

Mayor's Preliminary 2027-2028 Biennial Budget

General Government, Utilities, Capital, and Enterprise Funds

A photograph of a long, narrow wooden pier extending from the foreground into a body of water. The pier is made of weathered wooden planks and leads towards a dense line of green trees on the opposite shore. The water is dark and rippled, and the sky above is filled with heavy, grey clouds.

CITY OF LAKE FOREST PARK

17425 Ballinger Way NE | Lake Forest Park | WA | 98155

Telephone 206-368-5440 | www.cityofLFP.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**City of Lake Forest Park
Washington**

For the Biennium Beginning

January 01, 2025

Christopher P. Morill

Executive Director

CONTENTS



INTRODUCTION

Mayor's Budget Letter	5
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OVERVIEW

Budget Overview	9
Community Profile	12
Organization Chart	15
Financial Organization (Fund Structure).....	17
Summary Financial Policies	20
Budget Process	23
Adopted 2027-2028 Budget Calendar	26

FINANCIAL AND EMPLOYMENT INFORMATION

Consolidated Financial Schedule	28
Revenue Forecast.....	31
Schedule of Fund Balances	48
Debt.....	52
Budgeted Positions & Salary Schedule	54

CONTENTS

OPERATING DEPARTMENT INFORMATION

City Council	60
Executive.....	62
Legal	67
Municipal Services	68
Finance & Information Systems	72
Community Services	75
Municipal Court	79
Public Safety	83
Traffic Safety	94
Other Criminal Justice	96
Community Development – Planning	98
Community Development – Building	102
Public Works	104

NON-OPERATING DEPARTMENTS

Vehicle & Equipment Repair & Replacement Fund	119
Information Systems Fund	120
Fixed & Capital Assets	121
6-Year Capital Improvement Plan	126

APPENDIX

Six-Year Financial Forecast	169
Comprehensive Financial Management Policies.....	182
City of Lake Forest Park Strategic Plan.....	194
Glossary	235
Acronyms	242

MAYOR'S BUDGET LETTER

Mayor

Tom French

17425 Ballinger Way NE
Lake Forest Park, WA 98155-5556
Phone: 206-368-5440
Fax: 206-364-6521
Email: cityhall@cityofLFP.gov



Councilmembers

Tracy Furutani
Larry Goldman
Paula Goode
Matt Muilenburg
Semra Riddle
Josh Rosenau
Ellyn Saunders

2027-2028 Mayor's Biennial Budget Letter

Honorable City Council:

It is my pleasure to present the administration's proposed 2027-2028 Budget. The proposed budget is balanced as required by law. Achieving this balance has only been possible through the utilization of the anticipated 2026 unallocated ending fund balance (savings).

In previous biennial budgeting processes, the city council took steps to close the gap between general fund expenditures and revenues. However, due to the 1% limit on property tax increases set by state law, these incremental steps have been unable to offset the impacts of unfunded state mandates, increased costs related to all aspects of public safety, rising costs across all sectors of professional services, and 24% inflation over the past four years.

Revenue

This city prides itself on providing exceptional service to its residents. Our police department, public works department, and city hall staff serve the elected officials and residents well with limited resources.

Despite all the good work by council and the administration, general fund expenditures in the proposed 2027-2028 biennium outpace revenues by \$4.5M. There is nothing new in this budget, this is status quo yet has continued reliance on savings to pay for ongoing costs. It does not fund additional needs identified by the administration to continue providing quality service to the public.

MAYOR'S BUDGET LETTER

The city council has effectively implemented all available councilmanic means of generating additional general fund revenue. With the cap on property tax revenue growth at one percent, the administration supports the city council's decision to place a ballot measure on the November 2026 ballot to seek a modest voter-approved property tax increase to support existing, ongoing city operations.

Multi-modal safety

With a fully staffed public works department and a dedicated traffic safety officer position, the city is beginning to move the needle on multi-modal safety improvements. The separated pedestrian pathway along NE 201st Place near Horizon View Park is scheduled to be installed this Fall. Additionally, the engineering team's workplan includes walkway projects at Lake Forest Park Elementary and Brookside Elementary, a dedicated bicycle lane along NE 178th Street, and crosswalk improvements with flashing beacons, one on NE 178th Street near 40th Ave. NE and another on Ballinger Way, west of 35th Ave. NE. I know you share my excitement, with the city's first roundabout at Ballinger Way and 40th Place NE having begun construction during the first week of August.

Readers of this letter may ask how the city is moving forward with these projects given the budget challenges noted above. All these projects are supported by a mix of funds restricted to providing such improvements, not available to support the general fund. Examples are state grant funding, funds generated by the city's car tab fees, the city's portion of real estate and excise taxes, and fines collected from the new 24/7 traffic safety cameras on NE 178th Street.

Capital Projects

Two large projects will move forward during the 2027/2028 biennium. The city's new lakefront park is fully funded utilizing restricted parks funds and grants. The project is in final design and early permitting has begun, with construction anticipated to begin in 2027. The city's new sewer lift station is fully funded utilizing the city's sewer utility fees. Final design will begin in 2027 with construction anticipated to begin in 2029.

Stormwater

The city's public works director is currently drafting a new job description for the position of stormwater coordinator, authorized by council in the previous biennial budget. It has been determined that this position would best support the city as a field inspector, with the clerical and reporting duties of the position being supported by the director and administrative assistant.

MAYOR'S BUDGET LETTER

Requests Included

A couple of requests have been included in the proposed budget that have no impact on the general fund.

- New court software to support scheduling of interpreter services. The annual cost of this software will be reimbursed by the state.
- Public Works administrative assistant increased to full-time. This increase would provide support to the public works director, project engineers, and the updated stormwater coordinator position. The increased salary and benefits would be supported by the various enterprise funds based on the assigned tasks.

Requests Withheld

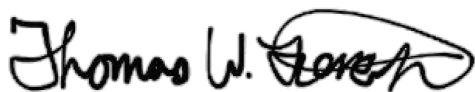
While the positions noted below could provide value to the city, and the city council's strategic plan update is long overdue, to limit the increase of the deficit between general fund revenues and expenditures, the following are not included in this proposed budget.

- Increasing Public Records Specialist to 1.0 FTE (\$32,000 per year value)
- New Facilities Maintenance Specialist 1.0 FTE (\$97,000 per year value)
- City Council Strategic Plan (\$50,000 one-time cost)

In Closing

The staff and I truly appreciate the collaborative relationship the administration and council enjoy and look forward to a robust discussion during this budget process. General fund revenues again fall well short of expenditures, even though this city runs very lean operations. If the ballot measure is not successful this November, the administration will begin working with the council to identify where service levels can be reduced to lengthen the time one-time revenues will last to support necessary ongoing operations.

Respectfully submitted,



Mayor Thomas French

OVERVIEW

2027-2028 PRELIMINARY BUDGET

- Budget Overview
- Community Profile
- Organizational Chart
- Financial Organization (Fund Structure)
- Summary Financial Policies
- Budget Process
- Adopted 2027-2028 Biennial Budget Calendar

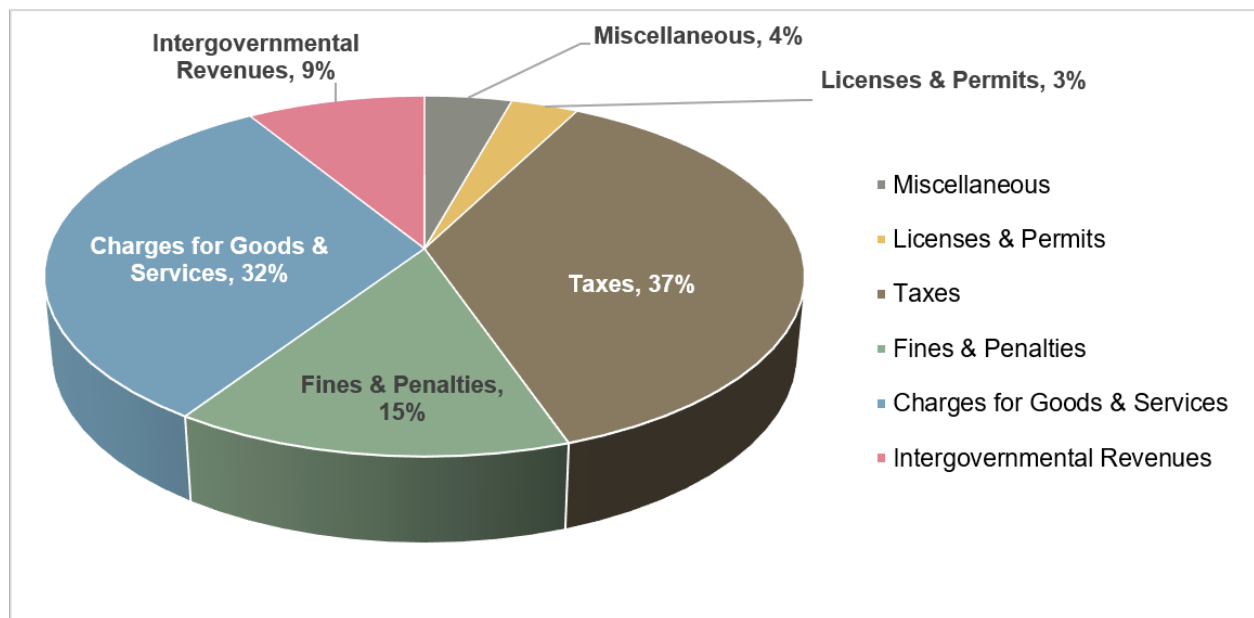
BUDGET OVERVIEW

The Preliminary 2027-2028 Biennial Budget (the Budget) is comprised of 18 funds with total budgeted revenues of \$63,549,879 and budgeted expenditures of \$69,710,444. The City is projected to begin the 2027-2028 biennium with a beginning fund balance of \$29,009,800 for all funds. The projected ending fund balance for the 2027-2028 biennium is \$22,849,234 for all funds. The 2027-2028 budget is aligned with, and makes investments in, the City's priorities. The budget is balanced consistent with the definition in the Comprehensive Financial Management Policies (Financial Policies). Most budgeted funds maintain minimum fund balance targets as found in the Financial Policies for all budgeted funds. However, based on current projections, the 2028 General Fund ending fund balance will fall below the minimum fund balance target.

BUDGETED REVENUES

Each of the City's revenues is categorized into one of six revenue types: taxes, licenses & permits, intergovernmental revenues, charges for goods & services, fines & penalties and miscellaneous.

Citywide Revenues by Category, All Funds



Taxes include property and real estate taxes, sales tax, business tax, utility tax, and franchise fees, among others. Taxes are projected to be the largest total revenue in the 2027-2028 budget at a little over \$21.6 million in revenue for the biennium. The second largest budgeted revenue type is charges for goods & services, with a budgeted value of almost \$18.3 million. Charges for goods & services include utility revenues and other user

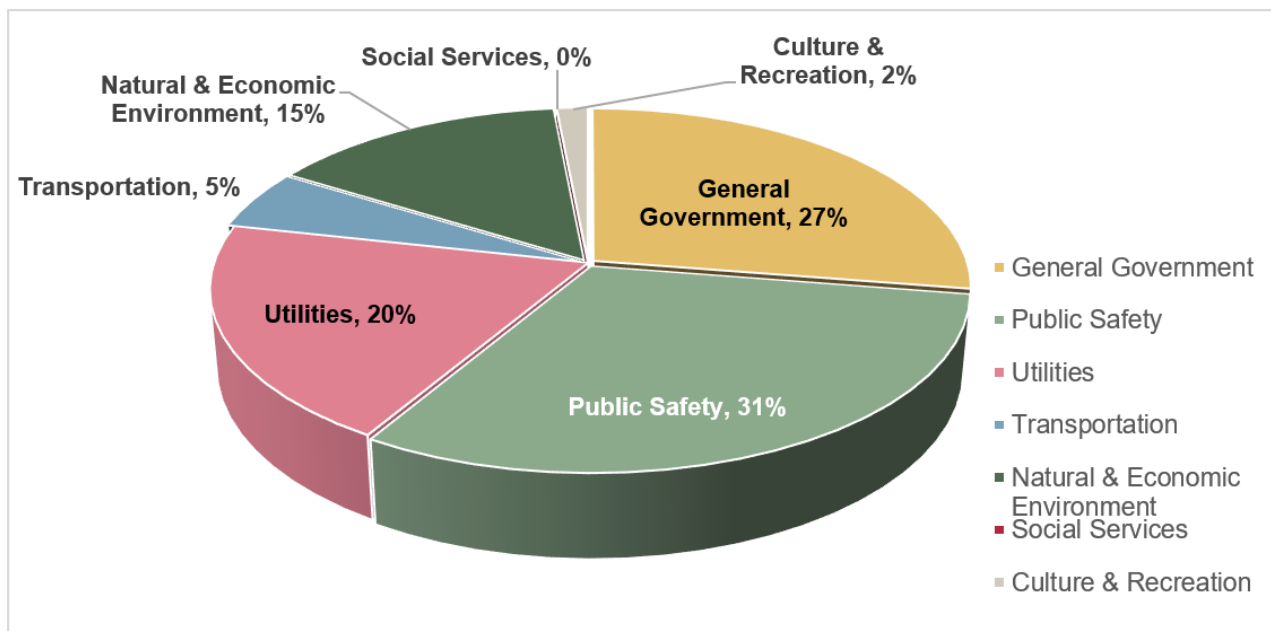
BUDGET OVERVIEW

fees. Fines & penalties are budgeted to be the third largest revenue source at over \$8.5 million. This revenue primarily comes from traffic safety camera fines. Intergovernmental revenues are projected to be the fourth largest revenue source during the biennium budgeted at over \$5.4 million; intergovernmental revenues are primarily state shared revenues and grants. Licenses & permits and miscellaneous revenues round out the revenue picture for the biennium, with \$1.9 million and \$2.5 million, respectively. Revenue projections for the biennium are conservative for the 2027-2028 budget.

BUDGETED EXPENDITURES

Each of the City's expenditures is classified into one of eight expenditure categories: general government, public safety, utilities, transportation, natural & economic environment, social services, culture & recreation, and miscellaneous. The largest spending category during the 2027-2028 biennium is public safety, with budgeted expenditures of over \$16.3 million. The second largest expenditure category is general government, with budgeted expenditures of almost \$14.8 million for the biennium. Next largest is utilities, at over \$10.5 million, followed by natural & economic environment at almost \$7.7 million. Transportation is budgeted at a little over \$2.8 million. Culture & recreation is budgeted at slightly over \$799,000, and social services is budgeted at \$10,000. Miscellaneous expenditures are not budgeted in the 2027-2028 biennium.

Citywide Expenditures by Category, All Funds



BUDGET OVERVIEW

Most operating expenditures are budgeted with inflation-related increases; however, many costs continue to outpace inflation, including health care premiums, legal services, and capital improvement project costs. Overall, the City's expenditures continue to exceed its ongoing revenues, even with the City Council's recent implementation of new General Fund revenue sources in the last biennium.

COMMUNITY PROFILE



GEOGRAPHY

The City of Lake Forest Park is in north King County, Washington, just north of Seattle city limits along the shore of Lake Washington. The City's proximity to the major urban center of Seattle, however, does not define its character. Lake Forest Park is a community known for streets that meander along creeks, a dense tree canopy, and a green natural landscape

that give the City a tranquil suburban feel despite its proximity to Seattle.

Two state highways, SR 104 and SR 522, travel through the City, carrying thousands of commuters daily, but they do not significantly impact its character. The City is completely built out, with no unincorporated areas on or near its borders and very few undeveloped parcels within the City. Lake Forest Park shares borders with Seattle, Shoreline, Mountlake Terrace, Brier, and Kenmore. The City is approximately three and one-half square miles.

COMMUNITY HISTORY

Lake Forest Park was founded as a planned residential community in the early 1900s. At the time, points north of Lake Forest Park along Lake Washington were accessible only by boat, and Lake Forest Park was at the end of the road that traveled north from Seattle. By 1914, a road had been built all the way around Lake Washington, and Lake Forest Park was no longer at the end of the road. Single-family residential development continued in the area known as Lake Forest Park, and in 1961, the area known as Lake Forest Park incorporated as a City. The City continued to grow over the subsequent decades through development and annexations of unincorporated areas along the City's borders. The most recent annexations occurred in the 1990s and are likely the last, as no unincorporated areas remain along the City's borders.

THE GOVERNMENT

Lake Forest Park uses the mayor-council form of government. This form of government is characterized by an elected Mayor, who serves as the chief executive of the local government's executive branch. The Mayor is responsible for the City's daily operations and for appointing department heads, subject to confirmation by the City Council.

COMMUNITY PROFILE

The City Council is a seven-member elected body that serves as the legislative branch of government. City Councilmembers serve staggered four-year terms. The City Council is responsible for setting city policy, adopting the biennial budget, and establishing short- and long-range goals and plans.

The budget process is divided into two distinct phases: phase one is the development of the Mayor's Preliminary Budget; phase two is the Council's deliberations on the budget. From a purely technical perspective, the two phases of the budget process are mutually exclusive. More about the budget process can be found in the section of this budget document titled "The Budget Process."

Lake Forest Park is considered a full-service local government as the City provides a full range of local government services including public safety, utilities, municipal court, and enterprise activities. Nearly all services are performed by employees, as opposed to contracted third parties. Operating departments of the City, in order of employee count, are as follows: Police, Public Works, Community Development, Municipal Court, Finance & IT, Municipal Services, and Executive & HR. The City employs approximately 72 employees.

DEMOGRAPHICS¹

The 2020 Census found the population of Lake Forest Park to be 13,630. 4.8% of the Lake Forest Park population was under the age of 5 and 18.2% was over the age of 65, slightly over 75% of the population was between the ages of 5 and 64. 77.9% of the Lake Forest Park population identified as white in the 2020 census; 8.3% identified as Asian; almost 6% identified as two or more races; Hispanic, American Indian and Alaska Native, and Black or African American made up 3.3%, 0.3%, and 6.8%, respectively. The 2020 Census counted 5,565 housing units in the City, nearly 79.7% of which were owner-occupied. The median household income in Lake Forest Park was \$144,000.

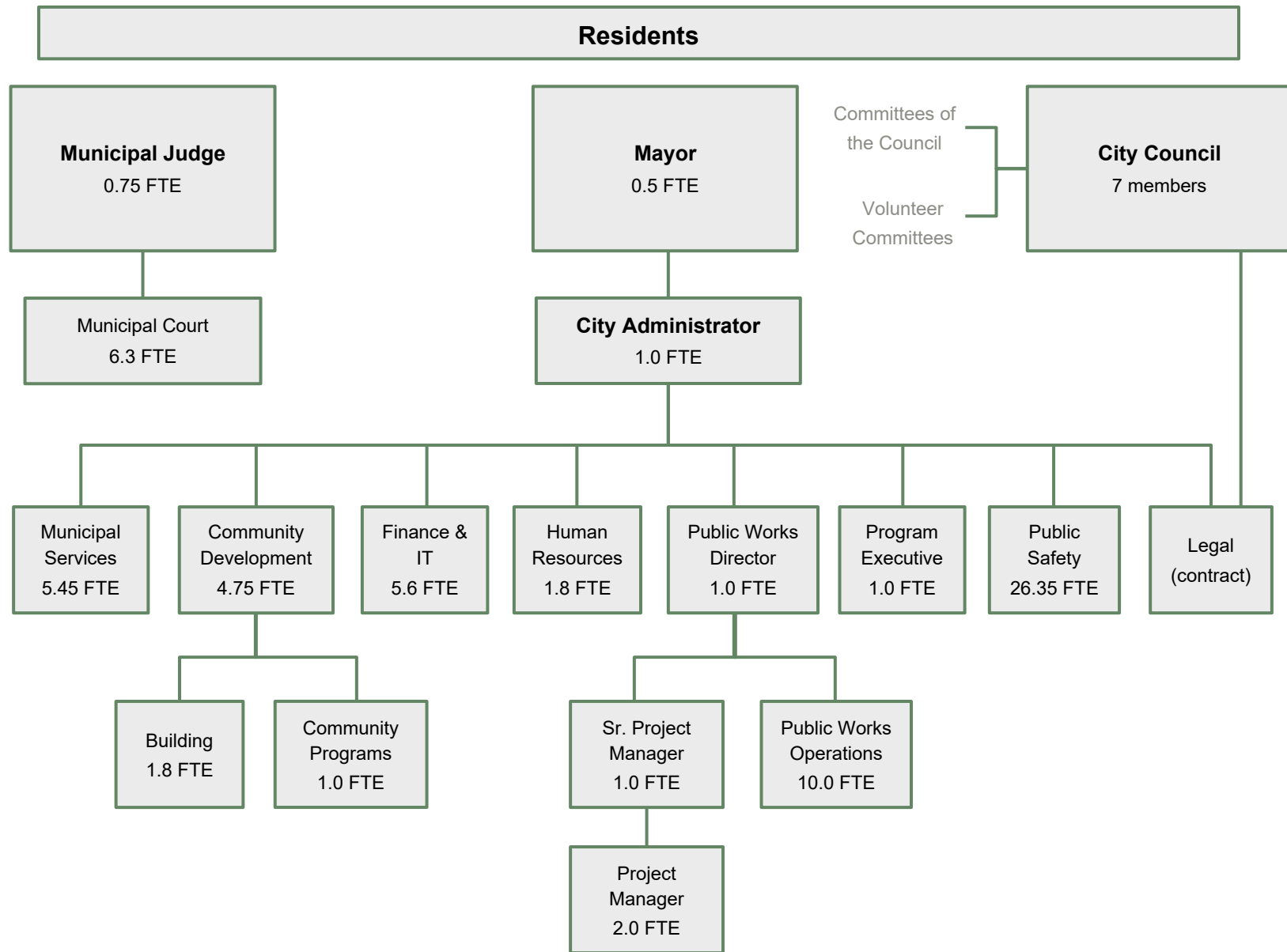
¹ Source of information is the United States Census Bureau www.census.gov

COMMUNITY PROFILE

Comparative Statistics, Neighboring Cities

	<u>Brier</u>	<u>Kenmore</u>	<u>Lake Forest Park</u>	<u>Mountlake Terrace</u>	<u>Seattle</u>	<u>Shoreline</u>
Population, 2025 est.	6,597	24,249	13,191	25,430	784,777	66,542
Density (Population per Sq. Mile)	2,987	3,890	3,876	5,248	8,792	5,037
Housing Units	2,413	9,589	5,565	9,202	368,308	24,043
Owner-Occupied Housing Unit Rate	89.8%	69.3%	80.6%	56.9%	43.7%	66.3%
Median Value of Owner-Occupied Housing Units	866,600	920,800	953,200	667,300	938,600	811,100
Median Household Income (2024 dollars)	132,045	139,764	159,904	107,687	123,860	112,751
Percent in Poverty (2024 est.)	6.7%	5.7%	4.0%	7.0%	9.9%	8.8%
Percent of 25 and Older with Bachelor's Degree or Higher	50.6%	61.8%	66.0%	43.0%	68.4%	52.8%
Total Retail Sales per Capita (2022)	368	6,193	4,434	9,301	105,624	21,461

ORGANIZATION CHART



ORGANIZATION CHART

ACCESSIBLE ORGANIZATION CHART

FTE = full-time equivalent

Executive Branch

- Mayor (0.5 FTE)
 - City Administrator (1.0 FTE)
 - Municipal Services (5.45 FTE)
 - Community Development (4.75 FTE)
 - Building (1.8 FTE)
 - Community Programs (1.0 FTE)
 - Finance & IT (5.6 FTE)
 - Human Resources (1.8 FTE)
 - Public Works Director (1.0 FTE)
 - Senior Project Manager (1.0 FTE)
 - Project Manager (2.0 FTE)
 - Public Works Operations (10.0 FTE)
 - Program Executive (1.0 FTE)
 - Public Safety (26.35 FTE)
 - Legal (contract)

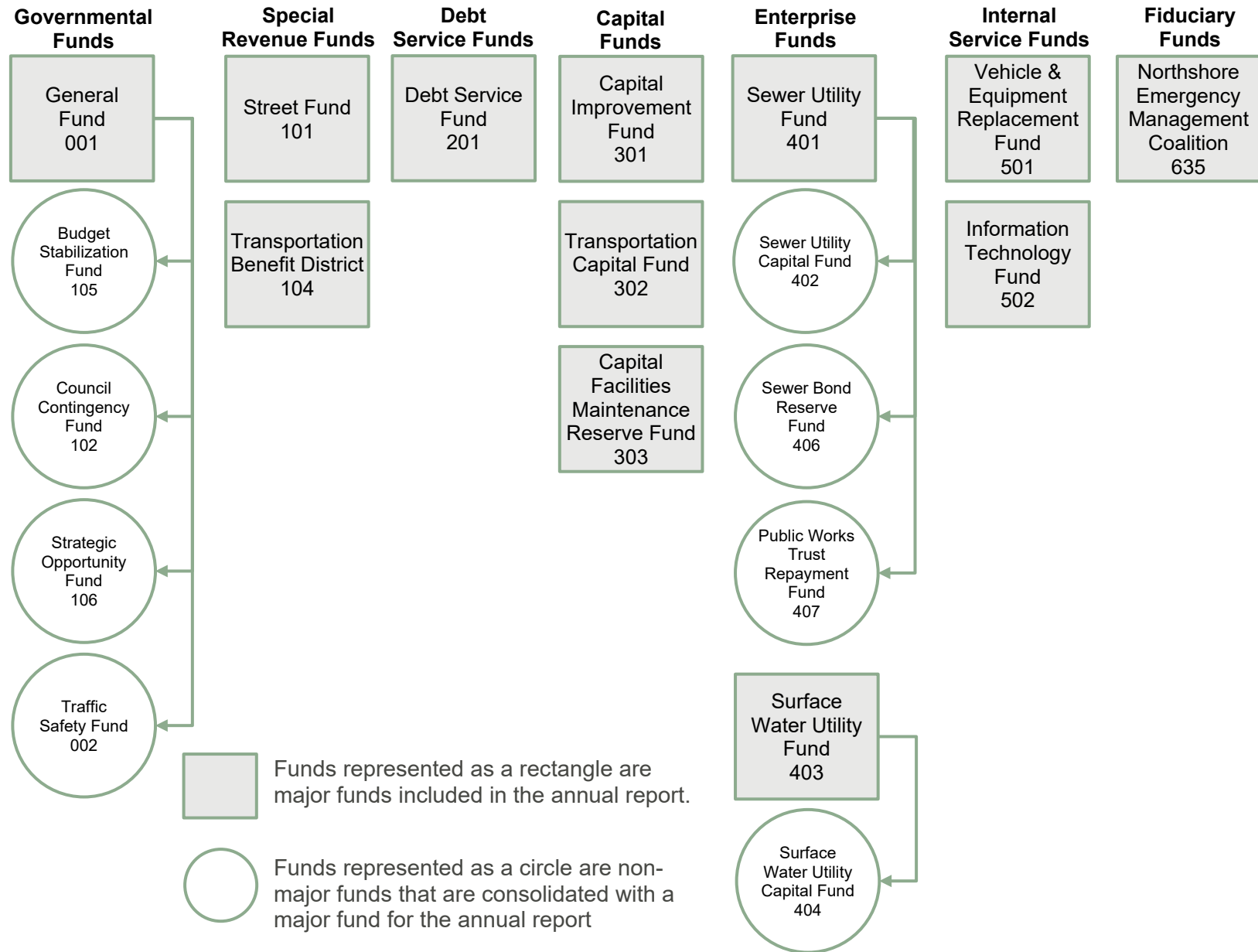
Legislative Branch

- City Council (7 members)
 - Committees of the Council
 - Volunteer Committees

Judicial Branch

- Municipal Judge (0.75 FTE)
 - Municipal Court (6.3 FTE)

FINANCIAL ORGANIZATION (FUND STRUCTURE)



FINANCIAL ORGANIZATION (FUND STRUCTURE)

ACCESSIBLE FUND STRUCTURE

The following lists outline the fund structure for Lake Forest Park and are organized by fund type. The fund structure is prescribed by the Washington State Budgeting and Reporting System (BARS) and is unrelated to the organizational structure. Each fund name is followed by its fund number.

*Denotes a non-major fund that is consolidated with a major fund for the annual report.

Governmental Funds

- General Fund – 001
 - Budget Stabilization Fund* - 105
 - Council Contingency Fund* - 102
 - Strategic Opportunity Fund* - 106
 - Traffic Safety Fund* - 002

Special Revenue Funds

- Street Fund – 101
- Transportation Benefit District – 104

Debt Service Funds

- Debt Service Fund – 201

Capital Funds

- Capital Improvement Fund – 301
- Transportation Capital Fund – 302
- Capital Facilities Maintenance Reserve Fund - 303

Enterprise Funds

- Sewer Utility Fund – 401
 - Sewer Utility Capital Fund* - 402
 - Sewer Bond Reserve Fund* - 406
 - Public Works Trust Repayment Fund* - 407
- Surface Water Utility Fund – 403
 - Surface Water Capital Fund* - 404

Internal Service Funds

- Vehicle & Equipment Replacement Fund – 501
- Information Technology Fund – 502

FINANCIAL ORGANIZATION (FUND STRUCTURE)

Fiduciary Funds

- Northshore Emergency Management Coalition – 635

SUMMARY FINANCIAL POLICIES

The Summary Financial Management Policies is a brief summary of the financial policies adopted by the City Council that directs the work of the administration for financial matters. The Comprehensive Financial Management Policies (the Policies) is the detailed document of financial policies; some of the matters addressed in the comprehensive policy are absent in this summary. The complete Comprehensive Financial Management Policies can be found in the appendix.



FUND ACCOUNTING AND THE BUDGETING, ACCOUNTING AND REPORTING SYSTEM

The City of Lake Forest Park utilizes the fund accounting method of accounting and keeps its books and records on the cash basis of accounting. The City uses the Budgeting, Accounting and Reporting System (BARS) for Cash Basis Entities published by the Washington State Auditor's Office for accounting and reporting matters. The use of fund accounting and BARS for accounting and reporting are dictated by state statute. Appropriate internal controls will be designed and maintained to ensure the safeguarding of city assets and the quality of reporting.

LONG-RANGE FINANCIAL PLANNING

The primary tool for long-range financial planning is the six-year financial forecast that includes projected revenues and expenses for six years beginning on the first day of the current biennium. The City updates the six-year financial forecast each year during biennial budget development or during the mid-biennial budget review and adjustment. The policies dictate the use of prudent assumptions in the development and updating of the six-year financial forecast.

BIENNIAL BUDGET DEVELOPMENT AND ADOPTION

The City adopts a biennial, or two-year, budget in even-numbered years. Biennial budgets begin in odd-numbered years. Budgets are developed at the line-item level of revenue and expense but are adopted at the fund level, meaning that a single revenue and a single

SUMMARY FINANCIAL POLICIES

expense are adopted for each of the City's funds. The adopted budget includes a schedule of staff positions.

The city budget implements City Council adopted goals and policies, long-range plans, the service choices for the community and revenue allocation policies of the Council. The Mayor, working with their administration, develops a "Mayor's Preliminary Budget" that is presented to the City Council for consideration of changes and adoption. The City Council may make any changes to the Mayor's Preliminary Budget that the Council desires. Ultimately, the City Council is responsible for adopting the final biennial budget.

The Finance Director is responsible for the management of the budget process and subsequent budget status reporting to departments and the City Administrator. Budget monitoring is the responsibility of all Department Directors and the City Administrator.

FUND BALANCES AND RESERVES

The Policies establish fund balance reserves for all the City's operating funds. For the purposes of the Policies, operating funds are those with payroll expenses. All operating funds have a minimum fund balance target of eight percent (8%) except as noted below:

- General Fund, 16%
- Street Fund, 16%
- Sewer Utility Fund, 16%
- Surface Water Utility, 16%

The City recently updated the Comprehensive Financial Management Policies to calculate the minimum fund balance targets as a percentage of current year revenue (less identified one-time revenues) or expenditure, whichever is greater. General Fund ending fund balance is calculated as the sum of ending fund balances in the General Fund, the Budget Stabilization Fund, the Council Contingency Fund, the Strategic Opportunity Fund, and the Traffic Safety Fund.

REVENUES

The City will strive to maintain a diversified mix of revenues to provide for continuity and predictability of resources and to minimize the impacts of periodic economic cycles. Revenue forecasts will be prepared using prudent assumptions. One-time revenues will be identified during budget development and in the six-year financial forecast. Grant revenue will be included in future resources when staff determines that the revenue is likely to be received.

SUMMARY FINANCIAL POLICIES

EXPENDITURES AND CONTRACTS

Department Directors have primary responsibility for purchasing and expenditures for their respective departments in accordance with the adopted budget and purchasing policy. Purchasing and contracting rules and requirements are contained in the purchasing policy and related legislation.

Expenditures are reviewed by a member of the City Council prior to the payment being released to the vendor, except in the case of a “prepaid batch” and/or payroll. A prepaid batch is a batch of checks that are paid in advance of City Council review due to the Council’s meeting schedule. Amounts paid in a prepaid batch are subject to the same purchasing policy and staff approval process as a normal check batch.

DEBT

Debt may be utilized to address short-term cash flow needs. Debt may also be used to finance significant capital projects or other obligations. The City Council is required to approve the issuance of debt. Debt will not be used to fund long-term revenue shortages.

INVESTMENTS

The City will utilize the Washington State Local Government Investment Pool (LGIP) and the City’s bank as its primary investment vehicles. Both accounts are considered short-term investments, meaning the funds can easily be deposited or withdrawn. These two accounts accrue interest at a minimal level.

In recent years, the City updated the Comprehensive Financial Management Policies to expand the investment option for longer-term investments using government agency bonds to assist in diversifying the City’s cash. The change was made in response to a Council discussion around future resiliency.

All short-term and long-term investments fully comply with state law as allowable investments for City monies.

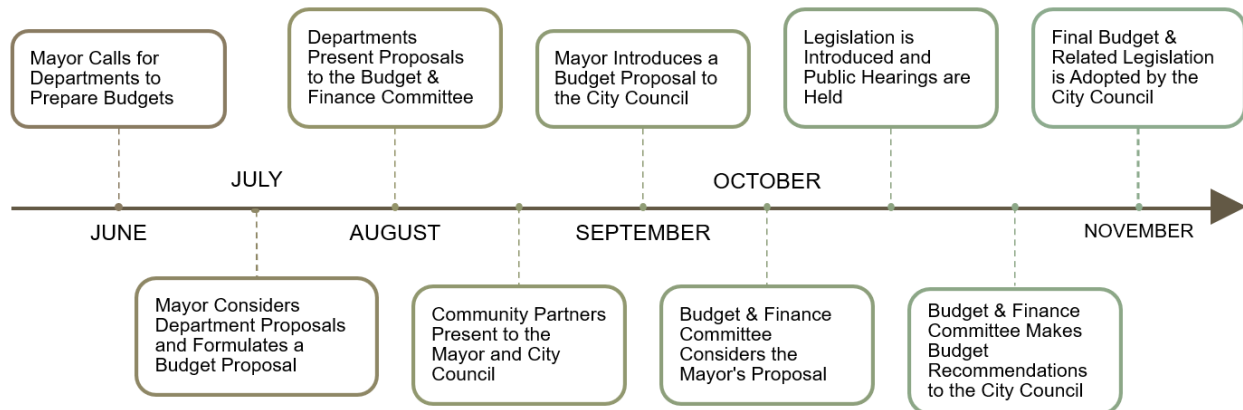
ASSETS

Fixed assets are defined as land, buildings, equipment, and improvements to existing fixed assets costing more than \$5,000 and having a useful life in excess of one year. Assets with a value or cost under \$5,000, but more than \$300, are defined as small and attractive assets. A Fixed Asset Policy and a Small and Attractive Asset Policy maintain accountability for the City’s non-cash assets.

[COMPLETE COMPREHENSIVE FINANCIAL MANAGEMENT POLICIES \(linked\)](#)

BUDGET PROCESS

The City adopts a biennial, or two-year, budget in even-numbered years. Biennial budgets begin in odd-numbered years. In the simplest form, the budget process can be divided into two distinct phases: development of the Mayor's Preliminary Budget and development of the City Council's Budget. In actuality, there are many steps in each phase.



PHASE ONE: DEVELOPMENT OF THE MAYOR'S PRELIMINARY BUDGET

Step One: The Budget Calendar

The budget process kicks off with the budget calendar. The Administration works with the Budget & Finance Committee to draft a budget calendar which assigns dates to each milestone in the budget process.

Step Two: Mayor Communicates Budget Priorities and Calls for Department Budget Requests

The Administration begins the budget process by determining budget priorities, which it then communicates to departments. Next, the City Administrator instructs department heads to prepare a budget request for their respective department for the biennium. The Finance Department works with departments to prepare preliminary revenue estimates. Step Two is completed in late May to allow a month for department budget preparation.

Step Three: Department Presentations to the Budget Team

The third step of the budget process is the department presentations to the administration's budget team: the Mayor, City Administrator and Finance Director. This step of the process occurs when the Mayor is considering department budget proposals.

BUDGET PROCESS

Department presentations help to inform the Mayor's decisions about the budget and occur in July.

Step Four: Creation of the Mayor's Preliminary Budget

Next, the Mayor communicates to the Finance Department what to include in the Mayor's Preliminary Budget. The Finance Department prepares the Mayor's Preliminary Budget and begins the exercise of balancing the budget. Step four occurs in the August timeframe. The Mayor's Preliminary Budget is presented to City Council Members during a council meeting in September with a presentation by the City Administrator and Finance Director.

Step Five: Transmittal of Mayor's Preliminary Budget

Step five of the budget process is the Mayor's presentation of the Mayor's Preliminary Budget to the City Council at an open public meeting. The City Council's deliberations on the budget officially start immediately after the Mayor releases their preliminary budget. It should be noted that the Council is generally gathering data and considering the budget in advance of the official release of the Mayor's Preliminary Budget.

PHASE TWO: DEVELOPMENT OF THE CITY COUNCIL'S BUDGET AND BUDGET ADOPTION

Step Six: Studying the Mayor's Proposed Budget and Information Gathering

The second phase of the budget process kicks off with the City Council, sitting as the Budget & Finance Committee, studying the Mayor's Proposed Budget, asking questions, and gathering information. The Budget & Finance Committee also solicits feedback and information from the community in the form of public hearings. The Budget & Finance Committee schedules a meeting for public comment prior to the start of Council deliberations in late September.

Step Seven: Budget & Finance Committee Makes Budget Recommendations to the City Council

After review of the Mayor's Proposed Budget, consideration of the City Council's priorities and goals, and input from the community, the Budget & Finance Committee makes budget recommendations to the City Council.

BUDGET PROCESS

Step Eight: City Council Deliberations, Finalize the Council's Budget

At this point, the City Council works with the Finance Department to create a final version of the budget and prepares the budget for adoption. Final public hearings must occur before the City Council calls for a vote on the budget.

Step Nine: Budget Adoption

The final step of the budget process is for the City Council to call for a vote to adopt the budget. The budget is adopted by a majority vote of the City Council. Final public hearings and votes on the property tax levy rate, utility rates, and the user fee schedule generally occur around the same time as the budget but are technically subject to different timelines. The City Council's Budget is anticipated to be adopted mid-November.



AMENDING A BUDGET

Budgets are developed based on a set of predictions about the future. A City budget is a living document and, since it is impossible to know what will happen in the future, adjustments to the adopted budget are frequently required once the budgetary period is underway. A formal change to an adopted budget is known as a budget amendment, e.g. when the City receives a grant award. Budgets are adopted at the fund level, as opposed to the line-item or department level, therefore budget amendments are also made at the fund level.

Budget amendments originate with the Administration (the Mayor and staff) and must be passed by a majority of the City Council at an open public meeting. Budget amendments do not require public hearings and do not have specific timelines associated with them. However, it is best practice to formally amend a budget before an expenditure is allocated (amend before you spend). A budget amendment must be passed before the last day of the budgetary period to become effective for that adopted fiscal period.

ADOPTED 2027-2028 BUDGET CALENDAR

<u>Date</u>		<u>Description</u>	<u>Time</u>	<u>Meeting Type</u>
5/15/2026	Friday	Call for Department Budget Requests Issued by Administration	-	N/A
7/1/2026	Wednesday	Department Budget Requests Due to Administration	-	N/A
7/9/2026	Thursday	Discuss Draft Budget Calendar for 2027-2028 for future adoption	6:00 PM	City Council Work Session
7/9/2026	Thursday	<i>Community Partners (Human Services) Presentations 1 of 2</i>	7:00 PM	City Council Meeting
7/13/2026	Monday	Administration Reviews Department Proposals	-	N/A
7/16/2026	Thursday	Budget 101 & Finalize Budget Calendar for 2027-2028 Biennial Budget	6:00 PM	Budget & Finance Meeting
7/23/2026	Thursday	<i>Community Partners (Human Services) Presentations 2 of 2</i>	7:00 PM	City Council Meeting
7/28/2026	Tuesday	Department Presentations to Mayor & City Administrator		N/A
7/30/2026	Thursday	Department Presentations to Mayor & City Administrator (Continued)		N/A
8/13/2026	Thursday	Revenue & Expenditure Fiscal Year End Projections for 2025-2026 Biennium Adopt Budget Calendar - if not already adopted	6:00 PM	City Council Work Session
8/20/2026	Thursday	Budget & Finance Committee - Cancelled: Fall Break		
8/24/2026	Monday	COW - Cancelled: Fall Break		
8/27/2026	Thursday	City Council Meeting - Cancelled: Fall Break		
9/10/2026	Thursday	Special Budget & Finance Meeting: Capital Improvement Projects	6:00 PM	Special Budget & Finance Meeting
9/10/2026	Thursday	Mayor's Proposed Budget Presented to City Council	7:00 PM	City Council Meeting
9/17/2026	Thursday	Mayor's Proposed Revenue Projection Overview	6:00 PM	Budget & Finance Meeting
9/21/2026	Monday	Detailed Department Presentations of Mayor's Proposed Budget	6:00PM	Committee of the Whole
9/24/2026	Thursday	Continued Department Presentations of Mayor's Proposed Budget	6:00 PM	City Council Special Work Session
9/28/2026	Monday	<i>Public Comment After the Mayor's Proposed 2027-2028 Biennial Budget is presented & City Council Budget Deliberations and Recommendations</i>	6:00 PM	Special Council Meeting
10/1/2026	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Special Work Session
10/8/2026	Thursday	Continued City Council Budget Deliberations and Recommendations	6:00 PM	City Council Work Session
10/15/2026	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Budget & Finance Meeting
10/22/2026	Thursday	Public Hearings - Property Tax Levy, Rates, and Budget Related Items	7:00 PM	City Council Meeting
11/12/2026	Thursday	<i>Final Public Hearings on Property Tax Levy, Rates, and Budget Related Items Adoption of Budget, Property Tax Levy, Rates, and all Budget Related Items</i>	7:00 PM	City Council Meeting
11/19/2026	Thursday	Additional Final Adoption Date, if needed	6:00 PM	Special City Council Meeting

FINANCIAL AND EMPLOYMENT INFORMATION

2027-2028 PRELIMINARY BUDGET

- Consolidated Financial Schedule
- Revenue Forecast
- Schedule of Fund Balances
- Debt
- Budgeted Positions & Salary Schedule

CONSOLIDATED FINANCIAL SCHEDULE

The consolidated financial schedules display the budget in a format consistent with the Budgeting, Accounting and Reporting System (BARS) and are consistent with the presentation of financial information in the City's annual financial statements. The City uses cash-basis budgeting, which is also how the financials are reported to the Washington State Auditor's Office annually.



The data presented in these schedules combines revenue and expenditure budget data into broad categories and/or functional areas, allowing readers to see the budget data in a format that is easy to understand at a glance. Similarly, the city's separate funds, or accounting entities, are consolidated by fund type for ease of understanding. Fund categories are found in columns; revenue and expenditure information are found in rows.

CONSOLIDATED FINANCIAL SCHEDULE

Consolidated Financial Schedule for the Biennium Ending December 31, 2028:

	<u>General</u>	<u>General Sub-Funds</u>	<u>Special Revenue</u>	<u>Capital</u>	<u>Enterprise/Utility</u>	<u>Internal Service</u>	<u>Total</u>
Beginning Cash and Investments¹							
Fund Balance	\$5,998,911	\$4,658,030	\$2,880,546	\$5,430,005	\$8,552,675	\$1,489,634	\$29,009,800
Total Beginning Cash and Investments	\$5,998,911	\$4,658,030	\$2,880,546	\$5,430,005	\$8,552,675	\$1,489,634	\$29,009,800
Operating Revenues							
Taxes	\$18,549,012	-	\$1,507,137	\$1,600,000	-	-	\$21,656,149
License and Permits	\$1,313,430	-	\$580,000	-	\$42,554	-	\$1,935,984
Intergovernmental Revenues	\$637,357	-	\$470,000	\$1,520,000	\$2,797,659	-	\$5,425,016
Charges for Goods and Services	\$2,112,313	-	-	\$-	\$14,741,505	\$1,509,902	\$18,363,720
Fines and Penalties	\$4,266,810	\$4,300,000	-	-	-	-	\$8,566,810
Miscellaneous Revenue	\$1,225,400	\$152,400	\$111,600	\$316,800	\$596,600	\$104,400	\$2,507,200
Total Operating Revenues	\$28,104,322	\$4,452,400	\$2,668,737	\$3,436,800	\$18,178,318	\$1,614,302	\$58,454,879
Nonoperating Revenues							
Debt Proceeds	-	-	-	\$2,500,000	-	-	\$2,500,000
Transfers-In	-	-	\$1,115,000	\$1,460,000	-	-	\$2,575,000
Other Resources	\$20,000	-	-	-	-	-	\$20,000
Total Nonoperating Revenues	\$20,000	-	\$1,115,000	\$3,960,000	-	-	\$5,095,000
TOTAL REVENUES	\$28,124,322	\$4,452,400	\$3,783,737	\$7,396,800	\$18,178,318	\$1,614,302	\$63,549,879
Operating Expenditures							
General Government	\$11,156,597	\$1,744,927	\$351,265	\$293,223	\$1,107,409	\$128,743	\$14,782,164
Public Safety	\$15,003,483	\$1,333,000	-	-	-	-	\$16,336,483
Utilities	-	-	-	-	\$10,505,471	-	\$10,505,471
Transportation	-	-	\$2,280,886	\$200,600	-	\$356,042	\$2,837,528
Natural and Economic Environment	\$4,411,300	-	-	-	\$3,231,182	-	\$7,642,482
Social Services	\$10,000	-	-	-	-	-	\$10,000
Culture and Recreation	\$799,494	-	-	-	-	-	\$799,494
Total Operating Expenditures	\$31,380,873	\$3,077,927	\$2,632,151	\$493,823	\$14,844,062	\$484,785	\$52,913,622
Nonoperating Expenditures							
Debt Service	\$22,200	-	-	\$472,000	-	-	\$494,200
Capital Expenditures	\$93,400	\$20,000	-	\$7,444,938	\$4,905,000	\$1,264,284	\$13,727,622
Transfers Out	\$1,115,000	\$360,000	\$1,100,000	-	-	-	\$2,575,000
Total Nonoperating Expenditures	\$1,230,600	\$380,000	\$1,100,000	\$7,916,938	\$4,905,000	\$1,264,284	\$16,796,822
TOTAL EXPENDITURES	\$32,611,473	\$3,457,927	\$3,732,151	\$8,410,761	\$19,749,062	\$1,749,069	\$69,710,444
Increase (Decrease) in Cash and Investments	\$(4,487,152)	\$994,473	\$51,586	\$(1,013,961)	\$(1,570,744)	\$(134,767)	\$(6,660,565)
Ending Cash and Investments							
Fund Balance	\$1,511,759	\$5,652,502	\$2,932,132	\$4,416,043	\$6,981,931	\$1,354,867	\$22,849,234
Total Ending Cash and Investments	\$1,511,759	\$5,652,502	\$2,932,132	-	\$6,981,931	\$1,354,867	\$22,849,234

¹Beginning cash and investments are estimates, actual results may vary from the amounts contained in this schedule.

