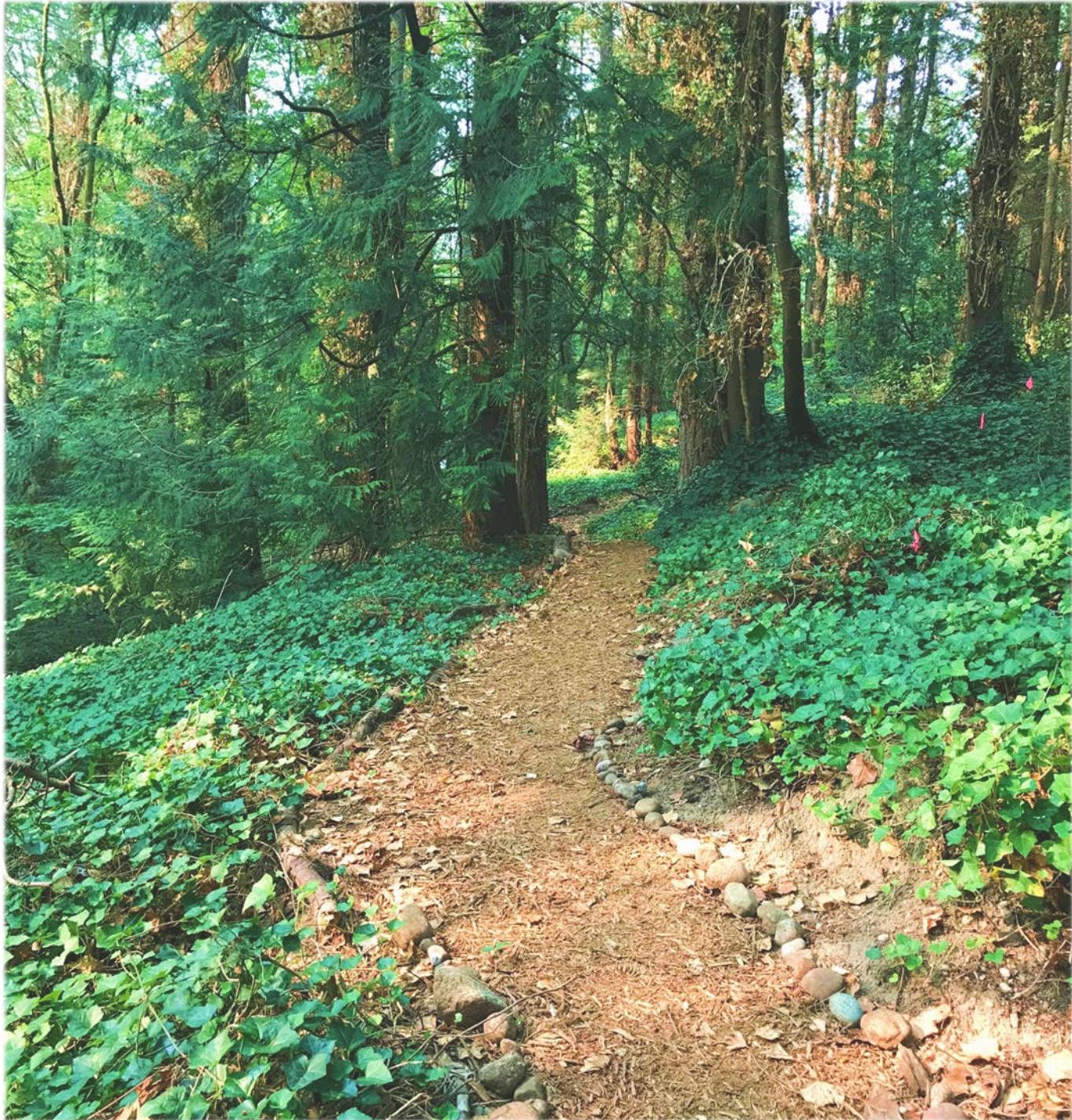


CITY OF LAKE FOREST PARK

17425 Ballinger Way NE | Lake Forest Park | WA

Telephone (206) 368-5440 | cityofLFP.gov



Adopted 2023-2024 Biennial Budget

General Government, Utilities, Capital, and Enterprise Funds



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lake Forest Park
Washington**

For the Biennium Beginning

January 01, 2021

Christopher P. Morill

Executive Director

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Mayor
Jeff R. Johnson

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Jon Lebo
Semra Riddle

Mayor's Budget Message: 2023-2024 Biennial Budget

As we continue our recovery from the ongoing pandemic, a glaring deficiency is the City's continued disparity between revenues and expenditures. With a July-to-July inflation rate between 9.5% and 10.1% and a property tax cap of 1% annually, the City's mission to provide exemplary service to the residents becomes increasingly difficult each biennium. Thanks to a dedicated staff that rejects the use it or lose it mentality and the benefit of some one-time and ARPA funds, I am able to present to you a balanced budget that does not rely on reserves.

Each biennium we are faced with ongoing expenditures exceeding ongoing revenues. This biennium is no different and with the rate of inflation, this delta continues to increase. This budget represents ongoing expenditures exceeding ongoing revenues by \$1,211,533. As with past budgets, thanks to the staff's cost containment efforts and another one-time revenue bump, which in the 19/20 biennium was building permits and in the 21/22 biennium was school zone speed enforcement, we are able to cover the ongoing expenditures with those one-time revenues.

Although we have yet again pulled the proverbial rabbit out of the budget hat, we must identify new, reliable revenue sources moving forward if we are to close this gap, provide the services our residents deserve, and provide them with the new and expanded services they desire. How we approach this must be tempered with the effect on rate payers, not only from a city perspective, but that of the region. All governmental entities are feeling the sting of inflation and the effects of the one-percent property tax cap, and for these reasons are looking for either new or increased sources of revenue. The majority of funds in the City have needs beyond available revenue and we will not be able to solve this in one biennium, but we must begin to avoid falling further behind. Revenues must build over time to address the long term needs of the city and avoid large increases in any given year. We must begin closing the gap in the general fund and increasing revenues in the capital funds to provide for ongoing operations and the ability to finance necessary capital projects.

With an unemployment rate of 3.9% (February 2020 & June 2022), lower than any other time in the past 20 years, and the ever-increasing cost of living in the region, it is increasingly difficult to attract and retain talented employees. The impacts are felt in the loss of institutional knowledge and the strain on employees as we work to fill those positions. Of note, the maintenance worker position in public works has been open now for three years; the project manager position 3 months with no applicants; and we are just beginning the journey to hire a new assistant planner and arborist. Due to the already lean nature of our workforce, this only further complicates the delivery of projects and maintenance of assets. While we work to fill these positions, there will be limited resources to provide current levels of service, let alone take on new projects and tasks.

You will recall during your retreat; we introduced several options for new revenue. Increased user fees in storm and sewer funds, new utility taxes in those same funds, fee, and sales tax options through our Transportation Benefit District (TBD), and a voter approved annual property tax increase, based on the Consumer Price Index (CPI), to support general fund operations. How we put these together to address the priorities of the Council will be the challenge we face in this and biennia to come. I would like future Mayor's and Councilmembers to look back to this Mayor's Budget Message

Council and Administration as the team who put together the financial strategy that moved this City forward.

The attached table (pg. 7) represents the budget enhancement requests from each department for this next biennium. In the One-Time and Ongoing categories, the items included in this proposed budget are proposed to be funded as noted. In the ongoing category, there are five necessary items included in this budget that as part of our financial strategy discussions will add to our ongoing general fund revenue needs. They are:

- RADAR expansion – as part of our commitment to an evolving policing model and the ever-growing mental and substance use disorders in our region, this is a proven model for a much-needed service. In the first two biennia it is recommended that ARPA funds be utilized to support this effort.
- Accountant 0.4 FTE Increase – as a result of our most recent audit, the State Auditor's Office (SAO) has directed that the accounting function of the Municipal Court must have increased oversight and involvement from the Finance Department. While this necessitates the need for increasing the FTE count in the Finance Department, it will relieve the court of many of these duties, allowing them to focus on their core mission.
- Pro-tem Judge pay increase – this wage has remained static for numerous years and needs to be increased to address inflation and ensure the court is able to attract backup for our judge.
- Increased Arborist hours – there is a recognized need to increase the hours of this position to allow for time beyond permitting and code enforcement to ensure compliance with landscape and tree replacement plans as well as conducting inventory assessments. This increase could be supported by the tree fund account through this biennium.
- Bi-Directional Amplifier – with the implementation of the new dispatch radio system, this piece of equipment is necessary to provide radio service within city hall and has an ongoing maintenance fee.

I am excited to include in this proposed budget, funding for equipment and programs that will move this city forward in addressing climate change, which include:

- The City's first electric vehicle in the Public Work's fleet;
- Beginning the conversion of Public Works tools from gasoline powered to electric; and
- Financial support of the Climate Action Committee.

The staff and I look forward to working with the Council, tackling the challenges of this budget, and helping to realize your priorities. While we won't be able to address all of the needs and priorities in this biennium, we can set the city on the path to a more financially stable future. When you look to the successes of communities, they were not accomplished in short order, but through planning and perseverance.

Remember, "You have to motivate yourself with challenges. That's how you know you're still alive." Jerry Seinfeld



Mayor Jeff Johnson

Introduction:

The budget before the City Council is balanced, with the General Fund utilizing ending fund balance as a result of revenues being forecasted cautiously and significant one-time revenue. The City has maintained healthy cash balances during this biennium and this proposed budget does not rely on utilizing any of those reserves. Every budgeted fund with a minimum fund balance target is projected to start and end the biennium with a fund balance meeting or exceeding the targets set by policy.

In putting together the budget, I have tried, with varying degrees of success, to emphasize the things needed to take care of Lake Forest. The budget is very lean in all aspects, while providing the funding necessary to keep core functions intact and provide, to the best of our ability, the services our residents deserve and expect. I am proud to say that this budget also includes sustained funding for our service providers. Now, more than ever, their services are vital to the success and health of our community.

In the following sections of this message, I will describe the programs of the City and highlight efforts to move the City forward. This budget is put together by preserving existing levels of service. Hang in there. It takes a lot of pieces to put together a city and its budget, and the state law requires that I describe them.

GENERAL FUND

It has been noted before that the General Fund is the workhorse of the City Budget, funding the majority of employee positions. The following is a department by department recap, in the order in which the departments appear in the budget. The services provided by each department are best described in the narrative at the beginning of each departmental budget. The following sections cover the highlights.

Revenues:

General Fund revenue highlights are few. This is a substantially tax dependent Fund and taxes tend to grow slowly, if at all. This budget includes adjusting the property tax by the one percent (1%) increase that can be voted by Council. Sales tax is trending slightly higher as a result of the point-of-sale changes implemented by the legislature, and the pivot to more online shopping that accelerated as a result of the pandemic. Revenue from Passport fees continues to recover, but still falls significantly short of pre-pandemic levels. Traffic camera fees are returning to pre-pandemic levels as traffic increases across the region. The purpose is still to influence driver behavior and reduce collisions, and that still happens at a net gain to the budget.

Executive:

This department has the Mayor, City Administrator and Human Resources Director. The 2023-24 budget provides \$30,000 professional services allocation for a labor negotiator. It also continues the state legislative advocate services for a biennial cost of about \$30,000. We live in an area where billions of dollars are allocated and spent regionally, in addition to the state and federal level.

Council: This budget year-in and year-out is almost identical. This budget does increase professional services allocations back to pre-pandemic levels and includes increased funding for travel and training.

Finance & Information Technology: During the current biennium, City was notified by the State Auditor's Office that the finance department would need to begin providing accounting oversight of the Municipal Court. This increased workload for the finance department requires the 0.4 FTE

increase recommended in this budget. The Information Technology (IT) services are overseen by Finance. The IT Manager's salary and benefits are paid from the General Fund, but the IT budget of annual contract payments and hardware & software repairs and replacements are all paid from the Replacement Fund.

Municipal Services: The communications program continues to receive increased attention, thanks in part to the introduction of the e-newsletter. As we near the Real ID deadline in 2023, it is anticipated that many will opt for passports for their travels (resulting in many renewals), making our passport revenue a plus for the budget. This department also continues to respond to increasing amounts of public records requests and provide support to the Mayor, Council and City Administrator.

Legal: Legal services will exceed the 2022 budget, with litigation and public records costs and one-time negotiations as leading factors. No increase for the biennium is included, as these negotiated contracts are long term.

Municipal Court: Several line items have been increased slightly to keep up with changing needs and legal requirements.

Police: The City continues to focus on public safety by funding critical support items for our police department. While I was not able to provide the additional officer requested, the police department will benefit from the increased availability of crisis navigators resulting from the expansion of the RADAR program in this next biennium.

Community Services: These services are overseen by the Public Works Department's Environmental Services Specialist to support committee, task force and commission work; oversee the community partner contracts; and support community outreach elements of environmental and waste reduction programs. We continue to have very successful "Picnic in the Park" and other community events. This budget also oversees funding for our community partners.

Planning & Building: The department continues to experience a high level of complex land use permit activity. Planning staff is integral to development and building permit review and provides quality counter service every day of the week and back up Building staff when they are not available. In the department is responsible for critical code updates, including sign regulations, wireless communications, shoreline master plan and an update to the Tree Canopy study.

Parks & Facilities: A very important part of our City is the health and maintenance of our parks and facilities. In the upcoming biennium there are a number of projects planned, including a master plan for the new Lakefront Property, Lyon Creek restoration, and the addition of pickleball courts at Horizon View and Lake Forest Park Elementary.

OTHER FUNDS

Public Works & Engineering: Streets, Surface Water, and Sewer are separate funds. They are kept at current levels of service. Parks & Facilities are General Fund departments staffed and managed by Public Works and are described above. During investments will be made in the design of replacement project for the L90 culvert, the Ballinger and 40th Place NE roundabout, and improvements at the public works facility. We will also continue the study of the grade separated crossing between City Hall and the Burke Gilman trail.

Capital Improvement Program: The CIP often drives the efforts for infrastructure improvement, and for parks and facilities. Funding sources such as REET 1 & 2, Surface Water and Sewer fees result in projects budgeted in the Capital Improvement Fund; Transportation Capital; Sewer Capital; and Surface Water Capital. As noted above, a number of projects have been identified. Several projects now included in the CIP came out of the Safe Streets and Safe Highways planning efforts.

Replacement Fund: This fund was created to make vehicle, equipment replacement, and computer replacement much more routine to align with best practices. The replacement fund was budgeted at 50% for the 21-22 biennium due to the financial pandemic challenges, except for annual contracts. It is recommended that this fund be replenished using one-time funds due to the significant vehicle needs in police and public works. The one item to note is that the City has recently reevaluated the life expectancy for light fleet vehicles and has increased the years the vehicles are in use from 7 to 10 years due to a review on maintenance costs.

OVERVIEW

2023-2024 ADOPTED BUDGET

- Budget Overview
- Community Profile
- Organizational Chart
- Financial Organizational Chart
- Financial Policies, Summary
- Budget Process
- Adopted 2023-2024 Biennial Budget Calendar

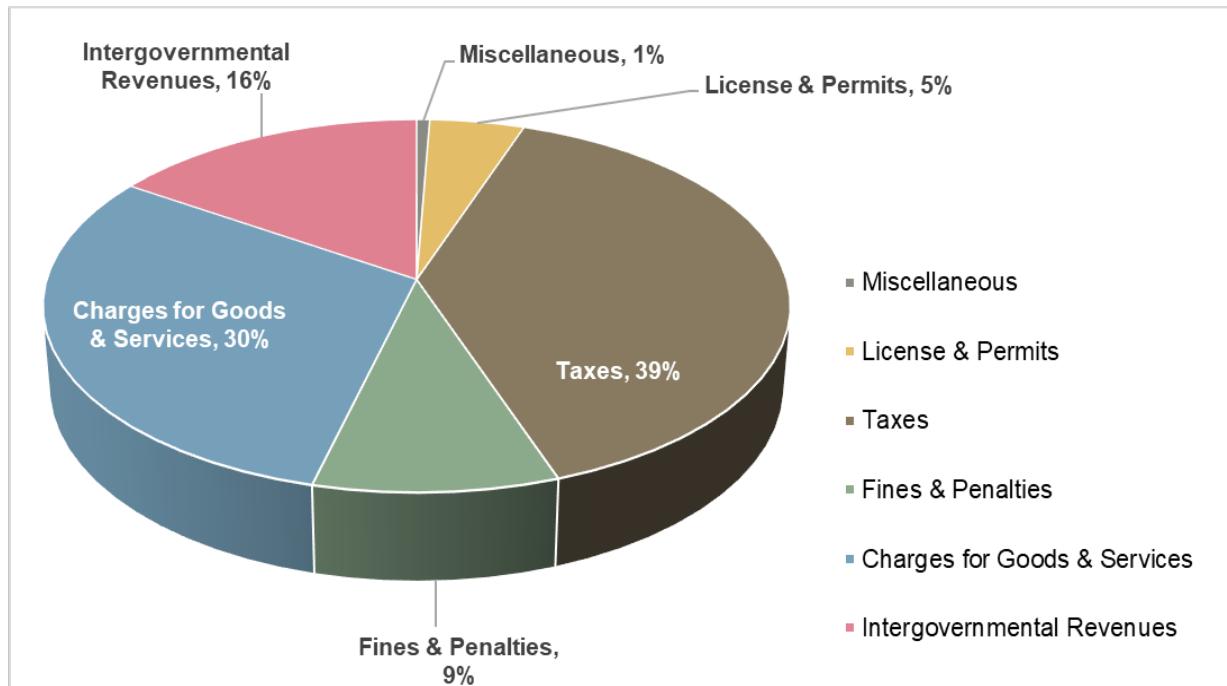
BUDGET OVERVIEW

The Adopted 2023/2024 Biennial Budget (the Budget) is comprised of 18 funds with total budgeted revenues of \$46,256,124 and budgeted expenditures of \$48,448,458.¹ The City is projected to begin the 2023/2024 biennium with a beginning fund balance of \$23,368,135 for all funds. The projected ending fund balance for the 2023/2024 biennium is \$21,175,801 for all funds. The 2023/2024 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). Also, the budget maintains fund balances in excess of the minimum fund balance targets found in the Financial Policies for all budgeted funds.

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 Revenue, All Funds



Taxes, which includes property and real estate taxes, sales tax, business tax, utility tax and franchise fees, among others, is projected to be the largest total revenue in the 2023/2024 budget with over \$17 million in revenue for the biennium. The second largest budgeted revenue type is charges for goods and services, with a budgeted value of over \$13 million. Charges for goods and services include utility revenues and other user fees. Intergovernmental revenues are projected to be the third largest revenue source during the biennium budgeted over \$6.8 million

¹ Budgeted revenues and expenditures include amounts budgeted for inter-fund services, but are exclusive of amounts budgeted for transfers between operating and capital funds.

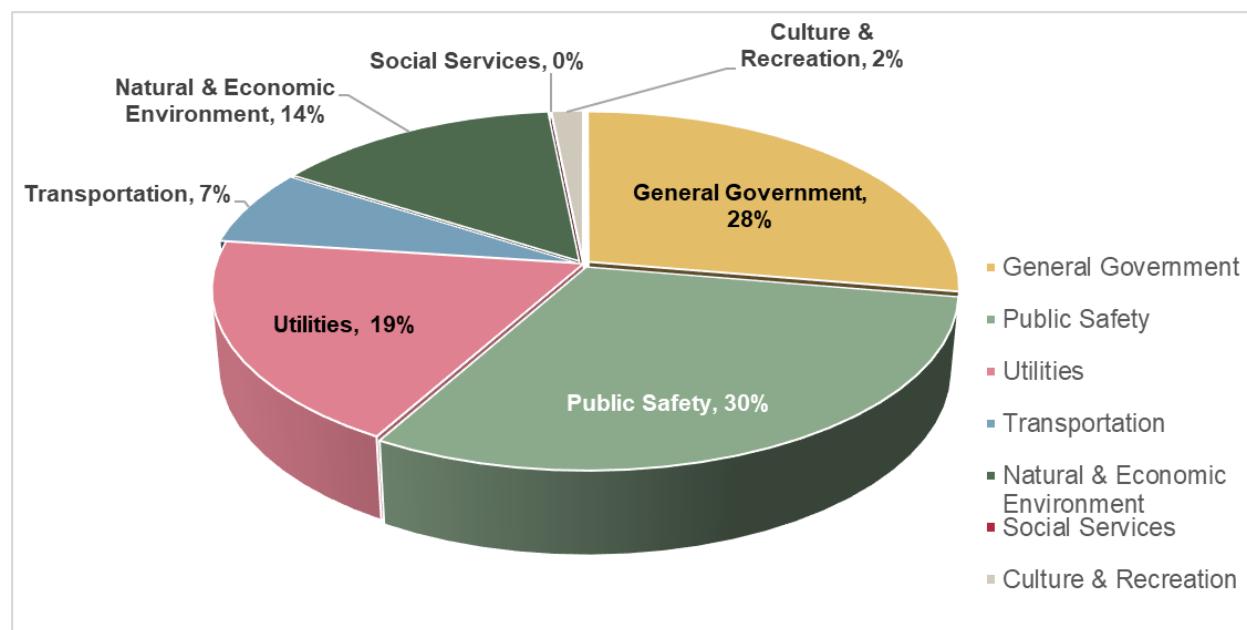
BUDGET OVERVIEW

of projected revenue; intergovernmental revenues are primarily state shared revenues and grants. Fines and penalties are budgeted to be the fourth largest revenue source at just over \$4 million, this revenue is primarily attributable to traffic safety camera fines. Licenses and permits and miscellaneous revenues round out the revenue picture for the biennium with \$2 million and \$281,000 projected, respectively. Revenue projections for the biennium are conservative for the 2023/2024 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 2023/2024 biennium is public safety, with budget expenditures of almost \$11 million. The second largest expenditure category is general government, with budgeted expenditures of nearly \$10 million for the biennium. Next largest is utilities, with over \$6.8 million, followed by natural & economic environment at \$5.1 million. Transportation is budgeted at nearly \$2.5 million. Culture & recreation is budgeted slightly over \$560,000 and social services is budgeted at \$9,700. Miscellaneous expenditures are not budgeted in the 2023/2024 biennium.

Citywide Expenditures by Category, All Funds



Most operating expenditures are budgeted with modest increases, with some exceptions like City wide insurance coverage that increased over 40% from 2022, court security costs, and continued increasing surface water operating and capital costs. Overall, the City's expenditures are continuing to exceed the City's ongoing revenues even with the City Council implementing new revenue sources in the 2023/2024 Adopted Biennial Budget.

COMMUNITY PROFILE



GEOGRAPHY

The City of Lake Forest Park is located 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 does not, however, 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 highways travel through the City, SR 104 and SR 522, carrying thousands of commuters through the City daily, but do not significantly impact its character. The City is completely built out, meaning there are no unincorporated areas on or near its borders and very few undeveloped parcels in 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 as a result of development and annexations of unincorporated areas along the City's borders. The most recent annexations occurred in the 1990s and are likely the last of the annexations as there are no significant unincorporated areas along the City's borders.

THE GOVERNMENT

Lake Forest Park utilizes the mayor-council form of government. This form of government is characterized by an elected Mayor, who is the chief executive of the executive branch of the local government. The Mayor is responsible for appointing department heads, those appointments are subject to confirmation by the City Council. The Mayor is responsible for the daily operations of the City.

The City Council is a seven-member elected body which is the legislative branch of government. City council members serve staggered four-year terms. The City Council is responsible for setting

COMMUNITY PROFILE

City policy, adopting the biennial budget, and for establishing short- and long-range goals and plans.

The budget process is broken down into two distinct phases; phase one is the development of the Mayor's Proposed Budget, phase two is the council's deliberations on the budget. From a purely technical perspective, the two phases of the budget process are exclusive of one another. 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, Finance & IT, Municipal Services, Municipal Court, Planning, Executive & HR, and Building. The City employs approximately 60 employees.

DEMOGRAPHICS¹

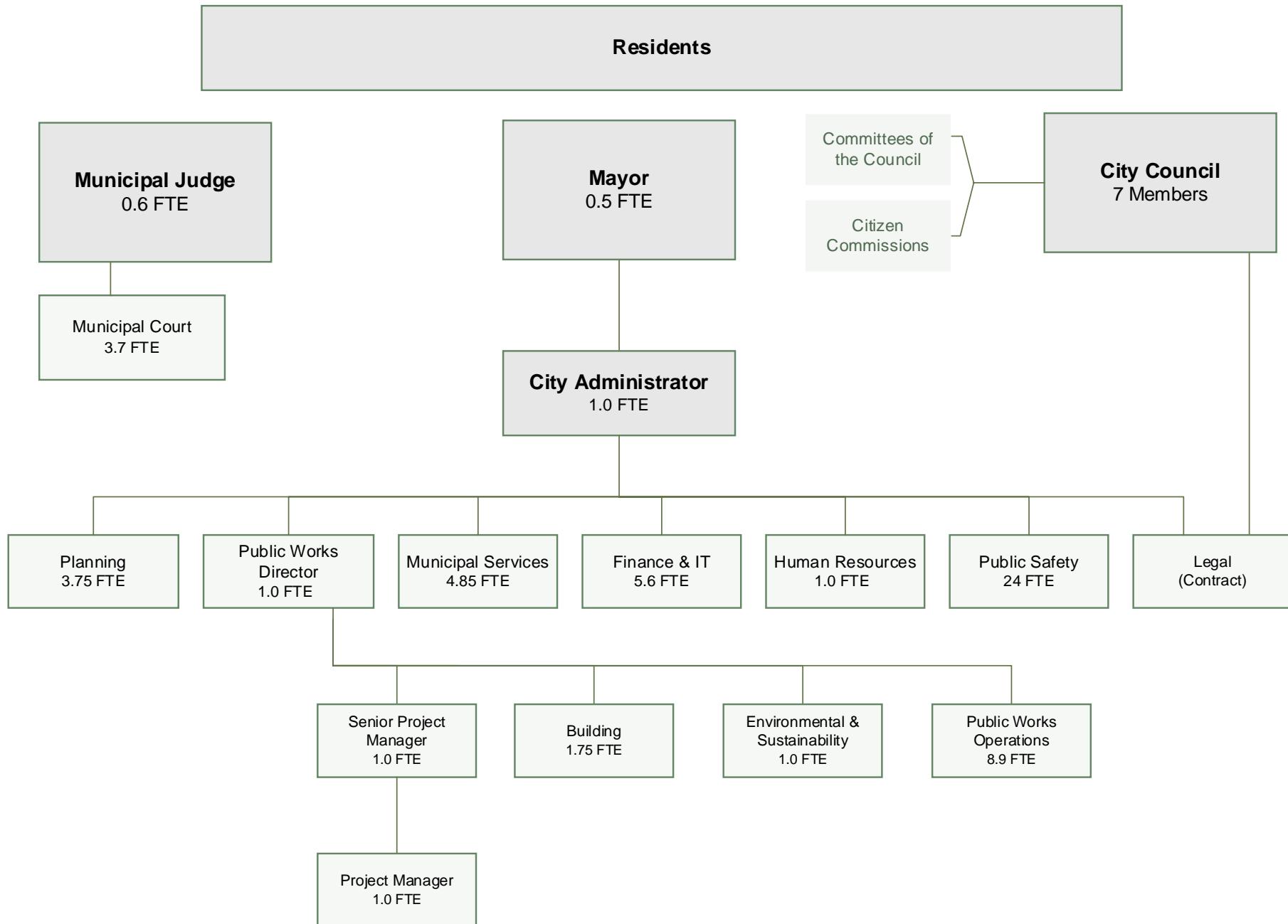
The 2020 Census found the population of Lake Forest Park to be 13,630, the adjusted 2021 population estimate is 13,358, which indicates a little over two percent decrease in one year. In 2020 4.7% of the Lake Forest Park population was under the age of 5 and 20.2% was over the age of 65, slightly over 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 81% of which were owner occupied. The 2020 median household income in Lake Forest Park was \$138,043

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, 2021 est.	6,497	23,502	13,358	21,428	733,919	57,918
Density (Population per Sq. Mile)	2,987	3,890	3,875	5,248	8,791	5,037
Housing Units	2,413	9,589	5,565	9,202	368,308	24,043
Owner Occupied Housing Unit Rate	89.9%	73.1%	80.9%	53.3%	44.9%	66.7%
Median Value of Owner Occupied Housing Units	619,600	617,000	676,400	424,700	713,600	582,000
Median Household Income	124,651	115,093	138,043	80,738	97,185	91,524
Percent in Poverty	3.9%	5.1%	3.0%	6.9%	10.2%	8.3%
Percent of 25 and Older with Bachelor's Degree or Higher	42.3%	57.1%	60.8%	37.4%	65.0%	51.1%
Total Retail Sales per Capita (2017)	437	5,207	2,340	5,709	82,840	17,593

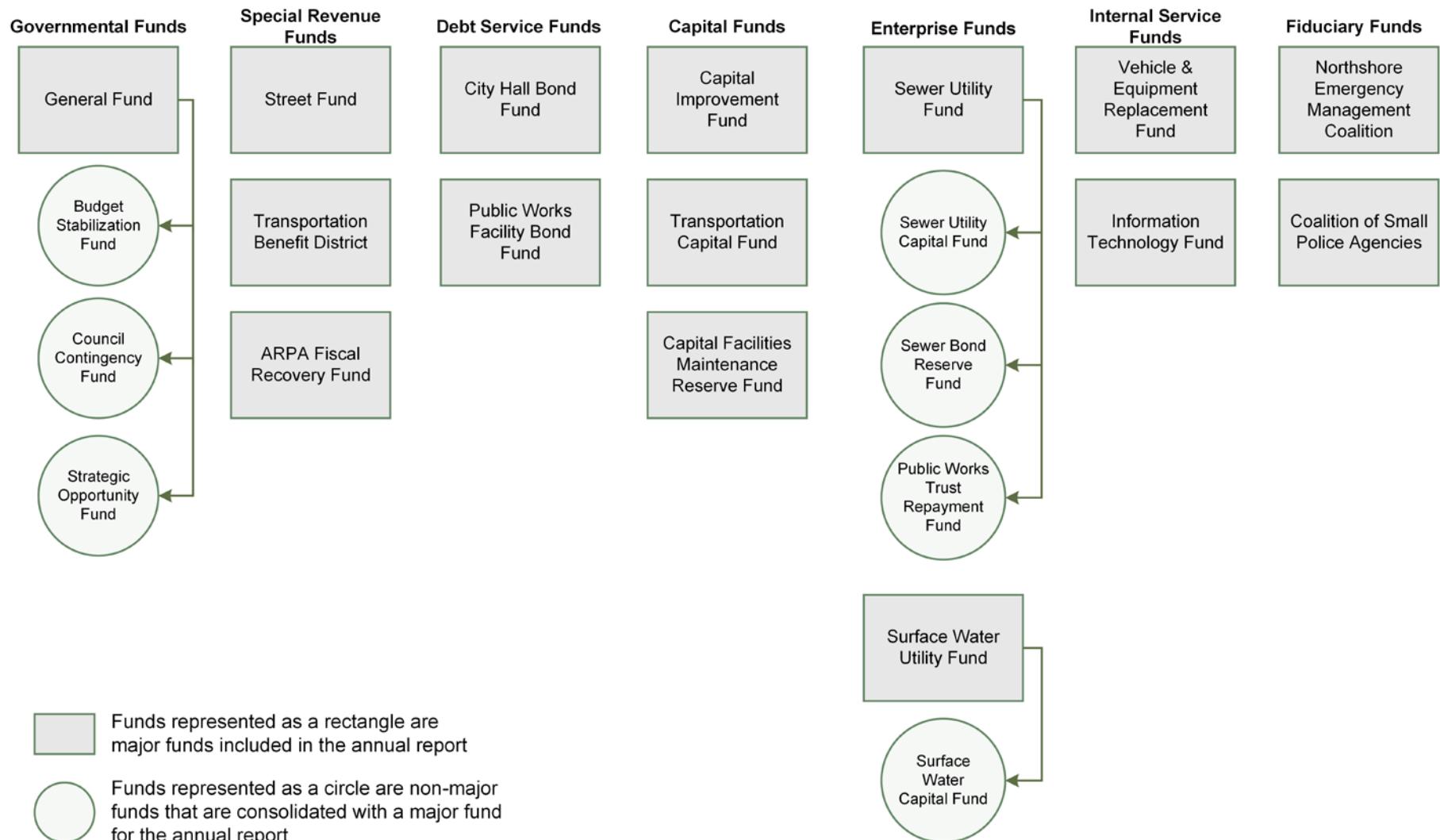
¹ Source of information is the United States Census Bureau www.census.gov

CITY OF LAKE FOREST PARK ORGANIZATION CHART



FINANCIAL ORGANIZATION CHART (FUND STRUCTURE)

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.



