



# City of Lynnwood, Washington

**Adopted Budget  
Fiscal Year 2009-2010**

# City of Lynnwood, Washington

## 2009-2010 Annual Budget

### PRESENTED TO:

#### City Council

**Ruth Ross**  
**Stephanie Wright**  
**Ted Hikel**  
**Mark Smith**  
**Loren Simmonds**  
**Jim Smith**  
**Lisa Utter**

#### *About the Cover:*

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The City of Lynnwood has committed funds to renovate and expand its 32 year old Recreation Center. The proposed concept design adds 5,414 square feet of building expansion and 9,966 sq ft of new aquatic features. The facility will feature 5 aquatic amenities including a Lazy River, Wellness and Family Leisure Pool, and a partially retractable roof located over the existing pool. A new fitness center and a group exercise room are also included. The facility will shut down in late 2009 through 2010 and re-open in early 2011. When completed, the building will meet all ADA requirements and be LEED Silver certified. The project cost is estimated to be nearly \$25.4 million.

#### Prepared and Presented By:

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Mayor

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Budget Coordinator

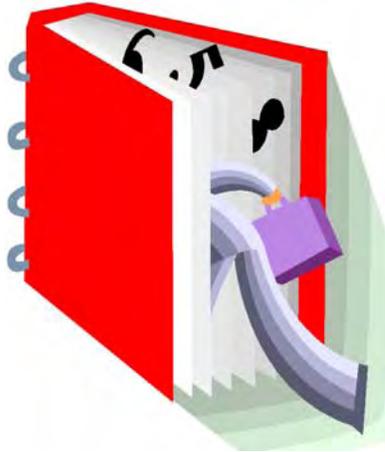
and

**The Staff of the City of Lynnwood**

# City of Lynnwood Annual Budget Fiscal Year 2009-2010

## How To Use This Document

This budget is divided into five sections: Overview, Fund Information, Department Information, Capital Spending and Debt Management, and the Appendix. Throughout the document, the City of Lynnwood is referenced as the "City."



The **Overview** contains the budget message, which discusses the major changes in this budget. It also includes budget highlights, the City's vision, and organization chart. A flowchart depicting the budget process for both the department budgets and the Capital Facilities Plan is shown. Financial policies are included in this section, as well as, a brief overview of the City's revenues and funds.

The **Fund Information** section is focused on the different funds the City utilizes. Fund summaries show the activity in each fund to include, beginning balance, revenues, expenditures/expenses, transfers, and ending balance. This summary is followed by an expenditure summary showing what programs utilize that fund.

**Department Information** provides each department's budget message. The messages include functions of the department, goals, accomplishments, and staffing level. It also displays department expenditures in two views. One table gives an overall picture of the department listed by division. The other table displays the information by the following categories: personal services, operating, debt service, and capital outlay.

The **Capital Spending and Debt Management** section covers the Capital Facilities Plan (CFP) and the Strategic Investment Plan (SIP) to fund approved projects. It explains the CFP process, provides information on different funding sources, lists the capital improvement projects, and summarizes the City's outstanding debt.

The **Appendix** contains a Glossary, a list of Acronyms and eleven schedules. Schedule 1 lists revenue information by fund. Schedule 2 lists the operational expenditures by function within each fund. These schedules display 2005-2006 actual, 2007-2008 actual and budget, and the 2009-2010 budget. Schedule 3 lists the positions by function and fund. This displays the 2009-2010 full-time equivalents (FTEs). Over the next budget cycles, we will add historical information to this schedule since it is a new schedule. Schedule 4 details the state shared revenue. This worksheet shows the amount per capita and the total amount. Schedule 5 lists the sales tax and the sales tax mitigation payments divided by fund. The sales tax mitigation payment started July 1, 2008 as a result of destination based sales tax. Schedule 6 is the 2009-2010 Biennial Budget Ordinance. Schedule 7 is a worksheet on the Limitation of Indebtedness. Schedule 8 is the Fees and Charges Ordinance for 2009-2010. The Property Tax Ordinance (Schedule 9), Emergency Medical Service (EMS) Property Tax Ordinance (Schedule 10), and General Salary Ordinance (Schedule 11) are included.

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# Overview

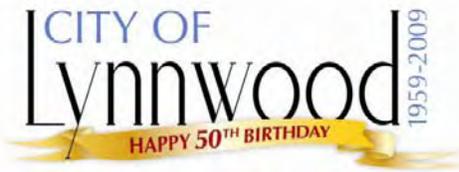
# Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lynnwood, Washington for its biennial budget beginning January 1, 2007. This is the sixth time the City of Lynnwood has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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 PO Box 5008  
 Lynnwood, WA 98046  
 425.670.5000

July 31, 2009

City Council and Citizens of Lynnwood, Washington,

**RE: 2009-2010 Biennial Budget Highlights**

**Economic Outlook**

Many factors were considered when preparing this budget. The emphasis was the anticipated revenue which would determine the available funds for on-going expenditures. Since the City of Lynnwood is very dependent on sales tax this was our major focus.

In July 2008, the State of Washington switched to a destination based sales tax. This basis of sales tax allows a city or county to receive sales tax on goods received by consumers within their jurisdiction. The City of Lynnwood has many business that deliver goods and our sales tax revenue was negatively affected by this change. The State of Washington is making mitigation payments to negatively effected jurisdictions until they return to the 2008 level.

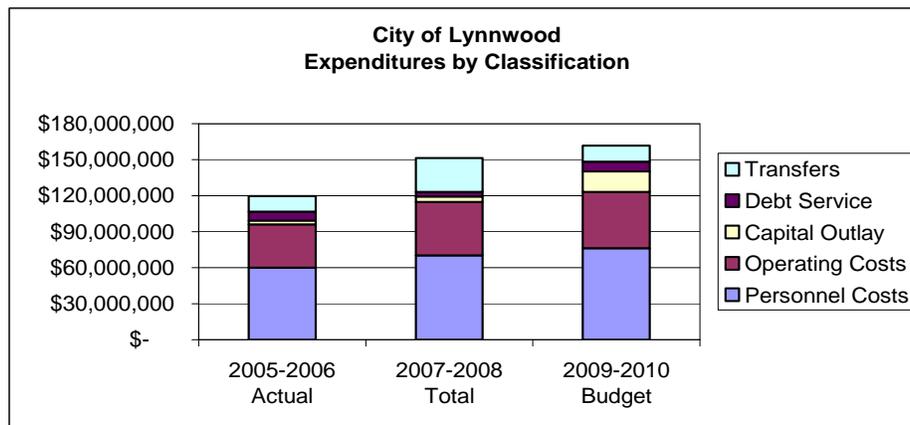
The downturn in the economy along with the six months of destination based sales tax, resulted in a 6.7% reduction in sales tax receipts from 2007 to 2008. When preparing the 2009-2010 budget, we projected a 6.4% decline in sales tax receipts in 2009. We did anticipate a 3.8% increase in 2010. As of July 2009, the sales tax receipts are 19.8% lower than the same period in 2008. This includes both the change in destination based sales tax and the downturn of the economy.

Through July 2009, we have received 6.6% of the budgeted mitigation fee payments. This reflects a 22% reduction in the 2009-2010 budget to date. Once sales tax receipts increase to an amount greater than the actual amount received through June 30, 2008, state mitigation payments will be eliminated.

The City is implementing a reduction in expenditures to offset the declining revenues in 2009.

**Expenditures**

The following charts show the increases in expenditures for all City funds.

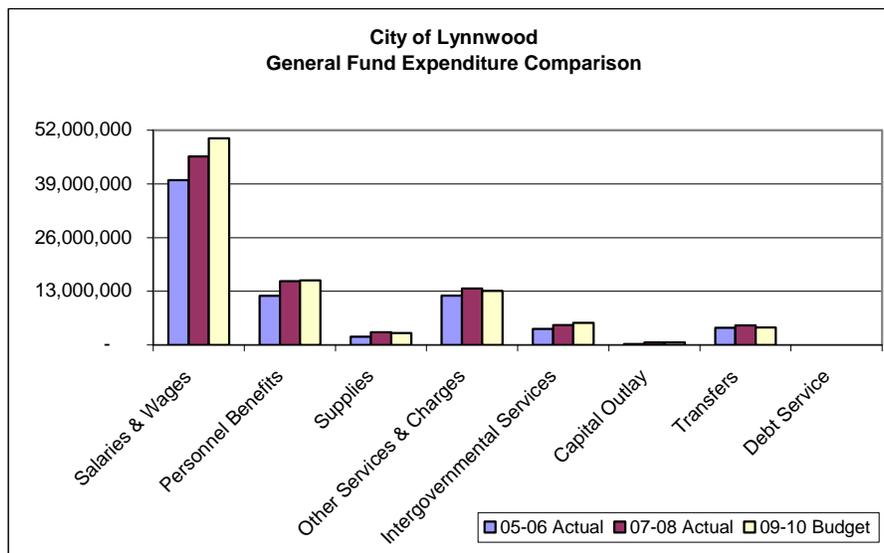


<b>Expenditures</b>	<b>05-06 Actual</b>	<b>07-08 Total</b>	<b>09-10 Budget</b>
Personnel Costs	\$ 59,998,081	\$ 70,249,601	\$ 76,206,201
Operating Costs	36,164,49	44,649,535	46,955,258
Capital Outlay	3,229,731	4,441,024	17,243,114
Debt Service	7,307,984	3,859,900	7,958,767
Transfers	<u>12,912,988</u>	<u>28,095,165</u>	<u>13,425,146</u>
<b>Total Operational</b>	<b>\$119,613,281</b>	<b>\$ 151,295,225</b>	<b>\$ 161,788,486</b>

### General Fund

The 2009-2010 General Fund budget reflects a 2.93% increase for the 2007-2008 budget. When comparing the 2009-2010 budget to the actual amount spent in 2007-2008 the increase is 4.36%. A major reason for the discrepancy between the actual spent and the budget is personnel costs. The budgets are created for all authorized positions. During 2007-2008, some of these positions were vacant reflecting savings in budget.

Another increase in the 2009-2010 budget is in the Intergovernmental Services classification. This is the budget that is used to pay other jurisdictions for the care and housing of our prisoners. The city has limited space and many restrictions on prisoners that can be kept in the City's jail. Because of these restrictions, more of our prisoners are housed outside of the city.



<b>Expenditures:</b>	<b>05-06 Actual</b>	<b>07-08 Actual</b>	<b>09-10 Budget</b>
Salaries & Wages	39,888,816	45,635,105	50,042,002
Personnel Benefits	11,870,646	15,399,942	15,593,785
Supplies	1,975,896	3,037,797	2,859,224
Other Services & Charges	11,933,228	13,655,574	13,092,837
Intergovernmental Services	3,841,318	4,778,618	5,333,168
Capital Outlay	201,461	611,800	576,764
Transfers	4,124,462	4,728,670	4,176,555
Debt Service	5,245	2,372	1,765
<b>Total Expenditures</b>	<b>73,841,072</b>	<b>87,849,878</b>	<b>91,676,100</b>

In addition to the General Fund, the highlights of the other categories of funds are described below:

### **Special Revenue Funds**

These funds have a specific source of revenue that is restricted in use. A major change in this funds type is in the Arterial Street Fund, which is budgeted at 77% less than in the 2007-2008 budget. Monies had been accumulated over the years to do overlays and they were completed in 2007 and 2008. The 2009-2010 budget reflects the slowdown in the overlay program.

The Program Development fund is designed to fund one-time items or the startup costs of new programs. The 2009-2010 budget reflect a 15.9% increase from the 2007-2008 budget.

### **Debt Service Funds**

There are no major issues within the debt service funds. These funds pay the principal and interest of all of the debt of the city. The utility debt is classified as an enterprise fund and is paid with utility fees.

### **Capital Funds**

This classification of funds include the Real Estate Excise Tax for the first ¼ of 1 percent and the second ¼ of 1 percent, as well as the Capital Development Funds. All of these funds are budgeted in the Strategic Investment Plan. The 2009-2010 budget includes money for the debt service transfers and for previously approved capital projects.

As financial plans are approved by the City Council for capital projects, the budgets for these funds will be amended to reflect the commitment of funds for the projects.

### **Enterprise Funds**

Enterprise funds are funds that are not supported by general governmental revenues. These include the Utility fund and the Golf Course fund. During the 2009-2010 budget, all of the utility funds were combined together. This includes water, sewer, storm drainage, and the related capital accounts.

The 2009-2010 budget reflects a 3.2% reduction in the Utility Fund. This reduction is reflective of the capital projects that are scheduled to be completed in 2009-2010 as compared to 2007-2008.

### **Internal Service Funds**

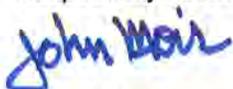
Internal Services are funds that provide services to other city departments. The only significant change in these funds is in the Equipment Rental funds which reflect a reduction of 15.5% from the 2007-2008 budget. This change reflects the number of vehicles that are replaced based on the replacement schedule. The revenue for the internal service funds are transfers from operating budgets that receive services.

### **User Fees and Property Tax**

All of the city's user fees are reviewed during the budget process. Based on the estimated cost of living increase for the biennium, most of the rates were increased. In addition, the rates for permitting were increased another 5% to pay for the new Permitting software that will be purchased by the City. Included in the 2009-2010 budget was a 1% increase in the Property Tax for each year.

We are committed to keeping the budget in balance.

Respectfully submitted,



John Moir,  
Finance Director

# Lynnwood Moving Forward: Our Community Vision

The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.

*Our vision is...*

## 7 Core Statements



To be a welcoming city that builds a healthy and sustainable environment.



To encourage a broad business base in sector, size and related employment, and promote high quality development.



To invest in preserving and expanding parks, recreation, and community programs.



To be a cohesive community that respects all citizens.



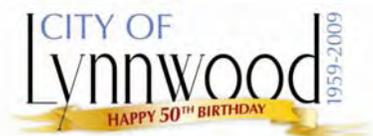
To invest in efficient, integrated, local and regional transportation systems.



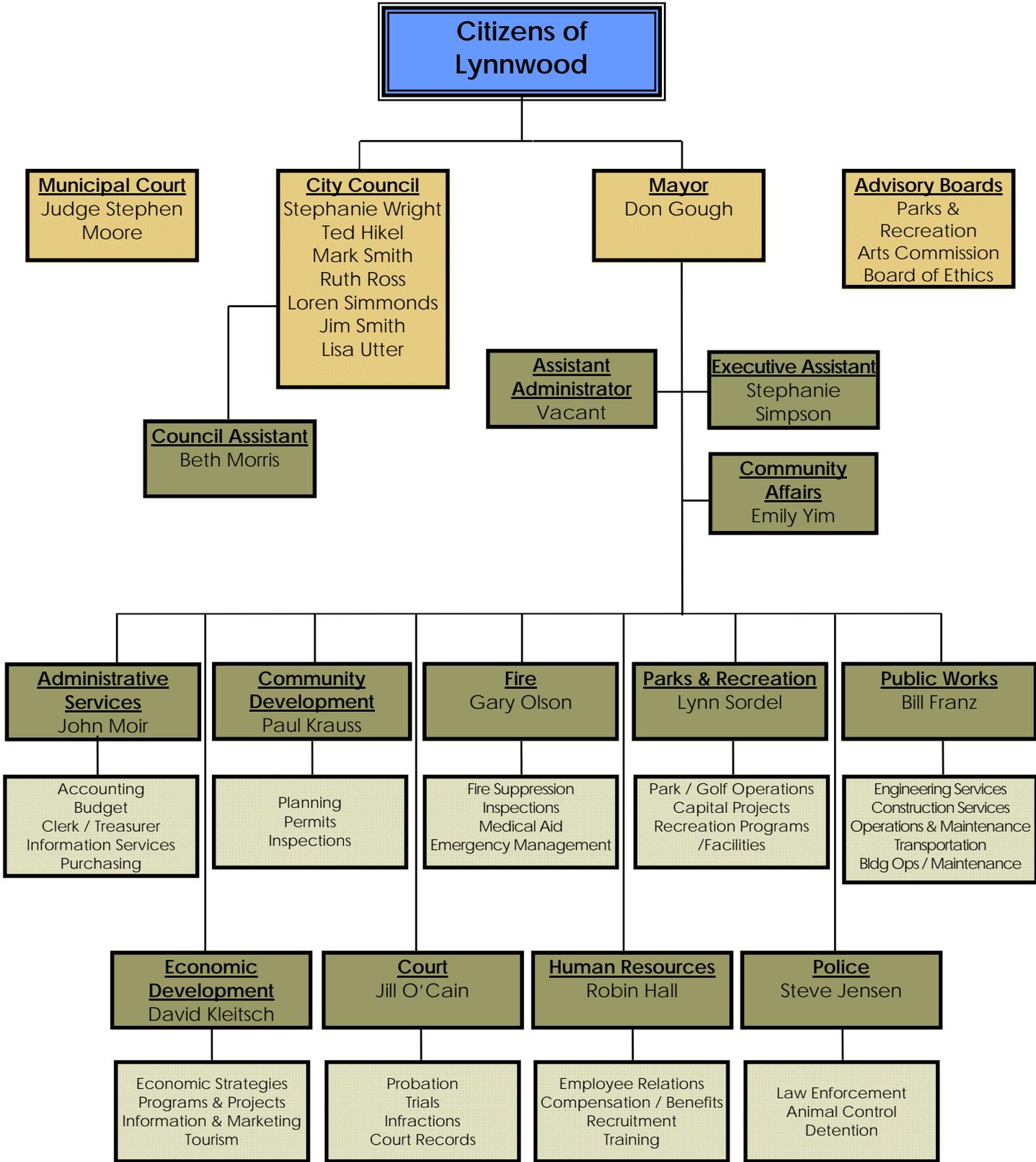
To ensure a safe environment through rigorous criminal and property law enforcement.



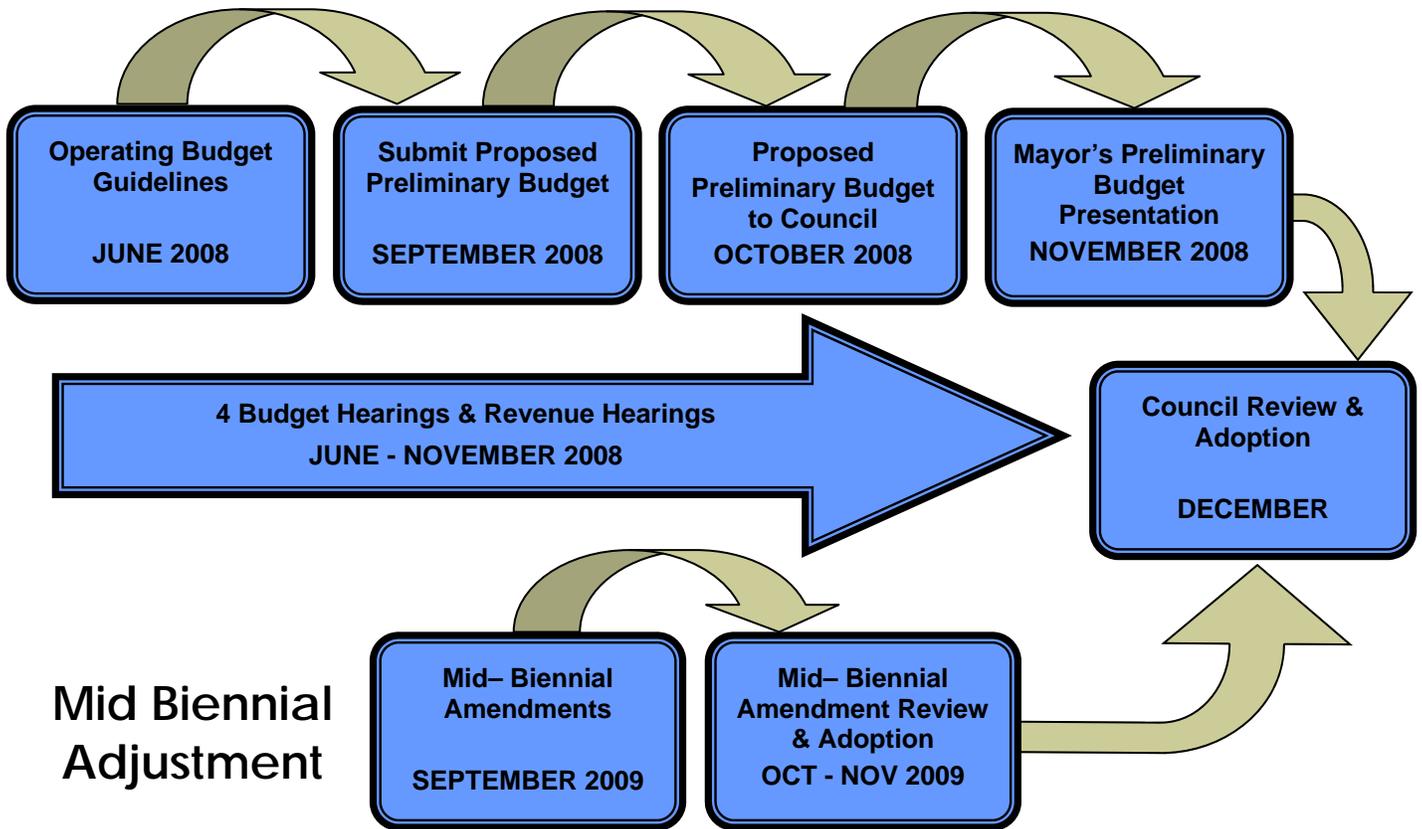
To be a city that is responsive to the wants and needs of our citizens.



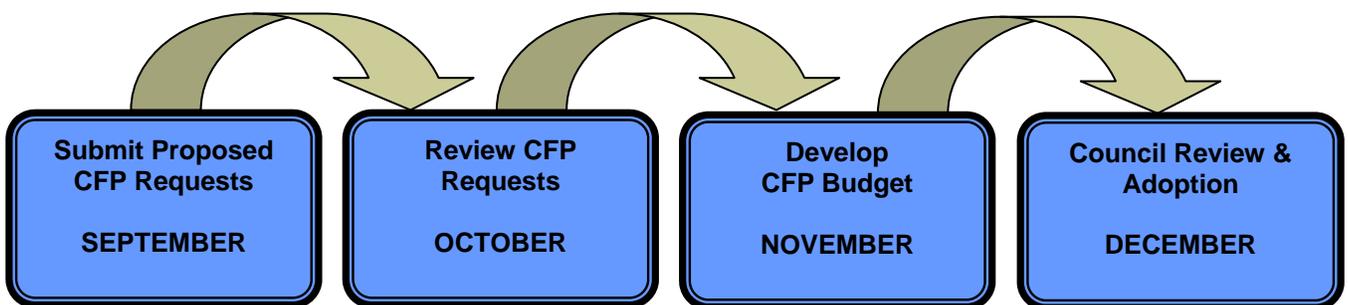
# City Administration Organizational Chart



## 2 Year Budget Process Flow Chart



## Capital Facilities Plan (Annually)



**Financial Policies**

Financial policies provide guidance and direction while developing the operating budget and capital facilities plan (CFP) and managing the fiscal responsibilities of the City. Their framework lends to responsible long range planning. With these tools, the City continues its quality accounting practices and standards per the Government Finance Officers' Association and Governmental Accounting Standards Board.

The City must follow general budget legal requirements established by Washington state law and the City of Lynnwood Municipal Code (LMC) when preparing the biennial budget. The chart to the right outlines the various actions and deadlines that must be followed. Under each category are the requirements listed by State Law and the actual city dates.

Statutory Limitations

The State constitution limits the total regular property taxes for all taxing districts to 1% of assessed values. Cities are limited to \$3.60 per \$1,000 (.036%) of assessed value. In November 2001, the voters through an initiative process, limited the maximum increase in the amount a taxing district can increase its annual levy to 1% or the Implicit Price Deflator (whichever is lower) over the highest amount levied since 1986.

The state of Washington restricts the ratio of net debt to total assessed valuation. This ratio shall not exceed 2.5%. This ratio is calculated by dividing net general obligation debt by the total assessed valuation of the City.

**Basis of Accounting**

The City prepares its biennial budget and annual financial report using the modified accrual basis of accounting for both governmental and proprietary funds in accordance with generally accepted accounting principles (GAAP). There are differences between the basis of budgeting and the basis of accounting that are outlined below.

1. Depreciation is not budgeted.
2. Capital purchases of proprietary funds are budgeted as expenditures.
3. Debt service payments of proprietary funds are budgeted as expenditures. Proceeds of long-term debt are budgeted as revenue-like 'Other Financing Sources.

**Budget Amendments**

1. Budget transfers between funds require City Council approval.
2. The Mayor is authorized to make transfers between departments (within the same fund).
3. Budgetary transfer authority within department non-personnel line items in the same fund is

Action Required	Revised Code of WA	City Date
Early Budget Public Hearing	N/A	9-Jun-08
City Council Suggestions & Proposals	N/A	30-Jun-08
Proposed Preliminary Budget	On or Before 1st Business day of the 3rd Month prior to Beginning of Biennium	9-Sep-08
October Hearings and Considerations of Departmental Budget	N/A	6-Oct-08 15-Oct-08 20-Oct-08
Public Hearing - Proposed Preliminary Budget	N/A	13-Oct-08
Mayor's Preliminary Budget, Ordinance and Message	At least 60 days before beginning of city's fiscal biennium	27-Oct-08
Public Hearing - Preliminary Budget	N/A	10-Nov-08
Public Hearing - Final Budget	First Monday of the month next preceding the beginning of the fiscal year	24-Nov-08
Approve Biennial Budget	Following hearing & prior to beginning of fiscal biennium	15-Dec-08
Mid-Biennial review and modification of the biennial budget	No sooner than eight months after the start nor later than the conclusion of the first year of the fiscal biennium	1-Sep-09

delegated to the department director.

4. Budget transfers are initiated internally from the department with final review and processing performed by the Finance Department.

### **Operating Budget Preparation**

1. The City shall adopt structurally balanced budgets
  - a. On-going expenditures shall be provided for by anticipated on-going revenues.
  - b. The Mayor shall submit a balanced Preliminary Budget proposal.
  - c. Anticipated amounts of city reserves shall be clearly illustrated for each fund.

### **Reserve Funds**

Adequate reserve levels are a necessary component of the City's overall financial management strategy and key factor in external agencies' measurement of the City's financial strength.

1. The City will maintain general reserves totaling 20% of revenues or 10% of biennial budget revenue
  - a. Reserve fund shall be made of two components
    - i. Revenue Stabilization Fund – the City shall maintain at a level of at least \$2,000,000.
    - ii. General Fund Unencumbered Fund Balance – the City shall maintain an unencumbered fund balance of at least \$4,000,000 (with a goal of \$5,000,000).

### **Development Funds**

1. The City shall maintain a Program Development Fund.
2. The City will maintain a Capital Development fund to provide funds for the six year Capital Facilities Plan.
3. Contributions to development funds will be made from available funds as identified in the "Mid-Year Financial Review"
4. The City shall maintain a Firemen's Pension Fund to record monies received from taxes on fire insurance premiums. These funds are used to cover benefits payable to members (or to their survivors) who retired prior to March 1, 1970, or who were active on that date.
5. All expenditures drawn from reserve accounts shall require prior Council approval.

### **Expenditures**

1. Operating expenditures will be supported from on-going operating revenues.
2. Department Directors are responsible for managing their budgets within the total appropriation for their department.
3. The City will maintain expenditure categories according to state statute and administrative regulation.
4. The City will assess funds for services provided internally by other funds.
  - a. Estimated direct and indirect costs of service will be budgeted and charged to the fund performing the service.
  - b. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund.
5. Emphasis is placed on improving individual and work group productivity.
  - a. The City will invest in technology and efficiency tools to maximize productivity.
  - b. The City will hire additional staff only after need has been demonstrated and documented.
6. All compensation planning and collective bargaining will focus on the total cost of compensation.

### **Revenues**

1. A diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source.
2. Revenue forecasts for major revenues will present "conservative", "optimistic" and "best estimates" forecasts and the rationale for each.
3. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services.
4. Council may approve a contribution from the Revenue Stabilization Fund or interfund loans to address temporary downturns in City revenues.
5. Interfund loans may be utilized to cover temporary gaps in cash flow.
6. Expenses will be reduced or revenue increases will be considered to conform to revised long-term revenue forecast.

7. All potential grants shall be carefully examined for matching requirements.
8. The City shall develop and maintain a comprehensive list of all fees and charges.
  - a. Fees and charges shall be thoroughly reviewed utilizing a rate analysis approach in connection with each biennial budget.
  - b. Fees shall be reviewed by general type.
9. Projected property tax revenues will include estimates of uncollected prior year property taxes in addition to any revenues of current year collections that are subject to the maximum levy.
10. Forecasting revenues will involve a combination of a ten year analysis of past revenue history, review of economic trends, and analysis of information obtained from State agencies from which the City receives funds.

#### **Utility Revenue and Rates**

1. The City will conduct a review of revenues in the city utilities as part of the Mid-Year Financial Review.
2. Utility revenues should provide adequate resources to provide for the proper operation of the related programs, services of related debt at prescribed levels, maintenance of the capital plan, and adequate reserves.
3. Utility rates shall be set utilizing the following guidelines:
  - a. Rate structure should encourage consumers to conserve natural resources.
  - b. Rates should strive to be equitable among the classes (general types) of ratepayers.
  - c. The revenue target of the utility rates should maintain a minimum of 1.5 times the debt service payments of the utility in each ensuing year.
  - d. Rates should be set using an assumption of 95% of the average water consumption for the five previous years.

#### **Capital Projects**

1. Impact on City's operating budget must be included in planning of project and incorporated in the City Strategic Financial Plan (SFP).
2. The City shall develop a CFP per state law that is consistent with the City Comprehensive Plan annually, at a time established by the City Council.
3. Funding for capital projects shall be classified as to source (general government, enterprise or other) within the plan.
  - a. The extent to which funds exist for each project shall be described in the plan
  - b. The plan shall integrate with the Proposed Preliminary Budget in that funds required for the project shall be identified
  - c. The plan shall include a recommended level of funding from general revenues in order to provide for "on-going" projects.
4. The Plan shall be for a period of six years.
5. The projects shall be described such that development phases are delineated as separate stages of the project.
6. The Capital Facilities Plan (CFP) shall be approved by ordinance annually.
7. The adopted CFP shall constitute the City's long-range financial plan for capital expenditures and shall be consistent with the City Strategic Financial Plan.

#### **Debt Management**

1. The City may issue interfund loans consistent with Lynnwood Municipal Code (LMC) 3.90.
2. All debt issue professional service providers will be selected in accordance with City's procurement policies.
3. Term of long-term debt issued will not exceed the life of the projects financed.
4. Long-term debt is not to be issued to finance current operations.
5. City shall maintain an open line of communication with the rating agencies, informing them of major financial events in the City as they occur.
6. City shall strive to maintain current credit ratings in the future.
7. Debt ratios shall be based on debt per assessed value, debt per capita, and debt per capita as a percentage of per capita income as guides.
8. Assessment bonds will be issued in place of general obligation bonds, where possible.

9. The City will comply with all statutory debt limitations imposed by the Revised Code of Washington (RCW).
10. No debt shall be issued for which there is not a sufficient, specifically identified revenue source available for repayment.
11. Credit enhancements shall be considered with a cost/benefit analysis for each long term bond issue.
12. Reserve accounts shall be maintained as required by bond ordinances and where deemed advisable by the City Council.

### **Long Range Planning**

1. Staff shall provide a review of the implications of budgetary proposals on long-range plans.
2. The budget shall be developed consistent with state law and encourage early involvement with the public and City Council.
3. The budget will integrate into Capital Facilities Plan (CFP) / Strategic Investment Plan (SIP).
4. Assumptions used in the CFP and SIP will be noted and defined.
5. Basis of long-range planning will be results oriented.

### **Investments**

1. The City of Lynnwood's Investment Policy is adopted by the City Council. In accordance with that policy, public funds will be invested in a manner which will provide the maximum security of principal invested with secondary emphasis on providing the highest yield while meeting the daily cash flow needs of the City.
2. All investments will conform to applicable State and City statutes governing the investment of public funds.

### **Miscellaneous**

1. The City is self-insured for unemployment benefits.
2. The City's capitalization policy is for items that have a life of at least two years and a minimum cost of \$5,000.

### **Service Delivery — our primary mission**

City services are delivered by department units. Please refer to the department section of this document for a review of the departments' missions, accomplishments and goals for the 2009-2010 Biennium. Ordinance and political discourse determine the nature and extent of the services provided by these departments.

Six major operating departments provide most services:

- **Police**
- **Municipal Court**
- **Fire**
- **Parks, Recreation & Cultural Arts** - Parks Maintenance; Recreation; Golf Courses
- **Community Development** - Building Safety; Community Planning
- **Public Works** - Engineering; Street/Transportation; Solid Waste; Fleet Services; Joint Shop; Water/Sewer Storm Utility

Services are also provided, both to citizens and internally to the 'line' departments by these administrative departments:

- **Mayor/Council**
- **Economic Development**
- **Legal Services**
- **Building and Property Services**
- **Office of Neighborhoods & Community Affairs**
- **Administrative Services** - Accounting; Purchasing; Records; Treasury; Information Technology
- **Human Resources** - Personnel

## **Revenues**

Like a business, the city must have revenues to pay for the services it provides its citizens. Unlike the federal government, it cannot spend for services money it does not have. Accordingly, service levels depend entirely on the amount of monies the city collects.

**Taxes** are broad-based revenues over larger tax bases to cover services for which the ultimate user is difficult to determine for fee purposes, i.e., police services. Taxes may be assessed on the basis of property valuation (property taxes) or upon the basis of a business transaction (sales taxes). The City of Lynnwood uses both methods; however, because of statutory limitations on the former, its reliance is higher on the latter.

**Charges and fees** are assessed directly to the ultimate beneficiary of service and may be intended to cover all or only part of the service provided, such as:

- Licenses and permits
- Utility charges
- Golf fees
- Recreation fees

In those instances in which the charge is insufficient to cover the cost of service, the city must subsidize the service with its general tax revenues.

Revenues, both taxes and charges, derive from three sources: local, state-shared, and grants and entitlements. The various funding sources are discussed later in the fund section of this document.

## **Funds**

Governments separate the accounting of revenue sources because of internal or external requirements and restrictions. For instance: The city can't use gas taxes to pay for police services (specific statutory limitations). For these reasons, the city follows rules promulgated by the Governmental Accounting Standards Board and uses fund accounting to record and report its financial transactions.

Each fund is a self-balancing set of accounts used to track the activity of a specific revenue or series of revenues. Fund types that involve service delivery include the General Fund, Special Revenue Funds and Enterprise Funds. These three fund types account for most of the city's service delivery. The General Fund is the largest fund and accounts for most primary services. Special Revenue Funds account for the proceeds of special revenue sources, taxes, charges or grants that are used to finance projects or activities as required by law or contractual agreements. Enterprise funds are used for those activities that operate on a self-funding basis, using accounting methods similar to business enterprises. The intent of an Enterprise Fund is to earn sufficient profit to insure the fund's continued existence without reliance on general tax revenues.

Other fund types used are Debt Service, Capital Projects and Internal Service Funds. These funds account for transactions not related to service delivery to citizens. Instead, they account for the financing, construction and inter-department services of the city.

## **How It All Works**

The chart below shows the interaction of revenues and how they are recorded within the major operating funds and how the related departments expend those revenues in service delivery.

Typical of the General Fund is the receipt of a number of different types of revenues, whether they are local or shared. Most departments in the city provide general services, which are paid through the General Fund. Thus, the revenue is "matched" with the expenditure or service provision.

Moreover, departments may cover services that are recorded in funds other than the General Fund. These "special revenues" must be segregated from other revenues, because of legislative requirements under the State Budget, Accounting and Reporting System (BARS). In providing services through these special funds, expenditures are recorded in Special Revenue Funds, again to match the expenditure against its revenue.