FOUR-YEAR CONSOLIDATED SCHEDULE

Four-Year Consolidated Financial Schedule for the Four-Year Period Ending December 31, 2028:

	<u>General</u>		<u>Special Revenue</u>		<u>Capital</u>		<u>Enterprise/Utility</u>		<u>Internal Service</u>		
	2025-2026	2027-2028	2025-2026	2027-2028	2025-2026	2027-2028	2025-2026	2027-2028	2025-2026	2027-2028	Total
<u>Beginning Cash and Investments¹</u>											
Fund Balance, Reserved	\$10,316,028	\$5,998,911	\$2,423,450	\$2,880,546	\$4,975,755	\$5,430,005	\$8,965,139	\$8,552,675	\$1,627,565	\$1,489,634	\$24,351,770
Fund Balance, Unreserved	\$1,995,054	\$4,658,030	-	-	-	-	-	-	-	-	\$4,658,030
Total Beginning Cash and Investments	\$12,311,082	\$10,656,941	\$2,423,450	\$2,880,546	\$4,975,755	\$5,430,005	\$8,965,139	\$8,552,675	\$1,627,565	\$1,489,634	\$29,009,800
<u>Operating Revenues</u>											
Taxes	\$17,489,279	\$18,549,012	\$1,495,200	\$1,507,137	\$1,829,490	\$1,600,000	-	-	-	-	\$21,656,149
License and Permits	\$1,313,429	\$1,313,430	\$551,482	\$580,000	-	-	\$30,000	\$42,554	-	-	\$1,935,984
Intergovernmental Revenues	\$1,558,362	\$637,357	\$464,031	\$470,000	\$5,262,364	\$1,520,000	\$396,341	\$2,797,659	\$27,237	-	\$5,425,016
Charges for Goods and Services	\$2,151,575	\$2,112,313	-	-	-	-	\$12,691,127	\$14,741,505	\$1,570,646	\$1,509,902	\$18,363,720
Fines and Penalties	\$8,924,654	\$8,566,810	-	-	-	-	-	-	-	-	\$8,566,810
Miscellaneous Revenue	\$1,252,926	\$1,377,800	\$169,167	\$111,600	\$363,199	\$316,800	\$535,963	\$596,600	\$93,981	\$104,400	\$2,507,200
Total Operating Revenues	\$32,690,224	\$32,556,722	\$2,679,880	\$2,668,737	\$7,455,053	\$3,436,800	\$13,653,431	\$18,178,318	\$1,691,864	\$1,614,302	\$58,454,879
<u>Nonoperating Revenues</u>											
Debt Proceeds	-	-	-	-	-	\$2,500,000	-	-	-	-	\$2,500,000
Transfers-In	\$2,600,000	-	\$295,000	\$1,115,000	\$1,116,000	\$1,460,000	\$818,000	-	-	-	\$2,575,000
Other Sources	\$52,148	\$20,000	-	-	-	-	-	-	-	-	\$20,000
Total Nonoperating Revenues	\$2,652,148	\$20,000	\$295,000	\$1,115,000	\$1,116,000	\$3,960,000	\$818,000	-	-	-	\$5,095,000
TOTAL REVENUES	\$35,342,373	\$32,576,722	\$2,974,880	\$3,783,737	\$8,571,053	\$7,396,800	\$14,471,431	\$18,178,318	\$1,691,864	\$1,614,302	\$63,549,879
<u>Operating Expenditures</u>											
General Government	\$12,165,152	\$12,901,524	\$377,438	\$351,265	\$721,810	\$293,223	\$1,080,418	\$1,107,409	\$162,451	\$128,743	\$14,782,164
Public Safety	\$15,418,678	\$16,336,483	-	-	-	-	-	-	-	-	\$16,336,483
Utilities	-	-	-	-	-	-	\$8,722,435	\$10,505,471	-	-	\$10,505,471
Transportation	-	-	\$1,574,346	\$2,280,886	\$116,716	\$200,600	-	-	\$282,000	\$356,042	\$2,837,528
Natural and Economic Environment	\$4,781,748	\$4,411,300	-	-	-	-	\$2,803,430	\$3,231,182	-	-	\$7,642,482
Social Services	\$8,936	\$10,000	-	-	-	-	-	-	-	-	\$10,000
Culture and Recreation	\$758,685	\$799,494	-	-	-	-	-	-	-	-	\$799,494
Total Operating Expenditures	\$33,133,198	\$34,458,801	\$1,951,784	\$2,632,151	\$838,526	\$493,823	\$12,606,282	\$14,844,062	\$444,451	\$484,785	\$52,913,622
<u>Nonoperating Expenditures</u>											
Debt Service	\$16,779	\$22,200	-	-	-	\$472,000	\$240,805	-	-	-	\$494,200
Capital Expenditures	\$1,431,652	\$113,400	-	-	\$6,028,277	\$7,444,938	\$1,218,808	\$4,905,000	\$1,385,345	\$1,264,284	\$13,727,622
Transfers-Out	\$2,414,886	\$1,475,000	\$566,000	\$1,100,000	\$1,250,000	-	\$818,000	-	-	-	\$2,575,000
Total Nonoperating Expenditures	\$3,863,316	\$1,610,600	\$566,000	\$1,100,000	\$7,278,277	\$7,916,938	\$2,277,613	\$4,905,000	\$1,385,345	\$1,264,284	\$16,796,822
TOTAL EXPENDITURES	\$36,996,514	\$36,069,401	\$2,517,784	\$3,732,151	\$8,116,803	\$8,410,761	\$14,883,895	\$19,749,062	\$1,829,795	\$1,749,069	\$69,710,444
Increase (Decrease) in Cash and Investments	\$(1,654,141)	\$(3,492,679)	\$457,096	\$51,586	\$454,250	\$(1,013,961)	\$(412,464)	\$(1,570,744)	\$(137,931)	\$(134,767)	\$(6,160,565)
<u>Ending Cash and Investments</u>											
Fund Balance, Reserved	\$10,656,941	\$7,164,261	\$2,880,546	\$2,932,132	\$5,430,005	\$4,416,043	\$8,552,675	\$6,981,931	\$1,489,634	\$1,354,867	\$22,849,234
Total Ending Cash and Investments	\$10,656,941	\$7,164,261	\$2,880,546	\$2,932,132	\$5,430,005	\$4,416,043	\$8,552,675	\$6,981,931	\$1,489,634	\$1,354,867	\$22,849,234

¹Beginning cash and investments are estimates, actual results may vary from the amounts contained in this schedule.

REVENUE FORECAST

REVENUE POLICY

The City's Revenue Policy (the Policy) states that the City will strive to maintain a diversified mix of revenues to provide for continuity and predictability of resources and to minimize the impacts of periodic economic cycles.

The Policy continues that, where the City has authority to set fees and charges, all such fees and charges should be adjusted to reflect inflation and cost of services and should be reviewed and reported to the Budget & Finance Committee on a periodic basis.

With respect to grant revenue, the Policy states that grant revenue shall be included in the financial forecasts and biennial budgets when it is deemed likely by staff that the City will receive the grant award. Should planned or budgeted grant revenue not be received, offsetting expenditure reductions shall be implemented or alternative revenue sources shall be identified.

REVENUE FORECAST DEVELOPMENT

The City forecasts revenue for each line item of revenue expected to be received during the biennium. Each revenue is forecasted using one of three forecasting methods: the application of trend analysis, utilization of trusted economists' estimates, and actual amounts pledged by the funding agencies or programs.



Trend Analysis

Trend analysis is a method used to predict what will happen in the future based on what has happened in the past. The use of trend analysis begins by removing unusual or one-time events from prior period results. Next, an average of the prior period results is calculated, that average is the starting point for the forecast for future periods. If unusual, or one-time, events are expected in the upcoming periods, those items are added in; the result is the projected amount for the upcoming period. Trend analysis is used to forecast many types of revenue the City receives including utility taxes, permit fees and revenue from franchise agreements.

REVENUE FORECAST

Economists' Estimates

Many of the City's revenue projections are calculated by applying forecasts established by trusted sources to the City's data. King County and the City of Seattle publish a variety of forecasts established by their economists on a periodic basis. Since the City of Lake Forest Park is located within King County and borders the City of Seattle, Lake Forest Park can expect to have a similar experience as those entities. As such, staff utilizes the estimates established by those trusted economists to forecast several revenue sources. However, staff also consider factors that are unique to the City of Lake Forest Park in its forecasts of these items.

Projections Based on Actuals

Several of the City's revenue sources are received from other governmental agencies, including the State of Washington. In many cases, the funding agency publishes the amount that the City will receive in advance of making payment of those amounts. When the funding agency publishes the amount of the future payment as either a lump sum, or an amount that is based on a known value, like population, the City refers to this type of projection as "actual". An example is Liquor Board Profits that are distributed by the state to cities based on population. The City forecasts Liquor Board Profit Revenue by multiplying the per capita distribution amount by the published population of Lake Forest Park, the result is the forecasted Liquor Board Profit Revenue.

The schedules on the following pages display revenue projections for the biennium and include a column labeled "Method". The method column indicates which projection method was used to project the revenue for the biennium; "T" represents trend analysis, "E" represents economists' estimates, and "A" represents projections based on actuals.

REVENUE FORECAST

GENERAL FUND

General Fund: Taxes

General Fund taxes account for approximately 64% of General Fund revenue. The largest tax received is property tax which accounts for 43% of General Fund revenues. Another significant tax is sales and use tax which accounts for almost 21% of General Fund revenues. Additional tax revenue sources include utility taxes on sewer, surface water, and solid waste.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Property Tax	T	\$7,161,227	\$7,046,357	\$7,378,847
Sales and Use Tax	T	\$3,560,204	\$4,108,617	\$4,295,249
Affordable/Supportive Housing	A	\$21,000	\$22,751	\$23,200
Local Criminal Justice / State	T	\$1,013,338	\$995,079	\$1,035,280
Business Tax	A	\$830,000	\$917,218	\$935,000
Solid Waste Collection Tax	T	\$315,386	\$395,210	\$426,534
Utility Tax	T	\$946,916	\$919,102	\$1,030,099
Seattle City Light Contract Fee	T	\$1,083,956	\$1,293,087	\$1,337,924
Utility Tax Sewer	A	\$800,187	\$820,704	\$978,366
Utility Tax Surface Water	A	\$340,825	\$340,824	\$426,054
Utility Tax Solid Waste	A	\$522,792	\$599,461	\$645,170
Leasehold Excise Tax	A	-	\$1,646	\$3,293
Admission Tax	T	\$42,808	\$29,224	\$33,997
TOTAL TAXES		\$16,638,638	\$17,489,279	\$18,549,012

REVENUE FORECAST

General Fund: Licenses & Permits

General Fund licenses and permits account for approximately 6.8% of General Fund revenues. Construction and development permits are the largest revenue source in this category and account for approximately 43% of license and permit revenue. Other significant revenues in this category include utility franchise fees (excluding electric utility franchise fees) and business license fees.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Cable Television Franchise Fee	T	\$392,930	\$336,097	\$315,000
Telecommunication Franchise	T	-	\$7,500	\$5,000
Business Licenses	T	\$171,700	\$171,700	\$189,880
Construction Permits	T	\$462,000	\$490,612	\$480,000
Stride (BRT Project)				\$600,000
Land Use Permits	T	\$120,000	\$82,601	\$80,000
Plumbing Permits	T	\$40,150	\$55,062	\$67,000
Mechanical Permits	T	\$90,200	\$109,261	\$112,000
Concealed Weapon Permit / City	T	\$4,800	\$4,713	\$4,800
Credit Card Fee	T	\$16,000	\$16,358	\$16,750
Other Licenses / Permits	T	\$51,122	\$39,524	\$43,000
TOTAL LICENSES AND PERMITS		\$1,348,902	\$1,313,429	\$1,913,430

REVENUE FORECAST

General Fund: Intergovernmental

Intergovernmental revenues account for over 4% of General Fund revenues and are comprised of revenues received from other governments, primarily the State of Washington. Major revenues in this category include shared liquor and marijuana tax revenues received from the state.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Bulletproof Vest Partnership	A	\$5,000	\$4,995	\$5,000
EMPG Grant	E	\$44,000	\$37,787	\$40,000
WASPC Behavioral Health Grant	A	\$7,005	\$9,959	-
WAAOC Interpreter Grant	A	\$14,470	\$14,470	\$16,000
Court Equipment/software grant	A	-	-	\$3,000
Traffic Safety Commission Grant	A	\$43,478	\$43,478	-
DOC State GMA Comp Plan Grant	A	\$525,000	\$615,099	-
Multimodal Transportation City	E	\$35,288	\$34,418	\$34,936
Criminal Justice - Population	E	\$10,999	\$11,511	\$12,181
CJ - Special Programs	E	\$38,496	\$38,495	\$39,500
Marijuana Excise Tax Distribution	A	\$46,555	\$45,371	\$54,500
DUI Distribution	T	\$3,000	\$3,000	\$3,800
Liquor Excise Tax	A	\$180,379	\$180,379	\$185,641
Liquor Board Profits	A	\$210,570	\$203,489	\$205,500
Local Hazardous Waste Grant	A	\$11,670	\$19,359	\$18,000
KC Waste Reduction Recycling	A	\$18,504	\$18,752	\$19,000
KC Waterworks Grant	A	\$7,500	\$7,500	-
TOTAL INTERGOVERNMENTAL		\$1,201,913	\$1,388,062	\$637,057

REVENUE FORECAST

General Fund: Charges for Goods & Services

Charges for goods & services is a category of revenues that account for the recovery of costs associated with providing certain services. Services that generate revenue for this category include finance/accounting, human resources and information technology services provided by the General Fund to other funds of the City. Charges for those services are accounted for in this category and comprise about 6.5% of General Fund revenue. Revenue received for passport processing is accounted for in this category and accounts for approximately 29% of charges for goods & services revenue.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
AWC Wellness Grant		-	\$300	\$300
Court Administrative Fees		\$1,000	\$266	\$1,000
Interfund Svc. From Fund Surface Water	T	\$185,210	\$205,270	\$219,823
Interfund Svc. From Fund Sewer Utility	T	\$372,180	\$338,453	\$362,448
Interfund Svc. From Fund Streets	T	\$175,556	\$154,400	\$165,346
Interfund Svc. From Fund Transportation Capital	T	\$66,909	\$75,360	\$80,702
Interfund Svc. From Capital Improvement	T	\$9,300	\$8,077	\$8,650
Interfund Svc. From Replacement Fund	T	\$8,105	\$7,604	\$8,143
Shared Service From 502		\$6,312	\$12,685	\$13,586
NSF Fees		\$2,800	\$6,160	\$6,800
Development Tech. Surcharge	T	\$60,000	\$63,775	\$68,000
Printing Copies		\$2,400	\$1,786	\$2,200
Police Services OT		\$630,000	\$643,975	\$500,000
Notary Services	T	\$3,000	\$5,934	\$6,300
Passport Revenue	T	\$567,181	\$587,479	\$635,000
Adult Probation Services	T	\$40,000	\$25,100	\$20,000
Television/Cable Sub. Fee	T	\$15,000	\$11,035	\$9,800
Support Service From TBD	T	\$4,809	\$4,216	\$4,515
Animal Control Reimbursement	T	\$8,000	-	-
TOTAL CHARGES FOR GOODS & SERVICES		\$2,157,762	\$2,151,875	\$2,112,613

REVENUE FORECAST

General Fund: Fines & Penalties

The City accounts for its fines & penalties in this category. The largest single revenue in this category is traffic safety camera fines, which account for approximately 96% of the revenue. Other revenues accounted for in this category include fines and penalties levied by the Lake Forest Park Municipal Court for infractions, fines and penalties issued within City limits.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Other Civil Penalties	T	\$550	\$966	\$1,000
Traffic Infraction Penalties	T	\$140,090	\$262,339	\$273,000
Traffic Safety Camera Fines	T	\$4,381,800	\$3,806,000	\$3,914,760
Local/JIS Account	T	\$5,000	\$8,939	\$7,000
Legislative Assessment	T	\$4,500	\$500	\$1,000
Civil Parking Infraction Penalties	T	\$3,300	\$19,270	\$21,500
DUI Fines	T	\$8,000	\$7,293	\$9,500
Other Criminal Traffic Misdemeanor	T	\$22,500	\$19,364	\$18,000
Emergency Services		\$550	\$164	\$550
Other Crim. Non-Traffic Fines	T	\$7,500	\$11,640	\$14,500
Court Fines & Forfeits	T	\$9,450	\$4,646	\$6,000
Court Costs Recouped		-	\$50	-
TOTAL FINES AND PENALTIES		\$4,583,240	\$4,141,171	\$4,266,810

REVENUE FORECAST

General Fund: Miscellaneous

The miscellaneous category includes revenues that are not classified elsewhere and includes interest income. The miscellaneous revenue category accounts for less than 3% of the General Fund. The City diversified its investment portfolio to include government agency bonds with the goal of providing a more predictable and sustainable interest income for current and future budgets.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Investment Interest	T	\$643,000	\$889,748	\$532,800
Sales Tax Interest-State Treas	T	\$16,000	\$11,955	\$12,000
Facility Rental Fees	A	\$600	\$2,325	\$1,600
Donations		-	\$92	-
Donations-Public Safety		-	\$51	-
City Forestry Account	T	\$10,000	\$16,231	\$20,000
Sales of Surplus		\$3,000	-	-
P-Card Rebate	A	\$26,000	\$24,749	\$26,000
Forfeits / Asset Seizure	T	\$1,000	-	-
Restitution		\$30,500	\$30,839	\$1,000
State Opioid Settlement		\$30,000	\$26,524	\$18,000
Miscellaneous Operating	T	-	\$2,611	\$5,000
Police Miscellaneous Revenue		-	\$1,861	\$5,000
Miscellaneous Court Fees	T	\$14,370	\$15,345	\$3,000
Miscellaneous Revenue	A	\$5,000	-	\$1,000
Insurance Recoveries		-	\$29,190	-
Sale of Property		-	\$22,959	\$10,000
Insurance Recoveries - Capital Assets		-	-	\$10,000
TOTAL MISCELLANEOUS		\$779,470	\$1,074,504	\$645,400

REVENUE FORECAST

General Fund: Non-Major (Sub) Funds

Traffic Safety Fund

New traffic safety cameras were introduced along NE 178th Street in 2024 following state legislation allowing such cameras in areas identified as school walk zones. The revenues generated are restricted by law to traffic safety operations and improvements and may not support the City's General Fund. Currently, these revenues support police and court operations to issue and adjudicate the citations, the construction of the City's first roundabout, early design of multimodal improvements near Brookside and Lake Forest Park Elementary schools, and a beacon supported crosswalk design on NE 178th Street and Ballinger Way NE.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
<u>TRAFFIC SAFETY FUND</u>				
Traffic Safety Camera Fines	T	\$8,000,000	\$4,783,483	\$4,300,000
TOTAL TRAFFIC SAFETY		\$8,000,000	\$4,783,483	\$4,300,000
<u>COUNCIL CONTINGENCY FUND</u>				
Investment Interest	T	\$44,000	\$51,445	\$48,000
TOTAL COUNCIL CONTINGENCY		\$44,000	\$51,445	\$48,000
<u>BUDGET STABILIZATION FUND</u>				
Investment Interest	T	\$18,500	\$24,625	\$14,400
TOTAL BUDGET STABILIZATION		\$18,500	\$24,625	\$14,400
<u>STRATEGIC OPPORTUNITY FUND</u>				
Dept of Commerce State Grant Lakefront Prop.		-	\$270,000	-
Investment Interest	T	\$54,500	\$54,500	\$90,000
Transfer From Gen. Fund (001)		-	\$1,600,000	-
Transfer from Fund (301) Capital Imp Fund		\$1,000,000	\$1,000,000	-
TOTAL STRATEGIC OPPORTUNITY		\$1,054,500	\$2,924,500	\$90,000

REVENUE FORECAST

SPECIAL REVENUE FUNDS

Street Fund

Street Fund revenues are made up mainly of three revenue sources: right-of-way permits for construction purposes, fees paid for the use of the City owned right-of-way by utilities operating in the city, and amounts received from the State for gas tax distributions. Right-of-way construction revenue accounts for approximately 6% of total Street Fund revenue, right-of-way utility franchise accounts for approximately 34% of total Street Fund revenue, and gas tax revenue accounts for approximately 35% of total Street Fund revenue. The transfer from the General Fund supports the Street Lights and accounts for slightly under 21% of the Street Fund revenue. Interest income and other miscellaneous revenues account for the remainder of the Street Fund revenue.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
ROW Permits – Construction	T	\$90,000	\$71,450	\$90,000
ROW Rev./Utility Franchise	T	\$475,000	\$480,032	\$490,000
Gas Taxes (MVET Cities)	A	\$499,893	\$464,031	\$470,000
Investment Interest	T	\$50,000	\$57,958	\$36,000
Transfer From Gen. Fund (001)	A	\$295,000	\$295,000	\$1,115,000
TOTAL		\$1,409,893	\$1,368,471	\$2,201,000

REVENUE FORECAST

Transportation Benefit District Fund

The Transportation Benefit District Fund is primarily funded from a council voted vehicle tab fee for residents. The vehicle tab fees directly fund the City's Capital Road Overlay and ADA (Americans with Disabilities Act) Ramp Program. Currently, the City partners with King County to stretch all funds collected with the buying power of King County's road maintenance division.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
TBD Vehicle Fees-State	T	\$1,058,659	\$1,035,374	\$1,041,000
TBD Vehicle Fees-Sales Tax .1%		\$402,669	\$459,827	\$466,137
Investment Interest	T	\$54,000	\$111,209	\$75,600
TOTAL		\$1,515,328	\$1,606,409	\$1,582,737

REVENUE FORECAST

CAPITAL FUNDS

Capital Improvement Fund

Approximately 60% of Capital Improvement Fund revenue comes from Real Estate Excise Tax (REET I) on home sales within the City limits estimated for the upcoming biennium at \$800,000. The other approximately 40% comes from the King County Parks Levy and investment interest earned on the cash balance.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Real Estate Excise Tax I	T	\$650,000	\$914,745	\$800,000
Recreation & Conservation State Grant		\$1,554,551	\$1,284,551	-
King County Parks Levy	T	\$308,000	\$317,401	\$520,000
King County Youth Amateur Sports Grant		\$25,000	\$25,000	-
Investment Interest	T	\$140,000	\$72,250	\$108,000
TOTAL		\$2,677,551	\$2,613,946	\$1,428,000

REVENUE FORECAST

Transportation Capital Fund

The Transportation Capital Fund has budgeted revenues of over \$5.3 million dollars for the Preliminary 2027-2028 Budget. A significant portion of the revenues received by the Transportation Capital Fund are project related one-time grants. In the Preliminary 2027-2028 Budget one-time project revenues consist of \$2.87 million in grant funds from the State Transportation Improvement Board (TIB) and \$601,120 from the Washington State Department of Transportation (WSDOT). The project being funded is a Roundabout at State Route 104 and 40th Place NE. Real Estate Excise Tax (REET II) is expected to generate revenue of \$800,000 during the biennium. The Transportation Benefit District contracts with the Transportation Capital Fund to provide annual overlay services; this transaction generates \$1.1M of revenue during the biennium.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Real Estate Excise Tax II	T	\$650,000	\$914,745	\$800,000
WSDOT Grants RAB		\$601,120	\$601,120	-
State Transportation Improvement Board RAB		\$2,878,367	\$2,878,387	\$1,000,000
LFP Water District for RAB	A	\$155,905	\$155,905	-
Investment Interest	T	\$177,000	\$216,764	\$108,000
Public Works GO Loan RAB		\$2,000,000	-	\$2,500,000
Transfer From Traffic Safety Fund (002)		\$300,000	\$300,000	\$360,000
Transfer From TBD (104) Overlay/ADA Ramps	A	\$800,000	\$566,000	\$1,100,000
TOTAL		\$7,562,393	\$5,632,921	\$5,868,000

REVENUE FORECAST

Capital Facilities Maintenance Fund

The capital facilities maintenance fund is primarily funded by interfund transfers from the capital improvement fund which is primarily Real Estate Excise Tax (REET I) revenue. The remaining revenue is generated by interest income.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
Investment Interest	T	\$59,000	\$74,185	\$100,800
Trans. From Capital Fund	A	\$250,000	\$250,000	
TOTAL		\$309,000	\$324,185	\$100,800

REVENUE FORECAST

ENTERPRISE FUNDS

Sewer Utility Fund & Sewer Capital Fund

The Sewer Utility Fund is funded by charges to customers for sewer service. Sewer utility charges provide over 89% of the sewer fund revenue. Charges include late fees, utility taxes, and other charges related to sewer connections. The sewer utility also earns interest on the daily cash balance in the fund.

The Sewer Capital Fund is funded through a transfer from the Sewer Utility Fund; therefore, the utility charges are funding operations and maintenance in addition to funding future infrastructure capital needs. The final debt payment was paid in 2025, providing for the allocation of future funds to sewer capital projects such as the Beach Drive Lift station that is currently in the design phase. All funds accrue interest income on the current cash balances.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
<u>SEWER UTILITY FUND</u>				
Licenses and Permits	T	\$30,000	\$30,000	\$42,554
Utility Charges	T	\$8,106,871	\$8,041,871	\$9,059,012
Sewer Service Charge - Utility Tax		\$800,187	\$800,187	\$905,901
Late Charges - Utility Bills	T	\$50,000	\$50,000	\$50,000
Investment Interest	T	\$65,000	\$65,000	\$86,400
Sewer Certificate Fee	T	\$1,000	\$1,000	\$1,400
TOTAL		\$9,053,058	\$8,988,058	\$10,145,266
<u>SEWER CAPITAL FUND</u>				
Investment Interest	T	\$201,000	\$201,000	\$252,000
Transfer From Sewer Fund	A	\$250,000	\$250,000	-
TOTAL		\$451,000	\$451,000	\$252,000
<u>SEWER BOND RESERVE FUND</u>				
Investment Interest	T	\$6,000	\$4,875	\$10,800
TOTAL		\$6,000	\$4,875	\$10,800
<u>PUBLIC WORKS TRUST REPAYMENT FUND</u>				
Excise Tax Revenue	T	\$56,500	\$56,499	\$30,000
Connection Charges	T	\$50,000	\$50,000	\$40,000
Investment Interest	T	\$34,000	\$34,000	\$32,400
Transfer From Sewer Utility	A	\$168,000	\$168,000	-
TOTAL		\$308,500	\$308,499	\$102,400

REVENUE FORECAST

Surface Water Utility Fund & Surface Water Capital Fund

The Surface Water Utility Fund is funded by user fees. The user fees are billed to property owners for surface water management through King County's property tax statements and accounts for 93% of the revenue. The remaining 7% is from interest income, utility tax, and miscellaneous revenue.

The Surface Water Capital Fund is funded by a combination of transfers from the Surface Water Utility Fund and grants received from third parties.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
<u>SURFACE WATER UTILITY FUND</u>				
Surface Water Service Charge - Utility Tax		\$340,825	\$340,823	\$426,054
Muni. Stormwater Grant (DOE)	A	\$127,836	\$127,835	-
Utility Service Charges	T	\$3,408,246	\$3,408,246	\$4,260,539
Investment Interest	T	\$64,000	\$88,590	\$162,000
TOTAL		\$3,940,907	\$3,965,494	\$4,848,592
<u>SURFACE WATER CAPITAL FUND</u>				
Muni. Stormwater Grant (DOE)	A	\$85,000	\$85,000	-
WSDOT Grant	A	\$133,506	\$133,506	-
Department of Commerce #1	A	-	-	\$1,032,259
Department of Commerce #2	A	-	-	\$1,765,400
L90 Grants: Dept of Comm, LFPWD, WSDOT	A	\$3,070,000	\$50,000	-
Investment Interest	A	\$85,000	\$85,000	\$21,600
Trans From Surface Water (403)	A	\$400,000	\$400,000	-
TOTAL		\$3,773,506	\$753,506	\$2,819,259

REVENUE FORECAST

INTERNAL SERVICES FUNDS

Vehicle & Equipment Repair & Replacement Fund

The Vehicle & Equipment Repair & Replacement Fund is funded through interfund transfers by the City's main operating funds such as the General, Street, Sewer, Surface Water and Transportation Capital Funds. The Police Department is fully funded by the General Fund and the Public Works Department is split across all operating funds.

Information Technology Replacement Fund

The Information Technology Replacement Fund is also funded through interfund transfers by the City's main operating funds such as the General, Street, Sewer, Surface Water and Transportation Capital Funds.

Description	Method	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget
<u>VEHICLE & EQUIPMENT REPAIR & REPLACEMENT FUND</u>				
Interfund Svc. From Fund General Fund	T	\$391,576	\$391,576	\$436,792
Interfund Svc. From Fund Streets	T	\$164,198	\$164,198	\$161,464
Interfund Svc. From Fund Surface Water	A	\$158,730	\$158,730	\$145,866
Interfund Svc. From Fund Sewer Utility	A	\$170,066	\$170,066	\$159,346
Interfund Svc. From Fund Transportation Capital	A	\$26,992	\$26,992	\$26,992
Investment Interest	T	\$61,000	\$60,999	\$82,800
Interfund from GF Fund 002	A	\$219,886	\$219,886	-
Insurance Other Recoveries		-	\$12,039	-
TOTAL		\$1,192,448	\$1,214,430	\$1,013,260
<u>INFORMATION TECHNOLOGY EQUIPMENT REPLACEMENT FUND</u>				
Interfund Svc. From Fund General Fund	A	\$372,110	\$372,110	\$489,362
Interfund Svc. From Fund Streets	A	\$14,474	\$14,474	\$19,940
Interfund Svc. From Fund Surface Water	A	\$24,304	\$24,304	\$30,394
Interfund Svc. From Fund Sewer Utility	A	\$15,840	\$15,840	\$19,238
Interfund Svc. From Fund Transportation Capital	A	\$12,470	\$12,470	\$20,508
Investment Interest	T	\$11,000	\$11,000	\$21,600
TOTAL		\$450,198	\$450,198	\$601,042

SCHEDULE OF FUND BALANCES

DEFINITIONS

Fund Balance: the amount of cash and investments available at the end of the year or reporting period.

Minimum Fund Balance Target: the minimum target amount of cash and investments that, by policy, should be available at year end in designated funds.

Balanced Budget: A budget situation where budgeted resources are equal to or greater than budgeted expenditures.

SCHEDULE OF FUND BALANCES

The City is projected to begin the 2027-2028 biennium with a beginning fund balance of \$29,009,800 for all funds. The projected ending fund balance for the biennium is \$22,849,234 for all funds. The following schedule of beginning and ending fund balances displays the change in fund balance for each fund included in the 2027-2028 biennial budget. It should be noted that the projected beginning fund balances on January 1, 2027, are *projected* estimates based on the 2025-2026 budget trends and the actual beginning fund balances will vary. The final beginning balances are available after the audited financial statements are published.

SCHEDULE OF FUND BALANCES

Projected Ending Fund Balance Analysis

<u>Fund No.</u>	<u>Fund</u>	<u>Proposed Beginning Fund Balance 1/1/2027</u>	<u>2027-2028 Revenue</u>	<u>2027-2028 Expenditure</u>	<u>Projected Ending Fund Balance 12/31/2028</u>	<u>Minimum Fund Balance Target Achieved, Yes No?</u>
001	General	\$5,998,911	\$28,124,322	\$32,611,473	\$1,511,759	No
002	Traffic Safety	\$1,032,913	\$4,300,000	\$3,457,927	\$1,874,985	n/a
101	Street	\$329,873	\$2,201,000	\$2,177,636	\$353,237	Yes
102	Council Contingency	\$862,702	\$48,000	-	\$910,702	n/a
104	Transportation Benefit Dist.	\$2,550,673	\$1,582,737	\$1,554,515	\$2,578,895	n/a
105	Budget Stabilization	\$379,386	\$14,400	-	\$393,786	n/a
106	Strategic Opportunity Fund	\$2,383,029	\$90,000	-	\$2,473,029	n/a
301	Capital Improvement	\$1,527,160	\$1,428,000	\$8,649	\$2,946,511	n/a
302	Transportation Capital	\$3,265,123	\$5,868,000	\$8,242,112	\$891,011	n/a
303	Capital Facilities Maintenance	\$637,721	\$100,800	\$160,000	\$578,521	n/a
401	Sewer Utility	\$887,237	\$10,145,266	\$10,674,607	\$357,897	Yes
402	Sewer Capital	\$4,379,136	\$252,000	\$1,800,000	\$2,831,136	n/a
403	Surface Water Utility	\$1,532,250	\$4,848,592	\$4,069,455	\$2,311,387	Yes
404	Surface Water Capital	\$1,001,068	\$2,819,259	\$3,205,000	\$615,327	n/a
406	Sewer Bond Reserve	\$123,119	\$10,800	-	\$133,919	n/a
407	PW Trust Fund Repayment	\$629,866	\$102,400	-	\$732,266	n/a
501	Vehicle & Equip. Replacement	\$1,296,101	\$1,013,260	\$1,157,483	\$1,151,878	n/a
502	Information Technology Fund	\$193,534	\$601,042	\$591,586	\$202,990	n/a

SCHEDULE OF FUND BALANCES

EXPLANATION OF SIGNIFICANT CHANGES IN FUND BALANCE

Changes in fund balance are expected during every biennium. Below are the funds that are projected to draw-down their respective fund balance during the biennium by more than ten percent, along with a brief explanation of the reason for the draw-down.

General Fund

The General Fund is projected to use approximately \$4.5 million in unallocated ending fund balance for the 2027-2028 budget. The City is meeting the ending fund balance requirement of 16% per the City's Comprehensive Financial Management Policies (see appendix for full document). The overall expenditures in the General Fund are increasing from police dispatch, jail costs, increases in salaries for non-represented employees, the Police Guild, and Teamsters in addition to health care costs increasing at 11-14% for 2027. Overall, the inflationary pressures are showing up across all categories and the increasing costs are having a significant impact on the General Fund.

Street Fund

The Street Fund supports the maintenance and operations performed by the Public Works team including pothole patching, crack sealing, roadway shoulder maintenance, snowplowing, sanding, de-icing and daily operations. The maintenance needs shift with the seasons.

The Street Fund Operations budget continues to show signs of the impacts of decreasing revenues and inflationary pressures. Right-of-way permits have been declining in recent years and are projected to remain flat over the next two years. The remaining revenue to this fund comes from the General Fund, in support of street light maintenance and other maintenance needs.

Transportation Capital Fund

The main project in the Transportation Capital Fund is the Ballinger Way NE (SR 104) & 40th Place NE Roundabout Project. The current projected construction costs for the Roundabout Project greatly exceed the original cost estimates. The Public Works Department has been awarded grants to assist in covering a large portion of the outstanding balance for the Roundabout Project and was awarded \$2.5M in general obligation debt, to assist in funding the increased costs of the capital project. One-time capital improvements are considered normal justification for a fund balance reduction.

SCHEDULE OF FUND BALANCES

Capital Facilities Maintenance Fund

Facilities replacements and improvements are the primary contributors to the decrease in fund balance for the Capital Facilities Fund. These improvements are considered facility capital projects and represent a normal justification for a draw-down.

Sewer Utility Fund

King County's wastewater treatment costs are increasing at 12.75% for 2027 and another 10% (proposed) for 2028. In the Mayor's Preliminary Budget, the proposed City increase is 5% for both 2027 and 2028 to catch up and keep up with ongoing increasing costs. The Sewer Fund is categorized as an enterprise fund, meaning that the fund is required to support itself with the sewer rates being charged to residents. For example, revenues from rate paying customers less the actual expenditures on an annual basis would ideally be a positive number. When the annual number is positive, the additional funding supports future Sewer Capital Projects such as the Beach Drive lift station.

Surface Water Utility Fund

The same operational challenges are present for the Surface Water Fund as was previously stated in the Sewer Utility Fund description. Some additional permitting requirements for the National Pollution Discharge Elimination System permit (NPDES) significantly increased in the previous budget and required the implementation of a 10% rate increase for basic operational support and an additional 5% to support a new NPDES Project Manager to assist in supporting the City with NPDES compliance. The preliminary budget includes a 10% rate increase for 2027 and 2028 to support ongoing operations, NPDES permitting (to stay in compliance with the Department of Ecology) and future Surface Water Capital Projects.

Surface Water Capital Fund

The Capital Improvement Plan includes culvert costs with design and right-of-way (ROW) acquisition for the L90 culvert project. The construction of the L90 culvert project is currently fully funded. The Surface Water Capital Fund is also supporting the construction of material bin covers for the Public Works Facility. The City is also partnering with Shoreline through an interlocal agreement for the NE 195th St. & Ballinger Way NE (SR 104) Culvert Replacement Project. As noted above, capital projects are a normal use of fund balance.

DEBT

DEBT POLICY

The City's debt policy states that debt may be utilized to address short-term cash flow needs and to finance significant capital or other obligations. The City Council is required to approve the issuance of debt. Debt will not be used to fund long-term revenue shortages. The debt policy also requires that debt is used prudently in a manner that avoids any adverse impact on the City's credit rating or ability to issue additional debt. The Policy requires that prior to the issuance of any debt, staff perform significant analysis to ensure that all policy requirements are met and that the Mayor and City Council are well aware of long-term effects of the debt issuance.

DEBT LIMIT

External restrictions on the issuance of debt also exist. The State Constitution sets limits for the amount of general obligation debt that a city can issue (hereinafter referred to as the Statutory Debt Limit). The Statutory Debt Limits were enacted based on the legislature's perception of what is



safe and reasonable. The statutory debt limit for cities is the combination of non-voted and voted debt. Limits are currently set at 1.5% of assessed value for non-voted debt and 2.5% of assessed value for voted debt. It should be noted that voted refers to a vote of the public. Non-voted debt is councilmanic, meaning that it requires only a vote of the City Council. It should also be noted that additional debt is allowed for specific purposes associated with a local government. These purposes include debt associated with certain utilities and open space, parks, and economic development facilities.

DEBT LIMIT CALCULATION

The following table is the City of Lake Forest Park Debt Limit Calculation. The values in the table are exclusive of the aforementioned specific purpose debt.

Debt Limit Calculation Table

<u>2026 Assessed Valuation</u>	<u>Non-Voted Percent Limit</u>	<u>Non-Voted Limit</u>	<u>Voted Percent Limit</u>	<u>Voted Limit</u>	<u>Combined Limit</u>
\$5,415,015,708	1.5%	\$81,225,236	2.5%	\$135,375,393	\$216,600,628

DEBT

CURRENT DEBT

The following table shows the City's current debt and debt payment schedule. The City's current outstanding debt is non-voted debt, subject to the 1.5% limit.

Schedule of Outstanding Debt and Payment Schedule

Year	TIB Roundabout (Principal)	TIB Roundabout (Interest)	Total Debt
2027			
2028	\$123,316.25	\$3,562.50	\$128,906.75
Total	\$123,316.25	\$3,562.50	\$128,906.75

The City's current outstanding debt is less than 1% of the total debt capacity. The 2027-2028 budget recognizes the \$2.5M loan from the Transportation Improvement Board, in 2028, to support construction of the SR104 & 40th Place NE roundabout.

BUDGETED POSITIONS & SALARY SCHEDULE

Employment positions and salaries are authorized during the budget process. The official document adopted by the City Council during the budget process is the Budgeted Positions and Salary Schedule (the Schedule). The Schedule is organized by department and contains a column labeled FTE which represents the number of Full Time Equivalent (FTE) positions authorized in the budget. The City utilizes a six-step salary range for most positions, except the following: elected officials, positions subject to an employment agreement, and certain Police Department positions. Step 1 indicates the lowest pay for a position; Step 6 indicates the highest pay for a position. Employees move through the steps based on merit; merit increases are available to employees on their anniversary date as established in the employee's annual performance evaluation. Amounts on the Schedule are monthly.

The Preliminary 2027-2028 Budget (the Budget) authorizes 70.30 FTEs; the count at adoption of the 2025-2026 budget was 66.15 FTEs. The following table is comparative and displays the overall and department level employment for eight years. The adopted Budgeted Positions and Salary Schedule is found on subsequent pages.

Six-Year Schedule of Authorized Positions by Department

Department	2023	2024	2025	2026	2027-2028	<i>Fully Funded by 002</i>	Proposed 2027-2028
Executive	2.5	2.5	2.5	4.3	4.3		4.3
Municipal Court	4.3	4.3	6.3	6.3	7.05	2.0	7.05
Municipal Services	4.85	5.35	5.35	5.35	5.45		5.45
Finance & Information Systems	4.6	4.6	4.6	4.6	4.6		4.6
IS Manager	1.0	1.0	1.0	1.0	1.0		1.0
Community Development	1.0	1.0	1.0	1.0	1.0		1.0
Planning	3.75	3.75	3.75	4.75	4.75		4.75
Building	1.8	1.8	1.8	1.8	1.8		1.8
Community Services: to Police	0.35	0.35	0	0			
Police	23	23	25.35	25.35	25.35	2.0	25.35
Emergency Management	1.0	1.0	1.0	1.0	1.0		1.0
Public Works	12.5	12.5	13.5	13.5	14.0		14.0
Total Budgeted FTE's	60.65	61.15	66.15	68.95	70.30	4.0	70.30

BUDGETED POSITIONS & SALARY SCHEDULE

2027 BUDGETED POSITIONS & MONTH SALARY SCHEDULE

Monthly salary amounts shown are based on a 1.0 full-time equivalent (FTE) – except for Judge and Mayor.

Department & Position	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Legislative							
Councilmembers	7.00						\$800.00
Executive							
Mayor	0.50						\$3,000.00
City Administrator (Contract)	1.00						\$20,104.77
Program Executive (LTE)	1.00	\$13,765.85	\$14,177.96	\$15,065.27	\$15,950.86	\$16,836.27	\$17,723.75
Human Resources Director	1.00	\$12,173.94	\$12,985.51	\$13,797.03	\$14,608.69	\$15,420.32	\$16,231.91
Human Resources Specialist	0.80	\$6,818.04	\$7,270.03	\$7,726.51	\$8,179.25	\$8,634.97	\$9,087.71
Total Executive FTE	4.30						
Judicial							
Municipal Court Judge (Contract)	0.75						\$14,557.75
Court Administrator	1.00	\$9,678.73	\$10,324.10	\$10,969.46	\$11,614.82	\$12,260.17	\$12,905.58
Senior Judicial Specialist	2.00	\$5,938.49	\$6,335.23	\$6,729.44	\$7,126.18	\$7,520.38	\$7,917.14
Judicial Specialist	3.40	\$5,302.22	\$5,656.46	\$6,008.43	\$6,362.66	\$6,714.63	\$7,068.87
Probation Officer	0.30	\$7,039.57	\$7,509.81	\$7,980.07	\$8,447.96	\$8,918.20	\$9,386.20
Pro Tem Judge		\$75/hour					
Total Judicial FTE	7.05						
Municipal Services Department							
City Clerk	1.00	\$9,116.29	\$9,722.86	\$10,331.03	\$10,939.44	\$11,547.39	\$12,153.97
Deputy City Clerk	1.00	\$6,522.94	\$6,957.66	\$7,394.54	\$7,829.26	\$8,263.98	\$8,698.70
Public Records Specialist	0.85	\$6,818.04	\$7,270.03	\$7,726.51	\$8,179.25	\$8,634.97	\$9,087.71
Administrative Specialist	1.00	\$5,717.11	\$6,101.20	\$6,482.69	\$6,861.58	\$7,243.06	\$7,624.56
Passport Acceptance Agent	1.60	\$4,802.20	\$5,121.04	\$5,439.89	\$5,761.18	\$6,082.45	\$6,400.90
Total Municipal Services FTE	5.45						
Finance/Info. Systems Department							
Finance Director	1.00	\$12,863.40	\$13,720.84	\$14,578.45	\$15,436.06	\$16,293.64	\$17,149.86
Information Systems Manager	1.00	\$10,168.30	\$10,846.14	\$11,524.09	\$12,202.01	\$12,879.84	\$13,557.78
Finance Manager	1.00	\$8,921.38	\$9,516.19	\$10,110.96	\$10,705.72	\$11,300.49	\$11,895.25
Finance Specialist	2.00	\$6,031.30	\$6,430.39	\$6,830.82	\$7,233.39	\$7,635.95	\$8,038.51
Accounting Clerk	0.60	\$5,418.80	\$5,779.91	\$6,141.01	\$6,502.12	\$6,863.23	\$7,224.33
Total Finance/Info. Systems FTE	5.60						
Community Development: Planning & Building Department							
Community Development Director	1.00	\$12,673.54	\$13,518.10	\$14,362.66	\$15,208.94	\$16,053.49	\$16,898.05
Senior Planner	1.00	\$8,417.49	\$8,978.96	\$9,538.09	\$10,101.93	\$10,661.05	\$11,222.53
Associate Planner	1.00	\$7,366.83	\$7,858.34	\$8,349.84	\$8,840.50	\$9,331.33	\$9,822.45

BUDGETED POSITIONS & SALARY SCHEDULE

Department & Position	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Planner	0.00	\$6,285.23	\$6,703.94	\$7,122.65	\$7,541.36	\$7,960.05	\$8,378.76
Community Programs Planner	1.00	\$7,049.60	\$7,519.94	\$7,990.28	\$8,459.81	\$8,929.50	\$9,399.47
Climate Coordinator	1.00	\$7,288.70	\$7,744.97	\$8,199.99	\$8,650.18	\$9,106.03	\$9,561.34
Urban Forest Planner	0.75	\$7,979.73	\$8,512.01	\$9,042.06	\$9,576.57	\$10,106.62	\$10,638.90
Building Inspector (New)	1.00	\$7,049.60	\$7,519.94	\$7,990.28	\$8,459.81	\$8,929.50	\$9,399.47
Building Official	0.00	\$9,278.53	\$9,897.07	\$10,515.65	\$11,134.21	\$11,752.78	\$12,371.35
Permit Coordinator	0.80	\$6,167.41	\$6,578.28	\$6,989.39	\$7,400.39	\$7,811.38	\$8,222.37
Permit Technician	0.00	\$5,418.80	\$5,779.91	\$6,141.01	\$6,502.12	\$6,863.23	\$7,224.33
Total Community Development FTE	7.55						
Emergency Management							
Emergency Manager	1.00	\$9,090.45	\$9,338.37	\$9,586.29	\$9,834.22	\$10,082.13	\$11,433.29
Total Emergency Management FTE	1.00						
Police Department							
Police Chief (Contract)	1.00					\$18,605.17	\$19,163.33
Commander	2.00	\$10,769.64	\$11,489.07	\$12,205.57	\$12,923.48	\$13,641.50	\$15,408.32
Sergeant 2	4.00						\$11,575.20
Sergeant 1	0.00						\$10,998.00
Police Officer	10.00	\$7,830.16	\$8,450.00	\$9,121.84	\$9,785.36		
Detective	2.00	\$8,613.18	\$9,295.00	\$10,034.02	\$10,763.90		
Traffic Officer	2.00	\$8,221.67	\$8,872.50	\$9,577.93	\$10,274.63		
Support Services Officer	1.00	\$6,222.32	\$6,667.44	\$7,109.44	\$7,564.96		
Transport Officer	0.40	\$6,222.32	\$6,667.44	\$7,109.44	\$7,564.96		
Property & Evidence Tech	0.60	\$6,222.32	\$6,667.44	\$7,109.44	\$7,564.96		
Records Specialist	2.00	\$6,002.88	\$6,218.16	\$6,431.36	\$6,642.48	\$6,852.56	\$7,065.76
Domestic Violence Advocate	0.35	\$6,514.47	\$6,949.94	\$7,382.89	\$7,818.36	\$8,251.31	\$8,686.80
Total Police FTE	25.35						
Public Works Department							
Public Works Director	1.00	\$13,765.85	\$14,177.96	\$15,065.27	\$15,950.86	\$16,836.27	\$17,723.75
Senior Project Manager	1.00	\$9,752.14	\$10,287.82	\$10,930.64	\$11,574.00	\$12,217.24	\$12,860.45
Project Manager	1.00	\$8,170.94	\$8,713.77	\$9,258.97	\$9,804.17	\$10,349.38	\$10,892.22
Public Works Superintendent	1.00	\$8,310.76	\$8,865.82	\$9,419.20	\$9,972.59	\$10,527.64	\$11,082.22
Stormwater Program Coordinator	1.00	\$7,288.70	\$7,744.97	\$8,199.99	\$8,650.18	\$9,106.03	\$9,561.34
PW Admin. Assistant	1.00	\$5,418.80	\$5,779.91	\$6,141.01	\$6,502.12	\$6,863.23	\$7,224.33
Lead Maintenance Worker	1.00	\$7,570.01	\$7,837.17	\$8,104.36	\$8,371.50	\$8,638.69	\$8,905.89
Maintenance Worker	5.00	\$6,881.82	\$7,124.71	\$7,367.60	\$7,610.46	\$7,853.36	\$8,096.27
Seasonal Maintenance Worker (Hourly)	2.00	\$24.89	\$26.45	\$27.99	\$29.56	\$31.11	\$33.18
Total Public Works FTE	14.00						
TOTAL BUDGETED POSITIONS	70.30						

BUDGETED POSITIONS & SALARY SCHEDULE

2028 BUDGETED POSITIONS & MONTH SALARY SCHEDULE

Monthly salary amounts shown are based on a 1.0 full-time equivalent (FTE) – except for Judge and Mayor.