SUMMARY FINANCIAL MANAGEMENT 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 document can be found in the appendix.



FUND ACCOUNTING AND THE BUDGET ACCOUNTING AND REPORTING SYSTEM

The City of Lake Forest Park (the City) utilizes the fund accounting method of accounting and keeps its books and records on the cash basis of accounting. The City utilizes the Budget and Accounting Reporting System for Cash Basis Entities (BARS) 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 revenue and expense for six years beginning on the first day of the current biennium. The six-year financial forecast is updated every 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 on 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 expense is 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,

SUMMARY FINANCIAL MANAGEMENT POLICIES

working with his/her administration, develops a “Mayor’s Proposed 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 Proposed Budget that the Council desires and ultimately the City Council is responsible for adopting the final biennial budget.

The Director of Finance 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 Policy establishes fund balance reserves for all of the City’s operating funds; for the purposes of the Policy operating funds are those with payroll expense. 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%

Minimum fund balance targets are calculated as a percentage of current year revenue, less identified one-time revenue. General Fund ending fund balance is calculated as the sum of ending fund balances in the General Fund, the Council Contingency Fund, and the Budget Stabilization 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.

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.

SUMMARY FINANCIAL MANAGEMENT POLICIES

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 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 do accrue interest at a minimal level.

The City recently updated the Comprehensive Financial Management Policy 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.

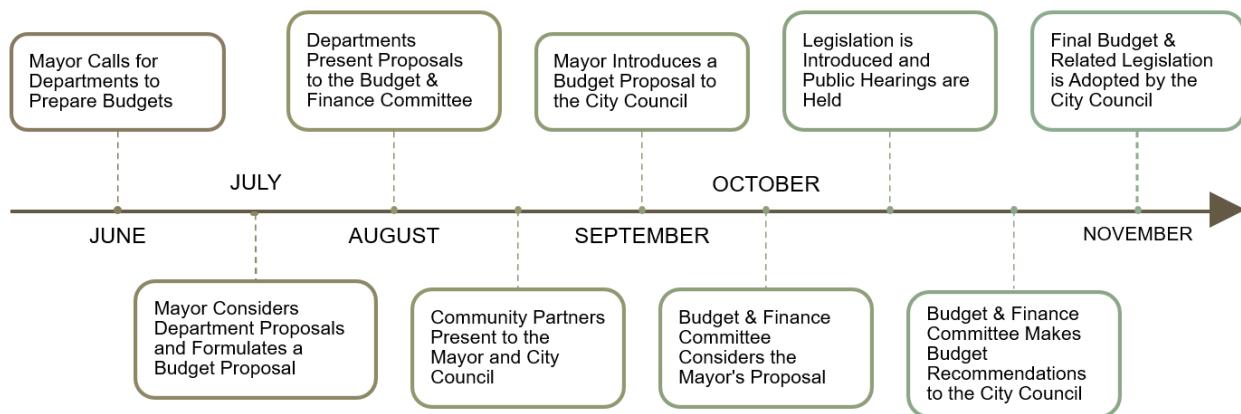
ASSETS

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](#) link provided

THE 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 proposed budget and development of the City Council's budget. In actuality there are many steps in the process. The following is a summary of the various steps of the budget process followed by a description of the process to amend a budget.



PHASE ONE: DEVELOPMENT OF THE MAYOR'S PROPOSED BUDGET

Step One: The Budget Calendar

The budget process kicks off with the budget calendar. The Administration works with the Budget and 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 with the consideration of budget priorities; those priorities are subsequently communicated 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 department presentations to the administration's budget team; the budget team consists of the Mayor, City Administrator, and Finance Director. This step of the process occurs when the Mayor is considering department budget proposals; department presentations help to inform the Mayor's decisions about the budget and occurs in July.

THE BUDGET PROCESS

Step Four: Creation of the Mayor's Proposed Budget

Next, the Mayor communicates to the Finance Department what to include in the Mayor's Proposed Budget. The Finance Department prepares the Mayor's Proposed Budget and begins the exercise of balancing the budget. Step four occurs in the August timeframe. The Mayor's Proposed 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: Mayor's Proposed Budget and Public Hearings on Budget Related Legislation

Step five of the budget process is the Mayor's presentation of the Mayor's Proposed Budget to the City Council at an open public meeting. Historically, public hearings on the proposed property tax levy, utility rates, and fees schedule have also been scheduled for the same open public meeting.

The City Council's deliberations on the budget officially start immediately after the Mayor releases his/her proposed 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 Proposed 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 and Finance Committee, studying the Mayor's proposed budget, asking questions, and gathering information. The Budget and Finance Committee also solicits feedback and information from the community in the form of public hearings. The Budget and Finance Committee schedules a meeting for public comment prior to the start of Council deliberations in late September.

Step Seven: Budget and 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 and Finance Committee makes budget recommendations to the City Council.

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

At this point the City Council works with Finance Department staff 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.

THE BUDGET PROCESS

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 majority vote of the City Council. Final public hearings and votes on the property tax levy rate, utility rates, and the fee schedule generally occur around the same time as the budget but are technically subject to different timelines. The Biennial 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. An example is when a 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.

CITY OF LAKE FOREST PARK
Budget Calendar, 2023-2024 Biennium

<u>Date</u>		<u>Description</u>	<u>Time</u>	<u>Meeting Type</u>
7-Jun-22	Tuesday	Call for Department Budget Requests Issued by Administration	-	N/A
9-Jun-22	Thursday	Draft Budget Calendar Provided to City Council	6:00 PM	Work Session, Open to the Public
15-Jun-22	Wednesday	Discuss Budget Calendar for 2023-2024 for future adoption	6:00 PM	Special Budget & Finance Meeting, Open to the Public
23-Jun-22	Thursday	Budget 101 & Adopt Budget Calendar for 2023-2024 Biennial Budget (City Council Mtg.)	6:00 PM	Special Work Session, Open to the Public
1-Jul-22	Friday	Department Budget Requests Due to Administration	-	N/A
5-Jul-22	Tuesday	Administration Reviews Department Proposals	-	N/A
12-Jul-22	Tuesday	Department Presentations to Mayor, City Administrator, & Finance Director	-	N/A
14-Jul-22	Thursday	Department Presentations to Mayor, City Administrator, & Finance Director (Continued)	-	N/A
28-Jul-22	Thursday	Revenue & Expenditure Fiscal Year End Projections for 2021-2022 Biennium	6:00 PM	Special Work Session, Open to the Public
11-Aug-22	Thursday	Capital Improvement Project (CIP) Included in 2023-2024 Biennial Budget <i>Community Partners (Human Services) Presentations</i>	6:00 PM 7:30 PM	<i>Extended Work Session, Open to Public</i> <i>Regular City Council Meeting, Open to the Public</i>
18-Aug-22	Thursday	Capital Improvement Project (CIP) & Community Partners follow up, if needed	6:00 PM	Budget & Finance Meeting, Open to the Public
8-Sep-22	Thursday	Mayor's Proposed Budget Presented to City Council	7:00 PM	City Council Meeting, Open to the Public
12-Sep-22	Monday	Detailed Department Presentations of Mayor's Proposed Budget	6:00 PM	Special Budget & Finance Meeting, Open to the Public
15-Sep-22	Thursday	Detailed Department Presentations of Mayor's Proposed Budget	6:00 PM	Budget & Finance Meeting, Open to Public
22-Sep-22	Thursday	Mayor's Proposed Revenue Projection Overview & Public Comment After the Mayor's Proposed 2023-2024 Biennial Budget	6:00 PM	Work Session, Open to the Public
26-Sep-22	Monday	Begin City Council Budget Deliberations and Recommendations	6:00 PM	Special Budget & Finance Meeting, Open to the Public
13-Oct-22	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Work Session, Open to the Public
20-Oct-22	Thursday	City Council Budget Deliberations and Recommendations	6:00 PM	Budget & Finance Meeting, Open to Public
27-Oct-22	Thursday	Public Hearings - Property Tax Levy, Rates, and Budget Related Items	7:00 PM	City Council Meeting, Open to the Public
3-Nov-22	Thursday	City Council Budget Deliberations and Recommendations, if needed	6:00 PM	City Council Special Budget Meeting, Open to the Public
10-Nov-22	Thursday	Final Public Hearings on Property Tax Levy, Rates, and Budget Related Items	7:00 PM	City Council Meeting, Open to the Public
17-Nov-22	Thursday	Adoption of Budget, Property Tax Levy, Rates, and Related Items	6:00 PM	Special City Council Meeting, Open to Public

FINANCIAL AND EMPLOYMENT INFORMATION

2023-2024 ADOPTED BUDGET

- Consolidated Financial Schedule
- Revenue Forecast
- Schedule of Fund Balances
- Debt
- Budgeted Positions and 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 is consistent with the presentation of financial information in the City's annual financial statements.



The data presentation included 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 easily understood at a glance. Similarly, the separate funds, or accounting entities, of the city are also consolidated based on fund type for ease of understanding. Fund categories are found in columns; revenue and expenditure information is found in rows.

CONSOLIDATED FINANCIAL SCHEDULE

City of Lake Forest Park Consolidated Financial Schedule, Mayor's Proposed Budget For the Biennium Ending December 31, 2024							
	Fund Type						
	<u>General</u>	<u>Special Revenue</u>	<u>G.O. Debt Service</u>	<u>Capital</u>	<u>Enterprise / Utility</u>	<u>Internal Service</u>	<u>Total</u>
Beginning Cash and Investments ¹							
Total Beginning Cash and Investments	\$ 7,782,544	\$ 3,725,893	\$ -	\$ 4,319,390	\$ 6,827,459	\$ 712,849	\$ 23,368,135
Operating Revenues							
Taxes	\$ 14,311,454	\$ 1,368,000	\$ -	\$ 1,600,000	\$ 323,500	\$ -	\$ 17,602,954
License and Permits	\$ 1,386,465	\$ 620,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 2,036,465
Intergovernmental Revenues	\$ 1,249,675	\$ 502,500	\$ -	\$ 3,484,763	\$ 490,000	\$ -	\$ 5,726,938
Charges for Goods and Services	\$ 1,017,551	\$ -	\$ -	\$ 112,022	\$ 10,502,769	\$ 1,566,824	\$ 13,199,166
Fines and Penalties	\$ 4,041,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041,000
Miscellaneous Revenue	\$ 171,600	\$ 13,000	\$ -	\$ 20,500	\$ 71,000	\$ 5,000	\$ 281,100
Total Operating Revenues	\$ 22,177,746	\$ 2,503,500	\$ -	\$ 5,217,285	\$ 11,417,269	\$ 1,571,824	\$ 42,887,624
Nonoperating Revenues							
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers-In	\$ 998,000	\$ 491,000	\$ -	\$ 1,400,000	\$ 1,011,000	\$ -	\$ 3,900,000
Custodial Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues	\$ 998,000	\$ 491,000	\$ -	\$ 1,400,000	\$ 1,011,000	\$ -	\$ 3,900,000
Total Revenues	\$ 23,175,746	\$ 2,994,500	\$ -	\$ 6,617,285	\$ 12,428,269	\$ 1,571,824	\$ 46,787,624
Check With TB	\$ 23,175,746	\$ 2,994,500	\$ -	\$ 6,617,285	\$ 12,428,269	\$ 1,571,824	\$ 46,787,624
Operating Expenditures					\$ -	\$ -	
General Government	\$ 8,497,972	\$ 224,138	\$ -	\$ 533,608	\$ 663,476	\$ 72,000	\$ 9,991,194
Public Safety	\$ 10,989,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,989,081
Utilities	\$ -	\$ -	\$ -	\$ -	\$ 6,913,018	\$ -	\$ 6,913,018
Transportation	\$ -	\$ 2,196,849	\$ -	\$ 112,000	\$ -	\$ 198,000	\$ 2,506,849
Natural and Economic Environment	\$ 2,685,150	\$ -	\$ -	\$ -	\$ 2,187,924	\$ -	\$ 4,873,074
Social Services	\$ 9,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,700
Culture and Recreation	\$ 562,276	\$ 232,000	\$ -	\$ -	\$ -	\$ -	\$ 794,276
Total Operating Expenditures	\$ 22,744,179	\$ 2,652,987	\$ -	\$ 645,608	\$ 9,764,418	\$ 270,000	\$ 36,077,192
Nonoperating Expenditures							
Debt Service	\$ 29,400	\$ -	\$ -	\$ -	\$ 577,475	\$ -	\$ 606,875
Capital Expenditures	\$ 378,200	\$ -	\$ -	\$ 6,622,358	\$ 1,020,000	\$ 643,833	\$ 8,664,391
Transfers Out	\$ 791,000	\$ 998,000	\$ -	\$ 300,000	\$ 1,011,000	\$ -	\$ 3,100,000
Custodial Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Expenditures	\$ 1,198,600	\$ 998,000	\$ -	\$ 6,922,358	\$ 2,608,475	\$ 643,833	\$ 12,371,267
Total Expenditures	\$ 23,942,779	\$ 3,650,987	\$ -	\$ 7,567,966	\$ 12,372,893	\$ 913,833	\$ 48,448,458
Check With TB	\$ 23,942,779	\$ 3,650,987		\$ 7,567,966	\$ 12,372,893	\$ 913,833	\$ 48,448,458
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Increase (Decrease) in Cash and Investment	\$ (767,033)	\$ (656,487)	\$ -	\$ (950,681)	\$ 55,376	\$ 657,991	\$ (1,660,834)
Ending Cash and Investments							
Total Ending Cash and Investments	\$ 7,015,511	\$ 3,069,406	\$ -	\$ 3,368,709	\$ 6,882,835	\$ 1,370,840	\$ 21,707,301

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

² City of Lake Forest Park does not have any General Obligation Debt

REVENUE

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 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.

Economists' Estimates

Many of the City's revenues 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 considers factors that are unique to the City of Lake Forest Park in its forecasts of these items.

REVENUE

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 Profits that are distributed by the State to cities based on population. The City forecasts Liquor Profit Revenue by multiplying the per capita distribution amount by the published population of Lake Forest Park, the result is the forecasted Liquor Profit Revenue.

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

GENERAL FUND

TAXES

General Fund taxes account for approximately 64% of General Fund revenue. The largest tax received is property tax which accounts for 48% of General Fund revenue. Another significant tax is sales/use tax which accounts for almost 15% of General Fund revenues. The Council recently adopted utility taxes on the Sewer and Surface Water funds.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
<u>GENERAL FUND</u>				
TAXES				
Property Tax	T	\$ 6,830,442	\$ 6,830,442	\$ 6,902,329
Sales and Use Tax	T	\$ 3,060,626	\$ 3,074,176	\$ 3,355,357
Affordable/Supportive Housing	A	\$ -	\$ 24,880	\$ 25,000
Local Criminal Justice / State	T	\$ 764,224	\$ 874,613	\$ 914,364
Business Tax	A	\$ 771,400	\$ 799,881	\$ 815,879
Solid Waste Collection Tax	T	\$ 253,334	\$ 267,985	\$ 280,165
Utility Tax	T	\$ 840,000	\$ 691,841	\$ 695,301
Sea. City Light Contract Fee	T	\$ 1,090,922	\$ 1,001,176	\$ 1,025,100
Utility Tax Sewer	A			\$ 193,000
Utility Tax Surface Water	A			\$ 79,500
Leasehold Excise Tax	A	\$ 3,700	\$ 2,533	\$ 2,750
Admission Tax	T	\$ 13,000	\$ 11,187	\$ 22,710
TOTAL TAXES		\$ 13,627,648	\$ 13,578,715	\$ 14,311,454

REVENUE

LICENSE AND PERMIT REVENUES

General Fund licenses and permits account for approximately 6% of General Fund revenues. Construction and development permits are the largest revenue source in this revenue category and account for approximately 42% of license and permit revenue and 6% of total General Fund revenue. Other significant revenues in this category include utility franchise fees (excluding electric utility franchise fees) and business license fees.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget		
		<u>GENERAL FUND</u>						
LICENSES AND PERMITS								
Cable Television Franchise Fee	T	\$ 409,800	\$ 390,687	\$ 392,640				
Telecommunication Franchise	T	\$ 5,000	\$ 12,500	\$ 10,000				
Business Licenses	T	\$ 135,909	\$ 167,410	\$ 170,850				
Construction Permits	T	\$ 550,000	\$ 351,441	\$ 420,000				
Land Use Permits	T	\$ 180,000	\$ 150,835	\$ 160,000				
Plumbing Permits	T	\$ 50,000	\$ 34,563	\$ 36,500				
Mechanical Permits	T	\$ 78,000	\$ 76,654	\$ 82,000				
Concealed Weapon Permit / City	T	\$ 2,718	\$ 4,822	\$ 5,075				
Development Tech. Surcharge	T	\$ 47,045	\$ 29,189	\$ 38,500				
Credit Card Fee	T	\$ 10,455	\$ 9,888	\$ 10,000				
Other Licenses / Permits	T	\$ 30,000	\$ 45,765	\$ 60,900				
TOTAL LICENSES AND PERMITS		\$ 1,498,926	\$ 1,273,755	\$ 1,386,465				

REVENUE

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues account for 3% of General Fund revenues and is 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 of Washington.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
		<u>GENERAL FUND</u>		
INTERGOVERNMENTAL REVENUES				
Bulletproof Vest Partnership	A	\$ 3,000	\$ 4,224	\$ 7,800
Less than Lethal - Dept. of Commerce	A	\$ 62,604	\$ 62,604	\$ -
EMPG Grant	E	\$ 40,800	\$ 40,800	\$ 42,230
SB 5092 Appropriations	A	\$ 52,802	\$ 52,802	\$ -
Multimodal Transportation City	E	\$ 36,124	\$ 35,886	\$ 37,555
Criminal Justice - Population	E	\$ 8,895	\$ 9,019	\$ 9,700
CJ - Special Programs	E	\$ 31,542	\$ 32,244	\$ 33,000
Marijuana Excise Tax Distrib.	A	\$ 13,020	\$ 34,972	\$ 39,585
DUI Distribution	T	\$ 3,756	\$ 4,383	\$ 4,800
Liquor Excise Tax	A	\$ 152,585	\$ 180,992	\$ 198,940
Liquor Board Profits	A	\$ 212,971	\$ 210,828	\$ 214,065
Local Hazardous Waste Grant	A	\$ 18,270	\$ 11,315	\$ 17,000
KC Waste Reduction Recycling	A	\$ 40,600	\$ 24,865	\$ 20,000
KC Waterworks Grant	A	\$ 28,000	\$ 48,293	\$ -
TOTAL INTERGOVERNMENTAL		\$ 704,969	\$ 753,227	\$ 624,675

REVENUE

CHARGES FOR GOODS AND SERVICES

Charges for goods and services is a category of revenue that accounts 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 over 4% of General Fund revenue. Revenue received for passport processing is accounted for in this category and accounts for approximately 37% of charges for goods and services revenue.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget		
		<u>GENERAL FUND</u>						
CHARGES FOR GOODS AND SERVICES								
Court Administrative Fees	-	\$ 2,639	\$ 927	\$ 1,750				
Interfund Svc. From Fund Surface Water	T	\$ 131,016	\$ 131,016	\$ 140,636				
Interfund Svc. From Fund Sewer Utility	T	\$ 247,360	\$ 247,360	\$ 232,818				
Interfund Svc. From Fund Streets	T	\$ 97,852	\$ 97,852	\$ 104,376				
Interfund Svc. From Fund Transportation Capital	T	\$ 42,570	\$ 42,570	\$ 49,472				
Interfund Svc. From Capital Improvement	T	\$ 10,442	\$ 10,442	\$ 6,834				
Interfund Svc. From Replacement Fund	T	\$ 12,636	\$ 12,636	\$ 13,250				
Passport Revenue	T	\$ 325,000	\$ 240,595	\$ 372,000				
Adult Probation Services	T	\$ 99,945	\$ 60,000	\$ 75,000				
Television/Cable Sub. Fee	T	\$ 20,706	\$ 14,826	\$ 15,499				
Support Service From TBD	T	\$ 4,485	\$ 2,958	\$ 2,916				
Animal Control Reimbursement	T	\$ 2,060	\$ 6,900	\$ 3,000				
TOTAL CHARGES FOR GOODS & SERVICES		\$ 996,711	\$ 868,081	\$ 1,017,551				

REVENUE

FINES AND PENALTIES

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.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget		
		GENERAL FUND						
FINES AND PENALTIES								
Other Civil Penalties	T	\$ 412	\$ 402	\$ 500				
Traffic Infraction Penalties	T	\$ 121,272	\$ 123,313	\$ 125,000				
Traffic Safety Camera Fines	T	\$ 3,656,917	\$ 4,569,487	\$ 3,840,000				
Local/JIS Account	T	\$ 2,000	\$ 1,011	\$ 1,000				
Legislative Assessment	T	\$ 14,636	\$ 7,323	\$ 10,000				
Civil Parking Infraction Penalties	T	\$ 4,060	\$ 3,185	\$ 4,000				
DUI Fines	T	\$ 10,455	\$ 8,122	\$ 10,000				
Other Crim. Traffic Misdemeanor	T	\$ 26,136	\$ 21,676	\$ 25,000				
Emergency Services		\$ 16,000	\$ 1,334	\$ 1,000				
Other Crim. Non-Traffic Fines	T	\$ 7,318	\$ 6,907	\$ 6,000				
Court Fines & Forfeits	T	\$ 20,909	\$ 15,544	\$ 18,500				
TOTAL FINES AND PENALTIES		\$ 3,880,116	\$ 4,758,303	\$ 4,041,000				

REVENUE

MISCELLANEOUS REVENUES

The miscellaneous category includes revenues that are not classified elsewhere and includes interest income. The miscellaneous revenue category accounts for 5% of the General Fund. The City recently diversified the investment portfolio to include government agency bonds with the goal of providing a more predictable and sustainable interest income for the current and future budgets.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
<u>GENERAL FUND</u>				
MISCELLANEOUS REVENUE				
Investment Interest	T \$	40,000	\$ 17,469	\$ 20,000
Sales Tax Interest-State Treas	T \$	4,466	\$ 2,638	\$ 4,000
Turner (Lakefront) Rent	A \$	24,000	\$ 24,000	\$ 24,000
Facility Rental Fees	A \$	1,000	\$ 1,000	\$ 3,000
Donations	- \$	-	\$ 100	\$ 1,000
Safe Harbor Donations (DV)	- \$	-	\$ 500	\$ -
City Forestry Account	T \$	10,000	\$ 9,433	\$ 12,000
Sales of Surplus		\$ 1,000	\$ 400	\$ 3,000
P-Card Rebate	A \$	28,854	\$ 20,157	\$ 22,500
Forfeits / Asset Seizure	T \$	609	\$ 5,614	\$ 1,000
Restitution	- \$	609	\$ -	\$ -
Cash Adjustments	- \$	10	\$ 73	\$ -
Fingerprinting Services	T \$	180	\$ -	\$ -
Police Miscellaneous Revenue	- \$	14,268	\$ 23,217	\$ 16,000
Miscellaneous Court Fees	T \$	200	\$ 528	\$ 600
Notary Fees	T \$	4,060	\$ 1,050	\$ 5,500
FSA Forfeitures	- \$	1,000	\$ -	\$ -
Refundable Sound Transit Deposit		\$ -	\$ 97,206	\$ -
Miscellaneous Revenue	A \$	56,840	\$ 41,476	\$ 45,000
Transfer from ARPA 107 Fund			\$ 186,612	\$ 998,000
TOTAL MISCELLANEOUS		\$ 187,096	\$ 431,474	\$ 1,155,600
TOTAL GENERAL FUND REVENUE		\$ 20,895,465	\$ 21,663,556	\$ 22,536,746

REVENUE

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 8% of total Street Fund revenue, Right-of-way utility franchise accounts for approximately 30% of total Street Fund revenue; and gas tax revenue accounts for approximately 32% of total Street Fund revenue. The transfer from the General Fund supports the Street Lights and accounts for slightly over 30% of the Street Fund revenue. Interest income and other miscellaneous revenues account for the remainder of the Street Fund revenue.

Description	Method	STREET FUND		
		2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
ROW Permits - Construction	T	\$ 158,000	\$ 105,310	\$ 135,000
ROW Rev. / Utility Franchise	T	\$ 480,000	\$ 469,830	\$ 485,000
Gas Taxes (MVET Cities)	A	\$ 541,056	\$ 501,069	\$ 502,500
Investment Interest	T	\$ 15,000	\$ 2,301	\$ 5,000
Miscellaneous Revenue	T	\$ 2,000		\$ 2,000
Transfer From Gen. Fund (001)	A	\$ 310,000	\$ 263,000	\$ 491,000
TOTAL		\$ 1,506,056	\$ 1,341,511	\$ 1,620,500

REVENUE

TRANSPORTATION BENEFIT DISTRICT FUND

The Transportation Benefit District Fund is primarily funded from a council voted vehicle tab fee for residents. Council recently increased the vehicle licensing fee an additional \$10 that will take effect in Spring 2023. The vehicle tab fees directly funds the City's Capital Overlay and ADA (Americans with Disabilities Act) Ramp Program. In addition to increasing the vehicle licensing fee, City Council approved to implement a 0.1% sales tax to increase the revenue allocated towards the road and sidewalk maintenance and improvements. Currently, the City partners with King County to stretch all funds collected with the buying power of the King County's road maintenance division.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget	
<u>TRANSPORTATION BENEFIT DISTRICT</u>							
TBD Vehicle Fees-State	T	\$ 805,000	\$ 864,481	\$ 959,000			
TBD Vehicle Fees-Sales Tax .1%		\$ -	\$ -	\$ 150,000			
Investment Interest	T	\$ 4,000	\$ 2,431	\$ 6,000			
TOTAL		\$ 809,000	\$ 866,912	\$ 1,115,000			

REVENUE

CAPITAL IMPROVEMENT FUND

Over 70% of Capital Improvement Fund revenue comes from Real Estate Excise Tax (REET) from home sales within the City limits. The other approximately 30% comes from the King County Parks Levy and investment interest earned on the cash balance.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
CAPITAL IMPROVEMENT FUND				
Real Estate Excise Tax I	T	\$ 1,100,000	\$ 1,245,037	\$ 800,000
King County Parks Levy	T	\$ 268,241	\$ 268,241	\$ 271,000
Investment Interest	T	\$ 17,000	\$ 4,655	\$ 6,000
Transfer from Fund (302)		\$ 60,000	\$ 60,000	\$ 60,000
TOTAL		\$ 1,445,241	\$ 1,577,933	\$ 1,137,000

REVENUE

TRANSPORTATION CAPITAL FUND

The Transportation Capital Fund has budgeted revenues of nearly five million dollars for the 2023-2024 biennium. A significant portion of the revenues received by the Transportation Capital Fund are project related one-time grants. In the 2023-2024 biennium one-time project revenues consist of over \$3M grant funds from the State Transportation Improvement Board (TIB) and \$650,000 from the Washington State Department of Transportation (WSDOT). The project being funded is a Roundabout at State Route 104 and 40th Place NE. The Transportation Benefit District contracts with the Transportation Capital Fund to provide annual overlay services; this transaction generates \$800,000 of revenue during the biennium. City Council recently increased the vehicle license fee by \$10 and implemented a sales tax of 0.1% dedicated to pedestrian and roadway improvements.

