



CITY OF LAKE FOREST PARK

CITY COUNCIL BUDGET AND FINANCE COMMITTEE MEETING

Thursday, July 16, 2026 at 6:00 PM

**Meeting Location: In Person and Virtual / Zoom
17425 Ballinger Way NE Lake Forest Park, WA 98155**

INSTRUCTIONS FOR ATTENDING THIS MEETING VIRTUALLY:

Join Zoom Webinar: <https://us06web.zoom.us/j/84030684281>

Call into Webinar: 253-215-8782 | Webinar ID: 840 3068 4281

The City Council Budget and Finance Committee is providing opportunities for public comment by attending in person to provide oral public comment.

HOW TO PARTICIPATE WITH ORAL COMMENTS:

If you are attending the meeting in person, there is a sign-in sheet located near the entrance to the Council Chambers. Fill the form out and the Presiding Officer will call your name at the appropriate time. Oral comments are limited to 3:00 minutes per speaker. Oral comments are not being accepted via Zoom.

The meeting is being recorded.

AGENDA

- 1. CALL TO ORDER: 6:00 P.M.**
- 2. ADOPTION OF AGENDA**
- 3. PUBLIC COMMENTS**

The Committee will not be accepting online public comments. Comments are limited to a three (3) minute time limit.

This is an opportunity for the public to address the Committee on agenda items.

- Oral public comments are only accepted in person to ensure the orderly conduct of the meeting.*
- Speakers are limited to three (3) minutes.*
- Committee members may not respond during public comments, but may ask staff to follow up, if appropriate.*
- Public comments may not be used to promote or oppose candidates for public office or ballot measures.*

- The Chair or presiding officer may interrupt comments that violate these instructions, are unrelated to the agenda items, or otherwise hinder the orderly conduct of the meeting.

4. DIRECTOR'S REPORT

[A.](#) Budget Monitoring and Financial Update – June 2026

5. OLD BUSINESS

[A.](#) Budget calendar for the 2027-2028 biennium budget

6. NEW BUSINESS

[A.](#) Overview of the Budget Process

7. ADJOURN

Any person requiring a disability accommodation should contact city hall at 206-368-5440 by 4:00 p.m. on the day of the meeting for more information.

City of Lake Forest Park New Financial Report: June 2026

Fund No.	Fund Description	2025 Beginning Fund Balance	Revenue				Expenditures				Projected 2026 Ending Fund Balance
			2025-2026 Original Adopted Budget	2025-2026 Amended Revenue Budget	2025-2026 Actual Revenue Biennium to Date	Percentage of Amended Revenue Budget	2025-2026 Original Adopted Budget	2025-2026 Amended Expenditure Budget	Actual Expenditures Biennium to Date	Percentage of Amended Expenditure Budget	
001	General	\$ 10,316,028	\$ 26,110,787	\$ 26,797,144	\$ 20,625,146	77%	\$ 26,992,986	\$ 29,591,583	\$ 21,479,809	73%	\$ 5,921,589
002	Traffic Safety	\$ 42,682	\$ 8,000,000	\$ 8,000,000	\$ 3,871,766	48%	\$ 3,360,500	\$ 3,951,886	\$ 1,702,339	43%	\$ 4,090,796
101	Street	\$ 908,992	\$ 1,409,893	\$ 1,409,893	\$ 1,055,740	75%	\$ 2,048,751	\$ 2,179,751	\$ 1,160,150	53%	\$ 139,134
102	Council Contingency	\$ 811,257	\$ 44,000	\$ 44,000	\$ 48,529	110%	\$ -	\$ -	\$ -	0%	\$ 855,257
104	Transportation Benefit District	\$ 1,514,458	\$ 1,515,328	\$ 1,515,328	\$ 1,228,873	81%	\$ 804,809	\$ 804,809	\$ 402,097	50%	\$ 2,224,977
105	Budget Stabilization	\$ 354,761	\$ 18,500	\$ 18,500	\$ 24,026	130%	\$ -	\$ -	\$ -	0%	\$ 373,261
106	Strategic Opportunity	\$ 786,354	\$ 554,500	\$ 1,054,500	\$ 2,188,014	207%	\$ 530,000	\$ 1,030,000	\$ 423,860	41%	\$ 2,410,854
301	Capital Improvement	\$ 817,025	\$ 1,368,000	\$ 2,677,551	\$ 2,393,749	89%	\$ 951,431	\$ 1,871,431	\$ 413,399	22%	\$ 1,623,145
302	Transportation Capital	\$ 2,912,477	\$ 7,562,393	\$ 7,562,393	\$ 2,735,982	36%	\$ 8,720,311	\$ 9,167,309	\$ 1,898,458	21%	\$ 1,307,560
303	Facilities Capital	\$ 1,246,253	\$ 309,000	\$ 309,000	\$ 201,928	65%	\$ 945,000	\$ 945,000	\$ 161,640	17%	\$ 610,253
401	Sewer Utility	\$ 1,231,462	\$ 8,948,058	\$ 9,053,058	\$ 6,797,778	75%	\$ 8,901,291	\$ 9,503,363	\$ 6,606,948	70%	\$ 781,157
402	Sewer Capital	\$ 4,186,507	\$ 451,000	\$ 451,000	\$ 366,256	81%	\$ 3,074,000	\$ 3,074,000	\$ 242,282	8%	\$ 1,563,507
403	Surface Water Utility	\$ 1,548,380	\$ 3,813,071	\$ 3,940,907	\$ 3,504,816	89%	\$ 3,838,615	\$ 4,154,638	\$ 2,201,924	53%	\$ 1,334,648
404	Surface Water Capital	\$ 1,316,374	\$ 3,640,000	\$ 3,773,506	\$ 502,865	13%	\$ 3,160,000	\$ 3,464,600	\$ 947,340	27%	\$ 1,625,280
406	Sewer Bond Reserve	\$ 118,244	\$ 6,000	\$ 6,000	\$ 8,247	137%	\$ -	\$ -	\$ -	0%	\$ 124,244
407	PWTF Repayment	\$ 564,172	\$ 308,500	\$ 308,500	\$ 263,927	86%	\$ 242,805	\$ 242,805	\$ 241,819	100%	\$ 629,867
501	Vehicle/Equipment Replacment	\$ 1,386,228	\$ 397,562	\$ 1,192,448	\$ 788,422	66%	\$ 356,105	\$ 1,299,022	\$ 624,951	48%	\$ 1,279,654
502	Information Technology	\$ 241,337	\$ 450,198	\$ 450,198	\$ 372,678	83%	\$ 393,500	\$ 508,500	\$ 304,388	60%	\$ 183,035