Department & Position	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Legislative							
Councilmembers	7.00						\$800.00
Executive							
Mayor	0.50						\$3,000.00
City Administrator (Contract)	1.00						\$20,707.92
Program Executive (LTE)	1.00	\$14,178.82	\$14,603.30	\$15,517.23	\$16,429.38	\$17,341.36	\$18,255.47
Human Resources Director	1.00	\$12,539.15	\$13,375.07	\$14,210.95	\$15,046.95	\$15,882.92	\$16,718.87
Human Resources Specialist	0.80	\$7,022.58	\$7,488.13	\$7,958.30	\$8,424.62	\$8,894.02	\$9,360.34
Total Executive FTE	4.30						
Judicial							
Municipal Court Judge (Contract)	0.75						\$14,994.48
Court Administrator	1.00	\$9,969.09	\$10,633.82	\$11,298.55	\$11,963.26	\$12,627.97	\$13,292.74
Senior Judicial Specialist	2.00	\$6,116.65	\$6,525.28	\$6,931.32	\$7,339.97	\$7,745.99	\$8,154.65
Judicial Specialist	3.40	\$5,461.29	\$5,826.15	\$6,188.68	\$6,553.54	\$6,916.07	\$7,280.93
Probation Officer	0.30	\$7,250.76	\$7,735.11	\$8,219.47	\$8,701.40	\$9,185.75	\$9,667.79
Pro Tem Judge		\$75/hour					
Total Judicial FTE	7.05						
Municipal Services Department							
City Clerk	1.00	\$9,389.77	\$10,014.55	\$10,640.96	\$11,267.62	\$11,893.81	\$12,518.59
Deputy City Clerk	1.00	\$6,718.63	\$7,166.39	\$7,616.37	\$8,064.13	\$8,511.89	\$8,959.66
Public Records Specialist	0.85	\$7,022.58	\$7,488.13	\$7,958.30	\$8,424.62	\$8,894.02	\$9,360.34
Administrative Specialist	1.00	\$5,888.63	\$6,284.23	\$6,677.17	\$7,067.43	\$7,460.36	\$7,853.29
Passport Acceptance Agent	1.60	\$4,946.26	\$5,274.67	\$5,603.08	\$5,934.01	\$6,264.93	\$6,592.93
Total Municipal Services FTE	5.45						
Finance/Info. Systems Department							
Finance Director	1.00	\$13,249.30	\$14,132.47	\$15,015.80	\$15,899.14	\$16,782.45	\$17,664.36
Information Systems Manager	1.00	\$10,473.35	\$11,171.52	\$11,869.81	\$12,568.07	\$13,266.24	\$13,964.51
Finance Manager	1.00	\$9,189.02	\$9,801.68	\$10,414.29	\$11,026.89	\$11,639.50	\$12,252.10
Finance Specialist	2.00	\$6,212.24	\$6,623.30	\$7,035.75	\$7,450.39	\$7,865.03	\$8,279.67
Accounting Clerk	0.60	\$5,581.37	\$5,953.31	\$6,325.24	\$6,697.18	\$7,069.13	\$7,441.06
Total Finance/Info. Systems FTE	5.60						
Community Development: Planning & Building Department							
Community Development Director	1.00	\$13,053.74	\$13,923.64	\$14,793.54	\$15,665.21	\$16,535.09	\$17,404.99
Senior Planner	1.00	\$8,670.02	\$9,248.33	\$9,824.24	\$10,404.99	\$10,980.88	\$11,559.21
Associate Planner	1.00	\$7,587.83	\$8,094.09	\$8,600.34	\$9,105.71	\$9,611.27	\$10,117.12

BUDGETED POSITIONS & SALARY SCHEDULE

Department & Position	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant Planner	0.00	\$6,473.79	\$6,905.06	\$7,336.33	\$7,767.60	\$8,198.85	\$8,630.12
Community Programs Planner	1.00	\$7,261.09	\$7,745.54	\$8,229.99	\$8,713.60	\$9,197.39	\$9,681.46
Climate Coordinator	1.00	\$7,507.36	\$7,977.32	\$8,445.99	\$8,909.68	\$9,379.21	\$9,848.18
Urban Forest Planner	0.75	\$8,219.12	\$8,767.37	\$9,313.32	\$9,863.87	\$10,409.82	\$10,958.07
Building Inspector (New)	1.00	\$7,261.09	\$7,745.54	\$8,229.99	\$8,713.60	\$9,197.39	\$9,681.46
Building Official	0.00	\$9,556.89	\$10,193.98	\$10,831.12	\$11,468.24	\$12,105.37	\$12,742.49
Permit Coordinator	0.80	\$6,352.44	\$6,775.63	\$7,199.07	\$7,622.40	\$8,045.72	\$8,469.04
Permit Technician	0.00	\$5,581.37	\$5,953.31	\$6,325.24	\$6,697.18	\$7,069.13	\$7,441.06
Total Community Development FTE	7.55						
Emergency Management							
Emergency Manager	1.00	\$9,363.16	\$9,618.52	\$9,873.87	\$10,129.24	\$10,384.60	\$11,776.29
Total Emergency Management FTE	1.00						
Police Department							
Police Chief (Contract)	1.00						\$19,738.23
Commander	2.00	\$11,092.73	\$11,833.74	\$12,571.74	\$13,311.18	\$14,050.74	\$15,870.57
Sergeant 2	4.00						\$11,922.46
Sergeant 1	0.00						\$11,327.94
Police Officer	10.00	\$8,065.06	\$8,703.50	\$9,395.50	\$10,078.92		
Detective	2.00	\$8,871.57	\$9,573.85	\$10,335.04	\$11,086.81		
Traffic Officer	2.00	\$8,468.32	\$9,138.68	\$9,865.27	\$10,582.87		
Support Services Officer	1.00	\$6,408.99	\$6,867.46	\$7,322.72	\$7,791.91		
Transport Officer	0.40	\$6,408.99	\$6,867.46	\$7,322.72	\$7,791.91		
Property & Evidence Tech	0.60	\$6,408.99	\$6,867.46	\$7,322.72	\$7,791.91		
Records Specialist	2.00	\$6,182.97	\$6,404.70	\$6,624.30	\$6,841.75	\$7,058.14	\$7,277.73
Domestic Violence Advocate	0.35	\$6,709.90	\$7,158.44	\$7,604.38	\$8,052.91	\$8,498.85	\$8,947.40
Total Police FTE	25.35						
Public Works Department							
Public Works Director	1.00	\$14,178.82	\$14,603.30	\$15,517.23	\$16,429.38	\$17,341.36	\$18,255.47
Senior Project Manager	1.00	\$10,044.70	\$10,596.45	\$11,258.56	\$11,921.22	\$12,583.76	\$13,246.26
Project Manager	1.00	\$8,416.06	\$8,975.18	\$9,536.74	\$10,098.30	\$10,659.86	\$11,218.99
Public Works Superintendent	1.00	\$8,560.09	\$9,131.80	\$9,701.78	\$10,271.76	\$10,843.47	\$12,326.53
Stormwater Program Coordinator	1.00	\$7,507.36	\$7,977.32	\$8,445.99	\$8,909.68	\$9,379.21	\$9,848.18
PW Admin. Assistant	1.00	\$5,581.37	\$5,953.31	\$6,325.24	\$6,697.18	\$7,069.13	\$7,441.06
Lead Maintenance Worker	1.00	\$7,797.11	\$8,072.29	\$8,347.49	\$8,622.64	\$8,897.85	\$9,173.06
Maintenance Worker	5.00	\$7,088.28	\$7,338.45	\$7,588.63	\$7,838.77	\$8,088.96	\$8,339.15
Seasonal Maintenance Worker (Hourly)	2.00	\$25.64	\$27.24	\$28.83	\$30.45	\$32.04	\$34.18
Total Public Works FTE	14.00						
TOTAL BUDGETED POSITIONS	70.30						

OPERATING DEPARTMENT INFORMATION

2027-2028 PRELIMINARY BUDGET

- City Council
- Executive
- Legal
- Municipal Services
- Finance & Information Systems
- Community Services
- Municipal Court
- Police
- Other Criminal Justice
- Community Development: Planning
- Community Development: Building
- Public Works

CITY COUNCIL

GUIDING PRINCIPLES

Collaboration – We achieve greater results through collaborative engagement of each other and the communities around us.

Equity – Our actions provide all people with access to a good quality of life.

Accountability – We are committed to addressing the concerns and priorities of Lake Forest Park through transparent community engagement, decisions, and actions.



Top Row: Semra Riddle, Matt Muilenberg,
Josh Rosenau, Ellyn Saunders

Bottom Row: Tracy Furutani, Paula Goode, Larry Goldman

Stewardship – We are effective, efficient, financially prudent, and innovative stewards of the public's resources, and strive to achieve sustainable results through continuous improvement.

Integrity – We uphold the high standards, skills, competencies, and integrity of our professions in doing the work of City government.

WHAT WE DO

The City Council serves as the legislative and governing body of the City of Lake Forest Park. The Council enacts ordinances, approves the budget, sets policy, confirms appointments, and grants franchise agreements.

Regularly scheduled meetings of the Council are held at City Hall on the second and fourth Thursdays of the month, with Work Sessions the second Thursday and Committee of the Whole set for the Monday before the fourth Thursday. Meeting agendas and minutes are available online at the City's website: www.cityoflfp.gov.

Ongoing Functions:

- Review and develop City policy on all issues affecting the City
- Adopt resolutions and ordinances
- Review and approve the biennial City Budget

CITY COUNCIL

- Grant franchise agreements
- Represent the City on State and regional boards, commissions, and task forces

CITY COUNCIL GOALS

The City Council is most effective in looking at the future of Lake Forest Park. This has been done through its retreat and strategic plan development process. City Council Strategic Plan goals are:

- Mobility – Providing, maintaining, and enhancing a safe, accessible, and integrated mobility system, emphasizing bicycle, walking, safe streets and transit connectivity, consistent with the character of Lake Forest Park.
- Healthy Environment – Ensuring the community and environmental health of Lake Forest Park through the effective policies that protect lands, waters, trees, and wildlife and promote human health.
- Community Vitality – Creating a sense of community pride and identity in order to create and maintain thriving neighborhoods and vibrant business districts where people can gather, engage, and grow together.
- Public Safety and Access to Justice – Maintaining a safe community and an accessible justice system through fair, equitable and customer service driven systems.
- Accountable and Engaged Government – Delivering a financially sustainable, model government that is responsive to the people of Lake Forest Park.

These goals will be furthered in the 2027-2028 biennium through continued implementation of a city-wide mobility plan, actions taken to protect our environment, and supporting neighborhoods through programs like healthy streets.

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$134,400	\$134,400	\$134,400	0.0%
Employee Benefits	\$11,850	\$11,850	\$12,953	9.3%
Supplies	\$2,000	\$544	\$2,000	0.0%
Professional Services	\$6,000	\$6,363	\$6,000	0.0%
Communications: Legislative Act.	\$2,000	\$500	\$2,000	0.0%
Travel Exp. (lodging, meals)	\$2,500	\$3,707	\$2,500	0.0%
Training	\$2,500	\$1,724	\$2,500	0.0%
Total	\$161,250	\$159,087	\$162,353	0.7%

EXECUTIVE

MISSION

The mission of the Executive Department is to support and carry out the mission of the City of Lake Forest Park by way of providing exceptional council support, administrative oversight, and services to a wide variety of clients, including residents, taxpayers, City Council, other governments, volunteers, and our employees, within the resources given.

We strive to do so with care, integrity, and as a team.



WHAT WE DO

The Executive Department is responsible for the overall administration of the affairs of the City. This includes implementing the policies and codes of the City and representing the City with the public and other governmental agencies. The Department also coordinates support of the City Council and makes recommendations to the council regarding adoption of new policies and codes, as well as items for approval by the governing body, such as contracts, interlocal agreements, and other activities requiring the consent of the council.

This is accomplished through the provision of four programs: Administration, Human Resources, Public Information and Risk Management.

ADMINISTRATION

The Mayor of the City of Lake Forest Park is the chief executive officer and, by statute, is responsible for carrying out the policies, contracts and agreements approved by the City Council. The Mayor presides at all meetings of the City Council, submits the annual budget proposal to the City Council, and serves as the ceremonial head of the City. The Mayor serves as the appointing authority, with council confirmation, for the Municipal Judge and Civil Service Commission, as well as the other city commissions, the City Administrator, and department heads.

Since the Mayor is a part-time position, internal operations of the City are delegated to the City Administrator, who, under direction of the Mayor, serves as the chief operating officer. The City Administrator manages the municipal affairs of the City and supervises all administrative staff.

EXECUTIVE

ADMINISTRATION KEY 2025-2026 ACCOMPLISHMENTS

During the past biennium, managing the stability of city resources has been key:

- Continued working with Sound Transit on the SR-522 BRT system to ensure the needs of Lake Forest Park are addressed.
- Federal & State advocacy for parks, surface water and street enhancements.
- Continued supporting the Northshore Emergency Management Coalition (NEMCo) agreement between Shoreline Fire, Northshore Utility District, City of Kenmore and Lake Forest Park.
- Along with the four partner cities, continued supporting the Regional Crisis Response Agency (RCR), overseeing the organization through monthly board meetings and annual principal assembly meetings.
- Completed the purchase of property to expand Five Acre Woods park. Obtained funding to reimburse the City for 80% of the purchase price.
- Working with the City's federal lobbyist, secured \$2.0M in funds to support the proposed community center construction at the new Lakefront Park.
- Continued supporting public safety with traffic speed studies, traffic camera studies and pedestrian improvement studies.
- Supported the onboarding of three councilmembers.
- Supported two City Council retreats focusing on priorities and financial sustainability.

HUMAN RESOURCES

The Human Resources Director heads the human resources programs, which include responsibilities such as recruitment and staffing, classification and compensation needs, benefits and leave



administration, employee and labor relations, performance management, workforce training, workplace safety, employee recognition and wellness programs, and updating and overseeing compliance with the personnel policies and regulations.

HUMAN RESOURCES KEY 2025-2026 ACCOMPLISHMENTS

- Successful labor negotiations with Teamsters and the Police Guild.

EXECUTIVE

- Expanded city employee wellness efforts to further promote increased physical movement, improved mental health, and stress management.
- Facilitated the recruitment and hiring of the following positions:
 - Administrative Assistant – Public Works (2)
 - Administrative Specialist
 - Associate Planner
 - Building Official
 - Climate Coordinator
 - Court Clerk (4)
 - Court Clerk (Per-Diem)
 - Detective (3)
 - Finance Director
 - Finance Specialist
 - Human Resources Specialist
 - Judicial Specialist (3)
 - Maintenance Worker (3)
 - Passport Acceptance Agent (2)
 - Permit Technician (2)
 - Police Chief
 - Police Officer (entry/exceptional/lateral) (6)
 - Probation Officer
 - Program Executive - LTE
 - Public Records Specialist
 - Public Works Director
 - Public Works Superintendent (2)
 - Seasonal Maintenance Worker (5)
 - Senior Judicial Specialist (2)
 - Senior Planner
 - Senior Project Manager
 - Sergeant (2)
 - Stormwater Program Coordinator
 - Support Services Officer
 - Traffic Support Services Officer
 - Urban Forest Planner (2)
- Recruiting efforts continue for the following positions: Police Officer, Police Commander and Seasonal Maintenance Worker.

EXECUTIVE

- Participated in the Police Department's Sergeant promotional processes.
- Lead strategic efforts to create upward mobility and career growth opportunities within the City (for example: creation of the Associate Planner and Senior Judicial Specialist positions)
- Performed an internal Form I-9 audit to ensure compliance.
- Increased employee participation in workplace Safety Committee to maintain a safety culture and reduce the risk of accidents and injuries in the workplace.
- Streamlined Human Resources records management and completed internal records retention audit.
- Received the Association of Washington Cities Well-City Award for 2024 and 2025, resulting in a 2% insurance benefits cost reduction realized by both the City and participating employees in 2025 and 2026.
- Completed compensation analysis for non-represented staff, implementing market adjustments as needed for city positions.
- Organized several opportunities for employees to engage in their benefit offerings and learn more about their plans through on-line trainings and in-person presentations.

RISK MANAGEMENT PROGRAM

The Human Resources Director acts as the City's Risk Manager and the City Administrator is the alternate. The risk management program consists of placement of liability, property/auto and fidelity coverage through membership in the Washington Cities Insurance Authority. This includes coordination of compliance with the member compact, coordination of management and employee training, proper and timely reporting of incidents and claims, and claims management oversight.



RISK MANAGEMENT KEY 2025-2026 ACCOMPLISHMENTS

- Successful completion of the 2025 member compact and audit (Public Works).
- Coordination of risk-oriented training for staff members, many provided directly by WCIA, and requested training reimbursements.
- Maintenance of vehicle and property schedules.
- Management of open claims in partnership with WCIA.

EXECUTIVE

DEPARTMENT STAFFING

Full-Time Equivalent (FTE)

	2025	2026	2027-2028
Department Employee Count	3.0	4.3	4.3

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$980,000	\$980,000	\$1,120,000	14.3%
Employee Benefits	\$320,000	\$320,000	\$370,000	15.6%
Office / Operating Supplies	\$5,000	\$5,496	\$5,000	0.0%
Small Tools and Equipment	\$48,000	\$38,000	\$5,000	-89.6%
Professional Services	\$216,000	\$399,015	\$222,000	2.8%
Communications	\$12,000	\$18,114	\$12,000	0.0%
Travel Exp. (lodging, meals)	\$10,000	\$6,706	\$10,000	0.0%
Dues / Subscriptions	\$16,000	\$14,773	\$16,000	0.0%
Training	\$7,000	\$9,238	\$7,000	0.0%
Volunteer & Staff Recognition	\$20,000	\$19,262	\$20,000	0.0%
Mayor's Reserve	\$2,500	\$1,000	\$2,500	0.0%
Total	\$1,636,500	\$1,811,604	\$1,789,500	9.3%

CITY MEMBERSHIPS

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Association of WA Cities	\$32,653	\$27,511	\$25,000	-23.4%
Puget Sound Regional Council	\$14,000	\$13,331	\$13,500	-3.6%
Sound Cities Association	\$22,175	\$21,650	\$23,300	5.1%
SeaShore Transportation Forum	\$1,000	\$200	\$700	-30.0%
Puget Sound Clean Air Agency	\$30,000	\$28,754	\$30,800	2.7%
OMWBE	\$1,000	\$1,160	\$1,250	25.0%
North Urban Human Svcs Alliance	\$2,000	\$2,180	\$2,200	10.0%
KC Regional Housing Authority	\$35,500	\$36,468	\$38,000	7.0%
Total	\$138,328	\$131,254	\$134,750	-2.6%

LEGAL

OVERVIEW

City legal services are provided through a contract City Attorney from an outside legal firm specializing in municipal law. With oversight from the Executive Department, a variety of legal services are provided.

Prosecuting Attorney and Public Defense services are provided under separate contracts.

WHAT WE DO

- Legal consultation during City Council meetings
- Conferences with staff on various City issues, such as:
 - Land use
 - Public records requests
 - Bond issues
 - Utility issues
 - Business licensing
- Resolution and ordinance development and review
- Review and draft city contracts and other legal agreements
- Review and draft city purchase and sale agreements
- Provide legal advice on land use and zoning issues
- Provide legal advice on personnel and labor negotiations issues
- Represent the City on claims and litigation not covered by the risk pool



EXPLANATION OF LEGAL SERVICES BUDGET

Legal Services is adequately budgeted for a normal year. The budget reflects the average, week-to-week legal services needs for the City, including City Council meeting support; Planning Commission support; assistance with legal documents such as resolutions, ordinances and contracts; lawsuits; and personnel issues.

The 2025-2026 legal period to date has included defending litigation, supporting involved land use issues and complex public records requests. The legal expenses are in line with the adopted budget and are anticipated to be similar in the 2027-2028 biennium.

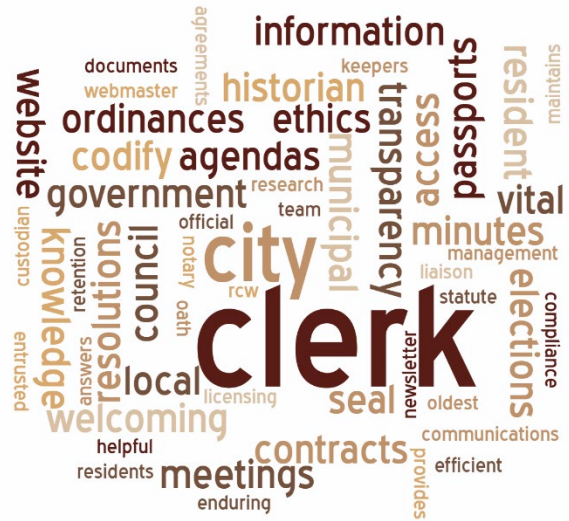
DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Other Legal Services	\$320,000	\$560,190	\$370,000	15.6%

MUNICIPAL SERVICES

MISSION

The City of Lake Forest Park Municipal Services Department is dedicated to delivering efficient, courteous, and service-oriented support to the public, the city council, and staff. We are committed to creating a welcoming environment for all residents and visitors while ensuring effective management of the legislative process and the safekeeping of city records. Our department provides comprehensive services, including passport acceptance and photo services, with a focus on transparency, compliance with the Washington Open Public Meetings Act and Public Records Act, and enhanced accurate dissemination of information via communication engagement platforms.



WHAT WE DO

Municipal Services provides access to City services, information, and records. The Department also provides Passport Acceptance Services to anyone who requires those services.

Staff members assist and support residents, the Mayor, City Council, and staff through:

- City Hall Reception – assist visitors and callers; process incoming and outgoing mail; process and issue pet licenses and solicitors, special event and facility use permits; process payments for sewer utility, business licenses, and other services as needed
- Public records requests – coordinate and respond to all requests within five business days
- Passport Services – Passport Acceptance Agents accept new passport applications and provide photo services for applicants
- Council meeting support – staff all council meetings; prepare, coordinate, distribute, and post agenda materials, ordinances, resolutions, minutes, and recordings electronically; publish and post notices
- Contracts and agreements – prepare approved documents, initiate/complete signing process, maintain centralized files

MUNICIPAL SERVICES

- Records management – retain official City documents; coordinate with Regional Archives for storage and archiving of permanent records; prepare Citywide and department-specific policies and procedures; coordinate with each City department on retention and disposition of paper and electronic records; maintain records, disaster plans, and supplies
- Communications – prepare and issue newsflashes and social media postings; serve as webmaster for the City website; maintain Municipal Services and History webpages; assist departments with website and communications updates
- Edit and distribute quarterly *LFP Times* newsletter and monthly eNewsletter
- Municipal Code update – submit ordinances to update the electronic code upon adoption of ordinances
- Notary services – provided to the public for a fee, set by resolution



ONGOING FUNCTIONS

- Provide information and services to residents by preparing, posting and distributing notices, agendas, meeting summaries and informational materials related to City activities; responding to requests for public records; processing contracts, permits, and licenses
- Provide passport application and photo services to the public
- Provide staff support for administration and City Council from meeting preparation through completion of minutes, ordinances, resolutions, and other documents
- Manage official records in accordance with the state records retention schedule
- Increase access to City information by preparing and posting to the City website Council meeting agenda packets, approved meeting minutes, ordinances, resolutions, recordings, contracts, and franchises

KEY 2025-2026 ACCOMPLISHMENTS

City Council Support

- Provided staff support at all Council regular meetings, work sessions, committees of the whole, budget & finance committees, retreats, and special meetings
- Prepared action minutes, ordinances, resolutions, contracts and agreements, correspondence, publications and other documents

MUNICIPAL SERVICES

Records Management / Public Disclosure

- Improved response times to public records requests in compliance with the Public Records Act
- Coordinated with all City departments in cleaning up archived records
- Updated Annual Citywide Essential Records Protection Plan and Records Disaster Plan

Passport Services

- Added two additional Saturday agents
- Expanded the hours that passport services are offered



Reception Services

- Provided notary services by fee as requested
- Continued to assist departments citywide with administrative support as needed

Communications Services

- Overhauled the City Newsletter to be more informative for the public
- Continued regular updates to the website
- Provided dedicated website depositories for specific projects
- Served as webmaster; prepared and issued newsflashes and social media postings
- Coordinated, wrote, and edited the quarterly City newsletter for printing and distribution
- Coordinated and prepared the monthly City eNews for distribution
- Programmed local government TV channel
- Uploaded and managed all city council and advisory board meeting videos on YouTube to increase public participation

2027-2028 PLANNED ACTIVITIES

- Update City Records Management Manual
- Research and implement more self-service options on the website to increase staff efficiency and better serve the public, including updating the search function to pull from the website, agendas and minutes, and municipal code
- Complete ADA requirements for the city website

MUNICIPAL SERVICES

- Explore a citywide electronic records storage solution, including a document index, to respond to public records requests more efficiently
- Move more records, audio, and video to the Washington State Digital Archives
- Continue to provide access to City services and records as required by state law
- Continue to emphasize teamwork and training opportunities

DEPARTMENT STAFFING SUMMARY

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	5.35	5.45

DEPARTMENT BUDGET SUMMARY

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$986,000	\$986,000	\$1,126,000	14.2%
Overtime	\$2,400	\$2,400	\$4,000	66.7%
Employee Benefits	\$423,000	\$423,000	\$405,000	-4.3%
Office / Operating Supplies	\$64,600	\$24,289	\$37,000	-42.7%
Small Tools & Equipment	-	\$563	-	
Taxes & Assessments (Passport)	\$10,000	\$8,417	\$14,000	40.0%
Professional Services	\$24,000	\$15,650	\$66,000	175.0%
LFP Code Update	\$8,400	\$7,014	\$12,000	42.9%
Postage Equipment Sales Tax	\$600	\$477	\$600	0.0%
Communications (incl. Postage)	\$32,000	\$53,730	\$71,000	121.9%
Newsletter	\$44,500	\$35,553	\$36,000	-19.1%
Communications / Internet	\$32,000	\$8,858	-	-100.0%
Travel Exp. (lodging, meals)	\$2,400	\$3,081	\$3,500	45.8%
Advertising	\$14,000	\$7,266	\$5,000	-64.3%
Insurance	\$275,048	\$261,575	\$303,180	10.2%
Dues / Subscriptions	-	\$7,931	\$8,000	
Training	\$4,800	\$3,400	\$3,450	-28.1%
Postage Equipment Lease	\$5,300	\$4,463	\$4,500	-15.1%
Election/Voter Costs	\$118,000	\$198,000	\$157,000	18.0%
Total	\$2,047,048	\$2,051,667	\$2,256,230	10.2%

FINANCE & INFORMATION SYSTEMS

MISSION

To provide high-quality finance and technology services that are responsive to our internal and external customer needs, deliver the services that the community desires, and demonstrate the careful stewardship of resources.

WHAT WE DO

Finance and Information Systems is responsible for all financial and technological aspects of the City government including:

- Budget Preparation and Administration
- Financial Reporting and Audit Representation
- Investment and Debt Management
- Treasury and Disbursements
- Business Tax and License Program
- Utility Billing and Accounting
- Payroll Processing and Accounting
- Information and Technology Services



KEY 2025-2026 ACCOMPLISHMENTS

The Finance & Information Systems Department performed all daily finance and IT/IS functions during the 2025-2026 biennium and completed several additional projects aligned with our mission.

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the 2025-2026 budget document
- Continued implementing a diversified investment strategy with approval of the Budget & Finance Committee for the City to increase stability and predictability of the investment interest supporting all funds
- Completed Financial, Accountability, and Attestation Audits through the Washington State Auditor's Office for the years of 2023 and 2024
- Supported a Public Safety Levy effort by providing factual information
- Continued modifying and improving the monthly financial reporting dashboard; posted new reporting to the website monthly to increase ongoing financial transparency

FINANCE & INFORMATION SYSTEMS

- Supported (alongside Human Resources) an unusually high number of employee transitions
- Assisted the Municipal Court with month-end reconciliations and audits
- Information Systems (IS) Manager supported the Municipal Court, navigating a challenging legacy system switch
- IS Manager supported Community Development through a software transition
- Assisted the Police Department with the dispatch transition to NORCOM seamlessly, within a very limited time frame
- Replaced the offsite backup server to support backups and disaster recovery
- IS Manager led the Criminal Justice Information Services (CJIS) audit for 2025
- Implemented a routine replacement schedule for aging computers including mobile laptops in all Police vehicles
- Retrofitted the ceiling microphone and audio interface system in the Emergency Operations Center for an improved hybrid experience and recordings of City Meetings

2027-2028 PLANNED ACTIVITIES

Finance and IS will be working on several process improvement opportunities during the biennium in our ongoing effort to streamline Department operations.

- Increase financial transparency by improving reporting to the City Council and the community
- Submit the 2027-2028 adopted budget for the Distinguished Budget Award
- Creating and improving financial & information technology policies
- Information Technology replacement schedule for all hardware and software
- Work with the Public Works Department to improve coordination between the budget and the Capital Improvement Project Plan
- Create/update standard operating procedures for all Finance Positions
- Assist with the City's long-range financial plan
- Identify new revenue streams



FINANCE & INFORMATION SYSTEMS

DEPARTMENT STAFFING SUMMARY

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	5.6	5.6

DEPARTMENT BUDGET SUMMARY

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$1,308,500	\$1,195,317	\$1,284,000	-1.9%
Overtime	\$3,000	\$5,000	\$3,000	0.0%
Employee Benefits	\$434,000	\$366,290	\$503,000	15.9%
Office / Operating Supplies	\$9,000	\$11,399	\$12,500	38.9%
Professional Services	\$50,000	\$51,777	\$99,038	98.1%
Banking Services	\$13,800	\$22,099	\$24,500	77.5%
Communications	\$12,300	\$13,817	\$14,800	20.3%
Travel Exp. (lodging, meals)	\$8,000	\$3,549	\$8,000	0.0%
Advertising	\$500	\$500	\$500	0.0%
Dues / Subscriptions	\$7,500	\$7,577	\$6,500	-13.3%
Training	\$8,000	\$3,663	\$8,000	0.0%
Municipal Auditor Expenses	\$60,000	\$104,000	\$65,000	8.3%
Total	\$1,914,600	\$1,784,988	\$2,028,838	6.0%

COMMUNITY SERVICES

MISSION

To provide a variety of programs and services that support the quality of life in Lake Forest Park including human services, parks and recreation, conservation and recycling, volunteer organizations and management, and public outreach and education.

WHAT WE DO

Human Services

The City contracts with human services agencies around north King County to provide services for Lake Forest Park residents. The City's Community Partners are: Shoreline Senior Center, Center for Human Services, Hang Time program at Kellogg Middle School, ShoreLake Arts, Friends of Third Place Commons, Shoreline Historical Museum, and City of Shoreline.

Parks and Recreation

The City supports and maintains eight public parks as well as three properties that have been purchased for future development of public park space. Art programs, volunteer activities, and clean-up events are offered throughout the year. The City also contracts with the City of Shoreline through an interlocal agreement to allow Lake Forest Park residents access to discounted and early registration to participate in Shoreline's recreation programs. Recreation scholarships are offered to low-income residents who qualify. The City's Parks and Recreation Advisory Board has helped increase pickleball play around the City and supported planning and community engagement for the new Lakefront Park.

Conservation and Recycling

The City implements "best conservation practices" for lawn and garden maintenance. With grant funding, the City has been able to provide educational outreach materials and giveaways to promote environmental consciousness and earth friendly habits for residents to implement in their homes. The City also provides educational opportunities regarding conservation, recycling and reusing through its annual green fair, farmer's market events, community events and with the distribution of literature and publications on the City website and social media. The



COMMUNITY SERVICES

City also receives waste reduction and recycling grants that are used for a variety of waste reduction and stormwater best practices and activities.

ADMINISTRATION

The Community Programs Planner is responsible for coordinating community services programs and activities in the City along with administering the human services contracts and programs. The Community Programs Planner also serves as the liaison to the Parks and Recreation Advisory Board, park volunteers, and oversees the conservation and recycling education, grants, parks and recreation, art installation projects, development of the Lakefront Park, and volunteer programs and services.

KEY 2025-2026 ACCOMPLISHMENTS

Human Services Programs

- Hundreds of residents used the Senior Center for activities and services throughout the year, now with in-person, online, and delivery options
- Thousands of hours of counseling and family services provided to residents through Center for Human Services
- ShoreLake Arts brought back Battle of the Bands along with adding new events – Arts in the Park and Listen Here! Teen Showcase – to Lake Forest Park
- Third Place Commons continues to offer in-person and online programs, while enhancing their programming and filling the commons back up
- LFP residents continued to enroll in recreation programs and use Hang Time at Kellogg Middle School run by the City of Shoreline
- Continued to develop and improve volunteer participation and commitment to City sponsored events, activities, and parks programs
- New community partnership with the Shoreline Historical Museum who helped with the Parks Board Lakefront History Project
- The Parks Board partnered with a local PTA to put story book signs in LFP Parks for a summer reading program, in partnership with the LFP Library
- The LFP Yard Sale Day was created to take place annually in September by the Parks Board

Grant Funded Programs

- More than 2,500 pounds of batteries recycled
- Promotion of waste reduction and recycling programs through educational giveaways at community events

COMMUNITY SERVICES

- Continued partnership with the City of Kenmore in a joint city Recycling Collection Event that included hazardous waste recycling

Community Events in 2025-2026

- Picnic in the Park
- Paws in the Park
- Arts in the Park
- Concert in the Park
- Battle of the Bands
- Listen Here! Teen Showcase
- Green Fair
- Family Day at the LFP Farmer's Market
- LFP Garden Tour
- LFP Yard Sale Day
- Recycling Collection Event with City of Kenmore
- Volunteer Work Parties at Grace Cole Nature Park, Five Acre Woods, the Master Gardener Demonstration Garden at Pfingst Animal Acres Park, and a new work party group at Blue Heron Park



2027-2028 PLANNED ACTIVITIES

- Continuing Human Service contracts with Community Partners funding requests
- Increase environmental education through community events programs
- Continued growth of community events (Picnic in the Park, Family Day at the Farmer's Market, Battle of the Bands, Listen Here! Teen Showcase, Concerts in the Parks, Earth Smart Green Fair, Paws in the Park, and more) with educational outreach on environmental issues
- Continued planning, design, and construction of the new Lakefront Park
- Creating a summer concert in the park series

DEPARTMENT BUDGET SUMMARY

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$165,500	\$165,500	\$213,000	28.7%
Overtime	\$3,800	\$3,800	\$4,000	5.3%
Employee Benefits	\$58,500	\$58,500	\$56,500	-3.4%

COMMUNITY SERVICES

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Community Events: Supplies, City of LFP	\$20,000	\$19,012	\$20,000	0.0%
Waste Reduction / Recycling Grant	-	\$23,081	\$22,000	
Office / Operating Supplies	\$600	\$600	\$600	0.0%
Small Tools & Equipment	-	-	\$30,000	
Shoreline/LFP Senior Center	\$74,750	\$74,750	\$79,500	6.4%
Kellogg MS After School Program: Hang Time, City of Shoreline	\$20,000	\$21,838	\$20,000	0.0%
Drug & Alcohol Prevention: Center for Human Services	\$54,000	\$54,000	\$54,000	0.0%
Recreation Programs: Shoreline Parks & Rec.	\$35,200	\$33,015	\$35,200	0.0%
Local Hazardous Waste Grant	\$11,670	\$8,815	\$18,000	54.2%
Community Events: Services, City of LFP	\$40,000	\$39,694	\$40,000	0.0%
Regional Crisis Response Agency	\$245,000	\$244,537	\$275,000	12.2%
Community Development: 3rd Place Commons	\$70,000	\$70,000	\$90,000	28.6%
Lake Forest Park Arts Council (ShoreLake Arts)	\$60,000	\$52,500	\$60,000	0.0%
Shoreline Historical Museum	\$19,200	\$19,200	\$19,200	0.0%
Opioid Prevention: Hopestream Community	\$20,000	\$20,000	\$20,000	0.0%
Communications	\$6,000	\$6,000	\$6,000	0.0%
Travel Exp. (lodging, meals)	\$2,000	\$-	\$-	
Dues / Subscriptions	\$3,000	\$2,050	\$2,000	0.0%
Training	\$3,000	\$2,930	\$3,000	0.0%
King County Alcohol Program	\$9,200	\$7,936	\$9,000	-2.2%
Aquatic Study	-	-	\$10,000	
Total	\$921,420	\$930,605	\$1,090,000	18.3%

MUNICIPAL COURT

OVERVIEW

The Municipal Court is organized under RCW 3.50 as a limited jurisdiction court to hear misdemeanor and gross misdemeanor crimes and civil infractions committed within its geographical boundaries. The Court is open to the public Monday and Wednesday, 8:30 a.m. to 5:00 p.m. and Tuesday and Thursday, 9:00 a.m. to 5:00 p.m. The Court is closed to the public daily from 12:30 p.m. to 1:30 p.m. and on Fridays. The Court hears cases from the bench twice a week and jury trials are held monthly during a four-day jury term. Residents living in the 98155 ZIP code may be called as jurors for the Lake Forest Park Municipal Court.

The Presiding Judge exercises general administrative supervision over the Court, the court staff, and the probation officer. The Presiding Judge is appointed by the Mayor and confirmed by the City Council for a four-year term pursuant to RCW 3.50.040. The Court Administrator oversees daily court operations and implementation of policies and procedures.

DUTIES OF THE PRESIDING JUDGE

- Supervise the business of the Court to assure the expeditious and efficient handling of all cases including photo infractions
- Develop and coordinate statistical and management information for the Court
- Review and develop all policies, procedures, and forms needed to carry out the function of the Court
- Accounting, auditing, procurement, and disbursement of Court funds
- Preparation and control of the Court's biennial budget
- Promulgation of local court rules
- Supervision of the court-monitored probation programs and the professional probation officer
- Prepare and disseminate information to the public about the Court's activities

Presiding Judge Jennifer Grant was reappointed to a second four-year term beginning January 2026. She is an active member of the District and Municipal Court Judge's Association (DMCJA).

Court Administrator Julie Espinoza is an active member of the District and Municipal Court Management Association (DMCMA). She is currently working on becoming a Certified Court Executive (CCE) through the National Center for State Courts (NCSC). She continues to serve as the Court liaison to the City Administration.

MUNICIPAL COURT

KEY 2025-2026 ACCOMPLISHMENTS

- Successful implementation of CLJ-CMS (Enterprise Justice, Judge Edition, and Enterprise Supervision), a major Washington State judicial technology modernization project aimed at replacing the aging DISCIS/JIS case management system used by district and municipal courts for nearly 40 years
- First Municipal Court in King County with photo enforcement to onboard with EJ
- Updated Local Court Rules & enhanced court website to simplify access to justice
- Updated Local Court Rules to enforce electronic filing via eFile & Serve
- Implementation of a new payment system, Defendant Access
- Implementation of text messaging notifications to delinquent account holders from Collection Agency Linebarger
- Received Interpreter & Equipment Reimbursements from AOC
- Continued Hybrid Criminal Court Hearings and Remote (Zoom) Infraction Hearings
- Court Administrator obtained Certified Court Manager (CCM) certification through NCSC and completed five of seven courses required to obtain Certified Court Executive (CCE) certification
- Entered an MOU and participated in the expansion of the King County Interjurisdictional Warrant Quashing Program
- LFP Youth Court remained active under the supervision of advisor Bo Jordan. LFP Youth Court, comprised of students from Shorecrest and Shorewood High Schools, presided over numerous hearings and attended the Washington State Youth Court Conference at Seattle University School of Law.

2025-2026 STAFFING CHANGES

- Alina Bezugla hired as probation officer
- Madeleine Parpart, Jamie Allred, and Sophia Clair hired as judicial specialists
- Stevie Craig hired as senior judicial specialist
- Loyce Weishaar promoted to senior judicial specialist
- Barkot Birtu onboarded as volunteer and hired as judicial specialist

2025-2026 INTERAGENCY AGREEMENTS AND REIMBURSEMENTS

- Interagency Agreement with AOC for Interpreter Reimbursement up to 50%
- Interagency Agreement with AOC for Reimbursement on the *Blake* Decision
- Interagency Agreement with Lynnwood City Jail to house inmates at \$204 per day and hold all hearings via Zoom
- Interagency Agreement with Sunnyside Jail to house inmates at \$78 per day

MUNICIPAL COURT

2025-2026 COURTROOM & SAFETY IMPROVEMENTS

- Staff completed CJI Security Training & Enterprise Justice Training, Judge Edition, and Enterprise Supervision Training
- Armed security provided by LFPPD and Puget Sound Executive Service, Inc. (PSES) for in-person court hearings
- Courtroom open to the public for in-person criminal court hearings
- Continued Video Criminal Court Hearings in response to *State v Luthi* when in-custody defendants are transported to the Municipal Court

2025-2026 UPDATES & IMPROVEMENTS REQUESTED

- Reorganization of court staff and additional staffing to facilitate efficient processing of court filings and case management
- Reorganization of court footprint to facilitate efficient processing of court filings and case management
- Increase probation officer's FTE to allow for adequate time to process probation matters
- Support Youth Court
- Increased pro tem budget to attract and retain quality pro tem judges
- Authority to contract with Moli, an interpreter scheduling service, to reduce clerk time scheduling and invoicing interpreter services

2027-2028 PLANNED ACTIVITIES

- Maximize the internal integrated processes and capabilities of Enterprise Justice, Enterprise Supervision, eFiling, and other court systems to streamline court processes
- Integrate payment processing through Enterprise Justice with vendor nCourt
- Integrate collections processing through Enterprise Justice with vendor Linebarger, et al., LLP

DEPARTMENT STAFFING SUMMARY

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	6.30	7.05

MUNICIPAL COURT

DEPARTMENT BUDGET SUMMARY

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$946,500	\$946,500	\$1,136,000	20.0%
Security Detail Overtime	\$76,000	\$76,000	\$77,000	1.3%
Overtime	\$14,870	\$14,870	\$4,000	-73.1%
Employee Benefits	\$281,000	\$281,000	\$396,000	40.9%
Security Detail Benefits	\$27,000	\$4,607	\$29,000	7.4%
Court Supplies	\$15,000	\$17,742	\$15,000	0.0%
Probation Supplies	\$1,000	\$1,000	\$500	-50.0%
Youth Court Supplies	\$3,600	\$4,579	\$3,600	0.0%
Small Tools & Equipment	\$6,500	\$6,721	\$3,250	-50.0%
Professional Services: Security, Loomis	\$30,000	\$38,377	\$30,000	0.0%
Bank Charges	\$5,000	\$7,783	\$5,000	0.0%
Communications	\$24,000	\$35,747	\$24,000	0.0%
Travel Exp. (lodging, meals)	\$10,000	\$10,000	\$5,000	-50.0%
Insurance	\$65,277	\$62,080	\$71,953	10.2%
Repair & Maintenance	\$1,000	\$1,000	\$1,000	0.0%
Dues / Subscriptions	\$7,000	\$37,460	\$7,000	0.0%
Training	\$8,000	\$9,608	\$8,000	0.0%
Jury Service	\$9,000	\$9,000	\$9,000	0.0%
Interpreters	\$13,000	\$50,694	\$13,000	0.0%
Salaries: Pro Tem	\$17,000	\$17,000	\$26,000	52.9%
Employee Benefits: Pro Tem	\$2,000	\$1,092	\$2,000	0.0%
Probation Costs	\$20,000	\$37,968	\$30,000	50.0%
Machinery & Equipment	\$41,000	\$54,190	\$26,500	-35.4%
Total	\$1,623,747	\$1,725,036	\$1,962,804	24.9%

PUBLIC SAFETY

MISSION

To develop and support a team of professionals which consistently seeks and finds innovative policing strategies to affirmatively promote, preserve, and deliver those quality services which enhance security and safety in our community. To support this mission, we work in strong partnership with the community.



VALUES

Our department values the sanctity of all life. We strive for the equal, equitable, and compassionate application of law enforcement services for all, and the universal acceptance of all people. We endeavor for the highest level of training and diversity for our police staff and maintain partnerships within our community and local governments to provide urgently needed resources for those in need.

WHAT WE DO

The Police Department is responsible for maintaining law and order. It provides services to the community under the direction of the Police Chief. With a full-time staff of 24, the Department provides for the preservation of life, protection of property, prevention of crime, apprehension of criminals, and facilitation of traffic. Most of the officers are in the patrol division. Additionally, there are two professional support staff, four patrol sergeants, two division commanders, a traffic unit, and a criminal investigation unit.

DEPARTMENT GOALS

The Police Department has identified four goals for the work of the Department:

1. Reduce crime and collision loss in our community.
2. Provide quality services and innovative policing strategies delivered through excellent customer service.
3. Provide employees with the necessary resources. Encourage continuous learning, professional development, collaboration, and respect for diversity while ensuring employees have the tools needed to perform their duties effectively and in accordance with organizational values and policies.
4. Provide emergency management oversight for City infrastructures.



DIVISIONS

The Lake Forest Park Police Department is organized into three divisions:

PUBLIC SAFETY

- Patrol Operations
- Support Services
- Emergency Management

Patrol Operations

Led by a Division Commander, this division provides professional police services to the Lake Forest Park community members—twenty-four hours a day, seven days a week. The division consists of four squads in the Patrol Section, the Traffic Unit, and a K9 Narcotics Unit. Other functions include Special Weapons and Tactics/Hostage Negotiations (SWAT/HNT), gang/graffiti investigations and drone operations.

Support Services

Led by a Division Commander, this division assists in the daily operations of police support services. The division strives for quality customer experience through the delivery of services that enhance the overall mission of the Department. The division consists of the Investigations Unit, Professional Services, Jail Transports, Accreditation, the Records Unit, Training, and the Evidence/Property Unit.



Emergency Management

Managed by an Emergency Manager with oversight from the Chief of Police, responsibilities include coordinating the Northshore Emergency Management Coalition (NEMCo), supervision of the Emergency Manager as they interface with the King County Department of Emergency Management, and networking with neighboring emergency management professionals. The division organizes emergency drills for the City, ensures



compliance with the National Incident Management System (NIMS), and provides command oversight during emergencies within the City. Additionally, the division ensures the Comprehensive Emergency Management Plan (CEMP) and Hazard Mitigation Plan (HMP) are updated.

PUBLIC SAFETY



DEPARTMENT FUNCTIONS

- Providing Patrol Operations, Support Services, and Emergency Management as major functions of the Police Department.
- Develop and update a yearly operations plan that focuses on crime reduction, providing quality services and innovative policing strategies, ensuring employee accountability, and providing emergency management oversight.
- Strengthen relationships with our schools for emergency response planning and exercises.
- Development of community partnerships through the Community Traffic Safety Program, Block Watch, extra patrol requests, local community groups, and positive police/community member interactions.
- Enhance public transparency and public disclosure through paperless systems.
- Promote community education through crime prevention presentations in partnership with volunteer Block Watch Captains.
- Continual training to build a team of professionals that engage the community at all levels of service.
- Reinforce community communication efforts delivered through a variety of formats, including the city website, social media accounts, media releases, neighborhood meetings, Shop with a Cop, Safety Fair, Community Police Academy, and National Night Out.



PUBLIC SAFETY

2027-2028 PLANNED ACTIVITIES

- Increase proactive law enforcement activities linked to the Operational Plan
- Continue traffic safety and calming objectives
- Reduce persons and property related crimes
- Increase community engagement
- Continue exploring solutions for more accountability to the public
- Offer two Community Police Academies per year for better understanding and outreach to our community

2027-2028 STAFFING LEVELS

The current authorized staffing for the department includes 21 commissioned officers, 2 specially commissioned support officers, 2 civilian records staff, 1 emergency manager, and 1 domestic violence advocate. The leadership team consists of the chief of police, 2 division commanders, and 4 patrol sergeants. There is an identified need for 1 additional police supervisor to address administrative and operational demands.

Among the 12 patrol officers, there are specialized units that include 3 traffic officers, one K9 officer, and 2 SWAT officers (one SWAT team operator and one hostage negotiator). Additionally, the department has 2 detectives on staff.

Crisis response will continue to be supported by Crisis Navigators from the RCR Agency, while volunteer services are provided by 2 Police Chaplains. These adjustments and additions are intended to enhance the department's ability to meet the needs of the community more effectively.

2027-2028 EQUIPMENT NEEDS

- Police Vehicle Replacement Plan:
 - 2027: one admin vehicle, one patrol vehicle
 - 2028: one patrol vehicle
- Ballistic Vest Replacement Plan (50% grant funded):
 - 2027: three replacements, two new hire or turnover
 - 2028: five replacements, two new hire or turnover

PUBLIC SAFETY

- Capital Improvements:
 - Security fencing for patrol vehicles to improve safety of police department parking and access
 - Carport for patrol vehicles and improved lighting
 - Exhaust venting (HVAC) in holding cells
 - Traffic enforcement tools
- Technology Improvements:
 - E-bikes for Burke Gilman Trail and Town Center patrol
 - Explore transitions from gas to hybrid and electric for PD fleet
 - Electric vehicle charging stations for future vehicles
 - Software updates for current Unmanned Aerial Vehicle (UAV) for collision investigations, emergency management, search and rescue, vehicle pursuit interdictions, in-progress calls and perimeter safety overwatch
 - Less lethal and additional safety tools (WRAP system, “Grappler” pursuit intervention system)
 - Automated License Plate Readers (ALPR’s) for investigations and increased case closure
 - Virtual reality training
 - Software for policy, training and accreditation assurance

CALLS FOR SERVICE

“Calls for Service” are received by dispatch and entered as many different call types. A total of 174 different call types that have been combined into these 15 broad categories (Norcom added several more categories in the merge).

- For example, the call type category of “*Burglary/Theft*” includes:
 - *Burglary, Forgery, Fraud, Identity Theft, Motor Vehicle Recovery, Motor Vehicle Theft, Robbery, Vehicle Prowl, Theft, Possession of Stolen Property*

PUBLIC SAFETY

Dispatcher Call Type	2021	2022	2023	2024	2025	Percent Change	Trend
<i>Information / 911</i>	206	152	131	137	102	-26%	↓
<i>Alarms</i>	218	242	189	217	130	-40%	↓
<i>Assault/Fights/Harassment</i>	46	34	23	51	50	-2%	↓
<i>Burglary/Theft</i>	348	452	263	226	370	64%	↑
<i>Disturbance/Noise</i>	145	150	158	141	144	2%	↑
<i>Domestic</i>	43	46	23	36	55	53%	↑
<i>Investigations</i>	1180	1336	1269	1047	937	-11%	↓
<i>Juvenile</i>	21	28	30	23	19	-17%	↓
<i>Liquor/Narcotics</i>	11	23	27	31	36	16%	↑
<i>Miscellaneous</i>	1059	1022	1156	2137	2159	1%	↑
<i>Parking</i>	232	195	173	85	82	-4%	↓
<i>Property</i>	81	76	56	65	55	-15%	↓
<i>Public Service</i>	2721	2566	2666	2103	1823	-13%	↓
<i>Traffic</i>	2726	3228	3209	3302	5538	68%	↑
<i>Trespass</i>	39	58	56	33	40	21%	↑

Incidents include officer-initiated police contact

Call types are assigned by the dispatcher and may or may not reflect the true nature of the call or report type completed by the officer. For example, a traffic stop incident type could change to a DUI report based on the officer's investigation.

Officer Call Type	2021	2022	2023	2024	2025
<i>Incidents</i>	9082	9608	9429	9634	11540
<i>Case Reports</i>	613	809	740	661	624
<i>Arrests</i>	146	230	201	178	201
<i>Traffic Stops</i>	1837	2477	2593	1876	3778
<i>Traffic Infractions</i>	767	976	907	623	1664
<i>Criminal Traffic</i>	152	173	212	140	263
<i>Drug Arrests</i>	14	12	13	2	13
<i>Domestic Incidents</i>	62	80	54	64	66
<i>DUI Arrests</i>	22	28	19	11	31
<i>Fraud/Forgery/ID</i>	30	35	44	24	25
<i>Graffiti</i>	16	25	25	7	3
<i>Malicious Mischief</i>	62	99	93	71	42
<i>Vehicle Prowls</i>	26	36	55	40	33

PUBLIC SAFETY

PHOTO ENFORCEMENT

Traffic Safety Photo Enforcement Program



The City of Lake Forest Park currently operates Traffic Safety Enforcement Camera Systems around its schools, and at three locations on SR 522/Bothell Way NE. These systems are a safety measure designed to reduce and prevent speeding and collisions. Since its beginning in 2009, the goal of the program has been pedestrian safety in our school zones and collision reduction on SR 522. The program is used as a force-multiplier, adding to the good behavior of drivers and enforcement capacity of the Police Department. The system enables Police Department staff, which is typically running at minimum levels, to perform other functions that address a wide range of public safety tasks.

The City currently operates three red-light camera locations. These include SR 522 at SR 104, SR 522 at NE 170th Street, and SR522 at NE 165th Street. Additionally, the City operates four school zone camera locations, which include LFP Elementary School (35th Ave NE), (40th PL NE), and Brookside Elementary School (NE 178th St), (37th Ave NE).

In 2024, NE 178th St. between 25th Ave. NE to State Route 104 was designated as a School Walk Zone, allowing for automated traffic safety cameras to monitor for speed violations at all times of the day. The section of NE 178th St. that is monitored for the 25-mph speed limit is the same stretch currently monitored for speed violations during school hours.