Real Estate Excise Tax (REET) is expected to generate revenue of \$800,000 during the biennium. Revenue associated with services provided to the two city operated utilities and interest income account for approximately 2% of budgeted revenue.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget	
		<u>TRANSPORTATION CAPITAL FUND</u>					
Real Estate Excise Tax II	T	\$ 1,100,000	\$ 1,245,037	\$ 800,000			
WSDOT Grants RAB	-	\$ 650,000	\$ 31,619	\$ 618,381			
State Transportation Improvement Board RAB	-	\$ 2,542,000	\$ 125,816	\$ 2,435,382			
Department of Commerce	A	\$ 100,000	\$ -	\$ 100,000			
Interfund Svc From Surface Water	T	\$ 56,011	\$ 56,011	\$ 56,011			
Interfund Svc. From Sewer	T	\$ 56,011	\$ 56,011	\$ 56,011			
Investment Interest	T	\$ 16,000	\$ 4,830	\$ 8,500			
Transfer From TBD (104) Overlay/ADA Ramps	A	\$ 1,200,000	\$ 1,200,000	\$ 800,000			
TOTAL		\$ 5,720,022	\$ 2,719,323	\$ 4,874,285			

REVENUE

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) revenue. The remaining revenue is generated by interest income.

Description	Method	2021-2022			2023-2024 Budget
		Adopted	Projected	Budget	
<u>CAPITAL FACILITIES MAINTENANCE FUND</u>					
Investment Interest	T	\$ 4,000	\$ 2,102	\$ 6,000	
Trans. From Capital Fund	A	\$ 350,000	\$ 350,000	\$ 300,000	
TOTAL		\$ 354,000	\$ 352,102	\$ 306,000	

REVENUE

SEWER UTILITY FUND & SEWER CAPITAL FUND

The Sewer Utility Fund is funded by charges to customers for sewer service. Sewer utility charges provide over 96% of the sewer fund revenue. Charges include late fees 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. Both funds accrue interest income on the current cash balances.

Description	Method	2021-2022 Adopted		2021-2022 Projected		2023-2024 Budget	
		SEWER UTILITY FUND					
Sewer Utility Tax		\$	-	\$	-	\$	193,000
Licenses and Permits	T	\$	34,000	\$	30,800	\$	30,000
Utility Charges	T	\$	6,842,055	\$	6,515,676	\$	7,306,288
Late Charges - Utility Bills	T	\$	64,000	\$	18,213	\$	40,000
Investment Interest	T	\$	16,000	\$	6,493	\$	11,500
Sewer Miscellaneous Revenue	-	\$	3,000	\$	-	\$	3,000
Sewer Certificate Fee	T	\$	2,000	\$	1,740	\$	2,000
Sewer Lien Filing/Removal Fee	T	\$	1,300	\$	-	\$	1,000
TOTAL		\$	6,962,355		6,572,921	\$	7,586,788
<hr/>							
SEWER CAPITAL FUND							
Investment Interest	T	\$	40,000	\$	6,760	\$	20,000
Interfund Loan from Strat. Opp (106) Interest		\$	10,000	\$	1,000	\$	-
Interfund Loan from Strat. Opp (106) Lake Front	-	\$	1,300,000	\$	1,300,000	\$	-
Transfer From Sewer Fund	A	\$	200,000	\$	200,000	\$	250,000
TOTAL		\$	1,550,000	\$	1,507,760	\$	270,000

REVENUE

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 property tax statements and accounts for 97% of the revenue. The remaining 3% 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 and grants received from third parties.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
<u>SURFACE WATER UTILITY FUND</u>				
Surface Water Utility Tax				\$ 79,500
Muni. Stormwater Grant (DOE)	A	\$ 2,003	\$ -	
Utility Service Charges	T	\$ 2,799,622	\$ 2,640,416	\$ 3,056,481
Investment Interest	T	\$ 20,000	\$ 4,152	\$ 10,000
Miscellaneous Revenue	-	\$ 3,000	\$ -	\$ 3,000
TOTAL		\$ 2,822,622	\$ 2,646,572	\$ 3,148,981
<u>SURFACE WATER CAPITAL FUND</u>				
Muni. Stormwater Grant (DOE)	A	\$ 40,000	\$ 43,534	\$ -
WSDOT Grant	A		\$ 8,608	\$ 265,000
Department of Commerce	A	\$ 3,990,000	\$ -	\$ 225,000
King County Flood District	A		\$ 245,274	\$ -
Investment Interest	A	\$ 14,000	\$ 2,865	\$ 10,000
Miscellaneous Revenue	-		\$ 59,510	\$ -
Trans From Surface Water (403)	A	\$ 350,000	\$ 350,000	\$ 425,000
TOTAL		\$ 4,394,000	\$ 709,792	\$ 925,000

REVENUE

VEHICLE AND EQUIPMENT REPLACEMENT FUND

The Vehicle and Equipment 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.

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. During the budget process, the decision was made to create a separate internal service fund for the City's information technology costs to be more transparent.

Description	Method	2021-2022 Adopted	2021-2022 Projected	2023-2024 Budget
<u>VEHICLE & EQUIPMENT REPAIR & REPLACEMENT FUND</u>				
Interfund Svc. From Fund General Fund	A	\$ 318,664	\$ 318,664	\$ 901,246
Interfund Svc. From Fund Streets	A	\$ 72,996	\$ 72,996	\$ 102,144
Interfund Svc. From Fund Surface Water	A	\$ 91,772	\$ 91,772	\$ 137,168
Interfund Svc. From Fund Sewer Utility	A	\$ 70,606	\$ 70,606	\$ 105,234
Interfund Svc. From Fund Transportation Capital	A	\$ 4,882	\$ 4,882	\$ 12,878
Investment Interest	T	\$ 12,000	\$ 3,376	\$ 4,000
Equipment Sales	A		\$ 30,525	\$ -
Trans. In from Surface Water Cap. (404)		\$ 40,000	\$ 40,000	\$ -
TOTAL		\$ 610,920	\$ 632,821	\$ 1,262,670

INFORMATION TECHNOLOGY EQUIPMENT REPLACEMENT FUND

Interfund Svc. From Fund General Fund	A	\$ -	\$ -	\$ 254,188
Interfund Svc. From Fund Streets	A	\$ -	\$ -	\$ 12,932
Interfund Svc. From Fund Surface Water	A	\$ -	\$ -	\$ 19,746
Interfund Svc. From Fund Sewer Utility	A	\$ -	\$ -	\$ 3,730
Interfund Svc. From Fund PW Contract	A	\$ -	\$ -	\$ 13,828
Interfund Svc. From Fund Transportation Capital		\$ -	\$ -	\$ 3,730
Investment Interest	T	\$ -	\$ -	\$ 1,000
Equipment Sales		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 309,154

SCHEDULE OF FUND BALANCES

DEFINITIONS

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

Minimum Fund Balance Target: the amount of fund balance that is set as the minimum target amount of cash and investments that, by policy, should be available at year end.

SCHEDULE OF FUND BALANCE

The City is projected to begin the 2023-2024 biennium with a beginning fund balance of \$23,368,135 for all funds. The projected ending fund balance at the end of the biennium is \$21,707,301 for all funds. The following schedule of beginning and ending fund balance displays the change in fund balance for each fund included in the 2023-2024 biennial budget. It should be noted that the projected beginning fund balances on January 1, 2023 are projected estimates based on the 2021-2022 budget trends and the actual beginning fund balances will vary. The final beginning balances are available after the audited financial statements are published.

Ending Fund Balance Analysis

Fund	Projected Beginning Fund Balance 1/1/2023	2023-2024 Revenue	2023-2024 Expenditure	Projected Ending Fund Balance 12/31/2024	Minimum Fund Balance Target Achieved, Yes/No?
General	\$ 6,660,291	\$ 22,536,746	\$ 23,580,779	\$ 5,616,258	Yes
Street	\$ 608,292	\$ 1,620,500	\$ 1,616,301	\$ 612,491	Yes
Council Contingency	\$ 732,349	\$ 10,000	\$ -	\$ 742,349	n/a
Transportation Benefit Dist.	\$ 748,901	\$ 1,374,000	\$ 804,686	\$ 1,318,215	n/a
Budget Stabilization	\$ 319,093	\$ 2,000	\$ -	\$ 321,093	n/a
Strategic Opportunity Fund	\$ 70,811	\$ 627,000	\$ 362,000	\$ 335,811	n/a
ARPA Fund	\$ 2,368,700	\$ -	\$ 1,230,000	\$ 1,138,700	n/a
Capital Improvement	\$ 1,702,512	\$ 1,137,000	\$ 309,000	\$ 2,530,512	n/a
Transportation Capital	\$ 1,810,842	\$ 5,174,285	\$ 6,573,466	\$ 411,661	n/a
Capital Facilities Maintenance	\$ 806,036	\$ 306,000	\$ 685,500	\$ 426,536	n/a
Sewer Utility	\$ 667,331	\$ 7,586,788	\$ 7,578,080	\$ 676,039	Yes
Sewer Capital	\$ 3,565,492	\$ 270,000	\$ 90,000	\$ 3,745,492	n/a
Surface Water Utility	\$ 735,402	\$ 3,148,981	\$ 3,140,809	\$ 743,574	Yes
Surface Water Capital	\$ 1,113,115	\$ 925,000	\$ 1,076,000	\$ 962,115	n/a
Sewer Bond Reserve	\$ 106,847	\$ 2,000	\$ -	\$ 108,847	n/a
PW Trust Fund Repayment	\$ 639,272	\$ 495,500	\$ 488,004	\$ 646,768	n/a
Vehicle & Equip. Replacement	\$ 562,849	\$ 1,262,670	\$ 577,300	\$ 1,248,219	n/a
<i>IT Equipment Replacement *New</i>	\$ 150,000	\$ 309,154	\$ 336,533	\$ 122,621	n/a

SCHEDULE OF FUND BALANCES

EXPLANATION OF SIGNIFICANT CHANGES IN FUND BALANCE

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

General Fund

The General Fund is projected to use over \$1 million in unallocated ending fund balance for the 2023-2024 budget. The City is meeting the ending fund balance requirement of 16% per the City's Comprehensive Financial Management Policy (see appendix for full document). The overall expenditures in the General Fund are increasing from Municipal Court security costs, dispatch Interlocal Agreement (ILA) costs with Bothell, jail costs, and the City's overall insurance increased over 40% from 2022. These increasing costs have had a significant impact on the general fund.

The Mayor has also included some new expenditures in the General Fund starting with the funding of the RADAR Program to assist in addressing the behavioral health need in North King County with other regional partners, funding for the Climate Action Committee, and increasing the funding to the Senior Center. The Mayor's Proposed budget also includes a slight increase in hours for the City Arborist position, an additional 0.4 Full Time Equivalent (FTE) Employee in the Finance Department (mainly to assist with the Municipal Court finance support needs), a paperless software system for the Municipal Court, new AED's for the City, additional funding for future street improvements, and increasing the salary for the Pro-Tem Judge that has not been increased in over 10 years.

ARPA Fiscal Recovery Fund

These federal funds were provided as a one-time allocation with two distributions in 2021 and 2022. The funds will continue to decrease until all the funding has been allocated.

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 exceeds the original cost estimates. The Public Works Department has submitted for grants to assist in covering a large portion, if not all, of the outstanding balance for the Roundabout Project. One time capital improvements are considered normal justification for a fund balance reduction.

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.

SCHEDULE OF FUND BALANCES

Surface Water Capital Fund

The CIP includes culvert costs with design and Right-of-Way (ROW) acquisition for the L90 culvert project. The construction of the L90 culvert project will require a grant award, or additional funding. The Surface Water Fund is also scheduled to construct material bin covers for the Public Works Facility and perform required creek restoration at Lyon Creek. The City is also partnering with Shoreline through an interlocal agreement for the 195th St. NE & Ballinger Way NE (SR 104) Culvert Replacement Project. As noted above, capital projects are a normal use of fund balance.

IT Replacement Fund *NEW*

The IT Replacement Fund saves for the replacement of significant hardware equipment and computer software over time. The fund will also pay for ongoing professional services annual maintenance. It is customary for the fund balance to fluctuate; these fluctuations are especially noticeable in any biennium when significant replacements are scheduled. The Vehicle and Equipment Replacement Fund will allocate a beginning fund balance to the IT replacement fund at the beginning of 2023.

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

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>2022 Assessed Valuation</u>	<u>Non-Voted Percent Limit</u>	<u>Non-Voted Limit</u>	<u>Voted Percent</u>	<u>Voted Limit</u>	<u>Combined Limit</u>
\$ 4,070,645,494	1.5%	\$ 61,059,682	2.5%	\$ 101,766,137	\$ 162,825,820

CURRENT DEBT

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

Schedule of Outstanding Debt and Payment Schedule

	Sewer Extension	Sewer Extension	Sweeper Purchase	Sweeper Purchase	
Year	<u>(Principal)</u>	<u>(Interest)</u>	<u>(Principal)</u>	<u>(Interest)</u>	<u>Total Debt</u>
2022	\$ 239,607	\$ 4,792	\$ 55,979	\$ 5,535	\$ 305,913
2023	\$ 239,607	\$ 3,594	\$ 58,521	\$ 2,993	\$ 304,715
2024	\$ 239,607	\$ 2,396	\$ 30,250	\$ 507	\$ 272,760
2025	\$ 239,607	\$ 1,198	\$ -	\$ -	\$ 240,805
Total	\$ 958,428	\$ 11,980	\$ 144,750	\$ 9,035	\$ 1,124,194

The City's current outstanding debt is less than 1% of the total debt capacity. The 2023-2024 budget does not include the issuance of any debt.

BUDGETED EMPLOYMENT POSITIONS AND SALARIES

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) position(s) 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 Adopted 2023/2024 Budget (the Budget) authorizes 59.6 FTEs; the count at adoption of the 2021/2022 budget was 58.8 FTEs. The following table is comparative and displays the overall and department level employment for eight years. Following the table is a narrative description of employment changes scheduled for the 2023/2024 budget. The adopted Budgeted Positions and Salary Schedule is found on subsequent pages.

Eight Year Schedule of Authorized Positions by Department

Department	2017	2018	2019	2020	2021	2022	2023	2024
Executive	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Municipal Court	4.3	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Municipal Services	4.45	4.45	4.75	4.75	4.6	4.6	4.85	4.85
Finance & Information Technology	5.38	5.38	5.38	5.38	5.2	5.2	5.6	5.6
Planning	5	5	3.6	3.6	3.6	3.6	3.75	3.75
Building	0	0	2	2	1.75	1.75	1.75	1.75
Community Services	0.95	0.95	0.95	0.95	0.95	0.95	0.35	0.35
Engineering	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0
Police	23	23	23	23	23	23	23	23
Emergency Management	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works	14.9	14.9	9.9	9.9	10.9	10.9	12.5	12.5
Total Budgeted FTE's	62.48	62.48	58.38	58.38	58.8	58.8	59.6	59.6

BUDGETED EMPLOYMENT POSITIONS AND SALARIES

DESCRIPTION OF CHANGES IN THE 2023-2024 BUDGET

Municipal Services Department, +0.25 FTE

The Municipal Services Department is responsible for staffing passport services. Passport services generates revenue for the City and helps fund city services. The Municipal Services Department utilizes a flexible staffing model to provide passport services and has identified a need to increase the authorized Passport Clerk position from 0.75 FTE to 1 FTE. The same flexible staffing model will remain in place with the increase, but the City is utilizing a scheduling system for all passport appointments resulting from the pandemic shutdown.

Finance Department, +0.4 FTE

The Finance Department is requesting an additional 0.4 FTE of an Accountant Position to comply with current audit recommendations to further support the Municipal Court's routine daily, weekly, and month-end reconciliation demands. The Finance Department is also extremely lean with staff and providing additional support for daily, weekly, monthly, quarterly, and annual needs is much needed.

During the first month of 2023 the Finance Department proposed a change that City Council approved combining the budgeted positions and salaries of the Payroll/Utility Billing Analyst position and the Accountant position to create the Finance Specialist positions. The change resulted in a zero dollar change on the Finance Departments total salary or budgeted positions and is reflected in the presented budgeted salary positions and schedule for 2023 and 2024.

Planning Department, +0.2 FTE

The Planning Department is requesting to increase the City Arborists hours by 0.20 FTE due to the current demands of the position with the new tree code being recently adopted. The adoption of the recently enhanced the tree code language but left the tree sizing table untouched until a better understanding of the previously adopted numbers could be explored. The Planning Department has been requesting the addition of hours in previous budgets, however the request was unable to be granted. The Mayor is very pleased to be able to grant the addition of these hours to support the ongoing needs of the City for the 2023/2024 budget.

Public Works Department, Organizational Change, 0 FTE

The Public Works Department has gone through an organizational change by removing a City Engineering position to result in a Senior Project Manager and create the Environmental & Sustainability Specialist which more accurately reflects the work that is currently being completed. The total employee FTE count has not changed for the Public Works Department.

2023 Budgeted Positions and Salary Schedule

Amounts on this schedule are monthly

	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Legislative							
Councilmembers	7.00						600
Executive							
Mayor	0.50						3,000
City Administrator	1.00						16,509
Human Resources Director	1.00	7,905	8,432	8,959	9,486	10,013	10,540
	2.50						
Judicial							
Municipal Court Judge	0.60						16,604
Court Administrator	1.00	6,957	7,421	7,885	8,349	8,813	9,277
Court Clerk	2.50	4,377	4,669	4,961	5,252	5,544	5,836
Probation Officer	0.20	5,585	5,957	6,330	6,702	7,074	7,447
Pro-tem Judges		\$65 per hour					
	4.30						
Municipal							
City Clerk	1.00	7,009	7,475	7,943	8,411	8,878	9,345
Deputy City Clerk	1.00	5,683	6,061	6,440	6,819	7,198	7,577
Records Mgmt. & Office Support	0.85	4,262	4,546	4,830	5,114	5,398	5,683
Receptionist / Office Clerk	1.00	4,130	4,406	4,682	4,957	5,233	5,507
Passport Clerk	1.00	3,698	3,944	4,190	4,438	4,684	4,930
	4.85						
Finance							
Finance Director	1.00	9,483	10,115	10,747	11,379	12,012	12,643
Accounting Supervisor	1.00	6,665	7,109	7,553	7,998	8,442	8,886
Accountant	0.00	4,534	4,836	5,137	5,441	5,742	6,044
Utility and Payroll Analyst	0.00	5,278	5,630	5,982	6,334	6,686	7,037
Finance Specialist	2.00	4,906	5,233	5,560	5,887	6,214	6,541
Information System Manager	1.00	8,157	8,700	9,244	9,788	10,332	10,876
Accounting Clerk	0.60	4,342	4,632	4,921	5,210	5,500	5,789
	5.60						
Planning							
Planning Director	1.00	9,133	9,742	10,350	10,960	11,569	12,177
Senior Planner	1.00	6,688	7,135	7,580	8,026	8,471	8,918
Assistant Planner	1.00	5,065	5,402	5,740	6,078	6,415	6,753
Arborist	0.75						7,802
	3.75						
Building							
Building Official	1.00	7,176	7,654	8,132	8,611	9,089	9,568
Permit Technician	0.75	4,586	4,891	5,197	5,502	5,808	6,113
	1.75						
Emergency Management							
Emergency Manager	1.00	8,077	8,297	8,517	8,738	8,958	10,158
	1.00						

Police

Police Chief	1.00							14,206
Lieutenant	2.00	7,920	8,449	8,951	9,504	10,032	11,332	
Sergeant 2	3.00							9,025
Sergeant 1	1.00							8,573
Police Officer	9.00	6,105	6,587	7,111	7,628			
Detective	2.00	6,715	7,246	7,822	8,391			
Traffic	1.00	6,410	6,916	7,467	8,010			
K-9	1.00	6,410	6,916	7,467	8,010			
Support Services Officer	1.00	4,850	5,197	5,542	5,898			
Records Specialist	2.00	4,680	4,847	5,013	5,177	5,342	5,508	
Domestic Violence Advocate	0.35	4,823	5,145	5,466	5,788	6,110	6,431	
	23.35							

Public Works (Streets, Surface Water, Sewer, and Parks Maintenance)

Public Works Director	1.00	10,683	11,003	11,691	12,378	13,066	13,754
Senior Project Manager	1.00	7,500	7,912	8,407	8,902	9,397	9,891
Project Manager	1.00	6,461	6,892	7,322	7,753	8,184	8,615
Public Works Superintendent	1.00	6,077	6,483	6,887	7,292	7,698	8,102
Environmental & Sustainability Specialist	1.00	5,746	6,129	6,512	6,896	7,279	7,662
PW Admin. Assistant	0.50	4,534	4,836	5,137	5,441	5,742	6,044
Lead Maintenance Worker	2.00	5,742	5,945	6,151	6,348	6,553	6,755
Maintenance Worker	4.00	5,342	5,530	5,718	5,907	6,096	6,284
Seasonal Maintenance Worker	1.00						
	12.50						
Total Positions in Budget	59.60						

2024 Budgeted Positions and Salary Schedule

Amounts on this schedule are monthly

	FTE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Legislative							
Councilmembers	7.00						600
Executive							
Mayor	0.50						3,000
City Administrator	1.00						17,004
Human Resources Director	1.00	8,142	8,685	9,228	9,771	10,314	10,857
	2.50						
Judicial							
Municipal Court Judge	0.60						17,102
Court Administrator	1.00	7,166	7,644	8,121	8,599	9,077	9,555
Court Clerk	2.50	4,508	4,809	5,109	5,410	5,710	6,011
Probation Officer	0.20	5,753	6,136	6,520	6,903	7,287	7,670
Pro-tem Judges	4.30	\$65 per hour					
Municipal							
City Clerk	1.00	7,219	7,700	8,181	8,663	9,145	9,625
Deputy City Clerk	1.00	5,853	6,243	6,634	7,024	7,414	7,804
Records Mgmt. & Office Support	0.85	4,390	4,682	4,975	5,268	5,560	5,853
Receptionist / Office Clerk	1.00	4,254	4,539	4,823	5,106	5,390	5,673
Passport Clerk	1.00	3,809	4,062	4,316	4,571	4,824	5,078
	4.85						
Finance							
Finance Director	1.00	9,767	10,418	11,070	11,721	12,372	13,022
Accounting Supervisor	1.00	6,865	7,322	7,780	8,238	8,695	9,153
Accountant	0.00	4,670	4,981	5,292	5,604	5,915	6,226
Utility and Payroll Analyst	0.00	5,437	5,799	6,161	6,524	6,886	7,249
Finance Specialist	2.00	5,053	5,390	5,726	6,064	6,400	6,737
Information Systems Manager	1.00	8,401	8,961	9,522	10,082	10,642	11,202
Accounting Clerk	0.60	4,472	4,771	5,069	5,367	5,665	5,963
	5.60						
Planning							
Planning Director	1.00	9,407	10,034	10,661	11,289	11,916	12,543
Senior Planner	1.00	6,888	7,349	7,807	8,267	8,726	9,186
Assistant Planner	1.00	5,217	5,565	5,912	6,260	6,608	6,956
Arborist	0.75						8,036
	3.75						
Building							
Building Official	1.00	7,391	7,884	8,376	8,869	9,362	9,855
Permit Technician	0.75	4,723	5,038	5,353	5,667	5,982	6,297
	1.75						
Emergency Management							
Emergency Manager	1.00	8,319	8,546	8,773	9,000	9,227	10,463
	1.00						

Police

Police Chief	1.00							14,632
Lieutenant	2.00	8,158	8,703	9,220	9,789	10,333	11,671	
Sergeant 2	3.00							9,296
Sergeant 1	1.00							8,830
Police Officer	9.00	6,288	6,784	7,324	7,857			
Detective	2.00	6,917	7,463	8,057	8,643			
Traffic	1.00	6,602	7,124	7,691	8,250			
K-9	1.00	6,602	7,124	7,691	8,250			
Support Services Officer	1.00	4,996	5,353	5,709	6,075			
Records Specialist	2.00	4,821	4,993	5,163	5,332	5,502	5,674	
Domestic Violence Advocate	0.35	4,968	5,299	5,630	5,962	6,293	6,624	
	<u>23.35</u>							

Public Works (Streets, Surface Water, Sewer, and Parks Maintenance)

Public Works Director	1.00	11,003	11,333	12,042	12,750	13,458	14,167
Senior Project Manager	1.00	7,725	8,150	8,659	9,169	9,679	10,188
Project Manager	1.00	6,655	7,099	7,542	7,986	8,429	8,873
Public Works Superintendent	1.00	6,259	6,677	7,094	7,511	7,929	8,345
Environmental & Sustainability Specialist	1.00	5,919	6,313	6,708	7,102	7,497	7,892
PW Admin. Assistant	0.50	4,670	4,981	5,292	5,604	5,915	6,226
Lead Maintenance Worker	2.00	5,742	5,945	6,151	6,348	6,553	6,755
Maintenance Worker	4.00	5,342	5,530	5,718	5,907	6,096	6,284
Seasonal Maintenance Worker	<u>1.00</u>						
	<u>12.50</u>						
						Seasonal up to 1.0 FTE at Market Rate	

Total Positions in Budget 59.60

OPERATING DEPARTMENT INFORMATION

2023-2024 ADOPTED BUDGET

- City Council
- Executive
- Legal
- Municipal Services
- Finance and Information Technology
- Community Services
- Municipal Court
- Public Safety
- Criminal Justice
- Planning
- 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.

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 Whole set for Monday before the fourth Thursday. Agendas and minutes of meetings are available online at the City's website: www.cityoflfp.com (link provided).

Ongoing Functions:

- Review and develop City policy on all issues affecting the City
- Adopt resolutions and ordinances
- Review and approve the biennial City Budget
- Grant franchise agreements
- Represent the City on State and regional boards, commissions, and task forces

CITY COUNCIL

CITY COUNCIL GOALS

The City Council is most effective in looking at the future 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 2023/2024 biennium by several plans and studies that will help to direct resources, set priorities, and create value for our community. They are: Safe Highways; Safe Streets; Healthy Creeks; Parks, Recreation & Open Space Plan; and the creation of a Climate Action Plan.

Department Budget Summary, City Council						
Description	2021-2022		2021-2022		2023-2024	
	Adopted Budget	Projected	Projected	Budget	% Change	
Salaries	\$ 101,000	\$ 104,000	\$ 135,000		33.7%	
Employee Benefits	\$ 8,500	\$ 8,500	\$ 11,000		29.4%	
Supplies	\$ 1,200	\$ 678	\$ 1,000		-16.7%	
Professional Services	\$ 10,000	\$ 8,000	\$ 10,000		0.0%	
Communication-Legislative Act.	\$ 2,000	\$ 1,000	\$ 2,000		0.0%	
Travel Exp. (lodging, meals)	\$ -	\$ 5,949	\$ 6,000			
Conference - Training	\$ 6,000	\$ 1,999	\$ 7,000		16.7%	
Total	\$ 128,700	\$ 130,126	\$ 172,000		33.6%	

EXECUTIVE DEPARTMENT

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, citizen 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 of 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 for the Municipal Judge and Civil Service Commission, as well as the other city commissions, and, with council confirmation, 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 DEPARTMENT

ADMINISTRATION KEY 2021-2022 ACCOMPLISHMENTS

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

- Going into the 2021/2022 biennium, balancing the budget relied on fund reserves to ensure continued operations. Through early actions to offset lost revenue in 2020, supported by budget cuts and employee furloughs, and including an extremely thoughtful and conservative approach to the 2021/2022 budget, fund reserves were not needed.
- 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 surface water and streets enhancements.
- Continued supporting Northshore Emergency Management Coalition (NEMCo) agreement between Northshore Fire, Northshore Utility District, City of Kenmore and Lake Forest Park.
- Managed the allocation of ARPA funds to support the city, community partners and local businesses.
- Supported city council retreat focusing on capital projects and financial sustainability.

HUMAN RESOURCES

The Human Resources Director heads the human resources program, which includes responsibilities such as recruitment and staffing, classification and compensation needs, benefits administration, employee and labor relations, and update/compliance with the personnel policies.

HUMAN RESOURCES KEY 2021-2022 ACCOMPLISHMENTS

- Successful labor negotiations with the Police Guild for the 2022-2024 Collective Bargaining Agreement
- Coordinated successful Project Manager, Public Works Director, Emergency Manager, Building Permit Coordinator, Assistant Planner, City Arborist, Police Records Clerk, Accounting Supervisor, IT Manager, Court Clerk, Court Administrator, Municipal Court Judge, Records Management Specialist, and City Clerk recruiting and selection processes.
- Implemented multiple policies related to the Covid-19 pandemic.
- Association of Washington Cities Well-City Award for 2021, resulting in a two percent insurance benefits cost reduction realized by both the city and participating employees.



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/employee training, proper and timely reporting of incidents and claims, and claims management oversight.

EXECUTIVE DEPARTMENT

RISK MANAGEMENT KEY 2021-2022 ACCOMPLISHMENTS

- Successful completion of the 2021-member compact and audit (Fleet Management).
- Coordination of risk-oriented training for staff members, including numerous directly provided by WCIA and reimbursed trainings during 2021 & 2022.

