



# CITY OF LAKE FOREST PARK CITY COUNCIL BUDGET AND FINANCE COMMITTEE MEETING

Thursday, July 18, 2024 at 6:00 PM

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

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## INSTRUCTIONS FOR ATTENDING THIS MEETING VIRTUALLY:

Join Zoom Webinar: <https://us06web.zoom.us/j/86833156049>  
Call into Webinar: 253-215-8782 | Webinar ID: 863 3315 6049

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 is not accepting online public comments. This portion of the agenda is set aside for the public to address the Committee on agenda items. Comments are limited to a three (3) minute time limit.***

4. DIRECTOR'S REPORT

A. June 2025 Budget Monitoring Dashboard

B. Capital Improvement Projects Dashboard for the Second Quarter of 2024

5. OLD BUSINESS

[A.](#) 2025-2026 Biennial Budget Calendar

**6. NEW BUSINESS**

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

**7. ADJOURN**

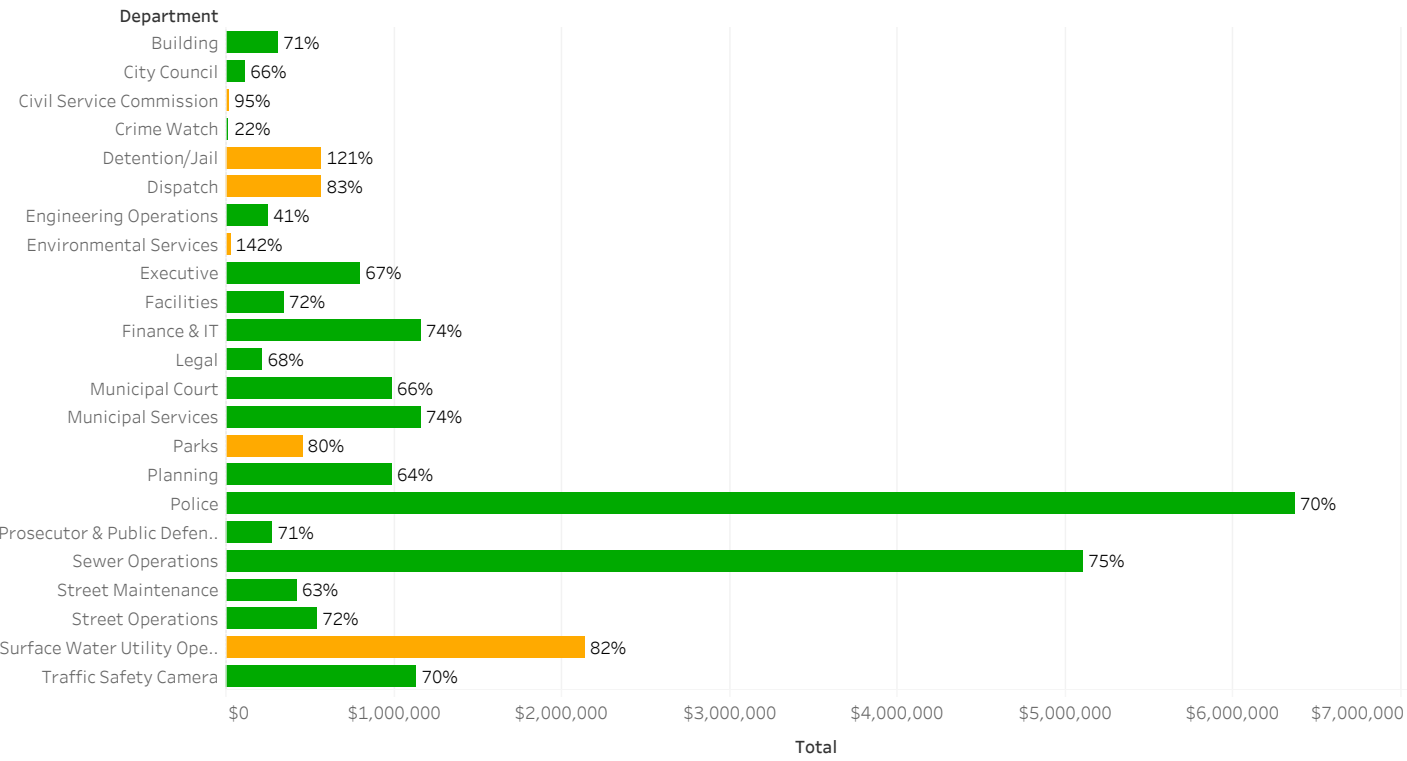
*Any person requiring a disability accommodation should contact city hall at 206-368-5440 by 4:00 p.m. on the day of the meeting for more information.*