In 2019, the City upgraded the system technology and installed easy to read signs. The redesign and upgrade of the school zone locations enabled the cameras to capture the flashing beacon in the violation video package. This redesign elevated the City program to a best-practice design. The upgrade ensured the City has the industry's latest technology: a next-generation, non-invasive 3-D tracking radar that measures the distance, angle, and speed of up to 32 vehicles per approach.

The use of photo enforcement technology in traffic management has become increasingly prevalent in cities across the country. These systems, which include red light cameras and speed cameras, are designed to capture traffic violations automatically. However, the process of managing and authorizing these tickets is resource-intensive, requiring significant time and effort from law enforcement officers and Municipal Court personnel.

PUBLIC SAFETY

Demand on our Police and Municipal Court

The captured footage is first reviewed by our patrol officers. Officers must scrutinize each violation to ensure the accuracy of the violation, verifying details such as vehicle registration and confirming the infraction. This step is crucial as it ensures that only lawful tickets are processed, reducing the likelihood of errors or disputes. The reviewing officer may be called into Court for disputes just like a regular ticket violation.

Each ticket requires careful review, which can take anywhere from a few minutes to several minutes per violation, depending on the complexity of the case. With the additional traffic support officer (TSO) authorized in the 2025-2026 budget, review of each potential infraction is completed largely by a TSO. However, given the high volume, patrol officers are also required to help review the captured footage, impacting their available time for other duties. Once a violation is verified, officers authorize the issuance of the ticket.

After the ticket is issued, the Municipal Court takes over the processing of the violation. This includes recording the violation in the system, tracking the payment of fines, and managing any appeals or disputes. The court also handles the scheduling and management of any litigation that may arise from contested tickets. Processing these tickets places additional demands on court resources, particularly when handling cases that proceed to litigation.

The process of managing photo enforcement tickets is a complex and time-consuming task that requires significant coordination between our police department and municipal court. The high volume of tickets processed daily demands the collective effort of patrol officers and court staff, impacting their overall workload and time management. At a time where staffing has been a significant issue, this adds additional complexity. The Municipal Court plays a crucial role in ensuring that these tickets are processed accurately and fairly, while also managing the financial and legal aspects of each violation. Effective resource management and process optimization are essential to maintaining the efficiency and effectiveness of photo enforcement programs.

PUBLIC SAFETY

Collisions

Location	2021	2022	2023	2024	2025	5-Yr Total
BROOKSIDE ELEM	1	0	1	2	1	5
LFP ELEMENTARY	1	2	0	1	0	4
SR522 / NE 165TH ST	4	2	5	3	3	17
SR522 / NE 170TH ST	6	7	16	6	5	40
SR522 /SR104	19	10	6	12	6	53
Total	31	21	28	24	15	119

Citations

Location	2021	2022	2023	2024	2025	5-Yr Total
BROOKSIDE ELEM	13,394	7,543	8,663	31,254	35,684	96,538
LFP ELEMENTARY	9,621	5,442	6,076	4,333	5,930	31,402
SR522 / NE 165TH ST	2,507	3,018	3,282	3,001	2,366	14,174
SR522 / NE 170TH ST	1,988	2,423	2,168	1,775	1,412	9,766
SR522 /SR104	3,053	3,274	3,246	3,404	3,030	16,007
Total	30,563	21,700	23,435	43,767	48,422	167,887

Violations

Location	2021	2022	2023	2024	2025	5-Yr Total
BROOKSIDE ELEM	16,646	9,979	11,119	56,092	42,349	136,185
LFP ELEMENTARY	12,085	7,256	7,997	5,984	7,662	40,984
SR522 / NE 165TH ST	3,689	4,295	4,711	4,183	3,415	20,293
SR522 / NE 170TH ST	6,488	6,853	5,716	5,103	4,495	28,655
SR522 /SR104	5,822	6,462	6,659	6,737	6,337	32,017
Total	44,730	34,845	36,202	78,099	64,258	258,134

PUBLIC SAFETY

DEPARTMENT STAFFING

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	25.35	25.35
Emergency Manager	1.00	1.00

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
<u>Police Department Operations</u>				
Salaries	\$5,676,500	\$5,826,500	\$6,502,000	14.5%
Overtime	\$658,000	\$757,999	\$660,000	0.3%
Employee Benefits	\$2,177,000	\$2,217,000	\$2,811,000	29.1%
LEOFF 1 Expenses	\$37,000	\$37,000	\$40,000	8.1%
Uniform Expenses	\$60,000	\$65,509	\$70,400	17.3%
Police: Dry Cleaning Contract	\$3,000	\$3,517	\$3,000	0.0%
Police: Badges & Vests	\$13,600	\$17,740	\$20,000	47.1%
Supplies: General	\$47,206	\$27,948	\$25,000	-47.0%
Operations: Vehicle Supplies	\$60,250	\$58,219	\$64,000	6.2%
K-9 Narcotics	\$10,000	\$14,421	\$14,000	40.0%
State Opioid Settlement Expenses	-	\$2,000	-	
Fuel	\$70,000	\$83,757	\$90,000	28.6%
Small Tools & Equipment	\$45,505	\$27,952	\$4,000	-91.2%
Professional Services	\$30,000	\$34,064	\$26,000	-13.3%
Copier Rental Sales Tax	\$1,000	\$1,202	\$1,600	60.0%
Communications	\$154,000	\$128,921	\$154,000	0.0%
Travel Exp. (lodging, meals)	\$27,000	\$22,747	\$30,000	11.1%
Insurance	\$358,073	\$340,534	\$394,697	10.2%
Vehicle Repair & Maintenance	\$103,100	\$130,266	\$130,000	26.1%
Office Equipment: Repair & Maint.	\$3,000	\$8,559	\$3,000	0.0%
Operations: Repair & Maintenance	\$4,000	\$6,500	\$5,000	25.0%
Dues / Subscriptions	\$78,972	\$89,529	\$84,000	6.4%
Training	\$60,000	\$53,956	\$70,000	16.7%
Marine Patrol	\$50,000	\$68,838	\$70,000	40.0%
Call Out Services: SWAT	\$11,000	\$5,296	\$11,600	5.5%
Safe Harbor Expenses (DV)	\$1,000	\$1,000	\$1,000	0.0%
Copier Rental	\$10,400	\$12,316	\$17,700	70.2%

PUBLIC SAFETY

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Computer Hardware / Software	\$14,000	\$11,204	\$12,500	-10.7%
Machinery & Equipment	\$20,000	\$12,386	\$4,400	-78.0%
Total Police Operations	\$9,783,605	\$10,066,881	\$11,318,897	15.7%
<u>Technology</u>				
Supplies: General	\$8,000	\$8,000	\$8,400	5.0%
Software	\$11,000	\$11,000	\$11,000	0.0%
Equipment / Hardware	\$10,000	\$10,000	\$10,000	0.0%
Dues / Subscriptions	\$20,000	\$20,000	\$20,000	0.0%
Training	\$5,000	\$5,000	\$5,000	0.0%
Capital Outlay: Hardware/Software	-	\$9,011	-	
Total Police Technology	\$54,000	\$63,011	\$54,400	1%
<u>Crime Watch</u>				
Supplies	\$6,000	\$6,499	\$6,000	0.0%
Community Oriented Policing Prgm	\$4,000	\$3,006	\$4,000	0.0%
Total Crime Watch	\$10,000	\$9,505	\$10,000	0.0%
<u>Emergency Management</u>				
Professional Services	\$171,206	\$171,206	\$181,409	6.0%
Kenmore: EMPG (Pass Through)	\$20,000	\$18,894	\$20,000	0.0%
Total Emergency Management	\$191,206	\$190,100	\$201,409	5.3%
<u>Traffic Safety Camera Program</u>				
Traffic Camera Service Fee	\$1,676,797	\$1,676,797	\$1,570,317	-6.4%
Professional Services	\$7,000	\$7,000	-	0.0%
Total Traffic Safety Camera	\$1,683,797	\$1,683,797	\$1,570,317	-6.7%
<u>Dispatch</u>				
Contracted Services	\$960,313	\$960,313	\$819,060	-14.7%
Total Dispatch	\$960,313	\$960,313	\$819,060	-14.7%
<u>Civil Service Commission</u>				
Supplies	\$2,000	\$2,000	\$2,000	0.0%
Professional Services	\$20,000	\$20,000	\$30,000	50.0%
Travel Exp. (lodging, meals)	\$2,000	\$2,000	\$2,000	0.0%
Training	\$1,000	\$1,000	\$1,000	0.0%
Total Civil Service Commission	\$25,000	\$25,000	\$35,000	40.0%
<u>Animal Control</u>				
Animal Control Services	\$13,000	\$13,000	\$15,000	15.4%
Total Animal Control	\$13,000	\$13,000	\$15,000	15.4%

TRAFFIC SAFETY

OVERVIEW

The City accounts for its fines and penalties in this category. The largest single revenue in this category is Traffic Safety Camera Fines, which account for approximately 95% of the revenue. Other revenues accounted for in this category include fines and penalties levied by the Lake Forest Park Municipal Court for infractions, fines, and penalties issued within the City limits.



Revenue from the City's red light and school speed zone traffic safety cameras will continue to be designated as general fund revenue and may be used as designated by the City Council. As with the 2025-2026 budget, the revenue generated in 2027-2028 from the School Walk Zone cameras at Brookside Elementary will continue to be restricted to Traffic Safety activities and the costs associated with operating the traffic safety cameras, defined in RCW 46.63.220(13) as:

- (i) Traffic safety activities related to construction and preservation projects and maintenance and operations purposes including, but not limited to, projects designed to implement the complete streets approach as defined in RCW 47.04.010, changes in physical infrastructure to reduce speeds through road design, and changes to improve safety for active transportation users, including improvements to access and safety for road users with mobility, sight, or other disabilities; and (ii) The cost to administer, install, operate, and maintain the automated traffic safety cameras, including the cost of processing infractions.

This dedicated revenue will support the City's ongoing efforts to enhance traffic safety, enforcement, and related programs throughout the community.

Due to the restricted nature of these revenues, the City will continue using sub-fund 002 within the General Fund to track the revenues and expenditures related to these cameras. As part of the Mayor's preliminary budget, anticipated revenue, expenditures for salaries in the police department and municipal court to administer the program, as well as the professional services costs associated with the Verramobility contract are included. Any traffic safety activities potentially supported by this fund will be brought to Council for consideration during the biennium.

TRAFFIC SAFETY

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries: Court	\$431,000	\$391,141	\$595,000	38.1%
Salaries: Police	\$941,500	\$949,000	\$857,000	-9.0%
Salaries: Public Works	\$228,000	\$228,000	\$400,000	75.4%
Employee Benefits: Court	\$111,500	\$100,446	\$198,000	77.6%
Employee Benefits: Police	\$464,500	\$437,500	\$406,000	-12.6%
Employee Benefits: Public Works	\$108,000	\$108,000	\$120,000	11.1%
Overtime: Court	-	-	\$4,000	
Overtime: Police	-	\$74,489	\$70,000	
Supplies: Court	\$3,500	\$3,500	\$3,000	-14.3%
Small Tools & Equipment: Court	\$20,000	\$26,046	\$20,000	0.0%
Uniform Expenses: Police	-	\$2,244	-	
Traffic Camera Service Fee	\$912,000	\$912,000	\$360,927	-60.4%
Professional Services	\$3,000	\$39,000	\$60,000	1900.0%
Travel & Meals	-	\$2,000	\$4,000	
Traffic Calming Transfer to (302)	\$300,000	\$300,000	\$360,000	20.0%
Transfer to (501)	\$219,886	\$219,886	-	-100.0%
Total	\$3,742,886	\$3,791,252	\$3,457,927	-7.6%

OTHER CRIMINAL JUSTICE

OVERVIEW

- The City contracts for prosecutor and public defender services. Neither is an employee of the court and both are under the direction of the Executive branch.
- The City contracts for detention services with King County, the City of Lynnwood, and the City of Sunnyside. In an effort to save costs, the City uses one of the detention centers depending upon the type and length of sentencing.



PROSECUTOR

The prosecuting attorney has provided services for the City since 2001. This budget reflects the new contract approved by council in 2026 and projects inflationary increases in prosecution costs in 2027 and 2028 which, by contract, is based on the June-to-June Seattle-Tacoma-Bellevue Consumer Price Index, with a minimum COLA of 2% and a maximum of 5%.

PUBLIC DEFENDER

The Public Defender began providing services for the City in 2019. The contract for services was renewed through the 2026 calendar year. A successor agreement will be considered by council later in 2026, for 2027, to account for the increasing costs related to meeting the State Supreme Courts limits on the number of cases each public defender can represent in any given year.

DETENTION AND ELECTRONIC HOME MONITORING

The budgeted actual amount reflects the Municipal Court using home detention in some sentencing when criteria are met. In the past 5 years, the cost of jail services has risen significantly. The 2027-2028 budget reflects those increases, plus inflation.

OTHER CRIMINAL JUSTICE

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Prosecutor	\$270,410	\$265,033	\$370,580	37.0%
Public Defender	\$297,000	\$379,169	\$265,109	-10.7%
Jail Expenses	\$950,000	\$950,000	\$980,000	3.2%
Elec. Monitoring / Work Release	\$20,000	\$5,778	\$20,000	0.0%
Total	\$1,537,410	\$1,599,979	\$1,635,689	6.4%

COMMUNITY DEVELOPMENT – PLANNING

MISSION

To serve all people in a responsive, professional and courteous manner and help ensure that Lake Forest Park continues to be a healthy, safe, attractive, and enjoyable place to live, work and visit.

WHAT WE DO

Under the direction of the Community Development Director, the Planning Division of the Community Development Department plays a key role in shaping the future of the City's built environment and preserving its natural environment.

Planning serves residents directly in response to inquiries at the counter, over the phone, site visits, and via email and indirectly by ensuring that all development activity conforms to the City's adopted policies, plans and regulations.



Planning Counter Assistance

The community and City place a high priority on providing timely, accurate information on policy, land use, climate, and construction standards to the public. Planning responsibilities and workload continue to justify having senior planner, associate planner, climate coordinator, and urban forest planner positions. Planning is expected to provide regular counter service during the work week, and review land use permits in a timely manner. The Department is also expected to support the City Council, Planning Commission, Tree Board, and other temporary task force bodies as needed.

Planning is responsible for keeping development code update items and long-range planning initiatives moving through the public engagement and adoption process. Examples of these long-range items are the Comprehensive Plan, Shoreline Master Program, Critical Areas Ordinance, Subdivision Ordinance, and Environmental Review. Transparency, public participation, information transfer, and public comment are supported by the Planning Division.

Development Compliance Review and Inspection

Planning staff work together to ensure all new development proposals comply with the City's land use and construction codes. The cost of this work is offset by permit fees, which cover the staff time involved in assuring compliance, public notification of complex

COMMUNITY DEVELOPMENT – PLANNING

projects, and construction inspections. Certain applications require a public hearing before the City's Hearing Examiner, which the department also supports.

Department staff continue to be very busy working with applicants who wish to improve their property or create new residential development while preserving critical areas and tree canopy. Permitting for a planned public shoreline access park on Lake Washington continues and Sound Transit's planned Bus Rapid Transit improvements on SR 522 will generate a significant amount of active permitting review for the Department over the 2027-2028 biennium.

Long-Range Planning and Land Use Code Update

The Department prepares land use plans and code amendments at the direction of the Mayor and City Council. In some cases, these projects require the assistance of planning consultants, whose work is directed by the department. The draft plans or regulations are reviewed by the Planning Commission, which is supported by the department. The Commission usually makes recommendations to the Mayor and City Council regarding updates to the Comprehensive Plan and land use codes. Through this process, the Commission also provides an important forum for community participation.

Initiatives Reviewed by Planning Commission during 2025-2026:

- Growth Management Act Periodic Update of the Comprehensive Plan
- Climate Element of the Comprehensive Plan with Greenhouse Gas Emissions Reduction & Resiliency Sub-Elements
- Certification and implementation of the 2024 Comprehensive Plan Periodic Update
- Middle Housing Development Regulations to meet legislative mandates
- Codification, closure, and implementation of Sign Code updates

Land Use Initiatives Anticipated during 2027-2028:

- Critical Areas Ordinance review and update
- Shoreline Master Program review and update
- Climate coordination to implement adopted policies and goals.

Code Enforcement Investigation and Follow-up

This program involves responding to code enforcement requests. Response includes direct site visits to view and document violations, posting and mailing of notices, communicating with both violators and complainants, supporting voluntary compliance and ensuring full and proper permitting occurs when applicable. These activities are not offset by permit fees.

COMMUNITY DEVELOPMENT – PLANNING

Tree Permit Processing

The Urban Forest Planner's hours are currently set at 30 hours/week which allows adequate time to ensure that permit recipients fulfill required tree preservation and replacement conditions. Increasing the position's hours in the 2027-2028 biennium is not requested but could be reviewed in the future to ensure tree issues are highly prioritized. The recruitment of a highly qualified, responsive, certified arborist addressed tree policy and code implementation reduced the need for consulting arborists and allows more time to engage in community forest planning with the public and Tree Board.

Tree Board Support and Future Tree Inventory

Tree Board members have played an important role in the completion, review, and implementation of policies and regulations, as again called for in the May 2024 Urban Forest Ecosystem Services and Values Report. The Urban Forest Planner and Tree Board assisted with policy updates in amendments to the Comprehensive Plan and will play a key role in a future tree inventory. These efforts are helpful in determining planned and future amendments to the tree regulations in the municipal code.

Climate Coordination

In 2026, the City recruited a highly qualified and experienced Climate Coordinator. In the 2027-2028 biennium the Climate Coordinator will implement the short, medium and long-range policies and goals adopted by the Climate Element of the Comprehensive Plan. Grant and other funding opportunities will be explored and pursued. Regional cooperation and partnerships will be maximized, as the City acts as a leader in the region for issues and programs that affect the natural environment and respond to climate changes.

DEPARTMENT STAFFING

Full Time Equivalent (FTE)

	2025	2026	2027-2028
Department Employee Count	4.75	5.75	5.75

COMMUNITY DEVELOPMENT – PLANNING

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$1,058,000	\$1,058,000	\$1,272,000	20.2%
Overtime	\$4,000	\$4,000	\$4,000	0.0%
Employee Benefits	\$341,500	\$341,500	\$496,000	45.2%
Office / Operating Supplies	\$5,000	\$3,039	\$5,000	0.0%
Small Tools & Equipment	\$3,000	\$1,809	\$3,000	0.0%
Professional Services	\$775,000	\$1,436,409	\$250,000	-67.7%
Engineering Services	\$70,000	\$45,179	\$70,000	0.0%
Communications	\$8,000	\$12,790	\$8,000	0.0%
Travel Exp. (lodging, meals)	\$6,000	\$2,203	\$6,000	0.0%
Advertising	\$7,000	\$46,307	\$15,000	114.3%
Dues / Subscriptions	\$3,000	\$1,628	\$3,000	0.0%
Training	\$5,000	\$8,155	\$5,000	0.0%
Developer Projects: Sound Transit	-	\$5,840	-	
Tree Acct: Operating Supplies	\$1,000	\$1,000	\$2,000	100.0%
Tree Acct: Professional Svcs.	\$13,000	\$5,000	\$10,000	-23.1%
Total	\$2,299,500	\$2,972,859	\$2,149,000	-6.5%

COMMUNITY DEVELOPMENT – BUILDING

MISSION

Serve all residents in a responsive, positive and courteous manner to ensure that Lake Forest Park continues to be a healthy, safe, attractive, and enjoyable place to live, work and visit.

WHAT WE DO

Under the direction of the Community Development Director, the City's Building Official and Permit Coordinator work in concert with the Planning Division to ensure development is reviewed and permitted correctly from concept to occupancy.



The Building Division serves residents directly at the building and planning counter and online to ensure that all development activities conform to the City's adopted plans and regulations. The primary duties of the Building Official are administrative decisions and interpretations for building codes, plan review and project inspections.

Development and Building Compliance Review and Inspection

This program involves reviewing development projects to ensure each complies with the City's land use and building codes. The cost of this work is offset by permit fees which cover the staff time involved in assuring code compliance, public notification of complex projects, and onsite construction inspections. The Division supports compliance reviews that require a public hearing before the City's Hearing Examiner. Coordination with the Planning Division before permit issuance is key in implementing policy and regulations for critical areas, trees, and shoreline management.

Code Enforcement Investigation and Follow-up

This program involves responding to code enforcement requests. Response includes site visits to document violations, posting and mailing notices, communicating with both violators and complainants, supporting voluntary compliance and ensuring full and proper permitting. These activities are not offset by permit fees.

Planning & Building Counter Assistance

The City places a high priority on providing timely, accurate information on land use and construction standards for our residents. Department staff routinely assist customers

COMMUNITY DEVELOPMENT – BUILDING

with questions and permit intakes as well as fielding thousands of inquiries by phone and email.

DEPARTMENT STAFFING

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	1.8	1.8

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Salaries	\$401,500	\$151,499	\$351,000	-12.6%
Overtime	\$2,000	\$2,000	\$2,000	0.0%
Employee Benefits	\$151,000	\$101,000	\$152,000	0.7%
Office / Operating Supplies	\$6,000	\$4,499	\$6,000	0.0%
Small Tools & Equipment	\$5,000	\$1,000	\$5,000	0.0%
Professional Services	\$10,000	\$507,436	\$40,000	300.0%
Fire Marshall Inspections	\$2,500	\$1,209	\$2,500	0.0%
Communications	\$1,750	\$858	\$2,000	14.3%
Training	\$4,000	\$1,000	\$4,000	0.0%
Dues / Subscriptions	\$1,800	\$2,719	\$1,800	0.0%
Total	\$585,550	\$773,220	\$566,300	-3.3%

PUBLIC WORKS

MISSION

Protect and strengthen the City's essential infrastructure by efficiently operating, maintaining, and improving streets, sanitary sewers, parks, public facilities, and surface water systems.

WHAT WE DO

The Public Works Department provides a broad range of essential services that support the safety, functionality, and quality of life for the Lake Forest Park community. The department is responsible for the operation, maintenance, and repair of the City's streets, surface water infrastructure, sanitary sewer system, parks, buildings, and grounds, while also providing 24/7 emergency response. Additionally, Public Works delivers engineering services, long-term capital planning, fleet management, civil permit review and development support, and coordination for community events. These services are funded through four primary funds: General Fund, Street Fund, Surface Water Utility Fund, and Sewer Utility Fund.

Engineering

Funding Source: General Fund/Other

The Public Works Engineering Department is responsible for planning, developing, and managing the City's public infrastructure to support safe, reliable, and sustainable community services. The department oversees the design and construction of capital improvement projects, ensuring projects are delivered in compliance with applicable regulations, within budget, and on schedule.

Engineering staff lead long-term infrastructure planning by identifying future capital needs, preparing capital improvement plans, pursuing grant funding opportunities, and developing strategies to maintain and enhance the City's transportation, utility, and public facilities. This proactive planning helps ensure infrastructure investments meet the community's current and future needs.



PUBLIC WORKS

The department is also responsible for evaluating and improving the safety and functionality of the City's transportation system through traffic calming initiatives, traffic safety studies, and multimodal transportation improvements. These efforts include analyzing traffic conditions, responding to community concerns, implementing measures to improve pedestrian and bicycle safety, and enhancing accessibility for all users of the transportation network.

In addition, the department manages the review of private development proposals to ensure compliance with City standards, engineering requirements, and development regulations. This includes reviewing construction plans, coordinating with developers and consultants, and inspecting public infrastructure improvements associated with new development.

Through project management, infrastructure planning, transportation safety initiatives, multimodal improvements, and development review, the Public Works Engineering Department protects the City's public assets, supports responsible growth, enhances mobility and safety, and provides efficient, high-quality services to residents, businesses, and visitors.

Facility Maintenance

Funding Source: General Fund/Other

The Public Works Department maintains City Hall, the Public Works Office, and the Public Works Maintenance Shop. Building maintenance includes routine inspections, repairs, custodial services, HVAC maintenance, plumbing and electrical repairs, security and life-safety system upkeep, building systems monitoring, and coordination of specialized maintenance and capital improvements. Services are delivered through a combination of in-house staff and qualified contractors.

In addition to routine maintenance, Public Works provides 24/7 emergency response to address facility failures, weather-related impacts, utility disruptions, and other urgent situations that could affect City operations or public safety. This helps ensure City facilities remain safe, functional, and reliable while providing a productive environment for employees and welcoming spaces for residents and visitors.

PUBLIC WORKS

Parks Maintenance

Funding Source: General Fund

The Public Works team preserves, maintains, and enhances nearly 40 acres of parks and open spaces, providing safe, attractive, and accessible recreational opportunities for residents and visitors. Staff care for the City's landscape assets, including trees, shrubs, annual plantings, lawns, athletic fields, irrigation systems, and more than six miles of trails and pathways. The team also inspects, repairs, and maintains park amenities such as playground equipment, picnic shelters, benches, drinking fountains, tennis courts, viewing decks, boardwalks, parking areas, signage, and other site furnishings to ensure they remain safe, functional, and welcoming.



Beyond routine maintenance, Public Works supports long-range parks planning and capital improvement projects that preserve and enhance the City's recreational assets. The department works in partnership with community organizations and volunteers, including the Master Gardeners and the Stewardship Foundation, to improve park landscapes, restore natural areas, and expand stewardship opportunities. Public Works also coordinates facility preparation and operational support for the many community events, recreational programs, and public gatherings hosted throughout the City's parks each year, helping ensure successful and enjoyable experiences for residents and visitors alike.

Streets

Funding Source: Street Fund

The Street Fund supports the operation, maintenance, preservation, and improvement of the City's transportation system. Public Works performs a wide range of services, including pothole repair, crack sealing, roadway shoulder maintenance, guardrail repair, snow removal, sanding, de-icing, street sweeping, traffic sign and pavement marking maintenance, and annual pavement overlays. These ongoing maintenance activities help extend the useful life of roadway assets, improve safety, and reduce long-term replacement costs.

PUBLIC WORKS

In addition to routine maintenance, the Street Fund supports engineering, traffic operations, and long-range transportation planning. Public Works develops and implements pavement preservation strategies, manages capital improvement projects, and plans for a safe, connected, and resilient multimodal transportation network that accommodates pedestrians, bicyclists, transit users, motorists, and people of all ages and abilities. Funding also supports the design and construction of sidewalks, pathways, and



other transportation improvements that enhance mobility, accessibility, and connectivity throughout the community.

A portion of street maintenance and transportation improvement activities is funded through the Transportation Benefit District in accordance with its adopted transportation improvement plan, providing additional resources to preserve infrastructure and advance the City's long-term transportation goals.

Surface Water Utility

Funding Source: Surface Water Utility Fund

The Surface Water Utility Fund supports the operation, maintenance, preservation, and improvement of the City's stormwater system to reduce flooding, protect public infrastructure, improve water quality, and enhance the health of local streams and wetlands. Public Works maintains an extensive network of stormwater facilities, including pipes, culverts, ditches, catch basins, detention and water quality facilities, outfalls, and natural drainage channels. The fund also supports geographic information system (GIS) mapping and asset management, routine inspections, street sweeping, vegetation management, and maintenance activities that keep the system functioning effectively.

Surface Water Utility funding also provides for engineering, long-range planning, and the design and construction of capital improvement projects, including culvert replacements, fish passage improvements, drainage system upgrades, and other projects that improve system capacity, reduce flood risks, and restore aquatic habitat while meeting state and federal regulatory requirements.

In addition, the utility funds implementation of the City's Stormwater Management Program, which protects water quality through public education and outreach, community involvement, development review, illicit discharge detection and elimination, water quality

PUBLIC WORKS

monitoring, and ongoing system inspections and maintenance. The fund also supports programs that encourage residents to participate in protecting Lake Forest Park's streams, wetlands, and natural environment.

Sewer Utility

Funding Source: Sewer Utility Fund

The Public Works Department operates, maintains, and improves the City's sanitary sewer utility to protect public health, safeguard the environment, and provide reliable wastewater service to residents and businesses throughout Lake Forest Park. The utility is responsible for maintaining approximately 225,000 feet of gravity sewer main, 11,000 feet of pressure main, and two sewer lift stations. Public Works performs routine inspections, cleaning, preventive maintenance, emergency repairs, and asset management activities to ensure the continued reliability and long-term performance of the sewer system.

The department also maintains and services grinder pumps that convey wastewater from properties where gravity service is not feasible. To ensure uninterrupted wastewater service during electrical outages, Public Works maintains backup power capabilities and emergency response procedures that keep critical lift stations and grinder pump systems operational during storms and other emergency events.

In addition to daily operations, the Sewer Utility Fund supports engineering, long-range infrastructure planning, regulatory compliance, and capital improvements that preserve system reliability and accommodate future community needs. The department works closely with local water and sewer districts, neighboring jurisdictions, King County Wastewater Treatment Division (Metro), the Washington State Department of Ecology, and Public Health – Seattle & King County to coordinate system operations, meet regulatory requirements, protect water quality, and ensure the safe and efficient conveyance and treatment of wastewater.

KEY 2025-2026 ACCOMPLISHMENTS

Engineering

- Managed the design and construction of City capital improvement projects from planning through construction.
- Reviewed and approved right-of-way permits to support safe and efficient construction activities within the public right-of-way.

PUBLIC WORKS

- Evaluated neighborhood traffic concerns and implemented traffic calming measures to improve roadway safety.
- Completed timely engineering review of civil permit applications and development proposals, ensuring compliance with City engineering standards and supporting responsible growth.
- Completed the design and bidding process for the SR 104/40th Avenue NE Roundabout project, positioning the project for construction.



- Developed and adopted the City's Road Safety Action Plan, establishing a data-driven strategy to improve safety for all roadway users and enhance competitiveness for future grant funding.
- Prepared and adopted the City's Six-Year Transportation Improvement Program (TIP), identifying and prioritizing future transportation investments.
- Advanced multimodal transportation planning by incorporating pedestrian, bicycle, and ADA accessibility improvements into transportation projects.
- Continued coordination with regional agencies, consultants, developers, and other City departments on transportation and infrastructure projects.

Facilities and Parks

- Provided year-round maintenance and operations for all City parks and public facilities.
- Completed black mold remediation and building repairs at City Hall following water intrusion.
- Replaced fencing at Animal Acres Park.
- Installed a covered bicycle storage area at the Police Department.

PUBLIC WORKS

- Completed the Police Department locker room remodel.
- Partnered with community volunteer groups to complete park maintenance and improvement projects.
- Completed trail improvements at Horizon View Park.
- Installed wind screening at the Horizon View Park pickleball courts.

Streets

- Completed the annual pavement overlay program.
- Installed and maintained mobility and traffic safety signage recommended by the Traffic Calming Group and Traffic Engineer.
- Removed hazardous and fallen trees throughout the City.
- Maintained the street network through pavement repairs, snow and ice response, street sweeping, and routine maintenance.
- Maintained and refreshed pavement markings to improve roadway safety.
- Maintained safe intersection sight distance through vegetation management.



Surface Water Utility

- Maintained compliance with the NPDES Phase II Municipal Stormwater Permit issued by the Washington State Department of Ecology.
- Completed annual inspections, maintenance, and cleaning of catch basins, stormwater facilities, and regulated bypass structures.
- Continued implementation of the City's stormwater public education and outreach program using community-based social marketing.
- Prioritized basin planning efforts through implementation of the Stormwater Management Action Plan (SMAP).
- Continued participation in the Lake Ballinger-McAleer Creek Watershed Forum and regional watershed coordination efforts.
- Maintained approximately nine miles of roadside drainage ditches.
- Swept more than 3,000 lane miles of City streets to improve stormwater quality.

PUBLIC WORKS

- Initiated and advanced stormwater capital improvement projects.

Sewer Utility

- Provided sewer utility service to approximately 3,700 residential properties.
- Completed more than 600 hours of sewer and stormwater utility locates.
- Operated and maintained two sanitary sewer lift stations.
- Maintained 51 residential sewer grinder pump systems.

2027-2028 PLANNED ACTIVITIES

Engineering

- Continue delivery of the City's Capital Improvement Program through project design, bidding, and construction management.
- Advance construction of the SR 104/40th Avenue NE Roundabout project.
- Implement recommendations identified in the Road Safety Action Plan.
- Update transportation planning documents as needed and pursue state and federal grant opportunities.
- Continue engineering review of development proposals and right-of-way permits.
- Expand multimodal transportation improvements that enhance pedestrian, bicycle, and ADA accessibility.
- Continue evaluating and implementing neighborhood traffic calming measures.

Facilities and Parks

- Provide year-round maintenance and operations for all City parks and public facilities.
- Continue partnering with volunteer groups on park maintenance and improvement projects.
- Review and update the Parks, Recreation, Open Space, & Trails (PROST) Plan.
- Continue or begin master planning for all parks facilities.
- Continue invasive vegetation removal throughout City parks.
- Comprehensive facilities master plan.

PUBLIC WORKS



Streets

- Continue roadway maintenance, resurfacing, and pavement preservation activities.
- Respond to winter weather and storm events while maintaining essential transportation services.
- Install and maintain mobility and traffic safety signage recommended by the Traffic Calming Group and Traffic Engineer.
- Assess and remove hazardous trees.
- Maintain pavement markings, street sweeping, and pavement repairs.
- Maintain safe sight distance at intersections.

Surface Water Utility

- Maintain compliance with the 2025–2030 NPDES Phase II Municipal Stormwater Permit.
- Complete annual inspections and maintenance of stormwater facilities and regulated bypass systems.
- Initiate a comprehensive stormwater system planning study to update asset management, capital planning, and utility rate forecasts.
- Advance priority stormwater capital improvement projects as funding becomes available.
- Pursue federal, state, and county grant funding to replace undersized and deficient culverts.
- Continue participation in regional watershed planning and coordination efforts.
- Continue integrating stormwater assets into the City's GIS platform.
- Construct covered material storage bins at the Public Works facility.

Sewer Utility

- Continue proactive maintenance of the City's sewer collection system.
- Coordinate with King County Wastewater Treatment Division to ensure reliable regional sewer service.
- Continue implementation of the fats, oils, and grease (FOG) reduction program.
- Initiate a comprehensive sewer system planning study to update asset management, capital planning, and utility rate forecasts.
- Continue integrating sewer utility assets into the City's GIS platform.

PUBLIC WORKS

DEPARTMENT STAFFING

Full Time Equivalent (FTE)

	2025-2026	2027-2028
Department Employee Count	13.50	14.00

DEPARTMENT BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
<u>Parks: General Fund</u>				
Salaries	\$286,900	\$355,000	\$340,000	18.5%
Salaries: Seasonals	\$15,000	\$42,999	\$46,345	209.0%
Overtime	\$3,000	\$12,000	\$8,000	166.7%
On-Call Services	\$5,000	\$8,000	\$8,000	60.0%
Employee Benefits	\$95,000	\$127,499	\$123,000	29.5%
Safety Clothing / Boots	\$1,000	\$2,655	\$3,000	200.0%
Employee Benefits: Seasonals	\$6,500	-	\$8,698	33.8%
Office Supplies	\$5,300	\$2,078	\$3,000	-43.4%
Operating Supplies	\$8,000	\$12,606	\$20,000	150.0%
Small Tools & Equipment	\$8,000	\$29,963	\$40,000	400.0%
Professional Services	\$30,000	\$17,360	\$20,000	-33.3%
Communications	\$8,000	\$7,741	\$9,000	12.5%
Travel Exp. (lodging, meals)	\$500	\$1,041	\$1,500	200.0%
Equipment Rental	\$4,000	\$2,500	\$5,000	25.0%
Insurance	\$27,700	\$30,845	\$35,751	29.1%
Utilities	\$55,000	\$67,150	\$85,000	54.5%
Repairs & Maintenance	\$110,000	\$36,259	\$40,000	-63.6%
Dues / Subscriptions	\$1,000	\$1,397	\$1,200	20.0%
Training	\$2,000	\$1,592	\$2,000	0.0%
Total Parks	\$671,900	\$758,685	\$799,494	19.0%
<u>Facilities: General Fund</u>				
Salaries	\$71,000	\$140,003	\$140,000	97.2%
Salaries: Seasonals	\$12,000	\$28,500	\$31,563	163.0%
Overtime	\$2,500	\$6,500	\$4,000	60.0%
On-Call Services	\$1,500	\$2,000	\$2,000	33.3%
Employee Benefits	\$23,100	\$48,500	\$41,000	77.5%
Safety Clothing / Boots	\$600	\$1,800	\$3,000	400.0%
Employee Benefits: Seasonals	\$4,800	\$3,000	\$5,799	20.8%
Office Supplies	\$600	\$1,361	\$2,000	233.3%
Operating Supplies	\$21,000	\$29,323	\$30,000	42.9%
Small Tools & Equipment	\$3,000	\$4,619	\$5,000	66.7%

PUBLIC WORKS

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Property Assessments	\$20,000	\$24,356	\$17,300	-13.5%
Janitorial Contract	\$90,000	\$95,490	\$160,000	77.8%
Professional Services	\$35,000	\$99,302	\$100,000	185.7%
Communications	\$2,000	\$2,136	\$3,300	65.0%
Travel Exp. (lodging, meals)	\$1,000	\$567	\$1,000	0.0%
Equipment Rental	\$1,500	\$1,901	\$2,000	33.3%
Insurance	\$6,832	\$7,998	\$8,817	29.0%
Utilities: P.W. Facilities	\$25,000	\$21,189	\$30,000	20.0%
Utilities: City Hall	\$130,000	\$113,469	\$140,000	7.7%
Repairs & Maintenance	\$46,000	\$211,432	\$220,000	378.3%
Emergency Management	\$1,000	\$1,000	\$2,000	100.0%
Dues & Subscriptions	\$200	\$571	\$1,000	400.0%
Training	\$400	\$954	\$1,500	275.0%
Security Monitoring Software	-	-	\$50,000	
Total Facilities	\$499,032	\$845,971	\$1,001,279	100.6%
<u>Street Maintenance</u>				
Road Surface Maintenance	\$67,000	\$62,440	\$70,000	4.5%
Repairs & Maintenance	-	\$13,259	-	
Shoulder Maintenance	\$20,000	\$10,000	\$20,000	0.0%
Structure Maintenance	\$13,000	\$6,500	\$13,000	0.0%
Traffic / Pedestrian Maintenance	-	\$7,630	-	
Street Lighting Maintenance	\$295,000	\$292,807	\$315,000	6.8%
Sign Replacement	\$15,000	\$21,443	\$30,000	100.0%
Sign Maintenance	\$50,000	\$58,832	\$60,000	20.0%
Pavement Marking / Striping	\$40,000	\$57,965	\$60,000	50.0%
Snow Plowing / Sanding	\$80,000	\$54,101	\$80,000	0.0%
Roadside Maintenance	\$80,000	\$109,555	\$90,000	12.5%
Professional Services	\$60,000	\$64,172	\$70,000	16.7%
Total Street Maintenance	\$720,000	\$758,702	\$808,000	12.2%
<u>Street Operations</u>				
Salaries	\$569,000	\$394,618	\$520,000	-8.6%
Salaries: Seasonals	\$85,500	\$59,942	\$90,689	6.1%
Overtime	\$17,000	\$34,079	\$14,000	-17.6%
On-Call Services	\$15,000	\$32,036	\$15,000	0.0%
Employee Benefits	\$216,500	\$151,240	\$193,000	-10.9%
Safety Clothing / Boots	\$1,500	\$5,753	\$5,000	233.3%
Employee Benefits: Seasonals	\$19,500	-	\$17,397	-10.8%
Office Supplies	\$600	\$702	\$1,000	66.7%
Operating Supplies	\$12,000	\$15,172	\$15,000	25.0%

PUBLIC WORKS

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Small Tools & Equipment	\$10,000	\$5,686	\$10,000	0.0%
Professional Services	\$30,000	\$24,020	\$30,000	0.0%
Communications	\$12,000	\$12,346	\$13,000	8.3%
Travel Exp. (lodging, meals)	\$1,500	\$1,078	\$1,500	0.0%
Equipment Rental	\$3,000	\$1,500	\$3,000	0.0%
Insurance	\$54,251	\$51,593	\$59,800	10.2%
Utilities	\$15,000	\$18,723	\$27,000	80.0%
Dues / Subscriptions	\$1,500	\$1,191	\$1,500	0.0%
Training	\$1,500	\$5,962	\$6,000	300.0%
Interfund Svc. to GF (001)	\$175,556	\$154,400	\$165,346	-5.8%
Interfund Svc. to Replacement (501)	\$202,454	\$202,454	\$161,464	-20.2%
Interfund Svc. to Replacement (502)	\$16,390	\$16,390	\$19,940	21.7%
Total Street Operations	\$1,459,751	\$1,188,888	\$1,369,636	-6.2%
<u>Engineering Operations</u>				
Lobbying Activity	\$104,545	\$104,545	-	-100.0%
Interfund Svc. to GF (001)	\$66,908	\$66,908	\$80,702	20.6%
Interfund Svc. to Replacement (501)	\$33,132	\$33,132	\$23,364	-29.5%
Interfund Svc. to Replacement (502)	\$13,544	\$12,470	\$20,508	51.4%
Office / Operating Supplies	-	\$300	\$600	
Professional Services	-	\$50,000	\$100,000	
Travel Exp. (lodging & meals)	\$3,500	-	-	-100.0%
Training	\$3,500	-	-	-100.0%
Salaries	\$225,500	\$287,500	\$379,310	68.2%
Overtime	\$6,000	\$6,000	\$4,000	-33.3%
Employee Benefits	\$81,500	\$99,499	\$92,234	13.2%
Insurance	\$15,180	\$14,437	\$16,733	10.2%
Total Engineering Operations	\$553,309	\$674,791	\$717,451	29.7%
<u>Sewer Utility</u>				
Salaries	\$709,500	\$709,500	\$933,000	31.5%
Salaries: Seasonals	\$75,500	\$29,160	\$31,563	-58.2%
Overtime	\$20,000	\$20,000	\$14,000	-30.0%
On-Call Services	\$10,000	\$10,000	\$10,000	0.0%
Employee Benefits	\$267,000	\$275,999	\$372,000	39.3%
Safety Clothing / Boots	\$1,500	\$2,216	\$3,000	100.0%
Employee Benefits: Seasonals	\$7,000	-	\$5,799	-17.2%
Office Supplies	\$1,500	\$915	\$1,500	0.0%
Operating Supplies / Materials	\$15,000	\$8,526	\$15,000	0.0%
Small Tools & Equipment	\$12,000	\$6,000	\$12,000	0.0%

PUBLIC WORKS

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
King County Wastewater Treatment (METRO)	\$5,925,044	\$5,990,044	\$7,188,053	21.3%
Professional Services	\$110,000	\$93,725	\$110,000	0.0%
Legal Expenses	-	\$5,000	-	
Communications	\$18,000	\$13,346	\$18,000	0.0%
Travel Exp. (lodging, meals)	\$1,000	\$828	\$1,000	0.0%
Advertising	\$1,000	\$500	\$1,000	0.0%
Equipment Rental	\$2,000	\$1,000	\$2,000	0.0%
Insurance	\$57,742	\$54,914	\$63,649	10.2%
Utilities	\$9,000	\$4,865	\$9,000	0.0%
Repairs / Maintenance	\$100,000	\$65,124	\$100,000	0.0%
Dues / Subscriptions	\$10,000	\$6,136	\$10,000	0.0%
Training	\$5,000	\$3,800	\$5,000	0.0%
Sewer Utility Tax to GF (001)	\$800,187	\$820,705	\$978,365	22.3%
Taxes / Assessments	\$223,952	\$223,952	\$250,000	11.6%
Interfund Svc. to GF (001)	\$372,180	\$336,769	\$362,448	-2.6%
Interfund Svc. to Replacement (501)	\$208,322	\$208,322	\$158,992	-23.7%
Interfund Svc. to Replacement (502)	\$17,936	\$17,936	\$19,238	7.3%
Transfer to Sewer Utility Capital (402)	\$250,000	\$250,000	-	-100.0%
Transfer to PW Trust Repayment (407)	\$168,000	\$168,000	-	-100.0%
Taxes / Assessments: PW Trust Repayment (407)	\$2,000	\$2,000	-	-100.0%
Repayment of PW Trust Loan: Principal	\$239,607	\$239,607	-	-100.0%
Repayment of PW Trust Loan: Interest	\$1,198	\$1,198	-	-100.0%
Total Sewer Utility	\$9,398,363	\$9,327,283	\$10,674,607	13.6%
<u>Surface Water Utility</u>				
Salaries	\$1,066,500	\$1,087,500	\$1,241,000	16.4%
Salaries: Seasonals	\$99,500	\$99,499	\$105,471	6.0%
Overtime	\$21,000	\$21,000	\$20,000	-4.8%
On-Call Services	\$14,000	\$14,000	\$14,000	0.0%
Employee Benefits	\$424,500	\$430,500	\$473,000	11.4%
Safety Clothing / Boots	\$8,000	\$7,801	\$9,000	12.5%
Employee Benefits: Seasonals	\$22,000	\$22,000	\$20,296	-7.7%
Office Supplies	\$5,000	\$2,606	\$5,000	0.0%
Operating Supplies	\$16,000	\$15,016	\$16,000	0.0%
Small Tools & Equipment	\$7,000	\$3,500	\$7,000	0.0%
Taxes & Assessments	\$58,500	\$64,743	\$80,000	36.8%

PUBLIC WORKS

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Surface Water Utility Tax to GF (001)	\$360,824	\$360,823	\$371,542	3.0%
Prof. Services / Engineering	\$300,000	\$264,006	\$300,000	0.0%
County Administration Billing	\$50,000	\$48,744	\$55,000	10.0%
Communications	\$30,000	\$15,123	\$30,000	0.0%
Travel Exp. (lodging, meals)	\$3,000	\$2,041	\$3,000	0.0%
Equipment Rental	\$5,000	\$2,500	\$5,000	0.0%
Insurance	\$77,943	\$74,126	\$85,915	10.2%
Utilities	\$1,500	\$756	\$1,500	0.0%
System Maintenance & Operation	\$500,000	\$453,226	\$500,000	0.0%
Street Drainage Maintenance	\$130,000	\$72,515	\$20,000	-84.6%
Neighborhood Surface Water	\$20,000	\$10,000	\$130,000	550.0%
Repairs & Maintenance	\$30,000	\$51,059	\$50,000	66.7%
Dues / Subscriptions	\$50,000	\$33,974	\$50,000	0.0%
Training	\$10,000	\$7,196	\$10,000	0.0%
Interfund Svc. to GF (001)	\$185,209	\$185,209	\$219,823	18.7%
Interfund Svc. to Replacement (501)	\$204,368	\$204,638	\$216,514	5.9%
Interfund Svc. to Replacement (502)	\$27,524	\$27,524	\$30,394	10.4%
Transfer to Surface Water Capital (404)	\$400,000	\$400,000	-	-100.0%
Total Surface Water Utility	\$4,127,368	\$3,981,624	\$4,069,455	-1.4%

NON-OPERATING DEPARTMENT INFORMATION

2027-2028 PRELIMINARY BUDGET

- Vehicle and Equipment Replacement
- Information Technology Replacement
- Fixed and Capital Assets

VEHICLE & EQUIPMENT REPAIR & REPLACEMENT FUND

PURPOSE

The purpose of the Vehicle & Equipment Repair & Replacement Fund is to support and carry out the mission of the City by setting aside funds for the purchase, replacement, operation and repair of major City assets such as vehicles, machinery and major equipment.



WHAT WE DO



Vehicle and equipment services plan for the purchase and replacement of the City's vehicles and equipment. The services provided include planning for the maintenance and operating costs associated with those assets.

Most often purchases of new or replacement equipment are made by utilizing contracts secured by Washington State Department of Enterprise Services (DES). DES contracts with vendors after a competitive bidding process has been performed. The utilization of these contracts ensures that the City gets the best pricing on its purchases and satisfies the requirements of the City's purchasing policy. The City contracts with Northshore Utility District through an interlocal agreement for vehicle and equipment maintenance and repair. The City also purchases fuel from Northshore Utility District.

FUND BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Interfund Svc. to GF (001)	\$8,104	\$8,104	\$8,143	0.5%
Info.Svc. & Equip. Replacement	-	\$5,535	\$6,000	
Public Works: Fuel	\$68,000	\$68,000	\$68,000	0.0%
Public Works Equipment: Maintenance	\$214,000	\$214,000	\$288,042	34.6%
PD Vehicles: Replacement	\$348,580	\$398,580	\$377,000	8.2%
PW Equipment: Replacement	\$100,000	\$100,000	\$66,000	-34.0%
PW Vehicles: Replacement	\$510,338	\$510,338	\$344,298	-32.5%
Total	\$1,249,022	\$1,304,557	\$1,157,483	-7.3%

INFORMATION SYSTEMS FUND

PURPOSE

The purpose of the Information Systems Internal Service Fund is to support and implement the mission of the City with a specific fund for Information Systems (IS) needs. The fund will improve the tracking of IS expenditures and enterprise technology projects resulting in better stewardship and awareness of technology needs.



LAKE FOREST PARK
I N F O R M A T I O N S Y S T E M S

DESCRIPTION

Information Systems infrastructure, maintenance and capital projects make up a significant portion of the City's budget. With a separate fund dedicated to IS, the process to forecast expenditures and track costs will be straightforward and more transparent.



Oversight of capital equipment replacements, professional services, enterprise software maintenance/licensing, computer equipment replacement cycles and larger technology projects will all be included in the IS Internal Service Fund. Technology plays an important role for the City. Whether it be Public Safety, Finance or Communication, this fund will assist in managing these important resources.

FUND BUDGET

Description	2025-2026 Adopted Budget	2025-2026 Projected	2027-2028 Budget	% Change
Capital Equipment Replacement: Hardware	\$99,000	\$99,000	\$160,000	61.6%
Computer Software	\$275,000	\$275,000	\$303,400	10.3%
Professional Services	\$134,500	\$134,500	\$114,600	-14.8%
Shared Svc. to GF (001)	-	\$6,312	\$13,586	
Computer / Grant	-	\$2,427	-	
Subscriptions	-	\$8,000	-	
Total	\$508,500	\$525,238	\$591,586	16.3%

FIXED & CAPITAL ASSETS

The City relies on a wide variety of long-lasting assets to provide the services our community depends on every day. These include roads, sidewalks, parks, public buildings, vehicles, heavy equipment, traffic signals, utility infrastructure, and many of the tools used by city employees to maintain and improve our community. These investments are known as fixed and capital assets because they provide value for many years rather than being used up in a single year.