In this manner, a given department, while a contiguous unit for management purposes, can expend various types of monies when providing certain services upon which the revenue is based. For example, as you can see in the chart at right under the Expenditure Section, the Parks Department provides services through the General Fund for parks maintenance and general recreation; through the Special Revenue Funds for the purchase and maintenance of the City's art collection; and through the Enterprise Fund for operation of the golf course. A more complete summary by fund group is presented below that includes the aforementioned General, Special Revenue and Enterprise Funds as well as the non-operating Capital Projects, Debt Service and Internal Service Funds.

Revenue		General	Special Revenue	Enterprise
L o c a l	Property Tax	X	X	
	Sales Tax	X	X	
	Admissions Tax	X		
	Utility Tax	X	X	
	Gambling Excise Tax	X		
	Hotel/Motel Tax		X	
	Criminal Justice Sales Tax		X	
	Motor Vehicle Fuel Tax:		X	
	<i>City Streets</i>		X	
	<i>Restricted</i>		X	
	Licenses and Permits	X	X	
	State Shared Revenue	X	X	
	Grants	X	X	
	Fines	X	X	
	Charges for Services:			
	<i>Culture and Recreation</i>	X		X
	<i>Economic Development</i>	X		
	<i>General Government</i>	X	X	
	<i>Interfund/ Interdepartmental Sales &amp; Services</i>	X	X	X
	<i>Public Safety</i>	X	X	
<i>Utilities and Environment</i>			X	
<i>Transportation</i>		X		
<b>Expenditures</b>				
D e p t s	Police	X	X	
	Fire	X	X	
	Parks	X		X
	Public Works	X	X	X
	Community Development	X	X	
	General Administration	X	X	
	Administrative	X	X	

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Services	2009-2010 Total	2007-2008 Final	2005-2006 Actual
Balance January 1	6,105,679	6,896,068	1,943,409	5,570,038	54,070,525	11,297,712	85,883,431	83,205,448	78,247,734
Sources:							-		
Revenue							-		
Taxes									
Property Tax	14,580,254	5,648,318					20,228,572	19,272,467	16,729,123
Sales Tax	33,490,324	3,541,496					37,031,820	39,869,977	37,889,016
Admission Tax	1,400,000						1,400,000	1,148,251	1,027,284
Utility Taxes	4,790,563						4,790,563	2,487,509	2,011,289
Other Taxes	-						-	-	-
Excise Tax	314,600			1,800,000			2,114,600	2,937,877	3,427,213
Licenses and Permits									
Business Licenses	2,006,000						2,006,000	1,859,648	1,858,315
Permits	1,623,889	125,000					1,748,889	3,226,149	2,102,454
State Shared Revenue	5,220,623	1,868,619					7,089,242	3,195,937	2,822,335
Grants	643,000	1,117,500					1,760,500	4,193,649	2,995,536
Charges for Services							-		
Culture and Recreation	1,819,620				2,191,061		4,010,681	4,279,621	4,126,966
Utilities and Environment	34,725	5,800			23,765,258		23,805,783	19,937,498	16,295,749
Public Safety	2,348,156						2,348,156	416,685	311,141
Economic Environment	1,042,808						1,042,808	802,857	678,678
Interdepartmental Sales & Svcs	2,991,470					1,311,752	4,303,222	4,424,983	3,454,064
General Government	358,750				210,000	250,000	818,750	686,817	507,569
Fines and Forfeits	10,350,000	400,000					10,750,000	8,982,634	3,828,144
Interest and Other Earnings	1,057,506	482,498		387,923	607,965	578,979	3,114,871	3,565,075	2,685,426
Rents, Leases & Concessions	332,300				182,116		514,416	5,483,019	1,082,758
Miscellaneous Revenue	63,260					5,666,963	5,730,223	266,017	4,132,257
Non-Revenue					228,794		228,794	1,925,773	3,293,086
Disposition of Capital Assets							-	288,364	2,578,026
<b>Total Revenues</b>	<b>84,467,848</b>	<b>13,189,231</b>	<b>-</b>	<b>2,187,923</b>	<b>27,185,194</b>	<b>7,807,694</b>	<b>134,837,890</b>	<b>129,250,807</b>	<b>113,836,429</b>
Transfers In	6,531,148	1,208,040	2,590,051	-	2,689,067	514,000	13,532,306	22,845,664	11,751,470
Long-Term Debt Proceeds							-		
<b>Total Sources</b>	<b>90,998,996</b>	<b>14,397,271</b>	<b>2,590,051</b>	<b>2,187,923</b>	<b>29,874,261</b>	<b>8,321,694</b>	<b>148,370,196</b>	<b>152,096,471</b>	<b>125,587,899</b>
Uses:							-		
Expenditures							-		
Non-Departmental	(468,141)						(468,141)	-	-
General Administration									
Executive	976,826	1,278,173					2,254,999	1,732,623	1,308,542
Building and Property Services	3,420,715						3,420,715	3,097,682	2,926,766
Legal	1,578,718						1,578,718	1,811,147	1,268,438
Library	-						-	1,107,182	2,069,957
Municipal Court	2,560,398						2,560,398	2,573,732	1,778,276
Human Resources	1,265,070						1,265,070	1,128,890	841,552
Legislative	893,218						893,218	635,460	662,691
Economic Development	712,597	2,203,249					2,915,846	2,721,834	745,859
Office of Neighborhoods	601,021	43,516					644,537	367,167	26,727
Administrative Services	8,668,619					5,523,298	14,191,917	13,280,415	11,425,123
Community Development	4,188,791	29,137					4,217,928	3,931,343	3,271,242
Fire	17,019,846						17,019,846	15,914,765	13,881,634
Parks, Recreation & Cultural Arts	9,489,915	403,240			2,259,198		12,152,353	11,725,571	9,882,047
Public Works	4,296,288	4,425,687			33,422,461	2,794,091	44,938,527	28,273,913	26,317,879
Police	31,827,493	528,743					32,356,236	29,124,934	24,002,334
Debt Services			2,646,019		5,310,983		7,957,002	4,860,528	7,308,130
<b>Total Expenditures</b>	<b>87,031,374</b>	<b>8,911,745</b>	<b>2,646,019</b>	<b>-</b>	<b>40,992,642</b>	<b>8,317,389</b>	<b>147,899,169</b>	<b>122,287,186</b>	<b>107,717,197</b>
Debt Service Reserve							-	-	-
Transfers Out	4,644,726	7,215,517		900,000	1,099,074	30,000	13,889,317	27,131,302	12,912,988
<b>Total Uses</b>	<b>91,676,100</b>	<b>16,127,262</b>	<b>2,646,019</b>	<b>900,000</b>	<b>42,091,716</b>	<b>8,347,389</b>	<b>161,788,486</b>	<b>149,418,488</b>	<b>120,630,185</b>
Balance, December 31	5,428,575	5,166,077	1,887,441	6,857,961	41,853,070	11,272,017	72,465,141	85,883,431	83,205,448

The Fund Information section explores the city's funds in detail.

## City Profile

Lynnwood is located in South Snohomish County, Washington about 15 miles North of Seattle at the junction of I-5 and I-405 making it one of the most convenient and centrally located destinations for exploring the North Puget Sound. With a mild climate, Lynnwood offers our residents a year round vista of surrounding rugged mountains and lush green scenery. From Lynnwood you can be in the mountains in 30 minutes or head to the beach, just a few minutes to the west.



The incorporated area of Lynnwood is approximately 7.7 square miles and houses over 35,680 residents.

The population growth for the City of Lynnwood since 2000 is 5.4%. The City of Lynnwood is a full service council-mayor government and is governed by Washington state statutes, and an adopted Strategic Management Plan.

The City employs approximately 525 full and part-time employees in twelve departments. The City offers services include police, fire, water and wastewater utilities, parks, recreation, and cultural arts.

## History

In 1889 William Morrice purchased the 100 acres which is now the site of Alderwood Mall. Only a few hardy pioneering families lived in this remote central part of South Snohomish County, and a trip to Seattle for supplies took two days by horse-drawn wagon.

Lynnwood was officially incorporated on April 23, 1959, from a larger unincorporated area called Alderwood Manor. The area was originally platted, developed, and sold as 1-acre (4,000 m<sup>2</sup>) lots designed for raising chickens. Today you can still see many of the original 80 year old homes that were the chicken ranches, and old buildings.

The name "Lynnwood" comes from a developer from Seattle who planned to build something at Highway 99 and Alderwood Road (now 196th St SW). He named the building "Lynn" for his wife and "wood" for Alderwood. Many other stores around took the name Lynnwood and were known as the Lynnwood Business District.

The initial center of the incorporated city was the intersection of Highway 99 and State Route 524 (196th Street SW). When I-5 was built, the exit onto 44th Avenue West became the main Lynnwood exit. At that time, the city zoned the area east of 48th W, south of 194th SW, and west of the new freeway for commercial development, and the current city center area was born.

With the planned construction of I-405 bringing more people by the city, developers built the Alderwood Mall, effectively moving the main commercial area even farther east. The Lynnwood Convention Center opened in 2005 at 196th St. SW and 36th Ave. W. The convention center and Alderwood Mall create many tourists and business in Lynnwood.

## Economic Base

During its 50 year existence, Lynnwood has become an increasingly strong economic player within Snohomish County. Today, Lynnwood is a commercial hub of south Snohomish County serving more than 4,329 businesses of which 1,677 are non-resident but are doing business in Lynnwood.

Lynnwood's total employment generally reflects regional trends, with 1.86 jobs in Lynnwood for every housing unit in 2008. Of the 254,185 jobs reported in Snohomish County, over 10% are located in the City of Lynnwood. Of these jobs, 38.5% are classified in services; 29.3% are in retail. The remainder are in construction; FIRE (finance, insurance, real estate and rental industries); manufacturing, WTU (utilities, wholesale, warehousing and transportation); government, and education.

The Alderwood, a shopping mall, located on 77 acres along the City's eastern border, leads the City's retail activity. In the past years, The Alderwood has undergone extensive expansion and remodeling with the greatest expansion occurring in 2003 and 2004. It now is considered a "lifestyle center" encompassing 1.4 million square feet housing nearly 200 stores, shops, restaurants and four anchor department stores. In addition, in 2005, a 16 screen stadium style theater opened. Depending on the season, all of the stores located in The Alderwood employ between 4,000 and 6,000 people. The assessed value of the mall is about \$129.4 million. Several smaller malls and retail complexes are also located in the City, many of them located adjacent to or near The Alderwood.

Some of City's larger retail employers, in addition to The Alderwood, include Fred Meyer (217 employees), Target (185 employees), Kohl's (117 employees), and Lowe's (122 employees). Large supermarkets are also major employers in the City. These include QFC (128 employees), Safeway (71 employees), and Albertson's (99 employees). Car dealerships, cinema complexes and restaurants are additional large contributors to the retail trade sector. There are several hotels in the City, including Hampton Inn with 134 rooms, Courtyard by Marriott (164 rooms), and Extended Stay America (109 rooms). The Embassy Suites with 240 rooms is one of the largest hotel complexes in Lynnwood, located adjacent to I-5.

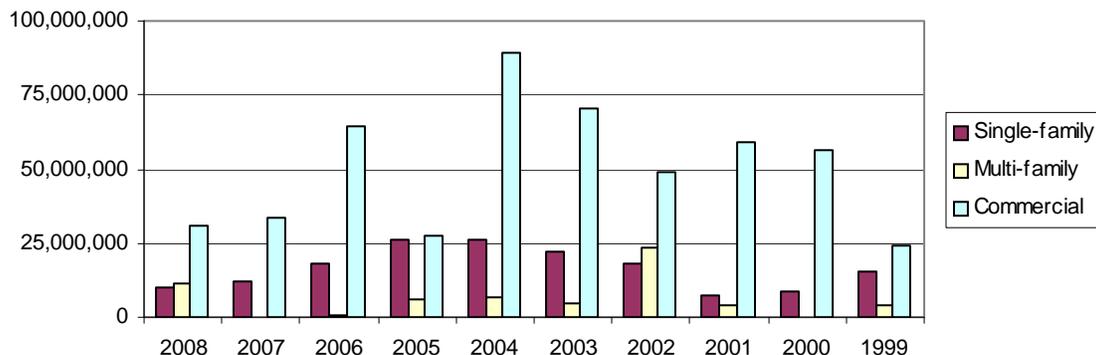
### New Development

The total valuation of new construction, alterations and additions decreased in 2007-2008 by 32% over the 2005-2006 valuations. Single-family and commercial construction decreased by 50.7% and 30.8% respectively. However, there was a 64.6% increase in multi-family, which includes the building of a new hotel.

### VALUATION OF NEW CONSTRUCTION, ALTERATIONS AND ADDITIONS

Year	Single-family	Multi-family	Commercial	Total
2008	\$9,951,249	\$11,271,442	\$30,597,856	\$51,820,547
2007	12,095,441	286,527	33,254,881	45,636,849
2006	18,448,286	742,746	64,538,581	83,729,615
2005	26,319,751	6,279,669	27,751,147	60,350,567
2004	26,315,974	6,947,046	89,526,057	122,789,077
2003	22,332,779	4,702,258	70,632,426	97,667,463
2002	18,288,036	23,290,209	48,987,361	90,565,606
2001	7,542,914	4,077,403	59,029,065	70,649,382
2000	8,897,648	181,254	56,679,265	65,758,167
1999	15,579,961	3,827,301	24,220,397	43,627,659

Valuation of New Construction, Alterations and Additions



## Lynnwood Demographics

Form of Government	Council/Mayor
Mayor's Term	4 Years - Elected at large
Council Term (7 Councilmembers)	4 Years - Elected at large (staggered terms)
Current Area in Square Miles	7.7
Current (2008) City of Lynnwood Population	35,680
1990 City of Lynnwood Population	28,695
Growth % 1990 - 2000 for City of Lynnwood	36.1%
Current (2000) Population of Snohomish County	160,026
1990 Population of Snohomish County	106,895
Growth % 1990 - 2000 for Snohomish County	49.7%
# of Visitors to Lynnwood Area (1998)	89,000
Population within 1 hour driving time	2 Million (approximately)
City of Lynnwood Incorporated	April 23, 1959
# of Employees (Full & Part Time)	525
Average Yearly Rainfall in Inches	38.00 inches
Elevation above Sea Level	370 feet
# Golf Courses	1
# of School Districts	1
# of Public Elementary Schools	12
# of Public Junior High Schools	3
# of Public High Schools	3
# of Colleges/Universities	2 (Central Washington University, Edmonds Community College)
% of households with \$100,000 plus income Average	7.6%
Median Household Income	\$42,814
Median Home Sales Price (December 2008)	\$297,200

# **Fund Information**

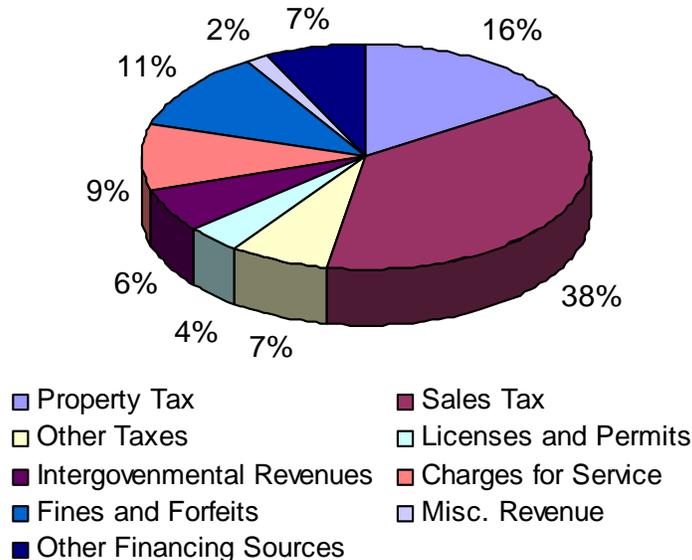
## GENERAL FUNDS

The General Fund is the main operating fund of the city. It accounts for all or a portion of every department. Its main revenue sources are general-purpose taxes such as property taxes, the sales tax and state-shared revenues. Other

revenues include unrestricted charges such as business licenses, building permits and zoning fees. A discussion of the fund's major revenues follows.

<b>General Fund Revenue</b>			
<b>Revenue:</b>	<b>05-06 Actual</b>	<b>07-08 Actual</b>	<b>09-10 Budget</b>
Property Tax	12,984,695	13,919,369	14,580,254
Sales Tax	34,673,993	36,208,255	33,490,324
Other Taxes	3,532,083	4,000,603	6,505,163
Licenses and Permits	3,720,702	4,684,603	3,629,889
Intergovernmental Revenues	2,403,270	2,728,990	5,863,623
Charges for Service	5,142,664	6,970,072	8,595,529
Fines and Forfeits	3,571,886	8,649,576	10,350,000
Misc. Revenue	2,226,450	2,272,285	1,453,066
Non-Revenue	237,218	143,246	-
Other Financing Sources	6,544,421	8,370,979	6,531,148
<b>Total Revenue</b>	<b><u>75,037,382</u></b>	<b><u>87,947,978</u></b>	<b><u>90,998,996</u></b>

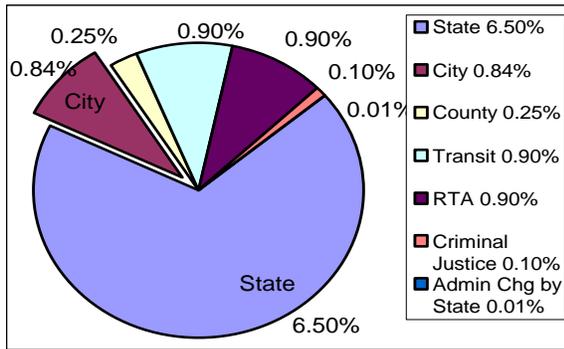
**2009-2010 Budgeted Revenue**



**Revenues**

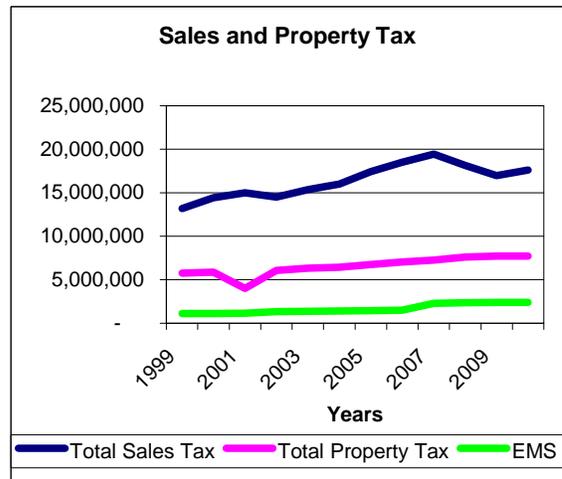
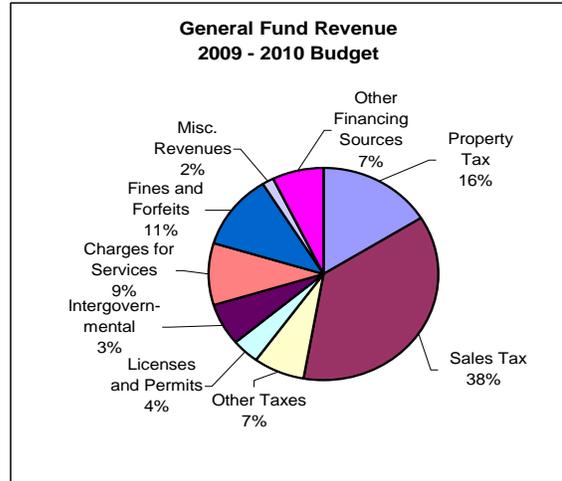
**General sales tax**

This is the largest single source of revenues for the General Fund and averages over 35% of general revenues. The sales tax is collected by the State and distributed to the City. The rate available to cities is made up of two components. The first component is .5%. The second is also .5% of which .15% is provided to the county resulting in a total amount for city general revenues of .85%. The State charges us .01% Administrative charge. In addition, there is an additional .01% sales tax restricted for use in city criminal justice programs. In addition, the voters of Snohomish County voted to increase sales tax by an additional .04% for Regional Transit and .01% to the County for Mental Health Services. The table below shows the breakdown of the sales tax.



In the five year period (2003 – 2007) the sales tax increased by an average of 6%. Starting July 1, 2008, the state switched from a source based sales tax to a destination based sales tax. Destination based sales tax credits the sales tax to the city where the item was delivered. This change along with the turn around of the economy accounted for a 6.7% reduction in the sales tax receipts between 2007 and 2008. The City is projecting a reduction in 2009 of 6.4% and a slight increase in 2010 of 3.8%. The actual receipts will be monitored and these figures will be adjusted based on the actual and future projections. While this does not match historical averages, sales taxes elsewhere in the state have declined from previous years. Moreover, this weaker trend in sales taxes mirrors the national economy. For the upcoming biennium, projections of revenue continue to be based on a variety of trend factors. Sales tax records for previous years and a review of monthly receipts for major taxpayers help staff determine an appropriate projection. Other

factors include reviews of building permits and other local economic indicators to set a figure, which remains conservative to avoid the attendant problems during the year that would occur with overestimated revenues.

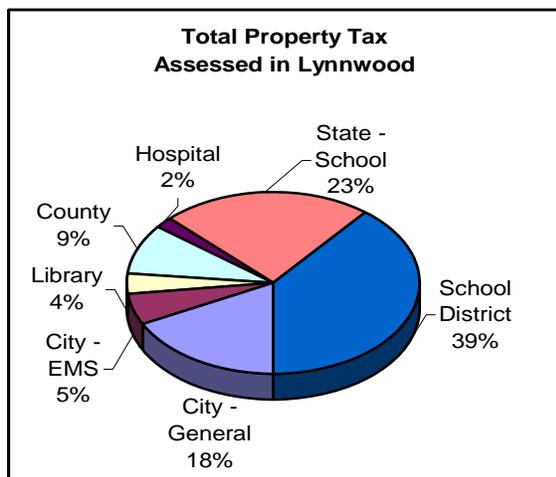
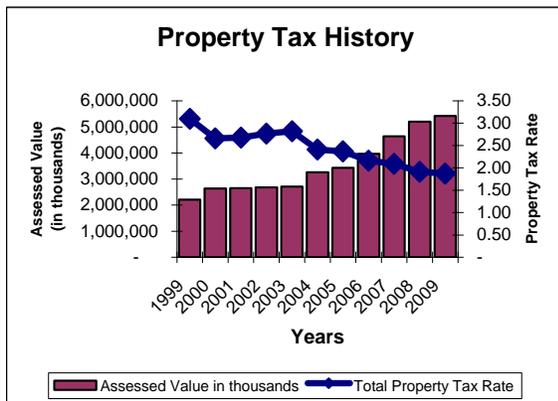


**Property tax**

In 2001 the voters, through the Initiative process, passed Initiative 747 which established limits on property taxes. These limits are one-percent or Implicit Price Deflator (IPD) increase (whichever is less) over the highest of the district's three previous annual property tax levies. This formula allows for the one-percent increase or Implicit Price Deflator in the actual levy of the previous year with an additional adjustment to reflect growth (new construction) in the tax base. Higher growth in total assessed valuation lowers the tax rate. With this limitation in place, property taxes usually amount approximately 16% of general revenues. For the 2009 tax year, the tax levy rate is \$1.43 per

thousand dollars of assessed value. In addition to the regular property tax, the City also assesses a tax on Emergency Medical Services (EMS) that is used to support the emergency medical services of the fire department. This is also limited to the one percent or implicit price deflator (whichever is less). For the 2009 tax year, the tax levy rate is \$0.44 per thousand dollars of assessed value.

The County Assessor provides assessed values to the Treasurer as a basis of tax computation. While the tax rates decline as shown below, the average values of homes increase. Consequently the amount that an average taxpayer pays in property taxes is determined by how much the tax rate declined, how much the value of the home increased and what levies were approved by the voters.



**Other taxes**

Utility Taxes: The state enables cities to levy utility taxes on natural gas, telephone, and electricity in an amount up to six percent (6%) of total charges. A tax is also permitted on solid

waste, water, sanitary sewer and storm sewer. No rate limitation exists on this second category of utilities. After the ordinance is passed imposing a utility tax, it takes 90 days to start collecting the tax.

- Telephone Utility Tax – In the 2005-2006 biennial budget, the City Council enacted a 3% tax on telephone utilities. The original action provided that the tax would sunset on December 31, 2006. During the budget process for 2007-2008, the sunset clause was eliminated from this tax. As part of the 2009-2010 budget balancing activities, this tax was increased to 6%. The increase also requires 90 days to take affect.
- Cable Utility Tax – During the 2009 – 2010 budget process, a 1% cable utility tax was imposed. This tax will take effect in 2009 and was imposed for debt service on the Recreation Center Renovation bonds.
- Solid Waste Utility Tax – The City imposed a six percent (6%) utility tax on solid waste utility. This tax will not take effect until 2010.

Admission Tax: The State of Washington provides for a 5% tax on admissions. The city tax rate is the maximum 5% and applies to all private activity for which an entrance fee is assessed. Although a very small amount of admission taxes are collected from the convention center, the proceeds go to the PFD, not the city.

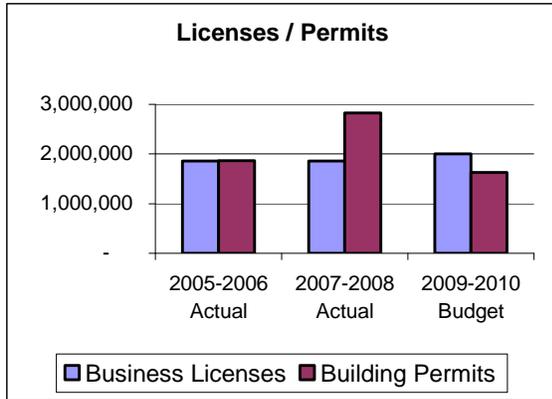
Gambling Tax – A variety of gambling taxes are permitted by state law. With limitations on gambling in the City of Lynnwood, the collection of gambling taxes is also limited. Because of increasing competition from other areas, especially Indian reservations, where gambling is less restricted, this source of revenue will steadily erode.

**Other Revenues**

A variety of other revenues are part of the resources available to cities to provide services to citizens. These include:

**Licenses and Permits**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
Business Licenses	1,858,315	1,859,648	2,006,000
Building Permits	1,862,387	2,824,955	1,623,889
	3,720,702	4,684,603	3,629,889

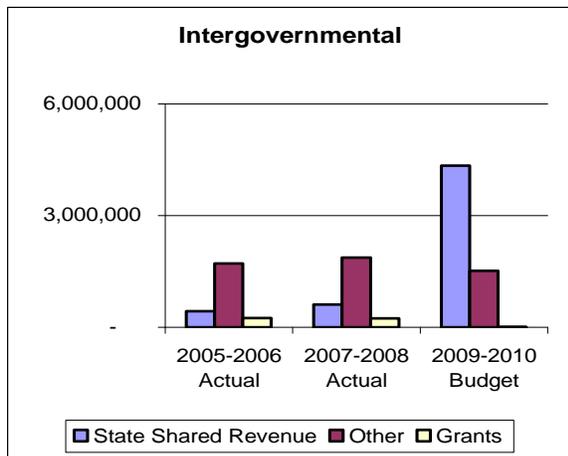


**Business Licenses** – The City is projecting a slight increase in business license fees due to a planned increase in fees.

**Building Permits** – The downturn in housing starts has affected the projected revenue for building permits. Biennium 2007-2008 showed a large increase in Building Permits. Approximately 42% of the revenue received in 2007-2008 for Building Permits was for Right-of-Way Vacation Permits. Since these are one-time permits, we do not include them in the budget. The Building Permits without the Right-of-Way Vacations reflect the reduction in building.

**Intergovernmental**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
State Shared Revenue	436,969	616,598	4,341,111
Grants	252,266	240,459	6,000
Other	1,710,162	1,874,529	1,516,512
	2,399,397	2,731,586	5,863,623



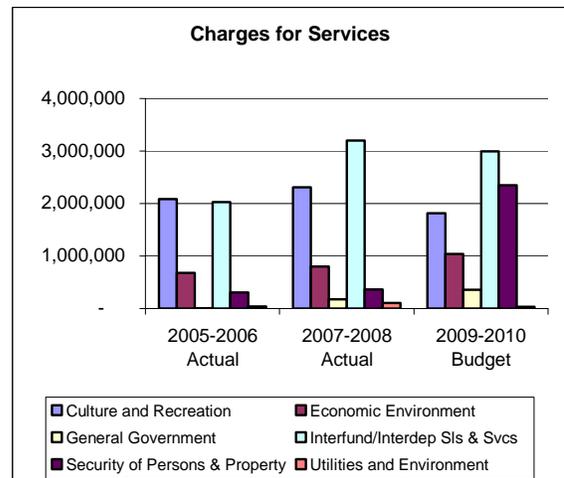
**State Shared Revenues** – Included in this revenue is the alcohol taxes and liquor profits that are shared among all cities on the basis of population. Also included is the PUD privilege tax which is revenue paid by the Snohomish County Public Utility District (PUD) in lieu of property taxes on its electrical facilities. The large increase in 2009-2010 budget is the coding of the remediation of the destination based sales tax change. The State did not want to punish taxing districts that had made conscious decisions to encourage retail areas by removing their sales tax revenue with the switch to destination based sales tax from originating based sales tax. This shift is paid by the state to the taxing districts that were projected to lose revenue with the switch. The classification of this payment is Intergovernmental Revenue.

**Other** – This category includes prisoner room and board, low enforcement services and park facilities.

**Grants** – In preparing the budget, only known grants are included. Other grants will probably be received during the biennium; the forecast for this category may be understated.

**Charges for Services**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
Culture & Recreation	2,084,240	2,309,590	1,819,620
Economic Environment	678,678	802,857	1,042,808
General Government	7,362	177,085	358,750
Interfund/Interdepartment			
Sales & Services	2,029,656	3,199,837	2,991,470
Security of Persons & Property	311,141	367,105	2,348,156
Utilities & Environment	40,430	111,079	34,725
	5,151,507	6,967,553	8,595,529



During the 2009-2010 Budget process it was proposed to add a Transport Fee, which reflects the large increase in Public Safety. A transport fee is assessed on individuals that are transported by the Fire Department to local hospitals. The City of Lynnwood was the last organization in the region to assess these charges. These fees are paid by the patients insurance.

The Utility and Environment charges reflect a reduction from 2007-2008 actual. This is because there was a one-time \$70,000 amount received in 2008. The budget reflects a more accurate amount.

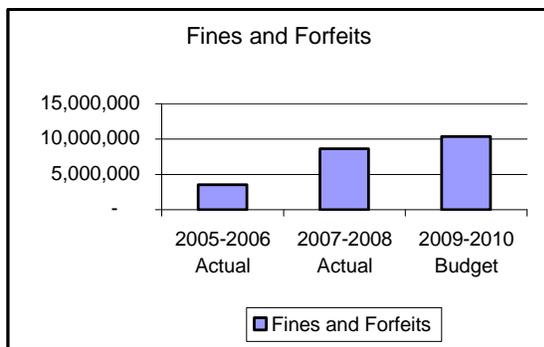
The increase in Economic Environment relates to the increase in fees. Plan check fees relate to the construction industry.

Culture and Recreation are the charges for recreation fees. The recreation department develops these estimates based on their expectations for class offerings.

The interfund services charge is assessed to other city funds for services rendered by the General Fund. These services include payroll, accounting, legal, personnel, information services and other services. The reduction in this category is represented by the reduction of the assessment for engineering services support of capital projects.

**Fines and Forfeits**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
Fines and Forfeits	3,571,886	8,649,575	10,350,000

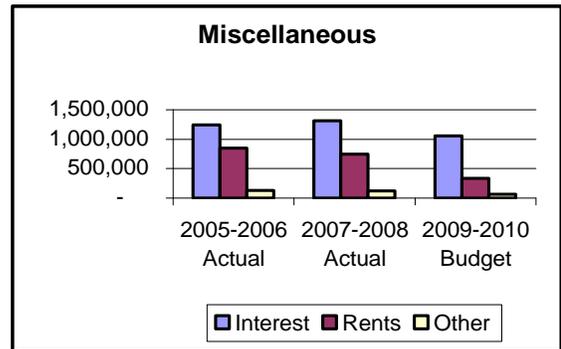


The large increase in this category relates to the City of Lynnwood installing red light cameras. These cameras record cars running red lights. A citation is mailed to the car owner

based on the license number in the photograph. Lynnwood currently has 10 lights that have cameras. This revenue does decline because drivers learn that Lynnwood is not a city to run a red light.

**Miscellaneous**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
Interest	1,241,224	1,312,986	1,057,506
Rents	848,676	748,949	332,300
Other	131,459	122,037	63,260
	<u>2,221,359</u>	<u>2,183,972</u>	<u>1,453,066</u>



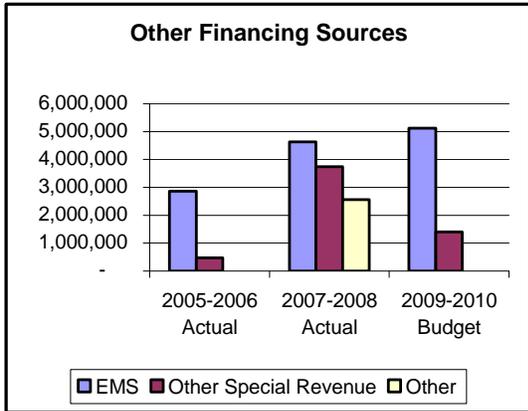
The miscellaneous revenue consists primarily of interest earnings and rents.

Interest – Interest income has been a significant source of revenue for the city over the years. With the combination of dropping interest rates and the drop in the principal that is invested this revenue source has been reduced.

Rents – The majority of the rents revenue comes from recreation activity and revenue is estimated based on actual rental agreements for these facilities. The City is anticipating a reduction in rents because of the sale of the property that the high school is located which included multiple fields that the city operated. These will be eliminated.

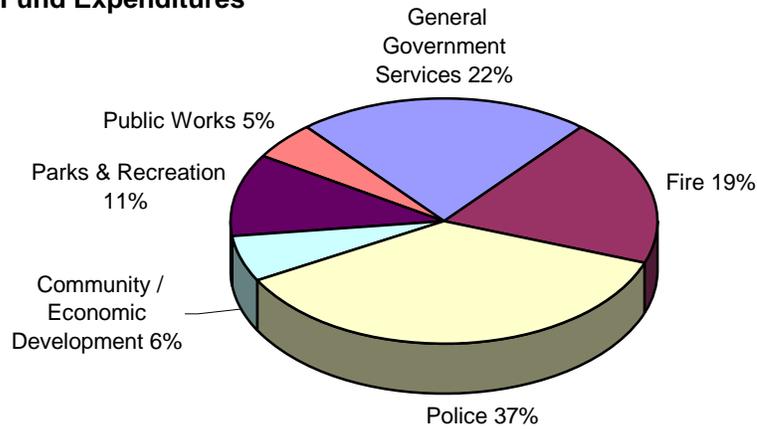
**Other Financing Sources**

	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
EMS	2,862,212	4,629,756	5,125,111
Other Special Revenue	478,166	3,741,223	1,406,037
Other	-	2,566,088	-
Total	<u>3,340,378</u>	<u>10,937,067</u>	<u>6,531,148</u>



EMS (Emergency Medical Services) – The EMS levy is deposited in a special revenue fund and then is transferred into the general fund to support EMS programs in the Fire Department. In 2006, the citizens of Lynnwood voted to restore the EMS rate to \$0.50 per thousand dollars of assessed value of property.