# City of Lake Forest Park

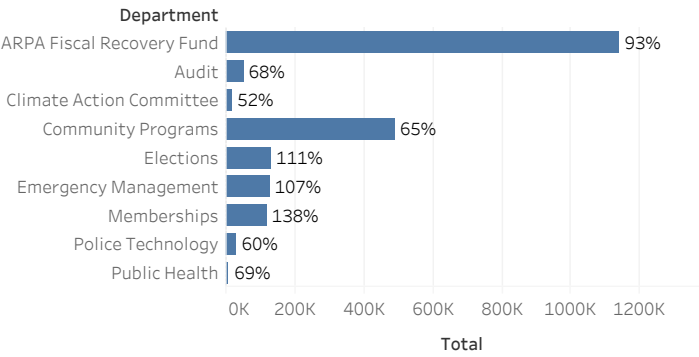
## June 30, 2024 Budget Monitoring Dashboard

For the purposes of this reporting the budgetary period is January 1, 2023 to June 30, 2024.  
As of the date of this report we are approximately 75% through the budgetary period. Green shading indicates meeting or exceeding budgeted performance; yellow indicates not meeting budgeted performance at this time.  
Percentages, where shown, are the relative period-to-date (PTD) expenditures compared to the budgeted amounts for the budgetary period.