Under the City's Financial Policies, a fixed or capital asset is generally defined as land, buildings, equipment, infrastructure, or improvements to existing assets that cost more than \$5,000 and have an expected useful life of more than one year.

Investing in these assets allows the City to maintain safe and reliable public services while planning responsibly for the future. Replacing aging equipment before it becomes unreliable, preserving streets before they require costly reconstruction, and upgrading public facilities all help reduce long-term costs and improve the quality of services provided to residents.

The 2027-2028 budget includes funding for both recurring and project-specific capital investments.

Recurring investments include scheduled replacement of vehicles and equipment, pavement preservation and street overlay programs, technology upgrades, and other routine purchases that help keep City operations running efficiently. These investments are planned well in advance and are based on the expected service life of existing assets.

Project-specific investments are generally identified in the City's six-year Capital Improvement Plan (CIP). The CIP is the City's long-range roadmap for major infrastructure projects such as transportation improvements, park enhancements, facility upgrades, and utility system improvements. While most major capital projects are included in the CIP, not every item in the CIP results in a standalone capital asset, and some recurring capital purchases are budgeted separately from the CIP.

Every two years, as part of the budget process, the City reviews and updates the six-year Capital Improvement Plan. The City Council and Administration work together to evaluate community needs, infrastructure conditions, available funding, grant opportunities, and long-term priorities to determine which projects should move forward during the upcoming biennium.

FIXED & CAPITAL ASSETS

Not every project identified in the Capital Improvement Plan has funding immediately available. Including projects in the six-year plan allows the City to establish priorities, pursue grants and partnerships, coordinate with regional agencies, and be prepared to move projects forward as funding becomes available. This proactive approach helps ensure that the City's infrastructure continues to meet the needs of residents today while preparing for future growth.

CAPITAL FACILITIES MAINTENANCE FUND

The Capital Facilities Maintenance Fund provides funding to preserve, repair, and improve City-owned buildings and facilities. These investments help ensure that City Hall, the Public Works Facility, parks, and other public facilities remain safe, functional, and efficient for both employees and the public.

The 2027-2028 budget continues the City's commitment to maintaining its existing facilities while making strategic investments that extend the life of public buildings and reduce future maintenance costs. Planned projects include facility repairs, building system improvements, energy efficiency upgrades, and other capital improvements that support reliable public services. The fund also supports long-term planning for future facility needs, including infrastructure that will accommodate the City's evolving operational requirements.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund supports major projects that enhance the City's public facilities, parks, and community spaces. These projects are typically one-time investments that improve public amenities, replace aging infrastructure, or expand recreational opportunities for residents.

The 2027-2028 budget includes funding for projects identified in the City's Capital Improvement Plan, including improvements that are supported through grants and other outside funding sources whenever possible. By leveraging grant funding, the City is able to complete important community projects while reducing the impact on local taxpayers.

TRANSPORTATION CAPITAL FUND

The Transportation Capital Fund provides funding for major transportation projects that improve safety, mobility, and accessibility throughout the City. Projects funded through

FIXED & CAPITAL ASSETS

this program include roadway improvements, pedestrian and bicycle facilities, traffic safety enhancements, ADA accessibility upgrades, and preservation of the City's transportation infrastructure.

The 2027-2028 budget continues investments in transportation projects identified in the City's Transportation Improvement Program. Funding supports major capital improvements, roadway preservation, ADA improvements, and safety projects designed to provide safer travel for people walking, biking, driving, and using transit. The fund also leverages state and federal grants whenever possible to maximize local transportation dollars and accelerate delivery of priority projects.

SEWER CAPITAL FUND

The Sewer Capital Fund supports long-term investments in the City's wastewater collection system. These projects help ensure reliable sewer service, protect public health, reduce the risk of system failures, and maintain compliance with environmental regulations.

The 2027-2028 budget includes capital projects that improve the reliability and resilience of the City's sewer infrastructure. Planned investments include replacement and rehabilitation of aging facilities, upgrades to lift stations and related equipment, and improvements that support continued service to existing and future customers while reducing long-term maintenance costs.

SURFACE WATER CAPITAL FUND

The Surface Water Capital Fund provides funding for projects that protect streams, lakes, and wetlands while reducing flood risks and maintaining the City's stormwater infrastructure. Projects include culvert replacements, stream restoration, drainage improvements, water quality enhancements, and other investments that improve the health and resilience of the City's watershed.

These capital investments also support the City's compliance with its Municipal Stormwater Permit under the National Pollutant Discharge Elimination System (NPDES). The permit requires the City to implement programs and construct improvements that reduce stormwater pollution, protect water quality, improve fish habitat, and manage runoff in ways that benefit both the community and the environment.

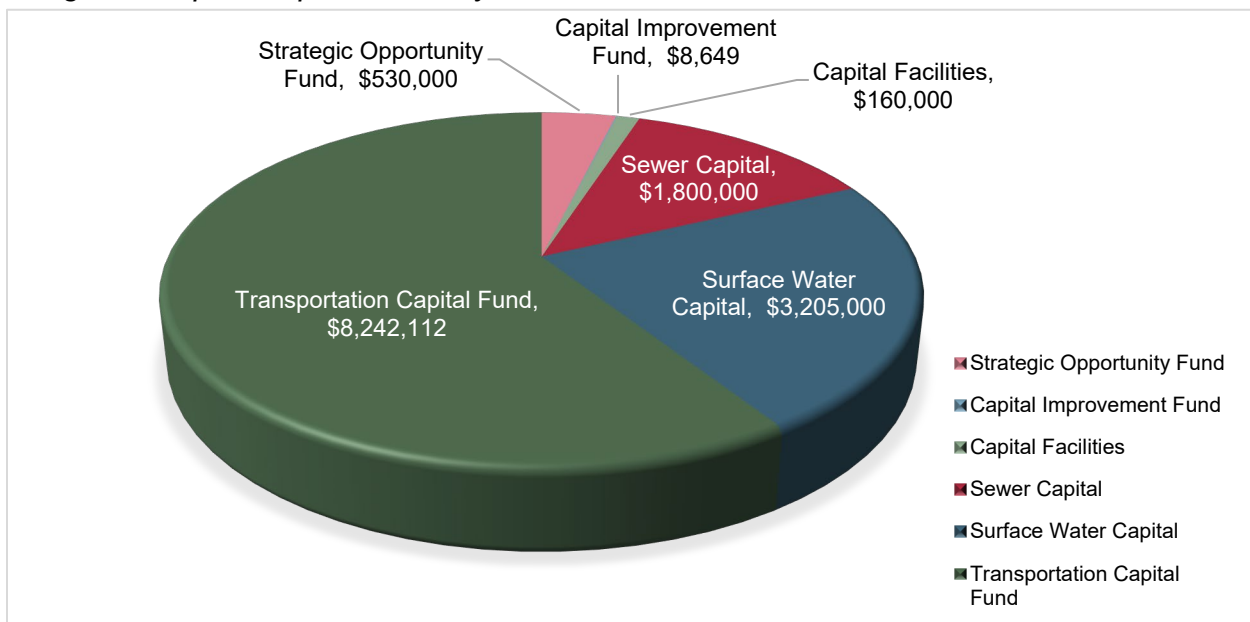
FIXED & CAPITAL ASSETS

The 2027-2028 budget continues investments in projects identified in the Surface Water Capital Improvement Program, including grant-funded projects that improve fish passage, reduce flooding, and replace aging drainage infrastructure. By securing state and federal grant funding, the City is able to complete significant environmental and infrastructure improvements while minimizing the use of local revenue.

STRATEGIC OPPORTUNITY FUND

The Strategic Opportunity Fund includes \$30,000 for an update to the Parks, Recreation, Open Space & Trail Plan, \$500,000 to complete Phase 2 design for the Lakefront Park Property, and \$1.6 Million in unallocated funds to be held for future opportunities not yet identified. Expenditure of unallocated funds will require future council deliberation and action.

Budgeted Capital Expenditures by Fund



The schedule on the following page lists capital projects budgeted in the 2027-2028 biennium and includes the budgeted value and the funding source or fund that is financially responsible for the project.

More information regarding fixed and capital asset expenditures can be found in the previous sections titled Vehicle & Equipment Repair & Replacement Fund and Information Systems Fund, as well as in the Capital Improvement Plan that is available on the City's website (www.cityofflp.gov).

FIXED & CAPITAL ASSETS

SCHEDULE OF 2027-2028 CAPITAL IMPROVEMENT PROJECTS

2027 Total Project Costs: \$9,315,092

2028 Total Project Costs: \$8,230,000

Project Title	2027-2028 Projected Cost	Funding Source	Grant Funding Source or additional notes
City Hall Facilities	\$450,000.00	Capital Facilities	
Public Works Office Building	\$25,000.00	Capital Facilities	
Public Works Maintenance Shop	\$5,000.00	Capital Facilities	
City Hall ATS Installation	\$10,000.00	Capital Facilities	
Horizon View Park Improvements	\$40,000.00	Capital Improvement	
Master Plan - Existing Parks and Trail Systems (PROST Update)	\$350,000.00	Capital Improvement	
Existing Parks and Trail Systems Improvements	\$40,000.00	Capital Improvement	
Lakefront Park Development - Construction	\$2,440,092.00	Capital Improvement	Strategic Opportunity Fund
Annual Street Overlay Program	\$750,000.00	Transportation Capital	
ADA Ramp Design and Construction	\$50,000.00	Transportation Capital	
Brookside Sidewalk - Design and Construction (Sound Transit Project)	\$550,000.00	Transportation Capital	
Safe Streets Equipment	\$20,000.00	Transportation Safety	
Traffic Safety Projects - Safe Streets	\$310,000.00	Transportation Safety	
SR 522 Speed Limit Reduction	\$5,000.00	Transportation Safety	
Driver Safety Education Program	\$10,000.00	Transportation Safety	
Healthy Streets Program	\$120,000.00	Transportation Safety	
37th Ave Sidewalk (LFP Elementary) - Construction	\$335,000.00	Transportation Safety	Safe routes to schools (applied)
SR 104 and 40th Pl. NE Roundabout	\$5,475,000.00	Transportation Capital	
NE 178th St Safety Project	\$285,000.00	Transportation Safety	Transportation Improvement Board (applied)
NE 178th St and SR 104 Safety Project (Design and planning)	\$150,000.00	Transportation Capital	
SR 104 190th Transit Connection Project	\$500,000.00	Transportation Safety	
NE Perkins Way	\$90,000.00	Transportation Safety	
Guardrail Replacement (Design and Construction)	\$150,000.00	Transportation Capital	
Beach Drive Sewer Lift Stations - Design	\$1,300,000.00	Sewer Capital	
Beach Drive Sewer Lift Stations - Construction	\$500,000.00	Sewer Capital	
Culvert L90 Replacement	\$3,085,000.00	Surface Water Capital	Grant Funding
Stormwater Facility Retrofit	\$500,000.00	Surface Water Capital	
Total CIP	\$17,545,092.00		

6-YEAR CAPITAL IMPROVEMENT PLAN

The following tables contain the Capital Improvement Plan (CIP) summaries for the next three biennia: 2027-2028, 2029-2030, and 2031-2032. The tables display the project number, name, driving source (action plan), and indicate the planned allocation and which capital fund is paying for the project. Funding with an asterisk has project funding challenges. Projects numbered 1-10 are Facilities projects, numbers 11-21 are Parks projects, 22-28 are Transportation projects, 39-24 are Sewer Projects, and numbers 44-60 are Surfacewater projects. After the summary tables, detailed pages are provided for each project.

Action Plan acronyms:

- ST – Strategic Plan
- CAP – Climate Action Plan
- PROST – Parks, Recreation, Open Space, and Trails Plan
- SS – Safe Streets
- SH – Safe Highways
- CP – Comprehensive Plan
- CRS – Culvert Replacement Study
- X – Emergency Project

2027-2028 CAPITAL IMPROVEMENT PLAN

Project #	PROJECTS	Action Plan	Capital Improvement 2027	Transportation Capital 2027	Capital Facilities 2027	SWM Capital 2027	Sewer Capital 2027	Transportation Safety 2027	County / State / Federal Grant Funding Revenue 2027	Capital Improvement 2028	Transportation Capital 2028	Capital Facilities 2028	SWM Capital 2028	Sewer Capital 2028	Transportation Safety 2028	County / State / Federal Grant Funding Revenue 2028
1	City Hall Facilities	ST			150,000							300,000				
2	Public Works Office Building	ST										25,000				
3	Public Works Maintenance Shop	ST										5,000				
4	PW Facility EV Chargers	CAP														
5	PW Bins Rooftop Solar Panels	CAP														
6	PW Facility Rooftop Solar Panels	CAP														
7	City Hall EV Chargers	CAP														
8	City Hall Parking Lot Solar Panels	CAP														
9	City Hall ATS Installation				10,000											
10	City Hall Rooftop Solar Panels	CAP														
11	McKinnon Creek Trail	PROST														
12	Animal Acres Park Restoration	PROST														
13	Horizon View Park Improvements	PROST	40,000													
14	Master Plan - Park Properties for Development (Sims)	PROST														
15	Master Plan - Park Properties for Development (SPU)	PROST														
16	Park Property Improvements (Sims) (Animal Acres - Annexation)	PROST														
17	Park Property Improvements (SPU) (5 Acre Woods)	PROST														
18	Master Plan - Existing Parks and Trail Systems (PROST Update)	PROST	350,000													
19	Existing Parks and Trail Systems Improvements	PROST								40,000						
20	Lakefront Park Development - Design	PROST														
21	Lakefront Park Development - Construction	PROST			2,440,092											

CAPITAL IMPROVEMENT PLAN

Project #	PROJECTS	Action Plan	Capital Improvement 2027	Transportation Capital 2027	Capital Facilities 2027	SWM Capital 2027	Sewer Capital 2027	Transportation Safety 2027	County / State / Federal Grant Funding Revenue 2027	Capital Improvement 2028	Transportation Capital 2028	Capital Facilities 2028	SWM Capital 2028	Sewer Capital 2028	Transportation Safety 2028	County / State / Federal Grant Funding Revenue 2028
22	Annual Street Overlay Program	ST		750,000												
23	ADA Ramp Design and Construction	ST		50,000												
24	Brookside Sidewalk - Design and Construction (Sound Transit Project)										550,000					
25	Safe Streets Equipment							10,000							10,000	
26	Traffic Safety Projects - Safe Streets	SS						200,000							110,000	
27	SR 522 Speed Limit Reduction							5,000								
28	Driver Safety Education Program							5,000							5,000	
29	Healthy Streets Program							60,000							60,000	
30	37th Ave Sidewalk (Brookside Elementary) - Design	SS														
31	37th Ave Sidewalk (LFP Elementary) - Construction							85,000	250,000							
32	37th Ave Sidewalk (LFP Elementary) - Design	SS														
33	SR 104 and 40th Pl. NE Roundabout	SH		3,000,000							2,475,000					
34	NE 178th St Safety Project							85,000	200,000							
35	NE 178th St and SR 104 Safety Project (Design and planning)										150,000					
36	SR 104 190th Transit Connection Project														100,000	400,000
37	NE Perkins Way														90,000	
38	Guardrail Replacement (Design and Construction)			75,000							75,000					
39	Beach Drive Sewer Lift Stations - Design						1,300,000									
40	Beach Drive Sewer Lift Stations - Construction													500,000		
41	Master Plan - Sanitary Sewer System - Data Collection															
42	Master Plan - Sanitary Sewer System - Data Analysis and Reporting															
43	Sanitary Sewer System - CIPP and Structure Improvements															
44	Culvert L70 Replacement - Design	CRS														
45	Culvert L70 Replacement - Construction	CRS														
46	Culvert L90 Replacement	CRS											3,085,000			
47	Culvert L110 Replacement - Design	CRS														
48	Culvert L110 Replacement - Construction	CRS														
49	Brookside/35th Avenue Culvert Replacement - Design															
50	Brookside/35th Avenue Culvert Replacement - Construction															
51	35th Ave NE Drainage Improvements	X														
52	28th Ave NE Culvert Temporary Repair	X														
53	28th Ave NE Culvert Replacement	X														
54	Stormwater Facility Retrofit	CP				250,000							250,000			
55	Master Plan - Stormwater & Surface Water Systems - Data Collection	CP														
56	Master Plan - Stormwater & Surface Water Systems - Data Analysis and Reporting	CP														
57	Stormwater & Surface Water Systems - CIPP and Structure Improvements	CP														
58	NE 195th St & SR 104 Culvert	CP														
59	Material Bins															
60	Misc SW Projects - Replace SW crossings	ST														
	FUND TOTALS		390,000.00	3,875,000.00	2,600,092.00	250,000.00	1,300,000.00	450,000.00	450,000.00	40,000.00	3,250,000.00	330,000.00	3,335,000.00	500,000.00	375,000.00	400,000.00

CAPITAL IMPROVEMENT PLAN

2029-2030 CAPITAL IMPROVEMENT PLAN

2029 Total Project Costs: \$7,445,000

2030 Total Project Costs: \$8,095,000

Project #	PROJECTS	Action Plan	Capital Improvement 2029	Transportation Capital 2029	Capital Facilities 2029	SWM Capital 2029	Sewer Capital 2029	Transportation Safety 2029	State / Federal / County Grant Funding Revenue 2029	Capital Improvement 2030	Transportation Capital 2030	Capital Facilities 2030	SWM Capital 2030	Sewer Capital 2030	Transportation Safety 2030	State / Federal / County Grant Funding Revenue 2030
1	City Hall Facilities	ST			300,000 *							300,000 *				
2	Public Works Office Building	ST			25,000							25,000				
3	Public Works Maintenance Shop	ST			5,000							5,000				
4	PW Facility EV Chargers	CAP														
5	PW Bins Rooftop Solar Panels	CAP										250,000 *				
6	PW Facility Rooftop Solar Panels	CAP														
7	City Hall EV Chargers	CAP														
8	City Hall Parking Lot Solar Panels	CAP														
9	City Hall ATS Installation															
10	City Hall Rooftop Solar Panels	CAP														
11	McKinnon Creek Trail	PROST														
12	Animal Acres Park Restoration	PROST														
13	Horizon View Park Improvements	PROST														
14	Master Plan - Park Properties for Development (Sims)	PROST														
15	Master Plan - Park Properties for Development (SPU)	PROST														
16	Park Property Improvements (Sims) (Animal Acres - Annexation)	PROST														
17	Park Property Improvements (SPU) (5 Acre Woods)	PROST														
18	Master Plan - Existing Parks and Trail Systems (PROST Update)	PROST														
19	Existing Parks and Trail Systems Improvements	PROST	40,000							40,000						
20	Lakefront Park Development - Design	PROST														
21	Lakefront Park Development - Construction	PROST														
22	Annual Street Overlay Program	ST		400,000							400,000					
23	ADA Ramp Design and Construction	ST		100,000							150,000					
24	Brookside Sidewalk - Design and Construction (Sound Transit Project)															
25	Safe Streets Equipment							10,000							10,000	
26	Traffic Safety Projects - Safe Streets	SS						500,000							50,000	
27	SR 522 Speed Limit Reduction															
28	Driver Safety Education Program							5,000							5,000	
29	Healthy Streets Program							60,000							60,000	
30	37th Ave Sidewalk (Brookside Elementary) - Design	SS														
31	37th Ave Sidewalk (LFP Elementary) - Construction															
32	37th Ave Sidewalk (LFP Elementary) - Design	SS														
33	SR 104 and 40th Pl. NE Roundabout	SH														
34	NE 178th St Safety Project															
35	NE 178th St and SR 104 Safety Project (Design and planning)			1,200,000 *												
36	SR 104 190th Transit Connection Project															

CAPITAL IMPROVEMENT PLAN

Project #	PROJECTS	Action Plan	Capital Improvement 2029	Transportation Capital 2029	Capital Facilities 2029	SWM Capital 2029	Sewer Capital 2029	Transportation Safety 2029	State / Federal / County Grant Funding Revenue 2029	Capital Improvement 2030	Transportation Capital 2030	Capital Facilities 2030	SWM Capital 2030	Sewer Capital 2030	Transportation Safety 2030	State / Federal / County Grant Funding Revenue 2030
37	NE Perkins Way			1,200,000 *							2,300,000 *					
38	Guardrail Replacement (Design and Construction)			125,000							125,000					
39	Beach Drive Sewer Lift Stations - Design															
40	Beach Drive Sewer Lift Stations - Construction						2,500,000 *							2,500,000 *		
41	Master Plan - Sanitary Sewer System - Data Collection													100,000		
42	Master Plan - Sanitary Sewer System - Data Analysis and Reporting															
43	Sanitary Sewer System - CIPP and Structure Improvements						250,000							250,000		
44	Culvert L70 Replacement - Design	CRS														
45	Culvert L70 Replacement - Construction	CRS														
46	Culvert L90 Replacement	CRS														
47	Culvert L110 Replacement - Design	CRS														
48	Culvert L110 Replacement - Construction	CRS														
49	Brookside/35th Avenue Culvert Replacement - Design					225,000							125,000			
50	Brookside/35th Avenue Culvert Replacement - Construction												500,000 *			
51	35th Ave NE Drainage Improvements	X														
52	28th Ave NE Culvert Temporary Repair	X														
53	28th Ave NE Culvert Replacement	X														
54	Stormwater Facility Retrofit	CP				50,000							50,000			
55	Master Plan - Stormwater & Surface Water Systems - Data Collection	CP											100,000			
56	Master Plan - Stormwater & Surface Water Systems - Data Analysis and Reporting	CP														
57	Stormwater & Surface Water Systems - CIPP and Structure Improvements	CP				200,000							50,000			
58	NE 195th St & SR 104 Culvert	CP														
59	Material Bins															
60	Misc SW Projects - Replace SW crossings	ST				250,000							250,000			
	FUND TOTALS		40,000.00	3,025,000.00	330,000.00	725,000.00	2,750,000.00	575,000.00	-	40,000.00	2,975,000.00	580,000.00	1,075,000.00	2,850,000.00	575,000.00	-

CAPITAL IMPROVEMENT PLAN

2031-2032 CAPITAL IMPROVEMENT PLAN

2031 Total Project Costs: \$5,480,000

2032 Total Project Costs: \$5,330,000

Project #	PROJECTS	Action Plan	Capital Improvement 2031	Transportation Capital 2031	Capital Facilities 2031	SWM Capital 2031	Sewer Capital 2031	Transportation Safety 2031	State / Federal / County Grant Funding Revenue 2031	Capital Improvement 2032	Transportation Capital 2032	Capital Facilities 2032	SWM Capital 2032	Sewer Capital 2032	Transportation Safety 2032	State / Federal / County Grant Funding Revenue 2032
1	City Hall Facilities	ST			300,000 *							300,000 *				
2	Public Works Office Building	ST			25,000							25,000				
3	Public Works Maintenance Shop	ST			5,000							5,000				
4	PW Facility EV Chargers	CAP														
5	PW Bins Rooftop Solar Panels	CAP														
6	PW Facility Rooftop Solar Panels	CAP														
7	City Hall EV Chargers	CAP														
8	City Hall Parking Lot Solar Panels	CAP										250,000				
9	City Hall ATS Installation															
10	City Hall Rooftop Solar Panels	CAP			400,000											
11	McKinnon Creek Trail	PROST														
12	Animal Acres Park Restoration	PROST														
13	Horizon View Park Improvements	PROST														
14	Master Plan - Park Properties for Development (Sims)	PROST														
15	Master Plan - Park Properties for Development (SPU)	PROST														
16	Park Property Improvements (Sims) (Animal Acres - Annexation)	PROST														
17	Park Property Improvements (SPU) (5 Acre Woods)	PROST														
18	Master Plan - Existing Parks and Trail Systems (PROST Update)	PROST														
19	Existing Parks and Trail Systems Improvements	PROST	50,000							50,000						
20	Lakefront Park Development - Design	PROST														
21	Lakefront Park Development - Construction	PROST														
22	Annual Street Overlay Program	ST		500,000							500,000					
23	ADA Ramp Design and Construction	ST		150,000							150,000					
24	Brookside Sidewalk - Design and Construction (Sound Transit Project)															
25	Safe Streets Equipment							10,000							10,000	
26	Traffic Safety Projects - Safe Streets	SS						500,000							500,000	
27	SR 522 Speed Limit Reduction															
28	Driver Safety Education Program							5,000							5,000	
29	Healthy Streets Program							60,000							60,000	
30	37th Ave Sidewalk (Brookside Elementary) - Design	SS														
31	37th Ave Sidewalk (LFP Elementary) - Construction															
32	37th Ave Sidewalk (LFP Elementary) - Design	SS														
33	SR 104 and 40th Pl. NE Roundabout	SH														
34	NE 178th St Safety Project															
35	NE 178th St and SR 104 Safety Project (Design and planning)															
36	SR 104 190th Transit Connection Project															

CAPITAL IMPROVEMENT PLAN

Project #	PROJECTS	Action Plan	Capital Improvement 2031	Transportation Capital 2031	Capital Facilities 2031	SWM Capital 2031	Sewer Capital 2031	Transportation Safety 2031	State / Federal / County Grant Funding Revenue 2031	Capital Improvement 2032	Transportation Capital 2032	Capital Facilities 2032	SWM Capital 2032	Sewer Capital 2032	Transportation Safety 2032	State / Federal / County Grant Funding Revenue 2032
37	NE Perkins Way															
38	Guardrail Replacement (Design and Construction)			125,000							125,000					
39	Beach Drive Sewer Lift Stations - Design															
40	Beach Drive Sewer Lift Stations - Construction															
41	Master Plan - Sanitary Sewer System - Data Collection															
42	Master Plan - Sanitary Sewer System - Data Analysis and Reporting						100,000									
43	Sanitary Sewer System - CIPP and Structure Improvements						500,000							500,000		
44	Culvert L70 Replacement - Design	CRS				250,000										
45	Culvert L70 Replacement - Construction	CRS											2,500,000 *			
46	Culvert L90 Replacement	CRS														
47	Culvert L110 Replacement - Design	CRS														
48	Culvert L110 Replacement - Construction	CRS														
49	Brookside/35th Avenue Culvert Replacement - Design															
50	Brookside/35th Avenue Culvert Replacement - Construction					2,000,000 *										
51	35th Ave NE Drainage Improvements	X														
52	28th Ave NE Culvert Temporary Repair	X														
53	28th Ave NE Culvert Replacement	X														
54	Stormwater Facility Retrofit	CP				50,000							50,000			
55	Master Plan - Stormwater & Surface Water Systems - Data Collection	CP														
56	Master Plan - Stormwater & Surface Water Systems - Data Analysis and Reporting	CP				100,000										
57	Stormwater & Surface Water Systems - CIPP and Structure Improvements	CP				100,000							50,000			
58	NE 195th St & SR 104 Culvert	CP														
59	Material Bins															
60	Misc SW Projects - Replace SW crossings	ST				250,000							250,000			
	FUND TOTALS		50,000.00	775,000.00	730,000.00	2,750,000.00	600,000.00	575,000.00	-	50,000.00	775,000.00	580,000.00	2,850,000.00	500,000.00	575,000.00	-

CAPITAL IMPROVEMENT PLAN PROJECTS

CITY HALL FACILITIES (1)

Description: Mini projects have been identified to address the maintenance and operational upgrades of City Hall. Including re-striping the parking lot.

Background: Updated facility maintenance plan for City Hall proposed for 2027, continuing maintenance and operations upgrades proposed in 2028. Examples of projects include; Alternative Energy/Sustainability Investments, Entry Canopy Replacement, Replace RTU-2-25 ton Rooftop Units, Exterior Insulation Upgrade, Roof Membrane Replacement, Generator Replacement, Secure Parking at City Hall, and Sally Port Improvements. Projects are based on the 2013 LFP City Hall Maintenance Plan and 2018 City Hall Security Assessment.

Policy Basis: City Council recognizing the need to create a City Hall Projects Reserve Fund to maintain the City Hall facility.

Total Project Cost: \$1,650,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: \$3,000/year

Change from Prior CIP: All City Hall facilities projects have been consolidated to this sheet.

Project Start Date: Ongoing

Anticipated Completion Date: Ongoing

Project Status: Ongoing

Project Priority: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$1,650,000		\$150,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
TOTAL	\$1,650,000	\$0	\$150,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Estimated Staff Hours	1,650		150	300	300	300	300	300	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$1,650,000		\$150,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$1,650,000	\$0	\$150,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

PUBLIC WORKS OFFICE BUILDING (2)

Description: This project will provide funding for building improvements to maintain and enhance the functionality and comfort of the structure for the Public Works operational staff. Improvements to the interior, updated amenities, and structural elements including a new roof, deck replacement, and painting are part of the overall project.

Background: The Public Works structure is a residential, two-story home that is not well-suited to Public Works operations. The City has struggled to make the existing residential structure meet our needs for many years and we continue to make improvements to maintain a pleasant working environment.

Policy Basis: Mobility, Community Vitality

Total Project Cost: \$125,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: N/A

Change from Prior CIP: None

Project Start Date: Not Scheduled

Anticipated Completion Date: Not Scheduled

Project Status: Not Scheduled

Project Priority: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$125,000		\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
TOTAL	\$125,000	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Estimated Staff Hours	125	0	0	25	25	25	25	25	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$125,000		\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$125,000	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

PUBLIC WORKS MAINTENANCE SHOP (3)

Description: Provide better organization for equipment, small tools, and new battery powered tools with physical improvements to the shop.

Background: The Public Works Maintenance Shop houses some of our vehicles, our small equipment, tools, signs, barricades, and a wide array of supplies needed for the various types of projects completed by Public Works. Projects will provide for better organization within the Public Works Maintenance Shop and improvements to equipment and small tool storage.

Policy Basis: Increased efficiency

Total Project Cost: \$30,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: N/A

Project Start Date: Pending

Anticipated Completion Date: Ongoing

Project Status: Ongoing

Project Priority: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$30,000		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
TOTAL	\$30,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Estimated Staff Hours	30	0	5	5	5	5	5	5	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$30,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$30,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

PUBLIC WORKS MATERIAL BINS COVERS SOLAR PANELS (5)

Description: Installation of solar panels on Material Bins Covers at the Public Works Maintenance Facility. The solar panels will complement the EV chargers that are planned for installation and will increase our use of renewable energy while reducing our utility expenses.

Background: The newly adopted Climate Action Plan includes a goal to electrify the City's fleet and to become more environmentally conscience and reduce the City's carbon footprint. The installation of solar panels on the material bins covers will assist with meeting the goal of reducing our carbon footprint while also reducing our utility expenses.

Policy Basis: Mobility, Healthy Environment

Total Project Cost: \$250,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: N/A

Project Start Date: 2027

Anticipated Completion Date: 2027

Project Status: City is identifying potential outside funding sources

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$250,000					\$250,000	\$0	\$0	
TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	
Estimated Staff Hours	250	0	0	0	0	250	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0
REVENUES									
	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

CITY HALL PARKING LOT SOLAR PANELS (8)

Description: Installation of solar panels on the City Hall's Parking Lot. The solar panels will provide renewable electricity for City Hall and enable the installation of public EV charging stations.

Background: The newly adopted Climate Action Plan includes a goal to be more environmentally conscience and reduce the City's carbon footprint. The installation of solar panels in City Hall's will assist with meeting the goal of reducing our carbon footprint, reducing our utility expenses, and offer EV charging to our residents.

Policy Basis: Mobility, Healthy Environment

Total Project Cost: \$250,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: N/A

Project Start Date: 2028

Anticipated Completion Date: 2028

Project Status: City is identifying potential outside funding sources

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$250,000						\$0	\$250,000	
TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	
Estimated Staff Hours	250	0	0	0	0	0	0	250	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
REVENUES									
	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

CITY HALL ATS INSTALLATION (9)

Description: Installation of ATS (Automatic Transfer Switch) at City Hall.

Background: The City experienced a large power outage and transfer from generator power to utility power did not occur correctly. This failure caused multiple power-related equipment malfunctions that required both repair and replacement. Most corrective work was completed in 2025, and the remaining work is planned for completion in 2027.

Policy Basis: Community Vitality

Total Project Cost: \$10,000

Method of Financing: City Capital Fund (REET I)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: N/A

Project Start Date: 2025

Anticipated Completion Date: 2027

Project Status: In progress

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$10,000		\$10,000						
TOTAL	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	
Estimated Staff Hours	10	0	10	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$10,000		\$10,000						
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									
	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

HORIZON VIEW PARK IMPROVEMENTS (13)

Description: Complete upgrades to park facilities including improvements to the playground area, resurfacing and restoring the tennis courts and soccer field, irrigation improvements for maintenance, and parking lot restriping.

Background: Located at the highest point in Lake Forest Park (198th St. & 47th Ave. NE), Horizon View Park is 8.44 acres of land that supports activities such as: basketball, tennis, soccer, dog walking, picnicking, running/walking and child's play at the playground. Among the many frequent visitors to the park, the facility is consistently utilized by the Shorelake Soccer Club, who conducts team practices at the park's soccer field.

Policy Basis: Community Vitality

Total Project Cost: \$40,000

Method of Financing: Youth Sports Facilities Grant

City Funding %: 0%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: None

Project Start Date: 2027

Anticipated Completion Date: 2027

Project Status: City is identifying potential outside funding sources

Project Rating: Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$40,000		\$40,000						
TOTAL	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	90	0	90	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$40,000		\$40,000	\$0	\$0	\$0	\$0	\$0	
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0	\$0	\$0	\$0	\$0				
Sewer Capital Fund	\$0								
TOTAL	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									
Youth Sports Facilities Grant	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

MASTER PLAN – EXISTING PARKS & TRAIL SYSTEMS (18)

Description: Update the existing master plan (PROST) for the City's existing parks and trail systems to reflect recent improvements and further describe future improvements that reflect the needs of the community.

Background: This work builds on the previous work such as the PROST plan, complete streets, and the multimodal improvement plan. Incorporating work completed and outlining additional goals and improvements that support the desire for increased multimodal transportation and better connectivity expressed by the Council and the community.

Policy Basis: Healthy Environment, Community Vitality, 100-Yr Legacy Plan

Total Project Cost: \$350,000

Method of Financing: King County Parks Levy, King County Conservation Futures Grant, King Conservation District Grant, Other grants to be determined

City Funding %: 0% - 60%

In-House Costs Reimbursed: To Be Determined

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: 2027

Anticipated Completion Date: 2027

Project Status: City will identify potential outside funding sources

Project Rating: Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$350,000		\$350,000						
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Acquisition	\$0								
Construction	\$0								
TOTAL	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	784	0	784	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$350,000		\$350,000	\$0	\$0	\$0	\$0	\$0	
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									
	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

EXISTING PARKS & TRAIL SYSTMES IMPROVEMENTS (19)

Description: Funding for minor projects dedicated to improving and maintaining existing park properties throughout the City.

Background: Projects focus on repairing or replacing damaged or outdated pavement, equipment, irrigation, and other park facilities. Work should target reducing long term maintenance and improving the usability of the areas.

Policy Basis: Healthy Environment, Community Vitality, 100-Yr Legacy Plan

Total Project Cost: \$220,000

Method of Financing: King County Parks Levy, King County Conservation Futures Grant, King Conservation District Grant, Other grants to be determined

City Funding %: 100%

In-House Costs Reimbursed: To Be Determined

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: TBD

Anticipated Completion Date: TBD

Project Status: City will identify potential outside funding sources to supplement city funds.

Project Rating: Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$220,000			\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Acquisition	\$0								
Construction	\$0								
TOTAL	\$220,000	\$0	\$0	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	\$0
Estimated Staff Hours	493	0	0	90	90	90	112	112	0
FUND SOURCE	Total	Previous	2027	2028	2029	2030	2031	2032	Future
Capital Improvement	\$220,000		\$0	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$220,000	\$0	\$0	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	\$0
REVENUES	Total	Previous	2027	2028	2029	2030	2031	2032	Future

CAPITAL IMPROVEMENT PLAN PROJECTS

LAKEFRONT PARK PROPERTY DEVELOPMENT (20 & 21)

Description: Development of the Lakefront Park on Lake Washington to convert the property to a recreational facility integrated with the Lyon Creek Preserve.

Background: The City acquired the Turner property on Beach Drive in 2021 with the intent to convert it into a public waterfront space. Design was completed in 2025, and staff are continuing to finalize permitting. Construction is proposed for 2027. Once completed, the site will provide public water access and serve as a venue for community meetings and gatherings.

Policy Basis: Healthy Environment, Community Vitality, 100-Yr Legacy Plan

Total Project Cost: \$2,440,092

Method of Financing: King County Parks Levy, King County Conservation Futures Grant, King Conservation District Grant, Other grants to be determined

City Funding %: 0% - 60%

In-House Costs Reimbursed: TBD

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: Construction funding

Project Start Date: TBD

Anticipated Completion Date: 2028

Project Status: City is identifying potential outside funding sources

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$2,440,092		\$2,440,092						
TOTAL	\$2,440,092	\$0	\$2,440,092	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	5,466	0	5,466	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$2,440,092		\$2,440,092						
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$2,440,092	\$0	\$2,440,092	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									

CAPITAL IMPROVEMENT PLAN PROJECTS

ANNUAL STREET OVERLAY (22)

Description: Annual street overlay program for pavement preservation.

Background: The City's streets are periodically assessed for their overall health and given a Pavement Condition Index (PCI) from 0-100 with the higher score indicating a structurally sound street. Annually, the City selects streets that qualify for the overlay program.

Policy Basis: Mobility

Total Project Cost: \$2,550,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: 0

Estimated Annual Maintenance Costs: This is an ongoing maintenance activity.

Change from Prior CIP: No change

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: Ongoing

Project Rating: Medium – High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$2,550,000		\$750,000	\$0	\$400,000	\$400,000	\$500,000	\$500,000	
TOTAL	\$2,550,000	\$0	\$750,000	\$0	\$400,000	\$400,000	\$500,000	\$500,000	\$0
Estimated Staff Hours	2,423	0	713	0	380	380	475	475	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$2,550,000		\$750,000	\$0	\$400,000	\$400,000	\$500,000	\$500,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$2,550,000	\$0	\$750,000	\$0	\$400,000	\$400,000	\$500,000	\$500,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

ADA RAMPS (23)

Description: ADA ramps on sidewalks increase safety for all LFP residents.

Background: ADA ramps are required by federal law and must be upgraded concurrently with street overlays. This funding will be used for the design and construction of ADA compliant ramps in conjunction with our Overlay program.

Policy Basis: Mobility

Total Project Cost: \$600,000

Method of Financing: Transportation Capital Fund (REET II), State/Federal Funding

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: None

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: Ongoing

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$600,000		\$50,000	\$0	\$100,000	\$150,000	\$150,000	\$150,000	
TOTAL	\$600,000	\$0	\$50,000	\$0	\$100,000	\$150,000	\$150,000	\$150,000	\$0
Estimated Staff Hours	942	0	79	0	157	236	236	236	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$600,000	\$0	\$50,000	\$0	\$100,000	\$150,000	\$150,000	\$150,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$600,000	\$0	\$50,000	\$0	\$100,000	\$150,000	\$150,000	\$150,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

BROOKSIDE SIDEWALK AT SR-522 (24)

Description: Create a safe sidewalk from Northshore Fire Station #57 to SR522 on the east side of Brookside Boulevard.

Background: Through Sound Transit Stride Program Station Access Allowance Funding, the City has agreed to design and install a section of sidewalk providing safer access to SR522 and increasing multimodal connectivity.

Policy Basis: Mobility

Total Project Cost: \$550,000

Method of Financing: Sound Transit Reimbursement

City Funding %: 100%

In-House Costs Reimbursed: Yes

Estimated Annual Maintenance Costs: None

Change from Prior CIP: None

Project Start Date: 2028

Anticipated Completion Date: 2028

Project Status: Planning

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$100,000			\$100,000					
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$450,000			\$450,000					
TOTAL	\$550,000	\$0	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	1,232	0	0	1,232	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$550,000		\$0	\$550,000	\$0	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$550,000	\$0	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
REVENUES									
Sound Transit Access Funds	\$550,000		\$0	\$550,000	\$0	\$0	\$0	\$0	

CAPITAL IMPROVEMENT PLAN PROJECTS

SAFE STREET EQUIPMENT (25)

Description: Review, design, and installation of traffic improvements, including signage, pedestrian and bicycle enhancements, and other traffic-calming measures.

Background: This project is part of the ongoing traffic calming efforts being completed by Public Works in conjunction with the Police Department.

Policy Basis: 2017 Safe Streets Study

Total Project Cost: \$60,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: Ongoing

Project Rating: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$60,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
TOTAL	\$60,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Estimated Staff Hours	94	0	16	16	16	16	16	16	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$60,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$60,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

SAFE STREET PROJECTS (26)

Description: Projects to promote traffic safety, reduced speeds, pedestrian safety, and other traffic calming measures to improve city streets.

Background: This fund is for projects that improve safety on city streets.

Policy Basis: Safe Streets Study

Total Project Cost: \$2,310,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: City to pursue funding for construction improvements

Project Rating: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$450,000		\$50,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$1,860,000		\$150,000	\$110,000	\$400,000	\$400,000	\$400,000	\$400,000	
TOTAL	\$2,310,000	\$0	\$200,000	\$110,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0
Estimated Staff Hours	3,627	0	314	173	785	785	785	785	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$2,310,000	\$0	\$200,000	\$110,000	\$500,000	\$500,000	\$500,000	\$500,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$2,310,000	\$0	\$200,000	\$110,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

SR-522 SPEED LIMIT REDUCTION (27)

Description: City initiative to work with the Washington State Department of Transportation to reduce and revise the speed limit on SR 522 to 30 MPH through the city limits.

Background: This project is an outcome of the recommended project list resulting from the Safe Streets Study.

Policy Basis: Safe Streets Study

Total Project Cost: \$5,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: 2027

Anticipated Completion Date: 2027

Project Status: Planning

Project Rating: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$5,000		\$5,000						
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	8	0	8	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$5,000		\$5,000	\$0	\$0	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

DRIVER SAFETY EDUCATION PROGRAM (28)

Description: Education and outreach programs aimed at reducing high-risk driving behaviors and preventing serious accidents, supporting the City's Vision Zero commitment to eliminating severe and fatal crashes.

Background: This project is an outcome of the recommended project list resulting from the Safe Streets Study.

Policy Basis: Safe Streets Study

Total Project Cost: \$30,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: Planning

Project Rating: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$12,000		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$18,000		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
TOTAL	\$30,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
Estimated Staff Hours	47	0	8	8	8	8	8	8	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$30,000		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$30,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

HEALTHY STREETS PROGRAM (29)

Description: Funding to support the Council-adopted Healthy Streets Program, which provides resources for installing traffic-calming devices, distributing safety information, and conducting community outreach efforts.

Background: This project is an outcome of the recommended project list resulting from the Safe Streets Study.

Policy Basis: Safe Streets Study

Total Project Cost: \$360,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: Planning

Project Rating: Medium – Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$60,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$300,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
TOTAL	\$360,000	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Estimated Staff Hours	565	0	94	94	94	94	94	94	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$360,000		\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$360,000	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

37TH AVENUE NE SIDEWALK AT LFP ELEMENTARY (31)

Description: Installation of new sidewalks and upgraded crosswalks along 37th Ave NE adjacent to Lake Forest Park Elementary to improve pedestrian safety and access.

Background: There have been numerous resident requests for enhanced pedestrian facilities on this route leading to Lake Forest Park Elementary.

Policy Basis: Safe Streets Study

Total Project Cost: \$85,000

Method of Financing: Future Grant Opportunities or Transportation Capital Fund (REET II)

City Funding %: 15%

In-House Costs Reimbursed: Yes 15% city match

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: 2026

Anticipated Completion Date: 2027

Project Status: Staff have applied for state funding

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$85,000		\$85,000						
TOTAL	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	190	0	190	0	0	0	0	0	0
FUND SOURCE	Total	Previous	2027	2028	2029	2030	2031	2032	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$85,000		\$85,000	\$0	\$0	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2027	2028	2029	2030	2031	2032	Future
	\$0				\$0	\$0	\$0	\$0	

CAPITAL IMPROVEMENT PLAN PROJECTS

SR-104/40TH PLACE NE ROUNDABOUT (33)

Description: Design and construction of a roundabout on SR 104 at 40th Place NE.

Background: The four-legged, skewed intersection has a number of safety shortcomings related to its geometry, volume of traffic, and lack of pedestrian amenities.

Policy Basis: Mobility

Total Project Cost: \$8,625,000

Method of Financing: Future Grant Opportunities or Transportation Capital Fund (REET II)

City Funding %: 46%

In-House Costs Reimbursed: Yes

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: Ongoing

Project Start Date: 2020

Anticipated Completion Date: 2028

Project Status: Construction

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$800,000								
Design & Permitting	\$1,000,000	\$1,000,000							
Permitting	\$750,000								
Right-of-way Acquisition	\$600,000	\$600,000							
Construction	\$5,475,000		\$3,000,000	\$2,475,000					
TOTAL	\$8,625,000	\$1,600,000	\$3,000,000	\$2,475,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	5,214	1,600	1,980	1,634	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund & Loan	\$5,475,000		\$3,000,000	\$2,475,000	\$0	\$0	\$0	\$0	
Transportation Safety Fund	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$5,475,000	\$0	\$3,000,000	\$2,475,000	\$0	\$0	\$0	\$0	\$0
REVENUES									
Grant Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

NE 178TH STREET SAFETY PROJECT (34)

Description: Restriping NE 178th St to accommodate bike lanes on both sides of the street, removing on-street parking, and installing an RRFB at the 40th Ave NE intersection, along with minor sidewalk improvements.

Background: There have been repeated community requests for improved safety at this intersection. The route is identified in the Bike and Pedestrian Improvement Plan as a designated bicycle corridor, is adjacent to a park and a school, and is also highlighted in the City's Safety Plan as a priority location for enhancements to support non-motorized users.

Policy Basis: Safe Streets Study

Total Project Cost: \$85,000

Method of Financing: Future Grant Opportunities or Transportation Capital Fund (REET II)

City Funding %: 15%

In-House Costs Reimbursed: Yes 15% city match

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: 2026

Anticipated Completion Date: 2027

Project Status: Staff have applied for state funding

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$85,000		\$85,000						
TOTAL	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	190	0	190	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$85,000		\$85,000	\$0	\$0	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$85,000	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									

CAPITAL IMPROVEMENT PLAN PROJECTS

NE 178TH ST & SR-104 SAFETY PROJECT (35)

Description: Temporary intersection improvements at NE 178th and SR 104 to restrict left turns onto the highway from NE 178th, reducing conflict points and improving overall safety at the intersection.

Background: There have been repeated community requests for improved safety at this intersection. The project is highlighted in the City's Safety Plan as a priority location for enhancements.

Policy Basis: Safe Streets Study

Total Project Cost: \$1,350,000

Method of Financing: Future Grant Opportunities or Transportation Capital Fund (REET II)

City Funding %: 15%

In-House Costs Reimbursed: Yes 15% city match

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: 2028

Anticipated Completion Date: 2029

Project Status: Staff will apply for state funding.

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$150,000			\$150,000					
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$1,200,000				\$1,200,000				
TOTAL	\$1,350,000	\$0	\$0	\$150,000	\$1,200,000	\$0	\$0	\$0	\$0
Estimated Staff Hours	3,024	0	0	336	2,688	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$1,350,000		\$150,000	\$0	\$1,200,000	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$1,350,000	\$0	\$150,000	\$0	\$1,200,000	\$0	\$0	\$0	\$0
REVENUES									

CAPITAL IMPROVEMENT PLAN PROJECTS

SR-104 & NE 190TH ST TRANSIT CONNECTION PROJECT (36)

Description: Installation of a crosswalk, including appropriate signage or pedestrian-activated signaling, to provide safe pedestrian crossing at this intersection, which includes bus stops along the City's primary transit corridor.

Background: There have been repeated community requests for improved safety at this intersection. The project is highlighted in the City's Safety Plan as a priority location for enhancements.

Policy Basis: Safe Streets Study

Total Project Cost: \$100,000

Method of Financing: Future Grant Opportunities or Transportation Capital Fund (REET II)

City Funding %: 15%

In-House Costs Reimbursed: Yes 15% city match

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: New Project

Project Start Date: 2028

Anticipated Completion Date: 2029

Project Status: Staff will apply for state funding.

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$100,000			\$100,000					
TOTAL	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	224	0	0	224	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$100,000		\$0	\$100,000	\$0	\$0	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
REVENUES									

CAPITAL IMPROVEMENT PLAN PROJECTS

NE PERKINS WAY IMPROVEMENTS (37)

Description: Engineering study to identify the optimal design for Perkins Way that improves safety and balances traffic needs, environmental impacts, non-motorized users, and costs.

Background: This project is an outcome of the recommended project list resulting from the Safe Streets Study.

Policy Basis: Safe Streets Study

Total Project Cost: \$3,590,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100%

In-House Costs Reimbursed: None

Estimated Annual Maintenance Costs: None

Change from Prior CIP: New project

Project Start Date: Annual Program

Anticipated Completion Date: Annual Program

Project Status: City to pursue funding for construction improvements.

Project Rating: Medium – Low

EXPENDITURES	Total	Previous	2027	2028	2029	2030	2031	2032	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$90,000			\$90,000					
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$3,500,000				\$1,200,000	\$2,300,000			
TOTAL	\$3,590,000	\$0	\$0	\$90,000	\$1,200,000	\$2,300,000	\$0	\$0	\$0
Estimated Staff Hours	5,636	0	0	141	1,884	3,611	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$3,590,000			\$90,000	\$1,200,000	\$2,300,000	\$0	\$0	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$3,590,000	\$0	\$0	\$90,000	\$1,200,000	\$2,300,000	\$0	\$0	\$0
REVENUES									
TBD	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

GUARDRAIL REPLACEMENT PROGRAM (38)

Description: Design and construction of failed guardrail segments throughout the City.

