</u>	<u>-2,000.00</u>	<u>-8.51</u>
<b>Department 24 Parks, Recreation, Cultural S</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	0	0	0	21,856	165,000	0	165,000	0	165,000	165,000.00	0.00
3611100 - Investment Interest	0	0	5,821	8,529	3,645	0	3,645	0	3,645	3,645.00	0.00
3611110 - LGIP Investment Interest	0	0	3,650	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	29	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>0</u>	<u>9,500</u>	<u>30,385</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>168,645.00</u>	<u>0.00</u>
<b>Total Public Arts Fund:</b>	<u>0</u>	<u>0</u>	<u>9,500</u>	<u>30,385</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>168,645.00</u>	<u>0.00</u>
<b>Department 32 Debt ServicesDepartment</b>											
<i>Revenue Accounts</i>											
3111000 - Property Tax	0	1,800,000	0	1,800,298	0	0	0	0	0	-1,800,000.00	-100.00
3111001 - GO Bond 06 Tax Current	0	0	917,163	0	1,780,000	0	1,780,000	0	1,780,000	1,780,000.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>1,800,000</u>	<u>917,163</u>	<u>1,800,298</u>	<u>1,780,000</u>	<u>0</u>	<u>1,780,000</u>	<u>0</u>	<u>1,780,000</u>	<u>-20,000.00</u>	<u>-1.11</u>
<b>Total Unltd Tax GO Bond Fund, 2006:</b>	<u>0</u>	<u>1,800,000</u>	<u>917,163</u>	<u>1,800,298</u>	<u>1,780,000</u>	<u>0</u>	<u>1,780,000</u>	<u>0</u>	<u>1,780,000</u>	<u>-20,000.00</u>	<u>-1.11</u>
<b>Department 28 General Government CIP</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	8,760,643	8,760,643	0	0	11,678,811	0	11,678,811	8,760,643	11,678,811	2,918,168.00	33.30
3173400 - REET-1st Quarter	355,000	355,000	777,230	872,000	741,500	0	741,500	355,000	741,500	386,500.00	108.87
3340231 - State Grants-Dept Natrl Resour	300,000	300,000	0	32,000	268,000	0	268,000	300,000	268,000	-32,000.00	-10.66
3340421 - CTED Grant	0	0	0	150,000	0	0	0	0	0	0.00	0.00
3371000 - Interlocal Funding - General	400,000	400,000	29,250	180,000	924,223	0	924,223	400,000	924,223	524,223.00	131.05
3373105 - KC Grant-Youth Sports Facility	0	0	0	0	75,000	0	75,000	0	75,000	75,000.00	0.00
3378200 - K.C.- Conservation Levy Fundng	79,025	1,116,637	0	1,337,612	71,500	0	71,500	79,025	71,500	-1,045,137.00	-93.59
3379000 - Interlocal Government-Other	0	75,000	0	0	0	0	0	0	0	-75,000.00	-100.00
3611100 - Investment Interest	685,555	685,555	96,536	252,483	334,829	0	334,829	685,555	334,829	-350,726.00	-51.15
3611110 - LGIP Investment Interest	0	0	518,306	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	7,518	0	0	0	0	0	0	0.00	0.00

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## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3671100 - Grants/Pldges frm Priv Sources	0	0	0	0	0	0	0	0	0	0.00	0.00
3699000 - Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0.00	0.00
3911001 - Gen Obligation Bond Proceeds	12,750,000	12,750,000	0	0	12,750,000	0	12,750,000	12,750,000	12,750,000	0.00	0.00
3970000 - Operating Transfers In	361,000	361,000	50,000	2,254,961	524,627	40,000	564,627	361,000	564,627	203,627.00	56.40
<b>Total Revenue Accounts:</b>	<u>23,691,223</u>	<u>24,803,835</u>	<u>1,478,840</u>	<u>5,079,056</u>	<u>27,368,490</u>	<u>40,000</u>	<u>27,408,490</u>	<u>23,691,223</u>	<u>27,408,490</u>	<u>2,604,655.00</u>	<u>10.50</u>
<b>Total General Capital Fund:</b>	<u>23,691,223</u>	<u>24,803,835</u>	<u>1,478,840</u>	<u>5,079,056</u>	<u>27,368,490</u>	<u>40,000</u>	<u>27,408,490</u>	<u>23,691,223</u>	<u>27,408,490</u>	<u>2,604,655.00</u>	<u>10.50</u>
<b>Department 31 Facility Major Maintenance I</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	32,028	32,028	0	189,075	4,148	0	4,148	32,028	4,148	-27,880.00	-87.04
3611100 - Investment Interest	7,972	7,972	3,316	4,084	5,852	0	5,852	7,972	5,852	-2,120.00	-26.59
3611110 - LGIP Investment Interest	0	0	2,927	3,738	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	151	150	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	70,000	70,000	30,000	30,000	30,000	0	30,000	30,000	30,000	-40,000.00	-57.14
<b>Total Revenue Accounts:</b>	<u>110,000</u>	<u>110,000</u>	<u>36,394</u>	<u>227,047</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>	<u>70,000</u>	<u>40,000</u>	<u>-70,000.00</u>	<u>-63.63</u>
<b>Total City Facility-Major Maint Fund:</b>	<u>110,000</u>	<u>110,000</u>	<u>36,394</u>	<u>227,047</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>	<u>70,000</u>	<u>40,000</u>	<u>-70,000.00</u>	<u>-63.63</u>
<b>Department 29 Roads Capital Improvements</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	1,349,929	1,349,929	0	0	945,741	0	945,741	1,349,929	945,741	-404,188.00	-29.94
3173400 - REET-1st Quarter	45,000	45,000	30,000	45,000	100,000	0	100,000	45,000	100,000	55,000.00	122.22
3173500 - REET-2nd Quarter	825,000	825,000	807,230	917,000	841,500	0	841,500	825,000	841,500	16,500.00	2.00
3224500 - Residentl Parking Zone Permit	0	0	123	0	0	0	0	0	0	0.00	0.00
3311000 - TEA 21-Federal Direct	0	90,000	0	90,000	0	0	0	0	0	-90,000.00	-100.00
3330100 - Federal Indirect-General	3,389,000	4,156,687	0	1,611,407	6,512,787	0	6,512,787	3,389,000	6,512,787	2,356,100.00	56.68
3331000 - CDBG Grant Allocation	0	190,608	0	190,608	122,000	0	122,000	0	122,000	-68,608.00	-35.99
3332022 - SAFETEA-LU Grant	0	592,922	294,792	294,792	273,751	0	273,751	0	273,751	-319,171.00	-53.83
3332057 - Cong Mitigation & Air Quality	0	393,848	0	125,682	0	0	0	0	0	-393,848.00	-100.00
3332058 - Surface Transp Program - Urban	0	1,762,615	2,481,951	1,956,270	6,161,752	0	6,161,752	0	6,161,752	4,399,137.00	249.58
3332059 - Transportation Partnership Pgm	0	52,701	0	52,701	0	0	0	0	0	-52,701.00	-100.00
3340231 - State Grants-Dept Natrl Resour	0	885,769	740,920	885,769	0	0	0	0	0	-885,769.00	-100.00
3340365 - WSDOT - State Grant - TIB	50,000	185,200	0	135,200	50,000	0	50,000	50,000	50,000	-135,200.00	-73.00
3340366 - WSDOT-General Funding	0	0	0	0	3,000,000	0	3,000,000	0	3,000,000	3,000,000.00	0.00
3340367 - WSDOT Grant-T. Signal 170/15NE	0	0	0	60,000	365,000	0	365,000	0	365,000	365,000.00	0.00
3340382 - Trans. Imp. Brd. Aurora 145th	0	0	0	0	0	0	0	0	0	0.00	0.00
3340692 - Hazard Elimination Syst (HES)	0	49,624	0	49,624	0	0	0	0	0	-49,624.00	-100.00
3360087 - MV Fuel Tax-City Streets	0	0	416,861	575,319	0	0	0	0	0	0.00	0.00
3360088 - MV Fuel Tax-Arterial Streets	591,312	591,312	0	0	587,196	0	587,196	591,312	587,196	-4,116.00	-0.69
3371000 - Interlocal Funding - General	0	9,248	0	9,248	0	0	0	0	0	-9,248.00	-100.00
3371010 - Interlocal Funding - SCL	0	355,520	293,890	347,360	0	0	0	0	0	-355,520.00	-100.00
3371020 - Interlocal Funding - SPU	0	57,008	63,052	57,008	0	0	0	0	0	-57,008.00	-100.00
3371030 - Interlocal Funding-Ronald WW	0	0	8,160	8,160	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3371040 - Interlocal Funding-SWD	0	0	0	0	0	0	0	0	0	0.00	0.00
3373101 - King County Parks Grant	0	0	0	0	0	0	0	0	0	0.00	0.00
3378000 - King County - METRO	0	375,000	0	375,000	400,000	0	400,000	0	400,000	25,000.00	6.66
3415100 - Sales/Svc Non-Taxable	0	0	180	180	0	0	0	0	0	0.00	0.00
3458110 - In-Lieu Payment	20,000	120,556	136,740	289,131	49,003	0	49,003	20,000	49,003	-71,553.00	-59.35
3611100 - Investment Interest	350,191	350,191	72,905	534,844	282,060	0	282,060	350,191	282,060	-68,131.00	-19.45
3611110 - LGIP Investment Interest	0	0	89,361	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	4,389	0	0	0	0	0	0	0.00	0.00
3630000 - Insurance Premiums/Recovery	0	0	6,948	0	0	0	0	0	0	0.00	0.00
3671100 - Grants/Pldges frm Priv Sources	0	0	0	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	613,002	628,002	275,024	628,002	780,031	0	780,031	613,002	780,031	152,029.00	24.20
<b>Total Revenue Accounts:</b>	<u>7,233,434</u>	<u>13,066,740</u>	<u>5,722,526</u>	<u>9,238,305</u>	<u>20,470,821</u>	<u>0</u>	<u>20,470,821</u>	<u>7,233,434</u>	<u>20,470,821</u>	<u>7,404,081.00</u>	<u>56.66</u>
<b>Total Roads Capital Fund:</b>	<u>7,233,434</u>	<u>13,066,740</u>	<u>5,722,526</u>	<u>9,238,305</u>	<u>20,470,821</u>	<u>0</u>	<u>20,470,821</u>	<u>7,233,434</u>	<u>20,470,821</u>	<u>7,404,081.00</u>	<u>56.66</u>
<b>Department 27 Public Works</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	0	0	0	0	0	0	0	0	0	0.00	0.00
3438300 - Storm Drainage Fees/Charges	0	0	0	0	0	0	0	0	0	0.00	0.00
3611100 - Investment Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
3611110 - LGIP Investment Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 30 Surface Water CIP</b>											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	629,449	629,449	0	0	4,525,415	0	4,525,415	569,449	4,525,415	3,895,966.00	618.94
3371000 - Interlocal Funding - General	0	0	0	0	493,347	0	493,347	0	493,347	493,347.00	0.00
3379000 - Interlocal Government-Other	0	0	0	0	0	0	0	0	0	0.00	0.00
3438300 - Storm Drainage Fees/Charges	2,933,808	2,933,808	1,576,313	2,933,808	3,021,822	0	3,021,822	2,933,808	3,021,822	88,014.00	3.00
3611100 - Investment Interest	372,500	372,500	152,490	372,500	391,125	0	391,125	372,500	391,125	18,625.00	5.00
3611110 - LGIP Investment Interest	0	0	161,280	0	0	0	0	0	0	0.00	0.00
3613100 - Realized Investment Gain\Loss	0	0	7,439	0	0	0	0	0	0	0.00	0.00
3614001 - SWM Interest_Delin Utlty Tax	0	0	6,622	0	0	0	0	0	0	0.00	0.00
3918002 - PWTF Loan(Gov)-Ron Bog Drainage	2,033,200	2,341,506	0	853,400	2,052,090	0	2,052,090	2,033,200	2,052,090	-289,416.00	-12.36
3970000 - Operating Transfers In	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>5,968,957</u>	<u>6,277,263</u>	<u>1,904,144</u>	<u>4,159,708</u>	<u>10,483,799</u>	<u>0</u>	<u>10,483,799</u>	<u>5,908,957</u>	<u>10,483,799</u>	<u>4,206,536.00</u>	<u>67.01</u>
<b>Total SWM Utility Fund:</b>	<u>5,968,957</u>	<u>6,277,263</u>	<u>1,904,144</u>	<u>4,159,708</u>	<u>10,483,799</u>	<u>0</u>	<u>10,483,799</u>	<u>5,908,957</u>	<u>10,483,799</u>	<u>4,206,536.00</u>	<u>67.01</u>
<b>Department 27 Public Works</b>											
<i>Revenue Accounts</i>											
3611100 - Investment Interest	1,250	1,250	997	1,250	1,250	0	1,250	1,250	1,250	0.00	0.00
3611110 - LGIP Investment Interest	0	0	2,670	2,235	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
3613100 - Realized Investment Gain\Loss	0	0	30	29	0	0	0	0	0	0.00	0.00
3630000 - Insurance Premiums/Recovery	1,000	1,000	1,158	1,158	1,000	0	1,000	1,000	1,000	0.00	0.00
3651000 - Interfund Equip/Vehicle Rents	137,738	137,738	134,391	137,738	112,799	0	112,799	112,799	112,799	-24,939.00	-18.10
3952000 - Comp. Loss of Assets-Ins. Recr	0	0	5,151	5,151	0	0	0	0	0	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>139,988</u>	<u>139,988</u>	<u>144,397</u>	<u>147,561</u>	<u>115,049</u>	<u>0</u>	<u>115,049</u>	<u>115,049</u>	<u>115,049</u>	<u>-24,939.00</u>	<u>-17.81</u>
<b>Total Vehicle Operations/Maintenance:</b>	<u>139,988</u>	<u>139,988</u>	<u>144,397</u>	<u>147,561</u>	<u>115,049</u>	<u>0</u>	<u>115,049</u>	<u>115,049</u>	<u>115,049</u>	<u>-24,939.00</u>	<u>-17.81</u>
<b>Department</b> 16 Finance											
<i>Revenue Accounts</i>											
3611100 - Investment Interest	30,000	30,000	24,213	24,000	20,000	0	20,000	30,000	20,000	-10,000.00	-33.33
3611110 - LGIP Investment Interest	16,000	16,000	22,660	32,000	26,000	0	26,000	16,000	26,000	10,000.00	62.50
3613100 - Realized Investment Gain\Loss	0	0	1,117	1,000	0	0	0	0	0	0.00	0.00
3652000 - Interfund Equip Rent-Long Term	169,569	169,569	173,506	173,506	162,984	0	162,984	159,684	162,984	-6,585.00	-3.88
3970000 - Operating Transfers In	100,000	100,000	100,000	100,000	100,000	0	100,000	100,000	100,000	0.00	0.00
<b>Total Revenue Accounts:</b>	<u>315,569</u>	<u>315,569</u>	<u>321,496</u>	<u>330,506</u>	<u>308,984</u>	<u>0</u>	<u>308,984</u>	<u>305,684</u>	<u>308,984</u>	<u>-6,585.00</u>	<u>-2.08</u>
<b>Total Equipment Replace/Deprec Fund:</b>	<u>315,569</u>	<u>315,569</u>	<u>321,496</u>	<u>330,506</u>	<u>308,984</u>	<u>0</u>	<u>308,984</u>	<u>305,684</u>	<u>308,984</u>	<u>-6,585.00</u>	<u>-2.08</u>
<b>Department</b> 16 Finance											
<i>Revenue Accounts</i>											
3080000 - Budgeted Begining Fund Balance	0	0	0	0	2,000	0	2,000	0	2,000	2,000.00	0.00
3611100 - Investment Interest	250	250	1,177	950	1,500	0	1,500	250	1,500	1,250.00	500.00
3611110 - LGIP Investment Interest	250	250	1,098	1,200	1,500	0	1,500	250	1,500	1,250.00	500.00
3613100 - Realized Investment Gain\Loss	0	0	63	0	0	0	0	0	0	0.00	0.00
3970000 - Operating Transfers In	10,000	10,000	10,000	10,000	5,000	0	5,000	10,000	5,000	-5,000.00	-50.00
<b>Total Revenue Accounts:</b>	<u>10,500</u>	<u>10,500</u>	<u>12,338</u>	<u>12,150</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,500</u>	<u>10,000</u>	<u>-500.00</u>	<u>-4.76</u>
<b>Total Unemployment Fund:</b>	<u>10,500</u>	<u>10,500</u>	<u>12,338</u>	<u>12,150</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,500</u>	<u>10,000</u>	<u>-500.00</u>	<u>-4.76</u>
<b>Report Total</b>	<u>68,447,139</u>	<u>77,840,727</u>	<u>30,749,348</u>	<u>56,500,090</u>	<u>94,220,989</u>	<u>63,000</u>	<u>94,283,989</u>	<u>68,097,558</u>	<u>94,283,989</u>	<u>16,443,262.00</u>	<u>-4.76</u>