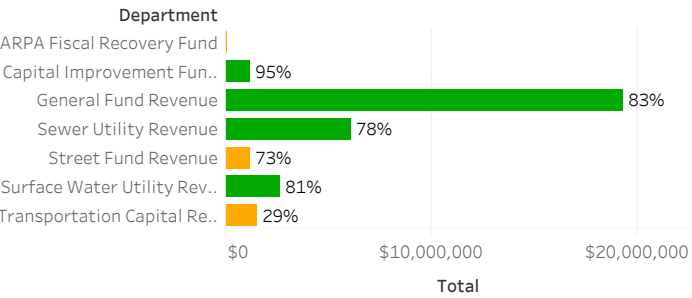
### Operating Departments



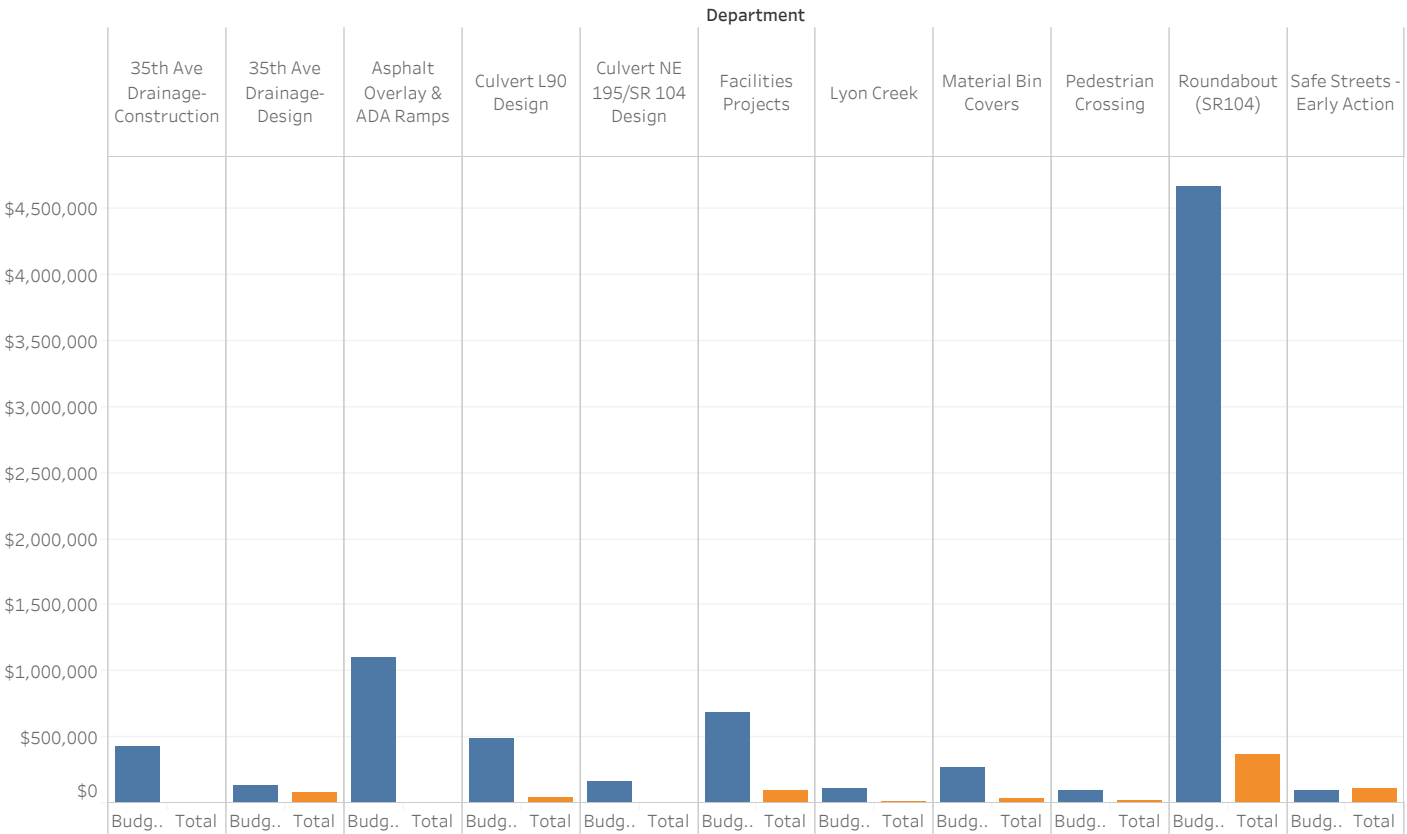
### Non-Operating Departments



### Revenue by Fund



### Capital



June 30, 2024 Budget Monitoring

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As of the date of this report we are approximately 75% through the budgetary period.  
Percentages shown on this report are the relative period-to-date (PTD) expenditures compared to the budgeted amounts for the budgetary period.

Operating Departments

Department	Budget	Total	Percentage
Building	437,000	\$308,558	71%
City Council	172,000	\$113,478	66%
Civil Service Commission	19,600	\$18,625	95%
Crime Watch	10,000	\$2,165	22%
Detention/Jail	469,000	\$565,166	121%
Dispatch	678,589	\$566,371	83%
Engineering Operations	618,573	\$253,087	41%
Environmental Services	15,800	\$22,486	142%
Executive	1,181,200	\$794,289	67%
Facilities	482,232	\$347,336	72%
Finance & IT	1,569,100	\$1,158,162	74%
Legal	320,000	\$216,360	68%
Municipal Court	1,510,348	\$990,126	66%
Municipal Services	1,561,708	\$1,160,165	74%
Parks	570,400	\$456,856	80%
Planning	1,535,200	\$988,305	64%
Police	9,133,317	\$6,367,762	70%
Prosecutor & Public Defen..	390,069	\$276,273	71%
Sewer Operations	6,841,338	\$5,109,795	75%
Street Maintenance	670,400	\$424,558	63%
Street Operations	750,084	\$540,711	72%
Surface Water Utility Ope..	2,595,040	\$2,133,908	82%
Traffic Safety Camera	1,625,950	\$1,134,161	70%