Department Staffing Summary, Executive	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	2.50	2.50

Description	2021-2022	2021-2022	2023-2024	%
	Adopted Budget	Projected	Budget	Change
Salaries	\$ 712,000	\$ 712,000	\$ 760,000	6.7%
Overtime	\$ -	\$ -	\$ -	
Employee Benefits	\$ 265,000	\$ 259,997	\$ 286,000	7.9%
Office/Operating Supplies	\$ 2,000	\$ 1,267	\$ 2,000	0.0%
Small Tools and Equipment	\$ 400	\$ 200	\$ 400	0.0%
Professional Services	\$ 123,000	\$ 114,773	\$ 75,000	-39.0%
Communications	\$ 11,400	\$ 9,923	\$ 10,000	-12.3%
Travel Exp. (lodging, meals)	\$ 2,400	\$ 2,602	\$ 6,000	150.0%
Dues / Subscriptions	\$ 13,000	\$ 8,263	\$ 8,800	-32.3%
Training	\$ 10,000	\$ 2,669	\$ 6,000	-40.0%
Volunteer & Staff Recognition	\$ 6,000	\$ 3,615	\$ 8,000	33.3%
Mayor's Reserve	\$ 5,000	\$ 2,500	\$ 5,000	0.0%
Total	\$ 1,150,200	\$ 1,117,810	\$ 1,167,200	1.5%

Description	2021-2022	2021-2022	2023-2024	%
	Adopted Budget	Projected	Budget	Change
Association of WA Cities	\$ 21,400	\$ 19,719	\$ 21,495	0.4%
Puget Sound Regional Council	\$ 12,500	\$ 11,448	\$ 12,000	-4.0%
Sound Cities Association	\$ 18,500	\$ 18,029	\$ 21,050	13.8%
SeaShore Transportation Forum	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Puget Sound Clean Air Agency	\$ 23,907	\$ 23,429	\$ 24,100	0.8%
OMWBE	\$ 400	\$ 100	\$ 300	-25.0%
NUHSA - N. Urban H.S. Alliance	\$ 2,100	\$ 2,000	\$ 2,400	14.3%
King County-Cities Climate	\$ 1,900	\$ 1,700	\$ 2,000	5.3%
Total	\$ 81,707	\$ 77,425	\$ 84,345	14.3%

LEGAL SERVICES - CONTRACT

OVERVIEW

City legal services are provided through a contract City Attorney from an outside legal firm specializing in municipal law. With oversight of 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, contracts; lawsuits; and personnel issues.

The 2021/2022 legal year to date has been impacted by defending litigation, supporting involved land use issues and complex public records requests. It is anticipated that these higher legal expenses will not continue into the 2023/2024 biennium.

Department Budget Summary, Contract Legal Services					
Description	2021-2022	2021-2022 Projected	2023-2024 Budget	% Change	
	Adopted Budget				
Other Legal Services	\$ 300,000	\$ 476,884	\$ 320,000	6.7%	

MUNICIPAL SERVICES DEPARTMENT

MISSION

To provide service and assistance to the public, City Council, and staff in an efficient, courteous and service-oriented manner; by providing a welcoming environment to citizens and all visitors; by being effective in the legislative process; by serving as the custodian of city records; and by ensuring compliance with the Washington Open Public Meetings Act and Public Records Act.

WHAT WE DO

Municipal Services is responsible for providing access to City services, information and records. Staff members provide assistance and support to citizens, the Mayor, City Council and staff through:

- Reception for City Hall – 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
- Council meeting support – staff all council meetings; prepare, coordinate, distribute, post electronically agenda materials, ordinances, resolutions, minutes, recordings; publish and post notices
- Contracts, agreements – prepare approved documents, initiate/complete signing process, maintain centralized files
- 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 City website; maintain Municipal Services and History webpages; assist departments with website and communications updates
- Quarterly *LFP Times* newsletter and monthly eNewsletter
- Municipal Code update – submit ordinances, update electronic code upon adoption of ordinances, update all paper code books annually
- Passport services – process applications and provide photo services
- Notary services – provide to general public for fee set by resolution

ONGOING FUNCTIONS

- Provide information and services to citizens 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

MUNICIPAL SERVICES DEPARTMENT

- 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 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
- Provide passport application and photo services to the general public

KEY 2021-2022 ACCOMPLISHMENTS

City Council Support

- Provided staff support at all Council regular meetings, work sessions, committee of the whole, retreats, and special meetings
- Prepared action minutes, ordinances, resolutions, contracts and agreements, correspondence, publications, and other documents
- Set up and oversaw hybrid meeting procedures for all City meetings
- Implemented electronic sign-in for citizen comments for virtual Council/public hearing meetings using Waitwhile software program
- Implemented a new agenda management system
- Oversaw Council Chamber audio-visual upgrades

Records Management / Public Disclosure

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

Passport Services

- Resumed passport application acceptance and provided photo services
- Implemented appointment scheduling through Waitwhile available on City's website or in person



Reception Services

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

MUNICIPAL SERVICES DEPARTMENT

Communications Services

- Served as webmaster; prepared and issued newsflashes and social media postings
- Coordinated, wrote, edited quarterly City newsletter for printing and distribution
- Coordinated and prepared monthly City eNews for distribution
- Program local government TV channel

2023-2024 PLANNED ACTIVITIES

- Research and implement website redesign to better serve the public
- Implement records management functionality in Microsoft 365, including configuration of program and coordination with all City departments
- Update City Records Management Manual
- 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
- Look for opportunities to improve responses to public records requests
- Continue to emphasize teamwork and training opportunities

MUNICIPAL SERVICES DEPARTMENT

Department Staffing Summary, Municipal Services	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	4.60	4.85

Description	2021-2022		2023-2024		% Change
	Adopted Budget	Projected	Budget		
Salaries	\$ 706,900	\$ 652,256	\$ 761,500	7.7%	
Overtime	\$ 1,000	\$ 1,000	\$ 4,200	320.0%	
Employee Benefits	\$ 239,100	\$ 233,112	\$ 302,000	26.3%	
Office/Operating Supplies	\$ 30,000	\$ 25,000	\$ 20,000	-33.3%	
Taxes & Assessments (Passport)	\$ 5,500	\$ 6,000	\$ 12,000	118.2%	
Professional Services	\$ 16,000	\$ 17,626	\$ 24,000	50.0%	
LFP Code Update	\$ 6,000	\$ 6,000	\$ 12,000	100.0%	
Communications	\$ 30,000	\$ 35,180	\$ 36,000	20.0%	
Newsletter	\$ 20,000	\$ 22,419	\$ 46,000	130.0%	
Communications / Internet	\$ 14,000	\$ 14,000	\$ 40,000	185.7%	
Travel Exp. (lodging, meals)	\$ -	\$ 1,000	\$ 12,000		
Advertising	\$ 3,000	\$ 4,500	\$ 10,000	233.3%	
Postage Equipment Rental	\$ 4,600	\$ 4,600	\$ 5,000	8.7%	
Insurance	\$ 145,700	\$ 141,308	\$ 220,284	51.2%	
Repairs & Maintenance	\$ 1,000	\$ -	\$ 2,000	100.0%	
Dues / Subscriptions	\$ 2,000	\$ 2,244	\$ 4,000	100.0%	
Training	\$ 6,000	\$ 5,800	\$ 6,000	0.0%	
Copier Rental	\$ 9,000	\$ 2,500	\$ 8,000	-11.1%	
Machinery & Equipment	\$ -	\$ -	\$ 3,200		
Election/Voter Costs	\$ 100,000	\$ 103,195	\$ 118,000	18.0%	
Total	\$ 1,339,800	\$ 1,277,740	\$ 1,646,184	22.9%	

FINANCE AND INFORMATION TECHNOLOGY

MISSION

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

WHAT WE DO

Finance and Information Technology 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



2021-2022 DEPARTMENT ACCOMPLISHMENTS

The Finance and IT Department performed all daily finance and IT functions during the 2021-2022 biennium and completed several additional projects aligned with our mission. The following are a few notable accomplishments:

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the 2021-2022 budget document
- Updated the Comprehensive Financial Management Policies that is included in the Appendix
- Implemented a Cloud based Financial Software System and kept the project on schedule through the challenges of working remote
- Completed a clean Financial & Accountability Audit through the Washington State Auditor's Office
- Continually modifying and improving the monthly financial reporting dashboard; posted new reporting to the website monthly to increase ongoing financial transparency
- Moved to a virtual network for IT with increased focus on reliability and continuity
- Established a backup location at Yakima County with the loss of being able to store tapes at the State Archive Office and updated the City's backup software
- Adapted to the need for virtual meetings due to the pandemic for City Council, Committee of the Whole, Work Sessions, Budget & Finance, and Planning Commission
- Moved to a hybrid system for all future City Meetings to provide a virtual attendance option for those who are unable to attend in person

FINANCE AND INFORMATION TECHNOLOGY

2023-2024 DEPARTMENT PLANNED ACTIVITY

Finance and IT will be working on a number of process improvement opportunities during the biennium in our ongoing effort to streamline Department operations. The Department will also be working on the following projects:

- Increase financial transparency by improving reporting to the City Council and the community
- Submit the 2023-2024 adopted budget for the Distinguished Budget Award
- Create and improve policies for ongoing financial & informational technology
- IT 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



Department Staffing Summary, Finance and IT	Full Time Equivalent (FTE)	
	2022-2023	2023-2024
Department Employee Count	5.20	5.60

Description	2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
Salaries	\$ 976,600	\$ 976,600	\$ 1,048,500	7.4%
Overtime	\$ -	\$ -	\$ 2,000	
Employee Benefits	\$ 313,900	\$ 313,900	\$ 405,500	29.2%
Office / Operating Supplies	\$ 9,000	\$ 8,738	\$ 9,500	5.6%
Professional Services	\$ 58,000	\$ 63,334	\$ 50,000	-13.8%
Communications	\$ 11,800	\$ 10,935	\$ 12,500	5.9%
Travel Exp. (lodging, meals)	\$ -	\$ 3,565	\$ 9,500	
Advertising	\$ -	\$ 500	\$ 1,000	
Dues / Subscriptions	\$ 1,300	\$ 3,029	\$ 3,500	169.2%
Training	\$ 7,000	\$ 3,935	\$ 10,500	50.0%
Municipal Auditor Expenses	\$ 74,000	\$ 69,577	\$ 75,000	1.4%
Total	\$ 1,451,600	\$ 1,454,113	\$ 1,627,500	12.1%

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: Senior Center, Center for Human Services, Hang Time program at Kellogg Middle School, ShoreLake Arts, and Friends of Third Place Commons.

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 holds an interlocal agreement with the City of Shoreline 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, in partnership with the Parks and Recreation Advisory Board, began hosting free Yoga in the Park Summer Series.

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, programs, and with the distribution of literature and publications on the City website.



COMMUNITY SERVICES

and social media. The 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 Environmental and Sustainability Specialist (ESS) is responsible for all community services programs and activities in the City along with administering the human services contracts and programs. The ESS also serves as the liaison to the Parks and Recreation Advisory Board, Climate Action Committee, and park volunteers in three parks, and oversees the conservation and recycling education, grants, parks and recreation, and volunteer programs and services.

KEY 2021-2022 ACCOMPLISHMENTS

Human Services Programs

- Hundreds of residents used the Senior Center for activities and services throughout the pandemic in person, online, and with delivery options
- Thousands of hours of counseling and family services provided to residents
- More than 300 attendees at each park concert and Battle of the Bands, a ShoreLake Arts partnership
- Third Place Commons offered in person and online programs during the pandemic
- Hundreds of residents enrolled in recreation programs
- Continue to develop and improve volunteer participation and commitment to City sponsored events, activities, and parks programs
- Picnic in the Park was cancelled in 2021 due to Covid-19 but was held in 2022 with the addition of a community salmon mural painting along NE 178th Street near Pfingst Animal Acres Park

Grant Funded Programs

- More than 2,500 pounds of batteries recycled
- 500 pounds of electronic waste recycled
- 1000s of hazardous light bulbs recycled
- Promotion of waste reduction and recycling programs through educational giveaways
- Partnership with the City of Kenmore continued with a joint city Recycling Collection Event that included hazardous waste recycling
- Dumpster Maintenance program was implemented with the Town Center businesses

COMMUNITY SERVICES

Community Events in 2022

- Picnic in the Park!
- Concert in the Park
- Battle of the Bands
- Styrofoam Collection Event
- Winter Porch Light Parade
- Volunteer Work Parties at Grace Cole Nature Park, Five Acre Woods, and the Master Gardener Demonstration Garden at Pfingst Animal Acres Park

Some community events were cancelled in 2021-2022 due to Covid-19. We expect to have all of our programs and activities fully operational in 2023, including the Earth Smart Green Fair.

2023-2024 PLANNED ACTIVITIES

- Continuing Human Service contracts with Community Partners
- Increase hazardous waste recycling and education through grant funded programs
- Continued growth of community events (Picnic in the Park, Yoga in the Park, Family Day at the Farmers Market, Battle of the Bands, Concerts in the Parks, Winter Porch Light Parade, Earth Smart Green Fair, and more) with educational outreach on environmental issues

COMMUNITY SERVICES

Department Staffing Summary, Community Svcs.	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	0.95	0.35

Description	2021-2022	2021-2022 Projected	2023-2024	% Change
	Adopted Budget		Budget	
Salaries	\$ 137,200	\$ 137,200	\$ 167,500	22.1%
Overtime	\$ 2,000	\$ 2,000	\$ 3,250	62.5%
Employee Benefits	\$ 50,300	\$ 45,747	\$ 45,500	-9.5%
Community Events - Supplies	\$ 30,000	\$ 30,000	\$ 10,000	-66.7%
Youth Council	\$ 1,000	\$ -	\$ -	-100.0%
Waste Reduction / Recycle Grant	\$ 10,000	\$ 15,972	\$ 20,000	100.0%
Office / Operating Supplies	\$ 550	\$ 200	\$ 600	9.1%
Senior Services	\$ 36,000	\$ 39,750	\$ 50,000	38.9%
Middle - After School Prog.	\$ 28,000	\$ 14,000	\$ 20,000	-28.6%
Drug & Alcohol Prevention	\$ 54,000	\$ 27,000	\$ 54,000	0.0%
Recreation Programs	\$ 35,200	\$ 15,974	\$ 35,200	0.0%
Local Hazardous Waste Grant	\$ 16,000	\$ 18,925	\$ 20,000	25.0%
Coordinated Prevention Grant	\$ 6,000	\$ -	\$ -	-100.0%
Community Events - Services	\$ 40,000	\$ 40,000	\$ 20,000	-50.0%
Community Development	\$ 57,000	\$ 57,060	\$ 57,000	0.0%
Lake Forest Park Arts Council	\$ 36,000	\$ 36,000	\$ 36,000	0.0%
Communications	\$ 2,000	\$ 500	\$ 6,000	200.0%
Youth Services Co-Funding Rent	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Travel Exp. (lodging, meals)	\$ -	\$ -	\$ 300	
Dues / Subscriptions	\$ 2,000	\$ 1,579	\$ 2,000	0.0%
Training	\$ 800	\$ 25	\$ 1,600	100.0%
Climate Action Committee	\$ -	\$ -	\$ 35,000	
RCR	\$ -	\$ -	\$ 184,000	
Total	\$ 550,050	\$ 487,932	\$ 773,950	40.7%

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 Monday through Friday, 9:00 a.m. to 5:00 p.m., and hears cases from the bench twice a week. Jury trials are held during a four-day jury term each month. Residents living in the 98155-zip code area 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 and 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 appointed to a four-year term beginning January 2022. She is an active member of the District and Municipal Court Judge's Association (DMCJA).

Court Administrator Pamela McConville is an active member of the National Association for Court Management (NACM) and the District and Municipal Court Management Association (DMCMA). She is currently working on her certificate in court management from the National Center for State Courts (NCSC). She continues to serve as the Court liaison to the City Administration.

2021-2022 COURT ACCOMPLISHMENTS

- Bench Warrant Amnesty Program
- Court processes an unprecedented volume of photo tickets
- Court Administrator virtually attended first ICM course Purposes & Responsibilities
- Interpreter Reimbursement from Administrative Office of the Courts (AOC) received
- Hybrid Criminal Court commences July 2022

MUNICIPAL COURT

2021-2022 INTERAGENCY AGREEMENTS AND REIMBURSEMENTS

- Received reimbursement from AOC for new staff computer laptops
- Received reimbursement from AOC for a courtroom printer
- Interagency Agreement with AOC for Interpreter Reimbursement up to 50%
- Interagency Agreement with AOC for Reimbursement on the *Blake* Decision

2021-2022 STAFFING CHANGES

- Loyce Weishaar hired as full-time court clerk
- Lori Hayes hired as part-time court cashier
- Judge Linda Portnoy retires after 23 years
- Jennifer Johnson Grant appointed to 4-year term as Presiding Judge

2021-2022 COURTROOM & SAFETY IMPROVEMENTS

- New video monitor provides views of the courthouse entrance, hallway, and courtroom
- Staff completed De-escalate Hostile Customers training
- Armed security provided by LFP Police Officers and Puget Sound Executive Service, Inc. (PSES) for in person court hearings
- Courtroom opened to the public for hybrid in person criminal court hearings

2023-2024 UPDATES & IMPROVEMENTS REQUESTED

- Transition to paperless court with Laserfiche and OCourt for document management
- Replace antiquated jury system software
- Revitalize and support Youth Court

CHANGES IN THE COURT

Supreme Court Impacts

The Washington State Supreme Court in *State v. Blake* declared Washington's strict liability drug possession statute unconstitutional. Consequently, persons convicted in Washington State under RCW 69.50.4013 (1) for Possession of controlled substances may be eligible to vacate their conviction and be refunded for any associated fines, assessments, and fees paid. AOC has set aside state funds for this purpose and awarded Lake Forest Park Municipal Court up to a maximum of \$82,841 in reimbursement funds for legal and financial obligations and up to a maximum of \$95,921 for extraordinary judicial, prosecutorial, or defense-related costs to resentence and vacate sentences. These funds must be requested by June 2023.

MUNICIPAL COURT

Interpreter Reimbursement Program:

AOC increased funding and expanded court eligibility for their established interpreter reimbursement program. Lake Forest Park Municipal Court was invited to participate due, in part, to the Court's active participation and compliance with King County's Language Access Plan (LAP). As a participating court we can now offset the cost of providing certified court interpreters. This 50% reimbursement furthers our efforts to provide access to justice in our court.

Department Staffing Summary, Court	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	4.30	4.30

Description	2021-2022	2021-2022	2023-2024	% Change
	Adopted Budget	Projected	Budget	
Salaries	\$ 806,400	\$ 915,819	\$ 862,500	7.0%
Security Detail Overtime	\$ -	\$ 29,000	\$ 60,900	
Overtime	\$ -	\$ 148	\$ 1,000	
Employee Benefits	\$ 314,100	\$ 314,100	\$ 295,500	-5.9%
Security Detail OT Benefits	\$ -	\$ 4,000	\$ 10,500	
Court Supplies	\$ 11,000	\$ 9,107	\$ 22,000	100.0%
Probation Supplies	\$ -	\$ -	\$ 500	
Youth Court Supplies	\$ 1,600	\$ 900	\$ 3,600	125.0%
Small Tools & Equipment	\$ -	\$ 600	\$ 1,000	
Prof. Svcs.-Security, Loomis, Laserfisc	\$ 26,000	\$ 4,000	\$ 50,400	93.8%
Bank Charges	\$ 4,000	\$ 2,000	\$ 5,000	25.0%
Communications	\$ 17,000	\$ 17,000	\$ 19,000	11.8%
Travel Exp. (lodging, meals)	\$ 3,000	\$ 2,000	\$ 5,000	66.7%
Insurance	\$ 34,600	\$ 33,529	\$ 52,280	51.1%
Repair & Maintenance	\$ 400	\$ 381	\$ 1,000	150.0%
Dues - Subscriptions	\$ 5,900	\$ 2,000	\$ 7,000	18.6%
Training	\$ 4,000	\$ 2,000	\$ 4,000	0.0%
Witness Fee (Court)	\$ -	\$ -	\$ -	
Jury Service	\$ 3,000	\$ 1,400	\$ 2,500	-16.7%
Interpreters	\$ 7,500	\$ 7,500	\$ 9,000	20.0%
Salaries - Pro Tem	\$ 16,000	\$ 13,685	\$ 26,000	62.5%
Employee Benefits - Pro Tem	\$ 3,000	\$ 962	\$ 4,000	33.3%
Copier Rental	\$ 4,584	\$ 1,147	\$ 6,000	30.9%
Probation Costs	\$ 20,000	\$ 10,000	\$ 23,000	15.0%
Machinery & Equipment	\$ 500	\$ 488	\$ 1,000	100.0%
Total	\$ 1,282,584	\$ 1,371,765	\$ 1,472,680	14.8%

POLICE DEPARTMENT

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 a traffic unit, criminal investigation detectives, professional support staff, patrol sergeants, and two Lieutenants that serve as the Division Commanders.

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 appropriate resources to employees that foster a safe, ethical, innovative, knowledgeable, and diverse workforce.
4. Provide emergency management oversight for City infrastructure and our community.

POLICE DEPARTMENT

DIVISIONS

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

- Patrol Operations
- Support Services
- Emergency Management



Patrol Operations:

Commanded by a Lieutenant, this division provides professional police services to the citizens of Lake Forest Park twenty-four hours a day, seven days a week. The division consists of four squads in the Patrol Section, the Traffic Unit, Crime Watch, and Block Watch. Other functions include narcotics enforcement, Special Weapons and Tactics/Hostage Negotiations (SWAT/HNT), and gang/graffiti investigations.

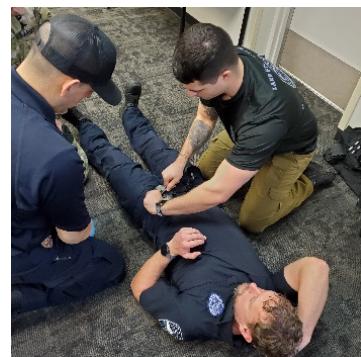


Support Services:

Commanded by a Lieutenant, this division assists in the daily operation 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:

Overseen by the Police Chief, responsibilities include coordinating the Northshore Emergency Management Coalition (NEMCo), supervising the Emergency Manager of NEMCo 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.



POLICE DEPARTMENT

DEPARTMENT FUNCTIONS

- Providing Patrol Operations, Support Services, and Emergency Management as major functions of the Police Department.
- Develop and enhance 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/citizen interactions.
- Enhance public transparency and public disclosure through paperless systems.
- Promote community education through crime prevention presentations in partnership with volunteer Block Watch Captains.
- Enhanced training to build a team of professionals that engage the community at levels of service.
- Reinforce community communication efforts delivered through a variety of formats, including the City website, social media accounts, media releases, neighborhood meetings, Safety Fair, and National Night Out.



2023-2024 PLANNED ACTIVITIES

- Increase proactive law enforcement activities linked to the Operational Plan
- Continue to enhance traffic safety and calming objectives
- Build on NEMCo responsibilities
- Reduce property related crimes
- Increase community engagement
- Solutions for more accountability to the public

POLICE DEPARTMENT

2023-2024 STAFFING LEVELS AND NEEDS

- Authorized 20 commissioned officers, one limited commission officer, two civilians, one emergency manager
 - Staffing Model – two additional patrol officers needed:
 - Motorcycle Traffic Officer
 - Community Service Officer
- Add Mental Health Professional to staff for use with RADAR program (similar to DV Advocate)



2023-2024 EQUIPMENT NEEDS

- Police Vehicles replacement plan
 - 2023: two Patrol; one Detective
 - 2024: two Patrol; one Admin
- Ballistic Vest Replacements
 - 2023: three replacements; two new hire or turnover
 - 2024: six replacements; two new hire or turnover
- Firearm upgrades and replacements
 - Red Dot accuracy attachments
 - Transition to 9mm as standard issue
- Capital Improvements
 - Security fencing for patrol vehicles to improve safety of police department parking and access
 - Bi-Directional Amplifier (BDA) for in-building emergency radio service
 - Exhaust Venting (HVAC) in holding cells and PD sink area
 - Staff locker room upgrades
 - Gym equipment
 - Storage solutions for City Hall and PD
- Technology Improvements
 - E-bikes for Burke Gilman Trail / Town Center Patrol
 - Unmanned Aerial Vehicle (for Collision Investigations, Emergency Management, Search and Rescue, Vehicle Pursuit Interdictions)
 - License Plate Readers (LPR's)
 - Non-lethal options (Pepperball)
 - Vehicle disabling in lieu of pursuits
 - Software for policy and accreditation assurance



Calls for Service - Incidents

“Calls for Service” are received by dispatch and entered as many different call types. For 2021, there were 108 different call types that have been combined into these 15 broad categories.

- For example, the call type category of “**Burglary/Theft**” includes:

<i>Burglary</i>	<i>Forgery</i>
<i>Fraud</i>	<i>Identity Theft</i>
<i>Motor Vehicle Recovery</i>	<i>Motor Vehicle Theft</i>
<i>Possession of Stolen Property</i>	<i>Robbery</i>
<i>Theft</i>	<i>Vehicle Prowl</i>

Type of Call	2017	2018	2019	2020	2021	+/-	vs. Last Year
911/Information	160	171	224	195	206	6%	↑
Alarms	361	319	368	235	218	-7%	↓
Assault/Fights/Harassment	55	60	58	37	46	24%	↑
Burglary/Theft	378	427	337	526	348	-34%	↓
Disturbance/Noise	190	168	158	134	145	8%	↑
Domestic	64	48	52	33	43	30%	↑
Investigations	1923	1619	1602	1331	1180	-12%	↓
Juvenile	50	39	38	29	21	-28%	↓
Liquor/Narcotics	63	41	27	20	11	-45%	↓
Miscellaneous	1846	1729	1425	1106	1059	-4%	↓
Parking	289	257	275	166	232	40%	↑
Property	92	85	88	96	81	-16%	↓
Public Service	2891	3055	2934	2633	2721	3%	↑
Traffic	4275	3903	4596	2859	2726	-5%	↓
Trespass	45	51	58	36	39	8%	↑

**Incidents include officer-initiated police

Call types are assigned by dispatcher and may/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.

POLICE DEPARTMENT

Department Staffing Summary, Police	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	23.00	23.00
Emergency Manager	1.00	1.00

Description	2021-2022	2021-2022 Projected	2023-2024	% Change
	Adopted Budget		Budget	
<u>Police Department Operations</u>				
Salaries	\$ 4,437,500	\$ 4,467,500	\$ 4,917,000	10.8%
Overtime	\$ 249,723	\$ 147,500	\$ 366,000	46.6%
Employee Benefits	\$ 1,974,000	\$ 1,910,595	\$ 2,175,000	10.2%
LEOFF 1 Expenses	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Disability Insurance	\$ 3,600	\$ 3,466	\$ 3,600	0.0%
Uniform Expenses	\$ 35,000	\$ 45,032	\$ 40,000	14.3%
Police - Dry Cleaning Contract	\$ 2,000	\$ 2,873	\$ 3,000	50.0%
Police - Badges & Vests	\$ 10,500	\$ 9,614	\$ 13,000	23.8%
Supplies - General	\$ 29,037	\$ 18,352	\$ 30,000	3.3%
Operations / Vehicle Supplies	\$ 39,000	\$ 48,612	\$ 60,250	54.5%
K-9 Narcotics	\$ -	\$ -	\$ 5,000	
Fuel	\$ 60,400	\$ 81,726	\$ 70,000	15.9%
Small Tools & Equipment	\$ 2,000	\$ 1,813	\$ 13,000	550.0%
Professional Services	\$ 30,500	\$ 30,358	\$ 30,000	-1.6%
Communications	\$ 110,000	\$ 106,031	\$ 154,400	40.4%
Travel Exp. (lodging, meals)	\$ 12,000	\$ 12,000	\$ 27,000	125.0%
Insurance	\$ 189,650	\$ 183,923	\$ 286,778	51.2%
Vehicle Repair & Maintenance	\$ 62,000	\$ 100,077	\$ 90,000	45.2%
Office Equip.- Repair & Maint.	\$ 5,500	\$ 4,312	\$ 3,000	-45.5%
Operations Repair/Maintenance	\$ 4,000	\$ 3,981	\$ 4,000	0.0%
Dues / Subscriptions	\$ 50,292	\$ 53,300	\$ 62,000	23.3%
Training	\$ 34,000	\$ 47,747	\$ 40,000	17.6%
Marine Patrol	\$ 26,000	\$ 32,197	\$ 32,500	25.0%
Call Out Services - SWAT	\$ 4,500	\$ 5,402	\$ 8,000	77.8%
Copier Rental	\$ 11,334	\$ 10,788	\$ 11,400	0.6%
Safe Harbor Expenses (DV)	\$ 1,000	\$ 601	\$ 1,000	0.0%
Computer Hardware/Software	\$ 28,940	\$ 28,745	\$ 14,000	-51.6%
Machinery & Equipment	\$ 6,000	\$ 15,484	\$ 10,000	66.7%
Total Police Operations	\$ 7,448,476	\$ 7,402,029	\$ 8,499,928	14.1%

POLICE DEPARTMENT

<u>Technology</u>						
Supplies - General	\$ -	\$ 35,030	\$ 5,000			
Software	\$ 52,576	\$ -	\$ -			
Equipment / Hardware	\$ 3,080	\$ 51,014	\$ 6,000	95%		
Dues / Subscriptions	\$ 50,000	\$ 19,007	\$ 30,000	-40%		
Training	\$ -	\$ 375	\$ 7,700			
Total Police Operations	\$ 105,656	\$ 105,426	\$ 48,700	-117%		
<u>Crime Watch</u>						
Supplies	\$ 5,750	\$ 5,908	\$ 5,000	-13.0%		
Comm. Oriented Policing Prog.	\$ 4,000	\$ 1,535	\$ 5,000	25.0%		
Total Crime Watch	\$ 9,750	\$ 7,443	\$ 10,000	2.6%		
<u>Emergency Management</u>						
Office / Operating Supplies	\$ 1,000	\$ 6,945	\$ 4,000	300.0%		
Professional Services	\$ 101,333	\$ 140,910	\$ 90,000	-11.2%		
Travel Expenses	\$ -	\$ -	\$ -			
Kenmore - EMPG	\$ 20,400	\$ 20,058	\$ 20,000	-2.0%		
Dues / Subscriptions	\$ 100	\$ -	\$ 100	0.0%		
Training	\$ -	\$ 616	\$ 2,000			
Total Emergency Management	\$ 122,833	\$ 168,529	\$ 116,100	-5.5%		
<u>Traffic Safety Camera Program</u>						
Traffic Camera Service Fee	\$ 1,566,000	\$ 1,521,992	\$ 1,615,950	3.2%		
Professional Services	\$ 18,000	\$ 17,737	\$ 10,000	-44.4%		
Total Traffic Safety Camera Program	\$ 1,584,000	\$ 1,539,729	\$ 1,625,950	2.6%		
<u>Dispatch</u>						
Equipment Maintenance	\$ 129,000	\$ 112,619	\$ 140,809	9.2%		
Contracted Services	\$ 215,000	\$ 227,028	\$ 227,395	5.8%		
Total Dispatch	\$ 344,000	\$ 339,646	\$ 368,204	7.0%		
<u>Civil Service Commission</u>						
Supplies	\$ 500	\$ -	\$ 700	40.0%		
Professional Services	\$ 12,283	\$ 10,179	\$ 12,400	1.0%		
Travel Exp.(lodging, meals)	\$ 1,400	\$ -	\$ 1,000	-28.6%		
Training	\$ 400	\$ -	\$ 500	25.0%		
Total Civil Service Commission	\$ 14,583	\$ 10,179	\$ 14,600	0.1%		
<u>Animal Control</u>						
Animal Control Services	\$ 12,000	\$ 3,470	\$ 4,800	-60.0%		
Total Animal Control	\$ 12,000	\$ 3,470	\$ 4,800	-60.0%		

CRIMINAL JUSTICE SERVICES (PROSECUTOR, PUBLIC DEFENSE, AND DETENTION)

OVERVIEW

- The City contracts for prosecutor and public defender services. Neither is an employee of the court and are under the direction of the Executive branch.
- The City contracts for detention services with King County, the City of Lynnwood, and Chelan County. 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 projects inflationary increases in prosecution costs in 2023 and 2024 which, by contract, are commensurate with that provided to non-represented city staff.