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
<b>Department</b> 10 City Council											
<i>Expense Accounts</i>											
5110000 - Salaries	60,900	60,900	48,213	60,900	60,900	0	60,900	60,900	60,900	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progm	3,776	3,776	2,367	3,775	3,776	0	3,776	3,776	3,776	0.00	0.00
5214000 - PERS	2,048	2,048	1,576	2,047	2,581	0	2,581	2,581	2,581	533.13	26.03
5215000 - Insurance Premium Allowance	50,568	50,568	40,033	50,568	54,180	0	54,180	54,180	54,180	3,612.00	7.14
5220000 - Medicare	883	883	751	883	883	0	883	883	883	0.00	0.00
5230000 - Labor & Industries	923	939	567	939	854	0	854	854	854	-85.37	-9.09
5310000 - Office Supplies	2,000	2,000	291	1,000	1,000	0	1,000	2,000	1,000	-1,000.00	-50.00
5320000 - Operating Supplies	0	0	98	0	0	0	0	0	0	0.00	0.00
5340000 - Supplies Packaged for Resale	0	0	10	9	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	10,000	10,000	8,430	8,430	12,000	0	12,000	10,000	12,000	2,000.00	20.00
5425000 - Postage/Courier	0	0	10	10	0	0	0	0	0	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	32,500	32,500	17,701	32,500	31,800	0	31,800	32,500	31,800	-700.00	-2.15
5450000 - Operating Rentals & Lease	1,500	1,500	528	528	1,500	0	1,500	1,500	1,500	0.00	0.00
5491000 - Dues, Subscriptions	0	0	0	0	0	0	0	0	0	0.00	0.00
5493000 - Printing & Binding	0	0	17	17	0	0	0	0	0	0.00	0.00
5494000 - Registration/Training/Admissn	7,800	7,800	2,665	7,800	7,500	0	7,500	7,800	7,500	-300.00	-3.84
<b>Total Expense Accounts:</b>	<u>172,898</u>	<u>172,914</u>	<u>123,257</u>	<u>169,406</u>	<u>176,974</u>	<u>0</u>	<u>176,974</u>	<u>176,974</u>	<u>176,974</u>	<u>4,059.76</u>	<u>2.34</u>
<b>Department</b> 11 City Manager											
<i>Expense Accounts</i>											
5110000 - Salaries	719,229	719,229	550,962	697,762	787,639	0	787,639	787,639	787,639	68,409.29	9.51
5111000 - Salaries-Extra Help	0	0	1,475	1,800	2,000	0	2,000	2,000	2,000	2,000.00	0.00
5112000 - Overtime	0	0	0	0	0	0	0	0	0	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progm	44,294	44,294	33,570	42,612	48,685	0	48,685	48,685	48,685	4,390.21	9.91
5213000 - Soc Sec Replace Pgm-Xtra Help	0	0	92	90	0	0	0	0	0	0.00	0.00
5214000 - PERS	40,988	40,988	29,975	39,274	56,795	0	56,795	56,796	56,795	15,807.35	38.56
5214001 - CM Retirement Plan	3,303	3,303	2,504	3,302	0	0	0	0	0	-3,302.69	-99.99
5214002 - PERS - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	89,760	89,760	63,661	84,356	97,423	0	97,423	97,423	97,423	7,664.16	8.53
5220000 - Medicare	10,359	10,359	8,390	10,054	11,385	0	11,385	11,385	11,385	1,026.70	9.91
5221000 - Medicare - Extra Help	0	0	22	20	0	0	0	0	0	0.00	0.00
5230000 - Labor & Industries	3,543	3,604	1,526	3,367	2,745	0	2,745	2,745	2,745	-858.83	-23.82
5231000 - Labor & Industries-Extra Help	0	0	11	11	0	0	0	0	0	0.00	0.00
5310000 - Office Supplies	6,500	6,500	4,472	7,500	7,900	0	7,900	7,400	7,900	1,400.00	21.53
5320000 - Operating Supplies	550	550	165	300	350	0	350	350	350	-200.00	-36.36
5330000 - Program Supplies	400	400	3,554	5,000	7,000	0	7,000	7,000	7,000	6,600.00	1,650.00
5350000 - Small Tools/Minor Equipment	1,300	1,300	0	500	500	0	500	1,000	500	-800.00	-61.53
5360000 - Software/Upgrades/Licenses	0	0	762	618	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	288,500	355,110	192,009	318,100	297,500	0	297,500	307,500	297,500	-57,610.00	-16.22
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00

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## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5425000 - Postage/Courier	36,950	36,950	31,535	48,854	39,450	0	39,450	39,450	39,450	2,500.00	6.76
5430000 - Travel(Lodge,meals,miles,Food)	27,200	27,200	17,920	22,700	25,200	0	25,200	24,900	25,200	-2,000.00	-7.35
5440000 - Advertising	10,750	10,750	8,702	14,000	13,250	0	13,250	10,750	13,250	2,500.00	23.25
5450000 - Operating Rentals & Lease	500	500	445	450	500	0	500	500	500	0.00	0.00
5476000 - Utilities-Cable TV	756	756	576	756	0	0	0	0	0	-756.00	-100.00
5480000 - Repairs & Maintenance	3,100	3,100	2,443	2,443	0	0	0	0	0	-3,100.00	-100.00
5491000 - Dues, Subscriptions	10,330	10,330	9,607	10,200	10,530	0	10,530	10,530	10,530	200.00	1.93
5493000 - Printing & Binding	33,550	33,550	23,641	53,359	33,550	0	33,550	33,550	33,550	0.00	0.00
5494000 - Registration/Training/Admissn	16,000	16,000	9,835	19,365	16,300	0	16,300	15,800	16,300	300.00	1.87
5495000 - City Grants to Other Agencies	0	0	0	0	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>1,347,862</u>	<u>1,414,533</u>	<u>997,854</u>	<u>1,386,793</u>	<u>1,458,702</u>	<u>0</u>	<u>1,458,702</u>	<u>1,465,403</u>	<u>1,458,702</u>	<u>44,170.19</u>	<u>3.12</u>
<b>Department</b> 12 City Clerk											
<i>Expense Accounts</i>											
5110000 - Salaries	220,705	220,705	165,534	208,944	227,293	0	227,293	227,293	227,293	6,587.85	2.98
5111000 - Salaries-Extra Help	2,840	2,840	0	2,840	2,840	0	2,840	2,840	2,840	0.00	0.00
5112000 - Overtime	1,500	1,500	0	750	1,000	0	1,000	1,500	1,000	-500.00	-33.33
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	13,684	13,684	10,004	12,954	14,092	0	14,092	14,092	14,092	408.45	2.98
5213000 - Soc Sec Replace Pgm-Xtra Help	177	177	0	177	177	0	177	177	177	0.00	0.00
5214000 - PERS	12,665	12,665	9,312	11,991	16,458	0	16,458	16,458	16,458	3,793.60	29.95
5215000 - Insurance Premium Allowance	47,700	47,700	39,216	49,484	52,473	0	52,473	52,473	52,473	4,772.74	10.00
5220000 - Medicare	3,200	3,200	2,345	3,029	3,296	0	3,296	3,296	3,296	95.52	2.98
5221000 - Medicare - Extra Help	41	41	0	41	41	0	41	41	41	0.00	0.00
5230000 - Labor & Industries	1,381	1,405	676	1,297	1,098	0	1,098	1,098	1,098	-307.44	-21.88
5231000 - Labor & Industries-Extra Help	51	51	0	51	51	0	51	51	51	0.00	0.00
5310000 - Office Supplies	5,500	5,500	3,002	4,585	4,000	0	4,000	5,500	4,000	-1,500.00	-27.27
5330000 - Program Supplies	0	0	536	523	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	2,000	2,000	513	1,750	2,000	0	2,000	2,000	2,000	0.00	0.00
5360000 - Software/Upgrades/Licenses	0	0	185	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	63,395	63,395	32,032	57,015	62,830	0	62,830	63,395	62,830	-565.00	-0.89
5425000 - Postage/Courier	1,000	1,000	544	600	1,000	0	1,000	1,000	1,000	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	6,850	6,850	5,324	5,598	7,850	0	7,850	6,850	7,850	1,000.00	14.59
5440000 - Advertising	4,000	4,000	1,669	3,500	4,000	0	4,000	4,000	4,000	0.00	0.00
5450000 - Operating Rentals & Lease	11,000	11,000	9,420	13,000	12,000	0	12,000	11,000	12,000	1,000.00	9.09
5476000 - Utilities-Cable TV	0	0	0	0	756	0	756	756	756	756.00	0.00
5480000 - Repairs & Maintenance	4,000	4,000	2,179	4,000	6,665	0	6,665	7,100	6,665	2,665.00	66.62
5491000 - Dues, Subscriptions	680	680	365	680	680	0	680	680	680	0.00	0.00
5492000 - Filing,Recording,Witness Fees	0	0	1,284	1,284	1,000	0	1,000	0	1,000	1,000.00	0.00
5493000 - Printing & Binding	300	300	0	300	300	0	300	300	300	0.00	0.00
5494000 - Registration/Training/Admissn	1,800	1,800	1,660	1,800	1,800	0	1,800	1,800	1,800	0.00	0.00
5510000 - Intergovt Professional Service	0	0	870	500	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>404,469</u>	<u>404,493</u>	<u>286,670</u>	<u>386,693</u>	<u>423,700</u>	<u>0</u>	<u>423,700</u>	<u>423,700</u>	<u>423,700</u>	<u>19,206.72</u>	<u>4.74</u>

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
<b>Department</b> 15 City Attorney											
<i>Expense Accounts</i>											
5110000 - Salaries	245,001	245,001	196,701	245,001	257,810	0	257,810	257,810	257,810	12,809.06	5.22
5111000 - Salaries-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5112000 - Overtime	100	100	0	100	100	0	100	100	100	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	15,190	15,190	11,846	15,190	15,984	0	15,984	15,984	15,984	794.16	5.22
5213000 - Soc Sec Replace Pgm-Xtra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5214000 - PERS	14,055	14,055	11,020	14,055	18,649	0	18,649	18,649	18,649	4,594.40	32.68
5215000 - Insurance Premium Allowance	28,080	28,080	22,166	28,080	29,588	0	29,588	29,588	29,588	1,508.40	5.37
5220000 - Medicare	3,553	3,553	2,946	3,552	3,738	0	3,738	3,738	3,738	185.73	5.22
5221000 - Medicare - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5230000 - Labor & Industries	1,187	1,208	544	1,207	867	0	867	867	867	-340.91	-28.22
5231000 - Labor & Industries-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5310000 - Office Supplies	2,000	2,000	615	2,000	1,700	0	1,700	2,000	1,700	-300.00	-15.00
5320000 - Operating Supplies	0	0	0	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	213,000	213,000	240,089	352,177	219,000	0	219,000	213,000	219,000	6,000.00	2.81
5420000 - Telephone	0	0	2	1	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	300	300	144	150	300	0	300	300	300	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	2,100	2,100	438	2,100	2,000	0	2,000	2,100	2,000	-100.00	-4.76
5440000 - Advertising	0	0	1,026	0	0	0	0	0	0	0.00	0.00
5450000 - Operating Rentals & Lease	15,000	15,000	0	0	15,000	0	15,000	15,000	15,000	0.00	0.00
5491000 - Dues, Subscriptions	5,866	5,866	4,456	5,866	6,366	0	6,366	5,866	6,366	500.00	8.52
5492000 - Filing,Recording,Witness Fees	250	250	317	316	250	0	250	250	250	0.00	0.00
5493000 - Printing & Binding	0	0	15	14	0	0	0	0	0	0.00	0.00
5494000 - Registration/Training/Admissn	2,100	2,100	2,558	2,100	2,000	0	2,000	2,100	2,000	-100.00	-4.76
5499000 - Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	0	0	0	0	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>547,782</u>	<u>547,803</u>	<u>494,883</u>	<u>671,909</u>	<u>573,352</u>	<u>0</u>	<u>573,352</u>	<u>567,352</u>	<u>573,352</u>	<u>25,550.84</u>	<u>4.66</u>
<b>Department</b> 16 Finance											
<i>Expense Accounts</i>											
5110000 - Salaries	1,217,460	1,217,460	960,496	1,201,688	1,259,879	0	1,259,879	1,259,879	1,259,879	42,416.82	3.48
5111000 - Salaries-Extra Help	23,379	23,379	7,993	23,379	11,711	0	11,711	23,711	11,711	-11,668.00	-49.90
5112000 - Overtime	4,580	4,580	1,908	3,408	4,580	0	4,580	4,580	4,580	0.00	0.00
5112100 - Overtime-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5114000 - Callback Pay	0	0	92	92	0	0	0	0	0	0.00	0.00
5115000 - Vacation Buy-Out	10,228	10,228	0	10,228	10,228	0	10,228	10,228	10,228	-0.14	-0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	75,482	75,482	58,746	73,982	78,112	0	78,112	78,112	78,112	2,629.84	3.48
5213000 - Soc Sec Replace Pgm-Xtra Help	1,453	1,453	509	1,453	730	0	730	1,474	730	-723.00	-49.75
5214000 - PERS	69,841	69,841	53,659	68,436	91,107	0	91,107	91,107	91,107	21,265.75	30.44