Background: In the past, King County assisted with the repairs and replacement of guardrails for the City. That service is no longer offered by the County leading the City to procure the design and installation independently

Policy Basis: Mobility

Total Project Cost: \$750,000

Method of Financing: Transportation Capital Fund (REET II)

City Funding %: 100

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: Ongoing

Project Start Date: 2025

Anticipated Completion Date: Ongoing

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$130,000		\$5,000	\$5,000	\$30,000	\$30,000	\$30,000	\$30,000	
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$620,000		\$70,000	\$70,000	\$120,000	\$120,000	\$120,000	\$120,000	
TOTAL	\$750,000	\$0	\$75,000	\$75,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0
Estimated Staff Hours	495	0	50	50	99	99	99	99	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$750,000		\$75,000	\$75,000	\$150,000	\$150,000	\$150,000	\$150,000	
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$750,000	\$0	\$75,000	\$75,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0
REVENUES									
	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

BEACH DRIVE SEWER LIFT STATION (39 & 40)

Description: Two lift stations on Beach Dr. NE are nearing the end of their useful lives. The project will construct a single new lift station to replace both existing facilities and upgrade sewage conveyance within the basin. An emergency generator will also be installed to ensure reliable operation during power outages.

Background: This sewer system was installed by Lake City Sewer District in the 1960s.

Policy Basis: 1999 Sewer Comprehensive Plan

Total Project Cost: \$1,800,000

Method of Financing: Sewer Capital Fund

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: TBD

Change from Prior CIP: Ongoing

Project Start Date: 2026

Anticipated Completion Date: 2028

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$1,300,000		\$1,300,000						
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$500,000			\$500,000					
TOTAL	\$1,800,000	\$0	\$1,300,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	1,206	0	871	335	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$1,800,000		\$1,300,000	\$500,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,800,000	\$0	\$1,300,000	\$500,000	\$0	\$0	\$0	\$0	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

SANITARY SEWER MASTER PLAN (41 & 42)

Description: Perform a system master plan for our sanitary sewer system to identify a complete set of sewer assets, the condition of those assets, and those assets are within the City's right-of-way or easements are in place or are needed.

Background: This sewer system was installed by Lake City Sewer District in the 1960s.

Policy Basis: 1999 Sewer Comprehensive Plan

Total Project Cost: \$200,000

Method of Financing: Sewer Capital Fund

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: N/A

Project Start Date: TBD

Anticipated Completion Date: TBD

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$200,000					\$100,000	\$100,000		
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$200,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Estimated Staff Hours	134	0	0	0	0	67	67	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$200,000		\$0	\$0	\$0	\$100,000	\$100,000	\$0	
TOTAL	\$200,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

SANITY SEWER SYSTEM IMPROVEMENTS (43)

Description: Funding to complete repairs and maintenance to the existing sewer system.

Background: This sewer system was installed by Lake City Sewer District in the 1960s.

Policy Basis: 1999 Sewer Comprehensive Plan

Total Project Cost: \$1,000,000

Method of Financing: Sewer Capital Fund

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: N/A

Project Start Date: TBD

Anticipated Completion Date: TBD

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$1,000,000				\$250,000	\$250,000	\$250,000	\$250,000	
TOTAL	\$1,000,000	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$0
Estimated Staff Hours	670	0	0	0	168	168	168	168	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$1,000,000		\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	
TOTAL	\$1,000,000	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

CULVERT L70 REPLACEMENT (44 & 45)

Description: Replacement of culvert L70 at the Lyon Creek crossing of 40th Avenue NE.

Background: In 2017 the City completed a Culvert Replacement Study on Lyon Creek, in response to prior flood events, 2007 being the most recent. The study revealed that many of the City's culverts are aging, undersized and barriers to fish passage and outlined a systematic approach to replace culverts L70-L155. Replacement of culverts downstream of L70 were replaced in 2015.

Policy Basis: 2017 Lyon Creek Culvert Replacement Study - Preliminary Design Report

Total Project Cost: \$2,750,000

Method of Financing: City, Grant Funding

City Funding %: 25%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: Surface Water Capital Fund, Grants

Change from Prior CIP: New Project

Project Start Date: 2027

Anticipated Completion Date: 2029

Project Status: City is seeking outside funding opportunities

Project Rating: Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$250,000						\$250,000		
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$2,500,000							\$2,500,000	
TOTAL	\$2,750,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$2,500,000	
Estimated Staff Hours	4,483	0	0	0	0	0	408	4,075	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$2,750,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$2,500,000	
Sewer Capital Fund	\$0								
TOTAL	\$2,750,000	0	0	0	0	\$0	250,000	4,075	\$0
REVENUES									
State/Federal Grant	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

CULVERT L90 REPLACEMENT (46)

Description: Replacement of the L90 culvert (NE 185th Street) with a fish passage culvert.

Background: In 2009 the City completed a Flood Reduction Planning study that was initiated in response to a significant flooding event in 2007. The planning study revealed that many of the City's culverts are aging, undersized and barriers to fish passage and outlined a systematic approach to replace each of them. Since 2009, the City has ambitiously sought funding for culvert replacement projects and completed five culvert replacements valued at over \$7 million - four of the culverts were not owned by the City and were very complex leading to higher costs per culvert. With the regional flooding issue resolved, the City now focuses its attention on structurally deficient culverts and fish barrier culverts.

WSDOT replaced culvert L100 across SR 104 (west of 35th) in 2025 and 2026. The City has successfully obtained grant funding to finance the design and construction phases of the City's project.

Policy Basis: 2009 Lake Forest Park Flood Reduction Planning Study

Total Project Cost: \$3,085,000

Method of Financing: Grants

City Funding %: <5%

In-House Costs Reimbursed: Yes

Estimated Annual Maintenance Costs: Surface Water Capital Fund, Grants

Change from Prior CIP: Construction to start in 2028

Project Start Date: 2017

Anticipated Completion Date: 2028

Project Status: Pending WSDOT completion of L100

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$3,085,000			\$3,085,000					
TOTAL	\$3,085,000	\$0	\$0	\$3,085,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	5,029	0	0	5,029	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$3,085,000			\$3,085,000					
Sewer Capital Fund	\$0								
TOTAL	\$3,085,000	\$0	\$0	\$3,085,000	\$0	\$0	\$0	\$0	\$0
REVENUES									
State Capital Budget	\$3,070,000			\$3,070,000					
TOTAL	\$3,070,000	\$0	\$0	\$3,070,000	\$0	\$0	\$0	\$0	\$0

CAPITAL IMPROVEMENT PLAN PROJECTS

BROOKSIDE/35TH AVE NE CULVERT REPLACEMENT (49 & 50)

Description: Replacement of the culvert on 35th Avenue NE along Brookside Elementary School.

Background: The culvert along the north side of Brookside Elementary is a small culvert that serves as the access point for the rear parking lot to the school. With the realignment of the creek in this area due to the school's construction, the creek maintains a very flat slope which causes sediment to collect. Every year, King County is scheduled to perform sediment removal along this section of the creek.

Policy Basis: Stormwater Study

Total Project Cost: \$2,850,000

Method of Financing: City, Grant Funding

City Funding %: 25%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: Surface Water Capital Fund, Grants

Change from Prior CIP: New Project

Project Start Date: 2029

Anticipated Completion Date: 2032

Project Status: City is seeking outside funding opportunities

Project Rating: Low

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$350,000				\$225,000	\$125,000			
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$2,500,000					\$500,000	\$2,000,000		
TOTAL	\$2,850,000	\$0	\$0	\$0	\$225,000	\$625,000	\$2,000,000	\$0	\$0
Estimated Staff Hours	4,646		0	0	367	1,019	3,260	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$2,850,000				\$225,000	\$625,000	\$2,000,000		
Sewer Capital Fund	\$0								
TOTAL	\$2,850,000	\$0	\$0	\$0	\$225,000	\$625,000	\$2,000,000	\$0	\$0
REVENUES									
King County Flood Control Dist.	\$0								
Loan/Bond	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

STORMWATER FACILITY RETROFIT (54)

Description: Design and construction of stormwater retrofit projects to treat previously untreated stormwater within the city, in accordance with NPDES permit requirements.

Background: The NPDES permit requires cities to implement retrofit projects that treat previously untreated stormwater and improve the health of local streams, rivers, and lakes. Funding for this project must be identified by March 2027 to meet permit compliance expectations.

Policy Basis: Surface Water Maintenance

Total Project Cost: \$500,000

Method of Financing: SWM Capital

City Funding %: 100%

In-House Costs Reimbursed: TBD

Estimated Annual Maintenance Costs: None

Change from Prior CIP: None

Project Start Date: 2027

Anticipated Completion Date: 2028

Project Status: City is identifying possible outside funding sources

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$125,000		\$125,000						
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$375,000		\$125,000	\$250,000					
TOTAL	\$500,000	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	815	0	408	408	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$500,000		\$250,000	\$250,000	\$0	\$0	\$0	\$0	
Sewer Capital Fund	\$0								
TOTAL	\$500,000	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

STORMWATER SYSTEM MASTER PLAN (55 & 56)

Description: Perform a system master plan for the stormwater system to identify a complete set of assets, the condition of those assets, and those assets are within the City's right-of-way or easements are in place or are needed.

Background: The existing stormwater system is aged and recent issues with crossings have indicated that a comprehensive look at the whole system is recommended to determine long term planning needs.

Policy Basis: NPDES Phase II Permit, 2008 Lake Forest Park Programmatic Study

Total Project Cost: \$200,000

Method of Financing: Surface Water Capital Fund

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: N/A

Project Start Date: 2030

Anticipated Completion Date: 2032

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$200,000					\$100,000	\$100,000		
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$200,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Estimated Staff Hours	134	0	0	0	0	67	67	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$200,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	
Sewer Capital Fund	\$0						\$0	\$0	
TOTAL	\$200,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

STORMWATER SYSTEM IMPROVEMENTS (57)

Description: Funding to complete system repairs and improvements to the existing stormwater system.

Background: The existing stormwater system is aged and recent issues with crossings have indicated that a comprehensive look at the whole system is recommended to determine long term planning needs.

Policy Basis: NPDES Phase II Permit, 2008 Lake Forest Park Programmatic Study

Total Project Cost: \$400,000

Method of Financing: Surface Water Capital Fund

City Funding %: 100%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: None

Change from Prior CIP: N/A

Project Start Date: 2030

Anticipated Completion Date: 2032

Project Status: Pending

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$400,000				\$200,000	\$50,000	\$100,000	\$50,000	
TOTAL	\$400,000	\$0	\$0	\$0	\$200,000	\$50,000	\$100,000	\$50,000	\$0
Estimated Staff Hours	268	0	0	0	134	34	67	34	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$400,000	\$0	\$0	\$0	\$200,000	\$50,000	\$100,000	\$50,000	
Sewer Capital Fund	\$0						\$0	\$0	
TOTAL	\$400,000	\$0	\$0	\$0	\$200,000	\$50,000	\$100,000	\$50,000	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

MATERIAL BINS COVERS – PUBLIC WORKS FACILITY (59)

Description: Construct permanent covers/roof structure with lighting over the materials bins at the public works facility to reduce impacts from public works activities and material storage on the stormwater system and comply with state regulations.

Background: The NPDES Phase II permit requires that the materials bins be covered to prevent sediment from traveling into the stormwater system from the materials piles.

Policy Basis: NPDES Phase II Permit, 2008 Lake Forest Park Programmatic Study

Total Project Cost: \$0

Method of Financing: Washington State Department of Ecology Grant, Lake Forest Park Surface Water Capital Fund

City Funding %: 83%

In-House Costs Reimbursed: No

Estimated Annual Maintenance Costs: \$500/yr

Change from Prior CIP: Construction has been moved to 2021. The source of funding has changed from a combination of state/federal funding to Surface Water Capital.

Project Start Date: 2012

Anticipated Completion Date: 2021

Project Status: Ongoing

Project Rating: High

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	0	0	0	0	0	0	0	0	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0						\$0		
Capital Facilities	\$0	\$0							
SWM Capital Fund	\$0						\$0		
Sewer Capital Fund	\$0								
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES									
State/Federal Funding	\$0								

CAPITAL IMPROVEMENT PLAN PROJECTS

MICELLANEOUS STORMWATER PROJECTS (60)

Description: Design and reconstruction failed culverts that have been identified by the Stormwater Master Plan or known areas of concern.

Background: Throughout the years, staff and residents have periodically encountered culverts that have been compromised and need to be replaced due to age, degradation, or damage. This project aims to address those conditions by repairing or replacing the culverts in a systematic way based on anecdotal and empirical data.

Policy Basis: Surface Water Maintenance

Total Project Cost: \$1,000,000

Method of Financing: SWM Capital

City Funding %: 100%

In-House Costs Reimbursed: TBD

Estimated Annual Maintenance Costs: None

Change from Prior CIP: None

Project Start Date: Pending

Anticipated Completion Date: Pending

Project Status: City is identifying possible outside funding sources

Project Rating: Medium

	Total	Previous	2027	2028	2029	2030	2031	2032	Future
EXPENDITURES									
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$300,000				\$75,000	\$75,000	\$75,000	\$75,000	
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$700,000				\$175,000	\$175,000	\$175,000	\$175,000	
TOTAL	\$1,000,000	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$0
Estimated Staff Hours	1,630	0	0	0	408	408	408	408	0
FUND SOURCE									
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$1,000,000				\$250,000	\$250,000	\$250,000	\$250,000	
Sewer Capital Fund	\$0								
TOTAL	\$1,000,000	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$0
REVENUES									
State/Federal Funding	\$0								

APPENDIX

2027-2028 PRELIMINARY BUDGET

- Six-Year Financial Forecast
- Comprehensive Financial Management Policies
- Glossary
- Acronyms

SIX-YEAR FINANCIAL FORECAST



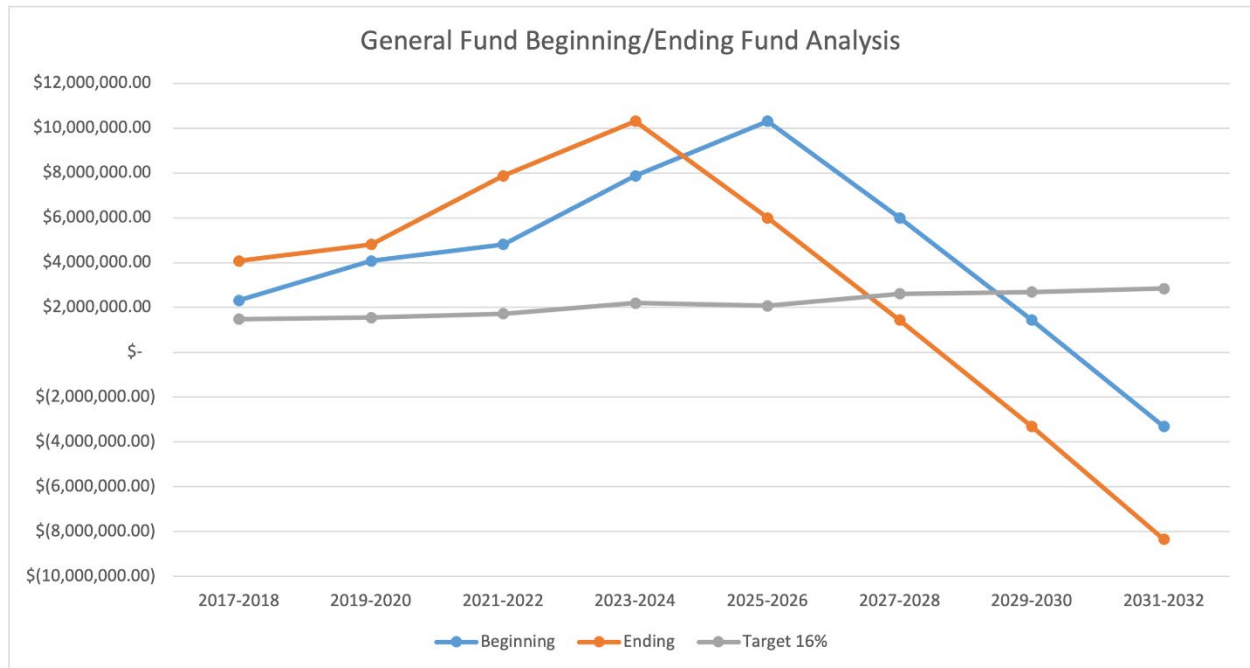
The City utilizes a six-year financial forecast (the “forecast”) as one of its long-range financial planning tools; the Comprehensive Financial Management Policies call for an update of the forecast during budget development and during the budget process. The Comprehensive Financial Management Policies state that prudent revenue and expenditure assumptions will be used in the development of the forecast.

The forecast displays line-item level detail for all budgeted funds for a six-year period. The forecast includes the line-item detail used in the 2027-2028 biennial budget development and applies an annual “projection factor” to the line items to estimate subsequent years’ revenue and expenditures.

Beginning and ending fund balances are included for each budgeted fund to show the effects of the prior year revenues and expenditures on fund balance; beginning fund balance is the first line item under each fund title.

SIX-YEAR FINANCIAL FORECAST

This graph gives a visual representation of General Fund beginning and ending fund balances from 2017-2032 followed by a table of the dollar amounts.



Biennium	Beginning Fund Balance	Ending Fund Balance	Target 16% Reserve
2017-2018	\$2,315,720.00	\$4,078,519.00	\$1,486,384.74
2019-2020	\$4,078,519.29	\$4,812,962.03	\$1,545,427.55
2021-2022	\$4,812,962.00	\$7,879,903.00	\$1,723,685.84
2023-2024	\$7,879,903.00	\$10,316,028.28	\$2,192,215.63
2025-2026	\$10,316,028.28	\$5,998,911.00	\$2,075,983.30
2027-2028	\$5,998,911.00	\$1,437,947.96	\$2,608,917.88
2029-2030	\$1,437,947.96	(\$3,311,022.81)	\$2,694,681.30
2031-2032	(\$3,311,022.81)	(\$8,341,824.48)	\$2,845,059.12

ASSUMPTIONS

The following are notable assumptions used in the development of the forecast.

New Baseline: Expenditures used in the forecast assume that levels of service and the costs to provide services will remain constant throughout the six-year period. Inflation is accounted for in the forecast. The new baseline represents the budgeted amount for the

SIX-YEAR FINANCIAL FORECAST

current biennium, after one-time items have been removed. Capital Improvement Plan (CIP): Projects from the adopted CIP are included for all six years of the forecast.

Healthcare Costs: Healthcare costs are projected to increase by a biennial projection factor of 11 - 14% to all represented and non-represented employee benefits.

Inflation: The rate of inflation used in the forecast is based on economist's estimates/projections for the six-year period. The projected annual inflation was calculated as the average of economists' estimates for the six-year period and is applied beginning with year three of the forecast. The calculated annual value for inflation is 2.64%, the annual value is compounded and applied to the biennial amounts in the forecast, the compounded rate is 5.37%. The City is continuing to use the compounded rate of 5.37% in the current six-year forecast.

One-Time Items: One-time items occurring during the 2027-2028 biennium have been removed and are not presented in subsequent years of the forecast.

Sales Tax and Related: Revenues from sales tax are projected to grow at a faster rate than inflation based on economist's estimates. The annual rate of increase used in the forecast is 3.5%.

FORECAST SCHEDULE NOTES

Rounding: The forecast displays a level of detail that is used in budget development but is not present in the adopted budget document. Some amounts may differ slightly from other schedules in the budget document due to the high level of detail in the forecast and the effects of rounding.

Capital Improvement Plan (CIP): Amounts forecasted for capital funds are based on the adopted CIP and in some cases include operations, which are not included in the CIP. The complete adopted CIP document can be found on the City's website at www.cityofflp.gov.

100% Projection Factor: Some line items in the schedule have a projection factor of 0.0% which indicates that the line item is either not reoccurring and/or is not expected to increase at the rate of inflation.

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
GENERAL FUND							
Property Tax	\$ 7,378,847		\$ 7,378,847	\$ 7,581,765	\$ 7,790,264	\$ 8,004,496	2.75%
Sales and Use Tax	\$ 4,295,249		\$ 4,295,249	\$ 4,601,071	\$ 4,928,667	\$ 5,279,588	7.12%
Affordable/Supportive Housing	\$ 23,200		\$ 23,200	\$ 24,446	\$ 25,759	\$ 27,142	5.37%
Local Criminal Justice / State	\$ 1,035,280		\$ 1,035,280	\$ 1,108,992	\$ 1,187,952	\$ 1,272,534	7.12%
Business Tax	\$ 935,000		\$ 935,000	\$ 1,001,572	\$ 1,072,884	\$ 1,149,273	7.12%
Solid Waste Collection Tax	\$ 426,534		\$ 426,534	\$ 449,439	\$ 473,574	\$ 499,005	5.37%
Utility Tax	\$ 1,030,099		\$ 1,030,099	\$ 1,085,415	\$ 1,143,702	\$ 1,205,119	5.37%
Sewer Utility Tax	\$ 978,366		\$ 978,366	\$ 1,027,284	\$ 1,078,649	\$ 1,132,581	5.00%
Surface Water Utility Tax	\$ 371,543		\$ 371,543	\$ 390,120	\$ 409,626	\$ 430,107	5.00%
Solid Waste Utility Tax	\$ 645,170		\$ 645,170	\$ 690,331	\$ 738,655	\$ 790,360	7.00%
Sea. City Light Contract Fee	\$ 1,337,924		\$ 1,337,924	\$ 1,409,771	\$ 1,485,475	\$ 1,565,245	5.37%
Leasehold Excise Tax	\$ 3,293		\$ 3,293	\$ 3,293	\$ 3,293	\$ 3,293	0.00%
Admission Tax	\$ 33,997		\$ 33,997	\$ 36,417	\$ 39,010	\$ 41,788	7.12%
Taxes	\$ 18,494,500	\$ -	\$ 18,494,500	\$ 19,409,916	\$ 20,377,508	\$ 21,400,531	
Cable Television Franchise Fee	\$ 315,000		\$ 315,000	\$ 331,916	\$ 349,739	\$ 368,520	5.37%
Telecommunication Franchise	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Solid Waste Franchise Fee	\$ -		\$ -	\$ -	\$ -	\$ -	5.37%
Business Licenses	\$ 189,880		\$ 189,880	\$ 200,077	\$ 210,821	\$ 222,142	5.37%
Construction Permits	\$ 480,000		\$ 480,000	\$ 492,000	\$ 504,300	\$ 516,908	2.50%
King County Trail Application	\$ -		\$ -	\$ -	\$ -	\$ -	5.37%
Land Use Permits	\$ 80,000		\$ 80,000	\$ 84,296	\$ 88,823	\$ 93,592	5.37%
Plumbing Permits	\$ 67,000		\$ 67,000	\$ 70,598	\$ 74,389	\$ 78,384	5.37%
Mechanical Permits	\$ 112,000		\$ 112,000	\$ 118,014	\$ 124,352	\$ 131,029	5.37%
Concealed Weapon Permit / City	\$ 4,800		\$ 4,800	\$ 5,058	\$ 5,329	\$ 5,616	5.37%
Credit Card Fee	\$ 16,750		\$ 16,750	\$ 17,649	\$ 18,597	\$ 19,596	5.37%
Other Licenses / Permits	\$ 43,000		\$ 43,000	\$ 45,309	\$ 47,742	\$ 50,306	5.37%
Licenses & Permits	\$ 1,313,430	\$ -	\$ 1,313,430	\$ 1,370,185	\$ 1,429,644	\$ 1,491,942	
Bulletproof Vest Partnership	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
EMPG Grant	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
WAAOC Interpreter Grant	\$ 16,000		\$ 16,000	\$ 16,859	\$ 17,765	\$ 18,718	5.37%
Court Computer Eq Grant	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Multimodal Transportation City	\$ 34,936		\$ 34,936	\$ 36,812	\$ 38,789	\$ 40,872	5.37%
Criminal Justice - Population	\$ 12,181		\$ 12,181	\$ 12,835	\$ 13,524	\$ 14,250	5.37%
CJ - Special Programs	\$ 39,500		\$ 39,500	\$ 41,621	\$ 43,856	\$ 46,211	5.37%
Marijuana Excise Tax Distrib.	\$ 54,500		\$ 54,500	\$ 57,427	\$ 60,510	\$ 63,760	5.37%
DUI Distribution	\$ 3,800		\$ 3,800	\$ 4,004	\$ 4,219	\$ 4,446	5.37%
Liquor Excise Tax	\$ 185,641		\$ 185,641	\$ 195,609	\$ 206,114	\$ 217,182	5.37%
Liquor Board Profits	\$ 205,500		\$ 205,500	\$ 216,535	\$ 228,163	\$ 240,416	5.37%
Local Hazardous Waste Grant	\$ 18,000		\$ 18,000	\$ 18,967	\$ 19,985	\$ 21,058	5.37%
KC Waste Reduction Recycling	\$ 19,000		\$ 19,000	\$ 20,020	\$ 21,095	\$ 22,228	5.37%
AWC Wellness Grant	\$ 300		\$ -	\$ -	\$ -	\$ -	5.37%
Intergovernmental	\$ 637,357	\$ -	\$ 637,057	\$ 671,267	\$ 707,314	\$ 745,297	
Court Administrative Fees	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Interfund Svc. From Fund (403)	\$ 219,823		\$ 219,823	\$ 231,627	\$ 244,066	\$ 257,172	5.37%
Interfund Svc. From Fund (401)	\$ 362,448		\$ 362,448	\$ 381,912	\$ 402,420	\$ 424,030	5.37%
Interfund Svc. From Fund (101)	\$ 165,346		\$ 165,346	\$ 174,225	\$ 183,581	\$ 193,440	5.37%
Interfund Svc. From Fund (302)	\$ 80,702		\$ 80,702	\$ 85,036	\$ 89,603	\$ 94,414	5.37%
Interfund Svc. From (301)	\$ 8,650		\$ 8,650	\$ 9,114	\$ 9,603	\$ 10,119	5.37%
Interfund Svc. From (501)	\$ 8,143		\$ 8,143	\$ 8,580	\$ 9,041	\$ 9,527	5.37%
Shared Service From Fund (502)	\$ 13,586		\$ 13,586	\$ 14,316	\$ 15,084	\$ 15,894	5.37%
NSF Fees	\$ 6,800		\$ 6,800	\$ 7,165	\$ 7,550	\$ 7,955	5.37%
Development Tech. Surcharge	\$ 68,000		\$ 68,000	\$ 71,652	\$ 75,499	\$ 79,554	5.37%
Printing Copies	\$ 2,200		\$ 2,200	\$ 2,318	\$ 2,443	\$ 2,574	5.37%
Police Services OT	\$ 500,000		\$ 500,000	\$ 526,850	\$ 555,142	\$ 584,953	5.37%
Notary Services	\$ 6,300		\$ 6,300	\$ 6,638	\$ 6,995	\$ 7,370	5.37%
Passport Rev. (Passport/Photo)	\$ 635,000		\$ 635,000	\$ 669,100	\$ 705,030	\$ 742,890	5.37%
Adult Probation Services	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Television/Cable Sub. Fee	\$ 9,800		\$ 9,800	\$ 10,326	\$ 10,881	\$ 11,465	5.37%
Support Service From TBD (104)	\$ 4,515		\$ 4,515	\$ 4,757	\$ 5,012	\$ 5,282	5.37%
Charges for Goods & Services	\$ 2,112,313	\$ -	\$ 2,112,313	\$ 2,225,744	\$ 2,345,267	\$ 2,471,207	
Other Civil Penalties	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Traffic Infraction Penalties	\$ 273,000		\$ 273,000	\$ 287,660	\$ 303,107	\$ 319,384	5.37%
Traffic Safety Camera Fines	\$ 3,914,760		\$ 3,914,760	\$ 4,247,515	\$ 4,608,553	\$ 5,000,280	8.50%
Local/JIS Account	\$ 7,000		\$ 7,000	\$ 7,376	\$ 7,772	\$ 8,189	5.37%
School Safety Speed	\$ -		\$ -	\$ -	\$ -	\$ -	5.37%
Legislative Assessment	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Civil Parking Infraction Penal	\$ 21,500		\$ 21,500	\$ 22,655	\$ 23,871	\$ 25,153	5.37%
DUI Fines	\$ 9,500		\$ 9,500	\$ 10,010	\$ 10,548	\$ 11,114	5.37%
Other Crim.Traffic Misdemeanor	\$ 18,000		\$ 18,000	\$ 18,967	\$ 19,985	\$ 21,058	5.37%
Emergency Services	\$ 550		\$ 550	\$ 580	\$ 611	\$ 643	5.37%
Other Crim. Non-Traffic Fines	\$ 14,500		\$ 14,500	\$ 15,279	\$ 16,099	\$ 16,964	5.37%
Court Fines & Forfeits	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Fines & Penalties	\$ 4,266,810	\$ -	\$ 4,266,810	\$ 4,618,470	\$ 4,999,429	\$ 5,412,146	
Investment Interest	\$ 532,800		\$ 532,800	\$ 561,411	\$ 591,559	\$ 623,326	5.37%
Sales Tax Interest-State Treas	\$ 12,000		\$ 12,000	\$ 12,644	\$ 13,323	\$ 14,039	5.37%
Facility Rental Fees	\$ 1,600		\$ 1,600	\$ 1,686	\$ 1,776	\$ 1,872	5.37%
City Forestry Account	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
P-Card Rebate	\$ 26,000		\$ 26,000	\$ 27,396	\$ 28,867	\$ 30,418	5.37%
Restitution/ Judgements & Settlements	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
State Opioid Settlement	\$ 18,000	\$ 20,000		\$ -	\$ -	\$ -	5.37%
Miscellaneous Revenue Operating	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Police Miscellaneous Revenue	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Miscellaneous Court Fees	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Misc Revenue Non operating	\$ 1,000						
Miscellaneous	\$ 625,400	\$ 20,000	\$ 606,400	\$ 638,964	\$ 673,276	\$ 709,431	
Total General Fund Revenue	\$ 28,069,810	\$ 20,000	\$ 28,050,510	\$ 28,934,546	\$ 30,532,437	\$ 32,230,554	
Internal Svc. To Fund (501)	\$ 436,792		\$ 436,792	\$ 460,248	\$ 484,963	\$ 511,006	5.37%
Internal Svc to Fund 502	\$ 489,362		\$ 489,362	\$ 515,641	\$ 543,331	\$ 572,508	5.37%
Transfer to Street Fund (101)	\$ 1,115,000		\$ 1,115,000	\$ 1,174,876	\$ 1,237,966	\$ 1,304,445	5.37%
Total General Fund Transfer Out	\$ 2,041,154	\$ -	\$ 2,041,154	\$ 2,150,764	\$ 2,266,260	\$ 2,387,958	
Salaries	\$ 134,400		\$ 134,400	\$ 141,617	\$ 149,222	\$ 157,235	5.37%
Employee Benefits	\$ 12,953		\$ 12,953	\$ 14,010	\$ 15,153	\$ 16,390	8.16%
Supplies	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Professional Services	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Communication-Legislative Act.	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Travel Exp. (lodging, meals)	\$ 2,500		\$ 2,500	\$ 2,634	\$ 2,776	\$ 2,925	5.37%
Conference - Training	\$ 2,500		\$ 2,500	\$ 2,634	\$ 2,776	\$ 2,925	5.37%
Total City Council Expense	\$ 162,353	\$ -	\$ 162,353	\$ 171,433	\$ 181,030	\$ 191,174	
Salaries	\$ 1,120,000		\$ 1,120,000	\$ 1,180,144	\$ 1,243,518	\$ 1,310,295	5.37%
Employee Benefits	\$ 370,000		\$ 370,000	\$ 400,192	\$ 432,848	\$ 468,168	8.16%
Office/Operating Supplies	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Small Tools and Equipment	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Professional Services	\$ 222,000	\$ 41,000	\$ 181,000	\$ 190,720	\$ 200,961	\$ 211,753	5.37%
Communications	\$ 12,000		\$ 12,000	\$ 12,644	\$ 13,323	\$ 14,039	5.37%
Travel Exp. (lodging, meals)	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Dues / Subscriptions	\$ 16,000		\$ 16,000	\$ 16,859	\$ 17,765	\$ 18,718	5.37%
Training	\$ 7,000		\$ 7,000	\$ 7,376	\$ 7,772	\$ 8,189	5.37%
Volunteer & Staff Recognition	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Mayor's Reserve	\$ 2,500		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
Total Executive Expense	\$ 1,789,500	\$ 41,000	\$ 1,748,500	\$ 1,852,583	\$ 1,963,098	\$ 2,080,459	
Other Legal Services	\$ 370,000		\$ 370,000	\$ 389,869	\$ 410,805	\$ 432,865	5.37%
Total Legal Services Expense	\$ 370,000	\$ -	\$ 370,000	\$ 389,869	\$ 410,805	\$ 432,865	
Salaries	\$ 1,126,000		\$ 1,126,000	\$ 1,186,466	\$ 1,250,179	\$ 1,317,314	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Employee Benefits	\$ 405,000		\$ 405,000	\$ 438,048	\$ 473,793	\$ 512,454	8.16%
Office/Operating Supplies	\$ 37,000		\$ 37,000	\$ 38,987	\$ 41,080	\$ 43,287	5.37%
Taxes & Assessments (Passport)	\$ 14,000		\$ 14,000	\$ 14,752	\$ 15,544	\$ 16,379	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Professional Services	\$ 66,000		\$ 66,000	\$ 69,544	\$ 73,279	\$ 77,214	5.37%
LFP Code Update	\$ 12,000		\$ 12,000	\$ 12,644	\$ 13,323	\$ 14,039	5.37%
Postage Equipment Sales Tax	\$ 600		\$ 600	\$ 632	\$ 666	\$ 702	5.37%
Communications	\$ 71,000		\$ 71,000	\$ 74,813	\$ 78,830	\$ 83,063	5.37%
Newsletter	\$ 36,000		\$ 36,000	\$ 37,933	\$ 39,970	\$ 42,117	5.37%
Travel Exp. (lodging, meals)	\$ 3,500		\$ 3,500	\$ 3,688	\$ 3,886	\$ 4,095	5.37%
Advertising	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Insurance	\$ 303,180		\$ 303,180	\$ 319,461	\$ 336,616	\$ 354,693	5.37%
Dues / Subscriptions	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Training	\$ 3,450		\$ 3,450	\$ 3,635	\$ 3,830	\$ 4,036	5.37%
Postage Equipment Lease	\$ 4,500		\$ 4,500	\$ 4,742	\$ 4,996	\$ 5,265	5.37%
Total Municipal Service Expense	\$ 2,099,230	\$ -	\$ 2,099,230	\$ 2,223,259	\$ 2,354,869	\$ 2,494,544	
Election/Voter Costs	\$ 157,000		\$ 157,000	\$ 165,431	\$ 174,315	\$ 183,675	5.37%
Total Election Expense	\$ 157,000	\$ -	\$ 157,000	\$ 165,431	\$ 174,315	\$ 183,675	
Association of WA Cities	\$ 25,000		\$ 25,000	\$ 26,343	\$ 27,757	\$ 29,248	5.37%
Puget Sound Regional Council	\$ 13,500		\$ 13,500	\$ 14,225	\$ 14,989	\$ 15,794	5.37%
Sound Cities Association	\$ 23,300		\$ 23,300	\$ 24,551	\$ 25,870	\$ 27,259	5.37%
SeaShore Transportation Forum	\$ 700		\$ 700	\$ 738	\$ 777	\$ 819	5.37%
Puget Sound Clean Air Agency	\$ 30,800		\$ 30,800	\$ 32,454	\$ 34,197	\$ 36,033	5.37%
OMWBE	\$ 1,250		\$ 1,250	\$ 1,317	\$ 1,388	\$ 1,462	5.37%
NUHSA - N. Urban H.S. Alliance	\$ 2,200		\$ 2,200	\$ 2,318	\$ 2,443	\$ 2,574	5.37%
Regional Housing Authority: Restricted Funds	\$ 38,000		\$ 38,000	\$ 40,041	\$ 42,191	\$ 44,456	5.37%
Total Membership Expense	\$ 134,750	\$ -	\$ 134,750	\$ 141,986	\$ 149,611	\$ 157,645	
Salaries	\$ 1,284,000		\$ 1,284,000	\$ 1,352,951	\$ 1,425,604	\$ 1,502,159	5.37%
Overtime	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Employee Benefits	\$ 503,000		\$ 503,000	\$ 544,045	\$ 588,439	\$ 636,455	8.16%
Office / Operating Supplies	\$ 12,500		\$ 12,500	\$ 13,171	\$ 13,879	\$ 14,624	5.37%
Professional Services	\$ 99,038		\$ 99,038	\$ 104,356	\$ 109,960	\$ 115,865	5.37%
Banking Services	\$ 24,500		\$ 24,500	\$ 25,816	\$ 27,202	\$ 28,663	5.37%
Communications	\$ 14,800		\$ 14,800	\$ 15,595	\$ 16,432	\$ 17,315	5.37%
Travel Exp. (lodging, meals)	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Advertising	\$ 500		\$ 500	\$ 527	\$ 555	\$ 585	5.37%
Dues / Subscriptions	\$ 6,500		\$ 6,500	\$ 6,849	\$ 7,217	\$ 7,604	5.37%
Training	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Municipal Auditor Expenses	\$ 65,000		\$ 65,000	\$ 68,491	\$ 72,168	\$ 76,044	5.37%
Total Finance and Audit Expense	\$ 2,028,838	\$ -	\$ 2,028,838	\$ 2,151,820	\$ 2,282,552	\$ 2,421,542	
Salaries	\$ 1,136,000		\$ 1,136,000	\$ 1,197,003	\$ 1,261,282	\$ 1,329,013	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Security Detail Overtime	\$ 77,000		\$ 77,000	\$ 81,135	\$ 85,492	\$ 90,083	5.37%
Employee Benefits	\$ 396,000		\$ 396,000	\$ 428,314	\$ 463,264	\$ 501,066	8.16%
Security Detail OT Benefits	\$ 29,000		\$ 29,000	\$ 31,366	\$ 33,926	\$ 36,694	8.16%
Court Supplies	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Probation Supplies	\$ 500		\$ 500	\$ 527	\$ 555	\$ 585	5.37%
Youth Court Supplies	\$ 3,600		\$ 3,600	\$ 3,793	\$ 3,997	\$ 4,212	5.37%
Small Tools & Equipment	\$ 6,250		\$ 6,250	\$ 6,586	\$ 6,939	\$ 7,312	5.37%
Prof. Svcs.-Security, Loomis, Laserfische	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Bank Charges	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Communications	\$ 24,000		\$ 24,000	\$ 25,289	\$ 26,647	\$ 28,078	5.37%
Travel Exp. (lodging, meals)	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Insurance	\$ 71,954		\$ 71,954	\$ 75,818	\$ 79,889	\$ 84,179	5.37%
Repair & Maintenance	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Dues - Subscriptions	\$ 7,000		\$ 7,000	\$ 7,376	\$ 7,772	\$ 8,189	5.37%
Training	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Witness Fee (Court)	\$ -		\$ -	\$ -	\$ -	\$ -	5.37%
Jury Service	\$ 9,000		\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	5.37%
Interpreters	\$ 50,000		\$ 50,000	\$ 52,685	\$ 55,514	\$ 58,495	5.37%
Salaries - Pro Tem	\$ 26,000		\$ 26,000	\$ 27,396	\$ 28,867	\$ 30,418	5.37%
Employee Benefits - Pro Tem	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Probation Costs	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Machinery & Equipment	\$ 26,500	\$ 26,500	\$ -	\$ -	\$ -	\$ -	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Total Court Expense	\$ 1,962,804	\$ 26,500	\$ 1,936,304	\$ 2,052,141	\$ 2,175,166	\$ 2,305,844	
Prosecutor	\$ 370,580		\$ 370,580	\$ 390,480	\$ 411,449	\$ 433,544	5.37%
Public Defender	\$ 265,109		\$ 265,109	\$ 279,345	\$ 294,346	\$ 310,153	5.37%
Total Other CJ Expense	\$ 635,689	\$ -	\$ 635,689	\$ 669,825	\$ 705,795	\$ 743,696	
Salaries	\$ 6,502,000		\$ 6,502,000	\$ 6,851,157	\$ 7,219,065	\$ 7,606,728	5.37%
Overtime	\$ 660,000		\$ 660,000	\$ 695,442	\$ 732,787	\$ 772,138	5.37%
Employee Benefits	\$ 2,811,000		\$ 2,811,000	\$ 2,961,951	\$ 3,121,007	\$ 3,288,606	5.37%
LEOFF 1 Expenses	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
Uniform Expenses	\$ 70,400		\$ 70,400	\$ 74,180	\$ 78,164	\$ 82,361	5.37%
Police - Dry Cleaning Contract	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Police - Badges & Vests	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Supplies - General	\$ 25,000		\$ 25,000	\$ 26,343	\$ 27,757	\$ 29,248	5.37%
Operations / Vehicle Supplies	\$ 64,000		\$ 64,000	\$ 67,437	\$ 71,058	\$ 74,874	5.37%
K-9 Narcotics	\$ 14,000		\$ 14,000	\$ 14,752	\$ 15,544	\$ 16,379	5.37%
Fuel	\$ 90,000		\$ 90,000	\$ 94,833	\$ 99,926	\$ 105,292	5.37%
Small Tools & Equipment	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Professional Services	\$ 26,000		\$ 26,000	\$ 27,396	\$ 28,867	\$ 30,418	5.37%
Copier Rental Sales Tax	\$ 1,600		\$ 1,600	\$ 1,686	\$ 1,776	\$ 1,872	5.37%
Communications	\$ 154,000		\$ 154,000	\$ 162,270	\$ 170,984	\$ 180,166	5.37%
Travel Exp. (lodging, meals)	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Insurance	\$ 394,697		\$ 394,697	\$ 415,892	\$ 438,225	\$ 461,758	5.37%
Vehicle Repair & Maintenance	\$ 130,000		\$ 130,000	\$ 136,981	\$ 144,337	\$ 152,088	5.37%
Office Equip.- Repair & Maint.	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Operations Repair/Maintenance	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Dues / Subscriptions	\$ 84,000		\$ 84,000	\$ 88,511	\$ 93,264	\$ 98,272	5.37%
Training	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Marine Patrol	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Call Out Services - SWAT	\$ 11,600		\$ 11,600	\$ 12,223	\$ 12,879	\$ 13,571	5.37%
Safe Harbor Expenses (DV)	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Copier Rental	\$ 17,700		\$ 17,700	\$ 18,650	\$ 19,652	\$ 20,707	5.37%
Computer Hardware/Software	\$ 12,500		\$ 12,500	\$ 13,171	\$ 13,879	\$ 14,624	5.37%
Machinery & Equipment	\$ 4,400		\$ 4,400	\$ 4,636	\$ 4,885	\$ 5,148	5.37%
Total Police Department Expense	\$ 11,318,897	\$ -	\$ 11,318,897	\$ 11,926,722	\$ 12,567,187	\$ 13,242,044	
Supplies - General	\$ 8,400		\$ 8,400	\$ 8,851	\$ 9,326	\$ 9,827	5.37%
Software	\$ 11,000		\$ 11,000	\$ 11,591	\$ 12,213	\$ 12,869	5.37%
Equipment / Hardware	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Dues / Subscriptions	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Training	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Total Police Technology Expense	\$ 54,400	\$ -	\$ 54,400	\$ 57,321	\$ 60,399	\$ 63,643	
Supplies	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Comm. Oriented Policing Prog.	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Total Crime Watch Expense	\$ 10,000	\$ -	\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	
Professional Services	\$ 181,409		\$ 181,409	\$ 191,151	\$ 201,415	\$ 212,231	5.37%
Kenmore - EMPG	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Total Emergency Management Expense	\$ 201,409	\$ -	\$ 201,409	\$ 212,225	\$ 223,621	\$ 235,630	
Traffic Camera Service Fee	\$ 1,570,317		\$ 1,570,317	\$ 1,654,643	\$ 1,743,497	\$ 1,837,123	5.37%
Total Traffic Camera Expense	\$ 1,570,317	\$ -	\$ 1,570,317	\$ 1,654,643	\$ 1,743,497	\$ 1,837,123	
Contracted Services	\$ 819,060		\$ 819,060	\$ 863,044	\$ 909,389	\$ 958,223	5.37%
Total Dispatch Expense	\$ 819,060	\$ -	\$ 819,060	\$ 863,044	\$ 909,389	\$ 958,223	
Supplies	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Professional Services	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Travel Exp.(lodging, meals)	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Training	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Total Civil Service Expense	\$ 35,000	\$ -	\$ 35,000	\$ 36,880	\$ 38,860	\$ 40,947	
Animal Control Services	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Tree Acct. Operating Supplies	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Tree Acct. Professional Svcs.	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Total Environmental Service Expense	\$ 27,000	\$ -	\$ 27,000	\$ 28,450	\$ 29,978	\$ 31,587	
Jail Expenses	\$ 980,000		\$ 980,000	\$ 1,032,626	\$ 1,088,078	\$ 1,146,508	5.37%
Elec. Monitor/Wk. Release	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Total Detention Expense	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,053,700	\$ 1,110,284	\$ 1,169,906	
Salaries	\$ 213,000		\$ 213,000	\$ 224,438	\$ 236,490	\$ 249,190	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Employee Benefits	\$ 56,500		\$ 56,500	\$ 61,110	\$ 66,097	\$ 71,491	8.16%
Community Events - Supplies	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Waste Reduction / Recycle Grant	\$ 22,000		\$ 22,000	\$ 23,181	\$ 24,426	\$ 25,738	5.37%
Office / Operating Supplies	\$ 600		\$ 600	\$ 632	\$ 666	\$ 702	5.37%
Small Tools & Equipment	\$ 30,000						
Senior Services	\$ 79,500		\$ 79,500	\$ 83,769	\$ 88,268	\$ 93,008	5.37%
Middle - After School Prog. Hang Time	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Drug & Alcohol Prevention: CHS	\$ 54,000		\$ 54,000	\$ 56,900	\$ 59,955	\$ 63,175	5.37%
Recreation Programs -Shoreline Parks & Rec	\$ 35,200		\$ 35,200	\$ 37,090	\$ 39,082	\$ 41,181	5.37%
Local Hazardous Waste Grant	\$ 18,000		\$ 18,000	\$ 18,967	\$ 19,985	\$ 21,058	5.37%
Community Events - Services	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
Regional Crisis Response Agency	\$ 275,000		\$ 275,000	\$ 289,768	\$ 305,328	\$ 321,724	5.37%
Community Development: 3rd Place	\$ 90,000		\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
Lake Forest Park Arts Council	\$ 60,000		\$ 60,000	\$ 63,222	\$ 66,617	\$ 70,194	5.37%
Historical Society *New	\$ 19,200		\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	0.00%
Opioid Prevention: Hopestream	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
Communications	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Travel Exp. (lodging, meals)	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Dues / Subscriptions	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Training	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Aquatic Study	\$ 10,000		\$ 10,000				5.37%
Total Community Programs Expense	\$ 1,081,000	\$ -	\$ 1,051,000	\$ 1,091,540	\$ 1,144,923	\$ 1,201,311	
King County Alcohol Program	\$ 9,000		\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	5.37%
Total Public Health Expense	\$ 9,000	\$ -	\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	
Salaries	\$ 1,272,000		\$ 1,272,000	\$ 1,340,306	\$ 1,412,281	\$ 1,488,120	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Employee Benefits	\$ 496,000		\$ 496,000	\$ 536,474	\$ 580,250	\$ 627,598	8.16%
Office / Operating Supplies	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Small Tools & Equipment	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Professional Services	\$ 250,000		\$ 250,000	\$ 263,425	\$ 277,571	\$ 292,476	5.37%
Engineering Services	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Communications	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Travel Exp. (lodging, meals)	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Advertising	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Dues / Subscriptions	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Training	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Salaries	\$ 351,000		\$ 351,000	\$ 369,849	\$ 389,710	\$ 410,637	5.37%
Overtime	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Employee Benefits	\$ 152,000		\$ 152,000	\$ 164,403	\$ 177,819	\$ 192,328	8.16%
Office / Operating Supplies	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Small Tools & Equipment	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Professional Services	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
Fire Marshall Inspections	\$ 2,500		\$ 2,500	\$ 2,634	\$ 2,776	\$ 2,925	5.37%
Communications	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Training	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Dues / Subscriptions	\$ 1,800		\$ 1,800	\$ 1,897	\$ 1,999	\$ 2,106	5.37%
Total Planning and Building Expense	\$ 2,703,300	\$ -	\$ 2,703,300	\$ 2,866,546	\$ 3,040,034	\$ 3,224,434	
Salaries	\$ 340,000		\$ 340,000	\$ 358,258	\$ 377,496	\$ 397,768	5.37%
Salaries - Seasonals	\$ 46,345		\$ 46,345	\$ 48,834	\$ 51,456	\$ 54,219	5.37%
Overtime	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
On-Call Services	\$ 8,000		\$ 8,000	\$ 8,430	\$ 8,882	\$ 9,359	5.37%
Employee Benefits	\$ 123,000		\$ 123,000	\$ 133,037	\$ 143,893	\$ 155,634	8.16%
Safety Clothing / Boots	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Employee Benefits - Seasonals	\$ 8,698		\$ 8,698	\$ 9,165	\$ 9,657	\$ 10,176	5.37%
Office Supplies	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Operating Supplies	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Small Tools & Equipment	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Professional Services	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Communications	\$ 9,000		\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	5.37%
Travel Exp. (lodging, meals)	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
Equipment Rental	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Insurance	\$ 35,751		\$ 35,751	\$ 37,671	\$ 39,693	\$ 41,825	5.37%
Utilities	\$ 85,000		\$ 85,000	\$ 89,565	\$ 94,374	\$ 99,442	5.37%
Repairs & Maintenance	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
Dues / Subscriptions	\$ 1,200		\$ 1,200	\$ 1,264	\$ 1,332	\$ 1,404	5.37%
Training	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Total Park Expense	\$ 799,494	\$ -	\$ 799,494	\$ 845,858	\$ 894,993	\$ 947,068	
Salaries	\$ 140,000		\$ 140,000	\$ 147,518	\$ 155,440	\$ 163,787	5.37%
Salaries - Seasonals	\$ 31,563		\$ 31,563	\$ 33,258	\$ 35,044	\$ 36,926	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
On-Call Services	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Employee Benefits	\$ 41,000		\$ 41,000	\$ 44,346	\$ 47,964	\$ 51,878	8.16%
Safety Clothing / Boots	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Employee Benefits - Seasonals	\$ 5,799		\$ 7,000	\$ 7,376	\$ 7,772	\$ 8,189	5.37%
Office Supplies	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Operating Supplies	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Small Tools & Equipment	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Property Assessments	\$ 17,300		\$ 17,300	\$ 18,229	\$ 19,208	\$ 20,239	5.37%
Janitorial Contract	\$ 160,000		\$ 160,000	\$ 168,592	\$ 177,645	\$ 187,185	5.37%
Professional Services	\$ 100,000		\$ 100,000	\$ 105,370	\$ 111,028	\$ 116,991	5.37%
Communications	\$ 3,300		\$ 3,300	\$ 3,477	\$ 3,664	\$ 3,861	5.37%
Travel Exp. (lodging, meals)	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Equipment Rental	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Insurance	\$ 8,817		\$ 8,817	\$ 9,290	\$ 9,789	\$ 10,315	5.37%
Utilities - P.W. Facilities	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Utilities - City Hall	\$ 140,000		\$ 140,000	\$ 147,518	\$ 155,440	\$ 163,787	5.37%
Repairs & Maintenance	\$ 220,000		\$ 220,000	\$ 231,814	\$ 244,262	\$ 257,379	5.37%
Emergency Management	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Dues & Subscriptions	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Training	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
Security Monitoring Software	\$ 50,000		\$ 50,000	\$ 52,685	\$ 55,514	\$ 58,495	5.37%
Total Facilities Expense	\$ 1,001,279	\$ -	\$ 1,002,480	\$ 1,057,457	\$ 1,115,479	\$ 1,176,719	
STRIDE PW	\$ 600,000						
Total Big 5 Project Management Expense	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total General Fund Expense	\$ 32,611,473	\$ 67,500	\$ 31,915,174	\$ 33,683,516	\$ 35,563,239	\$ 37,550,267	
TRAFFIC SAFETY FUND							
Traffic Safety Camera Fines	\$ 4,300,000		\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	0.0%
Investment Interest	\$ -						
Total Traffic Safety Revenue	\$ 4,300,000		\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000	
Salaries - Court	\$ 595,000		\$ 595,000	\$ 626,952	\$ 660,619	\$ 696,094	5.37%
Court OT	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Salaries - Police	\$ 857,000		\$ 857,000	\$ 903,021	\$ 951,513	\$ 1,002,609	5.37%
Salaries - Police OT	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Salaries - Project Manager, PW	\$ 400,000		\$ 400,000	\$ 421,480	\$ 444,113	\$ 467,962	5.37%
Employee Benefits - Court	\$ 198,000		\$ 198,000	\$ 208,633	\$ 219,836	\$ 231,641	5.37%
Employee Benefits - Police	\$ 406,000		\$ 406,000	\$ 427,802	\$ 450,775	\$ 474,982	5.37%
Employee Benefits - Public Works	\$ 120,000		\$ 120,000	\$ 126,444	\$ 133,234	\$ 140,389	5.37%
Traffic Camera Service Fee	\$ 360,927		\$ 360,927	\$ 380,309	\$ 400,732	\$ 422,251	5.37%
Professional Services	\$ 60,000		\$ 60,000	\$ 63,222	\$ 66,617	\$ 70,194	5.37%
Traffic Calming Transfer OUT to 302	\$ 360,000		\$ 360,000	\$ 720,000	\$ 1,440,000	\$ 2,880,000	100.00%
Travel & Meals	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Court Supplies	\$ 3,000		\$ 3,000				
Small Tools & Equipment	\$ 20,000		\$ 20,000				
Total Traffic Safety Expense	\$ 3,457,927		\$ 3,457,927	\$ 3,960,051	\$ 4,854,042	\$ 6,477,376	
STREET FUND							
R.O.W. Permits - Construction	\$ 90,000		\$ 90,000	\$ 94,833	\$ 99,926	\$ 105,292	5.37%
ROW Rev. / Utility Franchise	\$ 490,000		\$ 490,000	\$ 516,313	\$ 544,039	\$ 573,254	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Gas Taxes (MVET Cities)	\$ 470,000		\$ 470,000	\$ 495,239	\$ 521,833	\$ 549,856	5.37%
Investment Interest	\$ 36,000		\$ 36,000	\$ 37,933	\$ 39,970	\$ 42,117	5.37%
Transfer From Gen. Fund (001)	\$ 1,115,000		\$ 1,115,000	\$ 1,174,876	\$ 1,237,966	\$ 1,304,445	5.37%
Total Street Fund Revenue	\$ 2,201,000	\$ -	\$ 2,201,000	\$ 2,319,194	\$ 2,443,734	\$ 2,574,963	
Road Surface Maintenance	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Shoulder Maintenance	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Structure Maintenance	\$ 13,000		\$ 13,000	\$ 13,698	\$ 14,434	\$ 15,209	5.37%
Street Lighting Maintenance	\$ 315,000		\$ 315,000	\$ 331,916	\$ 349,739	\$ 368,520	5.37%
Sign Replacement	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Sign Maintenance	\$ 60,000		\$ 60,000	\$ 63,222	\$ 66,617	\$ 70,194	5.37%
Pavement Marking / Striping	\$ 60,000		\$ 60,000	\$ 63,222	\$ 66,617	\$ 70,194	5.37%
Snow Plowing / Sanding	\$ 80,000		\$ 80,000	\$ 84,296	\$ 88,823	\$ 93,592	5.37%
Roadside Maintenance	\$ 90,000		\$ 90,000	\$ 94,833	\$ 99,926	\$ 105,292	5.37%
Professional Services	\$ 70,000		\$ 70,000	\$ 73,759	\$ 77,720	\$ 81,893	5.37%
Salaries	\$ 520,000		\$ 520,000	\$ 547,924	\$ 577,348	\$ 608,351	5.37%
Salaries - Seasonals	\$ 90,689		\$ 90,689	\$ 95,559	\$ 100,691	\$ 106,098	5.37%
Overtime	\$ 14,000		\$ 14,000	\$ 14,752	\$ 15,544	\$ 16,379	5.37%
On-Call Services	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Employee Benefits	\$ 193,000		\$ 193,000	\$ 208,749	\$ 225,783	\$ 244,207	8.16%
Safety Clothing / Boots	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Employee Benefits - Seasonals	\$ 17,397		\$ 17,397	\$ 18,331	\$ 19,316	\$ 20,353	5.37%
Office Supplies	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Operating Supplies	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Small Tools & Equipment	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Professional Services	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Communications	\$ 13,000		\$ 13,000	\$ 13,698	\$ 14,434	\$ 15,209	5.37%
Travel Exp. (lodging, meals)	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
Equipment Rental	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Insurance	\$ 59,800		\$ 59,800	\$ 63,011	\$ 66,395	\$ 69,960	5.37%
Utilities	\$ 27,000		\$ 27,000	\$ 28,450	\$ 29,978	\$ 31,587	5.37%
Dues / Subscriptions	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
Training	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Interfund Svc. To Fund (001)	\$ 165,346		\$ 165,346	\$ 174,225	\$ 183,581	\$ 193,439	5.37%
Interfund Svc. To (501)	\$ 161,464		\$ 161,464	\$ 170,135	\$ 179,271	\$ 188,898	5.37%
Internall Svc to Fund 502	\$ 19,940		\$ 19,940	\$ 21,011	\$ 22,139	\$ 23,328	5.37%
Total Street Fund Expense	\$ 2,177,636	\$ -	\$ 2,177,636	\$ 2,299,960	\$ 2,429,292	\$ 2,566,044	
COUNCIL CONTINGENCY FUND							
Investment Interest	\$ 48,000		\$ 48,000	\$ 50,578	\$ 53,294	\$ 56,155	5.37%
Total CC Fund Revenue	\$ 48,000	\$ -	\$ 48,000	\$ 50,578	\$ 53,294	\$ 56,155	
TRANSPORTATION BENEFIT DISTRICT FUND							
TBD Vehicle Fees-State	\$ 1,041,000		\$ 1,041,000	\$ 1,051,410	\$ 1,061,924	\$ 1,072,543	1.00%
TBD Sales Tax .01%	\$ 466,137		\$ 466,137	\$ 491,169	\$ 517,544	\$ 545,336	5.37%
Investment Interest	\$ 75,600		\$ 75,600	\$ 79,660	\$ 83,937	\$ 88,445	5.37%
Total TBD Revenue	\$ 1,582,737	\$ -	\$ 1,582,737	\$ 1,622,238	\$ 1,663,406	\$ 1,706,325	
Support Service To G.F. (001)	\$ 4,515		\$ 4,515	\$ 4,757	\$ 5,013	\$ 5,282	5.37%
Roadway Maint. To Fund -302 ** Loan Payment	\$ 450,000		\$ 450,000	\$ 474,165	\$ 499,628	\$ 526,458	5.37%
Transfer to Fund (302)	\$ 1,100,000		\$ 1,100,000	\$ 1,159,070	\$ 1,221,312	\$ 1,286,897	5.37%
Total TBD Expense	\$ 1,554,515	\$ -	\$ 1,554,515	\$ 1,637,992	\$ 1,725,953	\$ 1,818,636	
BUDGET STABILIZATION FUND							
Interest	\$ 14,400		\$ 14,400	\$ 15,173	\$ 15,988	\$ 16,847	5.37%
Total Budget St. Fund Revenue	\$ 14,400	\$ -	\$ 14,400	\$ 15,173	\$ 15,988	\$ 16,847	
STRATEGIC OPPORTUNITY FUND							
Interest	\$ 90,000		\$ 90,000	\$ 94,833	\$ 99,926	\$ 105,292	5.37%
Total Strat. Opportunity Fund Revenue	\$ -	\$ -	\$ 90,000	\$ 94,833	\$ 99,926	\$ 105,292	
Parks Master Plan			\$ 30,000				
Lake Front Park Property Development			\$ 500,000				
Total Strat. Opportunity Expense	\$ -	\$ -	\$ 530,000	\$ -	\$ -	\$ -	
CAPITAL IMPROVEMENT FUND							
Real Estate Excise Tax I	\$ 800,000		\$ 800,000	\$ 842,960	\$ 888,227	\$ 935,925	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
K.Co. Parks Levy	\$ 215,865		\$ 215,865	\$ 227,457	\$ 239,671	\$ 252,542	5.37%
Investment Interest	\$ 108,000		\$ 108,000	\$ 113,800	\$ 119,911	\$ 126,350	5.37%
Total Capital Improv. Revenue	\$ 1,123,865	\$ -	\$ 1,123,865	\$ 1,184,217	\$ 1,247,809	\$ 1,314,816	
Interfund Svc. To Fund (001)	\$ 8,649		\$ 8,649	\$ 9,113	\$ 9,603	\$ 10,119	5.37%
Total Capital Improv. Expense	\$ 8,649	\$ -	\$ 8,649	\$ 9,113	\$ 9,603	\$ 10,119	
TRANSPORTATION CAPITAL FUND							
Real Estate Excise Tax II	\$ 800,000		\$ 800,000	\$ 842,960	\$ 888,227	\$ 935,925	5.37%
WSDOT Grant for RAB	\$ -	\$ 618,381	\$ -	\$ -	\$ -	\$ -	5.37%
State Trans. Imp. Board-Design RAB	\$ 1,000,000	\$ 2,435,382	\$ -	\$ -	\$ -	\$ -	5.37%
LFP Water District for RAB	\$ -	\$ 155,905	\$ (155,905)	\$ (155,905)	\$ (155,905)	\$ (155,905)	
Investment Interest	\$ 108,000		\$ 108,000	\$ 113,800	\$ 119,911	\$ 126,350	5.37%
Public Works GO Loan RAB	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
Transfer From Traffic Safety Fund (002)	\$ 360,000		\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	
Transfer From Fund (104)	\$ 1,100,000		\$ 1,100,000	\$ 1,159,070	\$ 1,221,312	\$ 1,286,897	5.37%
Total Transportation Capital Revenue	\$ 5,368,000	\$ 3,209,668	\$ 4,212,095	\$ 4,319,925	\$ 4,433,545	\$ 4,553,266	
Interfund Svc. To GF (001)	\$ 80,702		\$ 80,702	\$ 85,036	\$ 89,602	\$ 94,414	5.37%
Interfund Svc. To Replacement (501)	\$ 23,364		\$ 23,364	\$ 24,619	\$ 25,941	\$ 27,334	5.37%
Internal Svc to IT Fund 502	\$ 20,508		\$ 20,508	\$ 21,609	\$ 22,770	\$ 23,992	5.37%
Office / Operating Supplies	\$ 600		\$ 600	\$ 632	\$ 666	\$ 702	5.37%
Professional Services	\$ 100,000		\$ 100,000	\$ 105,370	\$ 111,028	\$ 116,991	5.37%
Salaries	\$ 379,310		\$ 379,310	\$ 399,679	\$ 421,142	\$ 443,757	5.37%
Overtime	\$ 4,000		\$ 4,000	\$ 4,215	\$ 4,441	\$ 4,680	5.37%
Employee Benefits	\$ 92,234		\$ 92,234	\$ 97,187	\$ 102,406	\$ 107,905	5.37%
Insurance	\$ 16,733		\$ 16,733	\$ 17,632	\$ 18,579	\$ 19,577	5.37%
Travel Exp. (lodging & meals)	\$ 3,500						
Training	\$ 3,500						
Roadway Overlays (REET 2)	\$ 800,000		\$ 800,000	\$ 842,960	\$ 888,227	\$ 935,925	5.37%
Safe Streets Study, Pro Svcs	\$ 100,000		\$ 100,000	\$ 105,370	\$ 111,028	\$ 116,991	5.37%
Safe Streets /Eq	\$ 10,000						
SR 104/40th PI RAB	\$ 5,935,661	\$ 7,012,000	\$ -	\$ -	\$ -	\$ -	5.37%
Trans to Debt Service Fund (PW Loan)	\$ 472,000						
Guardrail Replacement	\$ 200,000		\$ 200,000	\$ 210,740	\$ 222,057	\$ 233,981	5.37%
Total Transportation Capital Expense	\$ 8,242,112	\$ 7,012,000	\$ 1,817,451	\$ 1,915,049	\$ 2,017,887	\$ 2,126,247	
CAPITAL FACILITIES MAINTENANCE FUND							
Investment Interest	\$ 100,800		\$ 100,800	\$ 106,213	\$ 111,917	\$ 117,927	5.37%
Total Capital Facilities Maint. Revenue	\$ 100,800	\$ -	\$ 100,800	\$ 106,213	\$ 111,917	\$ 117,927	
City Hall Facilities Project	\$ 160,000	\$ 331,000	\$ (171,000)	\$ (180,183)	\$ (189,859)	\$ (200,054)	5.37%
Total Capital Facilities Maint. Expense	\$ 160,000	\$ 331,000	\$ (171,000)	\$ (180,183)	\$ (189,859)	\$ (200,054)	
SEWER UTILITY FUND							
Licenses and Permits	\$ 42,554		\$ 42,554	\$ 44,839	\$ 47,247	\$ 49,784	5.37%
Utility Charges	\$ 9,783,654		\$ 9,783,654	\$ 10,321,754	\$ 10,889,451	\$ 11,488,371	5.50%
Sewer Service Charge - Utility Tax	\$ 978,365		\$ 978,365	\$ 1,032,175	\$ 1,088,945	\$ 1,148,837	5.50%
Late Charges - Utility Bills	\$ 50,000		\$ 50,000	\$ 52,685	\$ 55,514	\$ 58,495	5.37%
Investment Interest	\$ 86,400		\$ 86,400	\$ 91,040	\$ 95,929	\$ 101,080	5.37%
Sewer Certificate Fee	\$ 1,400		\$ 1,400	\$ 1,475	\$ 1,554	\$ 1,638	5.37%
Total Sewer Utility Revenue	\$ 10,942,373	\$ -	\$ 10,942,373	\$ 11,543,969	\$ 12,178,640	\$ 12,848,205	
Salaries	\$ 933,000		\$ 933,000	\$ 983,102	\$ 1,035,895	\$ 1,091,522	5.37%
Salaries - Seasonals	\$ 31,563		\$ 31,563	\$ 33,258	\$ 35,044	\$ 36,926	5.37%
Overtime	\$ 14,000		\$ 14,000	\$ 14,752	\$ 15,544	\$ 16,379	5.37%
On-Call Services	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Employee Benefits	\$ 372,000		\$ 372,000	\$ 402,355	\$ 435,187	\$ 470,699	8.16%
Safety Clothing / Boots	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Employee Benefits - Seasonals	\$ 5,799		\$ 5,799	\$ 6,110	\$ 6,439	\$ 6,784	5.37%
Office Supplies	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
Operating Supplies/Materials	\$ 15,000		\$ 15,000	\$ 15,806	\$ 16,654	\$ 17,549	5.37%
Small Tools & Equipment	\$ 12,000		\$ 12,000	\$ 12,644	\$ 13,323	\$ 14,039	5.37%
METRO Charges	\$ 7,188,053		\$ 7,188,053	\$ 7,574,051	\$ 7,980,778	\$ 8,409,346	5.37%
Professional Services	\$ 110,000		\$ 110,000	\$ 115,907	\$ 122,131	\$ 128,690	5.37%
Communications	\$ 18,000		\$ 18,000	\$ 18,967	\$ 19,985	\$ 21,058	5.37%
Travel Exp. (lodging, meals)	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Advertising	\$ 1,000		\$ 1,000	\$ 1,054	\$ 1,110	\$ 1,170	5.37%
Equipment Rental	\$ 2,000		\$ 2,000	\$ 2,107	\$ 2,221	\$ 2,340	5.37%
Copier Rental	\$ -		\$ -	\$ -	\$ -	\$ -	
Insurance	\$ 63,649		\$ 63,649	\$ 67,067	\$ 70,668	\$ 74,463	5.37%
Utilities	\$ 9,000		\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	5.37%
Repairs & Maintenance	\$ 100,000		\$ 100,000	\$ 105,370	\$ 111,028	\$ 116,991	5.37%
Dues & Subscriptions	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Training	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
METRO Charges (DNU)	\$ -		\$ -	\$ -	\$ -	\$ -	5.37%
Taxes & Assessments	\$ 250,000		\$ 250,000	\$ 263,425	\$ 277,571	\$ 292,476	5.37%
Sewer Utility Tax Tr to GF	\$ 978,365		\$ 978,365	\$ 1,056,634	\$ 1,141,165	\$ 1,232,458	8.00%
Interfund Svc. To GF (001)	\$ 362,448		\$ 362,448	\$ 381,911	\$ 402,420	\$ 424,030	5.37%
Interfund Svs. To Fund (501)	\$ 158,992		\$ 158,992	\$ 167,530	\$ 176,526	\$ 186,006	5.37%
Internal Svc to Fund 502	\$ 19,238		\$ 19,238	\$ 20,271	\$ 21,360	\$ 22,507	5.37%
Total Sewer Utility Expense	\$ 10,674,607	\$ -	\$ 10,674,607	\$ 11,283,943	\$ 11,928,906	\$ 12,611,642	
SEWER CAPITAL FUND							
Investment Interest	\$ 252,000		\$ 252,000	\$ 265,532	\$ 279,791	\$ 294,816	5.37%
Total Sewer Capital Revenue	\$ 252,000	\$ -	\$ 252,000	\$ 265,532	\$ 279,791	\$ 294,816	
Beach Dr. Sewer Lift Station Design	\$ 1,800,000		\$ 1,800,000	\$ 1,896,660	\$ 1,998,511	\$ 2,105,831	5.37%
Total Sewer Capital Expense	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 1,896,660	\$ 1,998,511	\$ 2,105,831	
SURFACE WATER UTILITY FUND							
Surface Water Service Charge - Utility Tax	\$ 371,543		\$ 371,543	\$ 391,494	\$ 412,518	\$ 434,670	5.37%
Utility Service Charges	\$ 3,715,425		\$ 3,715,425	\$ 4,086,968	\$ 4,495,664	\$ 4,945,231	10.00%
Investment Interest	\$ 162,000		\$ 162,000	\$ 170,699	\$ 179,866	\$ 189,525	5.37%
Total Surface Water Utility Revenue	\$ 4,248,968	\$ -	\$ 4,248,968	\$ 4,649,161	\$ 5,088,048	\$ 5,569,425	
Salaries	\$ 1,241,000		\$ 1,241,000	\$ 1,307,642	\$ 1,377,862	\$ 1,451,853	5.37%
Salaries - Seasonal	\$ 105,471		\$ 105,471	\$ 111,135	\$ 117,103	\$ 123,391	5.37%
Overtime	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
On-Call Services	\$ 14,000		\$ 14,000	\$ 14,752	\$ 15,544	\$ 16,379	5.37%
Employee Benefits	\$ 473,000		\$ 473,000	\$ 511,597	\$ 553,343	\$ 598,496	8.16%
Safety Clothing / Boots	\$ 9,000		\$ 9,000	\$ 9,483	\$ 9,993	\$ 10,529	5.37%
Employee Benefits - Seasonal	\$ 20,296		\$ 20,296	\$ 21,386	\$ 22,534	\$ 23,744	5.37%
Office Supplies	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Operating Supplies	\$ 16,000		\$ 16,000	\$ 16,859	\$ 17,765	\$ 18,718	5.37%
Small Tools & Equipment	\$ 7,000		\$ 7,000	\$ 7,376	\$ 7,772	\$ 8,189	5.37%
Taxes & Assessments	\$ 80,000		\$ 80,000	\$ 84,296	\$ 88,823	\$ 93,592	5.37%
Surface Water Utility Tax to GF	\$ 371,542		\$ 371,542	\$ 391,494	\$ 412,517	\$ 434,669	5.37%
Prof. Services/Engineering	\$ 300,000		\$ 300,000	\$ 316,110	\$ 333,085	\$ 350,972	5.37%
County Adnim Billing	\$ 55,000		\$ 55,000	\$ 57,954	\$ 61,066	\$ 64,345	5.37%
Communications	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Travel Exp. (lodging, meals)	\$ 3,000		\$ 3,000	\$ 3,161	\$ 3,331	\$ 3,510	5.37%
Equipment Rental	\$ 5,000		\$ 5,000	\$ 5,269	\$ 5,551	\$ 5,850	5.37%
Insurance	\$ 85,915		\$ 85,915	\$ 90,529	\$ 95,390	\$ 100,513	5.37%
Utilities	\$ 1,500		\$ 1,500	\$ 1,581	\$ 1,665	\$ 1,755	5.37%
System Maintenance & Operation	\$ 500,000		\$ 500,000	\$ 526,850	\$ 555,142	\$ 584,953	5.37%
Street Drainage Maintenance	\$ 20,000		\$ 20,000	\$ 21,074	\$ 22,206	\$ 23,398	5.37%
Neighborhood Surface Water	\$ 130,000		\$ 130,000	\$ 136,981	\$ 144,337	\$ 152,088	5.37%
Repairs & Maintenance	\$ 50,000		\$ 50,000	\$ 52,685	\$ 55,514	\$ 58,495	5.37%
Dues / Subscriptions	\$ 50,000		\$ 50,000	\$ 52,685	\$ 55,514	\$ 58,495	5.37%
Training	\$ 10,000		\$ 10,000	\$ 10,537	\$ 11,103	\$ 11,699	5.37%
Interfund Svc. To GF (001)	\$ 219,823		\$ 219,823	\$ 231,627	\$ 244,066	\$ 257,172	5.37%
Interfund Svc. To Fund (501)	\$ 216,514		\$ 216,514	\$ 228,141	\$ 240,392	\$ 253,301	5.37%
Interfund Svc to Fund 502	\$ 30,394		\$ 30,394	\$ 32,026	\$ 33,746	\$ 35,558	5.37%
Total Surface Water Expense	\$ 4,069,455	\$ -	\$ 4,069,455	\$ 4,301,182	\$ 4,546,429	\$ 4,806,010	
SURFACE WATER CAPITAL FUND							
Department of Commerce	\$ 1,032,259		\$ 1,032,259	\$ 1,087,691	\$ 1,146,100	\$ 1,207,646	5.37%
Department of Commerce #2	\$ 1,765,400						
Investment Interest	\$ 21,600		\$ 21,600	\$ 22,760	\$ 23,982	\$ 25,270	5.37%
Total Surface Water Capital Revenue	\$ 2,819,259	\$ -	\$ 1,053,859	\$ 1,110,451	\$ 1,170,082	\$ 1,232,916	