Through June 2026

On target % 75.0%

City of Lake Forest Park New Financial Report: June 2026

Dept No.	General Fund Departments	2025-2026 Original Budget	2025-2026 Amended Budget	2025 Year to Date Actual	2025-2026 Period to Date Actual	2026 PTD Actual	PTD Percentage
100	City Council	\$ 161,250	\$ 161,250	\$ 74,119	\$ 115,694	\$ 41,574	71.7%
110	Executive Department	\$ 1,421,000	\$ 1,636,500	\$ 764,503	\$ 1,171,276	\$ 406,772	71.6%
120	Legal Services	\$ 320,000	\$ 320,000	\$ 156,202	\$ 303,988	\$ 147,787	95.0%
130	Municipal Services Department	\$ 1,864,048	\$ 1,919,048	\$ 850,082	\$ 1,370,240	\$ 520,158	71.4%
140	Elections Voter Costs	\$ 118,000	\$ 118,000	\$ 55,598	\$ 133,410	\$ 77,812	113.1%
150	City Memberships	\$ 138,328	\$ 138,328	\$ 59,448	\$ 104,251	\$ 44,802	75.4%
160	Finance & Information Services	\$ 1,824,100	\$ 1,854,600	\$ 798,689	\$ 1,221,706	\$ 423,016	65.9%
170	State Audit	\$ 60,000	\$ 60,000	\$ 62,548	\$ 74,124	\$ 11,576	123.5%
200	Municipal Court	\$ 1,542,377	\$ 1,635,747	\$ 633,166	\$ 953,965	\$ 320,799	58.3%
210	Prosecutor & Public Defense	\$ 469,410	\$ 567,410	\$ 193,801	\$ 272,551	\$ 78,750	48.0%
300	Police Department	\$ 9,219,122	\$ 9,783,605	\$ 4,713,711	\$ 7,239,248	\$ 2,525,537	74.0%
305	Police Technology	\$ 54,000	\$ 54,000	\$ 17,108	\$ 21,782	\$ 4,675	40.3%
310	Crime Watch & Community Policing	\$ 10,000	\$ 10,000	\$ 7,505	\$ 7,839	\$ 333	78.4%
320	Emergency Management	\$ 139,206	\$ 191,206	\$ 92,755	\$ 179,971	\$ 87,216	94.1%
321	Traffic Safety Cameras	\$ 1,683,797	\$ 1,683,797	\$ 706,939	\$ 1,033,880	\$ 326,941	61.4%
330	Dispatch Services	\$ 960,313	\$ 960,313	\$ 474,808	\$ 782,093	\$ 307,285	81.4%
340	Civil Service Commission	\$ 25,000	\$ 25,000	\$ 17,997	\$ 24,347	\$ 6,350	97.4%
370	Environmental Services	\$ 27,000	\$ 27,000	\$ 4,760	\$ 5,958	\$ 1,198	22.1%
	Tree Accounts	\$ 14,000	\$ 14,000	\$ 202	\$ 202	\$ -	1.4%
400	Detention Services	\$ 970,000	\$ 970,000	\$ 387,539	\$ 512,960	\$ 125,421	52.9%
500	Community Programs	\$ 907,470	\$ 912,220	\$ 414,969	\$ 602,723	\$ 187,753	66.1%
	Public Health	\$ 9,200	\$ 9,200	\$ 3,936	\$ 5,817	\$ 1,881	63.2%
	Community Development	\$ -					
600	Planning Department	\$ 2,134,000	\$ 2,285,500	\$ 1,139,581	\$ 1,542,169	\$ 402,588	67.5%
610	Building Department	\$ 585,550	\$ 585,550	\$ 256,871	\$ 470,366	\$ 213,495	80.3%
700	Parks Maintenance	\$ 690,433	\$ 776,433	\$ 273,104	\$ 416,092	\$ 142,988	53.6%
710	Facilities Maintenance	\$ 600,690	\$ 797,190	\$ 357,869	\$ 507,174	\$ 149,305	63.6%
860	STRIDE Project		\$ 100,000	\$ -	\$ -	\$ -	0.0%
	Shared Services: 501, 502, 101	\$ 1,058,686	\$ 1,058,686	\$ 531,843	\$ 822,765	\$ 290,922	77.7%
	Total General Fund Budget	\$ 26,992,980	\$ 28,640,583	\$ 13,049,652	\$ 19,896,589	\$ 6,846,937	69.5%
Through June 2026						Jun-26	75.0%