### General Fund Expenditures



General Fund Expenditures by Department	2005-2006 Actual	2007-2008 Actual	2009-2010 Budget
General Government Services			
Legislative	662,691	635,460	893,218
Municipal Court	1,778,274	2,573,732	2,560,398
Executive	701,954	986,111	976,826
Administrative Services	6,550,050	8,049,774	8,668,619
Legal	1,268,437	1,811,147	1,578,718
Human Resources	841,553	1,128,891	1,265,070
Building & Property	2,926,766	3,097,682	3,420,715
Police	23,274,250	28,653,059	31,827,493
Fire	13,881,633	15,914,765	17,019,846
Community / Economic Development			
Community Development	3,271,242	3,931,343	4,188,791
Economic Development	501,946	685,982	712,597
Community Affairs	26,726	367,167	601,021
Parks & Recreation	7,894,309	9,537,216	9,489,915
Public Works	4,056,532	4,641,696	4,296,288
<b>Total</b>	<b>67,636,363</b>	<b>82,014,025</b>	<b>87,499,515</b>

Other Special Revenues – Other special revenue is money transferred from special revenue funds to pay for programs budgeted in the general fund. The Criminal Justice transfer provides for narcotics officers, high school resource officers and community service employees. The Hotel/Motel Fund transfer provides for the tourism related position. Other transfers that are included in this category are transfers for specific projects and activities. These transfers are from the Program Development Fund, Capital Development Fund, and transfers from the LID (Local Improvement District) Guarantee Fund.

Other – The revenue received in 2007-2008 was from the sale of property.

### **Expenditures**

The table on the previous page and its related graph display the impact of the several departments on the General Fund. A quick

review shows the large majority of general fund expenditures are related to public safety in the Police and Fire Departments, respectively. The third largest group is the Administrative Departments that provide support to the operating departments. Parks and Recreation Department follows closely behind with its recreational opportunities and many parks enjoyed by our populace.

General revenues not only support the services provided by the departments listed, but also pay a portion of the city's debt service (attributable to General Fund services) and subsidize the Solid Waste Fund and the Street Fund.

Also paid from General Fund resources are interfund transfers. These include transfers for services provided by other internal funds, such as equipment rental fund, interfund insurance and central stores, and for debt services and capital projects.

## SPECIAL REVENUE FUNDS

# Hotel & Tourism Fund 101

The Hotel and Tourism Fund was created to provide for the collection and disbursement of the hotel/motel tax collected by the City, and to provide an accounting of these funds to ensure their use in compliance with state law and City policy. The Use of the hotel/motel fund is defined by state law. These purposes are to:

- Attracting visitors
- Tourism promotion
- Tourism facilities

The City uses the hotel/motel fund for:

- Tourism marketing
- Snohomish County Tourism Bureau visitor information center
- Tourism advertising
- Tourism brochures and visitor guides

### Source of Funds

The hotel/motel fund is derived from a special 2% excise tax on lodging (Ordinance 972, LMC 3.10.010).



### Current Financial Condition

The fund is estimated to receive \$1,185,664 in hotel/motel taxes plus investment revenue for the 2009 – 2010 biennium. This amount can vary based upon local economic conditions. The expenditures in the budget reflect the recommendations from the Lodging Tax Advisory Committee. These funds include funding for marketing materials, advertising, and the Snohomish County Tourism Bureau Visitor Center. Approximately \$771,462 is budgeted to be provided to the South Snohomish County Public Facility District for 2009 – 2010 biennium. Additionally, \$ 231,361 for the biennium will be transferred to the general fund for personnel to support the Tourism function.

101 - STADIUM/CONVENTION CENTER	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		869,489		882,928	854,395
<b>Sources:</b>					
31-Taxes	750,000	944,970	727,178	1,139,090	1,185,664
33-Intergovernmental Revenue	987,889	1,050,609	1,987,578	1,022,744	1,085,000
34-Charges for Services	-	84	100	5	-
36-Miscellaneous Revenues	48,000	62,668	60,000	75,050	57,191
<b>Total Sources</b>	<b>1,785,889</b>	<b>2,058,331</b>	<b>2,774,856</b>	<b>2,236,889</b>	<b>2,327,855</b>
<b>Uses:</b>					
2-Operating	431,698	308,844	2,284,268	2,265,422	2,270,664
4-Debt Service	1,673,325	1,736,047	-	-	-
<b>Total Uses</b>	<b>2,105,023</b>	<b>2,044,892</b>	<b>2,284,268</b>	<b>2,265,422</b>	<b>2,270,664</b>
Ending Fund Balance		882,928		854,395	911,586

# Drug Enforcement Fund 104

Created in 1989 (Ord. 1674, LMC 3.95.010), as a special revenue fund into which all monies and proceeds from the sale of property seized during drug investigations and forfeited pursuant to RCW 69.50.505 are deposited. The amount deposited will be net the amount deducted in accordance with state and federal laws.

Enforcement fund shall be expended only for such purposes and for no other purpose than appropriated by the City Council. (Ord. 1674)

**Description of Services**

This fund has been established for the purpose of accumulating funds for drug enforcement needs, drug awareness educational purposes and the purchase, lease and maintenance of equipment and other items necessary for drug enforcement by the Lynnwood Police Department. The monies deposited in the Drug

**Source of Funds**

Money and property seized during drug investigations (Lynnwood's portion) and the interest earned on those deposits.

**Current Financial Condition**

The fund is budgeted to receive approximately \$120,000 for the 2009-2010 biennium in fines and forfeits, although this amount can vary widely based upon the number of drug investigations.

104-DRUG ENFORCEMENT	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		569,249		694,393	605,968
<b>Sources:</b>					
35-Fines and Forfeits	136,000	201,977	200,000	319,659	400,000
36-Miscellaneous Revenues	28,750	44,714	40,000	61,933	47,685
<b>Total Sources</b>	<b>164,750</b>	<b>246,691</b>	<b>240,000</b>	<b>381,592</b>	<b>447,685</b>
<b>Uses:</b>					
1-Personnel Services	-	-	172,000	-	-
2-Operating	168,930	88,062	178,017	330,442	407,784
3-Capital Outlay	120,000	33,485	120,000	139,575	15,000
<b>Total Uses</b>	<b>288,930</b>	<b>121,548</b>	<b>470,017</b>	<b>470,017</b>	<b>422,784</b>
<b>Ending Fund Balance</b>		<b>694,393</b>		<b>605,968</b>	<b>630,869</b>

# Criminal Justice Reserve Fund 105

State funding of the criminal justice system of cities and counties was addressed by the Washington State Legislature in 1990, 2<sup>nd</sup> extraordinary session with the passage of Chapter 1, Laws of 1990, 2<sup>nd</sup> Extraordinary Session. This legislation allows for assistance for cities and counties in funding their criminal justice systems within certain parameters. All of the monies made available to local governments through this legislation are limited to funding of criminal justice purposes. Criminal justice purposes indicate a broad definition which would encompass all costs incurred in connection with

the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes.

**Description of Services**

The City uses these funds for approved equipment, capital projects and for payment of the debt service. Additional expenditures from 105 are the salary and benefits for two narcotics officers, and 2 community service employees, small grant expenditures and costs for hosting training classes.

**Source of Funds**

Revenues deposited into this account includes criminal justice tax money, state shared (former CETD funds), criminal justice population revenue, revenue from the sale of seized property from non-drug felony cases, small grant monies and revenue from the police department

sponsored training classes.

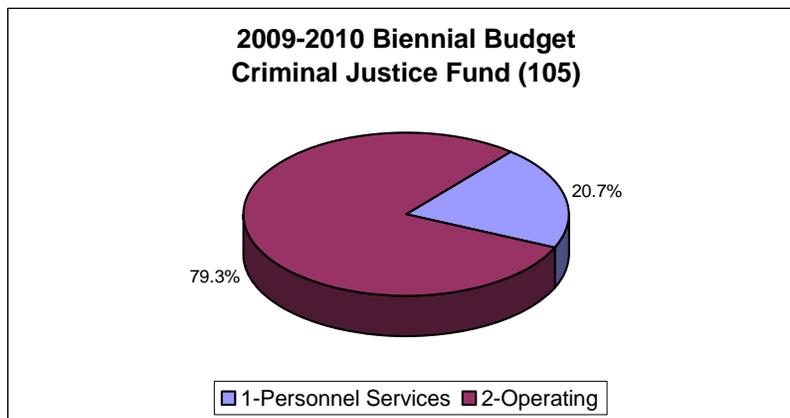
**Current Financial Condition**

The fund currently is budgeted to receive approximately \$1,434,605 in the 2009-2010 biennium.

105-CRIMINAL JUSTICE RESERVE	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		1,288,903		1,321,236	
<b>Sources:</b>					
31-Taxes	891,430	1,021,531	1,050,000	1,160,192	1,260,000
33-Intergovernmental Revenue	175,915	142,392	124,552	150,245	72,082
34-Charges for Services	-	-	-	49,580	-
35-Fines and Forfeits	13,400	54,281	13,400	13,400	-
36-Miscellaneous Revenues	68,700	135,538	120,000	119,992	102,523
39-Other Financing Souces	-	-	4,877	4,877	-
<b>Total Sources</b>	<b>1,149,445</b>	<b>1,353,743</b>	<b>1,312,829</b>	<b>1,498,286</b>	<b>1,434,605</b>
<b>Uses:</b>					
1-Personnel Services	257,726	302,887	362,114	94,780	219,643
2-Operating	854,889	855,150	1,887,038	2,106,935	843,992
3-Capital Outlay	190,000	163,373	60,500	59,547	-
<b>Total Uses</b>	<b>1,302,615</b>	<b>1,321,410</b>	<b>2,309,652</b>	<b>2,261,262</b>	<b>1,063,635</b>
<b>Ending Fund Balance</b>		<b>1,321,236</b>		<b>2,261,262</b>	<b>1,063,635</b>

**Expenditures by Class**

105-CRIMINAL JUSTICE RESERVE	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
7-POLICE					
2-JAIL ADMINISTRATION	71,810	117,996	-	-	-
4-LAW ENFORCEMENT	1,044,889	1,018,523	1,940,538	1,891,894	836,992
5-NARCOTICS	185,916	184,891	369,114	369,368	226,643
7-POLICE Total	<u>1,302,615</u>	<u>1,321,410</u>	<u>2,309,652</u>	<u>2,261,262</u>	<u>1,063,635</u>
<b>105-CRIMINAL JUSTICE RESERVE Total</b>	<b>1,302,615</b>	<b>1,321,410</b>	<b>2,309,652</b>	<b>2,261,262</b>	<b>1,063,635</b>



# Transportation Fund 111

The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety, and welfare while enhancing the quality of life in our community. To maintain city roadways and pedestrian travel infrastructure in a safe condition for the traveling public by the most efficient and economical means possible.

Fund 111, Streets, provides funds to maintain a large inventory of roadway, sidewalk, roadside, traffic signal, and signal communication assets. Many activities require primarily labor and equipment, such as street sweeping, roadside mowing, snow and ice control, and signal preventative maintenance. Other activities require the addition of a considerable amount of new materials, such as roadway patching, paint line and button replacement, sign replacement, and signal component replacement.

Revenues for transportation funding have not kept pace over the past two decades with inflation. There are no longer adequate revenues to keep up with the deterioration of the City's roadways and traffic signals. Added to that workload, a new federal requirement has been adopted that requires cities to test nighttime reflectivity of traffic signs and initiate a program to replace those below standard. This new work will be absorbed as much as possible within the existing budget.



## Two Decision Packages Approved

1) Neighborhood Traffic Calming – In 2007-08 the Council provided \$100,000 for the Street Crew to install a series of experimental traffic calming devices on neighborhood

streets. This request is to continue with that program.

2) Operations Engineer/Admin Support – The Operations Division, which has over 50 employees during the summer months, has no dedicated office support. This Decision Package adds one FTE, funded by the Utilities and to a lesser extent by Streets, to provide that support for studies, asset tracking, and general office assistance.

## What The Fund Does

Fund 111 supports the Streets and Traffic programs. Streets is responsible for providing the services necessary to maintain safe vehicle and pedestrian use of the city's right-of-ways and easements. Specific activities include sweeping and cleaning; repair of streets and sidewalks; maintenance of all informational signs, traffic control devices and pavement markings; roadside shoulder and vegetation management; snow and ice control; and support efforts for special events and construction projects.

Traffic operates and maintains the city Intelligent Transportation System (ITS) including traffic signals, fiber optic communication, Ethernet communication network, and the central signal control computer system. Other activities include:

- Works with the Public Utility District (PUD) to install and maintain streetlights (luminaries).
- Reviews the need for and design of pedestrian crosswalks and bicycle lanes and coordinates with the local school district on school crossings and school walk routes.
- Works with engineering staff to review development proposals and determine traffic mitigation, apply for transportation grants, develop the city's Six Year Transportation Improvement Plan (TIP), update the transportation element of the City Comprehensive Plan, and update the Capital Facilities Plans.
- Works with Construction Administration staff to review and approve construction project traffic control plans.
- Works with the Police Department to analyze traffic accidents and hazards in

order to determine improvements needed to the overall transportation system.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Road Maintenance	4	4
Pedestrian Maintenance	3	3
Traffic & Signal Lights	5	5
<b>Total</b>	<b>12</b>	<b>12</b>

**2007 – 2008 Biennium Accomplishments**

**Streets**

- Enhanced vegetation on 166th Place street end and turned over maintenance to homeowners.
- Installed blue City Attractions way finding signs.
- Installed pedestrian cross-walks with flashing lights at:
  - 20200 68<sup>th</sup> Ave W
  - 7400 208<sup>th</sup> St SW
  - Interurban Trail crossing on 212<sup>th</sup> St SW
- Prepped 64<sup>th</sup> Avenue West and 46<sup>th</sup> Avenue West for chip seal contractor.
- Installed traffic circles on 56<sup>th</sup> Avenue West and 74<sup>th</sup> Avenue West.
- Installed speed bumps on 32<sup>nd</sup> Place West and 33 Avenue West.



**Traffic**

- Installed conduit for fiber optic cable to Fire Station 15.
- Installed three new crosswalk flashing beacon systems.
- Installed four new luminary poles.
- Removed in-ground flashing lights and added pole-mounted flashers to 194<sup>th</sup> St SW pedestrian crossing near library.
- Hand-built four custom controller cabinets from standard parts, saving the City \$1000s.



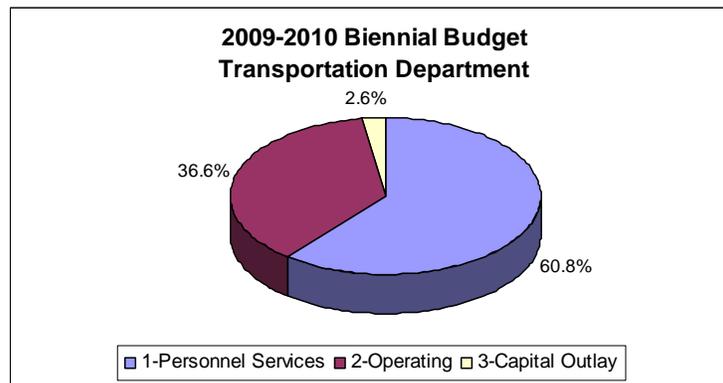
**2009-2010 Biennial Goals**

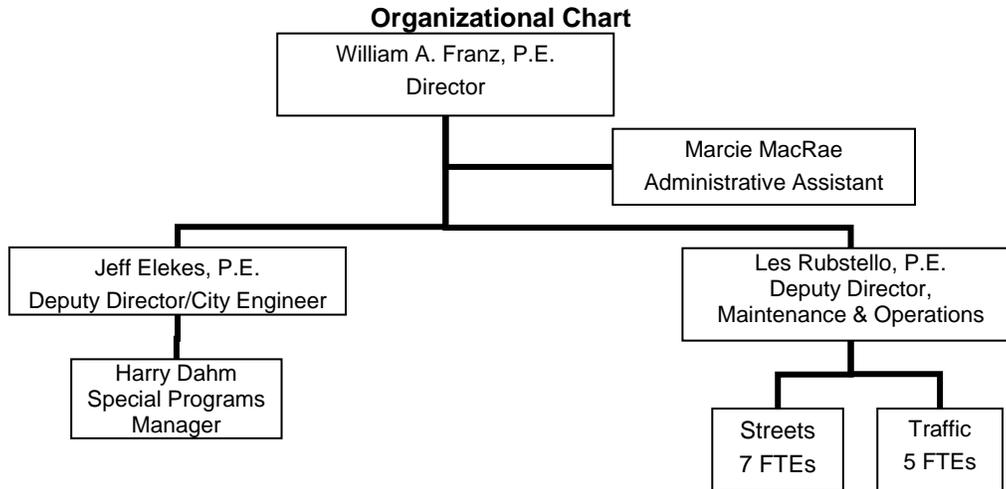
- Maintain sidewalks to facilitate safe pedestrian public travel, to enhance pedestrian safety and reduce City risk for liability.
- Maintain vehicle traveled way surfaces in a clean and passable condition at all times; keeping them free from dirt and debris and maintaining adequate driving conditions for inclement weather for the traveling public and for safety response personnel.
- Analyze and rate citywide road conditions to optimize expenditures for street overlays, sidewalk improvements and other transportation improvements.
- Maintain roadways and sidewalks to facilitate safe public travel by reducing risk of vehicular accidents and by enhancing pedestrian safety.
- Maintain traveled way markings and signs at frequencies that promote safe travel for motorists and pedestrians alike, to enhance motorist safety and to maximize safe pedestrian and bicycle travel.
- Provide the revenue (which comes from the Arterial Street Fund, utilizing state shared motor vehicle fuel taxes and additional funds that come from the Capital Development Fund 333 as approved) through the yearly budget process and the Capital Facilities Plan to complete Capital Projects, the city's yearly programs and maintain roadways to facilitate safe public travel.
- Create and maintain a transportation planning model and simulation model to minimize congestion within the city while allowing for a reasonable amount of development.
- Provide adequate street lighting for both arterial and residential streets for the safety of the pedestrian, bicyclist, and other users.

<b>111-STREET FUND</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		(14,365)		335,345	388,395
<b>Sources:</b>					
31-Taxes	1,964,578	1,964,578	2,123,126	2,145,750	1,870,728
32-Licenses and Permits	-	88,887	50,000	387,234	75,000
33-Intergovernmental Revenue	1,000,000	1,089,352	1,231,786	1,158,540	1,227,911
34-Charges for Services	236,313	274,292	-	66,004	-
36-Miscellaneous Revenues	9,000	14,029	44,500	30,579	25,923
39-Other Financing Sources	521,972	521,154	438,000	206,566	572,000
<b>Total Sources</b>	<b>3,731,863</b>	<b>3,952,292</b>	<b>3,887,412</b>	<b>3,994,673</b>	<b>3,771,562</b>
<b>Uses:</b>					
1-Personnel Services	2,135,847	1,984,778	2,144,966	2,133,442	2,353,526
2-Operating	1,487,318	1,522,857	1,658,298	1,751,014	1,418,036
3-Capital Outlay	91,020	94,947	100,000	57,168	100,000
<b>Total Uses</b>	<b>3,714,185</b>	<b>3,602,581</b>	<b>3,903,264</b>	<b>3,941,624</b>	<b>3,871,562</b>
Ending Fund Balance		335,345		388,395	288,395

**Department Costs**

	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
111-STREET FUND					
6-PUBLIC WORKS					
0-ENGINEERING	-	-	-	5	-
6-TRANSPORTATION	<u>3,714,185</u>	<u>3,602,581</u>	<u>3,903,264</u>	<u>3,941,619</u>	<u>3,871,562</u>
6-PUBLIC WORKS Total	<u>3,714,185</u>	<u>3,602,581</u>	<u>3,903,264</u>	<u>3,941,624</u>	<u>3,871,562</u>
<b>111-STREET FUND Total</b>	<b>3,714,185</b>	<b>3,602,581</b>	<b>3,903,264</b>	<b>3,941,624</b>	<b>3,871,562</b>





**Performance Indicators**

Measure	2006	2007	2008	2009	2010
	<b>Measures</b>		<b>Targets</b>		
Total expenditure	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Per lane mile	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800
Per capita	\$57.42	\$57.42	\$57.42	\$57.42	\$57.42
<b>*Snow &amp; Ice Controls</b>					
Total lane miles	325	295	400	400	400
Total expenditure	\$42,000	\$50,220	\$50,000	\$50,000	\$50,000
Per lane mile	\$129.23	\$170	\$125	\$125	\$125
<b>*Traffic Signals</b>					
**Expenditures for repairs	\$469,944	\$462,750	\$450,000	\$450,000	\$450,000

**Note:** \* ICMA Performance Indicator  
 \*\* New Measurement

## Arterial Street Fund 112

The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety and welfare while enhancing the quality of life in our community.

The money in this fund is accumulated and transferred to the Street Fund, Capital Projects funds and other funds for approved arterial street improvements. Currently the money is being used to fund overlays, street rebuilding, street signals, sidewalks and pedestrian improvements.



**Source of Funds**

This fund provides for the receipt of state distributed ½ cent gas tax funds that are restricted in use by state law to street rehabilitation and construction. Funds from the distributed vehicle license fees are also allocated to various street projects through this

fund.

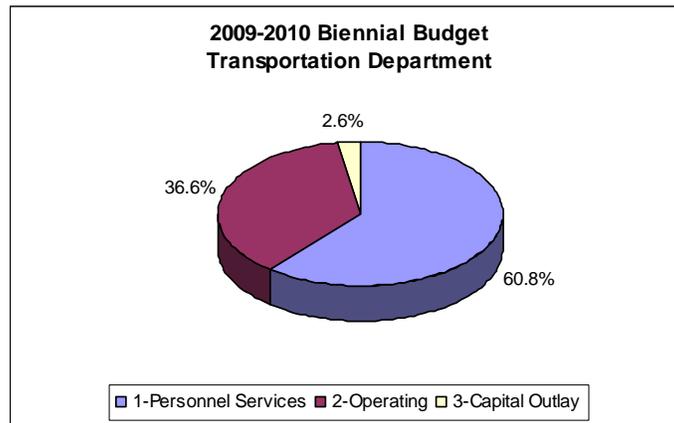
**Current Financial Condition**

The fund is budgeted to receive about \$557,845 for the 2009-2010 biennium from gas tax receipts. All of the gas tax receipts will be transferred to the Overlay program.

112-ARTERIAL STREET	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		134,514		256,700	311,125
<b>Sources:</b>					
33-Intergovernmental Revenue	460,000	469,808	564,737	1,476,080	557,846
36-Miscellaneous Revenues	33,000	14,350	313,500	41,017	48,549
39-Other Financing Sources	-	-	1,042,263	1,039,263	-
Total Sources	493,000	484,158	1,920,500	2,556,360	606,395
<b>Uses:</b>					
2-Operating	361,972	361,972	2,751,935	2,501,935	557,846
Total Uses	361,972	361,972	2,751,935	2,501,935	557,846
Ending Fund Balance		256,700		311,125	359,674

**Department Costs**

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
112-ARTERIAL STREET					
6-PUBLIC WORKS					
6-TRANSPORTATION	361,972	361,972	2,751,935	2,501,935	557,846
6-PUBLIC WORKS Total	361,972	361,972	2,751,935	2,501,935	557,846
112-ARTERIAL STREET Total	361,972	361,972	2,751,935	2,501,935	557,846



# Cumulative Park Reserve & Development Fund 114

Created in 1986 (Ord. 1554, LMC 3.12.010), this fund's full name is "Park Properties/Facilities and Recreational Services Reserve Fund." Its

purpose is to provide the opportunity for persons or organizations wishing to participate by donating funds for the acquisition and

development of park and recreational facilities and recreation programs.

This fund has been established for the purpose of accumulating funds for payment of recreation class fees for senior adults on fixed incomes through the Senior Citizen Benefit Fund, and for children from low income families through the Recreation Benefit Fund. Contributions to the Randy Terlicker Memorial Aquatics and Life Safety Scholarship are received, and

scholarships are awarded annually to selected individual recipients.

Money received from private donations together with whatever other sums may be transferred from other City funds may be levied for such purpose from time to time hereafter.

The fund is budgeted to receive \$1,000 per year in donations, gifts and sponsorships, although this amount can vary widely from year to year.

114-CUMULATIVE PK RES & DEV	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		65,850		77,234	103,171
<b>Sources:</b>					
36-Miscellaneous Revenues	2,000	12,622	6,000	22,501	5,863
39-Other Financing Souces	40,200	40,199	40,200	40,200	-
<b>Total Sources</b>	<b>42,200</b>	<b>52,821</b>	<b>46,200</b>	<b>62,701</b>	<b>5,863</b>
<b>Uses:</b>					
2-Operating	44,200	41,437	40,200	36,764	-
<b>Total Uses</b>	<b>44,200</b>	<b>41,437</b>	<b>40,200</b>	<b>36,764</b>	<b>-</b>
Ending Fund Balance		77,233		103,171	109,034

**Expenditures**

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
114-CUMULATIVE PK RES & DEV					
5-PARKS & RECREATION					
1-RECREATION CENTER	44,200	41,437	40,200	36,764	-
5-PARKS & RECREATION Total	44,200	41,437	40,200	36,764	-
<b>114-CUMULATIVE PK RES &amp; DEV Total</b>	<b>44,200</b>	<b>41,437</b>	<b>40,200</b>	<b>36,764</b>	<b>-</b>

## Cumulative Art Reserve Fund 116

Created in 1990 (Ord. 1745, LMC 3.14.005), this fund accumulates funds that provide for acquisition, commissioning and display of works of art in public places of the City.

Monies placed in the fund shall be used for the purposes of acquisition of objects of art for the City of Lynnwood and may be expended at such times and in such amounts as the City Council may from time to time determine.

Revenue for this fund may come from any gift or contribution from persons or organizations wishing to further the acquisitions of objects of art. Authorization and/or appropriations for municipal construction projects shall include an

amount equal to one percent (1%) of the total project cost, which exclude revenue bonds and grants, shall be deposited in the Art Fund at the time of contract award. In 2006, City Council adopted Ordinance 2652 increasing the cap on public art funding for any single construction project from \$20,000 to \$33,000. In 2008, City Council adopted Ordinance 2759 which removed the cap on public art funding for construction projects. To maintain a minimum annual contribution of \$15,000 to the Art Fund, the City Administration and the City Council



may budget revenue, up to \$15,000 annually, to make up the difference of revenue received from appropriations for municipal construction projects, provided, that revenue is available for that purpose and there are special projects exceeding the maximum annual contributions.

The fund is budgeted to receive approximately \$29,240 in contributions from Capital Projects in the 2009-2010 biennium, although this amount can vary widely from year to year. It will also receive approximately \$1,000 in the 2009-2010 biennium from investment interest.

116-CUMULATIVE ART RESERVE	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		12,106		13,035	46,261
<b>Sources:</b>					
30-Fund Balance	9,500	-	-	-	-
36-Miscellaneous Revenues	650	929	1,000	4,533	2,123
39-Other Financing Sources	47,875	-	30,000	30,000	29,240
<b>Total Sources</b>	<b>58,025</b>	<b>929</b>	<b>31,000</b>	<b>34,533</b>	<b>31,363</b>
<b>Uses:</b>					
3-Capital Outlay	58,025	-	17,830	1,307	29,240
<b>Total Uses</b>	<b>58,025</b>	<b>-</b>	<b>17,830</b>	<b>1,307</b>	<b>29,240</b>
Ending Fund Balance		13,035		46,261	48,384

#### Expenditure by Program

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
116-CUMULATIVE ART RESERVE					
5-PARKS & RECREATION					
1-RECREATION CENTER	58,025	-	17,830	1,307	29,240
5-PARKS & RECREATION Total	58,025	-	17,830	1,307	29,240
<b>116-CUMULATIVE ART RESERVE Total</b>	<b>58,025</b>	<b>-</b>	<b>17,830</b>	<b>1,307</b>	<b>29,240</b>

## Cumulative Aid Car Reserve Fund 119

Created in 1977 (Ord. 904, LMC 3.72.010), this fund accumulates funds that provide for acquisition of aid car service.

#### Description of Services

Monies placed in the fund shall be allowed to accumulate from year to year until the City Council determines to expend the monies in the fund for the purposes specified above.



#### Source of Funds

This fund will receive any gifts or contributions from persons or organizations wishing to further the acquisition of aid car service, together with whatever other sums may be transferred from other city funds or may be levied for such purpose from time to time hereafter.

#### Current Financial Condition

The fund is currently budgeted to receive \$2,213 for the 2009-2010 biennium budget. This amount was interest. There was nothing budgeted for contributions from the private sector. However, this amount can vary from year to year.

There have been no expenditures from this fund since 1999.

<b>119-CUMULATIVE AID CARE RESERVE</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		16,971		26,573	38,139
<b>Sources:</b>					
36-Miscellaneous Revenues	875	9,602	1,300	11,566	2,213
Total Sources	875	9,602	1,300	11,566	2,213
<b>Uses:</b>					
2-Operating	-	-	-	-	-
Total Uses	-	-	-	-	-
Ending Fund Balance		26,573		38,139	40,352

## Emergency Medical Services Property Tax Reserve Fund 120

Created in 1997 (Ord. 2150, LMC 3.85), as a special revenue fund for the receipt of funds from the Emergency Medical Service Property Tax Levy and providing for accumulation and use of the funds.

### Description of Services

The money in said fund may be allowed to accumulate from year to year until the City Council determines to expend the money in said fund and then only for those uses provided by RCW 84.52.069, as amended, namely, only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical care or emergency medical services.

### Source of Funds

Money received from the levy of the Emergency Medical Services Property Tax, and any recovery of medical expenses pursuant to RCW 38.52.430, as amended for example, medical expenses of a response to an incident involving a person found guilty of vehicular homicide.

### Current Financial Condition

The purpose of the fund is to receipt the money from the Emergency Medical Service Levy and transfer to the operating budget for Emergency Medical Services. The estimated amount of Emergency Medical Services Property Tax is \$4,782,299 for the 2009-2010 biennium.

### Revenue

<b>120-EMS PROPERTY TAX RESERVE</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		59,310		153,312	183,984
<b>Sources:</b>					
31-Taxes	2,862,212	2,937,922	3,037,322	4,629,756	4,782,299
36-Miscellaneous Revenues	650	18,291	7,000	30,672	22,517
Total Sources	2,862,862	2,956,214	3,044,322	4,660,428	4,804,816
<b>Uses:</b>					
2-Operating	2,862,212	2,862,212	4,792,350	4,629,756	4,774,089
Total Uses	2,862,212	2,862,212	4,792,350	4,629,756	4,774,089
Ending Fund Balance		153,312		183,984	214,711

# Tree Fund 121

The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety, and welfare while enhancing the quality of life in our community.

The Tree Fund mission is to provide adequate funding of the community forestry program, including projects that promote tree preservation and protection, planting, care and maintenance of existing trees, and education on urban tree issues.

Monies from the Tree Fund may be used for all services necessary to designate a Heritage Tree; to fund the Tree Voucher Program; to pay for arborist services; to acquire wooded areas within the City; and to purchase materials for the City's observance of Arbor Day.

The City has partnered with the Washington State Nursery and Landscape Association (WSNLA) for the Tree Voucher Program. The Tree Vouchers are valid at all WSNLA nurseries.

### 2007 – 2008 Biennial Accomplishments

As of October 24, 2008, we distributed 247 tree vouchers, worth \$16,300.

### 2009 – 2010 Biennial Goal

To encourage citizen involvement in creating and supporting a sustainable urban forest.



121-TREE FUND RESERVE	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		6,021		117,596	117,401
<b>Sources:</b>					
32-Licenses and Permits	46,000	151,180	50,000	13,960	50,000
<b>Total Sources</b>	<b>46,000</b>	<b>151,180</b>	<b>50,000</b>	<b>13,960</b>	<b>50,000</b>
<b>Uses:</b>					
2-Operating	40,000	39,606	40,000	14,155	40,000
<b>Total Uses</b>	<b>40,000</b>	<b>39,606</b>	<b>40,000</b>	<b>14,155</b>	<b>40,000</b>
Ending Fund Balance		117,596		117,401	127,401

### Department Costs by Program

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
121-TREE FUND RESERVE					
6-PUBLIC WORKS					
6-TRANSPORTATION	40,000	39,606	40,000	14,155	40,000
6-PUBLIC WORKS Total	40,000	39,606	40,000	14,155	40,000
<b>121-TREE FUND RESERVE Total</b>	<b>40,000</b>	<b>39,606</b>	<b>40,000</b>	<b>14,155</b>	<b>40,000</b>

# Paths/Trails Reserve Fund 128

Under Chapter 47.30 RCW, cities whose annual income from motor vehicle fuel tax exceeds \$100,000 must establish and maintain paths and trails for pedestrians, equestrians or bicyclists as a part of streets, roads and highways. The Paths and Trails Reserve Fund helps to serve this purpose.

All expenditures for paths and trails shall be made from the City Street Fund under BARS account 595.62 for construction, and 542.62 for maintenance.

**Source of Funds**

The amount the City expends annually must be at least one-half percent (1/2%) of the total amount of funds received from the motor vehicle fund according to the provisions of RCW 45.68.100. In lieu of expending the funds each year; however, a city or county may set aside such funds into a financial reserve account or a special reserve fund to be held for this specific purpose provided it is expended within ten years.



**Current Financial Condition**

This fund was eliminated in 2001 but to better track the reserve in accordance with RCW 45.68.100 this fund has been reinstated.

**Expenditures**

There are no expenditures budgeted for the 2009-2010 biennium.

**Revenue**

128-PATHS AND TRAILS	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance				41,687	48,487
<b>Sources:</b>					
39-Other Financing Sources	-	-	6,800	6,800	6,800
<b>Total Sources</b>	-	-	6,800	48,487	55,287
<b>Uses:</b>					
2-Operating	-	-	-	-	-
<b>Total Uses</b>	-	-	-	-	-
<b>Ending Fund Balance</b>		-		48,487	55,287

# Solid Waste Management Fund 144

The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety, and welfare while enhancing the quality of life in our community.

The Solid Waste Management Mission is to provide public education and awareness on waste reduction, recycling, composting, household hazardous waste and related issues,

through outreach to schools, businesses and households.

**Solid Waste Management Fund 144**

The Solid Waste Division provides coordination between citizens and businesses and the solid waste providers in the area. The City of Lynnwood participates in the interlocal agreement with the City of Edmonds to fund a shared staff person who works with and

provides educational opportunities to citizens in all areas of proper solid waste disposal, including recycling, hazardous waste disposal, composting and waste prevention.

Recycling is an on-going task with efforts currently being made with multi-family properties and commercial businesses to encourage the use of recycle services as an integral part of their solid waste management. Work also includes a program with the area restaurants and other food service establishments on commercial organics collection for their food wastes.

The solid waste coordinator is responsible for the yearly city wide cleanup event involving both curbside removal as well as a day-long drop-off event for various wastes including garbage, yard waste, scrap metal, and major appliances. The status-quo budget is adequate for our current level of service.

For 2009-10 there are no significant increases proposed for the budget. A State of Washington grant covers a large portion of the interlocal agreement dollars.

**What The Fund Does**

Administers public education programs and events and is the liaison to the city’s waste collectors and county solid waste staff. Staff advises community development about proper placement of waste container storage on developing properties, which is detailed in a policy handout of Public Works minimum standard requirements, entitled “Garbage & Recycle Collection Enclosure & Access Policy”

**2007 – 2008 Biennial Accomplishments**

- Reviewed 54 plans of new commercial and multi-family development for proper trash enclosure placement.
- Collected 508 tons of debris from residents during the annual Spring Clean-up events.

**2009 – 2010 Biennial Goals**

- To provide public education and awareness on waste reduction, recycling, composting, household hazardous waste and related issues, through outreach to schools, businesses, and households.