PUBLIC DEFENDER

The Public Defender began providing services for the city in 2019 and has been able to easily manage within the prescribed case limits. The contract for services had a term of two years, with two 1-year extensions, necessitating negotiations of a new contract in the third quarter of 2023. For this reason, an inflationary increase is recognized in the 2024 budget.

DETENTION AND ELECTRONIC HOME MONITORING

The budgeted actual amount reflects the Municipal Court using home detention in some sentencing, when criteria are met. A separate line item is included in the budget to account for electronic home monitoring. The 2023/2024 budget considers this factor and is set with a projected increase because sentencing needs cannot be projected with accuracy in a court this size.

Department Budget Summary, Other Criminal Justice				
Description	2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
Prosecutor	\$ 180,000	\$ 179,724	\$ 205,569	14.2%
Public Defender	\$ 192,000	\$ 116,550	\$ 184,500	-3.9%
Jail Expenses	\$ 220,000	\$ 249,974	\$ 300,000	36.4%
Elec. Monitor/Wk. Release	\$ 16,000	\$ 3,391	\$ 19,000	18.8%
Total	\$ 608,000	\$ 549,639	\$ 709,069	16.6%

PLANNING DEPARTMENT

MISSION

To serve all persons in a 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 Planning Director and Building Official, the Planning and Building departments play a key role in shaping the future of the City's built environment. Planning serves residents directly in response to inquiries at the counter, over the phone, and via email and indirectly by ensuring that all development activity conforms to the City's adopted plans and regulations.



Planning & Building Counter Assistance

The City places a high priority on providing timely, accurate information on land use and construction standards to the public.

Planning's workload continues to justify having both assistant planner and senior planner positions. Planning is expected to provide counter service every day of the week and review land use permits in a timely manner. The Department is also expected to support the Planning Commission and the Tree Board and keep code update and long-range planning initiatives moving through the public engagement and adoption process.

Development Compliance Review and Inspection

Planning and Building staff work closely together to ensure 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 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. Sound Transit's planned Bus Rapid Transit improvements on SR 522 will generate a significant amount of permitting review for the Department over the 2023-2024 biennium.

PLANNING DEPARTMENT

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 staffed 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 citizen participation.

Initiatives Reviewed by Planning Commission during 2021-2022:

- Accessory Dwelling Unit Regulations Update
- Sign Code Update
- Critical Area Reasonable Use Exception Regulations

Land Use Initiatives Reviewed by Council during 2021-2022:

- Updates to Town Center Zoning Regulation and Design Guidelines and other related code updates include Multifamily Residential Property Tax Exemption (adopted in 2021)
- Interim Development Regulation pertaining to Emergency Shelters and Housing (adopted in 2021)
- Accessory Dwelling Unit Regulations Update (adopted in 2022)
- Tree Preservation Regulations Update (adopted in 2022)

Land Use Initiatives Anticipated during 2023-2024

- Public Outreach Phase of Comprehensive Plan Periodic Update
- Adoption of Comprehensive Plan Periodic Update (adoption due by end of 2024)
- Subdivision Code Update
- Wireless Communication Facilities Code Update
- Stormwater Mapping and Policy Integration with Comprehensive Plan

Code Enforcement Investigation and Follow-up

This program involves responding to code enforcement requests from citizens, and following up with site visits to document violations, writing letters, calling violators and complainants, and posting notices.

PLANNING DEPARTMENT

Tree Permit Processing

Having the City Arborist's hours set at 24 hours per week has not allowed adequate time to be systematic about ensuring that permit recipients are fulfilling their required tree replacement. Increasing the position's hours to 30 hours/week will address this issue, reduce the need for consulting arborists, and allow more time for the City Arborist to engage in community forest planning with the Tree Board.

Tree Board Support and 2022 Inventory

Tree Board members have played an important role in the consultant selection process for the 2022 tree inventory which will be helpful in determining if there is a need for future amendments to the tree regulations.

Department Staffing Summary, Planning	Full Time Equivalent (FTE)	
	2021-2022	2023-2024
Department Employee Count	3.60	3.75

Description	2021-2022	2021-2022 Projected	2023-2024 Budget	% Change
	Adopted Budget			
Salaries	\$ 728,600	\$ 718,933	\$ 776,000	6.5%
Overtime	\$ 4,000	\$ 3,000	\$ 3,000	-25.0%
Employee Benefits	\$ 258,400	\$ 241,998	\$ 298,500	15.5%
Office / Operating Supplies	\$ 8,000	\$ 3,000	\$ 5,000	-37.5%
Professional Services	\$ 154,000	\$ 112,119	\$ 250,000	62.3%
Engineering Services	\$ 110,000	\$ 51,075	\$ 125,000	13.6%
Communications	\$ 8,800	\$ 8,216	\$ 8,400	-4.5%
Travel Exp. (lodging, meals)	\$ -	\$ -	\$ -	
Advertising	\$ 10,000	\$ 4,829	\$ 10,000	0.0%
Dues / Subscriptions	\$ 3,000	\$ 2,303	\$ 3,000	0.0%
Training	\$ 5,500	\$ 3,231	\$ 5,000	-9.1%
Copier Rental	\$ 4,000	\$ 2,000	\$ 4,000	0.0%
Machinery & Equipment	\$ -	\$ -	\$ -	
Tree Acct. Operating Supplies	\$ 2,000	\$ 3,996	\$ 6,000	200.0%
Tree Acct. Professional Svcs.	\$ 48,000	\$ 40,000	\$ 5,000	-89.6%
Total	\$ 1,294,300	\$ 1,150,704	\$ 1,487,900	15.0%

BUILDING DEPARTMENT

MISSION

Serve all residents in a 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 Public Works Director, the City's Building Official works in concert with the Planning Department to ensure development is reviewed and permitted correctly.

The Building Department 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.

Development and Building Compliance Review and Inspection

This program involves review of 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 Department supports compliance reviews that require a public hearing before the City's Hearing Examiner.

Code Enforcement Investigation and Follow-up

This program involves responding to code enforcement requests from residents, following up with site visits to document violations, writing letters, calling violators and complainants, and posting notices. This activity is 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 with questions and permit intakes as well as fielding thousands of inquiries by phone and email.

Right-of-Way Permit Processing and Inspection

The Building Official inspects the City's streets to ensure they are properly repaired after utility crews finish their work.

Sewer Permit Processing and Inspection

The Permit Coordinator processes sewer permit applications, and the Building Official inspects the work.

BUILDING DEPARTMENT

Department Staffing Summary, Building		Full Time Equivalent (FTE)	
		2021-2022	2023-2024
Department Employee Count		1.75	1.75

Department Budget Summary, Building					
Description	2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change	
Salaries	\$ 276,000	\$ 276,000	\$ 295,000	6.9%	
Overtime	\$ 2,000	\$ -	\$ 2,000	0.0%	
Employee Benefits	\$ 99,500	\$ 92,668	\$ 91,500	-8.0%	
Office / Operating Supplies	\$ 6,000	\$ 3,899	\$ 6,000	0.0%	
Professional Services	\$ 12,000	\$ 5,927	\$ 10,000	-16.7%	
Fire Marshall Inspections	\$ 2,000	\$ 1,480	\$ 2,000	0.0%	
Communications	\$ 1,650	\$ 1,266	\$ 1,500	-9.1%	
Dues / Subscriptions	\$ 1,045	\$ 804	\$ 1,000	-4.3%	
Training	\$ 2,500	\$ -	\$ 2,500	0.0%	
Total	\$ 402,695	\$ 382,043	\$ 411,500	2.2%	

PUBLIC WORKS DEPARTMENT

MISSION

Efficiently operate, responsibly maintain, and improve the City's most valuable assets including public streets, sanitary sewers, parks, public facilities, and surface water infrastructure.

WHAT WE DO

The Public Works Department provides a wide variety of services for the residents of Lake Forest Park. Services include maintenance, operation, and repair of the City's streets, surface water infrastructure, buildings and grounds facilities, parks, sanitary sewer system, building permits, and 24/7 emergency response. Four separate funds provide the financial resources for these services: the General Fund, the City Street Fund, the Surface Water Utility Fund, and the Sewer Utility Fund.



Facility Maintenance

Funding Source: General Fund/Other

The Public Works Department maintains City Hall, the Public Works Office, and the Public Works Maintenance Shop according to a facility preventive maintenance program through a mix of in-house operations and outside vendors for janitorial and HVAC upkeep. This blend of service provides a safe, economical, and productive environment for City customers and staff.

Parks Maintenance

Funding Source: General Fund

Public Works' parks maintenance team provides landscape maintenance services to preserve and improve the quality of outdoor facilities including nearly 40 acres of parks and open spaces. Skilled workers maintain and improve the green spaces including the trees, shrubs, annual plants, grass areas, sport fields, irrigation systems, and 6 miles of pathways. The team also tends to the other park amenities such as drinking fountains, tennis courts, viewing decks, boardwalks, parking areas, park signage, and outdoor play equipment.

PUBLIC WORKS DEPARTMENT

Streets

Funding Source: Street Fund

The Street Fund supports the maintenance and operations performed by the Public Works team including pothole patching, crack sealing, roadway shoulder maintenance, guard rail repair, snowplowing, sanding, de-icing, and annual road overlays. Funds are used for engineering services, road maintenance, traffic maintenance, and sidewalk construction projects. Some street operations services are funded through the Transportation Benefit District's approved plan.

Surface Water Utility

Funding Source: Surface Water Utility Fund

Surface water facility maintenance, operations, and capital improvements are funded through the Surface Water Utility Fund. This includes geographic information systems mapping of the City's surface water system, street sweeping, surface water infrastructure inspections, capital project design and construction, and maintenance of the network of pipes, ditches, detention facilities, and streams.

Surface water utility funds are also used to implement the stormwater management program that improves water quality through public education and involvement, inspections, operations review and monitoring. Neighborhood environmental mini-grants and Stream Keepers' water quality monitoring support is also provided through surface water funds.

Sewer Utility

Funding Source: Sewer Utility Fund

The Public Works Department operates and maintains the City's sewer utility to ensure the health, safety, and welfare of all residents and visitors in Lake Forest Park. The Sewer Utility is responsible for maintaining approximately 225,000 feet of gravity sewer main, 11,000 feet of pressure main, and two sewer lift stations. The City maintains relationships with water districts, sewer districts, neighboring cities, King County Metro, the State Department of Ecology (DOE), and the Seattle/King County Health Department in the operation of this utility.

PUBLIC WORKS DEPARTMENT

KEY 2021-2022 ACCOMPLISHMENTS

Facilities and Parks

- Installed new fencing at Phingst Animal Acres Park
- Provided ongoing maintenance on City Hall's HVAC system
- Replaced carpeting in the Council Chambers and upper level of City Hall
- Repainted the Council Chambers
- Added air conditioning and heating units in the Public Works facility
- Converted approximately 90% of the lights in City Hall to energy conserving LED lights

Streets

- Maintained street and regulatory signs and all pavement markings
- Completed the Annual Paving Program
- Installed enhanced school zone signage on 40th Place NE
- Removed fallen and dangerous trees
- Purchased a new backhoe and surplussed the old backhoe; purchased new de-icing equipment
- Maintained the pavement network including snowstorm response and pavement patching



Surface Water

- Maintained compliance with the NPDES Phase II Municipal Stormwater Permit administered by the WA Department of Ecology ("Ecology"). This included:
 - Completed annual inspections and cleanings of stormwater system catch basins and NPDES-regulated surface and stormwater management facilities, including the McAleer and Brookside Elementary Bypasses
 - Continued implementation of a community-based social marketing strategy for stormwater public education and outreach program
 - Used Ecology grant funding to hire a temporary GIS intern. The intern assisted in the completion or initiation of numerous updates and improvements to the City's stormwater system GIS data (e.g., mapping connections to private systems) and processes (e.g., GIS-based documentation of catch basin inspections) as per NPDES permit requirements and industry best practices
 - Advanced the permit-required Stormwater Management Action Plan (SMAP) to a >50% complete state, including completion of a receiving water inventory and public workshop and other feedback collection to inform basin prioritization

PUBLIC WORKS DEPARTMENT

- Developed a Source Control for Existing Development program, including working with Council to enact an ordinance establishing the program and site inventory
- Prepared and submitted NPDES annual report and 2021-2022 Stormwater Management Program Plans to Ecology.
- Continued participation in the Lake Ballinger/McAleer Creek Forum
- Continued informal coordination with neighboring jurisdictions including routine meetings of staff within the Lyon Creek watershed
- Maintained 9 miles of ditch lines
- Swept 900 miles of city streets
- Initiated or continued development of surface water and stormwater management capital projects

Sewer Utility

- 3,617 residents served by the sewer utility
- 600+ annual sewer locates
- Maintained 2 sanitary sewer lift stations
- Serviced more than 35 sewer grinder pumps



2023-2024 PLANNED ACTIVITIES

Facilities and Parks

- Develop a Master Plan for all City Parks including the new Lake Front Property with New Park Naming and Design
- Work with volunteer groups to assist with parks maintenance and projects
- Monitor the Phingst Animal Acres Park slope stability
- Add Pickleball Court(s) at Horizon View Park and/or Lake Forest Park Elementary School

Streets

- Provide roadway surface system maintenance
- Respond to evolving winter and storm events with limited resources
- Maintain the new Speed Radar signage
- Assess and remove fallen or dangerous trees

Surface Water Utility

- Maintain compliance with NPDES Municipal Stormwater Permit, including continuing existing programs and operationalizing new programs and projects required in the 2019-2024 permit
- Initiate stormwater program planning in anticipation of forthcoming NPDES Municipal Stormwater Permit update whose term is expected to begin as soon as August 2024. The terms of the permit update are currently to be determined

PUBLIC WORKS DEPARTMENT

- Initiate a stormwater system planning study to complete routine updates to asset preservation and management plans and related surface water management rate forecast, and complete other vital system planning
- Pending funding availability, complete two active surface water and stormwater management capital improvement projects
- Pursue federal, state and county funding for the replacement of undersized and deficient culverts throughout the City as identified in the 2017 Lyon Creek Culvert Replacement study and other studies
- Continue formal and informal coordination efforts with neighboring jurisdictions and other local partners



Sewer Utility

- Proactively maintain the sewer system
- Continue to work with the King County Wastewater Treatment Division to provide effective sewer conveyance across jurisdictional boundaries
- Continue to implement a fats, oils, and grease reduction program
- Initiate a sewer system planning study to complete routine updates to asset preservation and management plans and related sewer utility rate forecast, and complete other vital system planning
- Continue integrating sewer utility into a GIS-based platform

PUBLIC WORKS DEPARTMENT

Department Staffing Summary, Public Works		Full Time Equivalent (FTE)	
		2021-2022	2023-2024
Department Employee Count		10.90	12.50

Description	2021-2022		2023-2024		% Change
	Adopted Budget	2021-2022 Projected	2023-2024 Budget		
<u>Parks</u>					
Salaries	\$ 257,500	\$ 225,978	\$ 274,500	6.6%	
Overtime	\$ 8,000	\$ 4,682	\$ 3,000	-62.5%	
On-Call Services	\$ 8,000	\$ 6,343	\$ 5,000	-37.5%	
Employee Benefits	\$ 106,500	\$ 99,327	\$ 89,000	-16.4%	
Safety Clothing / Boots	\$ 1,200	\$ 500	\$ 1,000	-16.7%	
Office Supplies	\$ 500	\$ 332	\$ 5,300	960.0%	
Operating Supplies	\$ 17,000	\$ 12,650	\$ 8,000	-52.9%	
Small Tools & Equipment	\$ 3,400	\$ 3,830	\$ 8,000	135.3%	
Professional Services	\$ 32,000	\$ 11,505	\$ 30,000	-6.3%	
Communications	\$ 6,600	\$ 6,669	\$ 8,000	21.2%	
Travel Exp. (lodging, meals)	\$ -	\$ 1,764	\$ 500		
Equipment Rental	\$ 6,000	\$ 5,843	\$ 4,000	-33.3%	
Insurance	\$ 17,200	\$ 16,659	\$ 25,976	51.0%	
Utilities	\$ 52,500	\$ 49,924	\$ 55,000	4.8%	
Repairs & Maintenance	\$ 56,000	\$ 60,948	\$ 30,000	-46.4%	
Repairs & Maintenance - Enhancement	\$ -	\$ 20	\$ -		
Dues / Subscriptions	\$ 385	\$ 309	\$ 1,000	159.7%	
Training	\$ 1,000	\$ 1,000	\$ 2,000	100.0%	
Total Parks	\$ 573,785	\$ 508,283	\$ 550,276	-4.1%	

PUBLIC WORKS DEPARTMENT

Department Budget Summary, Public Works		2021-2022		2023-2024		% Change
Description	Facilities	Adopted Budget	Projected	Budget		
Salaries	\$ 59,000	\$ 56,883	\$ 67,000	13.6%		
Overtime	\$ 2,000	\$ 1,545	\$ 2,500	25.0%		
On-Call Services	\$ 1,600	\$ 1,461	\$ 1,500	-6.3%		
Employee Benefits	\$ 26,000	\$ 25,114	\$ 21,500	-17.3%		
Safety Clothing / Boots	\$ 700	\$ 325	\$ 600	-14.3%		
Office Supplies	\$ 400	\$ 411	\$ 600	50.0%		
Operating Supplies	\$ 17,710	\$ 17,599	\$ 21,000	18.6%		
Small Tools & Equipment	\$ 3,000	\$ 3,059	\$ 3,000	0.0%		
Property Assessments	\$ 18,500	\$ 18,152	\$ 20,000	8.1%		
Janitorial Contract	\$ 90,000	\$ 76,691	\$ 90,000	0.0%		
Professional Services	\$ 30,000	\$ 30,009	\$ 35,000	16.7%		
Communications	\$ 1,980	\$ 1,602	\$ 2,000	1.0%		
Travel Exp. (lodging, meals)	\$ 200	\$ 516	\$ 1,000	400.0%		
Equipment Rental	\$ 800	\$ 683	\$ 1,500	87.5%		
Insurance	\$ 4,250	\$ 4,108	\$ 6,406	50.7%		
Utilities - P.W. Facilities	\$ 21,500	\$ 21,485	\$ 25,000	16.3%		
Utilities - City Hall	\$ 134,500	\$ 122,218	\$ 130,000	-3.3%		
Repairs & Maintenance	\$ 43,500	\$ 52,016	\$ 46,000	5.7%		
Emergency Management	\$ 2,000	\$ -	\$ 1,000	-50.0%		
Dues & Subscriptions	\$ 400	\$ 118	\$ 200	-50.0%		
Training	\$ 200	\$ 200	\$ 400	100.0%		
Total Facilities	\$ 458,240	\$ 434,196	\$ 476,206	3.9%		
Street Maintenance						
Road Surface Maintenance	\$ 45,000	\$ 44,975	\$ 50,000	11.1%		
Repairs & Maintenance	\$ 2,750	\$ 2,750	\$ 2,000	-27.3%		
Shoulder Maintenance	\$ 26,000	\$ 26,076	\$ 30,000	15.4%		
Structure Maintenance	\$ 15,400	\$ 14,680	\$ 19,400	26.0%		
Street Lighting Maintenance	\$ 310,000	\$ 284,619	\$ 291,000	-6.1%		
Sign Replacement	\$ 8,800	\$ 8,533	\$ 8,800	0.0%		
Sign Maintenance	\$ 46,200	\$ 45,431	\$ 46,200	0.0%		
Pavement Marking / Striping	\$ 48,400	\$ 29,922	\$ 53,000	9.5%		
Snow Plowing / Sanding	\$ 90,000	\$ 28,303	\$ 90,000	0.0%		
Roadside Maintenance	\$ 78,000	\$ 78,746	\$ 80,000	2.6%		
Roadside Maintenance - Enhancement	\$ -	\$ -	\$ -			
Total Street Maintenance	\$ 670,550	\$ 564,036	\$ 670,400	0.0%		

PUBLIC WORKS DEPARTMENT

Department Budget Summary, Public Works		2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
<u>Street Operations</u>					
Machinery & Equipment					
On-Call Services					
Salaries	\$ 431,300	\$ 377,352	\$ 401,000	-7.0%	
Overtime	\$ 10,000	\$ 7,971	\$ 10,000	0.0%	
On-Call Services	\$ 14,000	\$ 10,567	\$ 11,000	-21.4%	
Employee Benefits	\$ 187,200	\$ 168,118	\$ 143,000	-23.6%	
Safety Clothing / Boots	\$ 1,980	\$ 781	\$ 3,000	51.5%	
Office Supplies	\$ 1,540	\$ 691	\$ 1,500	-2.6%	
Operating Supplies	\$ 9,600	\$ 9,227	\$ 10,000	4.2%	
Small Tools & Equipment	\$ 3,000	\$ 2,891	\$ 3,500	16.7%	
Professional Services	\$ 66,000	\$ 65,537	\$ 70,000	6.1%	
Legal Publishing	\$ -	\$ -	\$ -		
Communications	\$ 10,500	\$ 10,185	\$ 12,000	14.3%	
Travel Exp. (lodging, meals)	\$ 500	\$ 2,851	\$ 1,000	100.0%	
Equipment Rental	\$ 5,500	\$ 5,369	\$ 2,500	-54.5%	
Insurance	\$ 28,750	\$ 27,866	\$ 43,449	51.1%	
Utilities	\$ 13,000	\$ 10,352	\$ 13,000	0.0%	
Dues / Subscriptions	\$ 550	\$ 561	\$ 500	-9.1%	
Training	\$ 1,500	\$ 1,525	\$ 1,000	-33.3%	
Copier Rental	\$ 1,400	\$ 745	\$ -	-100.0%	
Interfund Svc. To Fund (001)	\$ 97,852	\$ 104,376	\$ 104,376	6.7%	
Interfund Svc. To (501 & 502)	\$ 72,996	\$ 72,996	\$ 115,076	57.6%	
Total Street Operations	\$ 957,168	\$ 879,959	\$ 945,901	-1.2%	
<u>Engineering Operations</u>					
Interfund Svc. To GF (001)	\$ 41,570	\$ 50,736	\$ 50,500	21.5%	
Office / Operating Supplies	\$ -	\$ 652	\$ -		
Interfund Svc. To Replacement (501 & 502)	\$ 4,882	\$ 4,882	\$ 16,608	240.2%	
Professional Services	\$ 50,000	\$ 146,449	\$ 100,000	100.0%	
Travel Exp. (lodging & meals)	\$ 6,500	\$ -	\$ 8,000	23.1%	
Training	\$ 2,000	\$ -	\$ 4,000	100.0%	
Lobbying Activity	\$ 80,500	\$ 87,850	\$ 95,000	18.0%	
Salaries	\$ 294,500	\$ 245,642	\$ 298,500	1.4%	
Overtime	\$ -	\$ 3,552	\$ 6,000		
Employee Benefits	\$ 115,000	\$ 84,419	\$ 18,000	-84.3%	
Insurance	\$ 8,050	\$ 7,798	\$ 12,158	51.0%	
Dues / Subscriptions	\$ 600	\$ 797	\$ -	-100.0%	
Total Engineering Operations	\$ 603,602	\$ 632,776	\$ 608,766	0.9%	

PUBLIC WORKS DEPARTMENT

Department Budget Summary, Public Works		2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
Description	Sewer Utility				
Salaries	\$ 506,000	\$ 471,733	\$ 565,500	11.8%	
Overtime	\$ 9,900	\$ 9,949	\$ 10,000	1.0%	
On-Call Services	\$ 5,500	\$ 11,197	\$ 8,000	45.5%	
Employee Benefits	\$ 220,000	\$ 188,023	\$ 184,000	-16.4%	
Safety Clothing / Boots	\$ 2,000	\$ 1,781	\$ 8,000	300.0%	
Office Supplies	\$ 1,980	\$ 1,337	\$ 2,000	1.0%	
Operating Supplies/Materials	\$ 13,200	\$ 11,879	\$ 15,000	13.6%	
Small Tools & Equipment	\$ 9,900	\$ 9,914	\$ 14,000	41.4%	
METRO Charges	\$ 4,763,000	\$ 4,742,036	\$ 5,204,772	9.3%	
Professional Services	\$ 121,000	\$ 69,176	\$ 125,000	3.3%	
Communications	\$ 16,500	\$ 9,288	\$ 17,000	3.0%	
Travel Exp. (lodging, meals)	\$ 220	\$ 2,877	\$ 1,000	354.5%	
Advertising	\$ 1,100	\$ -	\$ 1,000	-9.1%	
Equipment Rental	\$ 2,200	\$ -	\$ 2,000	-9.1%	
Insurance	\$ 30,600	\$ 29,659	\$ 46,246	51.1%	
Utilities	\$ 16,500	\$ 16,541	\$ 18,000	9.1%	
Repairs & Maintenance	\$ 123,200	\$ 123,288	\$ 130,000	5.5%	
Dues & Subscriptions	\$ 2,200	\$ 692	\$ 11,000	400.0%	
Training	\$ 2,660	\$ 625	\$ 3,000	12.8%	
Utility Tax Sewer			\$ 193,000		
Taxes & Assessments: Sewer Utility Fund 401	\$ 52,800	\$ 197,815	\$ 70,000	32.6%	
Taxes & Assessments: PWTF Repayment 407	\$ 6,000	\$ 2,002	\$ 2,800	-53.3%	
Copier Rental	\$ 1,540	\$ 750	\$ 1,500	-3%	
Repayment of PWTF Loan (Prin)	\$ 479,214	\$ 479,214	\$ 479,214	0.0%	
Repayment of PWTF Loan (Int.)	\$ 10,782	\$ 10,782	\$ 5,990	-44.4%	
Interfund Svc. To GF (001)	\$ 246,360	\$ 236,409	\$ 243,000	-1.4%	
Interfund Svs. To Fund (501 & 502)	\$ 70,606	\$ 70,606	\$ 119,062	.	
Interfund Svc.Trans. Cap. (302)	\$ 56,011	\$ 56,011	\$ 56,200	0.3%	
Transfer To Sewer Cap. (402)	\$ 200,000	\$ 200,000	\$ 250,000	25.0%	
Transfer To PWTF Repay. (407)	\$ 350,000	\$ 350,000	\$ 336,000	-4.0%	
Total Sewer Utility	\$ 7,320,973	\$ 7,303,586	\$ 8,122,284	10.9%	

PUBLIC WORKS DEPARTMENT

Department Budget Summary, Public Works		2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
Description	Surface Water Utility				
Salaries	\$ 625,500	\$ 613,969	\$ 695,500	11.2%	
Overtime	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	
On-Call Services	\$ 12,000	\$ 12,080	\$ 15,000	25.0%	
Employee Benefits	\$ 276,000	\$ 241,515	\$ 168,500	-38.9%	
Safety Clothing / Boots	\$ 2,500	\$ 1,938	\$ 3,000	20.0%	
Office Supplies	\$ 1,650	\$ 2,081	\$ 8,000	384.8%	
Operating Supplies	\$ 15,400	\$ 22,895	\$ 18,000	16.9%	
Taxes & Assessments	\$ 43,000	\$ 46,998	\$ 43,000	0.0%	
Small Tools & Equipment	\$ 6,600	\$ 7,043	\$ 10,000	51.5%	
Prof. Services/Engineering	\$ 306,616	\$ 277,059	\$ 373,000	21.7%	
Communications	\$ 17,600	\$ 33,478	\$ 30,000	70.5%	
Travel Exp. (lodging, meals)	\$ 1,000	\$ 3,421	\$ 1,000	0.0%	
Equipment Rental	\$ 1,100	\$ 8,155	\$ 5,000	354.5%	
Insurance	\$ 41,300	\$ 40,035	\$ 62,424	51.1%	
Utilities	\$ 3,080	\$ 957	\$ 3,200	3.9%	
System Maintenance & Operation	\$ 418,000	\$ 651,159	\$ 500,000	19.6%	
Street Drainage Maintenance	\$ 121,000	\$ 12,564	\$ 125,000	3.3%	
Neighborhood Surface Water	\$ 16,500	\$ -	\$ 20,000	21.2%	
Repairs & Maintenance	\$ 15,400	\$ -	\$ 20,000	29.9%	
Dues / Subscriptions	\$ 550	\$ 19,716	\$ 42,300	7590.9%	
Training	\$ 7,000	\$ 4,550	\$ 10,000	42.9%	
County Administration Billing	\$ 44,000	\$ 19,085	\$ 25,000	-43.2%	
Copier Rental	\$ 1,400	\$ 593	\$ 2,000	42.9%	
Utility Tax Surface Water			\$ 79,500		
Sweeper Principal	\$ 109,527	\$ 109,527	\$ 88,771	-19.0%	
Sweeper Interest	\$ 13,501	\$ 13,501	\$ 3,501	-74.1%	
Interfund Svc. To GF (001)	\$ 126,824	\$ 140,636	\$ 141,000	11.2%	
Interfund Svc. To Replacement Fund (501 & 502)	\$ 91,772	\$ 91,772	\$ 156,914	71.0%	
Transfer To Surface Water Capital (404)	\$ 350,000	\$ 350,000	\$ 425,000	21.4%	
Total Surface Water Utility	\$ 2,678,820	\$ 2,734,727	\$ 3,084,609	15.1%	

NON-OPERATING DEPARTMENT INFORMATION

2023-2024 ADOPTED BUDGET

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

VEHICLE AND EQUIPMENT SERVICES AND REPLACEMENT FUND

PURPOSE

The purpose of the vehicle and equipment services and 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 plans 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. The Washington State Department of Enterprise Services contracts with vendors after a competitive bidding process has been performed. The utilization of these contracts by the City 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 for vehicle and equipment maintenance and repair. The City also purchases fuel from Northshore Utility District.