City of Lake Forest Park DRAFT Budget Calendar, 2027-2028 Biennium					
<u>Date</u>		<u>Description</u>	<u>Time</u>	<u>Meeting Type</u>	
15-May-26	Friday	Call for Department Budget Requests Issued by Administration	-	N/A	
1-Jul-26	Wednesday	Department Budget Requests Due to Administration	-	N/A	
9-Jul-26	Thursday	Discuss Draft Budget Calendar for 2027-2028 for future adoption	6:00 PM	City Council Work Session	
9-Jul-26	Thursday	<i>Community Partners (Human Services) Presentations 1 of 2</i>	7:00 PM	City Council Meeting	
13-Jul-26	Monday	Administration Reviews Department Proposals	-	N/A	
16-Jul-26	Thursday	Budget 101 & Finalize Budget Calendar for 2027-2028 Biennial Budget	6:00 PM	Budget & Finance Meeting	
23-Jul-26	Thursday	<i>Community Partners (Human Services) Presentations 2 of 2</i>	7:00 PM	City Council Meeting	CA Unavailable
28-Jul-26	Tuesday	Department Presentations to Mayor & City Administrator		N/A	
30-Jul-26	Thursday	Department Presentations to Mayor & City Administrator (Continued)		N/A	
13-Aug-26	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	CA Remote
20-Aug-26	Thursday	Budget & Finance Committee - Cancelled: Fall Break			
24-Aug-26	Monday	COW - Cancelled: Fall Break			
27-Aug-26	Thursday	City Council Meeting - Cancelled: Fall Break			
10-Sep-26	Thursday	Special Budget & Finance Meeting: Capital Improvement Projects	6:00 PM	Special Budget & Finance Meeting	
10-Sep-26	Thursday	Mayor's Proposed Budget Presented to City Council	7:00 PM	City Council Meeting	Tentative: FD
17-Sep-26	Thursday	Mayor's Proposed Revenue Projection Overview	6:00 PM	Budget & Finance Meeting	
21-Sep-26	Monday	Detailed Department Presentations of Mayor's Proposed Budget	6:00PM	Committee of the Whole	
24-Sep-26	Thursday	Continued Department Presentations of Mayor's Proposed Budget	6:00 PM	City Council Special Work Session	
28-Sep-26	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	
1-Oct-26	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Special Work Session	
8-Oct-26	Thursday	Continued City Council Budget Deliberations and Recommendations	6:00 PM	City Council Work Session	
15-Oct-26	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Budget & Finance Meeting	
22-Oct-26	Thursday	Public Hearings - Property Tax Levy, Rates, and Budget Related Items	7:00 PM	City Council Meeting	CA Remote
12-Nov-26	Thursday	<i>Final Public Hearings on Property Tax Levy, Rates, and Budget Related Items</i> <i>Adoption of Budget, Property Tax Levy, Rates, and all Budget Related Items</i>	7:00 PM	City Council Meeting	
19-Nov-26	Thursday	Additional Final Adoption Date, if needed	6:00 PM	Special City Council Meeting	