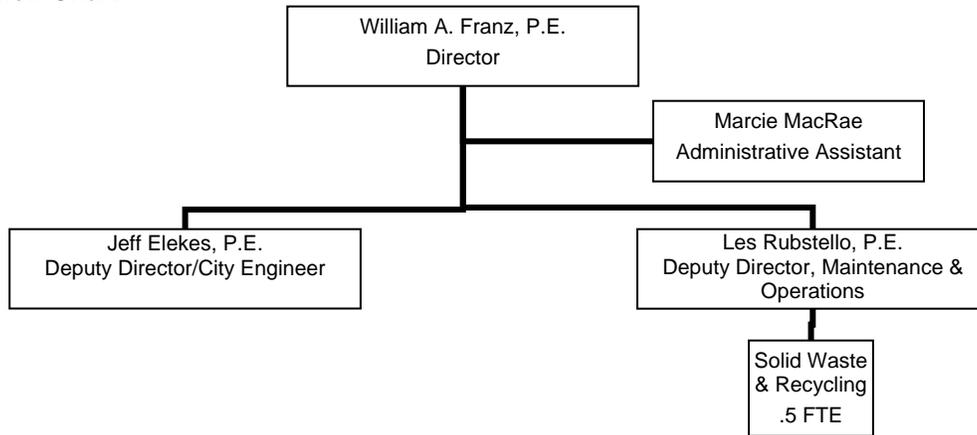
**Department Revenue**

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>144-SOLID WASTE MANAGEMENT</b>					
Fund Balance		22,483		19,909	12,325
<b>Sources:</b>					
30-Fund Balance	18,361	-	-	-	-
31-Taxes	90,451	90,451	107,058	107,048	91,122
33-Intergovernmental Revenue	32,800	32,912	32,800	36,178	43,280
34-Charges for Services	-	8,292	10,000	5,765	5,800
36-Miscellaneous Revenues	4,390	877	500	890	-
<b>Total Sources</b>	<b>146,002</b>	<b>132,532</b>	<b>150,358</b>	<b>149,882</b>	<b>140,202</b>
<b>Uses:</b>					
1-Personnel Services	-	-	-	8,471	-
2-Operating	146,002	135,106	150,358	148,995	140,202
<b>Total Uses:</b>	<b>146,002</b>	<b>135,106</b>	<b>150,358</b>	<b>157,466</b>	<b>140,202</b>
Ending Fund Balance		19,909		12,325	12,325

**Department Costs by Program**

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>144-SOLID WASTE MANAGEMENT</b>					
6-PUBLIC WORKS					
7-SOLID WASTE ADMINISTRATION	146,002	135,106	150,358	157,466	140,202
6-PUBLIC WORKS Total	146,002	135,106	150,358	157,466	140,202
<b>144-SOLID WASTE MANAGEMENT Total</b>	<b>146,002</b>	<b>135,106</b>	<b>150,358</b>	<b>157,466</b>	<b>140,202</b>

**Organization Chart**



**Performance Indicators**

Measure	2006	2007	2008	2009	2010
	Measures		Targets		
Spring Clean-up collection cost	\$46,000	\$40,000	\$42,300	\$45,000	\$45,000
Commercial site visits	76	21	33	30	30
Multi-family property site visits	5	11	4	10	10
Total tons of debris collected during Spring Clean-up event	383	255	253	250	250

# Revenue Stabilization Fund 198

Consistent with the City Council’s financial policies, this fund (created by Ord. 2224 in 1998) provides for financial stability for the city.

**Description of Services**

Revenue stabilization is determined to include, funds for the payment of approved expenditures due to a cash flow shortage in the General Fund; reserves to provide a cushion for an unexpected shortage in tax revenue receipts; reserves for expenditures deemed necessary by the City Council; and temporary short-term interfund loans. Expenditures can only be authorized by the City Council in the face of significant short-term budget shortfalls.

**Source of Funds**

Monies shall be appropriated or budgeted from time to time from the General Fund to replenish and maintain the fund with a balance of at least \$2,000,000.

**Current Financial Condition**

The fund currently is not budgeted to receive any additional funding for the 2009-2010 biennium, and is not budgeted to spend any money in the 2009-2010 biennium.

**Revenue by Class**

There is no revenue budgeted for 2009-2010.

**Expenditures by Class**

There are no expenditures budgeted.

# Program Development Fund 199

This fund was created by Ord. 2093 in 1996 to accumulate reserve funds until the City Council authorizes the use to initiate new City programs, or stabilize general fund revenue.

### Description of Services

Funds may be used for buying any specified supplies, material or equipment, personnel compensation and benefits in all forms, the purchase of personal and professional services, and revenue stabilization for future operations including, but not limited to, program development, enhancement and expansion. This fund also provides a source for matching funds for federal and state grants and interlocal agreements, and for inter-fund loans.

### Source of Funds

This fund receives monies appropriated or budgeted from the General Fund. The City's financial policies provide for a method of transferring year-end surpluses from the General Fund to the Program Development Fund as approved by the City Council.

### Current Financial Condition

The transferred revenue received from the general fund over the past few years have caused the fund balance to be over \$1.5 million. This fund has been used for many one-time items in the past few years at the discretion of the City Council.

199-PROGRAM DEVELOPMENT	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		3,405,061		3,059,364	1,689,912
<b>Sources:</b>					
36-Miscellaneous Revenues	-	-	-	231,358	167,911
39-Other Financing Sources	773,718	730,088	55,000	-	600,000
<b>Total Sources</b>	<b>773,718</b>	<b>730,088</b>	<b>55,000</b>	<b>231,358</b>	<b>767,911</b>
<b>Uses:</b>					
2-Operating	2,314,670	966,412	2,551,775	1,582,297	2,957,240
3-Capital Outlay	74,451	109,373	-	18,513	-
<b>Total Uses</b>	<b>2,389,121</b>	<b>1,075,785</b>	<b>2,551,775</b>	<b>1,600,810</b>	<b>2,957,240</b>
Ending Fund Balance		3,059,364		1,689,912	(499,417)

### Budgeted Expenditures by Program

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>199-PROGRAM DEVELOPMENT</b>					
10-EXECUTIVE	650,780	493,945	1,319,724	863,800	1,972,718
14-MUNICIPAL COURT	30,000	5,772	-	18,513	-
16-LEGISLATIVE	25,000	-	-	-	-
17-OFFICE OF NEIGHBORHOODS	61,065	19,890	59,711	17,465	43,516
18-ECONOMIC DEVELOPMENT	130,000	32,047	187,207	23,261	163,946
2-ADMINISTRATIVE SERVICES	200,000	142,396	5,000	54,381	-
3-COMMUNITY DEVELOPMENT	20,000	-	35,000	14,556	29,137
4-FIRE	42,276	41,339	194,478	194,533	-
5-PARKS & RECREATION	38,000	89,006	40,000	39,971	374,000
6-PUBLIC WORKS	1,192,000	251,391	710,655	374,331	373,923
<b>199-PROGRAM DEVELOPMENT Total</b>	<b>2,389,121</b>	<b>1,075,785</b>	<b>2,551,775</b>	<b>1,600,810</b>	<b>2,957,240</b>

## DEBT SERVICE FUNDS

# Limited Tax General Obligation Refunding Bonds 2001 Fund 201

The 1992 Non-Voted GO Bonds were authorized by Ordinance 1922 to remodel and add on to the Civic Center office building. This project allowed for remodeling the building into a Criminal Justice Facility used by the Police, Court and Corrections and Detention.

The Limited Tax General Obligation Refunding Bonds were issued pursuant to Ordinance 2383 for general City purposes to provide the funds with which to pay the cost of refunding, paying and redeeming the callable portion of the City's outstanding 1992 Limited Tax General Obligation Bonds, and to pay the administrative costs of such refunding and the costs of issuance and sale of the Bonds, all as set forth in the Bond Ordinance.

### Description of Services

This fund pays principal and interest on the City's long-term general obligation debt.

### Source of Funds

The 2001 General Obligation Refunding Bond fund receives revenue from the Criminal Justice Fund.

### Current Financial Condition

This fund currently is budgeted to receive approximately \$330,022 in the 2009-2010 biennium from the Criminal Justice Fund. The fund has expenditures budgeted for \$330,186 to cover annual debt service.

201-2001 GO REFUNDING BONDS	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		42,810		42,877	28,999
<b>Sources:</b>					
39-Other Financing Sources	331,532	331,532	332,065	318,187	330,022
<b>Total Sources</b>	<b>331,532</b>	<b>331,532</b>	<b>332,065</b>	<b>318,187</b>	<b>330,022</b>
<b>Uses:</b>					
4-Debt Service	331,463	331,465	332,065	332,065	330,186
<b>Total Uses</b>	<b>331,463</b>	<b>331,465</b>	<b>332,065</b>	<b>332,065</b>	<b>330,186</b>
Ending Fund Balance		42,877		28,999	28,835

# 1996 G.O. Refunded Bonds Fund 211

The 1996 LTGO Refunding Bond Fund was authorized by Ordinance 2113 to advance refund the 1980 Non-Voted GO Bonds, the 1991 Golf and Recreational Facilities Revenue and Refunding Bonds, and partially refund the 1989 GO Golf Course Bonds.

### Description of Services

This fund pays principal and interest on the City's long-term General Obligation Debt.

### Source of Funds

Revenue comes from the Golf Course and Real Estate Excise Taxes for the 1996 LTGO Refunding Bonds.

### Current Financial Condition

The fund is budgeted to receive \$1,022,843 in the 2009-2010 biennium and has expenditures budgeted for \$1,077,796 in the biennium to cover annual debt service.

211-LTGO REFUNDING BNDS 1996	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		266,479		260,854	205,226
<b>Sources:</b>					
39-Other Financing Sources	1,324,475	1,324,475	1,312,350	1,256,722	1,022,843
Total Sources	1,324,475	1,324,475	1,312,350	1,256,722	1,022,843
<b>Uses:</b>					
4-Debt Service	1,330,100	1,330,100	1,312,350	1,312,350	1,077,796
Total Uses	1,330,100	1,330,100	1,312,350	1,312,350	1,077,796
Ending Fund Balance		260,854		205,226	150,273

## 1998 GO Bond Fund 212

The 1998 LTGO Bond was authorized by Ordinance 2181 to construct an expansion to the existing Library and to acquire park land.

### Source of Funds

Revenue comes from the General Fund for the 1998 LTGO Bonds.

### Description of Services

This fund pays principal and interest on the City's long-term General Obligation Debt.

### Current Financial Condition

The fund is budgeted to receive \$725,036 for 2009-2010 and has expenditures budgeted for \$725,226 for the biennium.

212-1998 G O BOND LIBRARY	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		30,282		499	30,470
<b>Sources:</b>					
39-Other Financing Sources	723,245	693,272	726,413	756,386	725,036
Total Sources	723,245	693,272	726,413	756,386	725,036
<b>Uses:</b>					
4-Debt Service	723,056	723,055	726,415	726,415	725,226
Total Uses	723,056	723,055	726,415	726,415	725,226
Ending Fund Balance		499		30,470	30,280

## 800 MHz Debt Service Fund 215

This fund was established to pay the principal and interest due on the long-term debt for the City's portion of the Snohomish County Emergency Radio System Interlocal Agreement.

### Source of Funds

Monies shall be transferred from the General Fund to pay for the annual principal and interest payments due on the Interlocal Agreement with the County.

### Description of Services

The Emergency Radio System will provide effective and coordinated public safety communications on a day-to-day basis and provide an increased level of interoperability and coordination among the four dispatch centers in Snohomish County.

### Current Financial Condition

The fund currently is budgeted to receive \$288,790 in the 2009-2010 biennium. Expenditures are budgeted for \$289,271 in the 2009-2010 biennium to cover annual debt service.

<b>215-800 MZH Debt Service</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		12,693		16,048	16,041
<b>Sources:</b>					
39-Other Financing Sources	304,699	301,575	295,620	295,620	288,790
<b>Total Sources</b>	<b>304,699</b>	<b>301,575</b>	<b>295,620</b>	<b>295,620</b>	<b>288,790</b>
<b>Uses:</b>					
4-Debt Service	304,709	298,221	295,628	295,628	289,271
<b>Total Uses</b>	<b>304,709</b>	<b>298,221</b>	<b>295,628</b>	<b>295,628</b>	<b>289,271</b>
-800 Ending Fund Balance		16,048		16,041	15,560

## State LOCAL Loan Fund 216

The Local Capital Asset Lending Program (LOCAL) is a ten year loan taken out to provide funds for a conservation energy project which will change out the City's signal LEDs.

### Description of Services

This fund pays principal and interest on the City's long-term LOCAL loan Debt.

### Source of Funds

Revenue comes from the General Fund as a redirection of sales tax that would normally have been distributed to the Street Fund.

### Current Financial Condition

The fund is budgeted to receive \$92,626 in the 2009-2010 biennium and has expenditures budgeted for \$92,626 in the biennium to cover annual debt service.

<b>216-State LOCAL Loan</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		3,859		(0)	3,859
<b>Sources:</b>					
39-Other Financing Sources	92,624	88,765	92,644	96,484	92,626
<b>Total Sources</b>	<b>92,624</b>	<b>88,765</b>	<b>92,644</b>	<b>96,484</b>	<b>92,626</b>
<b>Uses:</b>					
4-Debt Service	92,624	92,624	92,624	92,624	92,626
<b>Total Uses</b>	<b>92,624</b>	<b>92,624</b>	<b>92,624</b>	<b>92,624</b>	<b>92,626</b>
Ending Fund Balance		(0)		3,859	3,859

## Energy Loan Fund 217

This fund is set up to accumulate money to make energy related debt services.

### Source of Funds

General Fund through reduced property taxes to the Street Fund. Savings realized from energy savings to offset the debt costs.

### Current Financial Condition

The fund is budgeted to receive \$130,734 in the 2009-2010 biennium and has expenditures budgeted for \$130,914 in the biennium to cover annual debt service.

<b>217-ENERGY CONSERVATION</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Fund Balance		17,113		11,666	17,113
<b>Sources:</b>					
39-Other Financing Sources	168,979	125,286	130,737	136,180	130,734
<b>Total Sources</b>	<b>168,979</b>	<b>125,286</b>	<b>130,737</b>	<b>136,180</b>	<b>130,734</b>
<b>Uses:</b>					
4-Debt Service	169,290	130,733	130,733	130,733	130,914
<b>Total Uses</b>	<b>169,290</b>	<b>130,733</b>	<b>130,733</b>	<b>130,733</b>	<b>130,914</b>
Ending Fund Balance		11,666		17,113	16,933

## CAPITAL PROJECTS FUNDS

### Real Estate Excise Tax Fund 330 (2<sup>nd</sup> 1/4%)

This fund was established in 2006 by Ordinance 2612 to levy the additional one-quarter of one percent excise tax on the sale of real property within the City of Lynnwood.

**Description of Services**

Money may be accumulated to cover capital improvements including those listed in RCW 82.46 at the discretion of the City Council.

**Source of Funds**

The amount of the second 1/4 of 1% of the selling

price of the real property within the City, and investment interest earned on the accumulated balance.

**Current Financial Condition**

The fund currently is budgeted to receive \$900,000 in the 2009-2010 biennium for the second 1/4 of 1% of real estate excise taxes. All expenditures from this fund are defined on the Strategic Investment Plan. A financial plan will be brought to the City Council to appropriate funds for specific projects.

330-REAL ESTATE EXCISE TAX 2	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		-		718,235	998,244
<b>Sources:</b>					
31-Taxes	-	715,863	1,500,000	1,380,437	900,000
36-Miscellaneous Revenues	-	2,372	90,000	90,576	121,337
<b>Total Sources</b>	-	718,235	1,590,000	1,471,013	1,021,337
<b>Uses:</b>					
2-Operating	-	-	3,022,235	1,191,004	-
<b>Total Uses</b>	-	-	3,022,235	1,191,004	-
<b>Ending Fund Balance</b>	-	718,235		998,244	2,019,581

### Real Estate Excise Tax Fund 331

This fund was established in 1982 by Ordinance 1271 to accumulate an excise tax on the sale of real property within the City of Lynnwood.

**Description of Services**

Money may be accumulated to cover capital improvements including those listed in RCW 35.43.040 at the discretion of the City Council. Currently the fund helps pay debt service on one General Obligation bond for Parks and Recreation facilities (Fund 211).

**Source of Funds**

The amount of 1/4 of 1% of the selling price of the real property within the City, and investment interest earned on the accumulated balance.

**Current Financial Condition**

The fund currently is budgeted to receive \$900,000 in the 2009-2010 biennium for the first 1/4 of 1% of real estate excise taxes and \$100,000 in investment earnings. \$695,230 will be transferred to the Overlay program in the 2009-2010 biennium.

331-REAL ESTATE EXCISE TAX	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		1,535,046		1,866,685	1,376,995
<b>Sources:</b>					
31-Taxes	942,000	2,217,840	1,500,000	1,192,599	900,000
36-Miscellaneous Revenues	94,000	96,898	90,000	161,321	105,566
Total Sources	1,036,000	2,314,737	1,590,000	1,353,920	1,005,566
<b>Uses:</b>					
2-Operating	1,983,099	1,983,099	4,005,622	1,843,609	900,000
Total Uses	1,983,099	1,983,099	4,005,622	1,843,609	900,000
Ending Fund Balance	1,983,099	1,866,685	4,005,622	1,376,995	1,482,561

## Capital Development Fund 333

This fund was established in 1996 by Ord. 2093 to receive monies appropriated or budgeted from time to time, and monies from the General Fund not required for current year operation, to create a reserve fund for capital improvements.

### Description of Services

Money may be accumulated to cover items such as construction, alteration, or repair of any public building, or the making of any public improvement, including acquisition of real property services, construction costs, as well as providing a source for matching funds for federal and state grants and interlocal agreements.

Such expenditures are appropriated in the City's Strategic Investment Plan.

### Source of Funds

General Fund monies are transferred to the Capital Development Fund in accordance with the city's financial policies.

### Current Financial Condition

All expenditures from this fund are defined on the Strategic Investment Plan. A financial plan will be brought to the City Council to appropriate funds for specific projects

333-CAPITAL DEVELOPMENT FUND	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Fund Balance		18,733		2,415,037	3,194,779
<b>Sources:</b>					
36-Miscellaneous Revenues	-	-	-	218,548	161,020
39-Other Financing Sources	2,331,570	2,471,504	1,148,000	1,354,970	2,200,000
Total Sources	2,331,570	2,471,504	1,148,000	1,573,518	2,361,020
<b>Uses:</b>					
2-Operating	148,200	75,200	4,481,074	793,776	-
Total Uses	148,200	75,200	4,481,074	793,776	-
Ending Fund Balance	148,200	2,415,037		3,194,779	5,555,799

## ENTERPRISE FUNDS

As noted in the overview, enterprise funds are used by governments to account for operations in which user charges are the main source of revenue. Taxes and other general revenues are not used to finance these operations for a number of reasons:

- The beneficiary of services of an enterprise-related activity can be readily identified and the service provision can be measured to determine charges.
- General revenues have legal or statutory limitations in amount, and cannot cover all the services required by its citizens.
- General revenues are historically used to finance expenditures for services in which the ultimate beneficiary cannot be readily determined.

Enterprise funds account for activities using accounting principles similar to commercial businesses. For financial reporting purposes, each fund records transactions on an accrual basis in which long-lived assets are not recorded as expenses when purchased but as assets.

The costs of these assets are then amortized over their useful lives as depreciation. Similarly, any debt of an enterprise fund is recorded as a long-term liability within the fund. All payments are expensed over the life of the asset.

For budget purposes, however, the expenditure of monies related to these activities must be accounted for like those of governmental funds. As such, expenditure of funds is generally reported when expended, irrespective of the long-term use of the underlying asset. Moreover, state law requires the budgeting of all funds that are to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principles (GAAP). This "budget basis" results in two types of reporting for Enterprise Funds on the city's financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display does not include budgets for depreciation.

## Sewer/Water/Surface Water Utility Fund 411

The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety, and welfare while enhancing the quality of life in our community.

### **Sewer/Water/Surface Water Utility Mission**

The Water/Sewer Utility mission is to provide, operate and maintain quality water supply, sewer, and wastewater treatment systems effectively and economically within the Council's rate structure.

Surface Water Utility mission is to provide the efficient operation and management of the city's surface water system to decrease flooding, decrease damage to property and to increase water quality for the benefit of the community

and the natural environment.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Wastewater Collection & Conveyance	6	6
Water	9	9
Wastewater Treatment	11	13
Maintenance/Operations Storm Drain System	5	6
<b>Total</b>	<b>31</b>	<b>34</b>

### **Utility Fund 411**

The Utility Division provides daily maintenance, repair and replacement for the existing

infrastructure that makes up the existing surface water, drinking water, and sewer systems including operation of the city Wastewater Treatment Plant.

The drinking water system is comprised of a master meter, which monitors the supply from Alderwood Water and Sewer District, two 3-million gallon storage reservoirs and one pressure booster station. Other components are the pipes, air vacuum valves, gate valves and fire hydrants.

The sewer system is a collection of pipes, manholes, clean outs and air vacuum valves transmitting the flows to the six sewage lift stations and ultimately the wastewater treatment plant.

The surface water unit includes a large inventory of catch basins, manholes, ditches, pipes, and ponds.

For 2009-10 a major emphasis is being made to replace a significant number mechanical apparatus that date back to the 1990 upgrades to the lift stations and the wastewater treatment plant.

The budget request includes a Decision Package for the addition of a partial FTE for an engineering aid to assist with studies and administrative duties for the Utility. Also, funds are being requested in another Decision Package to purchase a pavement saw that will make circular cuts around manhole lids, easing the process of regularly replacing failed lids. Another Decision Package is for an additional pond mower.

The critical change in surface water management is the adoption by the State Department of Ecology of the National Pollutant Discharge Elimination System Phase 2 permit (NPDES). The NPDES is a federally mandated program that requires local agencies to begin to monitor and improve the quality of the surface water that is discharged to the natural system of streams and lakes.

### **What The Fund Does**

The Utilities fund supports the Utilities division in providing drinking water to its customers through a conveyor of large mains and service piping. Utilities collect and convey wastewater, through an infrastructure of pipes, to a number of

pumping facilities and then to our state regulated wastewater treatment plant (WWTP) for processing and discharge into Puget Sound. The Utilities fund also supports capital improvements to the water and sewer systems and facilities.

The Surface Water Utility fund supports the services necessary to maintain the city-owned portions of the surface water system. Activities include the cleaning of pipes, catch basins, manholes, ditches and ponds. The Surface Water Utility fund supports the planning, design and construction of repairs and improvements to the system and conducting public education programs. The recently adopted National Pollutant Discharge Elimination System (NPDES) Phase II Permit requires the City to increase surface water testing and to begin programs to reduce contamination. The 2009-10 budget provided for an additional staff person to begin setting up the education and water monitoring programs required by the NPDES permit. The other decision package for this biennium for surface water utility is for a vehicle for the two engineering staff members assigned to surface water monitoring and testing.

### **Department Financing**

All of the Utilities are considered one legal entity. This includes operations and capital expenditures for Water, Sewer, and Storm Drainage. This is a change from our current system so starting in the 2009-2010 budget, all of the Utility funds will be combined into one fund (411).

- The revenue and expenditures below reflect this change.



## 2007 – 2008 Biennial Accomplishments

### Sewer / Water Utility

- Emergency repair of critical sewer line near Kinkos on 196<sup>th</sup> St SW
- Relocated water services in advance of Olympic View Drive project

### Treatment Plant

- Treatment Plant has run without any violations of the NPDES permit for the previous biennium
- Received 2007 Outstanding Wastewater Treatment Plant award from DOE
- Completed emergency repairs to incinerator after it clogged

### Surface Water Utility

- Hired a consultant to update the Surface Water Management Comprehensive Plan, which will build a new capital improvement list
- Assembled traveling exhibit for stormwater education
- Began sampling and testing the water in Scriber Creek

## 2009 – 2010 Biennial Goals

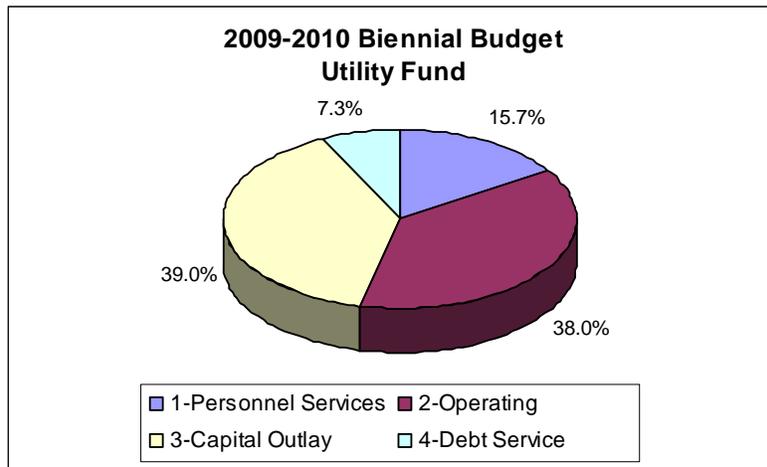
- Provide an adequate supply of safe drinking water to Lynnwood customers in an efficient manner with minimal pipeline failures while meeting regulatory standards
- Maintain wastewater collection and conveyance systems to standards required by regulatory agencies, so that customers can rely on safe dependable service with no environmental health hazards

- Provide wastewater and air quality treatment at the WWTP that meet standards set by Public Works and the State of Washington to achieve compliance with regulatory agencies in both air and water quality,
- Successfully operate and maintain the facility and maintain neighborhood confidence with respect to odor control
- To conduct education programs and incorporate current science in stormwater standards, that promote water quality in the City's surface water system. This will also promote an increase of public awareness of good stormwater management practices, encourage development and redevelopment that constructs water quality and quantity facilities incorporating the best available science, to protect the environment, so that the existing habitat is enhanced as a result of cleaner water and less erosive storm flows.
- Maintain the city's storm drainage system using the 2009 Comprehensive Flood and Drainage Management Plan as guidance for recommended frequencies and priorities to aid in reducing incidents of flooding, damage to property and closure of streets, and to optimize storm water infrastructure life resulting in lowest overall cost to City, and for the removal of silt and debris from system resulting in improved stormwater quality.
- To provide the funds to construct necessary capital improvement storm drainage infrastructure.

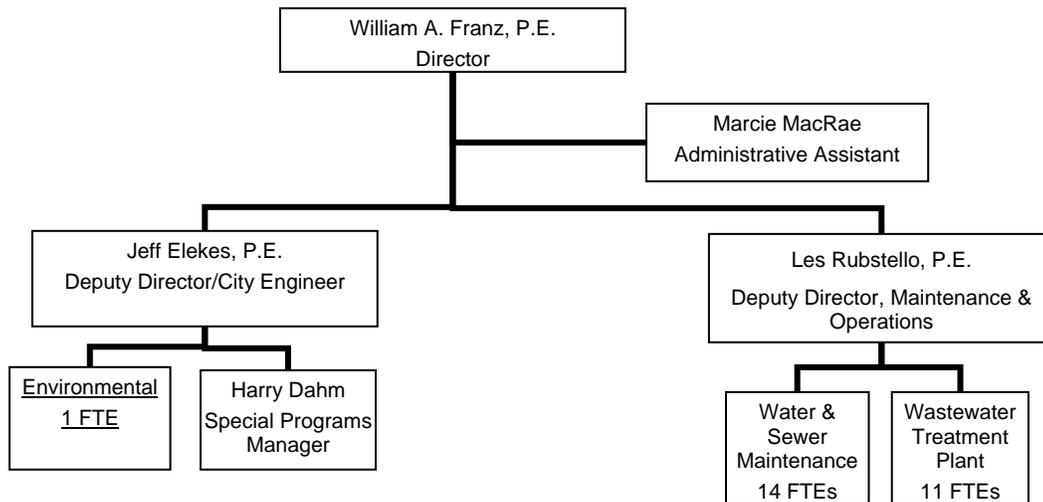
	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Available Resources		67,625,545		64,318,641	61,780,152
<b>Sources:</b>					
33-Intergovernmental Revenue	500,000	612,201	784,952	811,129	-
34-Charges for Services	15,941,123	16,156,006	21,765,629	19,820,103	23,765,258
36-Miscellaneous Revenues	395,679	774,449	585,000	906,292	607,575
37-Other Income	77,000	2,833,950	-	1,207,275	-
38-Non-Revenue	1,585,629	414,978	10,371,716	6,806,490	2,689,067
39-Other Financing Sources	87,000	76,021	3,662,716	-	-
<b>Total Sources</b>	<b>18,586,431</b>	<b>20,867,604</b>	<b>37,170,013</b>	<b>29,551,289</b>	<b>27,061,900</b>
<b>Uses:</b>					
1-Personnel Services	4,279,909	4,164,165	5,089,316	4,921,714	5,706,328
2-Operating	12,870,789	15,340,744	28,731,748	24,471,746	13,810,133
3-Capital Outlay	2,850,592	2,010,281	3,481,249	734,145	14,187,000
4-Debt Service	2,657,068	2,659,318	2,989,228	1,962,173	5,310,983
<b>Total Uses</b>	<b>22,658,358</b>	<b>24,174,508</b>	<b>40,291,541</b>	<b>32,089,778</b>	<b>39,014,444</b>
Ending Available Resources		64,318,641		61,780,152	49,827,608

**Department Costs by Program**

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
411-S/W UTILITY					
6-PUBLIC WORKS					
1-WATER UTILITY	7,245,332	7,698,330	9,433,621	7,829,159	9,648,049
2-SEWER UTILITY	10,871,905	13,585,254	16,243,617	14,092,896	22,996,986
3-COMBINED WATER/SEWER	-	-	10,371,716	5,963,736	2,673,300
4-STORM UTILITY	4,541,121	2,890,924	4,242,587	4,203,987	3,696,109
6-PUBLIC WORKS Total	22,658,358	24,174,508	40,291,541	32,089,779	39,014,444
411-S/W UTILITY Total	22,658,358	24,174,508	40,291,541	32,089,779	39,014,444



**Organization Chart**



**Performance Indicators**

Measure	2006	2007	2008	2009	2010
	Measures		Targets		
Surface Water Education Grants, number	1	4	4	4	4
Catch Basin cleaning, number of basins	962	1,406	1,200	1,406	1,406
Catch Basin repair, number of basins	60	30	30	30	30
Water samples approved	99%	99%	99%	99%	99%
Hydrants Inspected/Repaired	1,507	1,507	1,029	1,507	1,507
Meters Installed (New)	150	150	150	150	150

# Golf Course Fund 460

The Lynnwood Municipal Golf Course is a 75-acre, 18-hole course which is operated for year-round play. The course is maintained at a high level to ensure safe playing conditions at all times and encourage a high volume of users. The Pro Shop provides clothing and equipment sales, lessons and clinics, and tournament play.

The Lynnwood Municipal Golf Course is an Enterprise Fund within the Parks, Recreation and Cultural Arts Department. The Golf Course 2009-10 budget of \$3,077,272 provides for an aggressive change in services to increase green fee and non-green fee revenue, with a proposed 2.8% increase over the previous biennium appropriated expense budget of \$2,993,429. The budget includes the operation and maintenance of the Golf Course and the Pro Shop, plus costs to implement the adopted business plan with construction of the new clubhouse, maintenance and parking lot.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Golf Operations	6	7
<b>Total</b>	<b>6</b>	<b>7</b>

**Revenue and Round of Play Trends**

Biennium-end revenues from all operations are estimated at \$2,838,971. This is based on 46,263 rounds of play in 2007 and an estimated 46,000 rounds of play in 2008. Regionally and nationally, there has been an increase in the number of golf courses that has not been matched with a growth in the number of golfers or rounds played. Historically, “accessibility” and

“affordability” were barriers to playing golf. Recent surveys indicate that “time constraints” are increasingly more important.

Surveys at the LMGC indicate a high level of player/customer satisfaction with quality of the course, the staff, and the reasonable fees. There is still dissatisfaction with the lack of food and beverage service, challenges with parking associated with the college, and short supply of golf carts. The proposed preliminary budget addresses some of these challenges. We have proposed to add up to 5 more golf carts to our fleet over the next two years, so that we can accommodate a growing demographic of players who want to play with a cart. Currently, we are not able to provide all the carts that are requested. With the implementation of the adopted business plan, we can move forward with the construction of a new clubhouse, maintenance shop and parking lot. These improvements will improve food and beverage service, provide adequate parking and create a new, larger storage area for our cart fleet that would allow us to switch our fleet from gas to electric carts, making the fleet more environmentally friendly.

We are working toward the remodel of the 10<sup>th</sup> tee food and beverage building where our concessionaire can provide interim/additional services. This improvement, along with the beverage cart (offering beer on the course) will bring additional players and tournaments to the course and an additional, significant source of revenue. We will work with the Department to enhance and coordinate marketing and promotions efforts and continue to improve the website. We will continue to build the customer

with our user groups, who continue to be strong supporters, and The First Tee (youth and parents). The First Tee program at Lynnwood Golf Course is the largest in Snohomish County at 461 juniors.

### **Fees**

The Golf Course has proposed fee increases of \$1-3 for green fees, power cart rentals, and club rentals, for Council review and adoption. There were no fee increases in 2008, but with inflationary changes, it's necessary to increase fees in 2009-2010.

### **Operating Trends**

The Golf Course has evaluated operations and staffing in accordance with the Business Plan, and to provide maximum revenues and minimize expenditures. Position vacancies will be filled according to seasonal business requirements. About 15% of the Golf wage budget is part-time staffing expense (excluding benefits).

Capital equipment, critical to the successful operation and maintenance of the Golf Course, will be leased in 2009-2010 and shown as an operating expense. Most of the equipment to be replaced was originally purchased when the golf course opened.

The Driving Range closed 10/31/07 and needs to be torn down.

Administration oversees the complete Golf Course operation and its activities. Reviews reports and surveys; forecasts and develops new programs.

Grounds maintains 75 acres of grass and trees, preparing finely manicured trees, fairways, greens and bunkers to ensure customer satisfaction.

Pro Shop provides excellent customer service seven-days per week through course reservations, receipting green fees and merchandise sales, monitoring play, organizing operations and maintaining records.



### **2007-2008 Biennium Accomplishments**

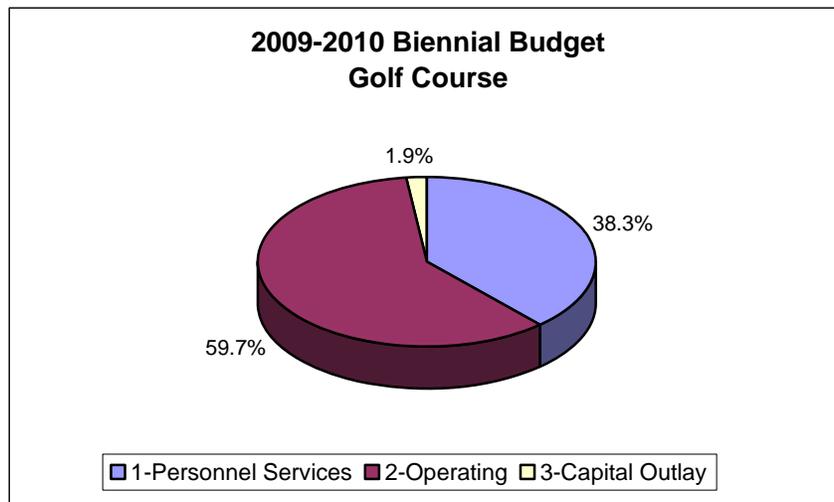
The following are in addition to providing excellent service every day to our golfing community:

- Replacement of golf cart fleet with new, larger golf carts.
- Approval of new 5-year Business Plan by City Council November 13, 2007.
- Installation of new golf course friendly Point of Sale (POS) system.
- Completed feasibility study for new clubhouse, maintenance facility and parking lot.
- Contracted with new food and beverage concessionaire.