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5214002 - PERS - Extra Help	232	232	459	438	850	0	850	850	850	618.00	266.37
5214004 - PERS-Back Contrib. Employee	0	0	0	0	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	181,388	181,388	143,331	184,385	192,051	0	192,051	192,051	192,051	10,661.77	5.87
5220000 - Medicare	17,653	17,653	14,334	17,392	18,270	0	18,270	18,270	18,270	615.05	3.48
5221000 - Medicare - Extra Help	340	340	118	166	171	0	171	345	171	-169.00	-49.70
5230000 - Labor & Industries	6,658	6,774	3,060	5,563	5,077	0	5,077	5,077	5,077	-1,696.55	-25.04
5231000 - Labor & Industries-Extra Help	308	308	88	165	165	0	165	308	165	-143.00	-46.42
5310000 - Office Supplies	12,775	12,775	7,220	12,486	12,974	0	12,974	12,775	12,974	199.00	1.55
5320000 - Operating Supplies	59,088	59,088	33,381	55,092	58,838	0	58,838	59,088	58,838	-250.00	-0.42
5330000 - Program Supplies	0	0	4,779	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	4,200	4,200	3,658	5,741	4,944	0	4,944	4,200	4,944	744.00	17.71
5360000 - Software/Upgrades/Licenses	40,000	40,000	25,361	40,544	20,000	0	20,000	40,000	20,000	-20,000.00	-50.00
5410000 - Professional Services	155,320	155,320	99,373	158,514	197,091	151,900	348,991	159,820	348,991	193,670.80	124.69
5420000 - Telephone	277,954	277,954	180,295	250,612	272,954	0	272,954	277,954	272,954	-5,000.00	-1.79
5425000 - Postage/Courier	14,667	14,667	16,937	14,574	15,365	0	15,365	15,327	15,365	698.00	4.75
5430000 - Travel(Lodge,meals,miles,Food)	22,975	22,975	7,627	14,693	20,010	0	20,010	20,575	20,010	-2,965.00	-12.90
5440000 - Advertising	7,071	7,071	6,276	9,000	7,071	0	7,071	7,071	7,071	-0.34	-0.00
5450000 - Operating Rentals & Lease	22,500	22,500	12,871	22,000	23,600	0	23,600	23,600	23,600	1,100.00	4.88
5460000 - Insurance	437,042	437,042	461,880	461,880	472,073	0	472,073	472,073	472,073	35,031.00	8.01
5480000 - Repairs & Maintenance	195,252	230,252	171,454	224,580	201,835	0	201,835	202,602	201,835	-28,417.00	-12.34
5491000 - Dues, Subscriptions	116,974	116,974	114,845	119,425	124,059	0	124,059	124,111	124,059	7,085.00	6.05
5493000 - Printing & Binding	8,325	8,325	3,437	7,636	8,735	0	8,735	8,875	8,735	410.00	4.92
5494000 - Registration/Training/Admissn	29,385	29,385	9,630	24,968	28,095	0	28,095	27,485	28,095	-1,290.00	-4.38
5495000 - City Grants to Other Agencies	0	0	0	0	0	0	0	0	0	0.00	0.00
5496000 - Judgements/Settlements	0	0	159,000	159,000	0	0	0	0	0	0.00	0.00
5499000 - Miscellaneous Expenses	0	0	227	0	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	151,779	151,779	153,939	154,600	232,616	0	232,616	232,661	232,616	80,837.00	53.25
5630000 - Other Improvements	0	0	0	0	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	24,600	24,600	0	24,600	24,600.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	29,610	29,610	29,610	29,610	24,078	0	24,078	24,078	24,078	-5,532.00	-18.68
5950000 - Interfund Vehicle Operat/Maint	2,568	2,568	2,568	2,568	5,453	0	5,453	5,453	5,453	2,885.00	112.34
5992000 - Contingency	0	1,647	0	0	53,931	56,000	109,931	0	109,931	108,284.12	6,574.62
5994000 - Operational Contingency	250,000	250,000	0	0	550,000	0	550,000	550,000	550,000	300,000.00	120.00
5995000 - Other Reserves	255,000	255,000	0	0	255,000	0	255,000	255,000	255,000	0.00	0.00
<b>Total Expense Accounts:</b>	<u>3,701,487</u>	<u>3,738,250</u>	<u>2,749,161</u>	<u>3,358,298</u>	<u>4,261,653</u>	<u>232,500</u>	<u>4,494,153</u>	<u>4,208,740</u>	<u>4,494,153</u>	<u>755,897.12</u>	<u>20.22</u>
<b>Department 17</b>	City Wide										
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	2,554,123	2,554,123	1,488,950	7,815,837	2,885,664	55,384	2,941,048	2,598,784	2,941,048	386,925.00	15.14
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>2,554,123</u>	<u>2,554,123</u>	<u>1,488,950</u>	<u>7,815,837</u>	<u>2,885,664</u>	<u>55,384</u>	<u>2,941,048</u>	<u>2,598,784</u>	<u>2,941,048</u>	<u>386,925.00</u>	<u>15.14</u>
<b>Department 18</b>	Human Resources										
<i>Expense Accounts</i>											
5110000 - Salaries	216,551	216,551	177,254	216,550	231,713	0	231,713	231,713	231,713	15,162.86	7.00
5111000 - Salaries-Extra Help	0	0	209	153	0	0	0	0	0	0.00	0.00
5112000 - Overtime	0	0	293	180	0	0	0	0	0	0.00	0.00



## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	13,426	13,426	10,802	13,426	14,366	0	14,366	14,366	14,366	940.10	7.00
5213000 - Soc Sec Replace Pgm-Xtra Help	0	0	13	9	0	0	0	0	0	0.00	0.00
5214000 - PERS	12,426	12,426	9,949	12,425	16,766	0	16,766	16,766	16,766	4,340.04	34.92
5214002 - PERS - Extra Help	0	0	2	1	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	28,080	28,080	22,230	28,080	29,088	0	29,088	29,088	29,088	1,008.00	3.58
5220000 - Medicare	3,140	3,140	2,652	3,139	3,360	0	3,360	3,360	3,360	219.87	7.00
5221000 - Medicare - Extra Help	0	0	3	2	0	0	0	0	0	0.00	0.00
5230000 - Labor & Industries	1,148	1,168	555	1,168	867	0	867	867	867	-301.36	-25.80
5231000 - Labor & Industries-Extra Help	0	0	3	1	0	0	0	0	0	0.00	0.00
5310000 - Office Supplies	2,150	2,150	970	2,150	2,150	0	2,150	2,150	2,150	0.00	0.00
5320000 - Operating Supplies	0	0	281	0	0	0	0	0	0	0.00	0.00
5330000 - Program Supplies	9,250	9,250	4,895	9,250	6,250	0	6,250	6,250	6,250	-3,000.00	-32.43
5350000 - Small Tools/Minor Equipment	0	0	264	0	0	0	0	0	0	0.00	0.00
5360000 - Software/Upgrades/Licenses	500	500	398	500	500	0	500	500	500	0.00	0.00
5410000 - Professional Services	28,375	28,375	22,308	28,375	36,375	0	36,375	36,375	36,375	8,000.00	28.19
5425000 - Postage/Courier	1,000	1,000	115	1,000	1,000	0	1,000	1,000	1,000	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	4,950	4,950	3,205	4,950	4,950	0	4,950	4,950	4,950	0.00	0.00
5440000 - Advertising	66,731	66,731	27,314	41,731	66,731	0	66,731	66,731	66,731	0.00	0.00
5491000 - Dues, Subscriptions	1,840	1,840	1,050	1,590	1,340	0	1,340	1,340	1,340	-500.00	-27.17
5493000 - Printing & Binding	200	200	0	200	200	0	200	200	200	0.00	0.00
5494000 - Registration/Training/Admissn	2,000	2,000	2,100	2,000	8,000	0	8,000	2,000	8,000	6,000.00	300.00
<b>Total Expense Accounts:</b>	<u>391,767</u>	<u>391,787</u>	<u>286,865</u>	<u>366,880</u>	<u>423,656</u>	<u>0</u>	<u>423,656</u>	<u>417,656</u>	<u>423,656</u>	<u>31,869.51</u>	<u>8.13</u>
<b>Department</b>	20	Police									
<i>Expense Accounts</i>											
5110000 - Salaries	49,088	49,088	39,486	49,088	50,627	0	50,627	50,627	50,627	1,539.20	3.13
5111000 - Salaries-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5112000 - Overtime	1,000	1,000	252	750	1,000	0	1,000	1,000	1,000	0.00	0.00
5112100 - Overtime-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	3,043	3,043	2,464	3,043	3,139	0	3,139	3,139	3,139	95.44	3.13
5213000 - Soc Sec Replace Pgm-Xtra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5214000 - PERS	2,816	2,816	2,224	2,815	3,660	0	3,660	3,660	3,660	844.32	29.98
5215000 - Insurance Premium Allowance	10,632	10,632	8,423	10,631	11,770	0	11,770	11,770	11,770	1,138.80	10.71
5220000 - Medicare	712	712	576	711	734	0	734	734	734	22.32	3.13
5221000 - Medicare - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5230000 - Labor & Industries	351	357	315	357	289	0	289	289	289	-68.36	-19.14
5231000 - Labor & Industries-Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5310000 - Office Supplies	3,000	3,000	2,213	3,000	3,000	0	3,000	3,000	3,000	0.00	0.00
5320000 - Operating Supplies	11,300	11,300	7,769	12,152	11,600	0	11,600	11,300	11,600	300.00	2.65
5330000 - Program Supplies	3,000	3,000	1,432	3,000	3,000	0	3,000	3,000	3,000	0.00	0.00
5340000 - Supplies Packaged for Resale	0	9,000	3,132	4,500	2,000	0	2,000	0	2,000	-7,000.00	-77.77
5350000 - Small Tools/Minor Equipment	21,290	21,290	26,360	39,500	20,000	0	20,000	21,290	20,000	-1,290.00	-6.05
5360000 - Software/Upgrades/Licenses	0	0	0	0	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5410000 - Professional Services	13,841	13,841	9,017	13,840	14,603	0	14,603	13,841	14,603	761.27	5.50
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	2,564	2,564	489	2,564	2,564	0	2,564	2,564	2,564	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	8,950	8,950	1,873	6,986	8,950	0	8,950	8,950	8,950	0.00	0.00
5471000 - Utility-Electricity	11,103	11,103	6,283	9,967	10,225	0	10,225	10,467	10,225	-878.00	-7.90
5472000 - Utility-Water	1,804	1,804	1,318	1,100	1,804	0	1,804	1,804	1,804	0.00	0.00
5473000 - Utility-Gas	7,050	7,050	5,322	9,700	8,892	0	8,892	9,300	8,892	1,842.00	26.12
5474000 - UTILITY-SEWER	6,600	6,600	4,078	5,950	6,400	0	6,400	7,400	6,400	-200.00	-3.03
5480000 - Repairs & Maintenance	5,700	5,700	4,416	5,858	5,700	0	5,700	5,700	5,700	0.00	0.00
5491000 - Dues, Subscriptions	1,465	1,465	596	1,465	465	0	465	1,465	465	-1,000.00	-68.25
5492000 - Filing,Recording,Witness Fees	0	0	0	0	0	0	0	0	0	0.00	0.00
5493000 - Printing & Binding	1,000	1,000	514	1,000	1,000	0	1,000	1,000	1,000	0.00	0.00
5494000 - Registration/Training/Admissn	6,270	6,270	7,688	7,239	6,270	0	6,270	6,270	6,270	0.00	0.00
5510000 - Intergovt Professional Service	8,361,554	8,361,554	5,526,439	8,423,596	8,838,547	0	8,838,547	8,906,248	8,838,547	476,993.00	5.70
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	5,053	5,053	5,053	5,053	3,000	0	3,000	3,000	3,000	-2,053.00	-40.62
5950000 - Interfund Vehicle Operat/Maint	5,339	5,339	5,339	5,339	6,835	0	6,835	6,835	6,835	1,496.00	28.02
<b>Total Expense Accounts:</b>	<u>8,544,525</u>	<u>8,553,531</u>	<u>5,673,071</u>	<u>8,629,204</u>	<u>9,026,074</u>	<u>0</u>	<u>9,026,074</u>	<u>9,094,653</u>	<u>9,026,074</u>	<u>472,542.99</u>	<u>5.52</u>
<b>Department</b> 21 Criminal Justice											
<i>Expense Accounts</i>											
5410000 - Professional Services	150,709	150,709	96,756	150,709	163,279	0	163,279	150,709	163,279	12,570.00	8.34
5510000 - Intergovt Professional Service	1,228,717	1,228,717	707,568	1,228,617	1,303,750	0	1,303,750	1,228,717	1,303,750	75,033.00	6.10
<b>Total Expense Accounts:</b>	<u>1,379,426</u>	<u>1,379,426</u>	<u>804,324</u>	<u>1,379,326</u>	<u>1,467,029</u>	<u>0</u>	<u>1,467,029</u>	<u>1,379,426</u>	<u>1,467,029</u>	<u>87,603.00</u>	<u>6.35</u>
<b>Department</b> 24 Parks, Recreation, Cultural S											
<i>Expense Accounts</i>											
5110000 - Salaries	1,324,624	1,324,624	1,051,175	1,310,253	1,395,918	17,514	1,413,431	1,395,918	1,413,431	88,806.94	6.70
5111000 - Salaries-Extra Help	595,116	595,116	473,191	578,412	599,371	-13,899	585,472	585,116	585,472	-9,644.00	-1.62
5112000 - Overtime	13,952	13,952	5,444	10,460	11,000	0	11,000	11,000	11,000	-2,952.00	-21.15
5112100 - Overtime-Extra Help	1,522	1,522	498	1,522	1,200	0	1,200	1,200	1,200	-322.00	-21.15
5113000 - Standby Pay	0	0	0	0	0	0	0	0	0	0.00	0.00
5114000 - Callback Pay	0	0	64	68	0	0	0	0	0	0.00	0.00
5115000 - Vacation Buy-Out	0	0	1,586	0	0	0	0	0	0	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	82,126	82,126	63,733	81,170	86,546	1,086	87,632	86,546	87,632	5,505.66	6.70
5213000 - Soc Sec Replace Pgm-Xtra Help	36,369	36,369	29,423	35,514	36,632	-862	35,770	36,369	35,770	-599.00	-1.64
5214000 - PERS	76,002	76,002	57,954	75,610	100,997	1,266	102,263	100,997	102,263	26,260.36	34.55
5214002 - PERS - Extra Help	2,000	2,000	5,357	7,795	8,000	0	8,000	8,000	8,000	6,000.00	300.00
5215000 - Insurance Premium Allowance	284,558	284,558	219,791	283,746	302,049	4,848	306,897	302,049	306,897	22,338.87	7.85
5220000 - Medicare	19,207	19,207	15,513	19,206	20,241	254	20,495	20,241	20,495	1,287.30	6.70
5221000 - Medicare - Extra Help	8,941	8,941	6,880	8,880	9,003	-202	8,801	8,941	8,801	-140.00	-1.56
5230000 - Labor & Industries	31,059	29,926	14,503	29,265	24,033	0	24,033	24,033	24,033	-5,892.77	-19.69
5231000 - Labor & Industries-Extra Help	34,363	34,363	23,593	35,756	33,783	-87	33,696	34,363	33,696	-667.00	-1.94
5310000 - Office Supplies	8,050	8,050	4,017	7,150	7,350	0	7,350	7,350	7,350	-700.00	-8.69