BUDGET

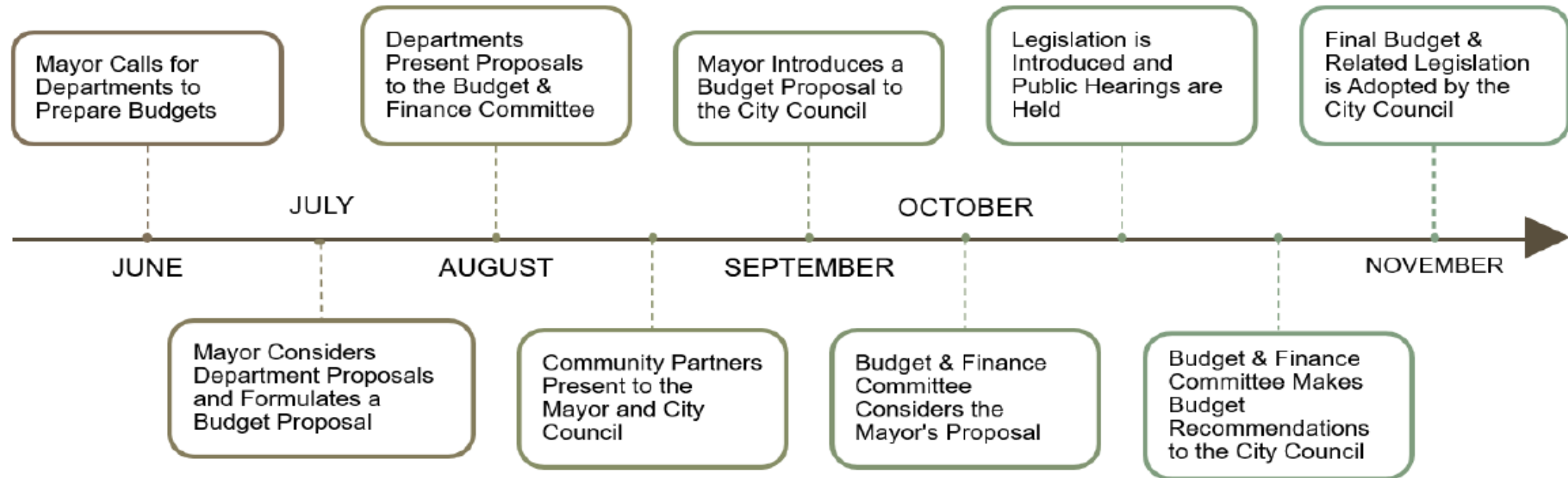
Budget Process

CITY OF LAKE FOREST PARK

Overview

- A City budget provides an outline for future levels of service and legislative priorities
- Acts as a legal document that provides local government officials the authority to incur obligations and pay expenses
- Allocates resources among departments
- Controls how much each department may spend during the biennium

The Budget Process



The Budget Process - Spring

- Council Retreat
 - To identify future City priorities to align in the future budget
- Staff Budget Objectives Discussions
 - Leadership Team Meetings
- Update any necessary City plans and/or policies
- Official Call to Budget
- Budget estimates start being developed by Department Teams

The Budget Process - Summer

- Budget estimates developed and completed by Department Directors and Teams
- Finance Department compiles all estimates developed by departments
- Finance/Administration build the budget
 - revenue & expenditure estimates and requests
- Administration reviews and evaluates any proposed *Program Enhancement & Change Forms*
- Present year end revenue and expenditure projections for current 2025-2026 biennium
- Work towards the finalization of the Mayor's Preliminary City Budget: September 10, 2026