### **Goals for 2009-2010 Biennium**

- Staff positions and level of service to meet expenditure and revenue goals.
- Survey our market on an annual basis to establish a rate structure within the Council-approved fee range that returns maximum revenue and is market competitive.
- Develop a plan to address key customer satisfaction concerns: parking and food/beverage service.
- Continue to build customer base through new programming opportunities such as The First Tee and Seniors.
- Work with the department administration to enhance and coordinate marketing and promotions efforts.
- Maximize revenues and minimize expenses so the golf course can meet bond payment obligations.
- Provide food and beverage service on the 10<sup>th</sup> tee and upgrade beverage cart service.
- Expand the operations of the Golf Course with the addition of a new clubhouse featuring a full service restaurant and pro shop along with a new maintenance building.

<b>460-GOLF COURSE</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Available Resources		4,632,038		4,499,873	4,060,614
<b>Sources:</b>					
34-Charges for Services	2,672,158	2,233,143	2,529,662	2,151,556	2,401,061
36-Miscellaneous Revenues	314,650	259,024	198,116	229,763	182,506
38-Non-Revenue	267,110	225,112	228,794	205,257	228,794
39-Other Financing Sources	-	-	15,919	-	-
<b>Total Sources</b>	<b>3,253,918</b>	<b>2,717,279</b>	<b>2,972,491</b>	<b>2,586,576</b>	<b>2,812,361</b>
<b>Uses:</b>					
1-Personnel Services	1,111,473	1,061,301	1,086,578	1,153,515	1,179,171
2-Operating	1,823,558	1,760,414	1,906,851	1,856,283	1,838,101
3-Capital Outlay	103,720	26,556	-	9,867	60,000
4-Debt Service	-	1,173	-	6,169	-
<b>Total Uses</b>	<b>3,038,751</b>	<b>2,849,445</b>	<b>2,993,429</b>	<b>3,025,834</b>	<b>3,077,272</b>
<b>Ending Available Resources</b>		<b>4,499,873</b>	<b>2,993,429</b>	<b>4,060,614</b>	<b>3,795,703</b>



### Performance Indicators

<b>Measure</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
	<b>Actuals</b>		<b>Targets</b>	
Customer Survey (satisfaction)	95%	95%	95%	95%
Market Survey Rate Comparison <sup>1</sup>	Lower 5%	Lower 5%	Lower 5%	Lower 5%
Rounds of Golf Played*	46,263	46,000 (estimated)	46,263	46,263
Net revenue per capita*	\$26.08	\$26.00	\$30.25	\$30.25

**NOTE:** \* are ICMA Performance Indicators

<sup>1</sup> Measures Lynnwood Municipal Golf Course fees against a survey of regional courses. Our target is to maintain fees that are in the lowest 5% of all courses surveyed.

## INTERNAL SERVICE FUNDS

# Vehicle Services Fund 510

Administrative Services manages equipment replacement reserves to supply and maintain safe reliable equipment and vehicles.

include setting rental rates, maintaining equipment inventory, establishing vehicle life, making recommendations for equipment purchases and the management of reserves.

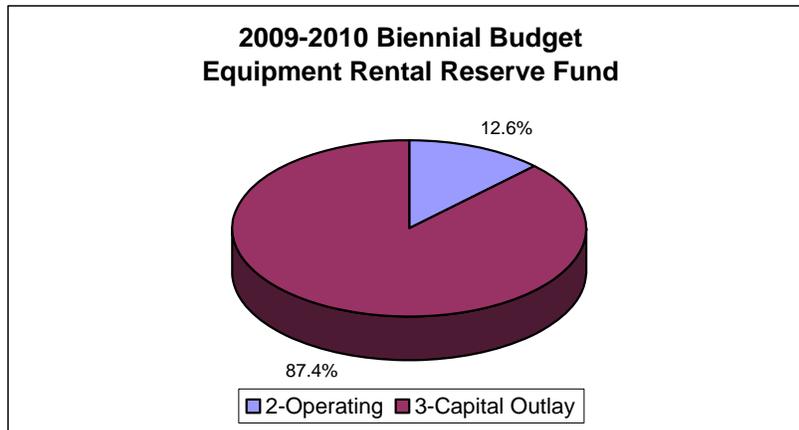
### Description of Services

This fund has been established for the purpose of accumulating funds for equipment replacement reserve and purchasing equipment and vehicles for all City departments. Functions

### Source of Funds

The source of revenue for this fund is the replacement portion of the equipment rental rates.

510-EQUIP RENTAL RESERVE	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Available Resources		8,914,276		8,187,165	8,282,442
<b>Sources:</b>					
30-Fund Balance	464,351	-	-	-	-
36-Miscellaneous Revenues	1,566,264	1,741,773	4,036,691	2,211,479	2,736,964
38-Non-Revenue	118,287	130,632	140,000	1,519,511	-
39-Other Financing Sources	-	11,978	60,000	153,910	-
<b>Total Sources</b>	<b>2,148,902</b>	<b>1,884,383</b>	<b>4,236,691</b>	<b>3,884,900</b>	<b>2,736,964</b>
<b>Uses:</b>					
2-Operating	488,432	1,079,333	225,276	1,503,742	316,700
3-Capital Outlay	1,660,470	1,532,161	3,765,505	2,285,880	2,195,610
<b>Total Uses</b>	<b>2,148,902</b>	<b>2,611,494</b>	<b>3,990,781</b>	<b>3,789,623</b>	<b>2,512,310</b>
Ending Available Resources		8,187,165		8,282,442	8,507,096



# Vehicle Services Fund 511

## Vehicle Services Mission

To keep all City vehicles and equipment in a safe and reliable condition to provide transportation to City employees necessary for the work they perform.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Equipment Rental	4	4
<b>Total</b>	<b>4</b>	<b>4</b>

## Vehicle Services Fund 511

Fleet Maintenance provides the maintenance and repair for the City of Lynnwood's fleet and equipment. The fleet includes Public Works and Parks maintenance trucks, Police vehicles, Fire vehicles, Recreation department's buses, vans, cars and trucks and citywide pool cars. Small items of power equipment are also maintained as needed. The three mechanics and one change-out technician currently are responsible for over 200 pieces of



equipment.

The major increases in the 2009-10 budget are related to the addition of the change-out technician late in 2008. Prior to the hiring of this person, vehicle change outs were contracted. Another increase is in the purchase price of fuel for the fleet. It is the single largest budgeted item and reflects the fluid changes in the oil market.

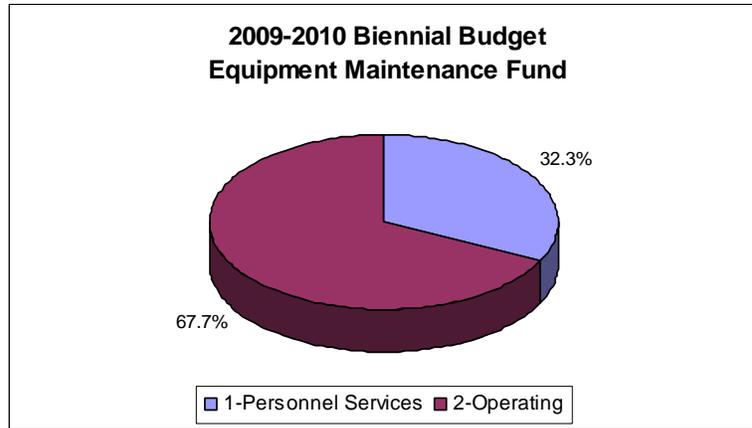
## What The Fund Does

Functions include making recommendations for equipment purchases, providing proactive maintenance that includes planned, scheduled and preventative work, as well as, reactive maintenance and emergency repairs.

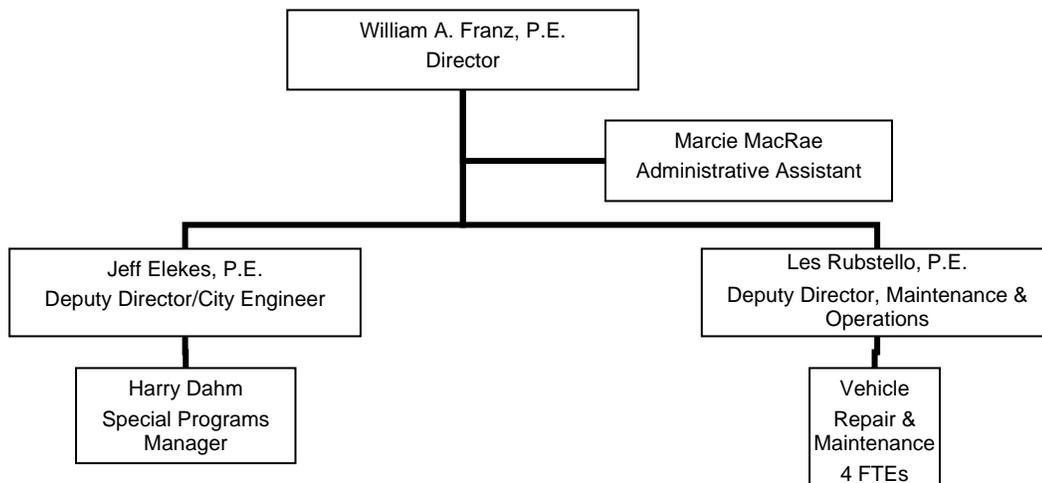
## 2009 – 2010 Biennial Goals

- Assist managing fleet equipment by user department need, equipment age, frequency of use, economic analysis and rate setting, and other operational parameters, so that user departments receive the equipment they need to conduct city business.
- Maintain city vehicles cost effectively, to provide safe, operable vehicles to satisfy internal customers with reliable transportation, so that City users can concentrate on the work they perform.

511-EQUIPMENT RENTAL	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Available Resources		2,838,031		2,399,719	1,833,388
<b>Sources:</b>					
36-Miscellaneous Revenues	1,525,000	1,278,759	1,614,268	1,646,782	1,982,523
39-Other Financing Sources	-	-	65,963	31,300	-
<b>Total Sources</b>	<b>1,525,000</b>	<b>1,278,759</b>	<b>1,680,231</b>	<b>1,678,082</b>	<b>1,982,523</b>
<b>Uses:</b>					
1-Personnel Services	435,894	437,197	620,572	502,000	735,581
2-Operating	1,198,081	1,266,770	1,059,659	1,732,820	1,544,510
3-Capital Outlay	30,000	13,104	-	9,592	-
<b>Total Uses</b>	<b>1,663,975</b>	<b>1,717,071</b>	<b>1,680,231</b>	<b>2,244,412</b>	<b>2,280,091</b>
Ending Available Resources		2,399,719		1,833,388	1,535,820



**Organization Chart**



**Performance Indicators**

Measure	2006	2007	2008	2009	2010
	<b>Actuals</b>			<b>Targets</b>	
*Preventative maintenance, to include safety check: Police, Fire, light vehicles, other on-road heavy vehicles and all other rolling stock heavy equipment total of 220 pieces of vehicles and heavy equipment.	Every 5,000 miles				
<b><i>Police/law enforcement vehicles</i></b>					
Number of vehicles in fleet	31	22	31	31	31
Average age in months	29	23	29	29	29
Average annual mileage per vehicle	11,478	13,828	10,000	10,000	10,000

Measure	2006	2007	2008	2009	2010
	Actuals			Targets	
<b>Fire Apparatus</b>					
Number of vehicles in fleet	4	4	4	4	4
Average age in months	84	108	108	108	108
Average annual mileage per vehicle	3,573	6,577	6,577	6,577	6,577
<b>Light vehicles I</b>					
Number of vehicles in fleet	71	60	60	60	60
Average age in months	79	84	84	84	84
<b>(New) Light Vehicles II</b>					
Number of vehicles in fleet	13	38	38	38	38
Average age in months	98	96	96	96	96
<b>All other rolling stock heavy equipment (backhoes, bulldozers)</b>					
Number of vehicles in fleet	15	15	15	15	15
Average age in months	85	85	85	85	85
<b>(New) EMS Vehicles</b>					
Number of vehicles in fleet	4	4	4	4	4
Average age in months	63	72	72	72	72

**Note:** \* ICMA Performance Indicator

## Central Stores Fund 512

Central Stores maintains an inventory of certain items and dispenses them to all city departments as well as to the City of Mountlake Terrace from a warehouse facility located at 6204 215<sup>th</sup> Street SW, Mountlake Terrace, WA 98043. Central Stores does not make deliveries—instead customers fill and pick up their own orders using a highly efficient barcode system.

- Convenience, service, price, operational efficiency, and security.



AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Warehouse Supervisor	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

Considerations for including items in stock are:

- Whether stock can be purchased at volume or quantity discounts that end-users would not obtain otherwise
- Whether items need to be more readily available to meet critical department operational needs than they would be if ordered directly from a supplier.
- Standardization

### 2007-2008 Accomplishments

- Launched a new janitorial supply program that saved money, saved staff time, improved efficiency, and gave customers wider selection after discovering through a Request for Information we could achieve economies and efficiencies by engaging suppliers to make direct customer deliveries of janitorial and electrical items rather than

maintaining an inventory of these items in Central Stores

- Improved Central Stores efficiency by liquidating stock of items that had little or no sales activity during 2005 thus reducing the amount of capital tied up in dead stock by

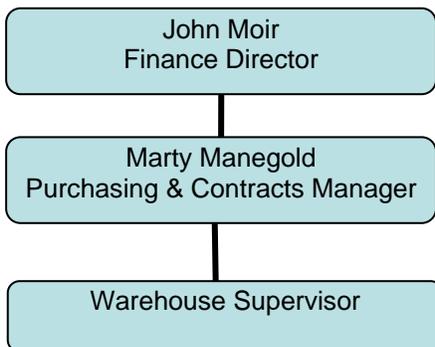
approximately \$85,000 and eliminating approximately 500 line items.

- Recouped unbilled Central Stores overhead from Mountlake Terrace.
- Provided a more accurate method for assessing mark up to city departments.

<b>512-CENTRAL STORES</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Available Resources		375,341		373,814	249,464
<b>Sources:</b>					
30-Fund Balance	-	-	36,235	-	-
34-Charges for Services	2,602,000	1,550,842	1,549,021	1,487,896	1,561,752
36-Miscellaneous Revenues	-	-	-	84	-
38-Non-Revenue	-	(92,901)	-	26,874	-
39-Other Financing Sources	-	-	5,242	5,242	-
<b>Total Sources</b>	<b>2,602,000</b>	<b>1,457,941</b>	<b>1,590,498</b>	<b>1,520,096</b>	<b>1,561,752</b>
<b>Uses:</b>					
1-Personnel Services	159,428	148,690	170,391	230,203	193,754
2-Operating	2,261,760	1,310,778	1,419,334	1,414,243	1,367,998
<b>Total Uses</b>	<b>2,421,188</b>	<b>1,459,468</b>	<b>1,589,725</b>	<b>1,644,446</b>	<b>1,561,752</b>
Ending Available Resources		373,814		249,464	249,464



**Organizational Chart**



**Performance Indicators**

Measure	2006	2007	2008	2009	2010
	Actuals			Targets	
Number of Sale Transactions	8,600	6,800	6,800	5,000	5,000
Year end Value of Inventory	\$183,943	\$208,104	\$210,337	\$100,000	\$100,000

# Maintenance Shops Fund 513

**Public Works Maintenance Shops Mission**

To provide adequate maintenance facilities for the efficient operation of the Transportation, Storm Water Utility, Water and Sewer Utilities and Vehicle & Equipment Services crews.

**What The Fund Does**

The Public Works Maintenance fund supports the operation and maintenance of a jointly owned facility with the City of Mountlake Terrace and the City of Lynnwood, as well as, Lynnwood's Utility Maintenance Center (UMC). The joint facility houses the Transportation crews, the Storm Water Utility employees, and Central Stores. The UMC serves as a base of operations for the Water / Sewer Utility and Fleet Maintenance Divisions of Public Works.

The Fund oversees the basic building functions such as heat, water, utilities, building maintenance and capital improvements to the site.

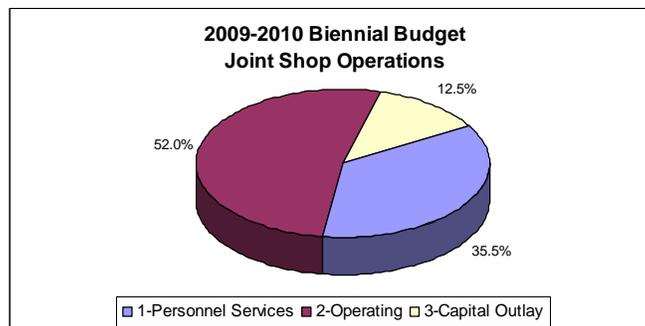
The UMC building is relatively new and therefore only requires basic maintenance activities. The budget anticipates only minor repairs, replacement or new equipment.

Personnel in this budget are for the fleet specialist position within the Finance department.

**2007 – 2008 Biennial Accomplishments**

- Site of citywide solid waste drop off program (twice per year).

513-JOINT SHOP OPERATIONS	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
Available Resources		457,314		68,059	122,316
<b>Sources:</b>					
39-Other Financing Sources	455,805	480,258	525,185	534,939	514,000
<b>Total Sources</b>	<b>455,805</b>	<b>480,258</b>	<b>525,185</b>	<b>534,939</b>	<b>514,000</b>
<b>Uses:</b>					
1-Personnel Services	125,680	138,292	157,793	169,126	182,411
2-Operating	761,676	731,220	315,256	295,010	267,089
3-Capital Outlay	70,000	-	50,000	16,546	64,500
<b>Total Uses</b>	<b>957,356</b>	<b>869,512</b>	<b>523,049</b>	<b>480,682</b>	<b>514,000</b>
Ending Available Resources		68,059		122,316	122,316



# Self-Insurance Fund 515

The Cumulative Reserve Fund for Self-Insurance was created in 1981 (Ord. 1177, LMC 3.80.010) in accordance with RCW 35.21.070. This fund will accumulate and maintains money sufficient to pay expenses and estimated losses related to claims against the City.

Beginning in FY2001, this fund has accounted for collecting all insurance costs from within city department's budgets, paying for: professional services, insurance premiums, claims, defense costs, investigation costs and judgments. The fund is not assessed any overhead and pays no administrative type expenses.

The program includes insurance for claims and judgments (including costs) above the \$25,000 deductible. A third party claims administrator assisted by staff reports investigates all claims. The claims adjustor recommends a disposition on the claim. This program is managed by the Finance Director, who is the City's Risk Manager. Program and claim activity is reviewed approximately quarterly. This review includes department personnel, the Mayor's office and City Council members.

### Source of Funds

The primary sources of revenue for the 2009-2010 budget are from internal services charges, investment income, and other sources such as insurance subrogation recovery.

### Current Financial Condition

The insurance program was significantly restructured in 2000. The risk of loss to the city was reduced from a "self-insured retention" of \$250,000 per occurrence to a "deductible" of \$25,000 per occurrence. Limits were increased; more thorough coverage was obtained while reducing insurance costs.

The fund balance has declined over the past several years due to an outdated cost allocation methodology. The department has developed a new cost allocation method which fully allocates all costs of the fund.

### Major Issues

Costs of the city's risk management program have stabilized over the past few years. We expect future costs to also be stable.

<b>515-SELF-INSURANCE</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Available Resources		442,774		88,931	670,175
<b>Sources:</b>					
36-Miscellaneous Revenues	1,144,106	1,209,165	1,252,919	1,157,220	1,515,816
38-Non-Revenue	-	-	-	237,930	-
39-Other Financing Sources	-	1	-	9,456	-
<b>Total Sources</b>	<b>1,144,106</b>	<b>1,209,166</b>	<b>1,252,919</b>	<b>1,404,606</b>	<b>1,515,816</b>
<b>Uses:</b>					
1-Personnel Services	3,000	1,310	883	1,305	-
2-Operating	1,599,000	1,561,699	1,139,000	822,057	1,479,236
<b>Total Uses</b>	<b>1,602,000</b>	<b>1,563,009</b>	<b>1,139,883</b>	<b>823,362</b>	<b>1,479,236</b>
Ending Available Resources		88,931		670,175	706,755

# Reserve Retirement Contribution Fund 519

This fund was established to pay the portion of a PERS 1 employee's retirement benefit which results from "excess compensation" or lump sum payouts of unused leave.

Money may be accumulated to cover the vacation and sick leave of PERS 1 employees.

**Source of Funds**

The primary source of revenue is from sales and use taxes and interest.

**Current Financial Condition**

The fund currently is not budgeted to receive any funds from the General Fund in the 2009-2010 biennium.

<b>519-RESERVE RETIREMENT CNTRB</b>	<b>2005-2006 Budget</b>	<b>2005-2006 Actual</b>	<b>2007-2008 Budget</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
Available Resources		53,526		123,371	213,872
<b>Sources:</b>					
36-Miscellaneous Revenues	-	5,066	4,000	11,992	10,639
39-Other Financing Sources	133,070	133,067	133,070	133,070	-
<b>Total Sources</b>	<b>133,070</b>	<b>138,133</b>	<b>137,070</b>	<b>145,062</b>	<b>10,639</b>
<b>Uses:</b>					
2-Operating	133,070	68,288	150,000	54,561	-
<b>Total Uses</b>	<b>133,070</b>	<b>68,288</b>	<b>150,000</b>	<b>54,561</b>	<b>-</b>
Ending Available Resources		123,371		213,872	224,511

# **Department Information**

# Administrative Services

***We, as a team, provide financial systems and operational support to assist our customers and stakeholders in achieving their objectives. The Administrative Services Department supports all city departments in maintaining quality community services within available revenues by efficient management of city resources and assets.***

The department provides support services to other city departments and operations as well as some services directly to citizens and other customers. The support services include payroll, accounting, information technology, treasury, purchasing, risk management, records and many other – similar administrative functions. Services provided to outside customers include utility accounting, billing, business licensing, records services, reception and similar services.

The Administrative Services Department supports all city departments in maintaining quality community services within available revenues by efficient management of city resources and assets. This is accomplished through the Department's divisions of Budget/Accounting/Auditing Services, which is responsible for accounting and controlling all financial transactions and tracking city assets, Fiduciary (Treasury) Services which is responsible for the collection and safe keeping of city revenues, Information Services, which provides data processing and technological services to all city departments, Purchasing Services, which conducts or coordinates all city purchases and manages city contracts, and Records Services, which maintains city records and performs the role of City Clerk. In addition the Administrative Services Division is responsible for developing and administering the city budget, supporting the mayor and council in financial planning and policy development.

**Finance Administration** is responsible for oversight of the Administrative Services Department. This includes direct supervision of the managers for Accounting, Treasury/Records, Purchasing and Information Services. Administration is also responsible for all fiscal

matters concerning the City and is directly responsible for budget development, enterprise rate analysis and sales tax analysis.



**Accounting / Audit Services** is responsible for the financial classification, recording, and reporting of the transactions of the City in accordance with Generally Accepted Accounting Principles and applicable state laws. This program includes oversight of Payroll, Accounts Payable, Utilities, Grants, Fleet Replacement, and Financial Reporting.

**Treasury Services** is responsible for the collection, safekeeping and oversight of all amounts owed and collected by the City. These include oversight of collections and internal controls for cash at city hall and other city locations. This program is responsible for all investment of cash activity in accordance with Council policy. This program includes oversight of Cashiers, Account Receivables, Business Licenses, Local Improvement Districts, Debt Service and Tax Administration. Provides reports on activities related to treasury services. Treasury is responsible to monitor city compliance with state laws.

**Record Services** is responsible for the security and maintenance of all 'official,' active and archived city records. These include contracts, meeting minutes, ordinances, resolutions and various other documents. Record Services is also responsible for timely retrieval of appropriate records as needed by city staff, City Council and the public. Monitoring city compliance with state public record laws and the processing of all incoming and outgoing city mail is also a duty of the Record Services division.

**Information Services** is responsible for the management of City information technology services program. This includes planning, project management, development, maintenance and support of: custom/vendor application systems, network/desktop technology infrastructure, telecommunication systems, and IT plans in support of City goals and objectives.

**Purchasing and Contracts** is an internal service organization that manages public bidding (including Requests for Proposals and other similar documents), award, purchasing and contracts for all equipment supplies, various services and certain small construction projects. Purchasing is also responsible for compliance with contract requirements as set in the Lynnwood Municipal Code as well as Washington State code reflecting purchasing statutes.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Finance Administration	3.25	3.25
Treasury Services	3.75	2.75
Accounting/Auditing Services	8.75	9.75
Record Services	5.75	5.75
Purchasing & Contracts	4.00	4.00
Information Services	11.00	13.00
<b>Total</b>	<b>36.5</b>	<b>38.5</b>

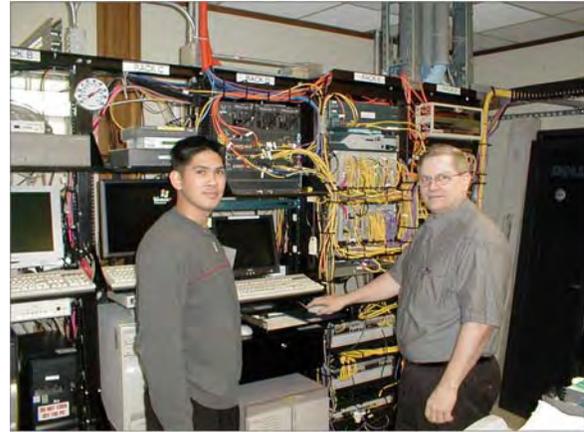
**2007 – 2008 Biennium Accomplishments**

The following accomplishments are in addition to providing effective support to accomplish numerous customer department initiatives.

- Continue to enhance the Records Management Program to include digital imaging of permanent inactive records.

- Implementation of the new cash receipting system and process at City Hall, Police Department and Permit Center to include the acceptance of credit cards from customers.
- Launched a new janitorial supply program that saved money, saved staff time, improved efficiency, and gave customers wider selection after discovering through a Request for Information we could achieve economies and efficiencies by engaging suppliers to make direct customer deliveries of janitorial and electrical items rather than maintaining an inventory of these items in Central Stores.
- Complete replacement of Telephone System including upgrade to Voice over IP technology
- Upgrade/Replacement of over 200 desktop computers
- Installation of Storage Area Network for compliance with electronic document storage
- Design and Installation of Mobile Computer Classroom for Training.
- Complete migration of Wide Area Network to 1 Gigabit fiber optic from older and slower leased lines.
- Complete migration of Wide Area Network to 1 Gigabit fiber optic from older and slower leased lines.
- Installation of new, web based Operating and Capital budget application.
- Installation and rollout of new Intranet – SharePoint
- Successfully negotiated two Cable franchise agreements (Comcast/Verizon) that bring additional services to the City.
- Implemented Mobile Computing for our Fire Department
- Replaced entire Police Mobile Computing Fleet
- Implemented Blackberry PDA and server for City employees.
- Built a Lynnwood Most Wanted web page for Police
- Built Website for Annexation information
- Developed and managed an RFP for the replacement of the City's Building Permit System – Proposed 2009 Project
- Expanded Document Management to Courts and Police
- Brought Public Safety network into Compliance with FBI/CJIS Standards

- Brought our network operations into compliance with PCI (Payment Card Industry) standard
- Assumed management of EOC Communications
- Developing a Regional Metropolitan area network in partnership with SNOCOM, Edmonds and ESCA
- Chairing the Regional GIS Standards Committee for the Public Safety Technology Committee
- Lynnwood IT Recognized for Best Practices in Infrastructure Management, Data Center Operations by Computerworld Magazine for 2008 – Awarded in Washington DC
- Installed two Customer Service Kiosks at Police Station for Citizen access to Law Enforcement Information, Red Light Cameras, etc.
- Implemented Citywide Photo ID Program
- Assumed Management of Panic Button System
- Redesign and Upgrade of EOC Facility at Station 15

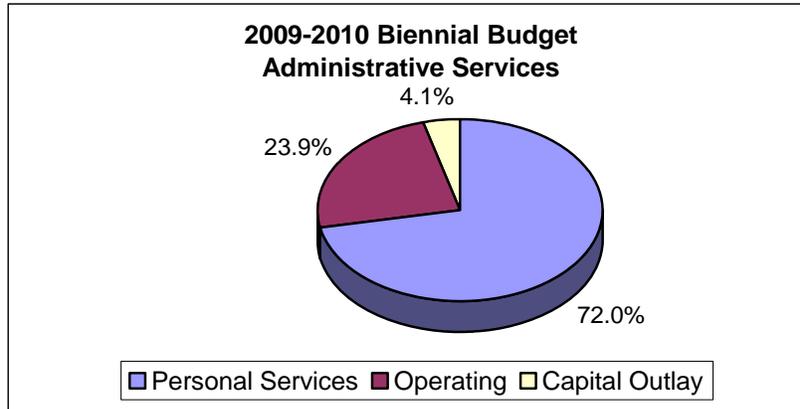


#### Goals for 2009-2010 Biennium

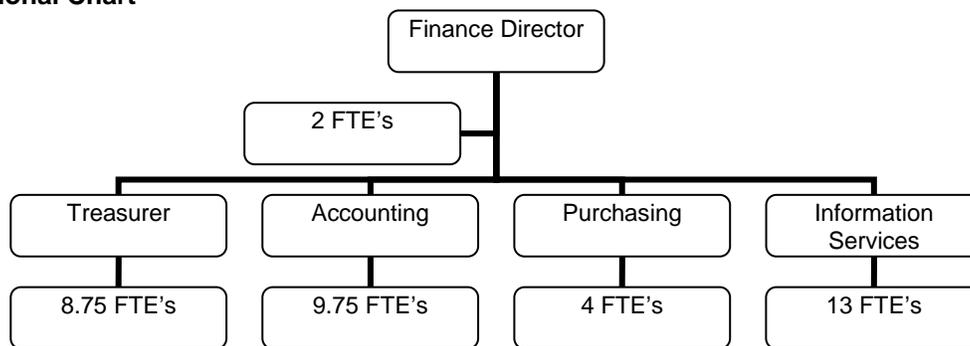
- Implement new Comprehensive Annual Financial Report (CAFR) software application to expedite report production and state audit.
- Implement new operating and capital budget software application.
- Continue to implement new software applications for customer departments and city-wide applications to improve productivity.
- Update the Council Agenda Management Program.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
2-ADMINISTRATIVE SERVICES					
0-ADMINISTRATIVE SERVICES	951,255	966,491	942,292	1,045,925	1,454,827
1-FIDUCIARY SERVICES	707,276	683,908	736,664	634,056	604,878
2-INFORMATION SERVICES	2,235,335	2,225,967	3,634,613	3,554,426	3,761,441
3-PURCHASING SERVICES	629,812	620,656	703,790	520,026	499,769
4-BUDGET/ACCTNG/AUDITING SRVCS	1,304,530	1,342,596	1,529,738	1,572,000	1,648,321
5-RECORDS SERVICES	801,233	735,432	840,513	751,091	734,072
<b>2-ADMINISTRATIVE SERVICES Total</b>	<b>6,629,441</b>	<b>6,575,050</b>	<b>8,387,610</b>	<b>8,077,524</b>	<b>8,703,308</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
2-ADMINISTRATIVE SERVICES					
1-Personnel Services	5,088,637	5,067,684	5,929,633	5,582,433	6,267,381
2-Operating	1,532,804	1,483,148	2,306,205	2,229,042	2,080,804
3-Capital Outlay	-	18,973	148,072	263,678	353,358
4-Debt Service	8,000	5,245	3,700	2,372	1,765
<b>2-ADMINISTRATIVE SERVICES Total</b>	<b>6,629,441</b>	<b>6,575,050</b>	<b>8,387,610</b>	<b>8,077,524</b>	<b>8,703,308</b>



**Organizational Chart**



**Performance Indicator**

Measure	2005	2006	2007	2008	2009	2010
	<b>Actuals</b>			<b>Targets</b>		
Rate of return as a percent of 2 year Average Treasury Note Rate	113%	120%	125%	125%	125%	125%
Percent of CD rate using median/or average term of investment	100%	100%	100%	100%	100%	100%
Percent of time a business license is issued within 25 days from date of applying	89%	94%	95%	95%	95%	95%
Percent of time able to produce records within 1 day	97%	98%	97%	97%	97%	97%
Application Resources Availability	99%	99%	99%	99%	99%	99%
Telephony Resources Availability	99%	99%	99%	99%	99%	99%
*Help Desk Services						
Immediately	30%	30%	40%	50%	40%	50%
Less than 8 hours	35%	35%	50%	40%	50%	40%
Over 8 hours	35%	35%	10%	10%	10%	10%
Overall Customer Satisfaction Rate (1 to 7)						6.6
Staff's flexibility						6.5
Staff's courtesy						6.8
Official Records requested by Public	83	56		30	30	30
Percent of actual purchases made, reviewed, or approved by central purchasing office*			43%	43%	43%	43%

NOTE: \* Are ICMA Performance Indicators

# Building & Property Services

*To build, maintain, operate, and renovate enduring facilities, while providing facilities management services and support services by trying to exceed our customers' expectations.*

The Building and Property Services Department is an internal service department. It supports all other departments within the city by doing facility maintenance, system repairs, light construction work and all custodial work at each building owned by the city.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Building & Property Service	11.5	11
<b>Total</b>	<b>11.5</b>	<b>11</b>

## What Our Department Does

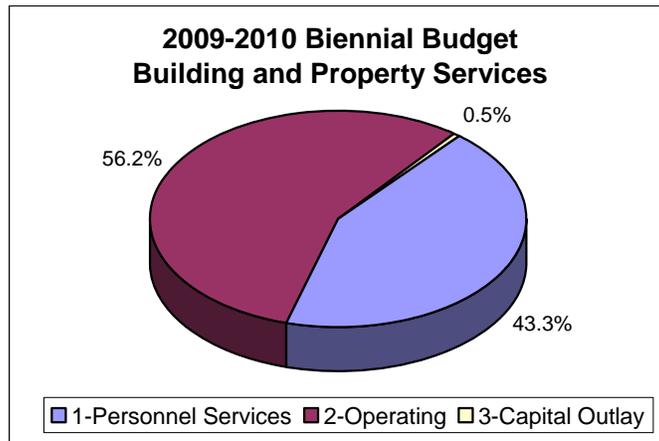
To perform our mission, the B&PS Department employs eleven full-time employees engaged in planning, design, and execution of construction and renovation projects; building maintenance; preventive maintenance; equipment repair; custodial services; surplus property disposal; special event support and furniture repair.

The B&PS Department is responsible for operating, maintaining, and renewing a campus that includes several buildings with major components reaching and exceeding the end of their normal expected life. Major building systems such as heating, ventilation, and air conditioning (HVAC) systems and roofs have a useful life that is far less than the building structure itself. These aging facilities should be scheduled for renovation and renewal.