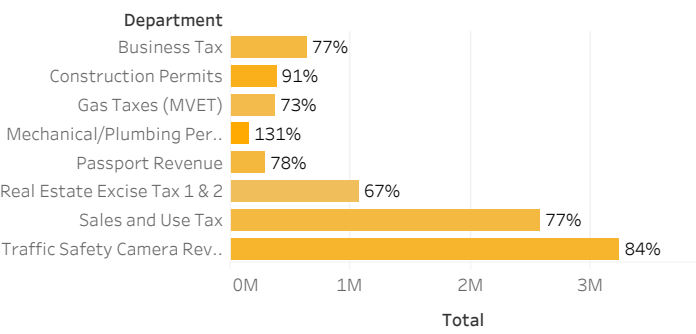
Non-Operating Departments

Department	Budget	Total	Percentage
ARPA Fiscal Recovery Fund	1,230,000	\$1,141,749	93%
Audit	75,000	\$51,067	68%
Climate Action Committee	35,000	\$18,323	52%
Community Programs	747,450	\$487,129	65%
Elections	118,000	\$131,034	111%
Emergency Management	116,100	\$124,538	107%
Lake Front Property	362,000	\$1,216,904	336%
Memberships	84,345	\$116,390	138%
Police Technology	48,700	\$29,225	60%
Public Health	8,700	\$5,989	69%

Revenue by Fund

Department	Budget	Total	Percentage
ARPA Fiscal Recovery Fund	0	\$0	
Capital Improvement Fund Revenue	1,244,500	\$1,178,299	95%
General Fund Revenue	23,335,545	\$19,281,775	83%
Sewer Utility Revenue	7,789,788	\$6,042,361	78%
Street Fund Revenue	1,660,000	\$1,206,639	73%
Surface Water Utility Revenue	3,263,981	\$2,649,922	81%
Transportation Capital Revenue	5,281,805	\$1,529,155	29%

Revenue by Line Item



Capital

Department	Budget	Total
Roundabout (SR104)	4,664,700	\$376,141
Safe Streets - Early Action	100,000	\$109,186
Facilities Projects	685,500	\$96,442
35th Ave Drainage- Design	135,696	\$77,739
Culvert L90 Design	490,000	\$48,696
Material Bin Covers	270,000	\$35,510
28th Ave Culvert Repair	0	\$29,797
Pedestrian Crossing	100,000	\$24,730
Lyon Creek	106,000	\$5,891
Asphalt Overlay & ADA Ramps	1,100,000	\$4,954
Culvert NE 195/SR 104 Design	160,000	\$2,035
35th Ave Drainage- Construction	424,304	\$0