SIX-YEAR FINANCIAL FORECAST

Description	2027-2028 Proposed	One Time Items for Removal for 6 Year	New Baseline	2029-2030	2031-2032	2033-2034	Projection Factor
Lobbying Activity	\$ 100,000		\$ 100,000	\$ 105,370	\$ 111,028	\$ 116,991	5.37%
Culvert L90 Design	\$ 85,000		\$ 85,000	\$ 89,565	\$ 94,374	\$ 99,442	5.37%
Culvert L90 Construction	\$ 3,000,000	\$ 3,070,000	\$ (70,000)	\$ (73,759)	\$ (77,720)	\$ (81,893)	5.37%
35th Ave Drainage - Construction	\$ 20,000						
Total Surface Water Capital Expense	\$ 3,205,000	\$ 3,070,000	\$ 115,000	\$ 121,176	\$ 127,683	\$ 134,539	
SEWER BOND RESERVE FUND							
Investment Interest	\$ 10,800	\$ 6,000	\$ 4,800	\$ 5,058	\$ 5,329	\$ 5,616	5.37%
Total Investment interest revenue	\$ 10,800	\$ 6,000	\$ 4,800	\$ 5,058	\$ 5,329	\$ 5,616	
Excise Tax Revenue	\$ 30,000		\$ 30,000	\$ 31,611	\$ 33,309	\$ 35,097	5.37%
Connection Charges	\$ 40,000		\$ 40,000	\$ 42,148	\$ 44,411	\$ 46,796	5.37%
Investment Interest	\$ 32,400		\$ 32,400	\$ 34,140	\$ 35,973	\$ 37,905	5.37%
Total Sewer Bond Reserve Revenue	\$ 102,400	\$ -	\$ 102,400	\$ 107,899	\$ 113,693	\$ 119,798	
VEHICLE EQUIP. & REPLACEMENT FUND							
Interfund Svc. From Fund (001)	\$ 436,792		\$ 436,792	\$ 460,248	\$ 484,963	\$ 511,006	5.37%
Interfund Svc. From Fund (101)	\$ 161,464		\$ 161,464	\$ 170,135	\$ 179,271	\$ 188,898	5.37%
Interfund Svc. From Fund (403)	\$ 145,866		\$ 145,866	\$ 153,699	\$ 161,953	\$ 170,649	5.37%
Interfund Svc. From Fund (401)	\$ 159,346		\$ 159,346	\$ 167,903	\$ 176,919	\$ 186,420	5.37%
Interfund Svc. From Fund (302)	\$ 26,992		\$ 26,992	\$ 28,441	\$ 29,969	\$ 31,578	5.37%
Investment Interest	\$ 82,800		\$ 82,800	\$ 87,246	\$ 91,931	\$ 96,868	5.37%
Total Replacement Fund Revenue	\$ 1,013,260	\$ -	\$ 1,013,260	\$ 1,067,672	\$ 1,125,006	\$ 1,185,419	
Interfund Svc. To General Fund	\$ 8,143		\$ 8,143	\$ 8,580	\$ 9,041	\$ 9,527	5.37%
Info.Svc. & Equip. Replacement	\$ 6,000		\$ 6,000	\$ 6,322	\$ 6,662	\$ 7,019	5.37%
Public Works - Fuel	\$ 68,000		\$ 68,000	\$ 71,652	\$ 75,499	\$ 79,554	5.37%
Public Works Equip. - Maint.	\$ 288,042		\$ 288,042	\$ 303,510	\$ 319,808	\$ 336,982	5.37%
PD Vehicle Replacement	\$ 377,000		\$ 377,000	\$ 397,245	\$ 418,577	\$ 441,055	5.37%
PW Equipment - Replacement	\$ 66,000		\$ 66,000	\$ 69,544	\$ 73,279	\$ 77,214	5.37%
PW Vehicles - Replacement	\$ 344,298		\$ 344,298	\$ 362,787	\$ 382,268	\$ 402,796	5.37%
Total Replacement Fund Expense	\$ 1,157,483	\$ -	\$ 1,157,483	\$ 1,219,640	\$ 1,285,134	\$ 1,354,146	
INFORMATION TECHNOLOGY FUND							
Interfund Svc. From Fund (001)	\$ 489,362		\$ 489,362	\$ 515,641	\$ 543,331	\$ 572,508	5.37%
Interfund Svc. From Fund (101)	\$ 19,940		\$ 19,940	\$ 21,011	\$ 22,139	\$ 23,328	5.37%
Interfund Svc. From Fund (403)	\$ 30,394		\$ 30,394	\$ 32,026	\$ 33,746	\$ 35,558	5.37%
Interfund Svc. From Fund (401)	\$ 19,238		\$ 19,238	\$ 20,271	\$ 21,360	\$ 22,507	5.37%
Interfund Svc. From Fund (302)	\$ 20,508		\$ 20,508	\$ 21,609	\$ 22,770	\$ 23,992	5.37%
Investment Interest	\$ 21,600		\$ 21,600	\$ 22,760	\$ 23,982	\$ 25,270	5.37%
Total IT Replacement Fund Revenue	\$ 601,042	\$ -	\$ 601,042	\$ 633,318	\$ 667,327	\$ 703,163	
Shared Services to 001	\$ 13,586						
Hardware	\$ 160,000		\$ 160,000	\$ 168,592	\$ 177,645	\$ 187,185	5.37%
Computer Software	\$ 303,400		\$ 303,400	\$ 319,693	\$ 336,860	\$ 354,949	5.37%
Professional Services	\$ 114,600		\$ 114,600	\$ 120,754	\$ 127,239	\$ 134,071	5.37%
Total IT Replacement Fund Expense	\$ 591,586	\$ -	\$ 578,000	\$ 609,039	\$ 641,744	\$ 676,206	



Comprehensive Financial Management Policies

Resolution 1761
February 13, 2020

Table of Contents

Director of Finance	3
City Funds	3
Operating Funds	3
Debt Service Funds.....	4
Reserve Funds.....	4
Capital Funds.....	4
Agency Funds	5
Financial Planning and Budget.....	5
Fund Balances and Reserves	6
Accounting	7
Financial Reporting	7
Revenues.....	7
Expenditures and Contract Management.....	8
Debt	9
Investments.....	9
Assets.....	10
Appendix	11
City of Lake Forest Park Credit Card Policy	11

Purchasing Policy (coming soon)

The City's Comprehensive Financial Management Policies serves as a Mayor and Council-approved framework for the financial planning, budgeting accounting reporting and other financial management practices. The purpose of these policies is to ensure the City operates in a prudent manner, using sound fiscal policies to ensure the safekeeping of the City's assets and provide the delivery of services to the community.

Director of Finance

1. The Director of Finance is designated as the City's Chief Financial Officer and City Treasurer.
2. The Director of Finance is designated as the City's Auditing Officer pursuant to RCW 42.22.080 and as such will be responsible for the review of all claims and certification that the goods have been received or the services rendered and that the claims are valid and should be paid by the City.

City Funds

The City shall utilize "governmental fund accounting" as the organizational structure for its financial activities. The following funds have been established for budgeting, accounting and reporting.

OPERATING FUNDS

1. The *General Fund* is the general operating fund of the City. It accounts for all financial resources and transactions, except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for State-shared Motor Vehicle Fuel Tax revenue distributed on a per capita basis for transportation maintenance or capital improvements (RCW 47.24).
3. The *Surface Water Utility Fund* accounts for fees charged to all property owners for maintenance to the City's surface water drainage system (Ord. 459, Section 10 (1990)).
4. The *Sewer Utility Fund* accounts for collections from property owners connected to the City's sewer system. Expenditures include payment to King County and for City sewer system operating costs (Ord. 106, Section 5 (1966)).
5. The *Public Works Contract Fund*¹ – accounts for costs related to the agreement to provide services to Kenmore or other agency.

¹ The Public Works Contract Fund (Fund 450) was created administratively as part of the 2002 budget cycle, as referenced on page 152 of the 2002 City of Lake Forest Park Budget Book.

6. The *Transportation Benefit District Fund* accounts for revenues authorized by RCW 36.73 and supports the Street Overlay program, snow removal and street sweeping. It can be used to support local and regional transportation plans (Ord. 1003 (2009)).

DEBT SERVICE FUNDS

7. Periodically the City may administratively create one or more debt service funds to pursuant to a debt issuance. Any such funds are to be created administratively, are governed by the agreement necessitating the fund, and if created pursuant to a debt issuance approved by the City Council, do not require separate council action.

RESERVE FUNDS

8. The *Council Contingency Reserve Fund* is established per RCW 35A.33.45 for capital purchases or for operating shortfalls due to unforeseen cost increases or unanticipated revenue losses (Ord. 660 (1995)).
9. The *Budget Stabilization Fund* is established as a subsidiary fund to the General Fund and accounts for transfers from the General Fund in accordance with Ordinance No. 1071. The City Council may authorize transfers during Biennial Budget adoption or Mid-biennial Adjustment to the Adopted Budget between the parent and subsidiary fund to mitigate fluctuations in General Fund revenues and expenditures in order to provide for uninterrupted public services (Ord. 1071 (2014)).

CAPITAL FUNDS

10. The *Capital Improvement Fund* accounts for the excise tax on the sale of real property within the City, the Parks Levy, grants and other sources. Real Estate Excise Tax (REET) proceeds are restricted pursuant by State law. Expenditures from the Fund are for facility and parks capital projects (RCW 82.46.035).
11. The *Capital Facilities Reserve Fund*, established by Ordinance No. 1051 (2012), is for the purposes of providing a reserve account for anticipated major maintenance and repairs to City Hall and the Public Works Facility. Transfers to the account for City Hall maintenance and repairs shall be from REET. Transfers to the account for Public Works facility maintenance and repairs shall be made from various funds in rough proportion to the annual percentage of maintenance-worker hours dedicated to the work supported by those various funds.
12. The *Transportation Capital Fund* accounts for REET and other sources for transportation capital projects (RCW 82.46.035).
13. The *Surface Water Capital Fund* accounts for transfers of storm water fees for capital improvements to the City's surface water drainage system (Ord. 459, Section 10 (1990)).

14. The *Sewer Capital Fund* accounts for transfers from Sewer rates for capital improvements to the City's Sewer Capital Fund (Ord. 927 (2005)).
15. The *Vehicle/Equipment Replacement Fund* accounts for the expenditures for the repair, maintenance and replacement for the City's vehicles, the City's information technology equipment and licensing, and Fixed Assets (Ord. 659 (1995)).

AGENCY FUNDS

16. Periodically the City may administratively create one or more agency funds to support regional coalitions of two or more local entities where the City has agreed to act as the finance fiduciary. Any such funds are to be created administratively, are governed by the agreement creating the coalition, and if created pursuant to an interlocal agreement approved by the City Council, do not require separate council action.

Financial Planning and Budget

1. The Director of Finance shall develop a financial planning calendar that will provide for the timely update of the six-year financial forecasts for all City funds to adopt the City's biennial budget and Capital Improvement Plan. The six-year forecast will also be updated during the mid-biennial budget review and adjustment.
2. A six-year financial forecast shall be prepared and updated on a biennial basis for all City funds as a multi-year financial planning tool. The financial forecast shall be integrated in the City's biennial operating capital budgeting process.
3. The City will use prudent revenue and expenditure assumptions in the development of the six-year financial forecast and budgets for all City funds.
4. The City budget will implement City Council adopted goals and policies, long-range plans, the service choices for the community and revenue allocation policies of the Council.
5. When budgeting for the General Fund, the Recommended Biennial Budget proposed by the Mayor shall be a two-year balanced budget. For the purposes of this policy, a balanced budget is defined as total biennial resources (fund balance, plus projected revenue) that is greater than or equal to approved biennial expenditures, plus the calculated minimum fund balance, if applicable, for each fund. The published budget overview will identify whether the adopted budget is balanced.
6. The relationship between the General Fund and Capital Improvement Plan (CIP) budgets will be incorporated into the financial forecasts and the biennial Budget Process. Maintenance and operating costs associated with new CIP projects shall be estimated and included for each project within the CIP. Such costs should be included in the operating budgets when the projects are complete.

7. The City shall prepare and adopt its budget on a biennial basis and shall comply with the provisions of state law with respect to the biennial budget process. The adopted biennial budget will include one revenue and one expenditure amount for the biennium for each of the City's funds; budget appropriations unspent in the first year of the biennium will automatically carry over to the second year of the budget unless adjusted by an ordinance adopted by the City Council. The Director of Finance shall be responsible for the management of the City's biennial budget development process. The Director of Finance shall provide timely and accurate budget monitoring reports to Department Directors on a regular basis and quarterly budget monitoring reports to the Budget and Finance Committee.
8. Department Directors have primary responsibility for the development, implementation, management, and monitoring of their respective budgets in accordance with direction from the Mayor. Any significant variances from the adopted budget shall be reported by department directors to the city administrator in a timely manner.
9. The biennial budget process and materials shall be developed in a manner to provide information in a readily understandable manner, and to the greatest extent possible avoid jargon, acronyms, and the like.
10. One-time resources shall be identified and should be used to support one-time expenditures. Ongoing expenditures should be supported by ongoing resources.
11. Budgeted staff positions (part-time, full-time, and temporary) will be included in the biennial Budget.
12. In accordance with State law, the City Council will adopt the biennial budget at the fund level. The Mayor is authorized to transfer budgeted amounts within any fund.
13. The City shall exhaust restricted funds to finance uses authorized by State or local law before General Fund resources are used to finance those activities. Restricted fund balance reserves should not be exhausted below the minimum fund balance reserve required by this policy.

Fund Balances and Reserves

1. Operating funds of the city have a minimum fund balance target equal to 30 days operating expense or eight percent (8%) except as noted below².
 - General Fund, 60 days operating expense or 16 percent of total estimated current year revenue or expenditures, whichever is greater
 - Street Fund, 60 days operating expense or 16 percent of total estimated current year revenue or expenditures, whichever is greater

² Operating funds, for the purpose of the minimum fund balance target, is any fund with payroll expense coded directly to the fund in the year that the target is calculated.

- Sewer Fund, 60 days operating expense or 16 percent of total estimated current year revenue or expenditures, whichever is greater
- Surface Water Utility Fund, 60 days operating expense or 16 percent of total estimated current year revenue or expenditures, whichever is greater

Current year revenue is defined as total estimated (budgeted) resources less beginning fund balances and one-time revenues. Projected variances from the minimum fund targets shall be disclosed during the biennial budget process or during the current year if unanticipated circumstances occur that negatively impact current year revenue and/or expenditure projections. Fund Balance targets may be modified by Council action.

2. The Council Contingency Reserve should be maintained in accordance with RCW 35A.33.145 to cover unforeseen issues.
3. The Budget Stabilization Fund should be maintained to provide for General Fund operating reserves in accordance with Ordinance 1071.

Accounting

1. The City will maintain an accounting and financial reporting system that fully meets governmental accounting professional standards and State of Washington budgeting, accounting, and reporting requirements as established in the cash basis Budgeting Accounting and Reporting System (BARS) Manual.
2. Financial procedures shall be maintained to assure appropriate internal controls are in place to protect city assets. This includes recording all purchased fixed assets in the fixed asset inventory system at the time of purchase. This enables the City to have timely and accurate financial reporting of its assets.
3. The City will report the results of operations using the cash basis of accounting allowed by the State for reporting.

Financial Reporting

1. The City shall prepare and submit in a timely manner an annual financial report to the Washington State Auditor's Office in accordance with the standards established for such reports.

Revenues

1. The City will strive to maintain a diversified mix of revenues to provide for continuity and predictability of resources and to minimize the impacts of periodic economic cycles.
2. Where the City has authority to set fees and charges, all such fees and charges should be adjusted to reflect inflation and cost of services and should be reviewed and reported to the Budget and Finance Committee on a periodic basis.

3. Grant revenue shall be included in the financial forecasts and biennial budgets when it is deemed likely by staff that the City will receive the grant award. Should planned or budgeted grant revenue not be received, offsetting expenditure reductions shall be implemented or alternative revenue sources shall be identified.
4. Investment Interest shall be credited to the appropriate City funds based on the monthly cash balances.

Expenditures and Contract Management

1. The City shall implement procedures for purchasing, credit card usage, and contract management consistent with the policy framework established in this section.
2. The Department Directors have primary responsibility for purchasing and expenditures for their respective budgets in accordance with the adopted biennial budget. Any significant variances from the adopted budget shall be reported by department directors to the City Administrator in a timely manner.
3. Subject to competitive bidding requirements, the administration/staff is granted the authority to execute contracts for goods and services up to a contract value of \$50,000 for Public Works and \$30,000 for all others. Staff is allowed to exercise this authority only when the purchase is consistent with the type of acquisition routinely and regularly included in a line item in the current year adopted budget. Contracts or services that could reasonably be defined as carrying out policy provisions in the budget are not subject to the aforementioned contracting authority.
4. In the case of significant damage or threat to public infrastructure or public facilities that require immediate action to prevent significant future loss or threat to property or to public safety and meets the definition of “emergency” in RCW 39.04.280(3), a contract of up to \$100,000 is authorized. Reasonable attempts will be made to follow the Small Works Roster process authorized in Resolution No. 617.
5. City claims payments will be reviewed by a member of the City Council (Currently the Budget and Finance Committee Chair). The Councilmember review is intended to provide for a general, high-level review of claims to assure that adequate documentation is being maintained and the initiating department along with the Finance Department are doing appropriate due diligence in their review activities.
6. The City will seek to optimize the efficiency and effectiveness of its services to reduce costs and improve service quality.

Debt

1. Debt may be utilized to address short-term cash flow needs. Debt may also be used to finance significant capital or other obligations. The City Council is required to approve the issuance of debt. Debt will not be used to fund long-term revenue shortages.
2. When evaluating the use of non-voted (councilmanic) debt and the associated debt service obligations, an analysis shall be performed to determine the City's ability to make debt service payments, taking into account revenue fluctuations associated with periodic economic cycles. Debt may be considered when there is sufficient projected discretionary revenue to service the debt.
3. Voted and non-voted (councilmanic) debt will be used prudently in a manner to avoid any adverse impact on the City's credit rating or ability to issue subsequent or additional debt.
4. Upon the issuance of any debt, the City will establish the appropriate procedures to assure compliance with bond/debt covenants and applicable federal, State and local laws, policies and regulations.

Investments

1. Purpose: Invest the City of Lake Forest Park funds in a manner which will provide the highest investment return consistent with a high degree of security while meeting the necessary cash flow demands of the City and conforming to all state statutes governing the investment of public funds.
2. Objective: The purpose of this document is to identify those funds that are considered available for investment, to invest funds to the fullest extent possible, and to formalize the investment-related activities to assure the highest return with maximum security. In order of priority to invest the City's funds are the following: safety, liquidity, and return on investment (yield).
 - a. Safety: Investments of the City will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Diversification is a key component to ensuring the safety of the City's investment portfolio.
 - b. Liquidity: The City's investments will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
 - c. Return on Investment (yield): The City's investment portfolio shall be designed with the objective of attaining a market rate of return given the City's risk constraints and cash flow requirements.
3. Delegation of Authority & Responsibility: The Designated Investment Officer will be the Finance Director. The Budget & Finance Committee must approve all investment strategies that are eventually implemented by the Finance Director. The Alternative Investment Officer in the event the Finance Director position is vacant, or in the event that the Finance Director is absent and/or unavailable to

implement a Committee decision, will be the City Administrator. The Alternate Investment Officer will be required to follow the same guidelines as the Designated Investment Officer.

4. Authorized Investments types for Diversification:
 - a. Washington State Local Government Investment Pool (LGIP) – Max 100%
 - b. City's designated Bank – Max 100%
 - c. Government Agency Bonds – Max 60%, Target 50%

Diversifying funds using a balance of both short and longer term investment types enhances the investment portfolio of the City. For the longer term investments the maturity dates will be strategically laddered not to exceed a 5 year maturity date.

5. Reporting: The Finance Director, or designee, shall provide the Budget & Finance Committee a quarterly investment report for regular reporting.

Assets

1. Fixed assets are defined as land, buildings, equipment, and improvements to existing fixed assets costing more than \$5,000 and having a useful life in excess of one year. Assets with a value or cost under \$5,000, but more than \$500 are not defined as fixed assets and are subject to the Small and Attractive Asset Policy.
2. Small and Attractive Assets are safeguarded by a Small and Attractive Asset Policy designed to ensure controls over items that might not be noticed immediately after disappearance. The Policy maintains accountability for items that do not meet the criteria of a fixed asset. In certain cases the Administration may classify items below the threshold as small and attractive, despite having a value or cost below the threshold.

Appendix

CITY OF LAKE FOREST PARK CREDIT CARD POLICY

Purpose

The purpose of this policy is to establish guidelines and rules for the use of credit cards by City officials and employees. This policy shall be interpreted to provide for the use of credit cards by authorized persons to the fullest extent allowed by law including RCWs 43.09.2855 and 42.24.115.

Definitions

As used in this policy, the term "credit card" means a card or device issued under an arrangement pursuant to which the issuer (credit card company) gives to the card holder (the City) the privilege of obtaining credit from the issuer. Credit cards include cards imprinted with a specific named individual user, cards imprinted with a specific named city department, and cards issued for use by the City with a specific vendor.

Issuance, use and control of credit cards.

- A. The City adopts the following system for the issuance, use and control of credit cards by City officials and employees. The Finance Director is authorized to obtain City credit cards under the following system, which provides for the distribution, authorization, control, credit limits and payment of bills through the use of the credit cards by City officials and employees.
 1. Issuance and Use. Credit cards may be issued to the City of Lake Forest Park and used by authorized City officials and employees for purchasing goods, services, supplies and other items from vendors; incurring registration, training or travel expenses in connection with the performance of their duties on behalf of the City. Each card imprinted with the name of an individual must be "signed for" by that individual using the City's card user agreement.
 2. Authorization and Control. Upon authorization from the Finance Director or designee, City officials and employees may obtain a credit card from the Finance Director who shall maintain a ledger of individuals and departments receiving credit cards, including the date the card was received. The Finance Director shall implement accounting controls to promote the proper use of credit cards and reduce the risk of loss or misuse.
 3. Credit card limits shall be set administratively for each card, reflecting among other things purchases expected to be made during a typical billing cycle and additional credit capacity needed in an emergency or other contingency.
 4. Payment of Bills. The Finance Director shall establish a procedure for the prompt payment of all credit card bills on or before the due date.

5. Unauthorized Charges. No official or employee shall use the City-issued credit card for non-City business purposes. No charge(s) shall exceed amounts established and available in the City budget.
 6. Prohibited Uses. Cash advances on credit cards are prohibited.
- B. Expenses incident to authorized travel may be charged to a City-issued credit card provided the official or employee returns to the City with credit card receipts in accordance with the City travel policies and procedures.
 - C. Failure to provide detailed documentation as required by the policy will result in the user being responsible for the charge. If certain credit charges are disallowed as a result of audit or City policy, such charge must be repaid to the City with the City having the right to withhold funds payable to the official or employee up to the amount of the disallowed charge including interest at the rate charged by the credit card company. Misuse of a City credit card may result in disciplinary action up to and including termination and legal action.
 - D. The Finance Director is authorized to revoke the use of any credit card issued and immediately require the surrender of the credit card. The Finance Director may deliver a revocation order to the credit card company with the City not being liable for any future costs incurred after the date of revocation. Credit cards are to be returned to the City immediately upon ending employment.
 - E. The Finance Director is authorized to adopt any additional rules or policies necessary to implement the provisions of this policy.

**THE
LAKE FOREST PARK
CITY COUNCIL
RETREAT**

March 26th, 2024

Summary Report

Introduction

The Lake Forest Park City Council held a retreat on March 23rd, 2024, at St. Edwards State Park in Kenmore, Washington. The purpose of this retreat was to review and discuss key policy issues and to set City Council Goals for 2025 and 2026. The following agenda, set by an agenda setting team, guided the discussions during this council retreat:

1. City Finances
2. Roads and Walkways
3. Parks
4. City Finances
5. City Council Goals for 2025 and 2026

The following report is a summary of the discussions and outcomes of the retreat (a complete recording of this retreat was made and is retained by City officials as well as a copy of the retreat workbook) The retreat was guided by a set of ground rules (see Appendix Two):

City Finances

The first discussion topic focused on a review and discussion of the city budget and finances, including the construct of the 2023/2024 Biennial Budget. Staff reviewed the mid-biennial budget adjustment and a range of review sources such as ARPA and opioid funds. It was noted that new state legislation now allows for levy generated funds supplanting existing funding structures in certain categories. The public safety benefits and revenue possibilities from traffic cameras were noted and discussed. Staff next reviewed the estimated budget projections, the structure of the financial organizational chart and various regulations associated with various funds. It was noted that it would be useful to add a column to the fund structure that notes the difference between what expenditures and revenues were planned in the budget and what actually occurred, particularly as it relates to unexpected expenses.

It was noted that if the City Council desires to consider a city-wide levy, this discussion should happen soon. Various other revenue sources were discussed such as user fees, traffic cameras, and the value of a grant writer to secure outside grant funding, and the role of “one time” funds in sustaining the city budget. It was noted that over the years projections of the revenue-expense line crossing has always been averted by various means.

Roads and Walkways

The next discussion module focused on city roads and walkways. Staff provided a presentation and overview of the over 55 miles of public roads within the city. Currently \$500,000 is allocated annually to repair roads. The system for evaluating the condition of roads, Pavement Condition Index (PCI), was presented and discussed. In addition, the participants discussed the walkway system within the city. It was noted that the school district has identified and mapped the various “safe routes” within the city that connects to various schools. Participants reviewed photos of roads, discussed requirements for striping, curb heights and other multimodal options. Innovative approaches to facilitating safety on roadways such as conversions to one-way traffic were discussed.

The importance of Equity in determining road repairs etc. was noted and discussed by the participants. The importance of considering underserved populations within the city when evaluating road improvements was discussed particularly as it relates to grant funding was noted. The possible impacts of water springs and underflows was noted and discussed. After a long discussion the participants agreed to the following:

Agreement one: Staff will create and present to the City Council a street repair and improvement matrix that would be used for analysis, rating, and determining which streets will receive improvements. This matrix will include but not be limited to Equity considerations, eligibility for grant support, PCI ratings, mobility ratings etc.