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5320000 - Operating Supplies	100,798	100,798	44,693	91,700	94,700	0	94,700	94,700	94,700	-6,098.00	-6.04
5330000 - Program Supplies	72,816	73,712	63,170	68,986	70,036	0	70,036	70,036	70,036	-3,676.00	-4.98
5340000 - Supplies Packaged for Resale	3,800	3,800	2,889	3,800	3,800	0	3,800	3,800	3,800	0.00	0.00
5350000 - Small Tools/Minor Equipment	15,760	15,760	10,933	19,408	15,760	40,000	55,760	15,760	55,760	40,000.00	253.80
5360000 - Software/Upgrades/Licenses	0	0	688	200	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	481,777	550,452	342,966	554,972	515,084	0	515,084	510,439	515,084	-35,367.07	-6.42
5420000 - Telephone	0	0	236	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	21,050	21,050	14,295	20,250	21,050	0	21,050	21,050	21,050	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	13,352	13,352	4,453	10,650	12,991	0	12,991	12,991	12,991	-361.00	-2.70
5440000 - Advertising	7,365	7,365	5,314	7,265	8,365	0	8,365	8,365	8,365	1,000.00	13.57
5450000 - Operating Rentals & Lease	26,705	26,705	20,853	25,900	26,250	0	26,250	26,250	26,250	-455.00	-1.70
5460000 - Insurance	0	0	0	0	0	0	0	0	0	0.00	0.00
5471000 - Utility-Electricity	89,298	89,298	58,521	96,588	97,702	0	97,702	97,702	97,702	8,404.00	9.41
5472000 - Utility-Water	104,063	104,063	112,357	122,500	124,613	0	124,613	124,613	124,613	20,550.00	19.74
5473000 - Utility-Gas	137,166	137,166	92,489	144,473	147,617	0	147,617	147,617	147,617	10,451.00	7.61
5474000 - UTILITY-SEWER	59,486	59,486	39,035	59,176	59,486	0	59,486	59,486	59,486	0.00	0.00
5475000 - UTILITY-GARBAGE/SOLID WAS	1,858	1,858	0	1,200	1,858	0	1,858	1,858	1,858	0.00	0.00
5480000 - Repairs & Maintenance	8,500	8,500	5,849	9,390	8,500	0	8,500	8,500	8,500	0.00	0.00
5491000 - Dues, Subscriptions	4,700	4,700	4,999	6,281	4,500	0	4,500	4,500	4,500	-200.00	-4.25
5492000 - Filing,Recording,Witness Fees	0	0	0	0	0	0	0	0	0	0.00	0.00
5493000 - Printing & Binding	41,140	41,140	27,258	34,190	37,090	0	37,090	37,090	37,090	-4,050.00	-9.84
5494000 - Registration/Training/Admissn	17,364	17,364	6,913	14,080	16,605	0	16,605	16,605	16,605	-759.00	-4.37
5495000 - City Grants to Other Agencies	139,966	139,966	79,407	139,966	180,630	45,000	225,630	180,630	225,630	85,664.00	61.20
5496000 - Judgements/Settlements	0	0	0	0	0	0	0	0	0	0.00	0.00
5499000 - Miscellaneous Expenses	0	0	689	690	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	8,000	8,000	1,299	7,815	7,250	0	7,250	7,250	7,250	-750.00	-9.37
5620000 - Buildings & Structures	0	0	0	0	0	0	0	0	0	0.00	0.00
5630000 - Other Improvements	0	20,825	0	20,825	0	0	0	0	0	-20,825.00	-100.00
5640000 - Machinery & Equipment	16,500	16,500	17,963	18,000	0	0	0	0	0	-16,500.00	-100.00
5910000 - Interfund Chg-Equip Replacemnt	41,643	44,143	41,643	41,643	38,653	0	38,653	38,652	38,653	-5,490.00	-12.43
5950000 - Interfund Vehicle Operat/Maint	32,460	29,960	32,460	32,460	26,407	0	26,407	26,407	26,407	-3,553.00	-11.85
<b>Total Expense Accounts:</b>	<b>3,963,456</b>	<b>4,052,719</b>	<b>3,004,094</b>	<b>4,037,215</b>	<b>4,155,070</b>	<b>94,918</b>	<b>4,249,987</b>	<b>4,136,424</b>	<b>4,249,987</b>	<b>197,267.29</b>	<b>4.86</b>
<b>Department</b> 25	Planning & Development Sv										
<i>Expense Accounts</i>											
5110000 - Salaries	1,751,178	1,751,178	1,344,315	1,712,464	1,851,134	0	1,851,134	1,851,134	1,851,134	99,957.29	5.70
5111000 - Salaries-Extra Help	33,625	33,625	6,177	19,567	38,225	0	38,225	33,625	38,225	4,600.00	13.68
5112000 - Overtime	3,020	3,020	2,315	4,097	3,020	0	3,020	3,020	3,020	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	108,573	108,573	82,387	106,471	114,770	0	114,770	114,770	114,770	6,197.89	5.70
5213000 - Soc Sec Replace Pgm-Xtra Help	2,085	2,085	382	463	2,370	0	2,370	2,085	2,370	285.00	13.66
5214000 - PERS	100,751	100,751	74,332	98,033	133,901	0	133,901	133,901	133,901	33,151.53	32.90
5214002 - PERS - Extra Help	0	0	1	1	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	302,012	302,012	227,115	297,730	315,744	0	315,744	315,744	315,744	13,730.58	4.54
5220000 - Medicare	25,391	25,391	20,111	24,828	26,840	0	26,840	26,840	26,840	1,449.37	5.70

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5221000 - Medicare - Extra Help	488	488	90	111	555	0	555	488	555	67.00	13.72
5230000 - Labor & Industries	18,128	17,835	7,840	17,503	13,548	0	13,548	13,548	13,548	-4,287.82	-24.04
5231000 - Labor & Industries-Extra Help	525	525	108	139	573	0	573	525	573	48.00	9.14
5310000 - Office Supplies	12,012	12,012	9,642	13,434	12,012	0	12,012	12,012	12,012	0.00	0.00
5320000 - Operating Supplies	5,467	5,467	1,119	3,590	5,467	0	5,467	5,467	5,467	0.00	0.00
5340000 - Supplies Packaged for Resale	0	0	0	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	2,307	2,307	333	1,543	2,307	0	2,307	2,307	2,307	0.00	0.00
5360000 - Software/Upgrades/Licenses	2,425	2,425	2,134	2,604	2,425	0	2,425	2,425	2,425	0.00	0.00
5410000 - Professional Services	321,748	321,748	90,172	216,498	72,638	126,000	198,638	71,748	198,638	-123,110.00	-38.26
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	13,546	13,546	3,314	9,157	13,296	0	13,296	13,546	13,296	-250.00	-1.84
5430000 - Travel(Lodge,meals,miles,Food)	13,013	13,013	9,851	14,458	13,013	0	13,013	13,013	13,013	0.00	0.00
5440000 - Advertising	20,000	20,000	6,200	11,000	14,110	0	14,110	20,000	14,110	-5,890.00	-29.45
5450000 - Operating Rentals & Lease	2,436	2,436	1,605	2,180	2,436	0	2,436	2,436	2,436	0.00	0.00
5480000 - Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0.00	0.00
5491000 - Dues, Subscriptions	5,799	5,799	5,267	5,173	5,799	0	5,799	5,799	5,799	0.00	0.00
5492000 - Filing,Recording,Witness Fees	350	350	811	811	600	0	600	350	600	250.00	71.42
5493000 - Printing & Binding	11,030	11,030	1,105	6,665	11,030	0	11,030	11,030	11,030	0.00	0.00
5494000 - Registration/Training/Admissn	24,121	24,121	7,652	21,750	23,121	0	23,121	23,121	23,121	-1,000.00	-4.14
5510000 - Intergovt Professional Service	0	0	5	5	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	7,228	7,228	7,228	7,228	7,228	0	7,228	7,228	7,228	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	4,901	4,901	4,901	4,901	3,547	0	3,547	3,547	3,547	-1,354.00	-27.62
<b>Total Expense Accounts:</b>	<u>2,792,159</u>	<u>2,791,866</u>	<u>1,916,512</u>	<u>2,602,404</u>	<u>2,689,709</u>	<u>126,000</u>	<u>2,815,709</u>	<u>2,689,709</u>	<u>2,815,709</u>	<u>23,844.84</u>	<u>0.85</u>
<b>Department</b> 27 Public Works											
<i>Expense Accounts</i>											
5110000 - Salaries	375,867	375,867	300,896	372,594	390,768	0	390,768	390,768	390,768	14,900.27	3.96
5111000 - Salaries-Extra Help	32,291	32,291	21,221	32,291	32,291	0	32,291	32,291	32,291	0.00	0.00
5112000 - Overtime	20,541	21,396	10,520	19,396	19,743	0	19,743	22,224	19,743	-1,653.00	-7.72
5112100 - Overtime-Extra Help	0	0	606	960	0	0	0	0	0	0.00	0.00
5113000 - Standby Pay	0	0	2,898	2,553	2,481	0	2,481	0	2,481	2,481.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	23,304	23,304	19,460	22,341	24,228	0	24,228	24,228	24,228	923.83	3.96
5213000 - Soc Sec Replace Pgm-Xtra Help	2,001	2,001	1,353	2,001	2,001	0	2,001	2,001	2,001	0.00	0.00
5214000 - PERS	21,561	21,561	17,625	20,085	28,258	0	28,258	28,258	28,258	6,697.23	31.06
5214002 - PERS - Extra Help	1,521	1,521	994	1,521	1,684	0	1,684	1,684	1,684	163.00	10.71
5215000 - Insurance Premium Allowance	49,070	49,070	40,094	46,555	50,124	0	50,124	50,124	50,124	1,053.12	2.14
5220000 - Medicare	5,451	5,451	4,775	5,485	5,666	0	5,666	5,666	5,666	216.04	3.96
5221000 - Medicare - Extra Help	469	469	318	469	469	0	469	469	469	0.00	0.00
5230000 - Labor & Industries	5,535	5,353	3,077	3,929	4,062	0	4,062	4,062	4,062	-1,291.22	-24.12
5231000 - Labor & Industries-Extra Help	1,097	1,097	751	1,097	1,097	0	1,097	1,097	1,097	0.00	0.00
5310000 - Office Supplies	3,150	3,150	1,258	2,636	3,350	0	3,350	3,150	3,350	200.00	6.34
5320000 - Operating Supplies	43,180	43,180	31,498	47,180	48,180	0	48,180	43,180	48,180	5,000.00	11.57