Lake Forest Park										
Active Capital Projects Summary as of June 2024										
Project Name	Phase	Financials			Schedules		Project Health			Notes
		Budget	Forecast	Secured Funding	Target	Forecast	Budget	Funding	Schedule	
40th Place Roundabout Transportation Solutions	Design (100%)	\$1,043,341	\$1,043,341	\$1,043,341	Apr-23	Aug-24	<div></div>	<div></div>	<div></div>	
40th Place Roundabout	Construction		\$5,984,668	\$3,383,189	Oct-23	Dec-25	<div></div>	<div></div>	<div></div>	Construction forecast updated per 90% design submittal. Engineer's estimate of probable construction cost rose \$1M± due primarily to updated retaining wall, landscaping (including tree canopy replacement), and concrete-related cost increases. Project funding deficit is \$2.6M±. DPW will be pursuing additional funding on several fronts including TIB (\$600K±) and Public Works Board financing (\$2M±). <b>City applied for a \$2.0M Public Works Board Loan on June 28, 2024 to cover funding gap.</b>
L90 Culvert (35th & SR104) Gray & Osborne	Design (90%)	\$763,000	\$602,600	\$602,600	Apr-23	Apr-25	<div></div>	<div></div>	<div></div>	Forecast less than Budget with removal of L80 from project. Coordinating with WSDOT project.
L90 Culvert (35th & SR104)	Construction		\$3,049,071	\$2,945,598	Sep-24	Sep-26	<div></div>	<div></div>	<div></div>	Estimated schedule until contractor secured. Delayed to match WSDOT schedule. <b>WSDOT timing decision expected mid-August. Forecast includes inflation for 2025 &amp; 2026.</b>
Lakefront Park Phase 2 Facet	Design	\$570,000	\$570,000	\$570,000	Jan-26	Jan-26	<div></div>	<div></div>	<div></div>	"Budget" is for 2024 only. Total cost of work is \$1,109,805.00.
Material Bin Covers Pace Engineers	Design	\$50,000	\$50,000	\$50,000	Dec-23	Apr-24	<div></div>	<div></div>	<div></div>	"Budget" is design only.
Material Bin Covers	Construction		\$600,000	\$383,000	Dec-24	Dec-24	<div></div>	<div></div>	<div></div>	Construction and Construction Management. <b>Project bids August 14, 2024.</b>
28th Avenue NE Culvert Repair Conсор	Design (90%)	\$30,000	\$30,000	\$30,000	May-24	May-24	<div></div>	<div></div>	<div></div>	Temporary repair to address pipe failure that occurred in late 2023.
28th Avenue NE Culvert Repair	Construction		\$100,000	\$100,000	Jul-24	Sep-24	<div></div>	<div></div>	<div></div>	<b>Bids collected 07.15.2024</b>
35th Avenue NE Drainage	Design (90%)	\$135,696	\$135,696	\$135,696	May-22	Jun-24	<div></div>	<div></div>	<div></div>	
35 <sup>th</sup> Ave NE Drainage Improvements	Construction		\$401,880	\$401,880	Oct-22	Oct-24	<div></div>	<div></div>	<div></div>	90% design plans. Update is subject to change pending formal ROW cost estimate from project's ROW agent.
Grade Separated Crossing V&M Structural Engineers	Design (30%)	\$100,000	\$100,000	\$100,000	Jul-23	Oct-24	<div></div>	<div></div>	<div></div>	"Budget" is design only.
Totals		\$2,692,037	\$12,667,256	\$9,745,304						

Targets	Legend	
<b>Budget:</b> Budget is equal to or greater than forecast (Council or Mayor approved)	<div></div>	Meeting Target
<b>Funding:</b> Funding is equal to or greater than forecast	<div></div>	Not Meeting Target, Plan in Place
<b>Schedule:</b> Schedule is equal to or earlier than forecast	<div></div>	Not Meeting Target
For projects with a yet to be approved budget, Forecast is estimated by consultant/Administration. Budget is that approved by Council or through Mayor's signing authority.		