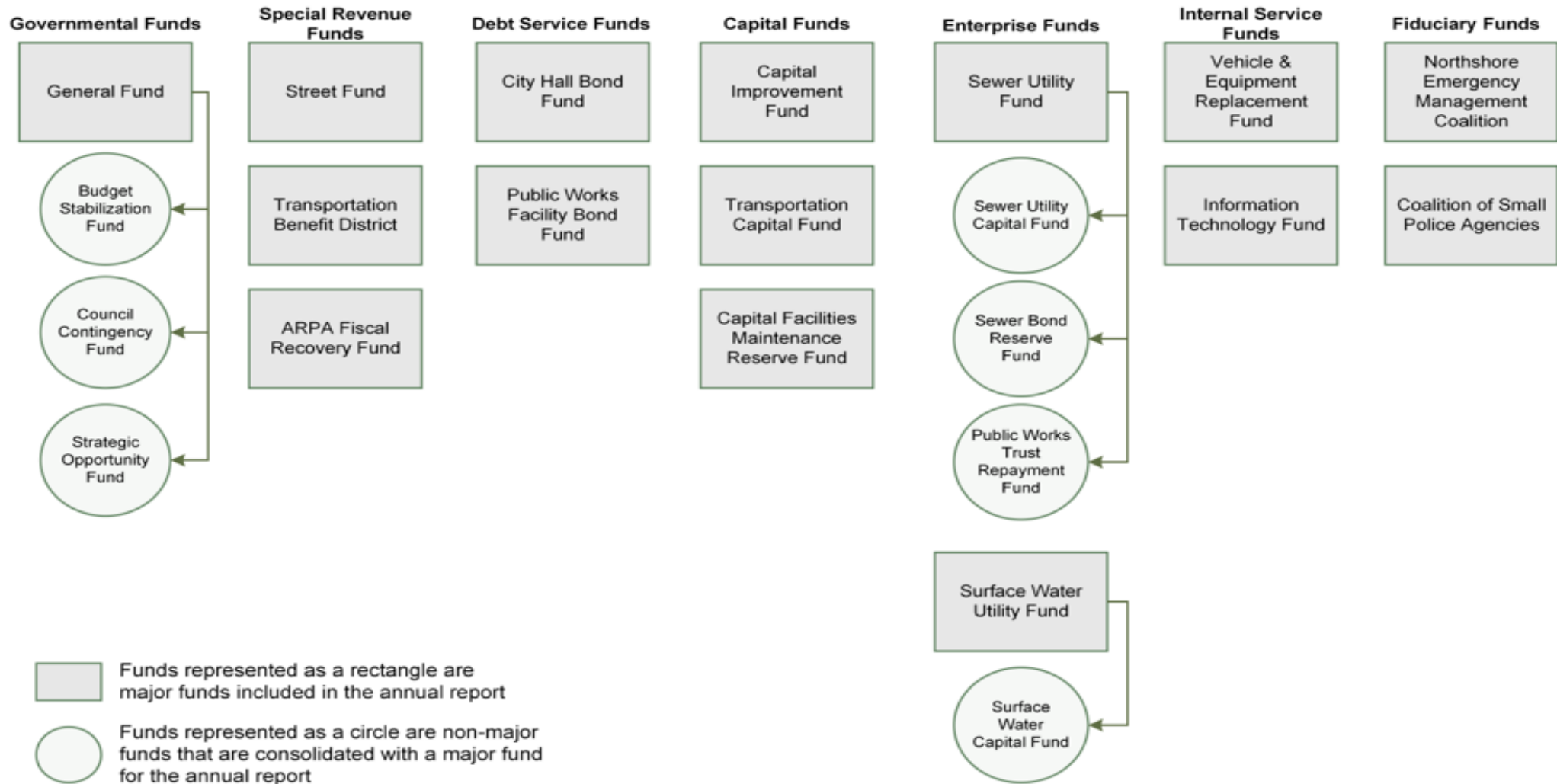
The Budget Process – Fall

- Mayor presents Preliminary Biennial Budget
- Detailed Department Presentations
- City Council Recommendation and Deliberations
- Prepare Proposed City Biennial Budget with agreed upon revisions
- Public Hearings: Property Tax, Utility Rate Increases, User Fee Schedule and Budget Related Items
- Adopt Property Tax Levies and file with King County – *Deadline November 30th*
- Adopt Budget by Ordinance and any other Budget Related Ordinances & Resolutions
 - Goal November, Hard Deadline December 31st

FINANCIAL ORGANIZATION CHART (FUND STRUCTURE)

Section 6, ItemA.

The following chart displays the fund structure for Lake Forest Park and is organized by fund type. The fund structure is prescribed by the Washington State Budgeting and Reporting System (BARS) and bears no connection to the organizational structure.



City of Lake Forest Park
DRAFT Budget Calendar, 2027-2028 Biennium

Section 6, ItemA.

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Questions