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5321000 - Fuel Consumed	1,500	1,500	0	1,900	1,900	0	1,900	1,500	1,900	400.00	26.66
5330000 - Program Supplies	11,242	27,565	24,562	26,900	53,950	0	53,950	53,950	53,950	26,385.00	95.71
5350000 - Small Tools/Minor Equipment	8,500	8,500	2,075	8,500	8,500	0	8,500	8,500	8,500	0.00	0.00
5360000 - Software/Upgrades/Licenses	9,200	9,200	8,739	9,500	9,500	0	9,500	9,200	9,500	300.00	3.26
5410000 - Professional Services	89,588	231,651	128,325	264,491	131,759	0	131,759	113,677	131,759	-99,891.47	-43.12
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	13,896	19,246	13,211	18,946	15,212	0	15,212	14,912	15,212	-4,034.00	-20.96
5430000 - Travel(Lodge,meals,miles,Food)	12,000	12,000	1,334	10,750	7,971	0	7,971	11,666	7,971	-4,029.00	-33.57
5440000 - Advertising	0	0	0	0	0	0	0	0	0	0.00	0.00
5450000 - Operating Rentals & Lease	315,562	315,562	246,712	316,427	334,439	0	334,439	334,439	334,439	18,877.00	5.98
5471000 - Utility-Electricity	13,956	13,956	11,455	17,051	18,408	0	18,408	13,956	18,408	4,452.00	31.90
5472000 - Utility-Water	0	0	0	0	0	0	0	0	0	0.00	0.00
5473000 - Utility-Gas	3,368	3,368	2,761	3,368	3,368	0	3,368	3,368	3,368	0.00	0.00
5474000 - UTILITY-SEWER	0	0	0	0	0	0	0	0	0	0.00	0.00
5475000 - UTILITY-GARBAGE/SOLID WAS	4,452	4,452	0	0	0	0	0	4,452	0	-4,452.00	-100.00
5480000 - Repairs & Maintenance	92,795	94,845	60,510	94,645	96,595	0	96,595	92,795	96,595	1,750.00	1.84
5491000 - Dues, Subscriptions	3,500	3,500	2,423	4,100	4,700	0	4,700	4,700	4,700	1,200.00	34.28
5493000 - Printing & Binding	15,345	18,345	10,343	18,345	13,848	0	13,848	13,848	13,848	-4,497.00	-24.51
5494000 - Registration/Training/Admissn	5,725	5,725	2,316	5,725	5,392	0	5,392	5,392	5,392	-333.00	-5.81
5495000 - City Grants to Other Agencies	15,000	15,000	797	15,000	15,000	0	15,000	15,000	15,000	0.00	0.00
5499000 - Miscellaneous Expenses	0	0	1,514	1,514	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	7,500	7,500	301	1,000	1,000	0	1,000	1,000	1,000	-6,500.00	-86.66
5620000 - Buildings & Structures	0	0	7,102	10,000	10,000	0	10,000	0	10,000	10,000.00	0.00
5630000 - Other Improvements	0	0	5,201	15,000	16,000	0	16,000	0	16,000	16,000.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5650000 - Construction of Fixed Assets	0	0	0	0	0	0	0	0	0	0.00	0.00
5700000 - Debt Service-Principal	0	0	0	0	0	0	0	0	0	0.00	0.00
5800000 - Debt Service-Interest	0	0	0	0	0	0	0	0	0	0.00	0.00
5901000 - Interfund Prof Svc-Bld Permits	1,000	1,000	0	1,000	1,000	0	1,000	1,000	1,000	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	8,263	8,263	8,263	8,263	7,928	0	7,928	7,928	7,928	-335.00	-4.05
5950000 - Interfund Vehicle Operat/Maint	4,708	4,708	4,708	4,708	4,906	0	4,906	4,906	4,906	198.00	4.20
5992000 - Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<b>1,222,138</b>	<b>1,391,597</b>	<b>999,996</b>	<b>1,438,226</b>	<b>1,375,778</b>	<b>0</b>	<b>1,375,778</b>	<b>1,325,391</b>	<b>1,375,778</b>	<b>-15,819.20</b>	<b>-1.13</b>
<b>Department</b> 33	Community Services										
<i>Expense Accounts</i>											
5110000 - Salaries	587,447	592,447	465,719	565,574	585,087	12,828	597,914	585,087	597,914	5,467.09	0.92
5111000 - Salaries-Extra Help	4,580	4,580	2,680	4,580	4,580	0	4,580	4,580	4,580	0.00	0.00
5112000 - Overtime	5,000	5,000	961	5,000	5,000	0	5,000	5,000	5,000	0.00	0.00
5113000 - Standby Pay	21,573	21,573	15,261	21,573	21,573	0	21,573	21,573	21,573	0.00	0.00
5114000 - Callback Pay	7,000	7,000	5,270	7,000	7,000	0	7,000	7,000	7,000	0.00	0.00
5115000 - Vacation Buy-Out	0	0	2,587	0	0	0	0	0	0	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5212000 - Social Security Replace Progrm	36,421	36,421	29,901	35,048	36,275	796	37,070	36,275	37,070	648.96	1.78
5213000 - Soc Sec Replace Pgm-Xtra Help	284	284	166	284	284	0	284	284	284	0.00	0.00
5214000 - PERS	36,115	36,115	24,039	28,493	37,148	927	38,075	37,148	38,075	1,961.34	5.43
5214002 - PERS - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	106,303	106,303	80,154	100,980	106,101	3,684	109,785	106,101	109,785	3,481.61	3.27
5220000 - Medicare	8,517	8,517	7,214	8,207	8,483	187	8,670	8,483	8,670	152.31	1.78
5221000 - Medicare - Extra Help	84	84	39	84	84	0	84	84	84	0.00	0.00
5230000 - Labor & Industries	7,996	7,690	7,438	11,369	7,023	-35	6,988	7,023	6,988	-702.25	-9.13
5231000 - Labor & Industries-Extra Help	63	63	28	63	4,801	0	4,801	4,801	4,801	4,738.00	7,520.63
5310000 - Office Supplies	3,208	3,208	1,011	2,200	2,808	0	2,808	3,208	2,808	-400.00	-12.46
5320000 - Operating Supplies	4,050	4,050	2,995	2,600	3,950	0	3,950	4,050	3,950	-100.00	-2.46
5330000 - Program Supplies	7,400	7,400	2,187	7,400	17,075	0	17,075	16,575	17,075	9,675.00	130.74
5340000 - Supplies Packaged for Resale	0	0	0	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	3,000	3,000	9,358	19,841	3,000	0	3,000	3,000	3,000	0.00	0.00
5360000 - Software/Upgrades/Licenses	0	3,000	1,511	0	0	0	0	0	0	-3,000.00	-100.00
5410000 - Professional Services	11,850	121,480	57,627	120,180	11,850	0	11,850	11,850	11,850	-109,630.00	-90.24
5420000 - Telephone	5,156	5,156	3,929	5,156	5,156	0	5,156	5,156	5,156	0.00	0.00
5425000 - Postage/Courier	2,950	2,950	4,155	2,500	2,950	0	2,950	2,950	2,950	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	7,000	7,000	3,797	6,727	6,000	0	6,000	6,000	6,000	-1,000.00	-14.28
5440000 - Advertising	600	600	467	600	600	0	600	600	600	0.00	0.00
5450000 - Operating Rentals & Lease	2,500	2,500	1,375	2,400	3,200	0	3,200	3,200	3,200	700.00	28.00
5460000 - Insurance	2,200	2,200	3,025	3,025	3,025	0	3,025	3,025	3,025	825.00	37.50
5480000 - Repairs & Maintenance	1,950	1,950	3,255	3,450	1,950	0	1,950	1,950	1,950	0.00	0.00
5491000 - Dues, Subscriptions	1,900	1,900	961	1,610	2,100	0	2,100	1,600	2,100	200.00	10.52
5493000 - Printing & Binding	6,600	6,600	1,877	5,180	6,600	0	6,600	6,600	6,600	0.00	0.00
5494000 - Registration/Training/Admissn	9,325	9,325	3,427	6,325	8,625	0	8,625	9,125	8,625	-700.00	-7.50
5495000 - City Grants to Other Agencies	426,670	532,928	270,143	527,634	421,816	0	421,816	395,577	421,816	-111,112.00	-20.84
5510000 - Intergovt Professional Service	19,828	19,828	16,845	19,802	20,502	0	20,502	20,502	20,502	674.00	3.39
5630000 - Other Improvements	0	48,531	0	7,617	0	0	0	0	0	-48,531.00	-100.00
5640000 - Machinery & Equipment	0	0	48,895	48,894	0	0	0	0	0	0.00	0.00
5901000 - Interfund Prof Svc-Bld Permits	0	0	132	225	0	0	0	0	0	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	4,412	4,412	4,412	4,412	4,412	0	4,412	4,412	4,412	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	9,262	9,262	9,262	9,262	5,184	0	5,184	5,184	5,184	-4,078.00	-44.02
<b>Total Expense Accounts:</b>	<u>1,351,244</u>	<u>1,623,357</u>	<u>1,092,103</u>	<u>1,595,295</u>	<u>1,354,242</u>	<u>18,387</u>	<u>1,372,627</u>	<u>1,328,003</u>	<u>1,372,627</u>	<u>-250,729.94</u>	<u>-15.44</u>
<b>Total General Fund:</b>	<u>28,373,336</u>	<u>29,016,399</u>	<u>19,917,740</u>	<u>33,837,486</u>	<u>30,271,603</u>	<u>527,189</u>	<u>30,798,789</u>	<u>29,812,215</u>	<u>30,798,789</u>	<u>1,782,388.12</u>	<u>6.14</u>
<b>Department</b> 27 Public Works											
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	530,176	530,176	397,632	530,176	588,764	0	588,764	530,176	588,764	58,588.00	11.05
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>530,176</u>	<u>530,176</u>	<u>397,632</u>	<u>530,176</u>	<u>588,764</u>	<u>0</u>	<u>588,764</u>	<u>530,176</u>	<u>588,764</u>	<u>58,588.00</u>	<u>11.05</u>
<i>Expense Accounts</i>											
5110000 - Salaries	645,257	645,257	476,962	602,800	665,312	0	665,312	665,312	665,312	20,054.09	3.10
5111000 - Salaries-Extra Help	33,524	33,524	36,844	45,723	45,730	0	45,730	33,524	45,730	12,206.00	36.40
5112000 - Overtime	13,000	13,000	11,788	14,413	14,364	0	14,364	13,000	14,364	1,364.00	10.49
5112100 - Overtime-Extra Help	0	0	182	300	300	0	300	0	300	300.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5113000 - Standby Pay	500	500	1,419	5,614	5,502	0	5,502	500	5,502	5,002.00	1,000.40
5114000 - Callback Pay	5,724	5,724	1,354	5,724	5,724	0	5,724	5,724	5,724	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	40,006	40,006	30,328	36,916	41,249	0	41,249	41,249	41,249	1,243.37	3.10
5213000 - Soc Sec Replace Pgm-Xtra Help	2,083	2,083	2,345	2,843	2,835	0	2,835	2,083	2,835	752.00	36.10
5214000 - PERS	37,021	37,021	27,482	33,335	48,136	0	48,136	48,136	48,136	11,113.65	30.01
5214002 - PERS - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	122,397	122,397	88,784	112,792	124,816	0	124,816	124,816	124,816	2,418.18	1.97
5220000 - Medicare	9,357	9,357	7,600	9,186	9,648	0	9,648	9,648	9,648	290.79	3.10
5221000 - Medicare - Extra Help	487	487	548	665	663	0	663	487	663	176.00	36.13
5230000 - Labor & Industries	18,597	18,597	8,880	13,526	14,213	0	14,213	14,213	14,213	-4,384.42	-23.57
5231000 - Labor & Industries-Extra Help	2,219	2,219	1,278	2,462	2,867	0	2,867	2,219	2,867	648.00	29.20
5310000 - Office Supplies	2,000	2,000	631	1,350	1,350	0	1,350	2,000	1,350	-650.00	-32.50
5320000 - Operating Supplies	110,800	110,800	56,861	106,623	109,372	0	109,372	110,800	109,372	-1,428.00	-1.28
5330000 - Program Supplies	0	0	0	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	6,000	6,000	2,600	6,500	6,500	0	6,500	6,000	6,500	500.00	8.33
5360000 - Software/Upgrades/Licenses	5,000	5,000	653	5,000	5,000	0	5,000	5,000	5,000	0.00	0.00
5410000 - Professional Services	39,873	83,473	8,901	40,773	60,427	0	60,427	39,873	60,427	-23,046.00	-27.60
5420000 - Telephone	0	0	96	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	200	200	0	200	200	0	200	200	200	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	4,900	4,900	1,439	4,900	4,900	0	4,900	4,900	4,900	0.00	0.00
5450000 - Operating Rentals & Lease	12,500	12,500	696	12,500	12,500	0	12,500	12,500	12,500	0.00	0.00
5471000 - Utility-Electricity	0	0	0	0	0	0	0	0	0	0.00	0.00
5471001 - Utility-Electricity,Street Lts	183,500	274,342	108,823	274,342	155,618	0	155,618	155,618	155,618	-118,724.00	-43.27
5471002 - Utility-Electricity,Traffic Sg	40,000	40,000	17,887	40,000	41,200	0	41,200	41,200	41,200	1,200.00	3.00
5472000 - Utility-Water	0	0	7,552	4,500	4,500	0	4,500	4,500	4,500	4,500.00	0.00
5480000 - Repairs & Maintenance	174,188	174,188	53,360	169,688	134,438	0	134,438	134,438	134,438	-39,750.00	-22.82
5491000 - Dues, Subscriptions	1,350	1,350	380	1,350	1,350	0	1,350	1,350	1,350	0.00	0.00
5493000 - Printing & Binding	100	100	0	100	100	0	100	100	100	0.00	0.00
5494000 - Registration/Training/Admissn	9,477	9,477	2,094	9,227	9,144	0	9,144	9,144	9,144	-333.00	-3.51
5495000 - City Grants to Other Agencies	0	0	0	0	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	169,940	169,940	108,726	155,063	137,767	0	137,767	177,190	137,767	-32,173.00	-18.93
5630000 - Other Improvements	0	0	43,200	43,200	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	90,000	90,000	90,000	128,850	0	0	0	0	0	-90,000.00	-100.00
5901000 - Interfund Prof Svc-Bld Permits	0	0	0	0	0	0	0	0	0	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	55,806	55,806	55,806	55,806	55,806	0	55,806	55,806	55,806	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	56,105	56,105	56,105	56,105	45,507	0	45,507	45,507	45,507	-10,598.00	-18.88
5992000 - Contingency	0	0	0	0	126,110	0	126,110	0	126,110	126,109.56	0.00
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>1,891,911</u>	<u>2,026,353</u>	<u>1,311,604</u>	<u>2,002,376</u>	<u>1,893,148</u>	<u>0</u>	<u>1,893,148</u>	<u>1,767,037</u>	<u>1,893,148</u>	<u>-133,208.78</u>	<u>-6.57</u>
<b>Total Street Fund:</b>	<u>2,422,087</u>	<u>2,556,529</u>	<u>1,709,236</u>	<u>2,532,552</u>	<u>2,481,912</u>	<u>0</u>	<u>2,481,912</u>	<u>2,297,213</u>	<u>2,481,912</u>	<u>-74,620.78</u>	<u>-2.91</u>

Department 99 Not Applicable

TRANSFER OUT ACCOUNTS

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5970000 - Operating Transfers Out	0	0	0	2,274,862	0	0	0	0	0	0.00	0.00
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,274,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Total General Reserve Fund:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,274,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 25</b> Planning & Development Sv											
<i>Expense Accounts</i>											
5320000 - Operating Supplies	0	0	0	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	100,000	100,000	0	15,000	100,000	0	100,000	100,000	100,000	0.00	0.00
5425000 - Postage/Courier	0	0	0	0	0	0	0	0	0	0.00	0.00
5440000 - Advertising	0	0	0	0	0	0	0	0	0	0.00	0.00
5480000 - Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0.00	0.00
5630000 - Other Improvements	0	0	0	0	0	0	0	0	0	0.00	0.00
5901000 - Interfund Prof Svc-Bld Permits	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>15,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Code Abatement Fund:</b>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>15,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.00</u>	<u>0.00</u>
<b>Department 20</b> Police											
<i>Expense Accounts</i>											
5320000 - Operating Supplies	0	0	798	58	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	23,500	23,500	107	300	8,000	0	8,000	8,000	8,000	-15,500.00	-65.95
5360000 - Software/Upgrades/Licenses	0	0	0	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	0	0	322	321	0	0	0	0	0	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	0	0	4,731	5,000	3,000	0	3,000	3,000	3,000	3,000.00	0.00
5494000 - Registration/Training/Admissn	0	0	1,600	2,100	5,500	0	5,500	2,000	5,500	5,500.00	0.00
5510000 - Intergovt Professional Service	0	0	3,126	5,000	5,000	0	5,000	5,000	5,000	5,000.00	0.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>23,500</u>	<u>23,500</u>	<u>10,684</u>	<u>12,779</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>	<u>18,000</u>	<u>21,500</u>	<u>-2,000.00</u>	<u>-8.51</u>
<b>Total Asset Seizure Fund:</b>	<u>23,500</u>	<u>23,500</u>	<u>10,684</u>	<u>12,779</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>	<u>18,000</u>	<u>21,500</u>	<u>-2,000.00</u>	<u>-8.51</u>
<b>Department 24</b> Parks, Recreation, Cultural S											
<i>Expense Accounts</i>											
5110000 - Salaries	0	0	63	0	0	0	0	0	0	0.00	0.00
5111000 - Salaries-Extra Help	0	0	5,450	4,000	18,000	0	18,000	18,000	18,000	18,000.00	0.00
5213000 - Soc Sec Replace Pgm-Xtra Help	0	0	342	300	1,116	0	1,116	0	1,116	1,116.00	0.00
5221000 - Medicare - Extra Help	0	0	80	60	261	0	261	0	261	261.00	0.00
5231000 - Labor & Industries-Extra Help	0	0	25	25	98	0	98	0	98	98.00	0.00
5330000 - Program Supplies	0	0	282	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	0	0	600	0	77,085	0	77,085	5,000	77,085	77,085.00	0.00
5425000 - Postage/Courier	0	0	25	0	0	0	0	0	0	0.00	0.00
5630000 - Other Improvements	0	84,000	13,698	26,000	72,085	0	72,085	0	72,085	-11,915.00	-14.18
<b>Total Expense Accounts:</b>	<u>0</u>	<u>84,000</u>	<u>20,565</u>	<u>30,385</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>23,000</u>	<u>168,645</u>	<u>84,645.00</u>	<u>100.76</u>
<b>Total Public Arts Fund:</b>	<u>0</u>	<u>84,000</u>	<u>20,565</u>	<u>30,385</u>	<u>168,645</u>	<u>0</u>	<u>168,645</u>	<u>23,000</u>	<u>168,645</u>	<u>84,645.00</u>	<u>100.76</u>
<b>Department 32</b> Debt ServicesDepartment											
<i>Expense Accounts</i>											
5410000 - Professional Services	0	300	0	0	1,000	0	1,000	0	1,000	700.00	233.33



## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5700000 - Debt Service-Principal	0	915,000	0	915,000	950,000	0	950,000	0	950,000	35,000.00	3.82
5800000 - Debt Service-Interest	0	720,928	348,034	720,928	711,475	0	711,475	0	711,475	-9,452.92	-1.31
<b>Total Expense Accounts:</b>	<u>0</u>	<u>1,636,228</u>	<u>348,034</u>	<u>1,635,928</u>	<u>1,662,475</u>	<u>0</u>	<u>1,662,475</u>	<u>0</u>	<u>1,662,475</u>	<u>26,247.08</u>	<u>1.60</u>
<b>Total Unltd Tax GO Bond Fund, 2006:</b>	<u>0</u>	<u>1,636,228</u>	<u>348,034</u>	<u>1,635,928</u>	<u>1,662,475</u>	<u>0</u>	<u>1,662,475</u>	<u>0</u>	<u>1,662,475</u>	<u>26,247.08</u>	<u>1.60</u>
<b>Department</b> 28      General Government CIP											
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	33,754	33,754	25,316	33,754	41,291	0	41,291	33,754	41,291	7,537.00	22.32
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>33,754</u>	<u>33,754</u>	<u>25,316</u>	<u>33,754</u>	<u>41,291</u>	<u>0</u>	<u>41,291</u>	<u>33,754</u>	<u>41,291</u>	<u>7,537.00</u>	<u>22.32</u>
<i>Expense Accounts</i>											
5110000 - Salaries	161,175	166,175	84,528	167,002	181,052	0	181,052	181,052	181,052	14,875.12	8.95
5111000 - Salaries-Extra Help	3,759	3,759	0	2,275	0	0	0	3,759	0	-3,759.00	-100.00
5112000 - Overtime	0	0	187	152	0	0	0	0	0	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progm	9,994	9,994	5,170	10,938	11,226	0	11,226	11,226	11,226	1,232.23	12.32
5213000 - Soc Sec Replace Pgm-Xtra Help	301	301	0	155	0	0	0	301	0	-301.00	-100.00
5214000 - PERS	9,247	9,247	4,753	10,412	13,091	0	13,091	13,091	13,091	3,845.68	41.58
5214002 - PERS - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	24,708	24,708	15,129	31,519	32,038	0	32,038	32,038	32,038	7,330.96	29.67
5220000 - Medicare	2,338	2,338	1,220	2,558	2,625	0	2,625	2,625	2,625	288.18	12.32
5221000 - Medicare - Extra Help	70	70	0	36	0	0	0	70	0	-70.00	-100.00
5230000 - Labor & Industries	1,732	1,732	489	1,692	1,436	0	1,436	1,436	1,436	-296.96	-17.14
5231000 - Labor & Industries-Extra Help	69	69	0	34	0	0	0	69	0	-69.00	-100.00
5310000 - Office Supplies	750	750	423	600	674	0	674	750	674	-76.00	-10.13
5320000 - Operating Supplies	0	0	2,789	1,393	0	0	0	0	0	0.00	0.00
5330000 - Program Supplies	0	0	9,579	7,820	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	500	23,673	9,068	4,200	481	0	481	500	481	-23,192.00	-97.96
5360000 - Software/Upgrades/Licenses	0	0	89	150	164	0	164	0	164	164.00	0.00
5410000 - Professional Services	765,434	993,632	512,763	1,430,033	458,875	0	458,875	765,434	458,875	-534,757.00	-53.81
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	0	0	739	589	0	0	0	0	0	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	1,000	1,000	925	1,220	635	0	635	1,000	635	-365.00	-36.50
5440000 - Advertising	0	0	45	0	0	0	0	0	0	0.00	0.00
5450000 - Operating Rentals & Lease	0	0	410	0	0	0	0	0	0	0.00	0.00
5480000 - Repairs & Maintenance	0	0	2,430	119	0	0	0	0	0	0.00	0.00
5491000 - Dues, Subscriptions	0	0	420	350	270	0	270	0	270	270.00	0.00
5493000 - Printing & Binding	0	0	1,127	887	0	0	0	0	0	0.00	0.00
5494000 - Registration/Training/Admissn	1,000	1,000	1,308	1,500	1,338	0	1,338	1,000	1,338	338.00	33.80
5510000 - Intergovt Professional Service	0	19,048	0	19,048	0	0	0	0	0	-19,048.00	-100.00
5610000 - Land	158,050	10,963,060	6,872,813	11,155,614	164,000	0	164,000	158,050	164,000	-10,799,060.00	-98.50
5620000 - Buildings & Structures	175,000	175,000	990	175,499	350,000	40,000	390,000	175,000	390,000	215,000.00	122.85
5630000 - Other Improvements	3,926,592	4,504,786	80,647	784,396	7,411,382	0	7,411,382	3,926,592	7,411,382	2,906,596.00	64.52
5640000 - Machinery & Equipment	15,000	15,000	38,762	32,286	0	0	0	15,000	0	-15,000.00	-100.00
5650000 - Construction of Fixed Assets	18,400,000	18,400,000	0	0	18,697,162	0	18,697,162	18,400,000	18,697,162	297,162.00	1.61

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5901000 - Interfund Prof Svc-Bld Permits	0	0	12,044	6,876	0	0	0	0	0	0.00	0.00
5910000 - Interfund Chg-Equip Replacemnt	0	0	0	0	0	0	0	0	0	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	750	750	750	750	750	0	750	750	750	0.00	0.00
5992000 - Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>23,657,469</u>	<u>35,316,092</u>	<u>7,659,597</u>	<u>13,850,103</u>	<u>27,327,199</u>	<u>40,000</u>	<u>27,367,199</u>	<u>23,689,743</u>	<u>27,367,199</u>	<u>-7,948,891.79</u>	<u>-22.50</u>
<b>Total General Capital Fund:</b>	<u>23,691,223</u>	<u>35,349,846</u>	<u>7,684,913</u>	<u>13,883,857</u>	<u>27,368,490</u>	<u>40,000</u>	<u>27,408,490</u>	<u>23,723,497</u>	<u>27,408,490</u>	<u>-7,941,354.79</u>	<u>-22.46</u>
<b>Department 31 Facility Major Maintenance I</b>											
<i>Expense Accounts</i>											
5480000 - Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0.00	0.00
5620000 - Buildings & Structures	0	0	0	0	0	0	0	0	0	0.00	0.00
5630000 - Other Improvements	110,000	110,000	47,813	110,000	40,000	0	40,000	70,000	40,000	-70,000.00	-63.63
<b>Total Expense Accounts:</b>	<u>110,000</u>	<u>110,000</u>	<u>47,813</u>	<u>110,000</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>	<u>70,000</u>	<u>40,000</u>	<u>-70,000.00</u>	<u>-63.63</u>
<b>Total City Facility-Major Maint Fund:</b>	<u>110,000</u>	<u>110,000</u>	<u>47,813</u>	<u>110,000</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>	<u>70,000</u>	<u>40,000</u>	<u>-70,000.00</u>	<u>-63.63</u>
<b>Department 29 Roads Capital Improvements</b>											
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	55,680	55,680	41,760	55,680	65,290	0	65,290	55,680	65,290	9,610.00	17.25
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>55,680</u>	<u>55,680</u>	<u>41,760</u>	<u>55,680</u>	<u>65,290</u>	<u>0</u>	<u>65,290</u>	<u>55,680</u>	<u>65,290</u>	<u>9,610.00</u>	<u>17.25</u>
<i>Expense Accounts</i>											
5110000 - Salaries	703,138	703,138	608,754	836,804	710,218	0	710,218	710,218	710,218	7,080.98	1.00
5111000 - Salaries-Extra Help	3,455	3,455	49,481	59,616	0	0	0	3,455	0	-3,455.00	-100.00
5112000 - Overtime	0	0	548	548	0	0	0	0	0	0.00	0.00
5112100 - Overtime-Extra Help	0	0	1,013	1,012	0	0	0	0	0	0.00	0.00
5113000 - Standby Pay	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	43,593	43,593	36,497	44,435	44,034	0	44,034	44,034	44,034	439.02	1.00
5213000 - Soc Sec Replace Pgm-Xtra Help	236	236	3,328	3,826	0	0	0	236	0	-236.00	-100.00
5214000 - PERS	40,338	40,338	33,892	50,045	51,371	0	51,371	51,371	51,371	11,032.18	27.34
5214002 - PERS - Extra Help	0	0	557	449	0	0	0	0	0	0.00	0.00
5215000 - Insurance Premium Allowance	105,152	105,152	86,892	132,374	104,689	0	104,689	104,689	104,689	-461.64	-0.43
5220000 - Medicare	10,197	10,197	8,820	12,541	10,298	0	10,298	10,298	10,298	102.71	1.00
5221000 - Medicare - Extra Help	55	55	778	888	0	0	0	55	0	-55.00	-100.00
5230000 - Labor & Industries	5,836	5,836	2,847	6,196	4,228	0	4,228	4,228	4,228	-1,605.73	-27.51
5231000 - Labor & Industries-Extra Help	54	54	928	1,223	0	0	0	54	0	-54.00	-100.00
5310000 - Office Supplies	1,045	1,045	2,518	2,831	1,992	0	1,992	1,045	1,992	947.00	90.62
5320000 - Operating Supplies	0	0	2,249	1,920	0	0	0	0	0	0.00	0.00
5330000 - Program Supplies	0	0	4,292	3,095	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	250	250	8,532	6,476	1,421	0	1,421	250	1,421	1,171.00	468.40
5360000 - Software/Upgrades/Licenses	0	0	2,589	2,596	483	0	483	0	483	483.00	0.00
5410000 - Professional Services	1,355,900	2,684,042	882,896	1,834,099	2,893,443	0	2,893,443	1,355,900	2,893,443	209,401.00	7.80
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	0	0	11,215	10,986	0	0	0	0	0	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	1,150	1,150	2,718	2,532	1,876	0	1,876	1,150	1,876	726.00	63.13
5440000 - Advertising	0	0	2,100	2,098	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5450000 - Operating Rentals & Lease	0	0	8,696	75,806	0	0	0	0	0	0.00	0.00
5471002 - Utility-Electricity,Traffic Sg	0	0	0	0	0	0	0	0	0	0.00	0.00
5472000 - Utility-Water	0	0	23,465	23,464	0	0	0	0	0	0.00	0.00
5474000 - UTILITY-SEWER	0	0	0	0	0	0	0	0	0	0.00	0.00
5480000 - Repairs & Maintenance	153,000	153,000	1,418	0	0	0	0	153,000	0	-153,000.00	-100.00
5491000 - Dues, Subscriptions	820	820	1,546	1,896	796	0	796	820	796	-24.00	-2.92
5492000 - Filing,Recording,Witness Fees	0	0	77	77	0	0	0	0	0	0.00	0.00
5493000 - Printing & Binding	0	0	1,918	2,100	50	0	50	0	50	50.00	0.00
5494000 - Registration/Training/Admissn	36	36	2,449	1,732	3,951	0	3,951	36	3,951	3,915.00	10,875.00
5499000 - Miscellaneous Expenses	0	0	227	186	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	2,000	118,532	63,283	138,712	0	0	0	2,000	0	-118,532.00	-100.00
5610000 - Land	274,000	291,000	11,803	835,433	9,715,000	0	9,715,000	274,000	9,715,000	9,424,000.00	3,238.48
5620000 - Buildings & Structures	1,933,245	1,933,245	0	0	2,572,350	0	2,572,350	1,933,245	2,572,350	639,105.00	33.05
5630000 - Other Improvements	765,731	6,376,846	6,392,745	8,006,177	3,041,005	0	3,041,005	765,731	3,041,005	-3,335,841.00	-52.31
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5650000 - Construction of Fixed Assets	1,777,948	3,830,279	32,139	2,149,805	1,247,412	0	1,247,412	1,777,948	1,247,412	-2,582,867.00	-67.43
5901000 - Interfund Prof Svc-Bld Permits	387	387	253	639	0	0	0	387	0	-387.00	-100.00
5910000 - Interfund Chg-Equip Replacemnt	0	0	0	0	387	0	387	387	387	387.00	0.00
5950000 - Interfund Vehicle Operat/Maint	188	188	188	188	527	0	527	527	527	339.00	180.31
5992000 - Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>7,177,754</u>	<u>16,302,874</u>	<u>8,293,651</u>	<u>14,252,805</u>	<u>20,405,531</u>	<u>0</u>	<u>20,405,531</u>	<u>7,195,064</u>	<u>20,405,531</u>	<u>4,102,660.52</u>	<u>25.16</u>
<b>Total Roads Capital Fund:</b>	<u>7,233,434</u>	<u>16,358,554</u>	<u>8,335,411</u>	<u>14,308,485</u>	<u>20,470,821</u>	<u>0</u>	<u>20,470,821</u>	<u>7,250,744</u>	<u>20,470,821</u>	<u>4,112,270.52</u>	<u>25.13</u>
<b>Department 27 Public Works</b>											
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>
<i>Expense Accounts</i>											
5110000 - Salaries	397,572	397,572	303,910	381,241	420,532	0	420,532	420,532	420,532	22,959.08	5.77
5111000 - Salaries-Extra Help	30,181	30,181	19,306	30,081	30,181	0	30,181	30,181	30,181	0.00	0.00
5112000 - Overtime	7,985	7,985	4,650	7,775	7,740	0	7,740	7,985	7,740	-245.00	-3.06
5112100 - Overtime-Extra Help	0	0	52	200	100	0	100	0	100	100.00	0.00
5113000 - Standby Pay	5,824	5,824	424	12,380	10,231	0	10,231	5,824	10,231	4,407.00	75.66
5114000 - Callback Pay	3,435	3,435	405	3,435	3,435	0	3,435	3,435	3,435	0.00	0.00
5210000 - Benefits	0	0	0	0	0	0	0	0	0	0.00	0.00
5211000 - Benefits - Extra Help	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	24,650	24,650	19,152	23,012	26,073	0	26,073	26,073	26,073	1,423.47	5.77
5213000 - Soc Sec Replace Pgm-Xtra Help	1,872	1,872	1,201	1,866	1,872	0	1,872	1,872	1,872	0.00	0.00
5214000 - PERS	22,811	22,811	17,360	20,682	30,437	0	30,437	30,437	30,437	7,625.80	33.43
5214002 - PERS - Extra Help	740	740	401	737	740	0	740	740	740	0.00	0.00
5215000 - Insurance Premium Allowance	65,740	65,740	49,185	62,821	67,828	0	67,828	67,828	67,828	2,087.75	3.17
5220000 - Medicare	5,764	5,764	4,838	5,833	6,098	0	6,098	6,098	6,098	332.91	5.77
5221000 - Medicare - Extra Help	438	438	279	437	438	0	438	438	438	0.00	0.00
5230000 - Labor & Industries	9,462	9,462	4,519	6,033	7,252	0	7,252	7,252	7,252	-2,210.11	-23.35