Vehicle and Equipment Services and Replacement Fund		2021-2022 Adopted Budget	2021-2022 Projected	2023-2024 Budget	% Change
Description					
Interfund Svc. To General Fund	\$ 15,980	\$ 14,625	\$ 16,000	0.1%	
Info.Svc. & Equip. Replacement	\$ 382,904	\$ 324,789	\$ 260,354	-32.0%	
Citywide Vehicle - Replacement	\$ -	\$ -	\$ -	-	
Public Works - Fuel	\$ 50,000	\$ 50,000	\$ 50,000	0.0%	
Public Works Equip. - Maint.	\$ 135,062	\$ 135,062	\$ 145,000	7.4%	
PD Vehicle Replacement	\$ 65,000	\$ 65,000	\$ 135,000	-13.9%	
PW Equipment - Replacement	\$ 197,264	\$ 197,264	\$ 75,300	313.9%	
PW Vehicles - Replacement	\$ 108,969	\$ -	\$ 153,000	0.0%	
Total	\$ 955,179	\$ 786,740	\$ 834,654	-12.6%	

IT INTERNAL SERVICE FUND

PURPOSE

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

DESCRIPTION

Information Technology infrastructure, maintenance, and capital projects make up a significant portion of the City's budget. With a separate fund dedicated to IT, 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 IT 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.



Information Technology Fund					
Description	2021-2022		2021-2022		% Change
	Adopted Budget	Projected	Projected	Budget	
Capital Equipment Purchases/Replacement: Hardware	\$ -	\$ -	\$ -	\$ 130,000	
Computer Software	\$ -	\$ -	\$ -	\$ 150,533	
Professional Services	\$ -	\$ -	\$ -	\$ 56,000	
Total	\$ -	\$ -	\$ -	\$ 336,533	0.0%

FIXED AND CAPITAL ASSETS

Fixed and capital assets are defined in the City's Financial Policies as land, buildings, equipment, and improvements to existing fixed assets costing more than \$5,000 and having a useful life greater than one year.

The 2023/2024 budget contains almost \$9 million in total fixed and capital asset expenditures. Most of these expenditures are project related identified in the City's Capital Improvement Plan (CIP). However, not every expenditure included in the CIP is considered a standalone capital or fixed asset. Similarly, some fixed and capital asset expenditures are routine or recurring and are not found in the CIP. All fixed and capital expenditures scheduled in the CIP to occur during the 2023/2024 biennium are included in the adopted budget.

The 2023/2024 budget includes recurring fixed and capital asset expenditures such as the replacement of vehicles and equipment per the replacement schedule and the annual street overlay program which is funded with the City's vehicle tabs revenue. The following narrative describes non-recurring fixed and capital expenditures, organized by funding source, that are included in the 2023/2024 budget.



CAPITAL FACILITIES MAINTENANCE FUND

The Capital Facilities Maintenance Fund budget provides for the maintenance and upgrades to City owned facilities such as City Hall and the Public Works Facility. The 2023/2024 budget includes \$450,000 for City Hall Facilities including upgrades or replacements to the HVAC system, carpet, and interior paint. Other City Hall improvements include a new Bi-Directional Amplifier (\$60,000) to improve emergency communications within City Hall and Police Department locker room improvements (\$93,000). The Public Works Facility will have the parking lot repaved (\$75,000). These investments are consistent with the Strategic Plan Goal of Accountable and Engaged Government.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is not scheduled for any capital projects in the 2023-2024 biennial budget currently, however it does internally support the Capital Facilities Maintenance Fund.

TRANSPORTATION CAPITAL FUND

The Transportation Capital Fund budget includes multiple items that advance the Strategic Plan Goal of Mobility. The budgeted items include: \$100,000 to continue the SR 522 Grade Separated Pedestrian Crossing study; \$4.7 million for improvements at the intersection of Ballinger Way (SR 104) and 40th Place NE to install a roundabout; \$400,000 for the Annual Street Overlay Program; \$300,000 for Street Improvements; \$400,000 for the completion of the federally mandated ADA-Compliant Curb Ramps; and \$100,000 for safety improvements recommended by the Safe Streets, Early Action Investments.

FIXED AND CAPITAL ASSETS

SEWER CAPITAL FUND

The Sewer Capital fund includes a proviso project which is a Sewer Master Plan which includes a comprehensive assessment of the sewer system and the City's two lift stations (\$360,000).

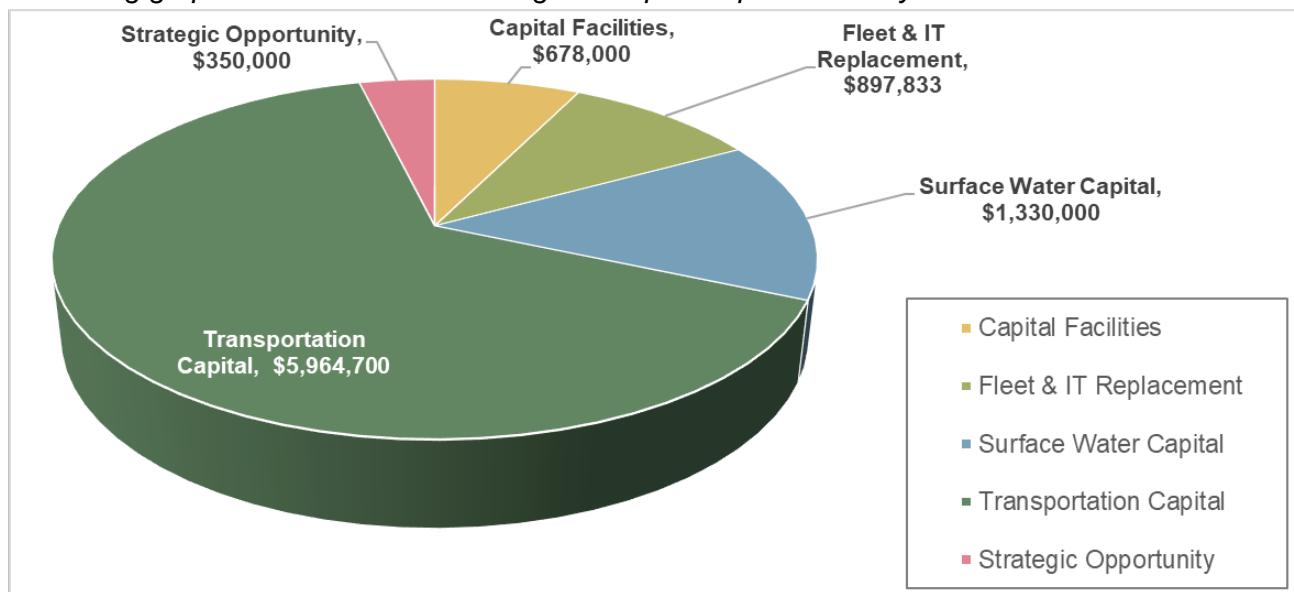
SURFACE WATER CAPITAL FUND

The Surface Water Capital Fund includes \$270,000 for the design and installation of Material Bin Covers at the Public Works Facility as well as \$400,000 for the design and right-of-way acquisition of the L90 Culvert Replacement Project. The 195th & SR104 Culvert Replacement Project is part of a joint project with the City of Shoreline which includes \$160,000 for the preliminary assessment and design. \$100,000 is allocated for the work required for the Lyon Creek Restoration work. The Surface Water Capital fund includes a proviso project which is the development of a Surface Water Master Plan estimated at \$200,000.

STRATEGIC OPPORTUNITY FUND

The Strategic Opportunity Fund includes \$250,000 for a Parks Master Plan and \$100,000 for the Lake Front Park Property Development.

The following graph shows the value of budgeted capital expenditures by fund.



The schedule on the following page lists capital projects budgeted in the 2023/2024 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 Capital Improvement Plan that is available on the City's website cityoflfp.gov (*link provided directly to full CIP*) and in the department section titled Vehicle and Equipment Services and Replacement Fund.

FIXED AND CAPITAL ASSETS

Schedule of 2023-2024 Capital Improvement Plan Projects				
Project Title	2023-2024 Projected Value	Funding Source (Fund Name)	Grant Funding Source County/ State/ Federal (Additional Notes)	
City Hall Facilities	\$ 450,000	Capital Facilities		
Bi-Directional Amplifier for City Hall Building	\$ 60,000	Capital Facilities		
Public Works Parking Lot Paving	\$ 75,000	Capital Facilities		
City Hall Police Locker Room Improvements	\$ 93,000	Capital Facilities		
Parks Master Plan	\$ 250,000	Strategic Opportunity	CFT	
Lake Front Park Property Development	\$ 100,000	Strategic Opportunity	CFT	
		Capital Improvement		
SR 522 Grade Separated Pedestrian Crossing	\$ 100,000	Transportation Capital	Dept of Commerce	
SR 104 & 40th PI NE Roundabout- Design, ROW	\$ 633,700	Transportation Capital	TIB, WSDOT	
SR 104 & 40th PI NE Roundabout- Design	\$ 233,700	Transportation Capital	TIB, WSDOT	
SR 104 & 40th PI NE Roundabout- ROW Acquisition	\$ 400,000	Transportation Capital	TIB, WSDOT	
SR 104 & 40th PI NE Roundabout- Construction*	\$ 4,031,000	Transportation Capital	TIB, WSDOT	
Annual Street Overlay Program	\$ 400,000	Transportation Capital		
Street Improvements (One Time Funds)	\$ 300,000	Transportation Capital		
ADA Ramps	\$ 400,000	Transportation Capital		
Safe Streets, Early Action Investments	\$ 100,000	Transportation Capital		
Material Bin Covers	\$ 270,000	Surface Water Capital		
Culvert L90 Replacement- Design, ROW	\$ 400,000	Surface Water Capital	WSDOT/ Dept of Commerce	
Culvert L90 Replacement - Design	\$ 265,000	Surface Water Capital	WSDOT/ Dept of Commerce	
Culvert L90 Replacement - ROW Acquisition	\$ 135,000	Surface Water Capital	Department of Commerce	
Culvert L90 Replacement - Construction**	\$ -	Surface Water Capital	Possible Dept. of Commerce	
195th & SR104 Culvert Replacement /ILA Shoreline	\$ 160,000	Surface Water Capital		
Lyon Creek Restoration	\$ 100,000	Surface Water Capital		
Total CIP	\$ 8,322,700			
Unfunded CIP				
SR 104 & 40th PI NE Roundabout- Construction*	\$ 1,250,000	Transportation Capital	TIB, WSDOT	
Culvert L90 Replacement - Construction**	\$ 2,400,000	Surface Water Capital	Possible Dept. of Commerce	
Total Unfunded CIP	\$ 3,650,000			
Proviso (Staffing Capacity)				
Sewer Master Plan	\$ 360,000	Sewer Capital	\$360,000	
Surface Water Master Plan	\$ 200,000	Surface Water Capital	\$200,000	
Total CIP Proviso	\$ 560,000			
*Partially grant funded				
**Unfunded				

Adopted 2019-2024 Capital Improvement Plan link provided.

CAPITAL IMPROVEMENT PLAN

City of Lake Forest Park Capital Improvement Plan - 2023 to 2024

PROJECTS		2023					2024					
		Capital Improvement (301)	Transportation Capital (302)	Capital Facilities (303)	SWW Capital (404)	Sewer Capital (402)	State / Federal / County Grant Funding Revenue	Capital Improvement (301)	Transportation Capital (302)	Capital Facilities (303)	SWW Capital (404)	Sewer Capital (402)
Facilities	1 City Hall Facilities			\$225,000						\$225,000		
Parks	3 Parks Master Plan						\$250,000					
	4 Lake Front Park Property Development						\$100,000					
Transportation	5 Annual Street Overlay Program		\$250,000					\$250,000				
	6 ADA Ramps	\$200,000						\$200,000				
	7 Safe Streets Study: Early Action Investments		\$50,000					\$50,000				
	8 SR 104 and 40th Pl. NE Roundabout - Design						\$650,000					
	9 SR 104 and 40th Pl. NE Roundabout - ROW Acquisition						\$400,000					
	10 SR 104 and 40th Pl. NE Roundabout - Construction	\$1,250,000					\$2,750,000					
Sewer	11 Sewer Master Plan				\$180,000						\$180,000	
SWWW	12 Surface Water Master Plan				\$100,000						\$100,000	
	13 Material Bins Covers				\$20,000						\$250,000	
	14 Culvert L90 Replacement - Design						\$625,000					
	15 Culvert L90 Replacement - ROW Acquisition						\$225,000					
	16 Culvert L90 Replacement - Construction									\$1,525,000		\$875,000
	17 NE 35th Avenue - Construction				\$1,075,000							
	18 195th & SR 104 Culvert Replacement				\$10,000						\$150,000	
	19 Lyon Creek Restoration										\$100,000	

\$xxx,xxx	Fully funded projects with City funds
\$xxx,xxx	Grant funds for City projects
\$xxx,xxx	Unfunded Portion for City projects

CAPITAL IMPROVEMENT PLAN

City Hall Maintenance									
Description	Mini projects have been identified to address the maintenance and operational upgrades of City Hall.								
Background	Carpet Replacement, Paint Interior Walls, Rebuild VAV Boxes and upgrade HVAC system, Install Police Intake Room Ventilation, Complete LED lighting conversion, Painting Exterior Doors, Stain and Seal floors in lobby and breakroom and stairs. Projects are based on the 2013 LFP City Hall Maintenance Plan and recently discovered needs.								
Policy Basis	Community Vitality								
Total Project Cost	\$450,000								
Method of Financing	City Capital Fund (REET I)								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	\$10,000/yr								
Change from Prior CIP	City Hall facilities projects have been consolidated to this sheet for the biennium of 2023 - 2024.								
Project Start Date	Ongoing								
Anticipated Completion Date	Ongoing								
Project Status	Ongoing								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$450,000		\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$450,000	\$0	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	450		225	225	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$450,000		\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$450,000	\$0	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0								

CAPITAL IMPROVEMENT PLAN

Parks Master Plan									
Description	Develop a complete Parks Master Plan based on the Parks, Recreation, Open Space, and Trails (PROST) Plan and continued community input. The Master Plan will provide guidance regarding which amenities are best suited for the various parks, perform a space analysis with updated costs, establishing a plan for executing the park upgrades and improvements. The DRAFT PROST Plan will now be evaluated, tested, and modified through a process of review with the city's staff, planning commission, city council and public. During this review process, recommendations may change, or be replaced with new ideas. Prioritization will be conducted determining which improvements will be constructed in the near-term and which will be long-range future projects. Funding sources will be explored, and a capital development plan will be formed in the next version of this plan.								
Background	The 2018 PROST plan assesses how well the city's parks, open spaces, and programs are serving the community and proposes improvements and changes to meet evolving needs. Specifically, the purpose of this document was to assess the current state of the city's parks, open spaces, and recreational programs, determine the level of service provided, raise public awareness of parks and recreational programs, identify needs and wishes for future improvements, anticipate future growth, demographic changes, and recreational trends, outline a capital improvement plan identifying future improvements and potential acquisitions.								
Policy Basis	Community Vitality								
Total Project Cost	\$250,000								
Method of Financing	Grant Funding								
City Funding %	0%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	None								
Project Start Date	2023								
Anticipated Completion Date	2024								
Project Status	Pending								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$250,000		\$250,000						
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	560	0	560	0	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0	\$0	\$0	\$0	\$0				
Sewer Capital Fund	\$0								
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Grant Funding	\$250,000		\$250,000						

CAPITAL IMPROVEMENT PLAN

<u>Lake Front Park Property Purchase/Development</u>									
Description	Planning and development of the recently acquired property at 17345 Beach Dr. NE to convert the property to an active park providing picnic space, water access for kayaking, canoeing, paddle boarding, and swimming. The main house may be retained as a future public space.								
Background	This approximate 1.9 acre parcel became available for sale during 2019. The Mayor, Council and members of the public recognized the opportunity for the City to provide the first and only public waterfront park in Lake Forest Park. The property was purchased for \$5M in partnership with Forterra (buy and hold) and King County, who is participating in the purchase from Forterra with up to \$2.5M in parks levy funds. Grant funds are being sought for another \$2.0M with the City making up the remaining balance. Purchase of the property closed in 2021. The next phase includes the development of the property with the assistance of a consultant to assist with programming the space.								
Policy Basis	Community Vitality								
Total Project Cost	\$100,000								
Method of Financing	Grant								
City Funding %	0%								
In-House Costs Reimbursed	n/a								
Estimated Annual Maint. Costs	\$20,000								
Change from Prior CIP	n/a								
Project Start Date	2023								
Anticipated Completion Date	2024								
Project Status	Pending								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning			\$100,000						
Pre-design									
Design									
Permitting									
Right-of-way Acquisition									
Construction									
TOTAL	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	224	0	224	0	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement									
Transportation Capital Fund									
Capital Facilities									
SWIM Capital Fund									
Sewer Capital Fund									
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
State/Federal/Grant Funding	\$100,000		\$100,000						

CAPITAL IMPROVEMENT PLAN

Annual Street Overlay Program									
Description	Street Overlay Program								
Background	The annual amount budgeted each year to overlay City streets is based on pavement management system ratings and funding availability. This work is completed in concert with the ADA compliant curb ramps that are Federally mandated.								
Policy Basis	Mobility								
Total Project Cost	\$200,000/year								
Method of Financing	Transportation Benefit District								
City Funding %	100%								
In-House Costs Reimbursed	0								
Estimated Annual Maint. Costs	This is an ongoing maintenance activity.								
Change from Prior CIP	Funding reduced from \$400,000 in prior year. Funding has been redirected to the design and construction of Federally mandated ADA compliant curb ramps.								
Project Start Date	Annual Program								
Anticipated Completion Date	Annual Program								
Project Status	Ongoing								
Project Rating	Medium - High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$400,000		\$200,000	\$200,000					
TOTAL	\$400,000	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	380	0	190	190	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$400,000		\$200,000	\$200,000					
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$400,000	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
TBD	\$400,000		\$200,000	\$200,000					

CAPITAL IMPROVEMENT PLAN

ADA Ramps									
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. Cost is \$12,000 per ADA ramp using King County cost estimates. This funding will be used for curb ramps on the								
Policy Basis	Mobility								
Total Project Cost	\$400,000								
Method of Financing	Transportation Capital Fund (REET II)								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	None								
Project Start Date	2023								
Anticipated Completion Date	Ongoing								
Project Status	Pending								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$100,000		\$50,000	\$50,000					
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$300,000		\$150,000	\$150,000					
TOTAL	\$400,000	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	628	0	314	314	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$400,000		\$200,000	\$200,000					
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$400,000	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0								

CAPITAL IMPROVEMENT PLAN

Safe Streets Study: Early Action Investments									
Description	Small street safety improvement projects as depicted in the upcoming Safe Streets study, mostly additional speed radar signs and rapid flashing beacon crosswalk signs.								
Background	This project is an outcome of the recommended project list resulting from the Safe Streets Study.								
Policy Basis	2017 Safe Streets Study								
Total Project Cost	\$100,000								
Method of Financing	Transportation Capital Fund (REET II)								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	Ongoing								
Project Start Date	2023								
Anticipated Completion Date	Ongoing								
Project Status	Pending								
Project Rating	Medium - Low								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$10,000		\$5,000	\$5,000					
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$90,000		\$45,000	\$45,000					
TOTAL	\$100,000	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	157	0	79	79	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$0								
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
TBD	\$100,000		\$50,000	\$50,000					

CAPITAL IMPROVEMENT PLAN

SR 104/40th Pl Roundabout										
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	\$5,050,000									
Method of Financing	Grants and Transportation Capital Fund (REET II)									
City Funding %										
In-House Costs Reimbursed	Yes									
Estimated Annual Maint. Costs	\$1,000									
Change from Prior CIP	New project									
Project Start Date	2020									
Anticipated Completion Date	2024									
Project Status	Pending									
Project Rating	High									
EXPENDITURES		Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning		\$0								
Pre-design		\$0								
Design		\$650,000		\$650,000						
Permitting		\$0								
Right-of-way Acquisition		\$400,000		\$400,000						
Construction		\$4,000,000		\$4,000,000						
TOTAL		\$5,050,000		\$0	\$5,050,000		\$0	\$0	\$0	\$0
Estimated Staff Hours		3,333	0	3,333	0	0	0	0	0	0
FUND SOURCE		Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement		\$1,250,000		\$1,250,000						
Transportation Capital Fund		\$600,000		\$600,000						
Capital Facilities		\$0								
SWM Capital Fund		\$0								
Sewer Capital Fund		\$0								
TOTAL		\$1,850,000		\$0	\$1,850,000		\$0	\$0	\$0	\$0
REVENUES		Total	Previous	2023	2024	2025	2026	2027	2028	Future
Grants: TIB and State Transpo	\$3,211,198			\$3,211,198	\$0	\$0	\$0	\$0	\$0	

CAPITAL IMPROVEMENT PLAN

Sewer Master Plan									
Description	A sewer master plan will identify the complete sewer system including asset locations based on GPS coordinates, the condition of the assets through CCTV inspections, and a comprehensive GIS Geodatabase making this information available to crews in the field. Additionally, the plan will include a system capacity analysis, a review of the Beach Street lift stations, and rate study.								
Background	This sewer system was installed by Lake City Sewer District in the 1960s.								
Policy Basis	1999 Sewer Comprehensive Plan								
Total Project Cost	\$360,000								
Method of Financing	Sewer Capital Fund								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	New Project								
Project Start Date	2023								
Anticipated Completion Date	2024								
Project Status	Pending								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$360,000		\$180,000	\$180,000					
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$0								
TOTAL	\$360,000	\$0	\$180,000	\$180,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	241	0	121	121	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$0								
Sewer Capital Fund	\$360,000		\$180,000	\$180,000					
TOTAL	\$360,000	\$0	\$180,000	\$180,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
		\$0							

CAPITAL IMPROVEMENT PLAN

Surface Water Master Plan									
Description	A service water master plan will identify the complete surface water system including asset locations based on GPS coordinates, the condition of the assets through CCTV and field inspections, and a comprehensive GIS Geodatabase making this information available to crews in the field. Additionally, the plan will include a system analysis and rate study.								
Background	The City does not have a comprehensive system map for all of the surface water facilities.								
Policy Basis	Surface Water Master Plan								
Total Project Cost	\$200,000								
Method of Financing	SWM Capital								
City Funding %	100%								
In-House Costs Reimbursed	0								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	New Project								
Project Start Date	2023								
Anticipated Completion Date	2024								
Project Status	Pending								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
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	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	326	0	163	163	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$200,000		\$100,000	\$100,000					
Sewer Capital Fund	\$0								
TOTAL	\$200,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0								

CAPITAL IMPROVEMENT PLAN

Materials Bins Covers - Public Works Facility									
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	\$270,000								
Method of Financing	Lake Forest Park Surface Water Capital Fund								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	\$500/yr								
Change from Prior CIP	Construction has been moved to 2023. The source of funding has changed from a combination of state/federal funding to Surface Water Capital.								
Project Start Date	2023								
Anticipated Completion Date	2024								
Project Status	Ongoing								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$20,000		\$20,000						
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$250,000			\$250,000					
TOTAL	\$270,000	\$0	\$20,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	440	0	33	408	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								\$0
SWM Capital Fund	\$270,000		\$20,000	\$250,000					
Sever Capital Fund	\$0								
TOTAL	\$270,000	\$0	\$20,000	\$250,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0								

CAPITAL IMPROVEMENT PLAN

<u>Culvert L90 Replacement</u>									
Description	Replacement of the culver L90 (NE 185th Street) along with restoration of the collapsed culvert creek channel.								
Background	<p>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 over the next 5-6 years.</p> <p>WSDOT is committed to replacing culvert L100 across SR 104 (west of 35th) with construction expected in 2024. LFP is working with WSDOT to effect a result that replaces culverts L90 and L100 and restores the creek. The City has successfully obtained grant funding to finance the design phase of the City's project.</p> <p>Grant funding will be sought for the construction phase.</p>								
Policy Basis	2009 Lake Forest Park Flood Reduction Planning Study								
Total Project Cost	\$3,250,000								
Method of Financing	Surface Water Capital Fund, Grants								
City Funding %									
In-House Costs Reimbursed	Yes								
Estimated Annual Maint. Costs	Surface Water Capital Fund, Grants								
Change from Prior CIP									
Project Start Date	2017								
Anticipated Completion Date	2024								
Project Status	City is seeking outside funding opportunities for construction phase								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$625,000		\$625,000						
Permitting	\$0								
Right-of-way Acquisition	\$225,000		\$225,000						
Construction	\$1,525,000			\$1,525,000					
TOTAL	\$2,375,000	\$0	\$850,000	\$1,525,000	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	3,871	0	1,386	2,486	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$1,525,000			\$1,525,000					
Sewer Capital Fund	\$0								
TOTAL	\$1,525,000	\$0	\$0	\$1,525,000	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
King County Flood Control Dist.	\$22,300		\$22,300						
State Transportation Budget	\$540,000		\$540,000						
State Capital Budget	\$1,164,000			\$1,164,000					
	\$0								
Total	\$1,726,300	\$0	\$562,300	\$1,164,000	\$0	\$0	\$0	\$0	\$0

CAPITAL IMPROVEMENT PLAN

NE 35th Avenue Construction									
Description	Realignment of storm lines on NE 35th Avenue to contain surface water within the right of way and discharge at a different point further south.								
Background	A legacy storm line conveys water through a private residence and outlets to a small creek near the rear property line. Conveying and discharging the storm water within the right of way and improved storm lines will ensure the water is properly managed.								
Policy Basis	Healthy Environment								
Total Project Cost	\$1,075,000								
Method of Financing	Surface Water Capital Fund								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	New Project								
Project Start Date	2022								
Anticipated Completion Date	2023								
Project Status	City is seeking outside funding opportunities								
Project Rating	High								
EXPENDITURES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Project Development/Planning	\$0								
Pre-design	\$0								
Design	\$0								
Permitting	\$0								
Right-of-way Acquisition	\$0								
Construction	\$1,075,000		\$1,075,000						
TOTAL	\$1,075,000	\$0	\$1,075,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Staff Hours	1,752		1,752	0	0	0	0	0	0
FUND SOURCE	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Capital Improvement	\$0								
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$1,075,000		\$1,075,000				\$0	\$0	\$0
Sewer Capital Fund	\$0								
TOTAL	\$1,075,000	\$0	\$1,075,000	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CAPITAL IMPROVEMENT PLAN

<u>195th & SR 104 Culvert Replacement</u>									
Description	Replacement of the culvert at 195th and SR 104.								
Background	The culvert at 195th and SR 104 has recently exhibited structural and capacity deficiencies and will be replaced as part of a holistic project initiated by the City of Shoreline to address the increased flows. Shoreline is working on partnering with the Army Corps of Engineers to fund the project and Lake Forest Park will co-sponsor a portion of the work taking place within Lake Forest Park city limits.								
Policy Basis	Healthy Environment								
Total Project Cost	\$2,500,000								
Method of Financing	Surface Water Capital Fund								
City Funding %	100%								
In-House Costs Reimbursed	No								
Estimated Annual Maint. Costs	None								
Change from Prior CIP	New Project								
Project Start Date	2022								
Anticipated Completion Date	2027								
Project Status	City is seeking outside funding opportunities								
Project Rating	High								
EXPENDITURES									
Project Development/Planning	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Pre-design	\$0								
Design	\$10,000		\$10,000						
Permitting	\$150,000			\$150,000					
Right-of-way Acquisition	\$0								
Construction	\$2,350,000					\$1,000,000	\$1,350,000		
TOTAL	\$2,510,000	\$0	\$10,000	\$150,000	\$0	\$0	\$1,000,000	\$1,350,000	\$0
Estimated Staff Hours									
	4,091		16	245	0	0	1,630	2,201	0
FUND SOURCE									
Capital Improvement	Total	Previous	2023	2024	2025	2026	2027	2028	Future
Transportation Capital Fund	\$0								
Capital Facilities	\$0								
SWM Capital Fund	\$2,510,000		\$10,000	\$150,000	\$0	\$0	\$1,000,000	\$1,350,000	\$0
Sewer Capital Fund	\$0								
TOTAL	\$2,510,000	\$0	\$10,000	\$150,000	\$0	\$0	\$1,000,000	\$1,350,000	\$0
REVENUES									
	Total	Previous	2023	2024	2025	2026	2027	2028	Future
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

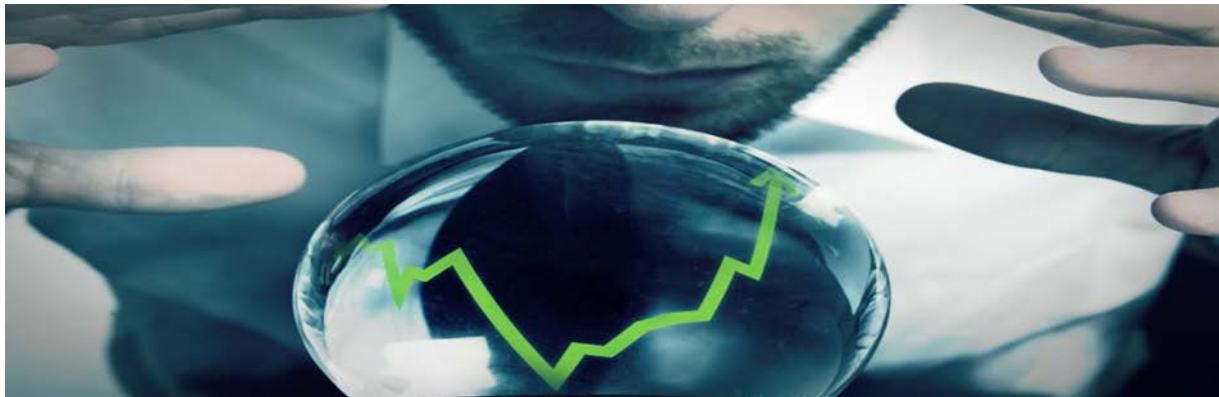
CAPITAL IMPROVEMENT PLAN

APPENDIX

2023-2024 ADOPTED BUDGET

- Six Year Financial Forecast
- Comprehensive Financial Management Policies
- City of Lake Forest Park Strategic Plan
- Glossary
- Acronyms

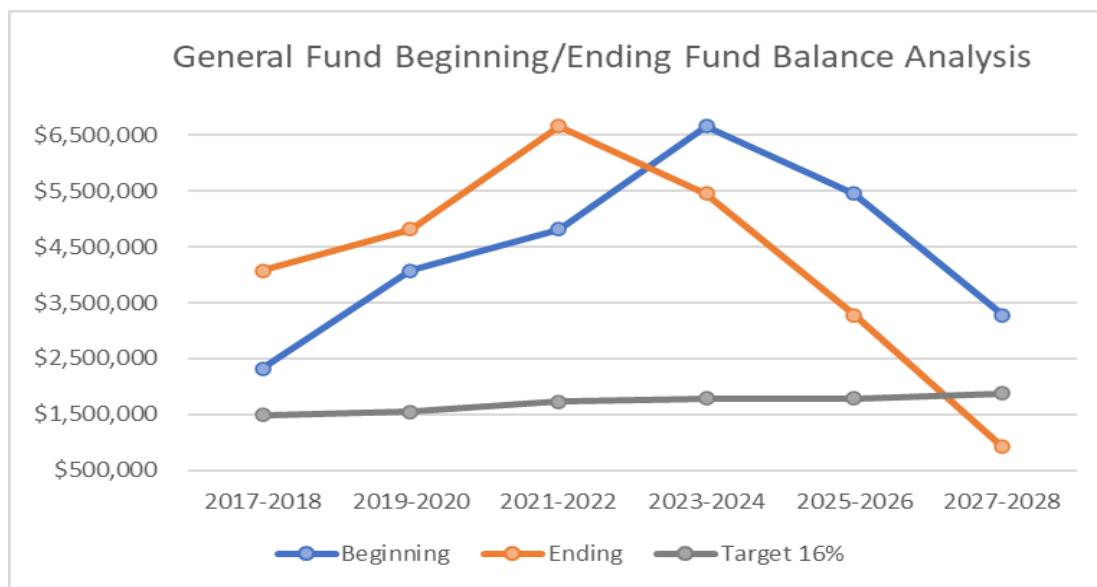
SIX YEAR FINANCIAL FORECAST



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 2023-2024 biennial budget development and applies an annual “projection factor” to the 2023-2024 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

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 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 grow at a rate above inflation for the six year period; this is accounted for in the forecast by applying an annual projection factor of 4% to all benefits.