**City of Lake Forest Park**  
**DRAFT Budget Calendar, 2025-2026 Biennium**

<u>Date</u>		<u>Description</u>	<u>Time</u>	<u>Meeting Type</u>
7-Jun-24	Friday	Call for Department Budget Requests Issued by Administration	-	N/A
8-Jul-24	Monday	Department Budget Requests Due to Administration	-	N/A
11-Jul-24	Thursday	Administration Reviews Department Proposals	-	N/A
11-Jul-24	Thursday	Discuss Draft Budget Calendar for 2025-2026 for future adoption	6:00 PM	Special Work Session, Open to the Public
15-Jul-24	Monday	Department Presentations to Mayor, City Administrator, & Finance Director	-	N/A
17-Jul-24	Wednesday	Department Presentations to Mayor, City Administrator, & Finance Director (Continued)	-	N/A
18-Jul-24	Thursday	Budget 101 & Adopt Budget Calendar for 2025-2026 Biennial Budget	6:00 PM	Budget & Finance Meeting, Open to the Public
25-Jul-24	Thursday	Revenue & Expenditure Fiscal Year End Projections for 2023-2024 Biennium	6:00 PM	Work Session, Open to the Public
5-Aug-24	Monday	Community Partners (Human Services) Presentations	6:00 PM	Special Work Session, Open to Public
12-Aug-24	Monday	Capital Improvement Project (CIP) & Community Partners follow up, if needed	6:00 PM	Special Meeting, Open to the Public
15-Aug-24	Thursday	Budget & Finance Meeting: Cancelled Due to WCMA Conference	-	Budget & Finance Meeting, Open to the Public CANCELLED
12-Sep-24	Thursday	Mayor's Proposed Budget Presented to City Council	7:00 PM	City Council Meeting, Open to the Public
19-Sep-24	Thursday	Mayor's Proposed Revenue Projection Overview	6:00 PM	Budget & Finance Meeting, Open to Public
23-Sep-24	Monday	Detailed Department Presentations of Mayor's Proposed Budget	6:00PM	Committee of the Whole, Open to the Public
26-Sep-24	Thursday	Continued Department Presentations of Mayor's Proposed Budget	6:00 PM	Special Work Session, Open to Public
30-Sep-24	Monday	Public Comment After the Mayor's Proposed 2025-2026 Biennial Budget is presented & City Council Budget Deliberations and Recommendations	6:00 PM	Special Council Meeting, Open to the Public
3-Oct-24	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Special Work Session, Open to Public
10-Oct-24	Thursday	Continued City Council Budget Deliberations and Recommendations	6:00 PM	Work Session, Open to the Public
17-Oct-24	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Budget & Finance Meeting, Open to Public
24-Oct-24	Thursday	Public Hearings - Property Tax Levy, Rates, and Budget Related Items	7:00 PM	City Council Meeting, Open to the Public
7-Nov-24	Thursday	Final Public Hearings on Property Tax Levy, Rates, and Budget Related Items	6:00 PM	City Council Special Meeting, Open to the Public
14-Nov-24	Thursday	Adoption of Budget, Property Tax Levy, Rates, and Related Items	7:00 PM	City Council Meeting, Open to the Public

# Budget Process

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CITY OF LAKE FOREST PARK

# Overview

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- 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

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- 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

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- 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 2023-2024 biennium
- Work towards the finalization of the Mayor's Preliminary City Budget: September 12, 2024