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5231000 - Labor & Industries-Extra Help	2,974	2,974	760	2,968	2,980	0	2,980	2,974	2,980	6.00	0.20
5310000 - Office Supplies	800	800	895	800	800	0	800	800	800	0.00	0.00
5320000 - Operating Supplies	66,923	66,923	46,012	66,923	67,316	0	67,316	66,423	67,316	393.00	0.58
5321000 - Fuel Consumed	0	0	0	0	0	0	0	0	0	0.00	0.00
5330000 - Program Supplies	2,000	2,000	2,293	4,539	5,235	0	5,235	4,985	5,235	3,235.00	161.75
5350000 - Small Tools/Minor Equipment	7,000	7,000	442	7,000	7,000	0	7,000	7,000	7,000	0.00	0.00
5360000 - Software/Upgrades/Licenses	0	0	0	0	0	0	0	0	0	0.00	0.00
5410000 - Professional Services	65,229	144,359	43,773	112,168	49,075	0	49,075	55,229	49,075	-95,284.00	-66.00
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	10,368	10,368	3,057	10,368	10,368	0	10,368	10,368	10,368	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	1,984	1,984	94	1,984	1,984	0	1,984	1,984	1,984	0.00	0.00
5450000 - Operating Rentals & Lease	9,000	9,000	3,096	4,392	4,258	0	4,258	9,000	4,258	-4,742.00	-52.68
5471000 - Utility-Electricity	500	500	266	500	500	0	500	500	500	0.00	0.00
5475000 - UTILITY-GARBAGE/SOLID WAS	0	0	4,868	0	0	0	0	0	0	0.00	0.00
5480000 - Repairs & Maintenance	197,090	197,090	121,585	287,251	280,916	0	280,916	195,090	280,916	83,826.00	42.53
5491000 - Dues, Subscriptions	730	730	1,411	1,380	730	0	730	730	730	0.00	0.00
5493000 - Printing & Binding	7,200	7,200	3,625	7,200	10,700	0	10,700	9,700	10,700	3,500.00	48.61
5494000 - Registration/Training/Admissn	6,294	6,294	750	6,294	6,294	0	6,294	6,294	6,294	0.00	0.00
5495000 - City Grants to Other Agencies	20,000	20,000	0	5,000	20,000	0	20,000	20,000	20,000	0.00	0.00
5510000 - Intergovt Professional Service	268,374	411,237	117,354	311,952	210,478	0	210,478	291,818	210,478	-200,759.00	-48.81
5630000 - Other Improvements	0	0	0	0	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	60,000	71,000	71,119	71,000	0	0	0	0	0	-71,000.00	-100.00
5700000 - Debt Service-Principal	326,475	326,475	326,475	326,475	326,475	0	326,475	326,475	326,475	0.00	0.00
5800000 - Debt Service-Interest	24,425	24,425	24,424	24,425	22,853	0	22,853	22,853	22,853	-1,572.00	-6.43
5910000 - Interfund Chg-Equip Replacemnt	21,104	21,104	21,104	21,104	21,104	0	21,104	21,104	21,104	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	17,922	17,922	17,922	17,922	13,156	0	13,156	13,156	13,156	-4,766.00	-26.59
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>1,692,866</u>	<u>1,925,859</u>	<u>1,237,007</u>	<u>1,848,178</u>	<u>1,675,179</u>	<u>0</u>	<u>1,675,179</u>	<u>1,675,178</u>	<u>1,675,179</u>	<u>-250,682.10</u>	<u>-13.01</u>
<b>Department</b> 30 Surface Water CIP											
<i>TRANSFER OUT ACCOUNTS</i>											
5970000 - Operating Transfers Out	426,837	441,837	335,128	441,837	561,891	0	561,891	426,837	561,891	120,054.00	27.17
<b>Total TRANSFER OUT ACCOUNTS:</b>	<u>426,837</u>	<u>441,837</u>	<u>335,128</u>	<u>441,837</u>	<u>561,891</u>	<u>0</u>	<u>561,891</u>	<u>426,837</u>	<u>561,891</u>	<u>120,054.00</u>	<u>27.17</u>
<i>Expense Accounts</i>											
5110000 - Salaries	251,476	251,476	105,265	213,451	229,077	7,972	237,049	229,077	237,049	-14,426.81	-5.73
5111000 - Salaries-Extra Help	4,809	4,809	45	4,522	0	0	0	4,809	0	-4,809.00	-100.00
5112000 - Overtime	0	0	287	287	0	0	0	0	0	0.00	0.00
5113000 - Standby Pay	0	0	0	0	0	0	0	0	0	0.00	0.00
5212000 - Social Security Replace Progrm	15,591	15,591	6,430	12,569	14,202	494	14,696	14,202	14,696	-894.48	-5.73
5213000 - Soc Sec Replace Pgm-Xtra Help	422	422	3	422	0	0	0	422	0	-422.00	-100.00
5214000 - PERS	14,425	14,425	5,958	11,714	16,567	576	17,144	16,567	17,144	2,718.01	18.84
5215000 - Insurance Premium Allowance	33,328	33,328	16,188	28,436	33,451	1,164	34,615	33,451	34,615	1,287.12	3.86
5220000 - Medicare	3,648	3,648	1,556	3,039	3,321	116	3,437	3,321	3,437	-209.16	-5.73
5221000 - Medicare - Extra Help	99	99	1	99	0	0	0	99	0	-99.00	-100.00
5230000 - Labor & Industries	2,606	2,606	716	2,155	1,911	35	1,946	1,911	1,946	-660.09	-25.32

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5231000 - Labor & Industries-Extra Help	97	97	3	97	0	0	0	97	0	-97.00	-100.00
5310000 - Office Supplies	1,615	1,615	366	1,615	839	0	839	1,615	839	-776.00	-48.04
5320000 - Operating Supplies	0	0	1,016	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	1,450	1,450	1,056	2,220	598	0	598	1,450	598	-852.00	-58.75
5360000 - Software/Upgrades/Licenses	500	500	93	500	203	0	203	500	203	-297.00	-59.40
5410000 - Professional Services	858,019	1,263,265	322,011	1,147,744	819,274	0	819,274	858,019	819,274	-443,991.00	-35.14
5420000 - Telephone	0	0	0	0	0	0	0	0	0	0.00	0.00
5425000 - Postage/Courier	0	0	110	0	0	0	0	0	0	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	2,000	2,000	58	2,000	789	0	789	2,000	789	-1,211.00	-60.55
5480000 - Repairs & Maintenance	0	5,014	5,014	5,014	0	0	0	0	0	-5,014.00	-100.00
5491000 - Dues, Subscriptions	150	150	170	150	335	0	335	150	335	185.00	123.33
5492000 - Filing,Recording,Witness Fees	0	0	35	35	0	0	0	0	0	0.00	0.00
5494000 - Registration/Training/Admissn	1,800	1,800	971	1,800	1,661	0	1,661	1,800	1,661	-139.00	-7.72
5510000 - Intergovt Professional Service	0	0	7,126	2,674	0	0	0	0	0	0.00	0.00
5610000 - Land	0	0	0	0	0	0	0	0	0	0.00	0.00
5630000 - Other Improvements	0	115,575	27,540	472,161	0	0	0	0	0	-115,575.00	-100.00
5640000 - Machinery & Equipment	0	0	0	0	0	0	0	0	0	0.00	0.00
5650000 - Construction of Fixed Assets	2,656,644	2,656,644	0	296,973	7,113,229	0	7,113,229	2,656,644	7,113,229	4,456,585.00	167.75
5910000 - Interfund Chg-Equip Replacemnt	387	387	387	387	387	0	387	387	387	0.00	0.00
5950000 - Interfund Vehicle Operat/Maint	188	188	188	191	527	0	527	527	527	339.00	180.31
5992000 - Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
5993000 - COLA Contingency	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>3,849,254</u>	<u>4,375,089</u>	<u>502,593</u>	<u>2,210,255</u>	<u>8,236,371</u>	<u>10,357</u>	<u>8,246,729</u>	<u>3,827,048</u>	<u>8,246,729</u>	<u>3,871,641.59</u>	<u>88.49</u>
<b>Total SWM Utility Fund:</b>	<u>5,968,957</u>	<u>6,742,785</u>	<u>2,074,728</u>	<u>4,500,270</u>	<u>10,473,441</u>	<u>10,357</u>	<u>10,483,799</u>	<u>5,929,063</u>	<u>10,483,799</u>	<u>3,741,013.49</u>	<u>55.48</u>
<b>Department 27</b>	Public Works										
<i>Expense Accounts</i>											
5310000 - Office Supplies	500	500	0	500	500	0	500	500	500	0.00	0.00
5320000 - Operating Supplies	1,000	1,000	849	1,000	1,000	0	1,000	1,000	1,000	0.00	0.00
5321000 - Fuel Consumed	74,363	74,363	44,948	74,363	74,363	0	74,363	74,363	74,363	0.00	0.00
5410000 - Professional Services	100	100	0	100	100	0	100	100	100	0.00	0.00
5430000 - Travel(Lodge,meals,miles,Food)	0	0	34	0	0	0	0	0	0	0.00	0.00
5450000 - Operating Rentals & Lease	500	500	0	500	500	0	500	500	500	0.00	0.00
5480000 - Repairs & Maintenance	63,525	63,525	34,902	63,525	38,586	0	38,586	63,525	38,586	-24,939.00	-39.25
5510000 - Intergovt Professional Service	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>139,988</u>	<u>139,988</u>	<u>80,733</u>	<u>139,988</u>	<u>115,049</u>	<u>0</u>	<u>115,049</u>	<u>139,988</u>	<u>115,049</u>	<u>-24,939.00</u>	<u>-17.81</u>
<b>Total Vehicle Operations/Maintenance:</b>	<u>139,988</u>	<u>139,988</u>	<u>80,733</u>	<u>139,988</u>	<u>115,049</u>	<u>0</u>	<u>115,049</u>	<u>139,988</u>	<u>115,049</u>	<u>-24,939.00</u>	<u>-17.81</u>
<b>Department 16</b>	Finance										
<i>Expense Accounts</i>											
5320000 - Operating Supplies	0	0	1,210	631	0	0	0	0	0	0.00	0.00
5340000 - Supplies Packaged for Resale	0	0	0	0	0	0	0	0	0	0.00	0.00
5350000 - Small Tools/Minor Equipment	36,000	36,000	8,307	36,000	78,500	0	78,500	36,000	78,500	42,500.00	118.05
5360000 - Software/Upgrades/Licenses	0	0	2,060	2,060	0	0	0	0	0	0.00	0.00
5480000 - Repairs & Maintenance	0	0	4,309	4,308	0	0	0	0	0	0.00	0.00
5510000 - Intergovt Professional Service	0	0	7	0	0	0	0	0	0	0.00	0.00

## Comparative Budget Worksheet By Object

Object	2007 Adopted Budget	2007 Current Budget	2007 YTD Actuals	2007 Current Year Est.	2008 Dept Request	2008 Service Package	2008 Proposed Budget	2008 Base Budget	2008 Final Budget	Change in Budget	Pct Chg
5630000 - Other Improvements	0	0	0	0	0	0	0	0	0	0.00	0.00
5640000 - Machinery & Equipment	64,000	64,000	69,865	86,657	88,250	0	88,250	64,000	88,250	24,250.00	37.89
5650000 - Construction of Fixed Assets	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>Total Expense Accounts:</b>	<u>100,000</u>	<u>100,000</u>	<u>85,758</u>	<u>129,656</u>	<u>166,750</u>	<u>0</u>	<u>166,750</u>	<u>100,000</u>	<u>166,750</u>	<u>66,750.00</u>	<u>66.75</u>
<b>Total Equipment Replace/Deprec Fund:</b>	<u>100,000</u>	<u>100,000</u>	<u>85,758</u>	<u>129,656</u>	<u>166,750</u>	<u>0</u>	<u>166,750</u>	<u>100,000</u>	<u>166,750</u>	<u>66,750.00</u>	<u>66.75</u>
<b>Department</b> 16 Finance											
<i>Expense Accounts</i>											
5510000 - Intergovt Professional Service	10,000	10,000	1,837	10,000	10,000	0	10,000	10,000	10,000	0.00	0.00
<b>Total Expense Accounts:</b>	<u>10,000</u>	<u>10,000</u>	<u>1,837</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Unemployment Fund:</b>	<u>10,000</u>	<u>10,000</u>	<u>1,837</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0.00</u>	<u>0.00</u>
<b>Report Total</b>	<u>68,172,525</u>	<u>92,227,829</u>	<u>40,317,452</u>	<u>73,421,248</u>	<u>93,350,686</u>	<u>577,546</u>	<u>93,928,230</u>	<u>69,473,720</u>	<u>93,928,230</u>	<u>1,700,399.64</u>	<u>0.00</u>

## ***Expenditure Categories***

<b>Object</b>	<b>Description</b>
<b><u>Salaries and Wages</u></b>	
Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts. Personal services do not include fees and out of pocket expenses for professional or consultant services. Amounts charged to these accounts represent expenditures generated through the City's payroll process. Amounts paid to temporary help through another source than payroll does not get charged to these accounts.	
5110	<b>Salaries &amp; Wages</b> Employee time will be allocated within the department on a percentage basis and then paid based on that allocation throughout the year unless there is a major shift in employee responsibilities or job duties during the year.
5111	<b>Salaries - Extra Help</b> Hourly staff and temporary help that are not designated positions. All agency staff should be budgeted under Professional Services.
5112	<b>Overtime</b> Overtime pay for employees who are eligible.
5112100	<b>Overtime - Extra Help</b>
5113	<b>Standby Pay</b> Standby pay for employees who are eligible.
5114	<b>Call Back Pay</b>
5115	<b>Vacation Buy-out</b>
<b><u>Personnel Benefits</u></b>	
5212	<b>Social Security Replacement Program</b>
5213	<b>Soc. Sec. Replac. Prog. - Extra Help</b>
5214	<b>PERS</b>
5214001	<b>CM Retirement Plan</b>
5214002	<b>PERS-Extra Help</b>
5215	<b>Insurance Premium Allowance</b>
5220	<b>Medicare</b>
5221	<b>Medicare - Extra Help</b>
5230	<b>Labor &amp; Industries</b>
5231	<b>Labor &amp; Industries - Extra Help</b>
5240	<b>Unemployment Compensation</b>
<b><u>Supplies</u></b>	
5310	<b>Office Supplies</b> Paper, forms, maps, publications, writing materials, Office Supplies-Boise Cascade, Corp Express (except furniture), Paper Zone
5320	<b>Operating Supplies</b> Chemicals, cleaning & sanitation supplies, clothing, construction materials & supplies, drugs, electrical supplies, medicines, oil, paints, and plumbing supplies
5321	<b>Fuel Consumed</b>
5330	<b>Program Supplies</b> Art supplies, sports equipment, clipboards, first aid supplies, name tags, other program related supplies, fees for admission tickets used in programs, food used as a component of a program. Room Rental - see 5450 Food & Meals - see 5430