Parks

The next discussion module focused on city parks. A staff presentation included an overview of the Lakefront Park Project, parks master plan over the next couple of years, some of the maintenance costs and areas that do not have access to parks. It was noted that Operations and Maintenance (O & M) should include both renewal and security costs. It was noted that the park’s master plan should include an equity component. It was also noted that developing a way for citizens to donate to city parks, such as an endowment system, and conservations easements etc. would be important to consider. It was noted that a proposed city ordinance to allow for donations was currently being developed and would come before the City Council in the near future. It was noted that there is a connection between walkways, parks and streets and creating this

larger view would prove useful in future planning and development. Specific areas in the city such as Perkins Way were discussed. Finally, it was noted that more data such as that which can be provided by a robust GIS system would be useful in both planning efforts and receiving grant support.

City Council Goals for 2024-2026

The final portion of the retreat was devoted to setting City Council Goals for 2025-26. The following process was used to identify goals:

1. Review of Goal Guide (see appendix three).
2. Silent writing of goals
3. Posting goals on work sheets
4. Round Robin explanation-discussion of each goal
5. Paired comparison Ranking.

2025-26 City Council Goals

- 1. Develop a Mobility Infrastructure Program that includes roads, sidewalks, walkways. Such a program should consider, safety, fiscal impacts, equity and opportunities for creating connections throughout the city. (58 points)**
- 2. Hire a Grant and GIS employee(s) to create detailed data on a range of projects and issues that would increase ability to acquire grant funding. (56 points).**
- 3. Increase the availability of housing in the city with an emphasis on affordability, diversity, and increased ADU's. Such an initiative could include the creation of land bank/trade options and other ways to acquire support for accomplishment. (49 points).**
- 4. Create a Financial Sustainability Plan using a process that includes citizen committees/outreach, community education, and consideration of a range of ways to enhance revenues and expenditure efficiencies. (46 points).**
- 5. Improve multimodal safety through the collection and analysis of safety related data. (46 points)**

- 6. Hire a Climate Plan Administrator to oversee the implementation of the Climate Action Plan. (38 points).**
- 7. Redesignate Perkins Way as a one-way westbound to enhance safety and create increased area for walkways. (25 points).**
- 8. Improve safety through improvements on SR 522 and other areas (such as 40th and 178th), including lighted crosswalks, community connections and possible speed cameras. (15 points).**
- 9. Increase the detail of the Critical Areas Inventory through more accurate details of wetlands and unstable slopes etc. (8 points).**
- 10. Identify and reduce areas within the city that have frequent police and fire calls/service uses. (4 points).**

Appendix One
Retreat Participants

Mayor
Tom French

Deputy Mayor
Lorri Bodi

Vice Chair
Tracy Furutani

Councilmember
Larry Goldman

Councilmember
Paula Goode

Councilmember
Jon Lebo

Councilmember
Semra Riddle

Councilmember
Ellyn Saunders

City Administrator
Phillip Hill

Court Administrator
Julie Espinoza

Police Chief
Mike Harden

Community Development Director
Mark Hofman

City Clerk
Matt McLean

Human Resources Director
Shannon Moore

Public Works Director
Jeff Perrigo

Finance Director
Lindsey Vaughn

Facilitator
Michael Pendleton

Appendix Two

Retreat Ground Rules

- ☐ **Empower The Facilitator**
- ☐ **Be On Time**
- ☐ **Respect For Others And Their Views**
- ☐ **Speak Only For Yourself And Not Others**
- ☐ **Seek Facilitator Acknowledgment Before
Speaking**
- ☐ **Share Air Time**
- ☐ **One conversation at a time**
- ☐ **Listening is Sign of Respect**
- ☐ **Move On-Avoid Saying the Same Thing Twice**
- ☐ **Seek Positive Outcomes and a Positive
Experience**

Appendix Three

A Guide To The Nature of a Board of Director's Goal

The goals of an organizations policy board should communicate the current and future areas of emphasis from among the larger array of organizational services, activities and issues.

The purpose of goals are:

1. To address a need and/or opportunity
2. To communicate the policy boards priorities and areas of emphasis
3. To provide meaningful direction to the organization
4. To inform an organizational work-plan and operational budget
5. To establish organizational performance expectations and a basis for organizational accountability

There are two types of board goals:

1. Content Goals: these are goals that specify an intention to establish policy, complete a project, or an event, etc.

Example of a board content goal: Implement an Economic Development Program to provide improved employment opportunities in the community and enhance a diversified tax base for the city.

2. Process Goals: these are goals that specify an intention to engage in or establish a procedure, organizational practice, or process to reach a decision and/or desired outcome.

Example of a board process goal: To establish a structured procedure for community involvement during Council working committee meetings.

Characteristics of Effective Board of Director Goals:

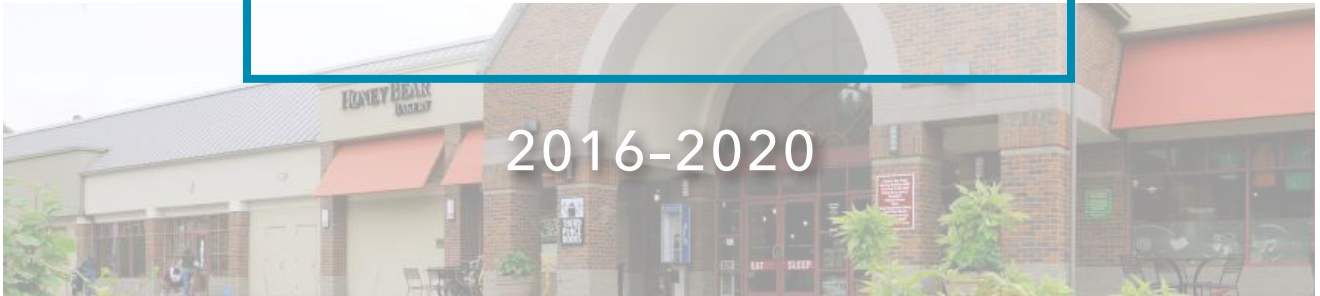
1. Level of detail: the most effective board goals are centered on the "abstract-specific detail spectrum". Effective goals are not so vague as to be useless and not so specific as to constitute "micro-management".

Example of an abstract board goal: To establish a warm and safe feeling in our community.

Example of a “centered” board goal: Plan and build a Community Center to serve the needs of our youth, seniors, and general citizenry in partnership with other community organizations.

Example of a “micro-management” board goal: To place a 45,000 square foot fire station on the corner of 5th and Vine that will house 3 truck companies in the next twelve months.

3. Attainability: effective board goals are given both adequate resources (funds etc.) and a realistic timeframe for accomplishment.
4. Organizational Compatibility: effective board goals are consistent with the mission of the organization, current policy and integrate into the existing organizational work-plan taking into account on-going activities and commitments.
5. Accountability Features: effective board goals provide the basis for monitoring progress and determining completion such as benchmarking and a clear definition of accomplishment.
6. Parsimonious: effective board goals reflect the view that fewer goals done well is preferred to many goals done poorly. Experienced boards of directors realize that goals should not and cannot reflect the full array of organizational activities and services. All members of the organization realize and accept that important organizational activities and services may not be reflected in goals selected by the board of directors but will continue to accomplish the organizational mission.



CONTENTS

I	Introduction	5
II	Vision & Values	7
III	Goals, Services & Initiatives	11

Appendix I

Department: Level Work Program	20
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Appendix II

Expenditures by Goal Area	29
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INTRODUCTION

The draft strategic plan outlines the short and mid-term priorities that will be delivered by the City to achieve our long-term goals and vision. It does not identify every service or each initiative that the City delivers, but it should help all of us better understand what we are doing, why it is important, and how we address the needs of the community leads to long term positive impact on items we care about deeply in our city.

Much of what you will find in this document is not new—it is just brought together in one place:

- Who we want to be as a community;
- What is important to us; and
- What we deliver.

This document has also given us a chance to identify where we, your elected Councilmembers and Mayor, as well as City Staff, see opportunities to better align service delivery and policy.

The highest priorities for opportunities has become the *"Service and Policy Growth Initiatives for the 2015-2016 Biennium"* that you will find in each of the policy / services sections of the draft document.

II VISION & VALUES



We seek to be:

Trusted stewards of the public's resources, partnering locally and regionally to support and enhance the environment and quality of life in Lake Forest Park aligned with achieving our Comprehensive Plan Vision

We will get there by:

Delivering services and managing resources, including the public's trust, in ways that are viewed as a model for local government.



What is important to us:

Collaboration We achieve greater results through collaborative engagement of each other and the communities around us.

Equity Our actions provide all people with real access to a good quality of life.

Accountability We are committed to addressing the concerns and priorities of Lake Forest Park through transparent community engagement, decision and actions, through continuous improvement.

Stewardship We are effective, efficient, financially prudent and innovative stewards of the public's resources, and strive to achieve sustainable results.

Integrity We resolve to do what is right for our citizens individually and our community as a whole, despite any political, social, or economic pressures to do otherwise. We will strive to be deliberate and transparent in our leadership actions and avoid reactionary responses to issues or events.

Service Ethic We deliver our programs and services in a manner that respects the customer and community while seeking positive and efficient solutions in the delivery of City business. We uphold the high standards, skills, competencies, and integrity of our professions in doing the work of City government.

Our goals for community outcomes:



MOBILITY

Providing, maintaining and enhancing a safe, accessible and integrated mobility system, emphasizing bicycle, walking, safe streets and transit connectivity, consistent with the character of Lake Forest Park.



HEALTHY ENVIRONMENT

Ensuring the community and environmental health of Lake Forest Park through the effective policies that protect lands, waters, trees, and wildlife, promoting human health while managing the effects of climate change on a local level.



COMMUNITY VITALITY

Creating a sense of community pride and identity in order to facilitate and maintain thriving neighborhoods and vibrant business districts where people can gather, engage and grow together.



PUBLIC SAFETY & ACCESS TO JUSTICE

Maintaining a safe community and an accessible justice system through fair, equitable and responsive service driven systems.

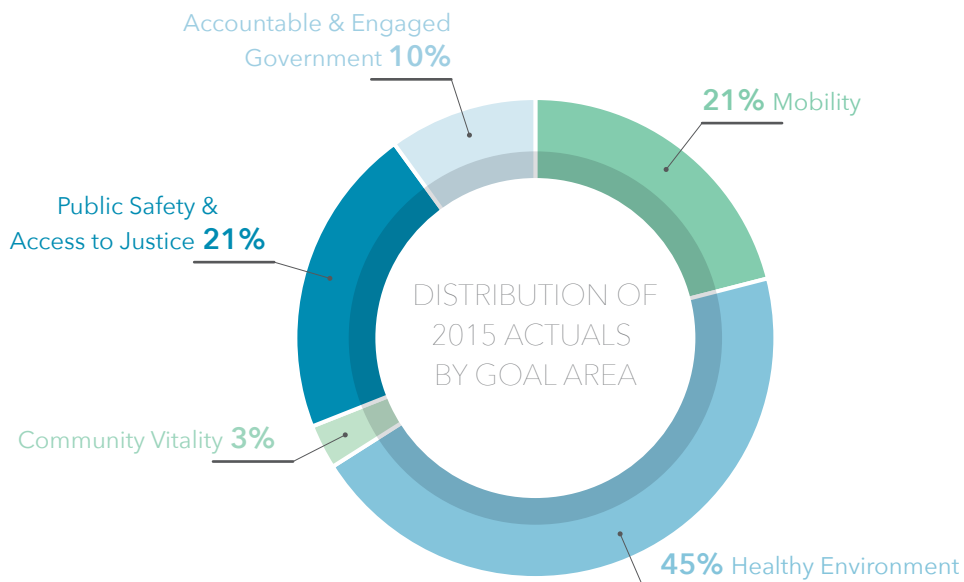
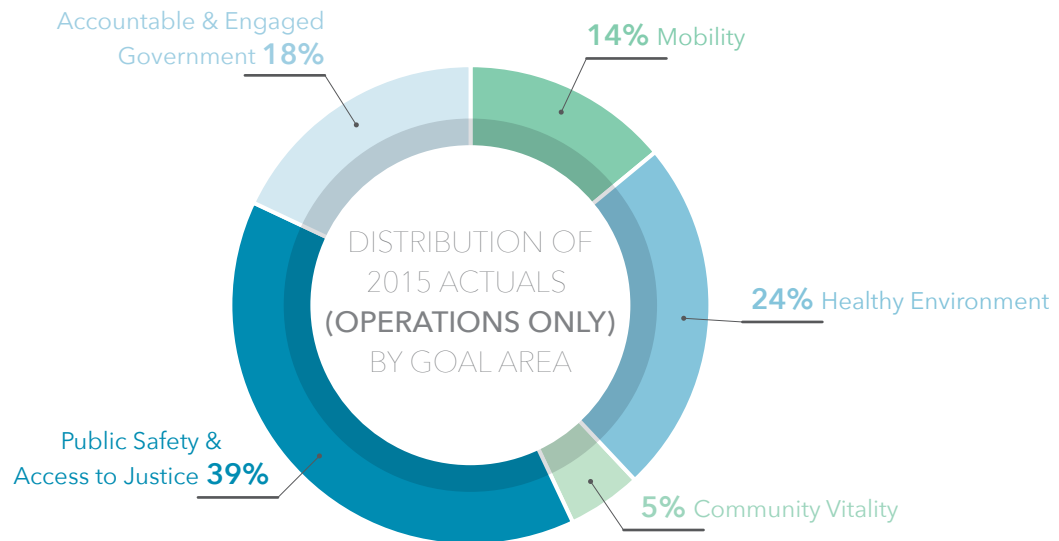


ACCOUNTABLE & ENGAGED GOVERNMENT

Delivering a financially sustainable, publicly transparent, model government that is responsive to the people of Lake Forest Park.

*The following discussions answer the question:
How do we deliver on our goals?*

The following charts display 2015 spending by strategic plan goal. The first chart displays spending on government operations, excluding capital. The second chart shows total spending by goal including spending on capital.



III

GOALS, SERVICES & INITIATIVES





I. MOBILITY

Lake Forest Park's transportation system is defined by two heavily travelled state routes that connect with winding minor arterials and local streets serving residential neighborhoods. Current King County Metro and Sound Transit bus service mostly travels north/south along SR 522 (Bothell Way) with some limited east/west service along SR 104 (Ballinger Way) and to the Horizon View neighborhood.

Popular walking routes exist throughout the city, although many routes do not have sidewalks on one or both sides of the road. The heavily used Burke-Gilman bicycle and walking trail parallels the Lake Washington shoreline. Other bicycle routes have been identified throughout the city, but lack wayfinding signage. Most of these bicycle routes are shared with automobiles, and lack road markings.

WE DELIVER MOBILITY THROUGH...

Providing, maintaining and enhancing a safe, accessible and integrated mobility system, emphasizing bicycling, walking, safe streets and transit connectivity, consistent with the character of Lake Forest Park.

Working with regional and state transportation to protect, maintain and improve mobility in Lake Forest Park.

Current (On-Going) Services:

1. Manage the city's 102 total lane miles streets through pavement preservation and overlay programs with a goal of maintaining at least a seventy percent Pavement Condition Index on city streets.
2. Increase pedestrian and bicycle connections in Lake Forest Park by:
 - » Completing Burke Gilman Trail to Interurban Trail Connection.
 - » Working with community to design environmentally sensitive pedestrian connections on City rights of way.
 - » Improve intersection/pedestrian crossings each year to achieve current accessibility standards.
3. Enhance traffic, pedestrian and bicycle safety through public education, increased patrols, use of traffic cameras, and use of speed trailer.
4. Meet with regional and state groups- intergovernmental activity.

See **Appendix I** for applicable work program items and **Appendix II** for planned expenditures.

Service & Policy Growth Initiatives for the 2015-2016 Biennium:

1. In partnership with WSDOT and adjacent jurisdictions, develop a Multi-modal Transportation Plan for the State route/primary travel corridors within Lake Forest Park to prepare for potential ST3 funding and projects on SR 522, including a park-and-ride facility and mitigation of cut-through traffic in residential areas.
2. Develop a pedestrian, bicycle and transit connections plan that addresses intra-city connections, safety, traffic calming, wayfinding signage, and access to transit.

Sound Transit 3 (ST3), a ballot measure for the region's voters to consider in November 2016, represents the next set of mass transit investments to keep our region moving to destinations throughout the region.



II. HEALTHY ENVIRONMENT

From its very beginning, our City's natural environment has been its defining characteristic. Named for its location on the shore of Lake Washington and the abundance of streams, ravines, wetlands and robust tree canopy, our city has been committed to protecting this valuable ecosystem and green infrastructure to create economic and health benefits for our citizens. Effective environmental protection requires strategy that acknowledges the critical interdependence of the various contributing local, regional and global ecosystems, as well as their relationship to the built environment. What we build, where we build, and how we build it has a lasting effect on the health of our citizens, community, region and planet.

The city has strived to maintain a healthy tree canopy through urban forestry planning and an adopted tree ordinance, as well as public education. The city's land use policies and permitting functions are designed to protect environmentally sensitive areas and to preserve natural areas in response to

WE DELIVER A HEALTHY ENVIRONMENT THROUGH...

Ensuring the community and environmental health of Lake Forest Park through the effective policies that protect lands, waters, trees, and wildlife, and promoting human health while managing the effects of climate change on a local level.

community objectives, including protecting wildlife habitat and providing our citizens with outdoor gathering spaces and walking trails.

The city has established land use policies for housing and commercial growth through its Comprehensive Plan. The city also works to restore stream habitat, and replace and repair culverts to promote stream health. We also maintain a sanitary sewer system that protects human health and the environment, and engages with local water districts to ensure safe water quality for citizens.

See **Appendix I** for applicable work program items and **Appendix II** for planned expenditures.

Current (On-Going) Services:

1. Maintain and enhance water and sewer infrastructure through fiscally sustainable plans and franchise agreements that provide for effective, safe and environmentally sound utilities for the city.
2. Systematically implement National Pollutant Discharge Elimination System (NPDES) permit requirements in order to achieve compliance by 2018, including evaluation of strategies for water quality testing and fish counts in Lyon and McAleer creeks.
3. Manage an inspection and permitting system wherein growth pays for its associated costs, while protecting environmental health of the City through the policies of the Comprehensive Plan and responsive code enforcement.
4. Educate and engage the community regarding the value of a healthy environment.

The **NPDES** permit program addresses water pollution by regulating point sources that discharge pollutants to waters of the United States. Created in 1972 by the Clean Water Act, the NPDES permit program is authorized to state governments by EPA to perform many permitting, administrative, and enforcement aspects of the program.

Service & Policy Growth Initiatives for the 2015-2016 Biennium:

1. Develop a Healthy Creeks Plan for the strategic and systematic investment in the restoration of Lyon Creek and McAleer Creek in order to improve water quality, provide for regular native fish spawning while also reducing the impact of water on roads and roadbeds.
2. Review policies and programs supporting the maintenance of the City's tree canopy.
3. Identify opportunities for environmentally sound infrastructure improvements.



III. COMMUNITY VITALITY

Lake Forest Park has a wide range of community strengths and assets, including its parks, a local library, and the widely acclaimed Third Place Commons, a space donated by the privately-owned shopping mall which acts as a forum for hundreds of community activities and events each year. This place is managed and programmed by a non-profit organization partly funded by the city. Third Place Commons also sponsors the popular Farmers' Market in the summer months, including programs that offer low-income seniors and families access to fresh, healthy produce.

The city collaborates with neighboring jurisdictions and the school district to offer a wide range of human services, including a Senior Center, recreational opportunities for children and youth, and services for victims of domestic violence. Services are also available for citizens needing mental health services, drug and alcohol treatment, family support and counseling, transportation, or those who experience housing or food insecurity.

WE DELIVER COMMUNITY VITALITY THROUGH...

Creating a sense of community pride and identity in order to facilitate and maintain thriving neighborhoods and vibrant business districts where people can gather, engage and grow together.

It is the goal of the city to foster a balanced and sustainable local economy that supports a good quality of life for Lake Forest Park residents. The city has limited areas of commercial activity, however new opportunities for mixed-use residential and commercial development may become available if the SR 522 corridor is re-developed via the Sound Transit 3 ballot measure.

See **Appendix I** for applicable work program items and **Appendix II** for planned expenditures.

The city already has an enviable reputation as a desirable place to live but lacks a city-owned facility for community-building activities, recreational programming, active outdoor recreation infrastructure, and has very few city-sponsored community events. It is the goal of the city to create more opportunities for citizens to gather and celebrate our community identity.

Current (On-Going) Services:

1. Provide Human Services (for youth, seniors, Arts, recreation and personal/family resources) in partnership with local area providers evaluating the accessibility of services to Lake Forest Park residents.
2. Partner with Friends of Third Place Commons to provide for an actively programmed community space.
3. Administer, coordinate and celebrate volunteers in support of City services.
4. Maintain city parks, open space and trails in a responsible and environmentally sustainable manner.
5. Collaborate with neighboring jurisdictions and the school district to offer a wide range of human services.

Service & Policy Growth Initiatives for the 2015-2016 Biennium:

1. Establish a community engagement Task Force to identify and recommend community events for implementation by the City.
2. Develop a parks, recreation and open space plan that includes service levels, maintenance and acquisition policies, and addresses active park, play field and playground needs.
3. Initiate a Town Center Sub-Area Plan that addresses the need for community gathering/event/activity spaces.



IV. PUBLIC SAFETY & ACCESS TO JUSTICE

Lake Forest Park is committed to a strong public safety system and is dedicated to the fair and impartial administration of justice and provides equal access for all individuals. The City values fairness, education, accessibility, engagement with the community and feeling safe at home and in the neighborhood. Our public safety efforts and judicial system work together to ensure that our community is one of the safest places to work and live in the Puget Sound Region.

Our police department focuses on reducing crime and traffic collisions, providing quality policing and excellent customer service through an ethical, innovative, knowledgeable and diverse workforce, and providing emergency management oversight for the city. Our police department is a valued and effective partner with regional law enforcement agencies and recognized as a leader in effective community policing. The department maintains strong and effective relationships with citizens through the use of electronic and social media, effecting the reduction of crime within the city.

WE DELIVER PUBLIC SAFETY & ACCESS THROUGH...

Maintaining a safe community and an accessible justice system through fair, equitable and responsive service driven systems.

As the third branch of government, the Municipal Court provides fair and equal access to justice, administers justice effectively, affords a fair and proficient hearing process, delivering a level of customer service that meets the needs and expectations of the people we serve.

See **Appendix I** for applicable work program items and **Appendix II** for planned expenditures.

Current (On-Going) Services:

1. General policing services in order to decrease crime rates, increase traffic safety, and enhance the community's feeling of safety through the provision of:
 - » Crime prevention and investigation
 - » Traffic safety and enforcement
 - » Administer a traffic safety photo enforcement program
 - » Neighborhood patrols
 - » Dedicated response to calls for service within our community
 - » Education and awareness
 - » Community policing and neighborhood watch
 - » Emergency response management
2. The Municipal Court is organized as a limited jurisdiction court to hear misdemeanor crimes and civil infractions. In addition to managing case flow, trial date certainty and collection of monetary penalties, the court also:
 - » Manages a Youth Court Program.
 - » Supervise a Probation Department, which includes Pre-Trial Supervision Program, Enhanced Probation, Release and Planning Services (RAPS).
 - » Electronic hearing option for customers.

Service & Policy Growth Initiatives for the 2015-2016 Biennium:

1. Analyze various levels of service between the City's minimum police staffing and optimal staffing and develop cost and benefit information to inform budget, funding and community outreach decisions.
2. Analyze capacity for staffing a major emergency or event.
3. Evaluate Court Security.
4. Review capacity of the Release and Planning Services (RAPS) Program.
5. Regional partnerships.



V. ACCOUNTABLE & ENGAGED GOVERNMENT

The Lake Forest Park City Council serves as the legislative and governing body of the city. The council enacts ordinances, approves the budget, sets policy, confirms appointments, and grants franchises. During its twice monthly general meetings and regular work sessions, the council conducts itself and its meetings as a model of respect, transparency, inclusiveness and encourages a collegial environment.

The Mayor of Lake Forest Park is the chief executive officer and ceremonial head of the city, presides at meetings of the city council, submits the annual budget, and is responsible for carrying out the policies, contracts, and agreements approved by city council. Since the Mayor is a part-time position, internal operations of the city are delegated to the City Administrator, who serves as the chief operating officer. Other internal operations functions are Human Resources, responsible for negotiating collective bargaining agreements and staff recruitment, and legal consultation provided through a contract City Attorney and Public Defender.

WE DELIVER AN ACCOUNTABLE & ENGAGED GOVERNMENT THROUGH...

Delivering a financially sustainable, collaborative, publicly transparent, model government that is responsive to the people of Lake Forest Park.

The City also relies on a system of community volunteers through commissions, task forces and committees. These volunteers provide functional exploration of ideas and community-based recommendations in support of achieving the comprehensive planning vision and strategic plan vision of the City. LFP also is gifted with a robust volunteer corps who support and augment City staff in the delivery of programs and services.

See [Appendix I](#) for applicable work program items and [Appendix II](#) for planned expenditures.

Departments reporting to the City Administrator and responsible for significant public engagement and outreach include:

- Municipal Services keeps the record of City Council proceedings, provides residents with access to City services, information and records.
- Finance manages accounting, budget development, business licensing, utility billing, including on-line utility bill payment, and manages information technology services.
- Planning and Building who are responsible for managing the city's long range planning process, Development Services, including review and inspection, Planning and Building services for residents and contractors, Code Enforcement investigation and follow-up, Tree Removal and replacement ordinance compliance, and Right of Way permit processing and inspection.
- Public Works maintains and develops of public streets, sanitary sewers, parks, public facilities and surface water infrastructure (culverts, storm water drainage).
- Engineering provides technical support to the Mayor and all city departments to support operations and capital improvement projects for transportation, traffic control, drainage, and sewer systems.

Responsibility for communications within the city, with local jurisdictional and agency partners, and with Lake Forest Park citizens is distributed among city departments. The Finance office and IT professional are responsible for the functions of the website. Content development responsibilities are distributed throughout the city's departments.

Current (On-Going) Services:

1. City Council governance.
2. Actively seek regional, state, federal and private grant funding for capital projects.
3. Achieve zero non-standard audit findings for state and federal audits.
4. Provide department and service accountability through the executive office.
5. Provide adequate and understandable financial oversight of funds and appropriations such that funds do not exceed their approved appropriations.
6. Maintain all public records and achieve public disclosure requests consistent with State standards.
7. Meet community needs for passport issuance and renewal services with 30 minute processing goals.

Service & Policy Growth Initiatives for the 2015-2016 Biennium:

1. Develop and implement a City of Lake Forest Park Strategic Plan through a robust approach community engagement.
2. Implement a citywide communications plan to increase accountability and consistency in timeliness and quality of communications content.
3. Identify and plan for increased use of online services for those doing business with City departments.
4. Identify service gaps with between city service to ensure cross-functional collaboration in problem solving.
5. Identify and develop regional relationships to promote the policies, values and goals of Lake Forest Park.

APPENDIX I

DEPARTMENT: LEVEL WORK PROGRAM

Goal–Mobility

Title	Lead Dept.	Project Description	Timing for Completion
Safe Highways– SR 522/104/ ST3 Strategy	Council	State Route Corridor Plan (Safe Highways): » The City will pursue safe and accessible highways by way of planning, public outreach, advocacy and funding. » Legislative repurposing of \$475,000 for SR 522 & SR 104 planning; » Scoping of SR 522 & SR 104 corridor plan that includes a balance of local livability and robust highway connections to the ST Link Light Rail stations at 145th Street, 185th Street and 226th Street balanced with limited incentive to use other surface streets. » Include 145th/Bothell Way Intersection Improvement as a project. (This intersection is in four jurisdictions and is key to safety, transit and traffic flows). » The City will involve Sound Transit, WSDOT and its own citizens in equal measure in pursuit of the most thoughtful and reasonable plan. Sound Transit 3: » The City will remain actively engaged in the ST3 candidate project, selection and voter question process. » The City will remain in a cooperative and collaborative posture with neighboring jurisdictions to assure a reasonable and equitable outcome for the north Lake Washington cities. State Route 522 & 104 Rebuild: » The City will work with Sound Transit and WSDOT to assure that work in the respective rights of way is coordinated in time frame and construction contract.	2016–2018

Goal–Mobility

<i>Title</i>	<i>Lead Dept.</i>	<i>Project Description</i>	<i>Timing for Completion</i>
Safe Streets– Transportation CIP Master Plan	Engineering	Local Transportation System Master Planning (Safe Streets): The City will develop a master plan for the development and “finishing” of streets for connection to the state system, for safe pedestrian and bicycle connectivity to key nodes around the City including the town center, Southern Gateway and 3 elementary schools. The master plan will consider: » Reasonable connections to neighboring jurisdictions and the regional Burke Gilman Trail. » Funding options and will engage our citizens in a cost/benefit discussion to help determine funding options. » Traffic calming to address cross-community, vehicle through-trips In the development of the plan, the staff will: » Employ all reasonable federal, state, and regional grant funding options in order to mitigate the community “lift” to upgrade local facilities. » Examine and bring options to the City Council for street development standards to require development to pay its fair share of the build-out of the transportation system.	2016–2017
Annual Asphalt Overlay	Public Works	Street overlay for pavement preservation, by priority based on pavement ratings and inspection. The most recent pavement rating report identified that LFP roads are deteriorating and need up to \$1 million/year in overlays for a decade to achieve pavement condition goal.	Sep. 2016 and ongoing
ADA Ramps	Engineering	ADA ramps are required by federal law and must be upgraded concurrent with overlays, chip sealing and street projects. Sidewalk availability limits the application of this priority.	2016
BGT/Interurban Connector	Public Works	Connect the Interurban Trail to the Burke Gilman Trail through Lake Forest Park to promote regional transportation corridors.	2016
Local Connections & Trails	Public Works	Design and construct trails along City Rights of Way to safely provide pedestrian connections. All connections must not compromise environmentally sensitive areas.	Ongoing

Goal—Healthy Environment

Title	Lead Dept.	Project Description	Timing for Completion
LFP Creek Restoration Plan	Surface Water/ Engineering	Develop a creek and fish habitat restoration strategy and plan that includes an analysis of: » Culvert repair and replacement current costs, values and strategic packaging of phases that can attract the broadest funding as balanced against the City matching funding; Options for hatcheries, planting and other strategies for restoring historic native fish runs; » Testing, reporting and development of a broad-based strategy for improvement of water quality Develop at least annual reports to the City Council on stream health.	2016-2017 for a 2015-2025 Plan
Parks, Recreation & Open Space Plan	Public Works	Parks, recreation and open space plan that includes an analysis of: Service Levels: » The ability of the current park system to meet the needs of the citizens; » The ability of current recreation facilities to meet the needs of the citizens, especially youth and seniors; Maintenance: » The needs and ability of the City to operate and maintain the current system of parks; » Development of operation and maintenance metrics to allow the Council to determine the systemic cost of prospective acquisitions; Acquisitions: » The development of a criteria-based system for acquiring park, recreation or open space properties; » An analysis of grant options or P&R District options for acquiring system properties	2016
Comprehensive Plan Completion and Regulatory Updates	Planning & Building	» Tree Ordinance update » Code Enforcement ordinance update » Sensitive Areas update » Low Impact Development Regulations	2016

Goal–Healthy Environment

Title	Lead Dept.	Project Description	Timing for Completion
Evaluate Emerging Parks & Recreation Acquisition Options	Public Works	<i>Dependent upon outside funding strategies for acquisition</i> Development of a park plans including some active recreation and funding strategies for planning, site construction and maintenance. Emerging sites include Palmer Property and 5 Acre Woods	2016
Materials Bins Covers	Public Works	Material bin covers and lighting for the Public Works outdoor storage bins.	2020
Beach Drive Lift Stations	Engineer	Plan for replacement of two lift stations on Beach Drive with a single new lift station while upgrading sewage conveyance in this basin. Evaluate need for Sheridan Beach Sewer Reliability Study at time of project	2016-2017
NPDES 2 Compliance	Public Works; Planning	Continue compliance with the NPDES permit. The new permit became effective on January 1, 2013 and requires a number of code revisions, public outreach programs, staff training opportunities, et al.	2013-2018

Goal–Community Vitality

Title	Lead Dept.	Project Description	Timing for Completion
Town Center District Sub-area Plan (phase 1)	Council; Executive; Engineering	Develop a sub-area plan that establishes a town center district—creating a vision for adapting the Town Center area and the surrounding areas to a transit-orient, community center for Lake Forest Park.	2016–2018
Communications	Council; Executive	Development of a citywide communications plan including: » Outreach, » Two-way communications, » Expansion of web-site offerings, » Social media “real-time” strategies, and » Mass media communications.	2016–2017
Continue Social Media Development	Coordination with all Departments	Expand use of social media to enhance contemporaneous posts of more information. <i>Current highly successful efforts include Police (pilot) and Public Works</i>	2016
Tennis Court Lights	Public Works	Tennis Court, lighting restoration–LFP Elementary	Unknown

Goal—Public Safety and Justice

Title	Lead Dept.	Project Description	Timing for Completion
Evaluation of Long-Term Police Staffing	Police	Factors include: » Aging department and high, near-term, turnover rates; » Added emphasis on community-based approaches; » Increased safety needs surrounding SR 522 volumes and camera-based enforcement; and » Response time and call response service-level expectations	2016
Active Shooter Enterprise–Wide Emergency Plan	Police	Develop detailed planning and response guide for City Hall active shooter events and support development of planning and response guides for key citywide sites.	2016
Emergency Management Transition	Police	Implement the Northshore Emergency Management Coalition (NEMCo) with Kenmore, Northshore Fire District and Northshore Utility District to meet emergency management goals and requirements.	2016
Portable Radio Replacement	Police; Public Works	Develop a purchase strategy for the Police Department and Public Works portable radios consistent with implementation of the King County Public Safety Emergency Radio System Network (PSERN) implementation.	2017–2018
Dispatch Service Delivery	Police	Develop a long-term strategy for Police Dispatch Services consistent with regional E911 system planning.	Ongoing

Goal—Accountable and Engaged Government

Title	Lead Dept.	Project Description	Timing for Completion
Strategic Planning Process;	Council; Executive	Develop a Strategic Plan to guide City priorities and objectives. » Analyze service priorities, delivery and gaps. » Develop clear and understandable data that helps Council and citizens understand sustainability and prioritization. » Develop strategic plan financial plan » Develop and build coalitions that show Lake Forest Park to be a model city and model partner. » Develop customer service standards that value excellent service, a high service ethic and strong service training.	2015–2016
IT Continuity Plan	Finance	Develop an IT disaster plan and pursue strategic alliances with other local governments/agencies to provide emergency backup for key IT services.	2015–2016
MPE Compensation Study	All Department Managers; Finance	Conduct the every 5-year compensation study for the non-represented employees (last conducted in 2012).	May 2016– Aug. 2016
Enterprise Content Management Records Systems	Municipal Services; I.T. Manager	Evaluate (at a department level) City records management processes and needs. Establish a plan for electronic records management and evaluate Electronic Content Management systems (available through State master contracts) to potentially implement a “cradle to grave” solution.	Oct. 2015– TBD
E-Commerce Phase 2 On-Line Services	Development Services; Municipal Services; Finance/IT	Expand on the ecommerce launched in 2015 (utility billing) and bring e-pay and other ecommerce to Municipal Services and Development Services.	Apr. 2016 / Apr. 2017

Goal—Accountable and Engaged Government

Title	Lead Dept.	Project Description	Timing for Completion
Major Public Records Response	Municipal Services; Legal	Develop a coordinated interdepartmental approach for the City Clerk to respond to a request for all records in all forms. Use the experience to determine whether there are proactive ways to store and organize records going forward to as converting old records into an economically feasible, easily searchable format. » King County, the Port of Seattle, and most King County cities and towns, including Lake Forest Park, received a public records request for all public records in all forms, including meta-data.	Nov. 2015–TBD
Permit Tracking Software	Planning	Purchase and install dedicated online permit tracking software with self-help resources.	Q-2 2016
2016 Streamlining Codes	Executive	Review City processes, codes, procedures to reduce cycle time, improve customer service and reduce time and cost per activity. Specific identified activities: 1. Subdivision codes; 2. Tree Regulations; 3. Public Services Municipal (Sewer system) code; and 4. Code Enforcement	2015-16
Admin Services	Executive; Municipal Services	Evaluate the organization of administrative services departments of the City, reviewing efficacy, decision making and oversight criteria	Feb. 2016–Jul. 2016
Budget Development Format	Finance	Utilizing GFOA best practices, prepare 2017-2018 proposed budget document that is consistent with the City's strategic plan and national best practices. Based on results, submit for the GFOA distinguished budget award.	2016
2016 Franchise Agreements	Executive	Assure that planning and negotiation for franchise agreements that come due in 2013 and 2014 are completed prior to expiration, including: Comcast 2014; Northshore UD 2018; LFP WD 2018; Seattle City Light 2014; Puget Sound Energy 2014; Republic Solid Waste 2016; and Shoreline WD 2023 (or 2028).	2014-2015

Goal—Accountable and Engaged Government

Title	Lead Dept.	Project Description	Timing for Completion
Revise Employee Handbook	Executive/ Depts	» Meet with departments to review policies; » Review rewritten policies with Leadership Team; » Send manual to WCIA vendor for review; and » Complete redraft and prepare for publication.	2015
On-Line Business License Application	Finance	Research whether a product exists that would allow LFP to offer an online business application.	Feb. 2016– Jul. 2016
Banking RFP	Finance	Prepare a request for proposals to replace our current banking services agreement.	Jan. 2016– Apr. 2016
City Hall Efficiency & Security	Public Works; Planning; Police; Court; Administrator	Continued analysis, design and/or installation of safety projects in City Hall. Current areas of interest are reception and payment counters, and first floor for building permits and passports.	Dec. 2016 Planning, Cost Estimate
Accounting Software Evaluation	Finance	Evaluate enterprise accounting needs and determine whether changing the enterprise accounting system would be beneficial	Dec. 16
Active Employee Relations	Police	Establish labor/management committees identified in labor agreements; plus ramp up interaction and communication with MPE group	Oct. 14

APPENDIX II

EXPENDITURES BY GOAL AREA (2015 ACTUALS)

Goal—Mobility

Services	Dept. or Functional Expenditure Area	2015 Actual Expenditure (\$)		
		Operating	Capital	Total
Pavement Management Program	Streets Operations & Capital	413,664	0	413,664
	TBD	157,289	50,000	207,289
	Asphalt Overlay	0	208,620	208,620
Pedestrian & Bicycle Facilities	Engineering Operations	157,558	0	157,558
	NE 178th Improvements Project	0	2,104,802	2,104,802
Transportation Safety Education & Enforcement	Traffic Safety Camera Program (including 35% of Court costs)	530,320	0	530,320
Transportation Safety Education & Enforcement	Traffic Officer (50% of Traffic Officer Cost)	75,000	0	75,000
Mobility Totals		1,333,831	2,363,422	3,697,253

Goal—Healthy Environment

<i>Services</i>	<i>Dept. or Functional Expenditure Area</i>	<i>2015 Actual Expenditure (\$)</i>		
		<i>Operating</i>	<i>Capital</i>	<i>Total</i>
Water & Sewer Infrastructure Operation & Maintenance	Surface Water Operations & Capital, Sewer Utility Operations & Capital	1,651,999	5,664,607	7,316,606
Implimentation of NPDES permit requirements	Surface Water Operations (5% of Operations)	40,173	0	40,173
Managing the Inspection & Permitting Systems Consistent with the Comprehensive Plan	Planning & Building	677,007	0	677,007
Healthy Environment Education	Community Programs (25% of Employee Costs)	25,000	0	25,000
Healthy Environment Totals		2,394,179	5,664,607	8,058,786

Goal—Community Vitality

<i>Services</i>	<i>Dept. or Functional Expenditure Area</i>	<i>2015 Actual Expenditure (\$)</i>		
		<i>Operating</i>	<i>Capital</i>	<i>Total</i>
Human Services Through Community Partners	Community Service Programs	137,281	0	137,281
Programmed Community Space	Community Programs, Friends of Third Place	26,520	0	26,520
Community Events	City Council	0	0	0
Volunteer Program & Recognition	Executive Department	1,790	0	1,790
Parks and Trails	Parks Department	269,790	0	269,790
	Parks Facilities & Capital	103,948	23,687	127,635
Community Vitality Totals		539,329	23,687	563,016

Goal—Public Safety and Access to Justice

<i>Services</i>	<i>Dept. or Functional Expenditure Area</i>	<i>2015 Actual Expenditure (\$)</i>		
		<i>Operating</i>	<i>Capital</i>	<i>Total</i>
General Policing & Traffic Safety	Police Department	3,279,819	0	3,279,819
Access to Justice, Municipal Court	Court, Prosecutor, & Public Defender (less 35% of Court for traffic cam enforcement)	465,388	0	465,388
Emergency Management	Emergency Management	33,141	0	33,141
Public Safety & Access to Justice Totals		3,778,348	0	3,778,348

Goal—Accountable and Engaged Government

<i>Services</i>	<i>Dept. or Functional Expenditure Area</i>	<i>2015 Actual Expenditure (\$)</i>		
		<i>Operating</i>	<i>Capital</i>	<i>Total</i>
Governance, Legal, & Administrative Support	City Council, Legal, Municipal Services, Elections, Memberships	662,158	0	662,158
Seek Grant Funding for Capital Projects	Engineering and Environmental Programs (20% of Engineer & Manager Cost)	0	54,000	54,000
Department & Service Oversight	Executive	425,179	0	425,179
Financial and IT Operations, Auditor	Finance	291,500	0	291,500
	Finance	267,328	0	267,328
Records Operations & Archives	Municipal Services	65,000	0	65,000
Passport Servicing	Municipal Services	12,500	0	12,500
Accountable & Engaged Government Totals		1,723,665	54,000	1,777,665

GLOSSARY

ANNUAL BUDGET A budget applicable to a single fiscal year

APPROPRIATION A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes

ASSESSED VALUATION A valuation set upon real estate or other property by a government as a basis for levying taxes

ASSETS Resources owned or held by a government which have monetary value

BALANCED BUDGET A budget situation where budgeted resources are equal to or greater than budgeted expenditures (Comprehensive Financial Management Policies (2020))

BIENNIUM A two-year period

BOND A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate

BUDGET A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them

BUDGET ACCOUNTING AND REPORTING SYSTEM (BARS) The accounting guide issued by the Washington State Auditor's Office to guide accounting matters for local governments

BUDGET ADOPTION The formal legislative process to approve a budget for the budgetary period

BUDGET AMENDMENT A change to the adopted budget that is formally adopted by the legislative body

BUDGETED Included in the adopted budget

BUDGET DOCUMENT The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body

GLOSSARY

BUDGET MESSAGE A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body, with certain portions required by law

CAPITAL IMPROVEMENTS Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant

CAPITAL FACILITIES PLAN A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

CAPITAL ASSETS Also known as fixed assets, are land, buildings, equipment and improvements to existing fixed assets costing more than \$5,000 and having a useful life greater than one year

CAPITAL PROJECT Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements

CASH BASIS A basis of accounting under which transactions are recognized only when cash is received or disbursed

COMPREHENSIVE FINANCIAL MANAGEMENT POLICIES The document containing all of the adopted financial policies of the City

CONSUMER PRICE INDEX (CPI) A statistical description of price levels provided by the U.S. Department of Labor used as a measure of the increase in cost of living (i.e. economic inflation)

CONTINGENCY A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

COUNCILMANIC Refers to action that can be taken with a majority vote of the City Council and not requiring a vote of the public, see *NON-VOTED*

DEBT LIMIT The maximum amount of gross or net debt which is legally permitted

DEBT SERVICE The cost of paying principal and interest on borrowed money according to a predetermined payment schedule

GLOSSARY

DEBT SERVICE FUND A fund used to account for the accumulation of resources for, and the payment of general long term debt principal and interest

DEFICIT The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

DIRECT COSTS Those expenses which can be charged directly as a part of the cost of a product, service, department, operating unit or activity, as distinguished from indirect costs (overhead) which must be prorated among several products, services, departments, operating units or activities

EMPLOYEE BENEFITS Contributions made by a government to meet commitments or obligations for employee fringe benefits including the government's share of costs for Social Security and the various pension and medical plans

ENDING FUND BALANCE The amount of money that a fund has at the end of a year or reporting period

ENTERPRISE FUND An accounting entity which the City uses to record and report transactions for its business-type activities; all expenditures must be supported by income dedicated to the fund, most commonly utility funds

EXPENDITURE/EXPENSE The amount of money actually spent or budgeted to be spent

FIDUCIARY FUND The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds

FIXED ASSETS Also known as capital assets, are land buildings, equipment and improvements to existing fixed assets costing more than \$5,000 and having a useful life greater than one year

FRANCHISE A special privilege granted by a government permitting a monopoly or the continuing use of public property

FULL-TIME EQUIVALENT POSITION (FTE) A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year

GLOSSARY

FUND A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity

FUND ACCOUNTING A system of accounting that is characterized by the use of accounting entities (funds) to account for resources whose use has been limited by donor, grantor, governmental agencies, governing bodies, or by law

FUND BALANCE The total amount of cash and investments available for spending at the end of a year or reporting period

GENERAL FUND The primary operation fund of the local government. Most revenues accounted for in the General Fund are unrestricted and can be used for any lawful purpose of government; operating departments include: Police, Municipal Services, Parks, Facilities, Planning, Building, and Municipal Court, among others

GRANTS External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility

INDIRECT COST A cost necessary for the functioning of the organization as a whole which cannot be directly assigned to one service

INFRASTRUCTURE The physical assets of a government (e.g. streets, water, sewer, public buildings and parks)

INTERFUND SERVICES Services provided by one fund of the local government for the benefit of another fund for compensation

INTERGOVERNMENTAL REVENUE Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes

INTERNAL SERVICE FUND An accounting entity which the City uses to record and report transactions for goods and services provided by one department to other City departments on a cost reimbursement basis

LEVY (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities; (Noun) The total amount of taxes, special assessments, or service charges imposed by a government

LIABILITIES Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date

GLOSSARY

LIMITED TERM EMPLOYEE An employment position that is not permanent and expires on a certain date

LONG-TERM DEBT Debt with a maturity of more than one year after the date of issuance

MAINTENANCE The upkeep of physical properties in condition for use or occupancy

MAYOR'S PRELIMINARY BUDGET The budget submitted by the Mayor to the City Council that proposes a funding plan for the upcoming biennium for consideration by the City Council

MINIMUM FUND BALANCE TARGET The minimum amount of cash and investments that, by policy, should be left in a fund at the close of the year or budget period

MISSION STATEMENT A broad statement of purpose, in terms of meeting public service needs, that a department is organized to meet

NON-VOTED Refers to action that can be taken with a majority vote of the City Council and not requiring a vote of the public, *see COUNCILMANIC*

OBJECTIVE Something to be accomplished in specific, well-defined, and measurable terms and is achievable withing a specific time frame

OBLIGATIONS Amounts which a government may be legally required to meet out of its resources

OPERATING EXPENSES The cost for personnel, materials, and equipment required for a department to function; excludes capital and project expenses

OPERATING REVENUE Funds that the government receives as income to pay operating expenses; generally excludes one-time and capital revenues

OTHER FINANCING SOURCES Governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of fixed assets dispositions; classified separately from revenues

OTHER FINANCING USES Governmental fund operating transfers-out; classified separately from revenues

GLOSSARY

POLICY A principal or course of action chosen to guide decision making

PREPAID BATCH A batch of payments made in advance of City Council review and approval due to the City Council meeting schedule

PROGRAM A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the government is responsible

PROJECTION A prediction of the future outcome of a budgetary item

RESERVE An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

RESERVED FUND BALANCE A fund balance that is subject to externally or internally imposed restrictions

RESOURCES Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances

REVENUE Sources of income financing the operations of government

REVENUE FORECAST A set of predictions about future revenues that will be received by the City

SIX-YEAR FINANCIAL FORECAST A planning tool that forecasts revenues and expenditures six years into the future to demonstrate the long-range impacts of current levels of services on financial sustainability

SPECIAL REVENUE FUNDS Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes

STAFF All or any non-elected employees of the City of Lake Forest Park

STATUTORY DEBT LIMIT The limit set by State Statute that is the amount of total debt a local government is allowed to have outstanding at any given time

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people; does not include user fees

GLOSSARY

UNRESERVED FUND BALANCE The portion of a fund's balance that is not restricted for a specific purpose and is available for spending on any lawful purpose of government

USER FEES The payment of a fee for direct receipt of a public service by the party who benefits from the services

ACRONYMS

AOC	Administrative Office of the Courts
APA	American Planning Association
APWA	American Public Works Association
ARMA	Association of Records Management Archives
AWC	Association of Washington Cities
BARS	Budgeting Accounting and Reporting System
CAP	Climate Action Plan
CIP	Capital Improvement Program
CP	Comprehensive Plan
CPI	Consumer Price Index
CRS	Culvert Replacement Study
CSC	Community Services Commission
DES	Washington State Department of Enterprise Services
DOE	Washington State Department of Ecology
EDC	Economic Development Commission
ESA	Endangered Species Act
EOC	Emergency Operations Center
EQC	Environmental Quality Commission
ESHB	Engrossed Substitute House Bill
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association

GLOSSARY

GIS	Geographic Information System
GMA	Growth Management Act
IDP	Interim Design Principles
IIMC	International Institute of Municipal Clerks
IT	Information Technology
IS	Information Services
KCCA	King County Clerks Association
LID	Low Impact Development
NEMCo	Northshore Emergency Management Coalition
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation and Parks Association
PAW	Planning Association of Washington
PC	Planning Commission
PROST	Parks, Recreation, Open Space & Trails Plan
PSAPCA	Puget Sound Air Pollution Control Authority
PSRC	Puget Sound Regional Council
RCR	Regional Crisis Response Agency
REET	Real Estate Excise Tax
SAO	State Auditor's Office
SEPA	State Environmental Policy Act
SH	Safe Highways

GLOSSARY

SS	Safe Streets
ST	Sound Transit
SWAT	Special Weapons and Tactics
SWM	Surface Water Management
TC	Transportation Commission
TIB	Transportation Improvement Board
WASPC	Washington Association of Sheriffs and Police Chiefs
WCIA	Washington Cities Insurance Authority
WCPDA	Washington Cities Planning Directors Association
WFOA	Washington Finance Officers Association
WMCA	Washington Municipal Clerks Association
WRPA	Washington Recreation and Parks Association
WSAMA	Washington State Association of Municipal Attorneys
WSEMA	Washington State Emergency Management Association
WSRA	Washington State Recycling Association