Inflation: Inflation is accounted for in the forecast; the rate used 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 (2019). 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 2023-2024 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 adopted and not present elsewhere in the budget document. Due to the level of detail presented, the effects of rounding are present, as a result some amounts may differ slightly from other schedules in the budget document.

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.cityoflfp.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	2023-2024 Adopted Budget	One Time Items for Removal for 6		2025-2026	2027-2028	Projection Factor
		Year	New Baseline			
General Fund						
Forecasted Beginning Fund Balance				5,448,758	3,560,584	
Property Tax	6,902,329	6,902,329	7,092,143	7,287,177	7,287,177	2.75%
Sales and Use Tax	3,355,357	3,355,357	3,594,259	3,850,170	3,850,170	7.12%
Affordable/Supportive Housing	25,000	25,000	26,343	27,757	27,757	5.37%
Local Criminal Justice / State	914,364	914,364	979,467	1,049,205	1,049,205	7.12%
Business Tax	815,879	815,879	859,691	905,857	905,857	5.37%
Solid Waste Collection Tax	280,165	280,165	295,210	311,062	311,062	5.37%
Utility Tax	695,301	695,301	719,636	744,823	744,823	3.50%
Utility Tax Sewer	193,000	193,000	202,650	212,783	212,783	5.00%
Utility Tax Surface Water	79,500	79,500	83,475	87,649	87,649	5.00%
Sea. City Light Contract Fee	1,025,100	1,025,100	1,080,148	1,138,152	1,138,152	5.37%
Leasehold Excise Tax	2,750	2,750	2,833	2,917	2,917	3.00%
Admission Tax	22,710	22,710	22,938	23,167	23,167	1.00%
Cable Television Franchise Fee	392,640	392,640	413,725	435,942	435,942	5.37%
Telecommunication Franchise	10,000	10,000	10,537	11,103	11,103	5.37%
Business Licenses	170,850	170,850	176,830	183,019	183,019	3.50%
Construction Permits	420,000	420,000	430,500	441,263	441,263	2.50%
Land Use Permits	160,000	160,000	168,592	177,645	177,645	5.37%
Plumbing Permits	36,500	36,500	38,460	40,525	40,525	5.37%
Mechanical Permits	82,000	82,000	86,403	91,043	91,043	5.37%
Concealed Weapon Permit / City	5,075	5,075	5,348	5,635	5,635	5.37%
Development Tech. Surcharge	38,500	38,500	40,567	42,746	42,746	5.37%
Credit Card Fee	10,000	10,000	10,537	11,103	11,103	5.37%
Other Licenses / Permits	60,900	60,900	64,170	67,616	67,616	5.37%
Bulletproof Vest Partnership	7,800	7,800	8,219	8,660	8,660	5.37%
EMPG Grant	42,230	42,230	44,498	46,887	46,887	5.37%
Multimodal Transportation City	37,555	37,555	39,572	41,697	41,697	5.37%
Criminal Justice - Population	9,700	9,700	10,221	10,770	10,770	5.37%
CJ - Special Programs	33,000	33,000	34,772	36,639	36,639	5.37%
Marijuana Excise Tax Distrib.	39,585	39,585	41,711	43,951	43,951	5.37%
DUI Distribution	4,800	4,800	5,058	5,329	5,329	5.37%
Liquor Excise Tax	198,940	198,940	209,623	220,880	220,880	5.37%
Liquor Board Profits	214,065	214,065	225,560	237,673	237,673	5.37%
Local Hazardous Waste Grant	17,000	17,000	17,913	18,875	18,875	5.37%
KC Waste Reduction Recycling	20,000	20,000	21,074	22,206	22,206	5.37%
Court Administrative Fees	1,750	1,750	1,844	1,943	1,943	5.37%
Interfund Svc. From Fund (403)	140,636	140,636	148,188	156,146	156,146	5.37%
Interfund Svc. From Fund (401)	232,818	232,818	245,320	258,494	258,494	5.37%
Interfund Svc. From Fund (101)	104,376	104,376	109,981	115,887	115,887	5.37%
Interfund Svc. From Fund (302)	49,472	49,472	52,129	54,928	54,928	5.37%
Interfund Svc. From (301)	6,834	6,834	7,201	7,588	7,588	5.37%
Interfund Svc. From (501)	13,250	13,250	13,962	14,711	14,711	5.37%
Passport Rev. (Passport/Photo)	372,000	372,000	450,000	525,000	525,000	5.37%
Adult Probation Services	75,000	75,000	79,028	83,271	83,271	5.37%
Television/Cable Sub. Fee	15,499	15,499	16,332	17,209	17,209	5.37%
Support Service From TBD (104)	2,916	2,916	3,073	3,238	3,238	5.37%
Animal Control Reimbursement	3,000	3,000	3,161	3,331	3,331	5.37%
Other Civil Penalties	500	500	527	555	555	5.37%
Traffic Infraction Penalties	125,000	125,000	131,713	138,785	138,785	5.37%
Traffic Safety Camera Fines	3,840,000	3,840,000	4,046,208	4,263,489	4,263,489	5.37%
Local/JIS Account	1,000	1,000	1,054	1,110	1,110	5.37%
Legislative Assessment	10,000	10,000	10,537	11,103	11,103	5.37%
Civil Parking Infraction Penal	4,000	4,000	4,215	4,441	4,441	5.37%
DUI Fines	10,000	10,000	10,537	11,103	11,103	5.37%
Other Crim.Traffic Misdemeanor	25,000	25,000	26,343	27,757	27,757	5.37%
Emergency Services	1,000	1,000	1,054	1,110	1,110	5.37%
Other Crim. Non-Traffic Fines	6,000	6,000	6,322	6,662	6,662	5.37%
Court Fines & Forfeits	18,500	18,500	19,493	20,540	20,540	5.37%
Investment Interest	20,000	20,000	21,074	22,206	22,206	5.37%
Sales Tax Interest-State Treas	4,000	4,000	4,215	4,441	4,441	5.37%
Turner (Lakefront) Rent	24,000	24,000	24,000	24,000	24,000	0.00%

Six Year Financial Forecast

Description	One Time Items for Removal for 6			Projection Factor	
	2023-2024 Adopted Budget	Year	New Baseline	2025-2026	2027-2028
Facility Rental Fees	3,000		3,000	3,161	3,331
Donations	1,000		1,000	1,054	1,110
City Forestry Account	12,000		12,000	12,644	13,323
Sales of Surplus	3,000		3,000	3,161	3,331
P-Card Rebate	22,500		22,500	23,708	24,981
Forfeits / Asset Seizure	1,000		1,000	1,054	1,110
Miscellaneous Revenue	45,000		45,000	47,417	49,963
Police Miscellaneous Revenue	16,000		16,000	16,859	17,765
Miscellaneous Court Fees	600		600	632	666
Notary Fees	5,500		5,500	5,795	6,107
Transfer from ARPA 107	998,000	998,000	-	-	-
Total General Fund Revenue	22,264,246	998,000	21,538,746	22,615,674	23,742,660
Internal Svc. To Fund (501)	1,182,988		1,182,988	1,246,514	1,313,452
Transfer to Street Fund (101)	491,000		491,000	505,730	520,902
Transfer to Transportation Cap. (302)	300,000	300,000	-	-	-
Total General Fund Transfer Out	1,973,988	300,000	1,673,988	1,752,244	1,834,354
Salaries	135,000		135,000	142,250	149,888
Employee Benefits	11,000		11,000	11,591	12,213
Supplies	1,000		1,000	1,054	1,110
Professional Services	10,000		10,000	10,537	11,103
Communication-Legislative Act.	2,000		2,000	2,107	2,221
Travel Exp. (lodging, meals)	6,000		6,000	6,322	6,662
Conference - Training	7,000		7,000	7,376	7,772
Total City Council Expense	172,000	-	172,000	181,236	190,969
Salaries	760,000		760,000	800,812	843,816
Employee Benefits	286,000		286,000	301,358	317,541
Office/Operating Supplies	2,000		2,000	2,107	2,221
Small Tools and Equipment	400		400	421	444
Professional Services	75,000		75,000	79,028	83,271
Communications	10,000		10,000	10,537	11,103
Travel Exp. (lodging, meals)	6,000		6,000	6,322	6,662
Dues / Subscriptions	8,800		8,800	9,273	9,770
Training	6,000		6,000	6,322	6,662
Volunteer & Staff Recognition	8,000		8,000	8,430	8,882
Mayor's Reserve	5,000		5,000	5,269	5,551
Total Executive Expense	1,167,200	-	1,167,200	1,229,879	1,295,923
Other Legal Services	320,000		320,000	337,184	355,291
Total Legal Services Expense	320,000	-	320,000	337,184	355,291
Salaries	761,500		761,500	802,393	845,481
Overtime	4,200		4,200	4,426	4,663
Employee Benefits	302,000		302,000	318,217	335,306
Office/Operating Supplies	20,000		20,000	21,074	22,206
Taxes & Assessments (Passport)	12,000		12,000	12,644	13,323
Professional Services	24,000		24,000	25,289	26,647
LFP Code Update	12,000		12,000	12,644	13,323
Communications	36,000		36,000	37,933	39,970
Newsletter	46,000		46,000	48,470	51,073
Communications / Internet	40,000		40,000	42,148	44,411
Travel Exp. (lodging, meals)	12,000		12,000	12,644	13,323
Advertising	10,000		10,000	10,537	11,103
Postage Equipment Rental	5,000		5,000	5,269	5,551
Insurance	220,284		220,284	232,113	244,578
Repairs & Maintenance	2,000		2,000	2,107	2,221
Dues / Subscriptions	4,000		4,000	4,215	4,441
Training	6,000		6,000	6,322	6,662
Copier Rental	8,000		8,000	8,430	8,882
Machinery & Equipment	3,200		3,200	3,372	3,553
Total Municipal Service Expense	1,528,184	-	1,528,184	1,610,247	1,696,718
Election/Voter Costs	118,000		118,000	124,337	131,013
Total Election Expense	118,000	-	118,000	124,337	131,013
Association of WA Cities	21,495		21,495	22,649	23,866
Puget Sound Regional Council	12,000		12,000	12,644	13,323

Six Year Financial Forecast

Description	One Time Items for Removal for 6			Projection		
	2023-2024 Adopted Budget	Year	New Baseline	2025-2026	2027-2028	Factor
Sound Cities Association	21,050		21,050	22,180	23,371	5.37%
SeaShore Transportation Forum	1,000		1,000	1,054	1,110	5.37%
Puget Sound Clean Air Agency	24,100		24,100	25,394	26,758	5.37%
OMWBE	300		300	316	333	5.37%
NUHSA - N. Urban H.S. Alliance	2,400		2,400	2,529	2,665	5.37%
King County-Cities Climate	2,000		2,000	2,107	2,221	5.37%
Total Membership Expense	84,345	-	84,345	88,874	93,647	
Salaries	1,048,500		1,048,500	1,104,804	1,164,132	5.37%
Overtime	2,000		2,000	2,107	2,221	5.37%
Employee Benefits	405,500		405,500	427,275	450,220	5.37%
Office / Operating Supplies	9,500		9,500	10,010	10,548	5.37%
Professional Services	50,000		50,000	52,685	55,514	5.37%
Communications	12,500		12,500	13,171	13,879	5.37%
Travel Exp. (lodging, meals)	9,500		9,500	10,010	10,548	5.37%
Advertising	1,000		1,000	1,054	1,110	5.37%
Dues / Subscriptions	3,500		3,500	3,688	3,886	5.37%
Training	10,500		10,500	11,064	11,658	5.37%
Municipal Auditor Expenses	75,000		75,000	79,028	83,271	5.37%
Total Finance and Audit Expense	1,627,500	-	1,627,500	1,714,897	1,806,987	
Salaries	862,500		862,500	908,816	957,620	5.37%
Overtime	1,000		1,000	1,054	1,110	5.37%
Security Detail Overtime	60,900		60,900	64,170	67,616	5.37%
Employee Benefits	295,500		295,500	311,368	328,089	5.37%
Security Detail OT Benefits	10,500		10,500	11,064	11,658	5.37%
Court Supplies	22,000		22,000	23,181	24,426	5.37%
Probation Supplies	500		500	527	555	5.37%
Youth Court Supplies	3,600		3,600	3,793	3,997	5.37%
Small Tools & Equipment	1,000		1,000	1,054	1,110	5.37%
Prof. Svcs.-Security, Loomis, Laserfische	50,400		50,400	53,106	55,958	5.37%
Bank Charges	5,000		5,000	5,269	5,551	5.37%
Communications	19,000		19,000	20,020	21,095	5.37%
Travel Exp. (lodging, meals)	5,000		5,000	5,269	5,551	5.37%
Insurance	52,280		52,280	55,087	58,046	5.37%
Repair & Maintenance	1,000		1,000	1,054	1,110	5.37%
Dues - Subscriptions	7,000		7,000	7,376	7,772	5.37%
Training	4,000		4,000	4,215	4,441	5.37%
Jury Service	2,500		2,500	2,634	2,776	5.37%
Interpreters	9,000		9,000	9,483	9,993	5.37%
Salaries - Pro Tem	26,000		26,000	27,396	28,867	5.37%
Employee Benefits - Pro Tem	4,000		4,000	4,215	4,441	5.37%
Probation Costs	23,000		23,000	24,235	25,537	5.37%
Copier Rental	6,000		6,000	6,322	6,662	5.37%
Machinery & Equipment	1,000		1,000	1,054	1,110	5.37%
Total Court Expense	1,472,680	-	1,472,680	1,551,763	1,635,092	
Prosecutor	205,569		205,569	216,608	228,240	5.37%
Public Defender	184,500		184,500	194,408	204,847	5.37%
Total Other CJ Expense	390,069	-	390,069	411,016	433,087	
Salaries	4,917,000		4,917,000	5,181,043	5,459,265	5.37%
Overtime	366,000		366,000	385,654	406,364	5.37%
Employee Benefits	2,175,000		2,175,000	2,291,798	2,414,867	5.37%
LEOFF 1 Expenses	30,000		30,000	31,611	33,309	5.37%
Disability Insurance	3,600		3,600	3,793	3,997	5.37%
Uniform Expenses	40,000		40,000	42,148	44,411	5.37%
Police - Dry Cleaning Contract	3,000		3,000	3,161	3,331	5.37%
Police - Badges & Vests	13,000		13,000	13,698	14,434	5.37%
Supplies - General	30,000		30,000	31,611	33,309	5.37%
Operations / Vehicle Supplies	60,250		60,250	63,485	66,895	5.37%
K-9 Narcotics	5,000		5,000	5,269	5,551	5.37%
Fuel	70,000		70,000	73,759	77,720	5.37%
Small Tools & Equipment	13,000		13,000	13,698	14,434	5.37%
Professional Services	30,000		30,000	31,611	33,309	5.37%
Communications	154,400		154,400	162,691	171,428	5.37%

Six Year Financial Forecast

Description	One Time Items for Removal for 6		2025-2026	2027-2028	Projection Factor
	2023-2024 Adopted Budget	Year			
Travel Exp. (lodging, meals)	27,000	27,000	28,450	29,978	5.37%
Insurance	286,778	286,778	302,178	318,404	5.37%
Vehicle Repair & Maintenance	90,000	90,000	94,833	99,926	5.37%
Office Equip.- Repair & Maint.	3,000	3,000	3,161	3,331	5.37%
Operations Repair/Maintenance	4,000	4,000	4,215	4,441	5.37%
Dues / Subscriptions	62,000	62,000	65,329	68,838	5.37%
Training	40,000	40,000	42,148	44,411	5.37%
Marine Patrol	32,500	32,500	34,245	36,084	5.37%
Call Out Services - SWAT	8,000	8,000	8,430	8,882	5.37%
Safe Harbor Expenses (DV)	1,000	1,000	1,054	1,110	5.37%
Copier Rental	11,400	11,400	12,012	12,657	5.37%
Computer Hardware/Software	14,000	14,000	14,752	15,544	5.37%
Machinery & Equipment	10,000	10,000	10,537	11,103	5.37%
Total Police Department Expense	8,499,928	-	8,499,928	8,956,374	9,437,331
Supplies - General	5,000	5,000	5,269	5,551	5.37%
Equipment / Hardware	6,000	6,000	6,322	6,662	5.37%
Dues / Subscriptions	30,000	30,000	31,611	33,309	5.37%
Training	7,700	7,700	8,113	8,549	5.37%
Total Police Technology Expense	48,700	-	48,700	51,315	54,071
Supplies	5,000	5,000	5,269	5,551	5.37%
Comm. Oriented Policing Prog.	5,000	5,000	5,269	5,551	5.37%
Total Crime Watch Expense	10,000	-	10,000	10,537	11,103
Office / Operating Supplies	4,000	4,000	4,215	4,441	5.37%
Professional Services	90,000	90,000	94,833	99,926	5.37%
Kenmore - EMPG	20,000	20,000	21,074	22,206	5.37%
Dues / Subscriptions	100	100	105	111	5.37%
Training	2,000	2,000	2,107	2,221	5.37%
Total Emergency Management Expense	116,100	-	116,100	122,335	128,904
Traffic Camera Service Fee	1,615,950	1,615,950	1,702,727	1,794,163	5.37%
Professional Services	10,000	10,000	10,537	11,103	5.37%
Total Traffic Camera Expense	1,625,950	-	1,625,950	1,713,264	1,805,266
Equipment Maintenance	140,809	140,809	148,370	156,338	5.37%
Contracted Services	227,395	227,395	239,606	252,473	5.37%
Total Dispatch Expense	368,204	-	368,204	387,976	408,811
Supplies	700	700	738	777	5.37%
Professional Services	12,400	12,400	13,066	13,768	5.37%
Travel Exp.(lodging, meals)	1,000	1,000	1,054	1,110	5.37%
Training	500	500	527	555	5.37%
Total Civil Service Expense	14,600	-	14,600	15,384	16,210
Animal Control Services	4,800	4,800	5,058	5,329	5.37%
Tree Acct. Operating Supplies	6,000	6,000	6,322	6,662	5.37%
Tree Acct. Professional Svcs.	5,000	5,000	5,269	5,551	5.37%
Total Environmental Service Expense	15,800	-	15,800	16,648	17,542
Jail Expenses	300,000	300,000	316,110	333,085	5.37%
Elec. Monitor/Wk. Release	19,000	19,000	20,020	21,095	5.37%
Total Detention Expense	319,000	-	319,000	336,130	354,180
Salaries	167,500	167,500	176,495	185,973	5.37%
Overtime	3,250	3,250	3,425	3,608	5.37%
Employee Benefits	45,500	45,500	47,943	50,518	5.37%
Community Events - Supplies	10,000	10,000	10,537	11,103	5.37%
Waste Reduction / Recycle Grant	20,000	20,000	21,074	22,206	5.37%
Office / Operating Supplies	600	600	632	666	5.37%
Senior Services	50,000	50,000	52,685	55,514	5.37%
Middle - After School Prog. Hang Time	20,000	20,000	21,074	22,206	5.37%
Drug & Alcohol Prevention CHS	54,000	54,000	56,900	59,955	5.37%
Recreation Programs -Shoreline Parks & Rec	35,200	35,200	37,090	39,082	5.37%
Local Hazardous Waste Grant	20,000	20,000	21,074	22,206	5.37%
Community Events - Services	20,000	20,000	21,074	22,206	5.37%
Community Development	57,000	57,000	60,061	63,286	5.37%
Lake Forest Park Arts Council	36,000	36,000	37,933	39,970	5.37%
Communications	6,000	6,000	6,322	6,662	5.37%

Six Year Financial Forecast

Description	One Time Items			Projection Factor
	2023-2024 Adopted Budget	Year	New Baseline	
			2025-2026	2027-2028
Youth Services Co-Funding Rent	6,000		6,000	6,000 0.00%
Travel Exp. (lodging, meals)	300		300	316 5.37%
Dues / Subscriptions	2,000		2,000	2,107 5.37%
Training	1,600		1,600	1,686 5.37%
Climate Action Committee	35,000		35,000	36,880 5.37%
RADAR	184,000		184,000	184,000 5.37%
Total Community Programs Expense	773,950	-	773,950	805,308 838,350
King County Alcohol Program	8,700		8,700	9,167 9,659 5.37%
Total Public Health Expense	8,700	-	8,700	9,167 9,659
Salaries	776,000		776,000	817,671 861,580 5.37%
Overtime	3,000		3,000	3,161 3,331 5.37%
Employee Benefits	298,500		298,500	314,529 331,420 5.37%
Office / Operating Supplies	5,000		5,000	5,269 5,551 5.37%
Professional Services	250,000		250,000	263,425 277,571 5.37%
Engineering Services	125,000		125,000	131,713 138,785 5.37%
Communications	8,400		8,400	8,851 9,326 5.37%
Advertising	10,000		10,000	10,537 11,103 5.37%
Dues / Subscriptions	3,000		3,000	3,161 3,331 5.37%
Training	5,000		5,000	5,269 5,551 5.37%
Copier Rental	4,000		4,000	4,215 4,441 5.37%
Salaries	295,000		295,000	310,842 327,534 5.37%
Overtime	2,000		2,000	2,107 2,221 5.37%
Employee Benefits	91,500		91,500	96,414 101,591 5.37%
Office / Operating Supplies	6,000		6,000	6,322 6,662 5.37%
Professional Services	10,000		10,000	10,537 11,103 5.37%
Fire Marshall Inspections	2,000		2,000	2,107 2,221 5.37%
Communications	1,500		1,500	1,581 1,665 5.37%
Training	2,500		2,500	2,634 2,776 5.37%
Dues / Subscriptions	1,000		1,000	1,054 1,110 5.37%
Total Planning and Building Expense	1,899,400	-	1,899,400	2,001,398 2,108,873
Salaries	274,500		274,500	289,241 304,773 5.37%
Overtime	3,000		3,000	3,161 3,331 5.37%
On-Call Services	5,000		5,000	5,269 5,551 5.37%
Employee Benefits	89,000		89,000	93,779 98,815 5.37%
Safety Clothing / Boots	1,000		1,000	1,054 1,110 5.37%
Office Supplies	5,300		5,300	5,585 5,885 5.37%
Operating Supplies	8,000		8,000	8,430 8,882 5.37%
Small Tools & Equipment	8,000		8,000	8,430 8,882 5.37%
Professional Services	30,000		30,000	31,611 33,309 5.37%
Communications	8,000		8,000	8,430 8,882 5.37%
Travel Exp. (lodging, meals)	500		500	527 555 5.37%
Equipment Rental	4,000		4,000	4,215 4,441 5.37%
Insurance	25,976		25,976	27,371 28,840 5.37%
Utilities	55,000		55,000	57,954 61,066 5.37%
Repairs & Maintenance	30,000		30,000	31,611 33,309 5.37%
Dues / Subscriptions	1,000		1,000	1,054 1,110 5.37%
Training	2,000		2,000	2,107 2,221 5.37%
Total Park Expense	550,276	-	550,276	579,825 610,962
Salaries	67,000		67,000	70,598 74,389 5.37%
Overtime	2,500		2,500	2,634 2,776 5.37%
On-Call Services	1,500		1,500	1,581 1,665 5.37%
Employee Benefits	21,500		21,500	22,655 23,871 5.37%
Safety Clothing / Boots	600		600	632 666 5.37%
Office Supplies	600		600	632 666 5.37%
Operating Supplies	21,000		21,000	22,128 23,316 5.37%
Small Tools & Equipment	3,000		3,000	3,161 3,331 5.37%
Property Assessments	20,000		20,000	21,074 22,206 5.37%
Janitorial Contract	90,000		90,000	94,833 99,926 5.37%
Professional Services	35,000		35,000	36,880 38,860 5.37%
Communications	2,000		2,000	2,107 2,221 5.37%
Travel Exp. (lodging, meals)	1,000		1,000	1,054 1,110 5.37%
Equipment Rental	1,500		1,500	1,581 1,665 5.37%

Six Year Financial Forecast

Description	One Time Items for Removal for 6			Projection		
	2023-2024 Adopted Budget	Year	New Baseline	2025-2026	2027-2028	Factor
Insurance	6,406		6,406	6,750	7,112	5.37%
Utilities - P.W. Facilities	25,000		25,000	26,343	27,757	5.37%
Utilities - City Hall	130,000		130,000	136,981	144,337	5.37%
Repairs & Maintenance	46,000		46,000	48,470	51,073	5.37%
Emergency Management	1,000		1,000	1,054	1,110	5.37%
Dues & Subscriptions	200		200	211	222	5.37%
Training	400		400	421	444	5.37%
Total Facilities Expense	476,206	-	476,206	501,778	528,724	
Total General Fund Expense	23,475,779	200,000	23,275,779	24,503,848	25,797,516	
Forecasted Ending Fund Balance				3,560,584	1,505,728	
Street Fund						
Forecasted Beginning Fund Balance				612,461	604,976	
R.O.W. Permits - Construction	135,000		135,000	142,250	149,888	5.37%
ROW Rev. / Utility Franchise	485,000		485,000	511,045	538,488	5.37%
Gas Taxes (MVET Cities)	502,500		502,500	517,575	533,102	3.00%
Investment Interest	5,000		5,000	5,269	5,551	5.37%
Miscellaneous Revenue	2,000		2,000	2,107	2,221	5.37%
Transfer From Gen. Fund (001)	491,000		491,000	517,367	545,149	5.37%
Total Street Fund Revenue	1,620,500	-	1,620,500	1,695,612	1,774,399	
Road Surface Maintenance	50,000		50,000	52,685	55,514	5.37%
Repairs & Maintenance	2,000		2,000	2,107	2,221	5.37%
Shoulder Maintenance	30,000		30,000	31,611	33,309	5.37%
Structure Maintenance	19,400		19,400	20,442	21,540	5.37%
Street Lighting Maintenance	291,000		291,000	306,627	323,093	5.37%
Sign Replacement	8,800		8,800	9,273	9,770	5.37%
Sign Maintenance	46,200		46,200	48,681	51,295	5.37%
Pavement Marking / Striping	53,000		53,000	55,846	58,845	5.37%
Snow Plowing / Sanding	90,000		90,000	94,833	99,926	5.37%
Roadside Maintenance	80,000		80,000	84,296	88,823	5.37%
Salaries	401,000		401,000	422,534	445,224	5.37%
Overtime	10,000		10,000	10,537	11,103	5.37%
On-Call Services	11,000		11,000	11,591	12,213	5.37%
Employee Benefits	143,000		143,000	150,679	158,771	5.37%
Safety Clothing / Boots	3,000		3,000	3,161	3,331	5.37%
Office Supplies	1,500		1,500	1,581	1,665	5.37%
Operating Supplies	10,000		10,000	10,537	11,103	5.37%
Small Tools & Equipment	3,500		3,500	3,688	3,886	5.37%
Professional Services	70,000		70,000	73,759	77,720	5.37%
Communications	12,000		12,000	12,644	13,323	5.37%
Travel Exp. (lodging, meals)	1,000		1,000	1,054	1,110	5.37%
Equipment Rental	2,500		2,500	2,634	2,776	5.37%
Insurance	43,449		43,449	45,783	48,241	5.37%
Utilities	13,000		13,000	13,698	14,434	5.37%
Dues / Subscriptions	500		500	527	555	5.37%
Training	1,000		1,000	1,054	1,110	5.37%
Interfund Svc. To Fund (001)	104,376		104,376	109,981	115,887	5.37%
Interfund Svc. To (501)	115,076		115,076	121,256	127,767	5.37%
Total Street Fund Expense	1,616,301	-	1,616,301	1,703,097	1,794,553	
Forecasted Ending Fund Balance				604,976	584,822	
Council Contingency Fund						
Forecasted Beginning Fund Balance				742,349	752,886	
Investment Interest	10,000		10,000	10,537	11,103	5.37%
Total CC Fund Revenue	10,000	-	10,000	10,537	11,103	
Forecasted Ending Fund Balance				752,886	763,989	
Transportation Benefit District						
Forecasted Beginning Fund Balance				800,215	1,115,100	
TBD Vehicle Fees-State	959,000		959,000	959,000	959,000	0.00%
TBD Sales Tax .01%	150,000		150,000	154,500	159,135	3.00%
Investment Interest	6,000		6,000	6,322	6,662	5.37%
Total TBD Revenue	1,115,000	-	1,115,000	1,119,822	1,124,797	
Support Service To G.F. (001)	4,686		4,686	4,938	5,203	5.37%
Transfer to Transportation Capital Fund (302)	800,000		800,000	800,000	800,000	0.00%