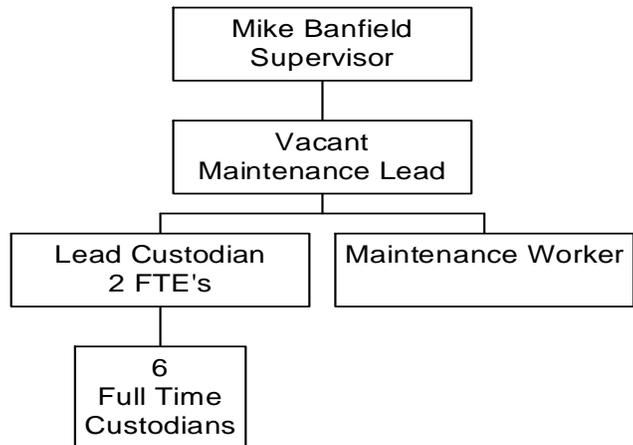
To keep these systems operating reliably beyond what is considered the normal useful life is expensive and demands extraordinary skill from the maintenance staff. For systems that are beyond their service life, it is more cost effective in the long run to replace or renovate the systems rather than operate them in a "break-down maintenance" mode.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Projected Actual	2009-2010 Budget
12-BUILDING & PROPERTY					
1-Personnel Services	1,386,424	1,243,393	1,505,460	1,407,094	1,481,305
2-Operating	1,753,987	1,658,135	1,630,784	1,644,583	1,923,897
3-Capital Outlay	-	25,239	15,000	46,005	15,513
<b>12-BUILDING &amp; PROPERTY Total</b>	<b>3,140,411</b>	<b>2,926,766</b>	<b>3,151,244</b>	<b>3,097,682</b>	<b>3,420,715</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
12-BUILDING & PROPERTY					
Building and Property Services	3,140,411	2,926,766	3,151,244	3,097,682	3,420,715
<b>12-BUILDING &amp; PROPERTY Total</b>	<b>3,140,411</b>	<b>2,926,766</b>	<b>3,151,244</b>	<b>3,097,682</b>	<b>3,420,715</b>



**Organizational Chart**



**Performance Indicators:**

Measure	2005	2006	2007	2008	2009	2010
	<b>Outputs</b>			<b>Targets</b>		
Percentage of unplanned maintenance calls completed with 15 day period	50	50	60	65	80	80
Percentage of out of the ordinary janitorial requests completed within 3 days	50	50	70	75	85	85
Percentage of planned maintenance tasks completed on schedule	60	60	70	75	85	85

# Community Development

***The Community Development Department is committed to enriching the quality of life in our community. We accomplish this with a focus on our City's Core Values of Communication, Accessibility, Commitment and Innovation. We strongly believe in building partnerships within our community and we strive for responsible, responsive, and creative solutions to meet the needs of our customers.***

The Department plays a key role in working with the Council and the public and other City Departments in developing and implementing long range plans intended to achieve the City's Vision Statement. Offering high quality customer service, we coordinate and provide much of the staff for the development review program that takes projects from design, through approval and construction. Our inspection and Code Enforcement functions help protect health, safety and welfare and the desirability of Lynnwood as a place to live and do business. Our staff is a major source of information on the City, undertake efforts at public outreach and involvement and serve as the focal point for residents seeking to have their voices heard on development and environmental reviews, long range planning and City regulations. The Department also plays major roles in coordinating annexation efforts and representing Lynnwood's interests with other jurisdictions and government agencies.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Administration	3	4
Current Planning	6	5
Comprehensive Planning	4	2
Permits & Inspections	7.6	10.6
<b>Total</b>	<b>20.6</b>	<b>21.6</b>

The Department is broadly divided into two areas.

The first combines long range and current planning functions, the second building inspection and code enforcement. A small administrative group oversees the entire operation.

## **Planning Group**

The Planning Group is a result of a reorganization that was implemented in 2007. Long Range and Current Planning were combined into one entity. The new structure improved staffing flexibility while allowing staff more opportunities for professional growth. Another major result of the reorganization was the creation of a one-stop Permit Center. The Permit Center operation offers greatly improved customer service, improved staff and inter-Departmental coordination and a more efficient and timely approval process. Front counter staff that formerly were from both the Planning and Building groups, were merged to staff the Center. They have been joined by representatives from Public Works, Fire and Finance to provide a single point of contact for all City permitting.

## **Building Group**

The Building Group consists of inspectors and plan reviewers handling all aspects of building mechanical and electrical permitting. Under the reorganization they were joined by an expanded Code Enforcement function. The group has primary responsibility for insuring public health and safety and elimination of violations of nuisance and zoning codes. These efforts have a

major role to play in preserving neighborhood property values and stability.



### 2007 – 2008 Biennium Accomplishments

- Permit Center opened in 2007. While Community Development has primary responsibility for the Center it was designed to be jointly staffed with personnel from Public Works, Fire and Finance. In 2008 considerable efforts were made to modernize permit tracking software. Benefits include improved efficiency and use of staff resources and improved customer services with on-line permitting, inspection scheduling and access to information.
- With the assistance of Economic Development and Public Works, Community Development was instrumental in organizing Lynnwood's successful intervention to get Sound Transit's proposal to the voters this fall to get a light rail extension to Lynnwood.
- Annexation initiation and coordination. The department continues to provide leadership and direction on the City's annexation program. Staff is working to negotiate interlocal agreements, undertake a public outreach program and take numerous other steps required to permit the City Council to consider annexations.
- Energy and sustainability. The department has taken the leadership role in bringing this issue forward and developing a constructive response for the City.
- Code Enforcement. This function was reorganized in terms of staffing and authority to improve responsiveness. Limited commissions to issue citations were obtained from the Police Department. Work continues to improve codes and authority.
- Mobile Home Park Preservation. The department processed comprehensive plan

amendments that set the stage for the City's adoption of a Mobile Home Park Preservation ordinance that offers an incentive based approach to encouraging the retention of mobile home parks.

### Goals for 2009-2010 Biennium

The department will focus on maintaining customer services at a time of economic downturn and tight budgets, meeting state and federal mandates and managing an annexation program which, if completed, will double the size of the city. Department personnel will continue to work in close coordination with Economic Development and other departments on efforts to enhance and diversify Lynnwood's tax base. In light of budgetary constraints and staff effort devoted to annexation, the number of new initiatives is limited.

- Pursue annexation through the Boundary Review Board and vote. If successful, continue to assist in coordinating the transition period. In addition, if successful, the department will need to undertake updated planning for two major urban centers currently being developed in the County.
- Major Comprehensive Plan update. While the City keeps its plan current through annual updates, the Growth Management Act requires major updates and revisions. The law currently mandates that this effort be completed by 2011 resulting in a major work effort in 2010. At the time of writing the Legislature is being asked to extend the timeline in view of the current economic climate and to allow for use of 2010 Census data and resulting updates to State growth forecasts.
- City Center and Hwy 99 planning efforts to refine and implement the Hwy 99 Corridor Economic Revitalization Strategies that were adopted by the City Council. The department is responsible for completing work on the Hwy 99 Corridor Plan and the City Center Transition Area plan began early in 2009 and will be completed over the next 12-18 months.
- Incorporation of Lynnwood's Vision into long range plans. The City's recently adopted Vision Statement needs to be incorporated into our plans for implementation.
- Neighborhood Revitalization strategy. The Council approved moving forward with preparing one neighborhood plan each biennium. The project will be a multi-

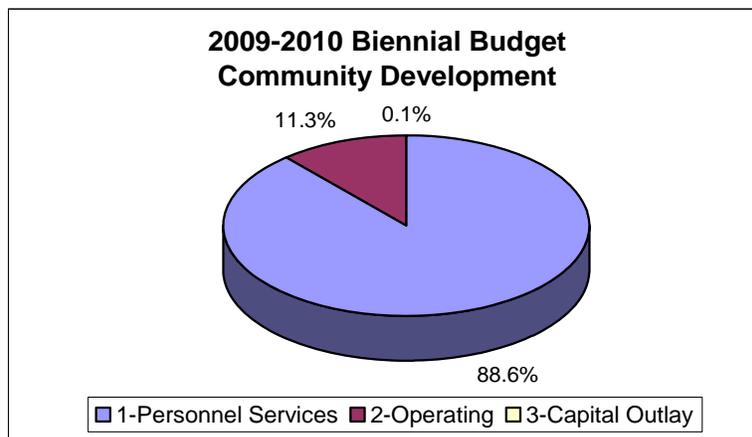
department effort using internal staff. They will work with neighborhood residents to define issues, needs and opportunities and develop both short and long range plans to address them. Funding for a modest number of projects to address identified needs has been provided.

- City-wide sustainability efforts are being coordinated by department staff. Sustainability covers a wide ranging program intended to restructure the City and our

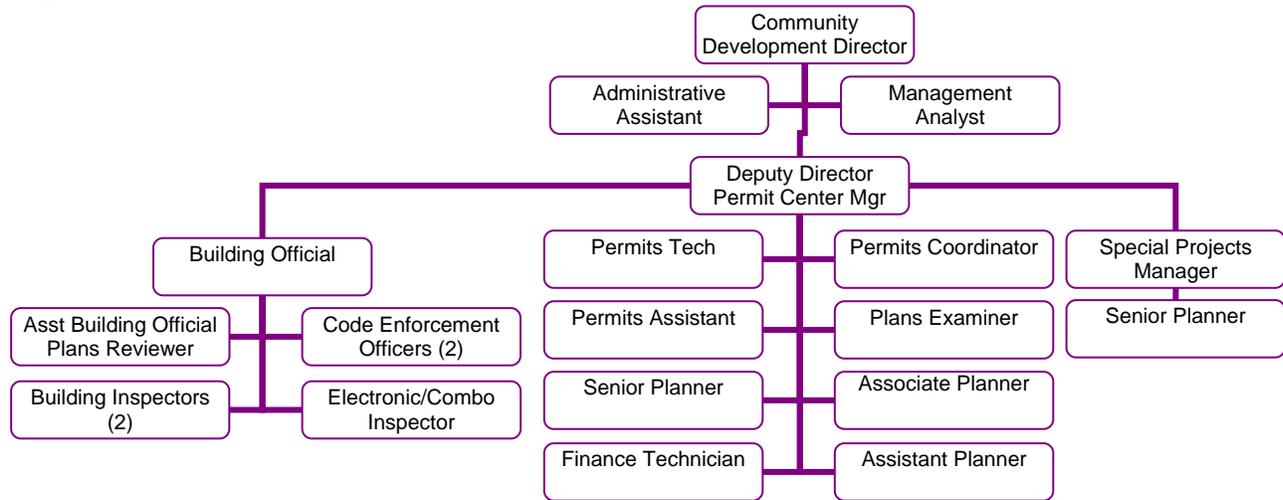
operations to reduce energy consumption, reduce greenhouse gas emissions, employ low impact development techniques and strategies, make Lynnwood more supportive of transit, walking and biking, and related efforts. Systemic changes in City plans and operations are anticipated. Efforts to be driven by public and internal "Green Teams".

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>3-COMMUNITY DEVELOPMENT</b>					
1-ADMINISTRATION	593,449	551,651	662,286	905,993	1,112,390
2-COMPREHENSIVE PLANNING	801,505	716,292	339,224	253,205	-
3-CURRENT PLANNING	808,796	795,960	1,731,096	1,131,339	1,451,005
4-PERMITS & INSPECTIONS	1,204,724	1,207,339	1,492,391	1,640,806	1,625,396
<b>3-COMMUNITY DEVELOPMENT Total</b>	<b>3,408,474</b>	<b>3,271,242</b>	<b>4,224,997</b>	<b>3,931,343</b>	<b>4,188,791</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>3-COMMUNITY DEVELOPMENT</b>					
1-Personnel Services	3,181,074	3,038,096	3,602,321	3,349,116	3,711,207
2-Operating	227,400	233,146	622,676	576,576	471,933
3-Capital Outlay	-	-	-	5,651	5,651
<b>3-COMMUNITY DEVELOPMENT Total</b>	<b>3,408,474</b>	<b>3,271,242</b>	<b>4,224,997</b>	<b>3,931,343</b>	<b>4,188,791</b>



## Organizational Chart



## Performance Indicators

Measure	2005	2006	2007	2008	2009*	2010*
<b>Code Enforcement</b>						
Cases opened			160	173		
Cases closed			157	133		
Average days open			98	77		
<b>Permits Issued</b>	2,029	2,104	1,978	2,084		
<b>Permit Fees</b>	\$0.981M	\$1.156M	\$0.887M	\$1.056M		
<b>Time To Issue:</b>						
<b>Comm. New</b>			144 days	160 days		
<b>Comm. Alt</b>			83 days	46 days		
<b>Comm. T.I.'s</b>			31 days	25 days		
<b>Comm. Electrical</b>			14 days	10 days		
<b>New Single Family</b>			60 days	29 days		
<b>S.F. Alteration</b>			36 days	29 days		

\*New permitting software will allow the department to select and tract new performance indicators.

# Economic Development

***The Office of Economic Development serves as a catalyst for economic development that provides healthy businesses, quality employment opportunities and sustainable city revenues. We foster economic vitality through programs and projects necessary to implement economic development policies.***

The Office of Economic Development fulfills the city's commitment to economic development through:

- Successful completion of economic development programs and projects
- Collaborative involvement with the community and stakeholders
- Professional staff representation
- Accountability and measured results
- Quality customer service

Lynnwood has a strong and sustained commitment to economic development for the purpose of providing an improved quality of life through quality jobs, healthy businesses and revenue growth. The Office of Economic Development (OED) is responsible for economic development planning, implementation, and the management and administration of various programs and projects. The department budget provides staffing and financial resources for programs and projects. Performance is measured through the accomplishment of implementation activities, and by tracking various economic development metrics.

The city's economic development plan seeks to grow the local economy, provide economic opportunity for our residents, and improve the city's quality of life. Employment opportunities, living wage jobs, diverse housing, and sustainable revenues will improve Lynnwood's relative economic position in the region. The budget for the economic development department is directly linked to the programs and projects identified in the plan.

### **What the Department Does**

- Promote Lynnwood as a vibrant center for commerce, employment and tourism
- Undertake and coordinate implementation of the City Center Plan

- Prepare and implement economic development plans, strategies, and programs
- Partner with stakeholders and the community to achieve economic development
- Identify economic growth opportunities and projects compatible with the City Vision
- Facilitate economic development projects to attract and expand business, create quality jobs, increase city revenues, and enhance residential quality of life
- Provide economic development information and assistance to the public, elected officials, stakeholders and other departments

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Administration	2.75	4
<b>Total</b>	<b>2.75</b>	<b>4</b>

### **2007 – 2008 Biennium Accomplishments**

Four primary goals were established by the Citywide Economic Development Action Plan as adopted by City Council. Each goal involves various action strategies and implementation activities. Major accomplishments in FY 2007-2008 to achieve economic development goals, strategies and implementation activities are summarized below.

#### **Goal #1: *Grow and diversify Lynnwood's economy and employment base through business retention and attraction***

- Facilitate new businesses, private investment, and 1,650 jobs in the Lynnwood area
- Conducted outreach to 5 auto dealerships for attraction and expansion in Lynnwood
- Liaison with General Growth Properties regarding ongoing and future development

- Implemented outreach program to new Lynnwood businesses
- Developed and implemented BizInfo24x7.com as a web-based portal providing business information and assistance
- Participated in the development and implementation of the One Stop Permit Center
- Participated in the Snohomish County EDC Business Attraction Task Force
- Identified and tracked legislation to support city economic development activities
- Participated in city annexation efforts



***Tourism is separate enterprise fund within the Office of Economic Development. The following accomplishments pertain to Goal #1, Tourism***

- Re-designed and optimized Lynnwood tourism web site
- Obtained “Historical Attractions” signs along I-5 to attract visitors to Heritage Park
- Developed a Heritage Park brochure for distribution to group tour operators
- Developed collateral materials for “Student and Youth” group tour operators that serve the Puget Sound region
- Participated in sales missions to Tacoma, Vancouver Canada, and Olympia with Snohomish County tourism partner organizations
- Participated in the initiation of a Tourism Promotion Area with the Snohomish County Sports Commission
- Represented Lynnwood on tourism industry boards and committees
- Initiated ongoing “conversion study” to measure effectiveness of tourism attraction strategies, marketing activities, and collateral materials

- Secured two conferences to Lynnwood and the Lynnwood Convention Center
- Facilitated four new hotel development projects within Lynnwood
- Prepared agreement for the 204<sup>th</sup> Street hotel and mitigation project

***Goal #2: Implement redevelopment activities to enhance the City’s economy and sense of place***

**City Center**

- Catalogued all City Center parcels and ownership information
- Identified and catalogued available buildings and sites
- Worked with property owners and developers to market and develop key parcels
- Met with prospects regarding City Center sites, buildings and opportunities
- Implemented and administered the Multi-Family Property Tax Exemption Program
- Contracted for consultant services and coordinated the completion of the City Center Market Study and Absorption Analysis as an initial seed money project.
- Identified and pursued infrastructure financing programs for City Center
- Prepared Request for Qualification for city space needs study
- Negotiated and secured lease for Municipal Court space
- Served as liaison to the Snohomish County Public Utility District for the revision of their “large-load” policy regarding the provision of electric utility service and facilities that pertain to the City Center
- Completed the sale of the surplus Opalka property to the Snohomish County PUD

**Highway 99 Revitalization Strategies**

- Contracted with consultant and completed Highway 99 revitalization study
- Participated in the development of the 204th Street Local Improvement District
- Facilitated various projects for new private investment
- Facilitated Bus Rapid Transit proposal by Community Transit

**Other Redevelopment Activities**

- Served as liaison to Edmonds School District regarding various projects

- Initiated joint marketing agreement with the Edmonds School District for the properties at the southwest corner of 196<sup>th</sup> Street SW and 37<sup>th</sup> Ave W
- Facilitated Edmonds Community College Master plan and property exchange
- Initiated zoning and development regulations for the transition area between Alderwood mall and the City Center.

**Goal #3:** *Enhance Lynnwood's Livability and Quality of Life*

- Participated on the staff committee for the design and implementation of the 196<sup>th</sup> Street pedestrian bridge at I-5
- Participated on the staff committee for the design and implementation of the Interurban pedestrian bridge at 44<sup>th</sup> Ave. W.
- Provided analysis regarding the Lynnwood Senior Center site options and lease
- Prepared resolutions regarding commercial passenger service at Paine Field
- Participated in the planning and implementing of the citywide Street Master Plan
- Participated in the design study for the City Center parks

**Goal #4:** *Improve City's image and identity in the region through targeted communication projects and outreach*

- Developed and updated a media kit, presentation materials and trade show display
- Developed and implemented "way finding" signage for key locations within the City
- Prepared RFP and managed and administered Fireworks Survey consultant contract



**Economic Development Key Goals for 2009-2010**

City Center:

- Hire City Center Project Manager
- Prepare and adopt community renewal strategies
- Develop property acquisition strategy and parameters
- Develop plan for consolidation of City offices and facilities
- Implement City Center Planned Action Ordinance



City Center / Alderwood Transition Area:

- Zoning and development regulations

Highway 99:

- Implement zoning and comprehensive plan

College District:

- Identify and implement infrastructure strategies
- Implement Edmonds Community College Master Plan

Branding:

- Implement City-wide branding project
- Implement economic development branding project
- Update economic development website

Edmonds School District:

- Reuse of old high school site (Cypress)
- Reuse of existing maintenance and transportation center
- Joint marketing of City Center properties

Outreach for business attraction, retention, and expansion

- Update Lynnwood economic profile

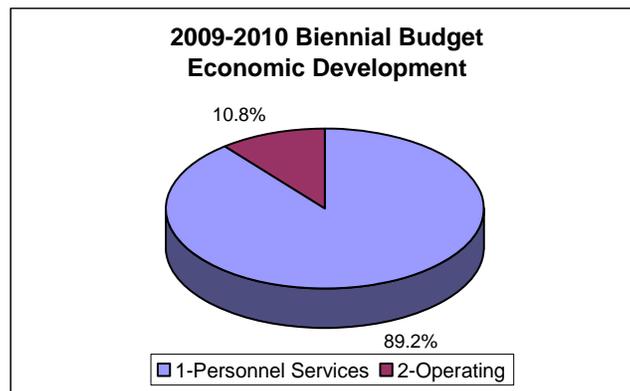
- Facilitate projects in accordance with economic development strategies
- Provide business information and assistance services

Tourism: Implement adopted Work Plan

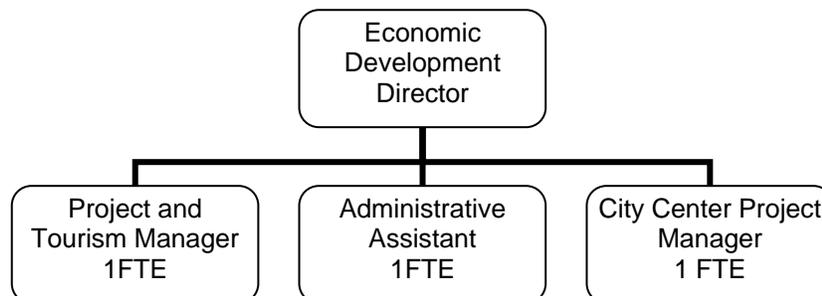
- Implement work plan activities
- Optimize tourism web site
- Implement tourism web based marketing strategies
- Implement Tourism Promotion Area

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
18-ECONOMIC DEVELOPMENT					
1-Personnel Services	486,238	430,980	570,178	568,308	635,540
2-Operating	187,294	70,966	170,879	117,674	77,057
18-ECONOMIC DEVELOPMENT Total	673,532	501,946	741,057	685,982	712,597

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
18-ECONOMIC DEVELOPMENT					
	673,532	501,946	741,057	685,982	712,597
18-ECONOMIC DEVELOPMENT Total	673,532	501,946	741,057	685,982	712,597



### Organizational Chart



**Performance Indicators**

City Council has adopted policies, citywide goals, and areas of emphasis that pertain to economic development. The Economic Development Action Plan adopted by City Council November 22, 2004 identifies specific programs and projects to be accomplished. Performance measures in FY2007-2008 have

been expanded to reflect progress towards the implementation of the programs and projects outlined in the Action Plan. The following table reports the metrics the Office of Economic Development monitors as indicators of the strength of the local economy

	2005	2006	2007	2008	2009 estimate	2010 estimate
New Jobs <sup>1</sup>	NA	NA	1650 ←	→	1000 ←	→
Office Occupancy	NA	NA	30.7% Q4 2007	23.7% Q3 2008	21.0% Q4 2009	19.5% Q4 2010
<b>Business activity</b>						
Permits issued <sup>2</sup>	225	175	153	154	***	***
Building valuation, (in millions)	\$56.24	\$79.45	\$46.49	\$52.48	***	***
Sales tax revenues, (in millions) <sup>3</sup>	\$17.4	\$18.5	\$19.4	\$18.1	\$17.0	\$17.6
<b>Tourism</b>						
Hotel occupancy rate	74%	77%	74%	71%	71%	74%
Hotel average daily rate	\$83.93	\$93.51	\$105.69	\$110.28	\$107	\$110
Hotel revenue per available room	\$62.34	\$72.18	\$78.51	\$77.71	\$74.90	\$79.20
Lodging Tax	\$440,029	\$504,757	\$563,653	\$577,836	\$589,392	\$601,180
Economic activity from visitor spending (in millions)	\$55.09	\$60.05	\$60.33	\$60.10	\$60.10	\$62.00

<sup>1</sup> The reduction in jobs reflects the uncertainty of current economic conditions.  
<sup>2</sup> The Office of Economic Development monitors permits issued and corresponding building valuation as a measure of the economic vitality of the City of Lynnwood. There is insufficient information available at this time to develop an accurate forecast for 2009 and 2010.  
<sup>3</sup> In June 2008, Streamline Sales Tax (SST) was initiated; mitigation payments to the City for SST are not included in the sales tax revenues

The Office of Economic Development also tracks successful implementation of activities established in the Economic Development Action Plan as performance measurements. There are 112 action items in the 5 year Economic Development plan; the Office of Economic

Development is the lead or co-lead on 73 of these items. Many of the action items, once initiated, are ongoing activities for the Office of Economic Development. The Office of Economic Development is not a lead for any action items related to Goal #3.

	2005	2006	2007	2008	2009	2010
Goal 1: Grow and diversify Lynnwood's Economy and Employment	74%	84%	93%	100%	Ongoing	Ongoing
Goal 2: Implement Redevelopment Activities	30%	43%	50%	67%	74%	87%
Goal 4: Improve the City's Image and Identity	18%	18%	27%	27%	27%	100%

# Executive

**The Executive Department provides executive leadership for the City and administrative direction for the functions of City government.**

The Executive Department provides executive management and administration of the affairs of the City government including the coordination, guidance, and support for the development of effective programs, and the planning, evaluation, analysis, control and general management of the programs and services of the City.

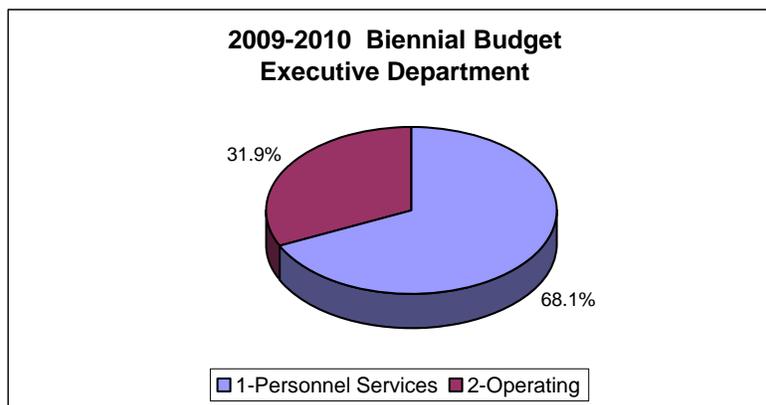


Executive is responsible for oversight of the city administrative departments, and administers the council agenda. Executive interacts with the community on behalf of the City and implements council policy.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Mayor	1	1
Executive Assistant	1	1
Assistant Administrator	1	1
<b>Total</b>	<b>3</b>	<b>3</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
10-EXECUTIVE					
1-Personnel Services	631,069	591,781	654,556	644,313	664,744
2-Operating	81,414	110,173	367,103	341,798	312,082
<b>10-EXECUTIVE Total</b>	<b>712,483</b>	<b>701,953</b>	<b>1,021,659</b>	<b>986,111</b>	<b>976,826</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
10-EXECUTIVE					
ADMINISTRATION	710,483	696,626	810,349	782,728	815,778
All City Program	-	-	211,310	203,383	161,048
COMMUNITY OUTREACH	2,000	5,327	-	-	-
<b>10-EXECUTIVE Total</b>	<b>712,483</b>	<b>701,953</b>	<b>1,021,659</b>	<b>986,111</b>	<b>976,826</b>



# Fire

***The Lynnwood Fire Department is committed to the protection of life, property, and the environment through education, prevention and emergency response to fire, emergency medical, and hazardous conditions.***

The services provided by the Fire Department include fire suppression, emergency medical services (EMS), fire prevention and code enforcement, fire and life safety education, hazardous materials response, and technical rescue response. Per capita, the Lynnwood Fire Department continues to be one of the busiest fire departments in Snohomish County, responding to approximately 180 incidents per 1000 population. The Department has 51 firefighters on rotating shifts, serving out of two stations.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Administration	5.15	6
Suppression/Rescue & Aid	53	51
Prevention	4	5.4
<b>Total</b>	<b>63.15</b>	<b>63.4</b>

## Emergency Operations

The Operations Bureau is responsible for providing timely response to all types of emergency incidents, both within the City of Lynnwood and to other jurisdictions via automatic and mutual aid agreements. These functions include Fire Suppression, Technical Rescue and Hazardous Materials responses.

### Fire Suppression

Responsibilities of Fire Suppression include extinguishing of fires, conservation of property, removing of trapped persons, and response to all types of natural and human emergencies throughout our community in conjunction with various specialized response teams when necessary.

### Hazardous Materials Team

The Hazmat Team is responsible for providing rapid response and mitigation of incidents involving hazardous materials, including nuclear, biological and chemical emergencies in our

community and other jurisdictions through regional cooperation. The team is comprised of members of the Lynnwood Fire Department, along with team-members from other Snohomish departments.

### Technical Rescue Team

The Rescue Team is responsible for specialized responses including structural collapse, high angle and water rescue in our community and other jurisdictions through regional cooperation. The team is comprised of members of the Lynnwood Fire Department, along with team-members from other Snohomish departments.

## Emergency Medical Services (EMS)

The EMS bureau provides emergency medical care to citizens and guests of the City of Lynnwood. The Lynnwood Fire Department's fire-based EMS service provides both Basic Life Support (BLS) and Advanced Life Support (ALS) medical care.

## Fire Prevention

The Fire Prevention Bureau is responsible for the administration and enforcement of the International Fire Code as adopted by City Ordinance. The bureau is also responsible for fire and arson investigation; plan review, inspection of new construction, permit issuance and special event planning.

## Fire and Life Safety Education

While the Department is most recognized for responding to emergencies, it also works to reduce the number of community emergencies through public safety education and fire prevention programs. These programs include CPR



training, fall prevention, smoke alarm installation, earthquake preparedness.



**2007 – 2008 Biennium Accomplishments**

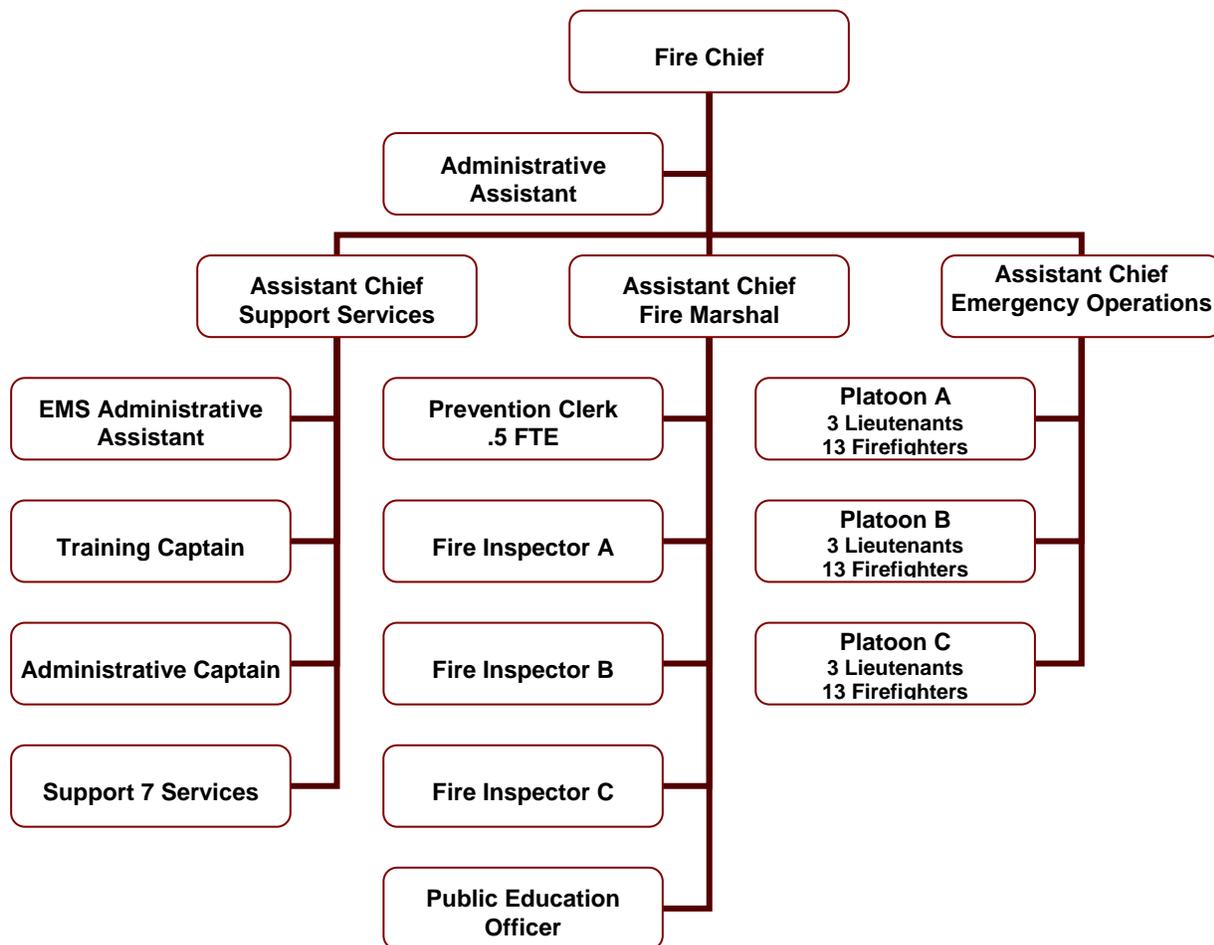
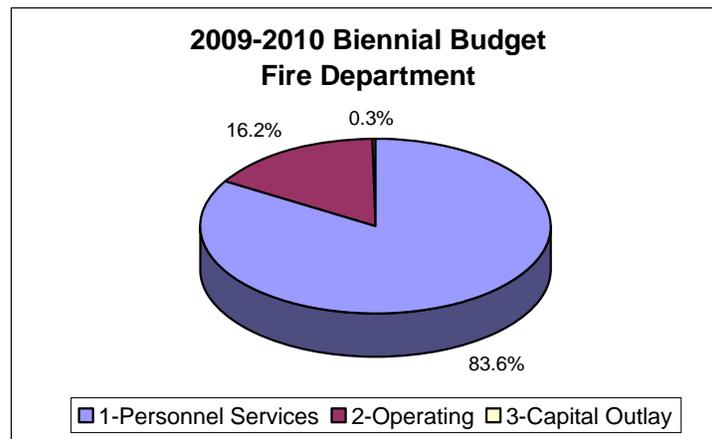
- Three (3) new firefighters added to staff in 2008 after successful completion of Washington State Fire Academy.
- 639 Automatic and Mutual Aid responses provided to neighboring agencies in 2007.
- Four (4) paramedics have now successfully trained at the University of Washington/Harborview Paramedic Training Program. Two (2) paramedics trained during the last budget cycle.
- Purchased two new International/Braun Aid Cars.
- All firefighters received an average of 208 hours of ongoing training in 2007.
- Purchase and deployment of new Self Contained Breathing Apparatus (SCBA) in 2007 – meeting new NFPA and OSHA safety standards. The new SCBA(s) replaced 10 year old equipment.
- The EMS and Public Education programs were supported with multiple equipment and supply grants in 2007 and 2008. Grants

provided complete replacement of the Aid Car and Medic Unit stretchers. The new stretchers provide greater safety for both patients and firefighters. Over 4,000 patients will be transported by LFD during this budget cycle.

- In 2007, our Public Education efforts contacted more than 2,100 adults and 3,200 children. We will exceed those figures in 2008.
- Began Play Safe Be Safe program for 8 local preschools and daycare centers. This program aims to reduce “fire play” behavior in 3-5 year old children through education.
- As part of a follow-up on a fire set by a child found a family in dire need of intervention. Worked with Edmonds School district to get both children into Head Start where they received two free meals per day, transportation and education as well as parenting education for the children’s mother. Held educational session with mother and child and did follow up in their home to insure fire safety measures had been implemented.
- Helped Lynnwood Police Department arrest two arsonists for criminal prosecution.
- Conducted more than 4,000 inspections by the end of the second quarter of 2008, which will project to more than 4,000 life safety corrections.
- Heart attack patients were treated on scene in an average of 16 minutes and 4 seconds; this resulted in earlier diagnosis and corrective heart-saving angioplasty when compared to patients walking into the hospital.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
4-FIRE					
0-ADMINISTRATION	1,747,161	1,249,821	1,499,307	1,466,342	2,328,430
2-OPERATIONS	7,235,597	7,500,840	5,460,203	5,500,877	5,827,366
3-FIRE PREVENTION	934,709	991,520	1,176,854	1,206,950	1,191,886
4-STAFF TRAINING	440,494	321,033	392,079	295,080	289,268
5-DISASTER MANAGEMENT	174,072	101,792	-	2,316	2,317
8-EMERGENCY MEDICAL SERVICES	3,624,480	3,716,628	7,479,522	7,443,200	7,380,579
<b>4-FIRE Total</b>	<b>14,156,513</b>	<b>13,881,633</b>	<b>16,007,965</b>	<b>15,914,765</b>	<b>17,019,846</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
4-FIRE					
1-Personnel Services	11,622,379	11,657,222	13,495,832	13,660,824	14,221,270
2-Operating	2,534,134	2,202,191	2,425,133	2,204,824	2,749,459
3-Capital Outlay	-	22,220	87,000	49,117	49,117
4-FIRE Total	14,156,513	13,881,633	16,007,965	15,914,765	17,019,846



# Human Resources

***The Human Resources Department serves as a leader and strategic partner with City Departments in attracting and retaining quality and diverse professional staff as a key to providing effective service to the citizens of the City of Lynnwood.***

The Human Resources Department is an internal service department, providing human resource management and administration assistance to City departments, supervisors, and employees. The department is staffed with five full-time employees with the newest employee having been hired in October 2008. The department's other staffing has been stable.