## ***Expenditure Categories***

<b>Object</b>	<b>Description</b>
5340	<b>Supplies Packaged for Resale</b> T-Shirts, food, towels, swimming goggles, other items purchased for resale/revenue Pool Resale Supplies
5350	<b>Small Tools and Minor Equipment</b> Tools and equipment that are not capitalized (less than \$5,000)
5360	<b>Software/Licenses/Upgrades</b> Software & Software Licenses
<b><u>Other Services &amp; Charges</u></b>	
5410	<b>Professional Services</b> Accounting/Auditing, Engineering/architectural, computer programming, management consulting, special legal services, custodial & cleaning, temporary help employed through an agency (i.e., Molly Brown, Waldron Resources), etc.
5420	<b>Telephone</b> Local, long-distance, and wireless
5425	<b>Postage/Courier</b> Postage, Fedex, UPS, Bucky's, West Courier
5430	<b>Travel (Lodging, Meals, Miles)</b> Per diem, lodging, meals, mileage
5440	<b>Advertising</b>
5450	<b>Operating Rentals &amp; Leases</b> Room rentals, lease of copy or postage machines, rental of equipment Meeting Facilities Shoreline School District (Shoreline Center Room Rentals) <i>Related food costs greater than \$50 should be coded 5330 for non-events, 5430 for employee related events</i>
5460	<b>Insurance</b>
5471	<b>Utility - Electricity</b>
5471001	<b>Utility - Electricity, Streetlights</b>
5471002	<b>Utility - Electricity, Traffic Signal</b>
5472	<b>Utility - Water</b>
5473	<b>Utility - Natural Gas</b>
5474	<b>Utility - Sewer</b>
5475	<b>Utility - Garbage/Solid Waste</b>
5476	<b>Utility-Cable TV</b>
5480	<b>Repairs &amp; Maintenance</b> Buildings, improvements, structures, equipment (vehicles, tires, etc.) Maintenance Contracts All supplies purchased directly by City goes under Operating Supplies except software/licenses
5491	<b>Dues, Subscriptions, Memberships</b>
5492	<b>Filing, Recording &amp; Witness Fees</b> Jury or witness fees
5493	<b>Printing &amp; Binding</b> Copying costs, printing services, etc. Kinko's Printing Companies (brochures, newsletters, publications)
5494	<b>Registration/Training</b> Registration for conferences and training expenses
5495	<b>City Grants to other Agencies</b> Grants that the City provides to outside agencies.
5496	<b>Judgements/Settlements</b>
5499	<b>Miscellaneous Expenses</b>



## ***Expenditure Categories***

<b>Object</b>	<b>Description</b>
<b><u>Intergovernmental Services</u></b>	
5510	<b>Intergovernmental Professional Services</b> Contracts or interlocal agreements between government agencies. Expenditures made to other governmental entities for services rendered. Limited to those functions normally provided by governments and not by private businesses (police, detention, election services, animal control, etc.)
<b><u>Capital Outlay (Amounts should be in excess of \$5,000)</u></b>	
5610	<b>Land</b> Land acquisition costs, rights-of-way, LIDs
5620	<b>Buildings &amp; Structures</b> Acquisition, construction, and improvements to office or administrative buildings, shops and warehouses, park buildings
5630	<b>Other Improvements</b> Athletic fields, bridges, water and sewer systems, lighting, parking, roadways, sidewalks, storm drains, streets
5640	<b>Machinery &amp; Equipment</b> Communications equipment, transportation equipment, office furniture & equipment, computers, heavy duty work equipment
5650	<b>Construction of Fixed Assets</b> For capital improvement projects on City owned property
5660	<b>Capitalized Rentals &amp; Leases</b>
<b><u>Debt Service</u></b>	
5700	<b>Debt Service Principal</b>
5800	<b>Debt Service Interest</b>
5870	<b>Residual Equity Trans-Out</b>
<b><u>Interfund Payment for Services, Transfers, and Reserves</u></b>	
Expenditures made to other funds or other departments of the same fund for services rendered	
5901	<b>Interfund Professional Services (Building Permits)</b>
5910	<b>Interfund Charge - Equipment Replacement</b>
5950	<b>Interfund Vehicle Operations and Maintenance</b>
5970	<b>Operating Transfers Out</b>
5992	<b>Merit Contingency</b>
5993	<b>COLA Contingency</b> Funds set-aside for the next years cost of living adjustment
5994	<b>Operational Contingency</b> Funds set-aside as an annual operational contingency
5995	<b>Other Reserves</b> Reserves set-aside for specific purposes

## ***Glossary of Budget Terms and Acronyms***

**ACCOUNT.** A chronological record of public funds showing receipts, disbursements, and the balance.

**ACCOUNTING SYSTEM.** The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS ACCOUNTING.** A method of accounting for revenues and expenses when earned or incurred instead of when cash is received or spent.

**ACTUALS.** Monies which have already been used or received as opposed to budgeted monies which are estimates of possible funds to be spent or received.

**ADOPTED BUDGET.** The budget for the operations of regular City services and for capital expenditures for the fiscal year as proposed by the City Manager and adjusted and adopted by the City Council. The adopted budget can only be adjusted (amended) during the fiscal year by an ordinance of the City Council.

**AGENCY FUND.** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

**APPROPRIATION.** A legal authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose or program. Usually granted for a one-year period.

**APPROPRIATION ORDINANCE.** The official enactment by the City Council giving the legal authority for City officials to obligate and expend resources.

**ASSESSED VALUATION.** The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

**B.A.R.S.** The State of Washington prescribed Budgeting, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

**BALANCED BUDGET.** A budget in which planned expenditures do not exceed projected funds available.

**BASE BUDGET.** The ongoing cost to maintain the current level of service.

**BASIS OF ACCOUNTING.** A fund's basis of accounting determines when a transaction is recognized in the fund's operating statement. Annual appropriated budgets for all funds are prepared and adopted on a cash basis. Under a cash basis, transactions are recognized only when cash is increased or decreased. Governmental fund financial statements are prepared on the modified accrual basis of accounting. Revenues are recognized when measurable and available to finance current expenditures and expenditures are recognized when goods and services are received and liabilities are due and payable at year-end. Under the accrual basis of accounting, the revenues are recognized in the accounting period in which they are earned and become measurable and expenses are recognized in the period incurred.

**BEGINNING FUND BALANCE.** The resources that are unspent from the previous year and are available in the subsequent fiscal year for expenditure. Since these resources are typically available due to under-expenditures in the previous year or unexpected revenues, it is prudent to not utilize these resources for ongoing operational expenditures.

**BENEFITS.** City provided employee benefits such as social security replacement, retirement, worker's compensation, life insurance, medical insurance and dental insurance.

**BUDGET.** A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**BUDGET CALENDAR.** The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

**BUDGET HEARING.** A public hearing conducted by City Council to consider and adopt the annual budget.

**CAPITAL BUDGET.** Major capital improvements which are beyond the routine operation of the city are budgeted under separate capital project funds. These projects often require more than one year to complete. In total, these projects are referred to as the Capital Budget and are not included in the annual operating budget.

**CAPITAL IMPROVEMENT CONSTRUCTION.** Projects such as roads, drainage, buildings, sidewalks and other works to create and repair the City's physical infrastructure; funds in this category may also be used for the design, project management and other associated administrative costs.

**CAPITAL IMPROVEMENT PROGRAM.** A six-year plan for capital expenditures that identifies the expected beginning and ending date of each project, the amount to be expended in each year on each project and the method of financing project expenditures.

**CAPITAL OUTLAYS.** Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$5,000, including construction projects, land acquisition, major renovations or repairs to existing grounds or facilities, and equipment purchases.

**CAPITAL PROJECTS.** Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a new building or facility. It may also include major maintenance or renovation of a current asset.

**CASH BASIS ACCOUNTING.** The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

**CASH RESERVES.** The cash balance that is not appropriated for expenditures or that is segregated by policy for a specific future use.

**CHARGES FOR GOODS AND SERVICES.** A basic classification for services other than personnel services which are needed by the City. This budget item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

**CLEAN WATER ACT (CWA).** In 1972, Congress amended the Federal Water Pollution Control Act (referred to as the Clean Water Act) to prohibit the discharge of any pollutant to waters of the United States from a point source unless the discharge is authorized by a National Pollutant Discharge Elimination System (NPDES) permit. In 1999 the US Environmental Protection Agency promulgated rules (NPDES Phase II) that sets storm water management requirements for municipalities under 100,000 population, including the City of Shoreline.

**CONSUMER PRICE INDEX (CPI).** A statistical measure of price levels provided by the U.S. Department of Labor signifying the cost of living and economic inflation.

**CONTINGENCY.** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**COUNCILMANIC BONDS.** Bonds issued with the approval of the City Council, as opposed to bonds which must be approved by public vote. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation.

**CRITICAL SUCCESS FACTORS.** Areas where the City has to excel, if it is to accomplish the community's vision.

**DEBT SERVICE.** The annual payment of principal and interest on the City's indebtedness.

**DEFICIT.** The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**DEPRECIATION. (1.)** Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. **(2.)** That portion of the cost of a capital asset which is charged as an expense during a particular period.

**ENCUMBERANCE.** The commitment of appropriated funds to purchase an item or service.

**ENDANGERED SPECIES ACT (ESA).** Refers to the listing of the Puget Sound chinook salmon as a threatened species by the National Marine Fisheries Service. Potentially affects all sensitive areas, and stormwater regulations for both quality and quantity.

**ENDING FUND BALANCE.** The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**EXPENDITURES.** Where accounts are kept on the accrual or modified accrual basis of accounting, the costs of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FEES.** A charge for a service the City does not provide for free to all citizens. For example, we have fees for recreation classes or land use development applications.

**FISCAL YEAR .** Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for the City of Shoreline begins on January 1 and ends on December 31.

**FTE.** An acronym for Full-Time Equivalent, which are regular, full-time employee positions; when expressed as a decimal number, this means that only part of a full-time employee position is dedicated to this service or program within the budget.

**FUNDS.** Funds are comprised of special accounts within the City budget that are used to segregate revenues and expenditures for specific types of programs and services and to comply with State law and generally accepted accounting principles (GAAP).

**FUND BALANCE.** The excess of an entity's assets over its liabilities in a particular fund. A negative fund balance is sometimes called a deficit.

**GENERAL FUND.** This fund is used to pay the expenses and liabilities of the City's general services and programs for citizens that are not separately accounted for in special revenue funds.

**GENERAL FUND SUBSIDY.** This reflects the amount of General Fund discretionary taxes required to fund a department's budget. The formula for this figure is total departmental expenditures minus dedicated resources (grants, fees, etc.) equals General Fund subsidy.

**GENERAL OBLIGATION BONDS.** Bonds for which the full faith and credit of the issuing government are pledged for payment.

**GRANTS.** Funds provided to or by the City for special purposes or programs, usually requiring a competitive application process.

**INFRASTRUCTURE.** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

**INTERFUND TRANSFERS.** Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

**INTERGOVERNMENTAL REVENUE.** Grants, entitlements, shared revenues and payment for goods and services by one government to another.

**INTERGOVERNMENTAL SERVICES.** Services purchased from other government agencies, normally including types of services that only government agencies provide.

**INTERNAL SERVICE FUNDS.** A type of proprietary fund which accounts for the goods and services which are provided to other units of the City and payment by the benefiting unit is intended to fund the costs of providing such services.

**LEVEL OF SERVICE.** Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

**LEVY.** To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.

**LEVY RATE.** The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.

**LIABILITY.** Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**MODIFIED ACCRUAL ACCOUNTING.** A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure”. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

**NON-DEPARTMENTAL EXPENDITURES.** Expenditures that are not directly related to the operations of a single City department.

**OBJECT OF EXPENDITURE.** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salary, benefits, supplies, other services and charges, intergovernmental services, inter-fund payment for services, capital outlay and debt service.

**OPERATING BUDGET.** The annual appropriation to maintain the provision of City services to the public.

**OPERATING FUNDS.** These funds account for the day-to-day operations of providing City services. They do not include capital improvements. They include the General Fund and Special Revenue Funds.

**OPERATING TRANSFER IN.** Transfer from other funds which are not related to rendering of service.

**OPERATIONAL CONTINGENCY.** Funds set-aside in the General Fund budget to provide for unknown operational adjustments or service demands that may arise during the year. These funds are used only as a last resort and with Council approval. Savings within departmental budgets throughout the year will be the first source for funding unforeseen expenditures.

**OVERHEAD/INDIRECT COSTS.** Overhead or indirect costs represent the level of assistance that the support service departments (Finance, Human Resources, City Manager, etc.) provide to the direct service departments (Police, Parks, Public Works, etc.) so they can provide services to the public.

**PERFORMANCE MEASURES.** A performance measure is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

**PERS.** Acronym for Public Employees Retirement System provided for all City employees, other than law enforcement and fire fighter personnel, by the State of Washington.

**PROGRAM.** A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

**PROGRAM PURPOSE.** A broad declaration of purpose explaining why the program exists and what we hope to achieve with the resources invested.

**PROPOSED BUDGET.** The City Manager's recommended budget submitted to the City Council and public in October of each year.

**PROPRIETARY FUNDS.** Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

**PROPOSED BUDGET.** This is the budget, as proposed by the City Manager, for the operations of regular City services and for capital expenditures.

**REAPPROPRIATION.** A legal authorization granted by the City Council to re-appropriate expenditures to the current budget year for a specific purpose or program that was budgeted but unexpended at the end of the prior year.

**REET.** The Real Estate Excise Tax, a tax levied on real estate sales and used solely for capital purposes.

**RESERVES.** The funds set aside by the City as a savings account for future emergencies. The City's reserves include the General Reserve Fund, the Insurance Reserve budgeted in Citywide Services, and a General Fund Undesignated Ending Fund Balance.

**RESOURCES.** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUES.** Income received by the City to support programs or services to the community. It includes such items as taxes, fees, user charges, fines, forfeits, interest income and miscellaneous revenue.

**SAFETEA-LU.** Safe, Accountable, Flexible and Efficient Transportation Equity Act - a Legacy for Users transportation grant.

**SALARIES AND WAGES.** Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

**SPECIAL ASSESSMENT.** A compulsory levy made against certain properties from earnings of enterprise funds. An addition to a pledge or revenues, such bonds sometimes contain a mortgage on the enterprise funds property.

**SPECIAL REVENUE FUNDS.** Funds that are dedicated for a specific purpose (e.g., roads, surface water, etc.), require an additional level of accountability and are collected in a separate account, not part of the General Fund.

**STRATEGIC GOALS.** Each critical success factor has a targeted number of strategic goals. These goals are customer-oriented and are connected to the budget, the capital improvement program (CIP), and the comprehensive plan. They are measurable, realistic, and focused.

**STRATEGIC PLAN.** A plan outlining the goals and strategies the City will focus on over the next six years. It is prioritized around the critical success factors of our community and is intended to be a living document, which will be evaluated regularly.

**SUBSIDIES.** Financial assistance provided by one agency to another agency for a defined purpose (e.g., King County swimming pool subsidies, General Fund subsidy of the Street Fund transportation programs).

**TAXES.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include special assessments, fees, or charges for services.

**TAX LEVY.** Charge levied by a government to finance services performed for the common benefit.

**TAX RATE.** The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

**TRANSFERS IN/OUT.** Resources that are transferred from one fund to another to pay for a specific purpose. For example, resources are transferred from the Surface Water Fund to the Surface Water Capital Fund to pay for surface water related capital improvement projects, since all capital projects are expensed out of the capital improvement funds.

**UNRESERVED/UNDESIGNATED FUND BALANCE.** That portion of available fund balance that has not been designated or restricted for a specific purpose and is available for general appropriation.