Six Year Financial Forecast

Description	One Time Items for Removal for 6					Projection Factor
	2023-2024 Adopted Budget	Year	New Baseline	2025-2026	2027-2028	
Total TBD Expense	804,686	-	804,686	804,938	805,203	
Forecasted Ending Fund Balance				1,115,100	1,434,693	
Budget Stabilization Fund						
Forecasted Beginning Fund Balance				321,093	323,200	
Interest	2,000		2,000	2,107	2,221	
Total Budget St. Fund Revenue	2,000	-	2,000	2,107	2,221	
Forecasted Ending Fund Balance				323,200	325,421	
Strategic Opportunity Fund						
Forecasted Beginning Fund Balance				335,811	325,274	
KC Conservation Futures Grant (Parks)	625,000	625,000	-	-	-	5.37%
Interest	2,000		2,000	2,107	2,221	5.37%
Transfer from Fund (301)	-		-	-	-	5.37%
Total Strat. Opportunity Fund Revenue	627,000	-	2,000	2,107	2,221	
Property Assessments	12,000		12,000	12,644	13,323	5.37%
Parks Master Plan	250,000	250,000	-	-	-	5.37%
Lake Front Park Property Development	100,000	100,000	-	-	-	5.37%
Total Strat. Opportunity Expense	362,000	350,000	12,000	12,644	13,323	
Forecasted Ending Fund Balance				325,274	314,171	
ARPA Fiscal Recovery Fund						
Forecasted Beginning Fund Balance				1,138,700		one-time
Total ARPA Fund Revenue						
ARPA Community Partners	232,000	232,000	-	-	-	
Trans to GF (001)	898,000	898,000	-	-	-	
Transfer to (001) ARPA Mgt	100,000	100,000	-	-	-	
Total ARPA Fund Expense	1,230,000	1,230,000	-	-	-	
Forecasted Ending Fund Balance				1,138,700		
Capital Improvement Fund						
Forecasted Beginning Fund Balance				1,455,512	2,327,976	
Real Estate Excise Tax I	800,000		800,000	842,960	888,227	5.37%
K.Co. Parks Levy	271,000		271,000	285,553	300,887	5.37%
Investment Interest	6,000		6,000	6,322	6,662	5.37%
Transfer from Fund (302)	60,000		60,000	63,222	66,617	5.37%
Total Capital Improv. Revenue	1,137,000	-	1,137,000	1,198,057	1,262,393	
Interfund Svc. To Fund (001)	9,000		9,000	9,483	9,993	5.37%
Transfer to Fund (303)	300,000		300,000	316,110	333,085	5.37%
Total Capital Improv. Expense	309,000	-	309,000	325,593	343,078	
Forecasted Ending Fund Balance				2,327,976	3,247,290	
Transportation Capital Improvement Fund						
Forecasted Beginning Fund Balance				411,611	834,738	
Real Estate Excise Tax II	800,000		800,000	842,960	888,227	5.37%
WSDOT Grant for RAB	618,381	618,381	-	-	-	5.37%
State Trans. Imp. Board-Design RAB	2,435,382	2,435,382	-	-	-	5.37%
Department of Commerce	100,000	100,000	-	-	-	5.37%
Interfund Svc From S.Wtr (403)	56,011		56,011	59,019	62,188	5.37%
Interfund Svc. From Swr. (401)	56,011		56,011	59,019	62,188	5.37%
Investment Interest	8,500		8,500	8,956	9,437	5.37%
Transfer From General Fund (001)	200,000	200,000	-	-	-	
Transfer From Fund (104)	800,000		800,000	842,960	888,227	5.37%
Total Transportation Capital Revenue	5,274,285	3,353,763	1,920,522	2,012,914	2,110,268	
Lobbying Activity	95,000		95,000	100,102	105,477	5.37%
Interfund Svc. To GF (001)	50,500		50,500	53,212	56,069	5.37%
Interfund Svc. To Replacement (501)	16,608		16,608	17,500	18,440	5.37%
Professional Services	100,000		100,000	105,370	111,028	5.37%
Travel Exp. (lodging & meals)	8,000		8,000	8,430	8,882	5.37%
Advertising	-		-	-	-	5.37%
Training	4,000		4,000	4,215	4,441	5.37%
Salaries	298,500		298,500	314,529	331,420	5.37%
Overtime	6,000		6,000	6,322	6,662	5.37%
Employee Benefits	18,000		18,000	18,967	19,985	5.37%
Insurance	12,158		12,158	12,811	13,499	5.37%

Six Year Financial Forecast

Description	One Time Items for Removal for 6			Projection Factor
	2023-2024 Adopted Budget	Year	New Baseline	
Dues / Subscriptions	-	-	-	5.37%
Roadway Overlays (REET 2)	600,000	200,000	400,000	5.37%
ADA Ramps with Road Overlays	400,000		400,000	5.37%
Roundabout	4,664,700	4,664,700	-	5.37%
Safe Streets - Early Action	100,000		100,000	5.37%
Professional Services	100,000	100,000	-	5.37%
Total Transportation Capital Expense	6,473,466	4,964,700	1,508,766	1,675,158
Forecasted Ending Fund Balance			834,738	1,269,847
Capital Facility Maintenance Fund				
Forecasted Beginning Fund Balance			426,536	424,955
Investment Interest	6,000	6,000	6,322	6,662
Trans. From Capital Fund (301)	300,000	300,000	316,110	333,085
Total Capital Facilities Maint. Revenue	306,000	-	306,000	322,432
Operating Supplies	2,500	2,500	2,634	2,776
Small Tools & Equipment	5,000	5,000	5,269	5,551
City Hall Facilities Project	450,000	150,000	300,000	316,110
Bi-Directional Amplifier for Police Radios	60,000	60,000	-	-
Police Locker Room Remodel/Upgrade	93,000	93,000	-	-
PW Parking Lot Repaving	75,000	75,000	-	-
Misc Building Improvements	-	-	-	-
Total Capital Facilities Maint. Expense	685,500	378,000	307,500	324,013
Forecasted Ending Fund Balance			424,955	423,290
Sewer Utility Fund				
Forecasted Beginning Fund Balance			676,039	232,889
Licenses and Permits	30,000	30,000	31,611	33,309
Sewer Utility Tax	193,000	193,000	203,364	214,285
Utility Charges	7,306,288	7,306,288	7,890,791	8,522,054
Late Charges - Utility Bills	40,000	40,000	42,148	44,411
Investment Interest	11,500	11,500	12,118	12,768
Sewer Miscellaneous Revenue	3,000	3,000	3,161	3,331
Sewer Certificate Fee	2,000	2,000	2,107	2,221
Sewer Lien Filing/Removal Fee	1,000	1,000	1,054	1,110
Total Sewer Utility Revenue	7,586,788	-	7,586,788	7,790,835
Salaries	565,500	565,500	595,867	627,865
Overtime	10,000	10,000	10,537	11,103
On-Call Services	8,000	8,000	8,430	8,882
Employee Benefits	184,000	184,000	193,881	204,292
Safety Clothing / Boots	8,000	8,000	8,430	8,882
Office Supplies	2,000	2,000	2,107	2,221
Operating Supplies/Materials	15,000	15,000	15,806	16,654
Small Tools & Equipment	14,000	14,000	14,752	15,544
METRO Charges	5,204,772	5,204,772	5,751,273	6,355,157
Professional Services	125,000	125,000	131,713	138,785
Communications	17,000	17,000	17,913	18,875
Travel Exp. (lodging, meals)	1,000	1,000	1,054	1,110
Advertising	1,000	1,000	1,054	1,110
Equipment Rental	2,000	2,000	2,107	2,221
Insurance	46,246	46,246	48,729	51,346
Utilities	18,000	18,000	18,967	19,985
Repairs & Maintenance	130,000	130,000	136,981	144,337
Dues & Subscriptions	11,000	11,000	11,591	12,213
Training	3,000	3,000	3,161	3,331
METRO Charges (DNU)	-	-	-	5.37%
Sewer Utility Tax	193,000	193,000	203,364	214,285
Taxes & Assessments	70,000	70,000	73,759	77,720
Copier Rental	1,500	1,500	1,581	1,665
Interfund Svc. To GF (001)	243,000	243,000	256,049	269,799
Interfund Svs. To Fund (501)	119,062	119,062	125,456	132,193
Transfer To Sewer Cap. (402)	250,000	250,000	263,425	277,571
Transfer To PWTF Repay. (407)	336,000	336,000	336,000	0.00%
Total Sewer Utility Expense	7,578,080	-	7,578,080	8,233,984
Forecasted Ending Fund Balance			232,889	449,232

Six Year Financial Forecast

Description	<u>One Time Items</u>					Projection Factor
	2023-2024 Adopted Budget	Year	New Baseline	2025-2026	2027-2028	
	Sewer Capital Fund					
Forecasted Beginning Fund Balance			3,745,492	4,029,991		
Investment Interest	20,000	20,000	21,074	22,206	5.37%	
Transfer From Sewer Fund (401)	250,000	250,000	263,425	277,571	5.37%	
Total Sewer Capital Revenue	270,000	-	270,000	284,499	299,777	
Professional Services	90,000	90,000	-	-	-	5.37%
Total Sewer Capital Expense	90,000	90,000	-	-	-	
Forecasted Ending Fund Balance			4,029,991	4,329,768		
Surface Water Utility						
Forecasted Beginning Fund Balance			743,574	863,731		
Utility Service Charges	3,135,981	3,135,981	3,304,383	3,481,829	5.37%	
Surface Water Utility Tax	79,500	79,500	83,769	88,268	5.37%	
Investment Interest	10,000	10,000	10,537	11,103	5.37%	
Miscellaneous Revenue	3,000	3,000	3,161	3,331	5.37%	
Total Surface Water Utility Revenue	3,228,481	-	3,228,481	3,401,850	3,584,530	
Copier Rental	2,000	2,000	2,107	2,221	5.37%	
Salaries	695,500	695,500	732,848	772,202	5.37%	
Overtime	10,000	10,000	10,537	11,103	5.37%	
On-Call Services	15,000	15,000	15,806	16,654	5.37%	
Employee Benefits	168,500	168,500	177,548	187,083	5.37%	
Safety Clothing / Boots	3,000	3,000	3,161	3,331	5.37%	
Office Supplies	8,000	8,000	8,430	8,882	5.37%	
Operating Supplies	18,000	18,000	18,967	19,985	5.37%	
Small Tools & Equipment	10,000	10,000	10,537	11,103	5.37%	
Surface Water Utility Tax	79,500	79,500	83,769	88,268	5.37%	
Taxes & Assessments	43,000	43,000	45,309	47,742	5.37%	
Prof. Services/Engineering	373,000	373,000	393,030	414,136	5.37%	
Communications	30,000	30,000	31,611	33,309	5.37%	
Travel Exp. (lodging, meals)	1,000	1,000	1,054	1,110	5.37%	
Equipment Rental	5,000	5,000	5,269	5,551	5.37%	
Insurance	62,424	62,424	65,776	69,308	5.37%	
Utilities	3,200	3,200	3,372	3,553	5.37%	
System Maintenance & Operation	500,000	500,000	526,850	555,142	5.37%	
Street Drainage Maintenance	125,000	125,000	131,713	138,785	5.37%	
Neighborhood Surface Water	20,000	20,000	21,074	22,206	5.37%	
Repairs & Maintenance	20,000	20,000	21,074	22,206	5.37%	
Dues / Subscriptions	42,300	42,300	44,572	46,965	5.37%	
Training	10,000	10,000	10,537	11,103	5.37%	
County Administration Billing	25,000	25,000	26,343	27,757	5.37%	
Sweeper Principal	88,771	88,771	88,771	-	0.00%	
Sweeper Interest	3,501	3,501	3,501	-	0.00%	
Interfund Svc. To GF (001)	141,000	141,000	148,572	156,550	5.37%	
Interfund Svc. To Fund (501)	156,914	156,914	165,340	174,219	5.37%	
Interfund Svc. To T. Cap.(302)	56,200	56,200	59,218	62,398	5.37%	
Transfer To Sur.Water Cap.-404	425,000	425,000	425,000	425,000	0.00%	
Total Surface Water Expense	3,140,809	-	3,140,809	3,281,693	3,337,872	
Forecasted Ending Fund Balance			863,731	1,110,389		
Surface Water Capital Fund						
Forecasted Beginning Fund Balance			962,115	1,318,625		
WSDOT Grant	265,000	265,000	-	-	-	5.37%
Department of Commerce	225,000	225,000	-	-	-	5.37%
Investment Interest	10,000	10,000	10,537	11,103	5.37%	
Trans From Surface Water (403)	425,000	425,000	425,000	425,000	0.00%	
Total Surface Water Capital Revenue	925,000	225,000	700,000	435,537	436,103	
Professional Services	50,000	50,000	52,685	55,514	5.37%	
PW Yard Materials Bin Covers	270,000	270,000	-	-	-	5.37%
Culvert L80-L90 (DNU)	160,000	160,000	-	-	-	5.37%
Culvert L90	490,000	490,000	-	-	-	5.37%
Professional Services	6,000	6,000	-	-	-	5.37%
Lyon Creek Restoration	100,000	75,000	25,000	26,343	27,757	5.37%
Total Surface Water Capital Expense	1,076,000	1,001,000	75,000	79,028	83,271	
Forecasted Ending Fund Balance			1,318,625	1,671,456		

Six Year Financial Forecast

Description	<u>One Time Items</u>					Projection Factor
	<u>2023-2024 Adopted Budget</u>	<u>Year</u>	<u>New Baseline</u>	<u>2025-2026</u>	<u>2027-2028</u>	
	Sewer Bond Reserve Fund					
Forecasted Beginning Fund Balance				108,847	110,954	
Investment Interest	2,000		2,000	2,107	2,221	5.37%
Total Investment interest Revenue	2,000	-	2,000	2,107	2,221	
Forecasted Ending Fund Balance				110,954	113,175	
Public Works Trust Fund Repayment Fund						
Forecasted Beginning Fund Balance				646,768	680,722	
Excise Tax Revenue	51,000		51,000	53,739	56,624	5.37%
Connection Charges	100,000		100,000	105,370	111,028	5.37%
Investment Interest	8,500		8,500	8,956	9,437	5.37%
Transfer From Sewer Util.-401	336,000		336,000	354,043	373,055	5.37%
Total Sewer Bond Reserve Revenue	495,500	-	495,500	522,108	550,146	
Taxes and Assessments	2,800		2,800	2,950	3,109	5.37%
Repayment of PWTF Loan (Prin)	479,214		479,214	479,214	239,608	0.00%
Repayment of PWTF Loan (Int.)	5,990		5,990	5,990	3,594	0.00%
Total Sewer Bond Reserve Expense	488,004	-	488,004	488,155	246,311	
Forecasted Ending Fund Balance				680,722	984,557	
Vehicles & Equipment Replacement Fund						
Forecasted Beginning Fund Balance				1,248,219	1,370,574	
Interfund Svc. From Fund (001)	901,246		434,194	457,510	482,079	5.37%
Interfund Svc. From Fund (101)	102,144		77,119	81,260	85,624	5.37%
Interfund Svc. From Fund (403)	137,168		97,429	102,661	108,174	5.37%
Interfund Svc. From Fund (401)	105,234		74,323	78,314	82,520	5.37%
Interfund Svc. From Fund (302)	12,878		6,354	6,695	7,055	5.37%
Investment Interest	4,000		4,000	4,215	4,441	5.37%
Total Replacement Fund Revenue	1,262,670	-	693,419	730,656	769,892	
Interfund Svc. To General Fund	16,000		16,000	16,859	17,765	5.37%
Public Works - Fuel	60,000		60,000	63,222	66,617	5.37%
Public Works Equip. - Maint.	138,000		138,000	145,411	153,219	5.37%
PD Vehicle Replacement	135,000		135,000	142,250	149,888	5.37%
PW Equipment - Replacement	75,300		75,300	79,344	83,604	5.37%
PW Vehicles - Replacement	153,000		153,000	161,216	169,873	5.37%
Total Replacement Fund Expense	577,300	-	577,300	608,301	640,967	
Forecasted Ending Fund Balance				1,370,574	1,499,499	
Information Technology Replacement Fund						
Forecasted Beginning Fund Balance	150,000		150,000	122,621	93,772	
Interfund Svc. From Fund (001)	254,188		254,188	267,838	282,221	5.37%
Interfund Svc. From Fund (101)	12,932		12,932	13,626	14,358	5.37%
Interfund Svc. From Fund (403)	19,746		19,746	20,806	21,924	5.37%
Interfund Svc. From Fund (401)	3,730		3,730	3,930	4,141	5.37%
Interfund Svc. From Fund (450)	13,828		13,828	14,571	15,353	5.37%
Interfund Svc. From Fund (302)	3,730		3,730	3,930	4,141	5.37%
Investment Interest	1,000		1,000	1,054	1,110	5.37%
Total IT Replacement Fund Revenue	309,154	-	309,154	325,756	343,249	
Hardware	130,000		130,000	136,981	144,337	5.37%
Computer Software	150,533		150,533	158,617	167,134	5.37%
Professional Services	56,000		56,000	59,007	62,176	5.37%
Total IT Replacement Fund Expense	336,533	-	336,533	354,605	373,647	
Forecasted Ending Fund Balance				122,621	93,772	63,373

City of Lake Forest Park

Comprehensive Financial Management Policies

February 13, 2020

City of Lake Forest Park
Comprehensive Financial Management Policies

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City of Lake Forest Park Comprehensive Financial Management Policies

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.

A. 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.

B. 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.

C. 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.

D. 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 below.²
 - General Fund, 60 days operating expense or 16 percent of total estimated current year revenue
 - Street Fund, 60 days operating expense or 16 percent of total estimated current year revenue
 - Sewer Fund, 60 days operating expense or 16 percent of total estimated current year revenue
 - Surface Water Utility Fund, 60 days operating expense or 16 percent of total estimated current year revenue.

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.

E. 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

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.

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.

F. Revenues

4. 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.
5. 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.
6. 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.
7. Investment Interest shall be credited to the appropriate City funds based on the monthly cash balances.

G. 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.

H. 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.

I. Investments

1. Purpose: To 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. Investment 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.

J. 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.** 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.

STRATEGIC PLAN UPDATE

In the Spring of 2022, the city council held their annual retreat to reflect upon accomplishments under the existing Strategic Plan and determine priorities for the coming biennium as informed by the plan. That plan identified five categories of focus which remain relevant and continue to play a significant role in the priorities of the city. They are Mobility, Healthy Environment, Community Vitality, Public Safety & Access to Justice and Accountable & Engaged Government.

The two top priorities from the 2022 retreat were Pedestrian Safety & Pedestrian Streets, and the identification of Financial Opportunities. These priorities were integral to the 2023/2024 budgeting process as the city council explored capital projects the city could undertake in the upcoming biennium to address pedestrian safety throughout the city, and what actions the council could take to address the future financial stability of the city.

During the budgeting process the mayor's proposed budget included a \$200,000 allocation for mobility improvements which the council increased to \$300,000 during their deliberations. These funds will support capital projects to be considered during the mid-biennial review in Fall 2023. During this biennium, a city and grant funded roundabout will be completed to calm traffic and increase pedestrian safety at a high collision intersection along a school route.

To address the financial sustainability of the city and to support capital projects, the council took a broad approach to increase revenues across several funds and implemented an investment strategy to diversify the city's portfolio and provide a more predictable interest income revenue stream. This resulted in the addition of a sales tax and increased car tab fees in the city's transportation benefit district. These additional revenues are specifically limited to street and pedestrian improvements. The council also implemented two new utility taxes and authorized investments in treasury bonds for increased and more predictable revenues in support of additional capital projects on a broader spectrum.

Additionally, council ran an unsuccessful property tax levy in 2021 to increase funding for parks and parks maintenance, pedestrian connections, and safety improvements for other modes of moving throughout the community, such as biking and walking. State law limits a city's ability to raise property taxes (revenue) to 1% per year unless a property tax increase is approved by voters. This results in a financial structural deficit for cities with limited commercial revenue streams, as operational and capital project costs rise with inflation.

The administration and council will hold retreats prior to each biennial budget, at a minimum, to ensure that the budget is addressing priorities of the Strategic Plan.



Phillip Hill, ICMA/ICM
City Administrator



Lindsey Vaughn
Finance Director



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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 have 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.

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.

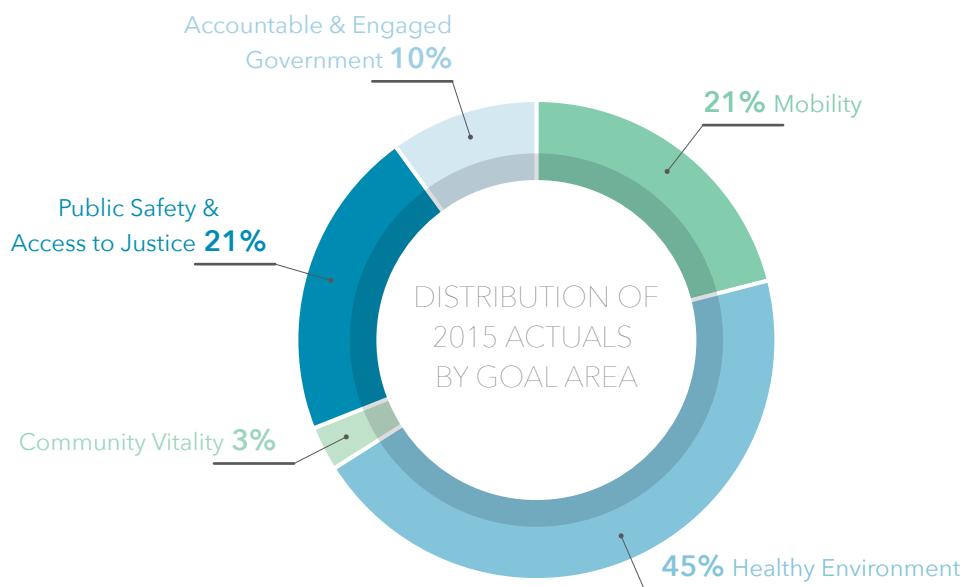
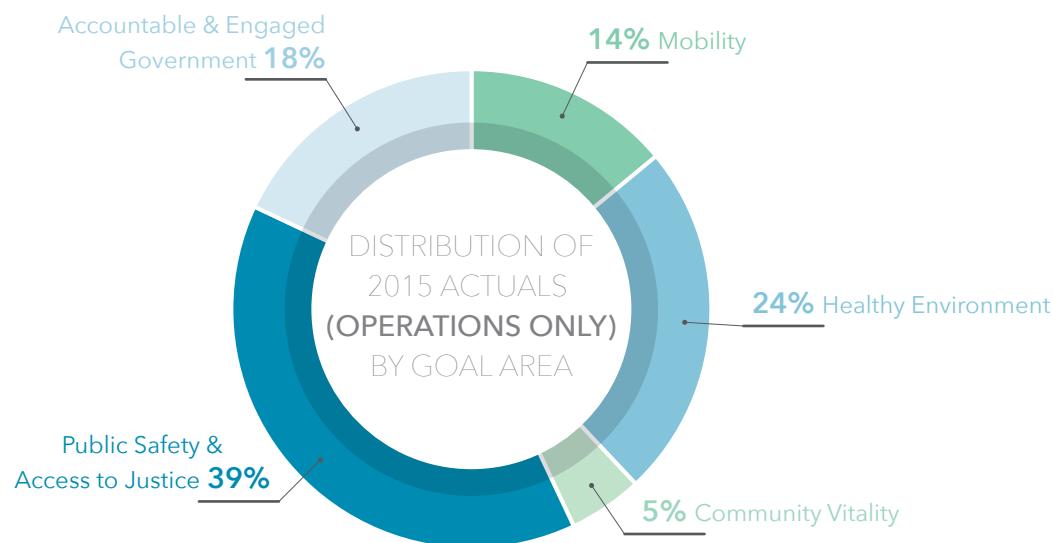


ACCOUNTABLE & ENGAGED GOVERNMENT

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.

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.

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

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.

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.

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

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	<p>State Route Corridor Plan (Safe Highways):</p> <ul style="list-style-type: none"> » 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. <p>Sound Transit 3:</p> <ul style="list-style-type: none"> » 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. <p>State Route 522 & 104 Rebuild:</p> <ul style="list-style-type: none"> » 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

Title	Lead Dept.	Project Description	Timing for Completion
Safe Streets—Transportation CIP Master Plan	Engineering	<p>Local Transportation System Master Planning (Safe Streets):</p> <p>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.</p> <p>The master plan will consider:</p> <ul style="list-style-type: none"> » 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 <p>In the development of the plan, the staff will:</p> <ul style="list-style-type: none"> » 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	<p>Street overlay for pavement preservation, by priority based on pavement ratings and inspection.</p> <p>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.</p>	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	<p>Develop a creek and fish habitat restoration strategy and plan that includes an analysis of:</p> <ul style="list-style-type: none"> » 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 <p>Develop at least annual reports to the City Council on stream health.</p>	2016-2017 for a 2015-2025 Plan
Parks, Recreation & Open Space Plan	Public Works	<p>Parks, recreation and open space plan that includes an analysis of:</p> <p>Service Levels:</p> <ul style="list-style-type: none"> » 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; <p>Maintenance:</p> <ul style="list-style-type: none"> » 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; <p>Acquisitions:</p> <ul style="list-style-type: none"> » 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	<ul style="list-style-type: none"> » 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	<p><i>Dependent upon outside funding strategies for acquisition</i></p> <p>Development of a park plans including some active recreation and funding strategies for planning, site construction and maintenance.</p> <p>Emerging sites include Palmer Property and 5 Acre Woods</p>	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	<p>Factors include:</p> <ul style="list-style-type: none"> » 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	<p>Develop a Strategic Plan to guide City priorities and objectives.</p> <ul style="list-style-type: none"> » 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	<p>Evaluate (at a department level) City records management processes and needs.</p> <p>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.</p>	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 epay 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	<p>Develop a coordinated interdepartmental approach for the City Clerk to respond to a request for all records in all forms.</p> <p>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.</p> <ul style="list-style-type: none"> » 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	<p>Review City processes, codes, procedures to reduce cycle time, improve customer service and reduce time and cost per activity. Specific identified activities:</p> <ol style="list-style-type: none"> 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	<p>Assure that planning and negotiation for franchise agreements that come due in 2013 and 2014 are completed prior to expiration, including:</p> <p>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).</p>	2014-2015

Goal—Accountable and Engaged Government

Title	Lead Dept.	Project Description	Timing for Completion
Revise Employee Handbook	Executive/Depts	<ul style="list-style-type: none"> » 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

Services	Dept. or Functional Expenditure Area	2015 Actual Expenditure (\$)		
		Operating	Capital	Total
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

Services	Dept. or Functional Expenditure Area	2015 Actual Expenditure (\$)		
		Operating	Capital	Total
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))

BIENNIA 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 City Council

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

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 FACILITES 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

GLOSSARY

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

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

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

GLOSSARY

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

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, but 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

GLOSSARY

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

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 PROPOSED 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 See Councilmanic

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

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

OPERATING BUDGET Presents the estimated expenditures and available resources necessary to provide the services for which the government was created.

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

GLOSSARY

ORIGINAL BUDGET	The first complete appropriated budget.
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
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
STATUATORY DEBT LIMIT	The limit set by State Statute that is the amount of total debt that 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
ASCE	Associated Society of Civil Engineers
AWC	Association of Washington Cities
BARS	Budgeting Accounting and Reporting System
CIP	Capital Improvement Program
CPI	Consumer Price Index
CSC	Community Services Commission
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
ETP	Eastside Transportation Partnership
FTE	Full Time Equivalent
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMA	Growth Management Act
IDP	Interim Design Principles
IIMC	International Institute of Municipal Clerks
IT	Information Technology Department

ACRONYMS

ITE	Institute of Transportation Engineers
KCCA	King County Clerks Association
LID	Low Impact Development
NEMCo	Northshore Emergency Management Coalition
NRPA	National Recreation and Parks Association
PAW	Planning Association of Washington
PC	Planning Commission
PSAPCA	Puget Sound Air Pollution Control Authority
PSRC	Puget Sound Regional Council
REET	Real Estate Excise Tax
SAO	State Auditor's Office
SEPA	State Environmental Policy Act
SWAT	Special Weapons and Tactics
SWM	Surface Water Management
TC	Transportation Commission
TIB	Transportation Improvement Board
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