The department is a full-service human resources organization, providing services in all traditional human resource areas, including recruitment, benefits administration, training, and labor relations. Department employees take their service focus very seriously and solicit feedback periodically through a customer service survey administered every three years.

Human Resources staff works in a fast paced, high volume environment. For example, during the 2007-2008 biennium, the department conducted 114 recruitment processes, handling over 3,300 applications. Also in 2008, over 120 employees participated in the department-sponsored Benefits Fair. Even offering annual flu shots on the City Hall campus required coordination for over 100 participants.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Human Resources	5.0	5.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>

## **2007 – 2008 Biennium Accomplishments**

The following accomplishments are in addition to providing effective support to accomplish numerous customer department initiatives.

- Implemented voluntary short-term disability and voluntary supplemental life insurance for Teamsters employees

- Purchased and implemented NEOGOV recruitment system (with assistance from Information Services)
- Moved all department offices to Joint Shop
- Coordinated compensation study process including multiple discussions with Council related to policy decisions
- Hired the City's first Labor Relations Program Manager
- Made multiple presentations to Council regarding compensation and benefits issues as result of Council Summit in 2007
- Presented to Washington Public Employer Labor Relations Association (WAPELRA) on dealing with death of employee
- Implemented Council decisions regarding Regular Part-Time Employee Benefits and Council Health Benefits
- Implemented new dental benefit for Non-Represented Employees
- Provided staff support for negotiations for the new Lynnwood Police Management Guild



## **2009-2010 Department Goals**

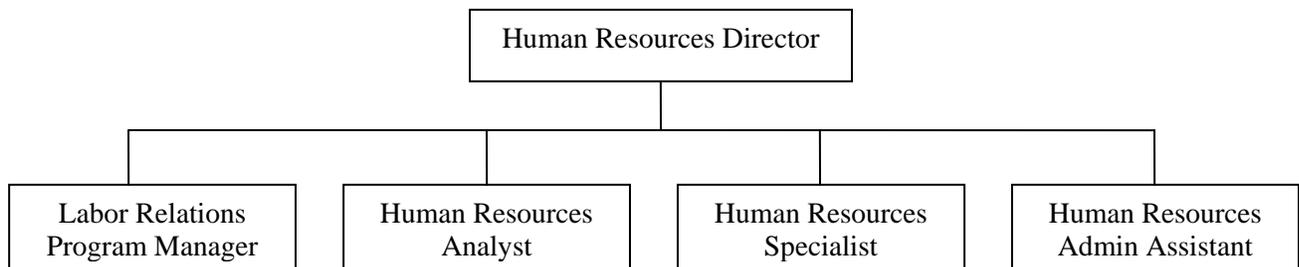
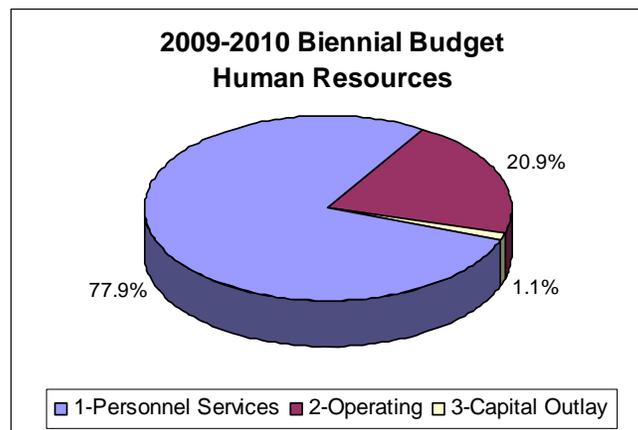
- Convene an insurance committee to make recommendations for a new health insurance plan (in response to the 2012

elimination of the current plan) to the Mayor and City Council by June 30, 2010.

- Conduct an employee survey and make appropriate recommendations by December 31, 2010.
- Create a tuition reimbursement fund for all employees, except Police and Fire employees, by December 31, 2009.
- Restructure the Human Resources Department to provide better service to client departments by April 30, 2009.
- Implement a web-based online benefits enrollment software program by December 31, 2009.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
15-HUMAN RESOURCES					
1-Personnel Services	593,008	595,096	820,933	754,905	985,972
2-Operating	295,852	246,457	410,663	359,765	264,878
3-Capital Outlay	-	-	27,000	14,220	14,220
<b>15-HUMAN RESOURCES Total</b>	<b>888,860</b>	<b>841,553</b>	<b>1,258,596</b>	<b>1,128,890</b>	<b>1,265,070</b>

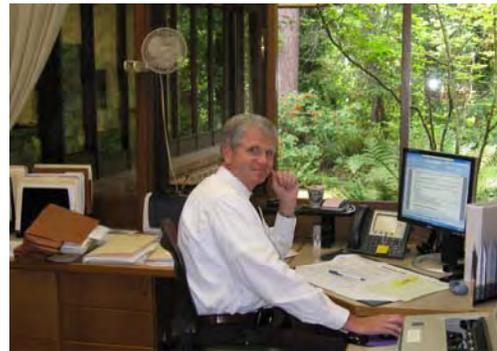
	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
15-HUMAN RESOURCES					
ADMINISTRATION	856,866	809,100	1,209,877	1,099,909	1,241,325
CIVIL SERVICE	29,594	32,453	45,619	25,759	20,055
WELLNESS	2,400	-	3,100	3,222	3,690
<b>15-HUMAN RESOURCES Total</b>	<b>888,860</b>	<b>841,553</b>	<b>1,258,596</b>	<b>1,128,890</b>	<b>1,265,070</b>



# Legal

***The Legal department exists to provide expert, efficient and timely legal counsel and representation to the City's executive and legislative branches, and City boards and commissions, and to provide expert, efficient prosecution services for the City and public defender services for indigent defendants.***

General legal services to the City are provided pursuant to contract with the firm of Inslee Best Doezie & Ryder PS. for a designated City Attorney. The City contracts with other firms for municipal prosecution services to handle the criminal prosecution of ordinance violations, and for public defender services. The City also retains special legal counsel on special projects.



**Note:** The City's legal services are provided through contracts with various legal firms.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
13-LEGAL					
2-Operating	<u>1,346,918</u>	<u>1,268,437</u>	<u>1,260,140</u>	<u>1,811,147</u>	<u>1,578,718</u>
13-LEGAL Total	1,346,918	1,268,437	1,260,140	1,811,147	1,578,718

# Legislative

***The Lynnwood City Government exists to provide effective elected representation of the citizens of Lynnwood.***

The City Council meets regularly to consider land use applications, approve expenditures of funds, and set public policy with the primary criteria being the health, safety and general welfare of the community.

governmental entities and community organizations.

10. Provide an attractive work environment and promote employee excellence.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Council Assistant	.63	.75
Elected Representatives	7.0	7.0
<b>Total</b>	<b>7.63</b>	<b>7.75</b>



## Goals

1. Provide an aesthetic quality of life through responsible development of the land and stewardship of the natural environment.
2. Protect neighborhoods and family environments through responsive land use planning and quality neighborhood services.
3. Provide a safe community in which to live, work, play and conduct business, through quality public safety.
4. Protect the capital investment of the City in its facilities and infrastructure, and develop new ones as necessary.
5. Assure the long-term financial stability of the City through an active and comprehensive approach to financial planning.
6. Provide positive community experiences through the development of quality municipal parks and programs.
7. Actively participate in providing efficient inter-jurisdictional operations that focus on service to the community.
8. Act as a catalyst for economic development within our community.
9. Provide effective representation of the City through active involvement in municipal associations and local chambers of commerce, and interaction with other

## Areas Emphasis

1. Plan and build a Community Center to serve the needs of our youth, seniors and general citizenry in partnership with other community interests.
2. Plan and develop a Sidewalk/Walkways Program with safe intersections to/from each elementary school within the City of Lynnwood.
3. Achieve a full staffing level of on duty firefighter / EMT's and paramedics with appropriate staffing for initial response on all fire, emergency and medical calls.
4. Create Neighborhood Protection and Preservation Programs / Plans including the establishment of a "Quality of Life Index", strengthening and preserving neighborhoods.
5. Incorporate proactive City Environmental Ethics into appropriate ordinances (e.g. 2002 – development regulations update, unscheduled – Sensitive Areas Ordinance) and enhance environmental education programs.
6. Establish current / future planning management and control of an integrated

internal city transportation system, including a local city bus / shuttle / trolley service.

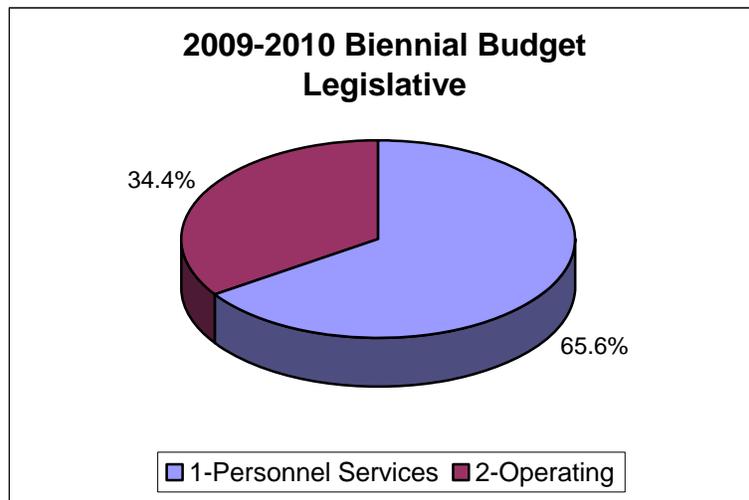
- 7. Support an Economic Development Program to provide improved job opportunities in the community and enhance the tax base of the city.
- 8. Plan for the construction of a new criminal justice center or enhancement of the existing facility in order to provide adequate working and community outreach space.

- 9. Review and revise the city's Emergency Preparedness Plan.

The City Council holds an annual goal setting retreat early each year. The above goals were affirmed and the areas of emphasis revised as shown. The City Council adopted these by resolution number 2002-06.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
16-LEGISLATIVE					
1-Personnel Services	276,952	295,747	374,546	380,201	586,376
2-Operating	<u>378,550</u>	<u>366,944</u>	<u>258,778</u>	<u>255,259</u>	<u>306,842</u>
<b>16-LEGISLATIVE Total</b>	<b>655,502</b>	<b>662,691</b>	<b>633,324</b>	<b>635,460</b>	<b>893,218</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
16-LEGISLATIVE					
ADMINISTRATION	655,502	662,691	608,324	593,090	852,033
Council Contingency	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>42,370</u>	<u>41,185</u>
<b>16-LEGISLATIVE Total</b>	<b>655,502</b>	<b>662,691</b>	<b>633,324</b>	<b>635,460</b>	<b>893,218</b>



# Municipal Court

***The Mission of the Lynnwood Municipal Court is to enhance the quality of life in the City of Lynnwood by providing all people that appear in the Court with a responsive and professional judicial branch of government.***

The municipal court provides court services to adjudicate civil, criminal and infraction matters arising from violations of city ordinances. The Probation Program tracks and reports on probationer's status with the court ordered conditions. All court filings/documents and minutes of court hearings are entered into a state database and are public record. Upon filing, cases are tracked until a final disposition is entered. Hearings are recorded digitally. The court's projected 2009 caseload is 20,000 case filings plus 50,000 photo red filings.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Court Services	8.5	9.5
Probation Services	3	3
<b>Total</b>	<b>11.5</b>	<b>12.5</b>

Lynnwood Municipal Court is operating beyond its capacity to provide swift, fair and efficient service to all of its customers. The present facility is inadequate to accommodate the demands placed upon the court. The present judicial staffing is insufficient to meet all of its duties.

The court's workload is determined by filings, which continue to increase as the police add personnel and as the city adds additional enforcement programs such as Photo Red. The police department's continued emphasis on DUI enforcement places disproportionately heavy burdens on court staff and probation as these cases require far greater resources for far longer periods than other types of cases. (The probation period for all other cases is no more than two years; for DUI and Physical Control, it is five years.)

Our present location is insufficient to hold all of

the people requiring access to the court. We are unable to seat everyone scheduled for hearings, to provide jurors in a comfortable environment, to allow defendants and witnesses to meet with counsel, and to afford sufficient work space for court staff and for file storage. The new facility planned for the court is likewise insufficient to meet these needs.

The Administrative Office for the Courts measures judicial staffing needs with two primary data components: (1) the observed caseload processes, and (2) the number of judicial officers. The need for judicial officers is expressed in terms of judge and commissioner FTEs. Until recently, the court has performed the work of 1.4 FTE judges with 0.8 FTE. The latest measurement is 1.9 FTEs, which does not take into account Photo Red filings and hearings (six half-day calendars per month). It is not possible to meet the current demand for judicial services with one 4/5-time judge. A half-time commissioner is needed in 2009; the judicial position must become full-time in 2010.

The court is working closely with the police, jail, prosecutors and public defenders to manage jail population, to move toward electronic filing of citations, and to create a system whereby in-custody arraignments can be done by video without sacrificing quality, efficiency and constitutional requirements.

## **Court Services Program**

Court Services incorporates 4 areas of service, infractions, photo red, criminal and administration.

Infraction Processing: Infractions are citations issued by the Lynnwood Police Department or prosecuting attorney for violations of minor traffic rules such as speeding, running a red

light, failing to yield. Infractions are processed according to how the defendant responds. Persons receiving an infraction must respond to the court within 15 days. A person may pay the penalty, request a hearing to mitigate the circumstances surrounding the commission of the infraction, or contest the determination that the infraction was committed. 1.75 legal specialists are dedicated to infraction caseload.

Photo Red Processing: Photo Red cases are treated like parking infractions. The same infraction rules apply but the violation is against the vehicle and not the driver. One legal specialist is dedicated to photo red caseload.

Criminal Trial Processing: Misdemeanor and gross misdemeanor cases require a mandatory court appearance. Defendants are advised at their first appearance (the arraignment) of the charge(s), their rights and the maximum and minimum penalties if they are convicted of the offense(s). The defendant's plea (or answer to the charge(s)) determines how the case proceeds. Defendants that plead not guilty have a right to have their case heard before a jury of their peers or they may choose to have a bench trial where the judge determines the finding. Most cases are disposed at pre-trial. The court holds 52 criminal calendars a month. Four Legal Specialists are dedicated to the trial caseload.



Administration: Court Administration handles the non-judicial administrative matters of the court. Our goal is to maximize operational efficiency while minimizing city costs. These functions include but are not limited to training, personnel, accounting, case flow management, jury management, records retention and public awareness. Two people are dedicated to administrative activities.



Probation Program: The Probation Department assists the court in management of post sentence cases. The department determines the defendant's risk to the community, evaluates appropriate treatment programs, oversees community agencies providing services and reports to the court as directed by the judge or when judicial intervention is warranted. Serious offenses such as DUI and Assault DV are placed on active probation. Failing to comply with the court imposed sentence will result in re-imposition of the suspended sentence. Three people are dedicated to the probation program.

#### **2007-2008 Accomplishments**

- Implemented Photo Red Program using ATS software. Over 37,000 citations have been issued
- 16% increase in filings (not including the photo red program).
- Scanning of all court documents
- Electronic Courtroom
- Electronic sharing of data with prosecutor and public defense
- Instituted new work process for Contested Hearing
- Streamlined Collection process with cost savings of \$5,000
- \$75,000 grant to provide expedient legal counsel to in custody defendants in 2007 and funded by council in 2008.
- Installed phone tree to better manage incoming calls
- Completed implementation of new Probation Case Management System

#### **Goals for 2009-2010 Biennium**

- Change from a manual data entry to electronic fining of citations

- Enhance web site to allow forms and pleadings to be filed online
- Move from paper to electronic criminal files
- Change probation monitoring from paper files to electronic files

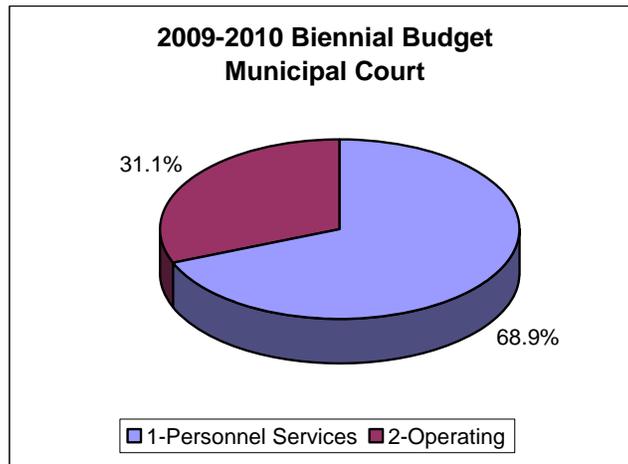
**Just and Useful Service, in a Timely Informative Courteous Environment**

**Future Trends**

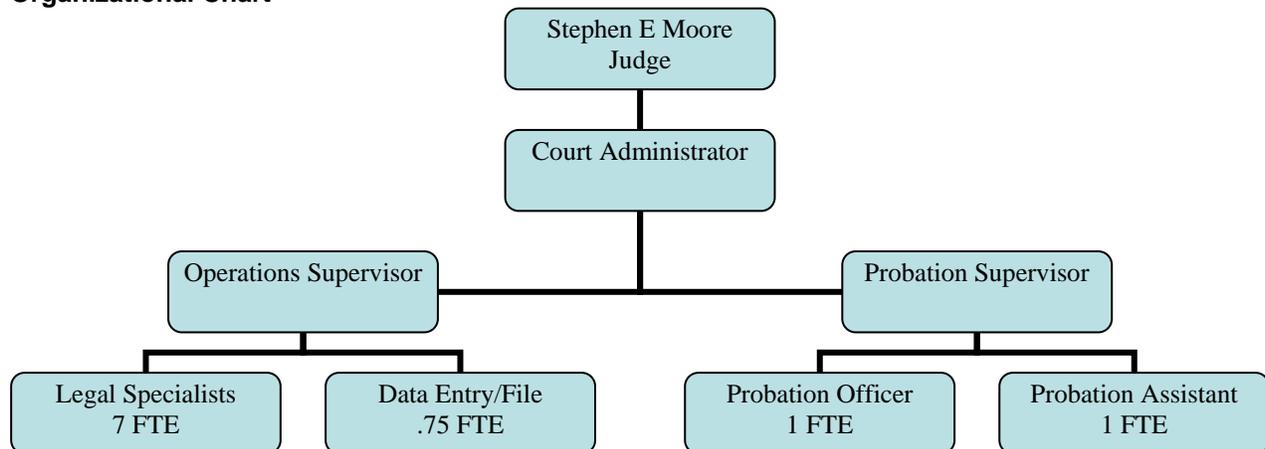
Technology is offering new ways of doing business. Payments and hearings on line provide opportunities to conduct court business without physically having to be present. E-filings will eliminate our storage needs and the staffing dedicated to filing. E-Citation filings will improve quality of services and reduce our data entry needs. Revenue from photo red citations is significant.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
14-MUNICIPAL COURT ADMINISTRATION	1,441,563	1,462,641	1,885,739	2,117,492	2,106,079
PROBATION SERVICES	335,045	315,633	458,633	456,240	454,319
<b>14-MUNICIPAL COURT Total</b>	<b>1,776,608</b>	<b>1,778,274</b>	<b>2,344,372</b>	<b>2,573,732</b>	<b>2,560,398</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
14-MUNICIPAL COURT 1-Personnel Services	1,250,805	1,271,887	1,676,650	1,661,302	1,763,507
2-Operating	525,803	506,387	667,722	912,430	796,891
<b>14-MUNICIPAL COURT Total</b>	<b>1,776,608</b>	<b>1,778,274</b>	<b>2,344,372</b>	<b>2,573,732</b>	<b>2,560,398</b>



## Organizational Chart



## Performance Indicators

Quantity Measures	2004	2005	2006	2007	2008	2009 Estimate
Criminal Cases filed	3,451	3,731	4,589	4,495	4,859	5,000
Infraction Cases filed	14,125	12,990	11,829	14,175	14,500	15,000
Photo Red Cases Filed				12,441	24,430	30,000
Total Cases filed	17,576	16,721	16,418	31,111	43,789	50,000
Mitigation Hearings Held	4,925	4,742	3,476	4,090	3,847	4,075
Contested Hearings Held	1,843	1,286	815	1,132	1,117	1,300
Photo Red Hearings				1,845	3,999	5,000
Infraction Paid	3,361	3,178	3,080	4,441	3,928	4,000
Infraction FTA	3,172	3,130	3,061	3,124	3,373	2,500
Arraignments Held	3,185	3,010	3,023	2,568	3,450	1,500
Jury Trials Set	3,528	4,079	4,115	4,072	4,749	4,700
Bench Trials Set	144	139	150	122	228	200
Jury Trials Held	11	11	19	824	5	12
Bench Trials Held	35	33	39	24	8	10
Stipulations to the Record	596	995	2,702	3,076	2,705	2,600
Other Hearings Held	6,214	6,160	5,771	6,834	6,395	6,700
Reviews Held	2,081	1,808	2,345	2,692	2,438	2,500
Defendants on Active probation	750	750	750	750	868	800
Warrants Issued	2,453	2,379	2,947	3,563	3,537	3,500
Warrants Served	3,221	2,357	2,936	3,118	3,377	3,500
Appeals	4	14	8	4	4	5
Receipts	\$2,884,791	\$2,771,015	\$2,824,530	\$4,321,307	\$6,200,227	\$6,500,000
Resolve DWLS3 in 2 hearings or less	99%*	82%	92%	95%	98%	98%
Resolve criminal matters within 90 days*	98%	95%	80%	95%	95%	95%
Court financial obligations are paid in full or processed for collection within 45 days of due date	98%	99%	95%	99%	99%	98%
Bail is returned within 7 days of release	99%	95%	95%	50%	50%	90%

# Office of Neighborhoods & Community Affairs

***The Office of Neighborhoods and Community Affairs maintains existing, and helps to create new, means of communications with residents, and helps to ensure their timely and meaningful participation in all aspects of city visioning, strategic planning, goal setting and the provision of city programs and services.***

When residents are informed, empowered and engaged, the diversity of our neighborhoods and communities, our shared values and our differences are our city's strengths. Therefore, the Office of Neighborhoods and Community Affairs will enhance the transparency, accessibility, accountability and connections of city government with its residents, neighborhoods and communities.

AUTHORIZED PERSONNEL	FY 07/08	FY 09/10
Administration	2	2
<b>Total</b>	<b>2</b>	<b>2</b>

In December 2005, the City Council adopted Ordinance 2602 creating the Office of Neighborhoods and Community Affairs. To promote good stewardship for our city and increase our sense of community, the office was established to make and follow through on commitments to continually reach out to our residents, and ensure that our city government and its activities, programs and services, are accessible and understandable to everyone.

The 2000 census provided important objective information about the rapidly changing demographics of our city and community



in regards to aging, income, employment and standard of living of our residents, on housing, places to work and demographic diversity.

The Office of Neighborhoods and Community Affairs (ONCA) is responsible for resident outreach, neighborhood programs and identifying demographic diversity. The department budget provides staffing and financial resources for programs and projects related to these areas.

The office is staffed with two full time employees, one Director and one Administrative Assistant, both hired during the 2007-2008 biennium. The office is expecting an increase in spending for 2009-2010 to develop and initiate other programs and services. The office has submitted a decision package for neighborhood enhancement grants, which are proposed to support community building and encourage neighbors helping neighbors.

The office shall work closely with neighborhoods, community, educational, and social organizations and groups, and it shall conduct the following:

### **City-wide Outreach**

- Neighborhood and Community Events
- Strengthening Communications with residents, businesses, and neighborhoods
- Soliciting Residents for Boards and Commissions.
- Administering City-Wide Survey
- Coordinating Lynnwood University
- Producing Citizen's Handbook
- Producing Residential Business Handbook

**Neighborhood Programs**

- **Residential Neighborhood Grant Program** sets aside monies for grants which engage residents in a process to decide how these funds will be spent on small neighborhood improvements.
- **Neighborhood Liaisons** identifies elected officials and staff willing to serve as liaisons to specific neighborhoods to improve communication, host neighborhood meetings, and develop trust.
- **Neighbor Connections** is designed to engage multi-family residents in activities to build connections and a stronger sense of community.
- **Neighborhood Summit** is an annual citywide conference designed to encourage open discussion of neighborhood issues and collaborative city/neighborhood problem solving.



**Demographic Diversity**

- Monitoring city demographic trends and recommending ways to encourage mutual understanding among our residents about the increasing demographic diversity of our city
- Community networking, connecting and partnering with neighborhood, community, educational, business, and social service, groups and organizations
- Heritage and cultural events
- Programs for engaging residents and community leaders in dialogues, education and training, about diversity issues

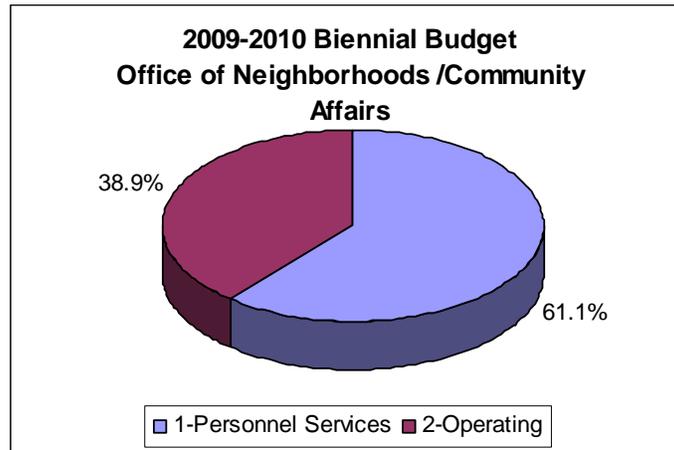


**2007 – 2008 Biennium Accomplishments**

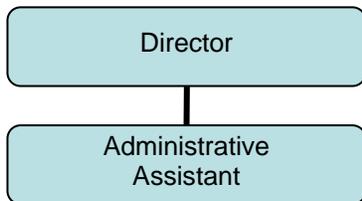
- Successful delivery of the 9 week Lynnwood University program, with a 99% excellence rating
- Produce the city-wide Inside Lynnwood publication.
- Successfully produced the 2008 city-wide Martin Luther King event
- Filled four openings on Neighborhood & Demographic Diversity Advisory Commission
- Completed pilot of the city's boards and commission orientation program
- Creation of the resident based Immigration Task Force which delivered a set of twenty-two prioritized actionable recommendations
- Partnership with city departments in the development of diversity training.
- Outreach to neighborhoods for Healthy Communities
- Outreach and mediation to our growing ethnic owned businesses
- Development of the city's Neighborhoods and Human Services Grants Program
- Hired full-time administrative assistant

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
17-OFFICE OF NEIGHBORHOODS					
1-Personnel Services	88,935	20,716	231,840	234,500	367,123
2-Operating	15,000	6,010	147,827	132,667	233,898
<b>17-OFFICE OF NEIGHBORHOODS Total</b>	<b>103,935</b>	<b>26,726</b>	<b>379,667</b>	<b>367,167</b>	<b>601,021</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
17-OFFICE OF NEIGHBORHOODS ADMINISTRATION	103,935	26,726	379,667	367,167	601,021
<b>17-OFFICE OF NEIGHBORHOODS Total</b>	<b>103,935</b>	<b>26,726</b>	<b>379,667</b>	<b>367,167</b>	<b>601,021</b>



**Organizational Chart**



**Performance Indicators**

Measure	2007	2008	2009	2010
<b>Lynnwood University</b>	<b>Actual</b>		<b>Targets</b>	
Excellent Overall Rating of Program	75%	90%	Above 90%	Above 90%
Participants Agreed They Learned New & Useful Things	97%	96%	Above 90%	Above 90%
Participants Agreed It Was Worth Their Time	94%	96%	Above 90%	Above 90%

# Parks, Recreation & Cultural Arts

*Lynnwood Parks, Recreation and Cultural Arts seek to create a healthy community through people, parks, programs and partnerships. We are committed to stewardship of our resources, celebrating the human spirit, promoting wellness, fostering social connections, responding to the changing needs of our community, contributing to economic vitality, preserving the historic integrity and character of our community, supporting staff professional development and excellence, embracing innovation, building a foundation of fun, and leaving a legacy for future generations.*

The Parks, Recreation & Cultural Arts Department provides a comprehensive system of facilities and programs to meet the parks and recreation needs of the community. The Department acquires plans and develops parks and recreation facilities, operates and maintains parks and facilities, and provides a wide variety of affordable recreation activities and programs for all age groups.

administrative services of the Department.

**Park Operations** maintain all parks, athletic facilities, trails, open space and other city properties. Park Operations is also responsible for maintenance personnel, supplies, equipment, and project management during construction of park projects. Staff assists with setup and teardown of City-wide special events and the annual removal/replacement of the pool roof.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Administration & Parks Development	3	6
Parks Operations	11	11
Cultural Arts	2	2
Recreation Administration	1	1
Customer Service	5.25	4.75
Youth Programs	4	5.37
Athletics	2.75	3.5
Special Events/Recreation	2.5	0
Senior Center	2	3.5
Aquatics	10.13	9.61
<b>Total</b>	<b>43.63</b>	<b>46.73</b>



**Administration & Park Development** is responsible for the development and operation of a comprehensive Parks, Recreation and Cultural Arts system. This includes long range capital and program planning, acquisition of properties, project planning and development and maintenance of facilities. Administration and Park Development is responsible for all

**Recreation Administration** provides leadership of staff, and management of resources, programs and facilities to provide recreation services to the public. Activities include budgeting and financial monitoring, direct oversight of program supervisors, employee training and development, internal and external marketing and communication, and management of projects and initiatives for the department.

**Aquatics** provide water activities for residents and visitors so they can have safe and enjoyable swim experiences at the Lynnwood pool. The program is described by the motto: "Safety, Fun, and Learning." Aquatic activities to accomplish these outcomes are: swim lessons; public swims; group pool rentals; and a variety of special activities that include fitness and safety classes, team and skill camps, and special event swims.



**Athletics** provides opportunities for participation in quality adult athletic leagues and youth sports camps, and coordinates rentals of athletic complex facilities for youth and adult sports organizations, so that participants can increase their physical health, build self-esteem, have a safe place to play and engage in social interaction.

**Special Events/Marketing** coordinates city-wide special events (including the 4<sup>th</sup> of July Star Spangled Celebration, Lynnwood Lights Winter Celebration, Bunny Blast and Flashlight Hunt spring events), partners with community organizations on Get Movin'. Department marketing efforts are coordinated through this program, including City website content, Inside Lynnwood, promotions and advertising, producing and publishing the quarterly recreational activity guide, customer data collection, training and graphic design.

**Cultural Arts** provides quality and affordable visual and performing arts opportunities for youth and adults in the South Snohomish area. We enrich the quality of life in Lynnwood by encouraging creativity and an appreciation of the arts. Activities include presenting performing arts series (Shakespeare in the Park and WonderStage), offering arts and special interest classes for youth and adults, curating the Public

Art Collection; and coordinating art exhibits and performances at the Convention Center, The Alderwood, and Library Gallery.

**Customer Service** ensures excellent external and internal customer service for the Department. Activities include registering the public for recreation programs, scheduling and renting parks and facilities, administering the Recreation Benefit Fund, and managing the daily financial operations for the Recreation Center.

**Senior Center** provides a safe, comfortable and friendly atmosphere for adults 55 and over in our community and encourages their participation in recreational, educational, social, health and wellness and community volunteer opportunities so they can maintain their independence, develop new skills, maintain and improve healthy lifestyles, increase their awareness of services and programs available, encourage community participation, and have fun.



**Teen Programs** offers opportunities for leadership, community involvement, physical activity, recognition and recreation for middle school and high school aged youth with supervision by trained and caring adults.

**Youth Programs** provides opportunities for recreation, fitness, socialization, educational and cultural enrichment, character development, community involvement, and leadership for youth 18 years and younger. To accomplish these outcomes a variety of activities are offered, including: Kids Klub preschool; school break camps; summer day camps; after-school Fun Centers; and Junior Counselors.



### 2007-2008 Biennium Accomplishments

- Received two state grants for a total of \$339,000 for spray park renovation at North Lynnwood Park and Daleway Park. (2007)
- Completed Wickers 2nd floor renovation with a \$200,000 Transportation Enhancement Grant and \$16,000 from Fund 101 (hotel/motel tax). (2007-2008)
- Completed Water Tower Phase I renovation with an \$85,000 grant from the Washington Heritage Capital Projects Fund and City funds. (2007-2008)
- Acquired, restored and installed accessories in Interurban Car 55. (2007- present)
- Formed Heritage Park Partners Advisory Committee to coordinate activities, operations and projects at Heritage Park. (2007- present)
- Completed City Center Parks Master Plan. (2007)
- Received Tree City USA award. (2007-2008)
- Replaced Park Maintenance shop roof. (2008)
- Managed and assisted with the Wilcox Park shelter donation. (2007-2008)
- Selected as a Healthy Communities partner with Snohomish Health District
- Completed the Senior Center renovation and expansion project, which also included a patio. Grand re-opening was held in December 2007 in partnership with community organizations. Project received supplemental grant funding from Snohomish County Office of Aging and Lynnwood Kiwanis.
- Cultural Arts Program was awarded a prestigious grant from Washington State Arts Commission and also grants from Target and Alderwood Terrace Rotary to support arts.
- Six performances of Shakespeare in the Park played to record audiences of 2770 in summer 2008.
- Hosted the popular juried art exhibits, "Orange Crush" (2007) and "Mellow Yellow" (2008).
- Produced and presented events with new partners, new venues and new program elements: including the Student Showcase with Alderwood and Lynnwood Rotary; Civic Lights with Community Transit, Aegis Living and American Family; Get Movin' with Community Transit and The Alderwood.
- Lynnwood Teen Advisory Group (LTAG) received the Lynnwood Rotary Youth Challenge Award in 2007, for their volunteer involvement in the community.
- Produced and presented activities for middle and high school students: Rock-It-Fest; Student Showcase; Skatefest I and II; Dodgeball Tournaments; Aquatic Volunteer; day camp Junior Counselors; Battle of the Bands; Lockdown Breakdance; Lynnwood Late Night; and Teen Team outdoor adventure camp, which had a 90% fill rate for the summer of 2008.
- Quarterly NightWaves teen night and pool party at the Recreation Center served more than 1,900 middle school teens.
- Created two new spring city-wide events: Bunny Blast and Flashlight Egg Hunt.
- On-line registrations for the first seven months of 2008 increased 29% over the same period in 2007.
- Served more than 280 third and fourth grade students in after school swim lessons with funding from Century 21 Learning Center grant in partnership with Edmonds School District #15.
- 621 adult softball teams registered to play at Lynnwood Athletic Complex and Meadowdale Playfields, with an approximate total of 12,420 players participating in league play.
- Generated more than \$830,000 in earned aquatics revenue for swim lessons, open swims, aquatics fitness and pool rentals, with a 9% increase in swim lessons revenue compared to the 2005-06 biennium.
- Expanded recreation programming for families, including Sandlot Cinema, afternoon preschool class, family games, and walking club.
- Provided expanded opportunities for citizens to support and give back to the community through Lynnwood Food Bank and Clothes for Kids donations at city-wide events.
- Partnered with Fred Hutchison Cancer Research Center on Eat 5 for Life workplace to educate and encourage staff to eat 5 servings of fruits and vegetables every day.