# The Budget Process – Fall

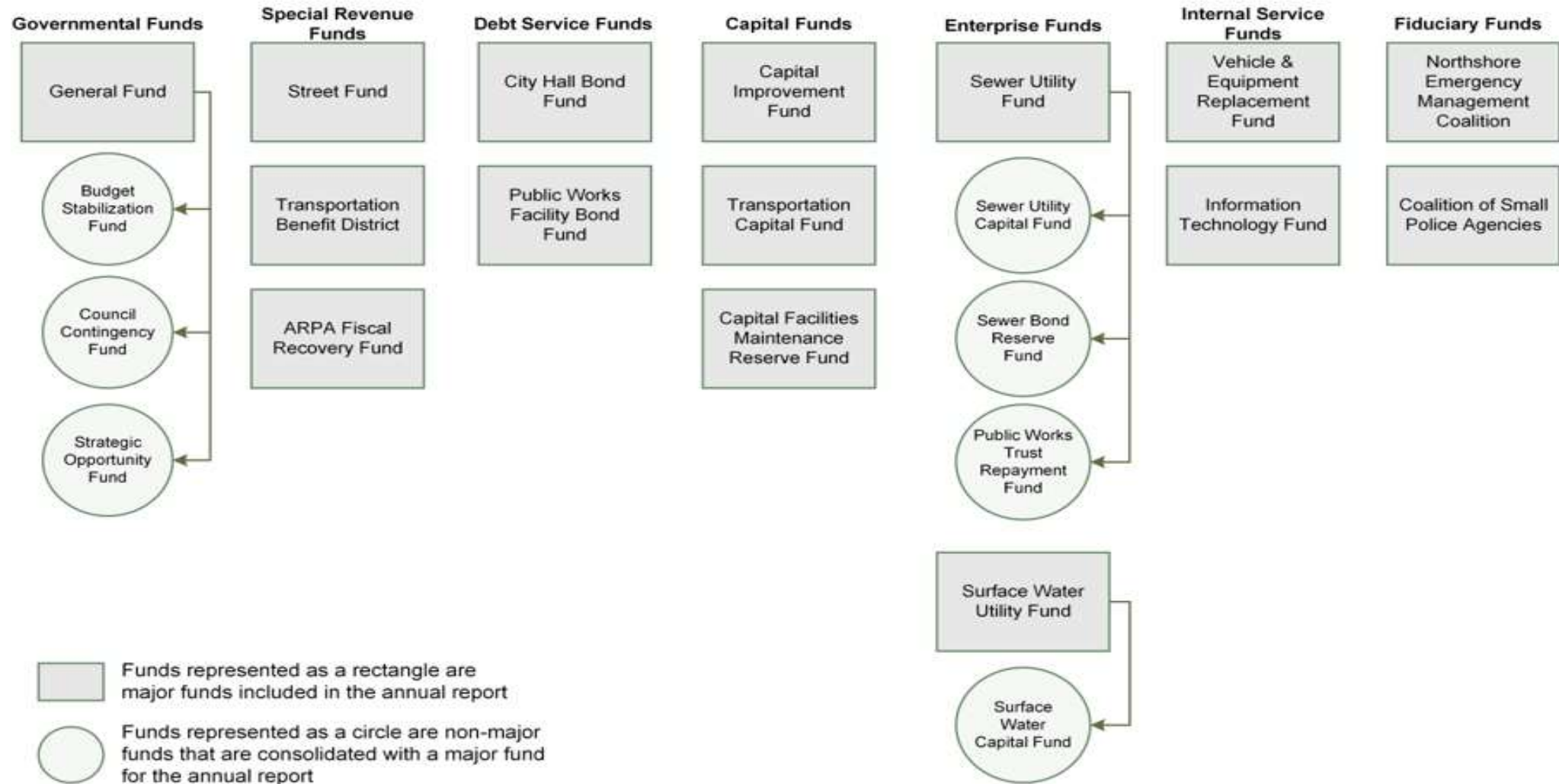
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- Mayor presents Preliminary Biennial Budget
- Detailed Department Presentations
- City Council Recommendation and Deliberations
- Prepare Proposed City Biennial Budget with agreed upon revisions
- Public Hearings: Property Tax, Utility Rate Increases,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

# FINANCIAL ORGANIZATION CHART (FUND STRUCTURE)

Section 6, Item A.

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, 2025-2026 Biennium**

Section 6, ItemA.

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5-Aug-24	Monday	<i>Community Partners (Human Services) Presentations 1 of 2</i>	6:00 PM	<i>Special Work Session, Open to Public</i>
8-Aug-24	Thursday	Revenue & Expenditure Fiscal Year End Projections for 2023-2024 Biennium	6:00 PM	Work Session, Open to the Public
		Adopt Budget Calendar		
12-Aug-24	Monday	<i>Community Partners (Human Services) Presentations 2 of 2</i>	6:00 PM	<i>Special Work Session, Open to Public</i>
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		<i>Adoption of Budget, Property Tax Levy, Rates, and all Budget Related Items</i>		

# Questions

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