### Goals for the 2009-2010 Biennium

**Parks:** Provide a system of parks and open space to meet the recreational needs of the community, striving to incorporate green technology and Leadership Energy and Environmental Design (LEED) standards:

Develop new parks to meet the recreational needs of underserved areas, and renovate existing parks. 2008-2010 projects include:

- Doc Hageman Park – design and construct Phase I
- Stadler Ridge Park – design and construct
- Scriber Lake Park – design and complete Phase I of renovation
- Meadowdale Park – expand parking
- Sprague's Pond Mini Park – replace play equipment
- Heritage Park Demonstration Gardens – improve site and purchase materials
- South Lund's Gulch Trail – complete preliminary Master Planning

Develop long-term acquisition strategy to identify priorities for property acquisition to address the recreational needs in the City and the Municipal Urban Growth Area:

- Develop a new Comprehensive Plan that will guide future development including; level of service, facility needs, recreation needs, and community priorities
- Assess park acreage level of service
- Explore new funding opportunities to build, maintain and operate our system of parks, facilities and programs

Address maintenance issues in our park system:

- Fund ongoing replacement and renovation of existing park amenities and equipment
- Resurface tennis and basketball hard courts in parks
- Implement new park entrance signage program

**Facilities:** Provide facilities that promote a balance of recreational opportunities, striving to incorporate green technology and LEED standards:

Maintain and expand capacity of our current facilities to meet the recreational needs of the community:

- Recreation Center renovation and expansion
- Meadowdale Playfields field improvements
- Lynndale Park Amphitheater expansion

- Heritage Park Museum development and operations
- Humble House roof replacement
- Lynnwood Athletic Complex - address conversion and negotiate Interlocal Agreement with Edmonds School District

**Programs:** Provide programming opportunities that are responsive to community needs:

Expanded Programming:

- Develop museum programming for Heritage Park
- Provide additional part-time staffing for Teen Program to supervise activity growth
- Provide additional regular part-time and part-time staffing to accommodate potential Special Event Program growth
- Provide funding support for Get Movin' to allow the activity to continue to provide summer fitness for youth and families

New Programming:

- Create a rotating art exhibit at renovated Recreation Center
- Plan and conduct off-site recreation programming during Recreation Center renovation project
- Develop new programs and activities in coordination with Healthy Communities
- Coordinate Lynnwood's 50<sup>th</sup> Birthday celebration



**People - Developing Human Capital:**

Increase diversity in program participation by employing a variety of strategies:

- Evaluate the Recreation Benefit Fund policy and allotments
- Partner with Department of Community Affairs to assess the needs of our residents
- Provide translation of key publications and signage

Provide training to ensure that staff has the tools to be innovative, efficient and effective

Enhance volunteer program to offer ongoing and one-time volunteer opportunities throughout the year, to include recruitment, retention and recognition

Promote physical and mental well-being of

PRCA staff, and support programs such as Eat 5 a Day, Active for Life, and Wellness Program

Refine our programming to directly support our department mission

Partnerships: Maintain and develop partnerships to enhance programs, events and facilities:

- Edmonds School District: enhance joint use opportunities at existing facilities and fields
- Non-profit organizations: improve services and recreational opportunities (e.g. Boys & Girls Club, Kiwanis Club)
- Private sector: provide services and amenities in parks
- Snohomish County: preserve Lund's Gulch
- Heritage Park Partners Advisory Committee: develop programs, activities and exhibits that interpret Lynnwood's heritage
- Lynnwood Parks & Recreation Foundation: support Lynnwood's parks and recreation projects and programs (e.g. the Water Tower Project, Phase II)

- Lynnwood Convention Center: provide art exhibits and displays
- Alderwood Mall: public performances and active arts activities
- Lynnwood Rotary: student showcase
- Edmonds Community College: Golf Course, fields and maintenance building

**Projects:**

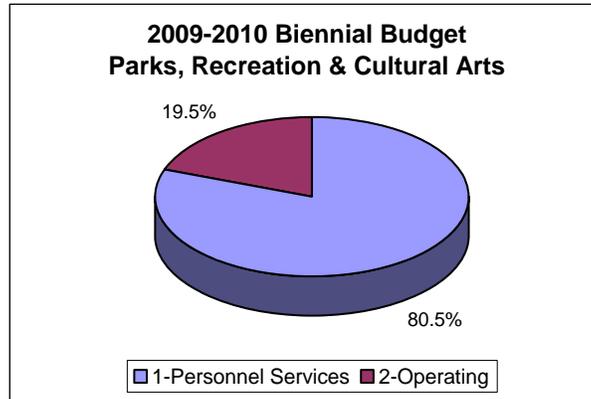
Develop and implement the Healthy Communities Initiative

Create and develop a comprehensive, integrated marketing plan for the department with a focus on the city as a health community and the essential services of parks and recreation.



	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>5-PARKS &amp; RECREATION</b>					
0-PARKS MAINTENANCE					
CAPITAL EXPENDITURES	21,476	21,199	-	-	-
PARK OPERATIONS	2,028,973	1,910,869	2,169,028	2,017,234	2,272,580
PARKS ADMINISTRATION	682,125	502,189	866,457	821,382	816,803
0-PARKS MAINTENANCE Total	2,732,574	2,434,258	3,035,485	2,838,616	3,089,383
1-RECREATION CENTER					
RECREATION ADMINISTRATION	447,562	511,262	546,199	540,112	542,237
RECREATION AQUATICS	1,375,988	1,314,264	1,611,020	1,609,791	1,378,948
RECREATION ATHLETICS	799,219	675,372	848,693	790,037	719,242
RECREATION CULTURAL ARTS	449,671	431,816	501,409	489,708	538,985
RECREATION CUSTOMER SERVICES	823,415	753,513	773,430	767,000	789,879
RECREATION SENIOR CENTER	471,777	393,548	862,717	823,620	653,813
RECREATION SPECIAL EVENTS	459,129	454,782	433,640	496,689	418,391
RECREATION TEEN PROGRAMS	-	-	230,414	127,878	275,864
RECREATION YOUTH PROGRAMS	852,156	801,363	951,725	903,458	1,083,173
SPECIAL YOUTH PROGRAMS	140,000	124,132	71,020	150,307	-
1-RECREATION CENTER Total	5,818,917	5,460,052	6,830,267	6,698,600	6,400,532
<b>5-PARKS &amp; RECREATION Total</b>	<b>8,551,491</b>	<b>7,894,309</b>	<b>9,865,752</b>	<b>9,537,216</b>	<b>9,489,915</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>5-PARKS &amp; RECREATION</b>					
1-Personnel Services	6,492,364	6,055,395	7,382,136	7,223,887	7,642,598
2-Operating	2,037,651	1,817,715	2,336,616	2,164,799	1,847,317
3-Capital Outlay	21,476	21,199	147,000	148,530	-
<b>5-PARKS &amp; RECREATION Total</b>	<b>8,551,491</b>	<b>7,894,309</b>	<b>9,865,752</b>	<b>9,537,216</b>	<b>9,489,915</b>



### Performance Indicators

Measure	2006	2007	2008	2009	2010
	Measures		Targets		
Parks & Recreation Programs*	78%	Not available	Not available	80%	80%
Range of Parks & Recreation Programs*	78%	Not available	Not available	80%	80%
Recreation Center/Facility Appearance*	74%	Not available	Not available	80%	80%
Park Appearance*	82%	Not available	Not available	80%	80%
Park Safety*	Not available	Not available	Not available	80%	80%
Number of youth receiving Recreation Benefit Fund (RBF) scholarships	497	508	382 (as of 9/30/08)	500	500
Value of RBF Scholarships	\$15,005	\$14,868	\$11,658 (as of 9/30/08)	\$18,000	\$18,000
Total earned revenue per capita for parks and recreation activities (including golf)*	\$72.00	\$71.37	\$68 (estimate)	\$68.25	\$52.25
Total revenue for parks and recreation operations received from corporate sponsorships, endowments, grants and foundations*	\$76,045	\$67,750	\$94,837	\$18,000	\$12,000
Total number of hours worked by volunteer staff in support of parks and recreation activities <sup>1</sup>	22,032	23,210	Not available	23,000	23,000
Total recreation program registrations	27,180	28,071	24,274 (as of 9/30/08)	28,000	20,000
Total recreation center usage	103,272	102,110	87,948 (as of 9/30/08)	102,000	0
Total online registrations	989	1,418	1,231 (as of 9/30/08)	2000	1500
Developed Park Acres per 1,000 Population <sup>2</sup>	7.11	7.05	7.02	7.02	7.08
Total Park Acres per 1,000 Population (within City) <sup>2</sup>	10.31	10.18	10.06	10.00	10.00

\* are ICMA Performance Indicators.

\*\*A citizen satisfaction was conducted by the City in 2006.

<sup>1</sup> Includes traditional volunteers, unpaid interns, unpaid court-assigned community service workers

<sup>2</sup> 2006 figures based on OFM population estimate of 35,230; 2007 figures based on OFM population estimate of 35,490; 2008 figures and 2009-2010 targets, based on OFM population estimate of 35,680

# Police

***The mission of the Lynnwood Police Department is to provide competent, effective public safety services to all persons, with the highest regard for human dignity through efficient and professional law enforcement and crime prevention practices.***

The Lynnwood Police Department is a full service law enforcement agency serving the citizens of Lynnwood and the City's business population. Core services include reactive and proactive patrol, special operations, traffic enforcement, animal control, special weapons and tactics (SWAT) team, records, detention, evidence, community services, narcotics and criminal investigations. The Department is committed to active involvement and participation with the community resulting in a partnership that directly and significantly impacts the quality of life in our city.

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 08/09</b>
Administrative Unit	4.5	4.5
Criminal Investigation Div	12	13
Community Services Div	5.5	6
Patrol Division	36	38
Evidence/Property Section	2	2
Special Operations Section	5	5
Planning & Accreditation	2	3
Support Services Division	8.5	8.5
Narcotics Task Force	6	7
Traffic Section	13	11
Detention Division	15	17
Animal Control	2	2
<b>Total</b>	<b>111.5</b>	<b>117</b>

## Administration

The Administrative Unit provides administrative support to the command staff. Specific responsibilities include the management of the hiring and applicant screening process, polygraph, grant administration, conducting and supervising background and internal investigations and initiating and writing policy revisions.

## Community Services

This program improves the department's ability to manage, evaluate and deliver community-oriented policing services through an interactive police/community partnership. Community safety issues are identified and addressed through innovative problem-solving strategies. Providing information and education to businesses, neighborhoods and schools are a primary focus. Personnel involved include crime prevention staff, school resource officers, DARE officers, volunteers and explorers.



## Criminal Investigations

The Criminal Investigations Division conducts follow-up investigations and aggressively pursues violators for prosecution and property recovery. This program is implemented through the specialized skills of the investigators assigned to persons crimes, property crimes, fraud, organized crime, computer forensics and cyber crime.

## Narcotics

The South Snohomish County Narcotics task force is comprised of members from the Lynnwood, Edmonds and Mountlake Terrace Police Departments. It is commanded by the

Lynnwood Police Department. The task force attempts to reduce drug availability in our communities by investigation, apprehension and conviction of drug traffickers in order to improve the quality of life in South Snohomish County.

### **Support Services**

The Support Services Division is responsible for the maintenance and dissemination of accurate, detailed and timely police department records. The clerical staff works around the clock to deliver public service to those that come to or call the Police Department. A staff of five cadets assists the clerical staff, other members of the Department and city staff as requested.

### **Detention & Corrections**

The Detention Division delivers safe and secure temporary (30 days or less) housing of inmates, providing humane incarceration of those arrested, charged and/or convicted. The Detention Division also manages a community service program, an alternative to the incarceration program, which enhances public works and park services.

### **Planning, Training & Accreditation**

The Planning, Training, and Accreditation Section provides quality training on all aspects of police work, maintains accurate computerized training records consistent with accreditation standards, and tracks the expenditures of training funds utilized by each departmental division.

### **Property/Evidence**

The Property/Evidence Section processes all evidence and property in order to preserve the integrity of the evidence for the officers and the court. They serve the citizens by returning property or evidence upon case disposition. The officers not only maintain property and evidence, but they provide storage and processing of other city records and surplus property.

### **Patrol**

The Patrol Division is responsible for protecting life and property, preventing crime, apprehending criminals, conducting preliminary investigations, traffic enforcement and responding to 911 calls for service. In partnership with the community, the division enhances the quality of life in the City of Lynnwood by enforcement of Federal law, Washington State law and municipal ordinances.

### **Special Operations**

The Special Operations Section is charged with street level emphasis enforcement in response to high incidence criminal activity, or criminal activity not easily targeted by other units. The Special Operation Sections also develops and implements response strategies to reduce crime, as determined by crime analysis, public input, police referral or other means.

### **Traffic**

The Traffic Section is responsible for the promotion and provision of a safe transportation environment for motorists, pedal cyclists and pedestrians through education, engineering and enforcement.

### **Special Weapons and Tactics Team (SWAT)**

The SWAT team responds to high-risk incidents that require specialized training and equipment to resolve potentially dangerous situations without injury or loss of life to officers, suspects or innocent citizens.



### **Animal Control**

Animal Control officers are responsible for the control and welfare of all animals in the City. This includes the collection, detention, and disposition of animals at large, unclaimed animals and the collection and disposition of deceased animals. This unit assists the public with animal related problems as well as teaches animal control education classes. Additional functions include investigation of abandoned vehicles, parking enforcement, assisting with vehicle lockouts and taking lost/found property reports.



### **2007/2008 Biennium Accomplishments**

- Reduction in Uniformed Crime Report (UCR) Crimes by 4% in 2007 and by 10% in 2008.
- Implementation of ten red light cameras.
- Traffic Safety Campaign addressed speed enforcement and pedestrian safety on Highway 99 corridor.
- In 2007, Criminal Investigations Division solved numerous bank robbery cases; two of which were serial bank robbers responsible for a dozen bank robberies in the Puget Sound region.
- Assigned a detective to the Snohomish County Auto Theft Task Force in 2008. Lynnwood auto thefts decreased 42.5% in 2008 (325 in 2007 to 187 in 2008).
- Lynnwood jail bookings were 5,881 in 2007 and 6,237 in 2008. Increased participation through alternatives to incarceration (Electronic Home Monitoring and Community Service programs) saved the City thousands of dollars.
- Staffed two regional academies attended by ten Lynnwood officer recruits.
- Installation of computer kiosks for payment of red light infractions and future on-line police reports for the public.
- Traffic grant funding for 2007 increased 32% over the previous year.
- Proactive follow-up investigations enabled a clearance rate of 71% for violent crimes and 41% for property in 2008.
- Regional leader for DUI Enforcement, approximately 1,000 impaired drivers arrested over last two years.

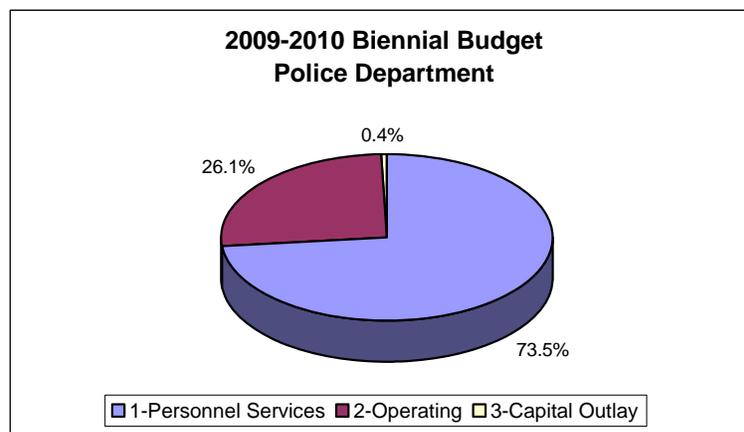
- Added a new K-9 team, trained by our own departmental K-9 trainer, Officer Cole Langdon.
- The Department continued to enhance what is generally considered to be one of the best citizen volunteer programs in the state, utilizing over 80 volunteers in a variety of crime prevention and community service roles. The group worked approximately 20,000 hours in 2008 or the equivalent of 10 full-time positions.
- A successful pilot project testing emerging wireless technology was completed which, when implemented, will enhance efficiency and effectiveness in the field.
- Citizen surveys by mail and phone remain very positive with 85% of responses in various categories being in the good or excellent categories.

### **Goals for 2009-2010 Biennium**

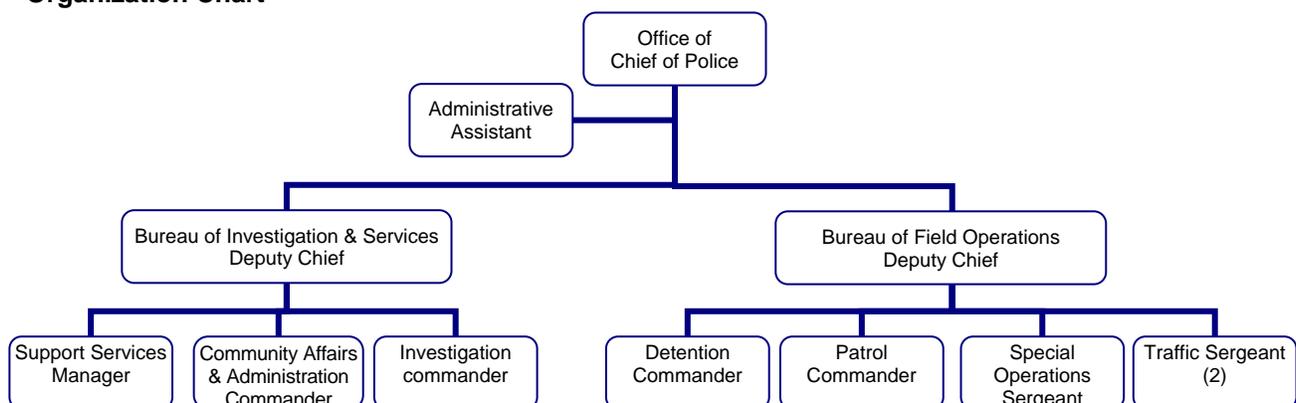
- Achieve full-staffing levels.
- Recruitment and retention of highly qualified personnel for possible annexation.
- Maintain emergency response times of less than four minutes.
- Maintain the department's overall community survey ratings of good or excellent at 85% or better.
- Continue proactive follow-up investigations to maintain our high clearance rates (30%) for all Part 1 crimes.
- Respond proactively to community concerns such as criminal problems in the parks, prostitution, gang-related crime and traffic.
- Conduct a comprehensive space-needs analysis for a new criminal justice center.
- Continue to research and implement wireless technologies (fiber, hot-spot, e-ticketing, Cop Logic) for improved service delivery.
- Implementation of new Records Management System (RMS) / Computer Aided Dispatch (CAD) / Automated Field Reporting (AFR) / Jail Management System (JMS) systems to increase effectiveness and efficiency.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Projected Actual	2009-2010 Budget
POLICE ADMINISTRATION	2,121,473	2,289,360	3,255,643	2,527,795	4,191,548
JAIL ADMINISTRATION	220,958	212,236	237,492	240,716	229,596
JAIL CARE OF PRISONERS	3,438,311	3,497,700	4,191,137	5,042,059	4,916,126
ANIMAL CONTROL	388,166	370,206	411,614	399,530	410,273
LAW ENFCMNT SPCL OPERATIONS	1,135,430	1,059,964	1,209,793	1,225,689	1,219,897
LAW ENFORCEMENT COMMNTY SRVCS	1,078,685	825,914	1,104,872	965,900	980,255
LAW ENFORCEMENT INVESTIGATION	2,508,764	2,549,500	2,756,444	2,765,945	2,682,919
LAW ENFORCEMENT PATROL	8,005,562	8,420,615	9,126,968	9,840,039	11,248,443
LAW ENFORCEMENT PROPERTY	269,335	284,961	312,359	295,820	289,863
LAW ENFORCEMENT RECORDS	1,173,752	1,163,281	1,325,075	1,360,843	1,339,462
LAW ENFORCEMENT SWAT	48,749	96,470	125,847	185,857	164,093
LAW ENFORCEMENT TRAFFIC	1,753,583	1,621,250	3,685,960	2,587,048	2,959,420
LAW ENFORCEMENT TRAINING	480,048	410,981	516,736	511,031	509,036
NARCOTICS TASK FORCE	547,433	471,812	548,043	704,787	686,562
<b>7-POLICE Total</b>	<b>23,170,249</b>	<b>23,274,250</b>	<b>28,807,983</b>	<b>28,653,059</b>	<b>31,827,493</b>

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
<b>7-POLICE</b>					
1-Personnel Services	17,557,274	17,774,229	21,423,739	21,350,356	23,382,261
2-Operating	5,574,475	5,396,478	6,346,266	7,218,103	8,306,327
3-Capital Outlay	38,500	103,543	1,037,978	84,600	138,905
<b>7-POLICE Total</b>	<b>23,170,249</b>	<b>23,274,250</b>	<b>28,807,983</b>	<b>28,653,059</b>	<b>31,827,493</b>



### Organization Chart



**Performance Indicators**

Measure	2005	2006	2007	2008 Target	2009 Target	2010 Target
Departmental Training Hours	10,438	12,220	12,794	12,700	12,750	12,800
Volunteer Hours	22,714	20,845	20,256	20,200	20,300	20,400
Narcotics Task Force Arrests	66	75	85	90	95	100
Property/Evidence Cases Processed	3,117	3,411	3,431	3,440	3,450	3,460
Inmates Booked	5,354	5,878	5,881	6,400	6,500	6,600
Community Service/Home Detention Days Served	6,304	8,541	8,560	9,000	9,250	9,500
Overall Survey Results for "Good" and "Excellent"	89%	88%	89%	85%	85%	85%

Measure	ICMA Average (2007)	2005	2006	2007	2008 Target	2009 Target	2010 Target
Number of Calls for Service	NA	41,051	41,420	39,722	40,000	39,100	39,200
Number of Top Priority Calls Per 1,000	131.3	220.8	222.9	190.4			
Average Time Dispatch to Arrival for Top Priority Calls	4:45	3:07	3:14	4:33	4:30	4:30	4:30
UCR Part 1 Crimes Reported per 1,000	39.6	84.9	89.6	85.4			
Part 1 Violent Crimes Reported Per 1,000	5.5	2.6	2.8	3.72			
Percentage of Part 1 Violent Crimes Cleared	58.2%	70.7%	61.0%	68.0%	70.0%	70.0%	70.0%
Part 1 Property Crimes Reported Per 1,000	34.0	82.0	86.8	81.32			
Percentage of Part 1 Property Crimes Cleared	19.9%	30.2%	29.0%	35.0%	35.0%	35.0%	35.0%
Total Arrests for UCR Part 1 Crimes Per 1,000	8.8	26	30	34.2			
Total Arrests per 1,000	57.2	100.7	102.0	101.2			
DUI Arrests Per 1,000	5.7	20.2	15.4	12.1			
Collisions		1,534	1,346	1,637	1,500	1,475	1,450
Total Citations Issued		16,555	16,348	18,430	18,900	19,100	19,300

**NOTE:** \* ICMA Performance indicators – averages listed are for cities with populations of 50,000 or less.

# Public Works

***The Public Works Department will efficiently develop, manage and operate the physical infrastructure that is the foundation of the City's health, safety, and welfare while enhancing the quality of life in our community.***

The Engineering Division provides for the overarching management of the Public Works Department under the leadership of the Director of Public Works and the Deputy Director/City Engineer.

The Public Works Department has embraced a philosophy of responsible long-term stewardship of our infrastructure through objective evaluation and analysis of programs using pertinent data collection and management. Key areas of focus include:

- Cooperation and communication with stakeholders
- Effectiveness and efficiency
- Forward thinking
- Innovation
- Accountability

<b>AUTHORIZED PERSONNEL</b>	<b>FY 07/08</b>	<b>FY 09/10</b>
Administration	5	5
Permits & Support Services	5	5
Project Engineering	8	7
Construction Administration	2	2.63
<b>Total</b>	<b>20</b>	<b>19.63</b>

Major initiatives underway and/or reflected in this biennial budget request, as supported in the Department's Strategic Plan and consistent with City Council goals include:

**Building the databases and systems to effectively manage the short-term and long-term needs of our infrastructure**

For example, key studies completed during the last biennium included utility rate studies, pavement management system update, traffic signal rebuild program validation, development for the first time of an overall transportation

comprehensive plan, and City Center seed money studies. We are continuing to build the foundation of a data-driven system to assess ongoing maintenance, operation and funding needs of our public investments.

This budget requests include authorization for on-call services to support staff in areas where outside expertise is needed. Consultant support is needed to continue the work efforts related to implementing tasks identified in the transportation comprehensive plan, development and implementation of a traffic impact mitigation fee program, a GIS field data logger, and updating the city wide aerial photographs.

**Continuing the funding model of Public Works' construction group**

The construction group inspects publicly funded capital projects and was created during the time that the city had very large projects underway. We have redefined the core workforce of the construction group based on the anticipated minimum yearly workload. The current work group has 2.5 FTE's. During the construction season, this group is expanded as needed, to meet the demands of the workload.

The real benefit of this model is the ability to keep a core unit of expertise related to construction inspection. This type of expertise is expensive to obtain via consultants. It is a critical City function to maintain the consistency and history of a stable core of long-term employees. This model will also allow cross-training and personnel sharing to occur with other divisions of Public Works during slow times as well as peak times.

**Department Mission**

The Public Works Department efficiently

develops, manages and operates the physical infrastructure that is the foundation of the City's health, safety and welfare while enhancing the quality of life in our community.



### **What The Department Does**

The Public Works Department is divided into two major divisions: 1) Engineering Services; 2) Operations and Maintenance.

Engineering Services is responsible for eight major programs:

#### General Fund

- Departmental administration
- Permit development review and inspection
- Project management for capital projects
- Construction management

#### Fund 411

- Environmental Engineering
- Sewer/Water Capital Projects
- Storm Utility Capital Projects

#### Fund 121

- Tree Fund

Operation and Maintenance is responsible for eight major programs:

- Fund 112 - Arterial Streets
- Fund 411 - Water Utility
- Fund 411 - Sewer Utility including WWTP
- Fund 411 - Storm Utility
- Fund 111 - Streets
- Fund 144 - Solid Waste
- Fund 511 - Maintenance of Equipment Rental
- Fund 513 - Joint Shop Operations

Only the General Fund Programs are highlighted in this section. All other funds are described in other sections of the budget.

### **What The Fund Does**

The fund is subdivided into four major programs:

- Administration - Manage Public Works department, including Funds 111, 112, 121, 144, 411, 511, and 513

- Permits and Support Services – review and inspection of private development projects, GIS and mapping support
- Project Engineering – development and implementation of capital projects and programs, grant management, Transportation Improvement Plan (TIP) and Capital Facilities Plan (CFP), project/program management, and environmental engineering
- Construction Management – review and inspection of the capital projects

Project Management and Construction Administration staff manages publicly financed projects. Their responsibilities include management of consultant contracts, in-house design services, construction management and inspection, review and development of engineering standards, coordination with other agencies, and grant administration.

Environmental Engineering and Support Services staff implement city codes for private development projects by reviewing plans for compliance with city codes and engineering standards. Staff routinely meets with developers on plat applications, environmental checklists, pre-development reviews, engineering design, and pre-construction conferences. The inspectors conduct spot inspections of the work being done. Staff also issues and manages 26 different permits including; clearing and grading, utility work, tree removal, work within sensitive areas, and other general engineering work. In addition, the staff issues right-of-way permits for work that extends beyond private property and into the public right-of-way. Support Services also includes the Geographic Information Systems (GIS) data mapping capabilities. Maps are created in GIS for all departments in the city.

Engineering staff are also involved with development of the city budget; grant writing, and the long range planning of capital projects. Planning efforts cover Comprehensive Plans for Storm Water, Sewer, Water; and Transportation; the City Comprehensive Plan; City Center project, the 6-Year TIP; and the CFP.

### **2007 – 2008 Biennial Accomplishments: Planning and Development**

- Reviewed 60 new development projects.
- Inspected 80 development projects.

- Processed over 180 citizen requests and complaints.
- Issued over 1,262 Public Works permits to developers, utilities, and citizens.
- Logged over 200 customer inquiries.
- Produced 9 grant applications.
- Developed legislation and infrastructure planning documents in support of the City Center development.

**Project Management**

**Completed or In Process in 2008**

- Pavement Management System study
- Street overlay program
- Water main replacements, storm drainage repairs
- 212<sup>th</sup>/63<sup>rd</sup> sewer repair project
- 15/196<sup>th</sup> Interchange Pedestrian Improvements
- 44<sup>th</sup> Avenue W – Interurban Trail and Bridge
- Pump Station #8 Upgrade Project
- Pump Station #16 – New Facility
- Hall Lake Waterline Replacement Project
- City Center Street Master Plan, Parks Master Plan, Local Improvement District (LID) Feasibility Study and Economic Study
- Expanded coordination with other agencies through Infrastructure Coordination Committee (ICC), Regional Project Evaluation Committee (RPEC), Sound Transit Phase 2, Community Transit, Edmonds School District, Edmonds, Mountlake Terrace, Snohomish County, and Regional transit Investment District (RTID).
- Developed standard financial tracking sheets for capital projects.
- Transportation Comprehensive Study (a.k.a. Transportation Business Plan)
- Pavement management system update
- Traffic Management Center design
- 176<sup>th</sup>/ Olympic View Drive Signal
- Supervisor Control and Data Acquisition (SCADA) System
- 44<sup>th</sup> Pedestrian bridge design
- Traffic Signal Rebuild Study
- I-5 Pedestrian Bridge design

**Construction**

**Completed or In Process in 2008**

- 60<sup>th</sup> Avenue West Phase 1 Sidewalk Improvement
- 2008 Grind and Overlay program
- 2008 Chip Seal program
- Transit Signal Priority
- Lunds Gulch Storm repair project
- Bike Stripping and Signage project
- 40<sup>th</sup> Avenue W/Alderwood Mall Blvd Signal project
- Olympic View Drive Phase 1 Road Improvement project

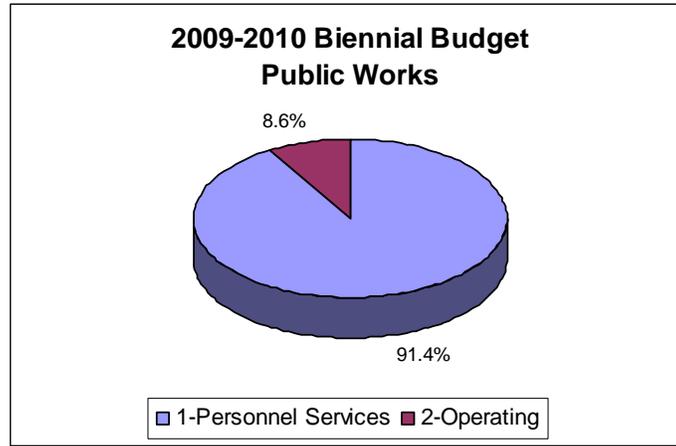


**2009 – 2010 Biennial Goals**

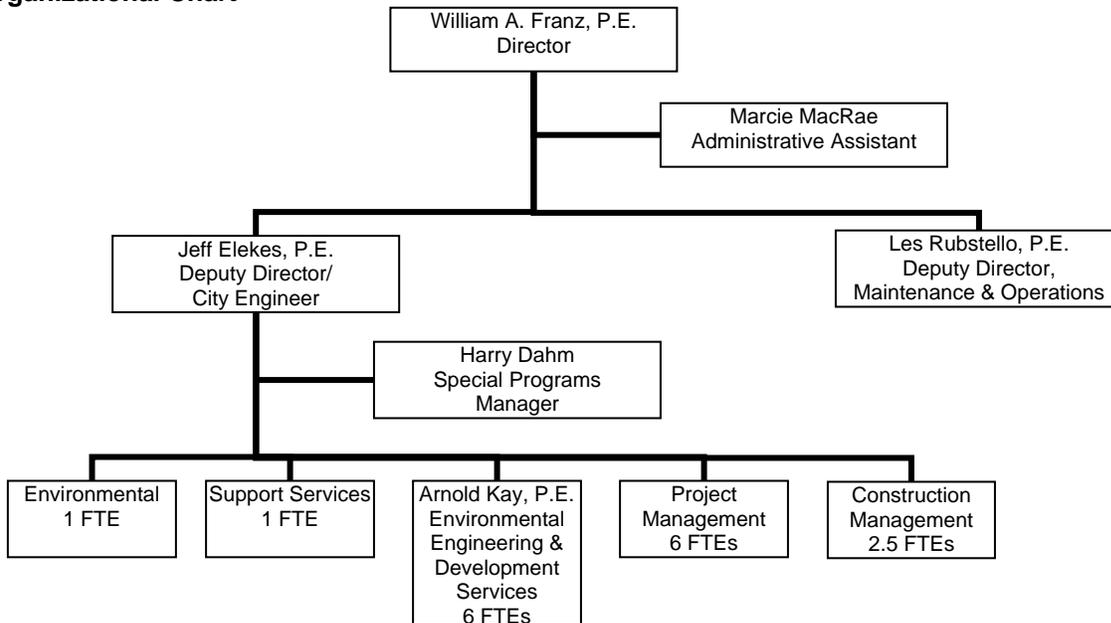
- Plan and develop a Sidewalk/Walkways Program with safe intersections to/from each elementary school within the City of Lynnwood.
- Deliver Public Works projects on time and within the limitation of any grant conditions, by utilizing successful design and construction.
- Develop Public Works projects with current design methods and latest technical standards to provide safe, least lifetime cost, and efficient infrastructure for use by city departments and our customers while promoting employee productivity and service delivery.
- Maintain historical information on Public Works infrastructure to provide timely and quality Public Works information to the public.

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
6-PUBLIC WORKS					
1-Personnel Services	4,028,696	3,717,237	4,102,273	4,217,803	3,926,503
2-Operating	417,403	390,245	500,768	479,426	369,785
6-PUBLIC WORKS Total	4,446,099	4,107,482	4,603,041	4,697,229	4,296,288

	2005-2006 Budget	2005-2006 Actual	2007-2008 Budget	2007-2008 Actual	2009-2010 Budget
6-PUBLIC WORKS					
0-ENGINEERING	4,446,099	4,107,482	4,603,041	4,697,229	4,296,288
6-PUBLIC WORKS Total	4,446,099	4,107,482	4,603,041	4,697,229	4,296,288



**Organizational Chart**



Measure	2006	2007	2008	2009	2010
	Measurements			Target	
Grant Applications <sup>1</sup>	8	7	5	4	4
Major Public Works Projects <sup>2</sup>	25	19	15	15	15
Development Reviews <sup>3</sup>	35	35	25	24	23
Plat Reviews <sup>4</sup> (Plats & Short Plats)	18	15	12	6	6

**Performance Indicators Explanatory Information**

<sup>1</sup> Staff is responsible for maintaining a working relationship with those agencies offering grant assistance and for matching grant opportunities with potential projects listed in the Capital Facilities Program. Performance is affected by the outside constraints of number of programs offered each year and the levels of funding available.

<sup>2</sup> Are tracked by the number of projects, their relative size and cost as well as the number of funding sources.

<sup>3</sup> Staff time is spent on reviewing and then inspecting various development projects. Outside factors including the state of the economy, the amount of developable land available, and the amount of redevelopment that is going on all affect the number of reviews conducted per year.

<sup>4</sup> Compliance with various City codes is reviewed as well as looking at various mitigation options dealing with impacts to the City.

# **Capital Spending & Debt Management**

# Capital Facilities Program

The City of Lynnwood prepares a six year Capital Facilities Plan (CFP). It is a planning tool that serves to coordinate the scheduling and funding needs for major projects undertaken by the city over the next six year period. Nearly fifty-one million dollars of capital projects are identified over the next six years and due to the current economy and limited resources, only a small fraction of these projects are funded.

This plan is an inventory of capital projects organized by Department/Program consisting of the following:

- Administrative Services
  - Information Services
  - Debt Service
- Building and Property
- Fire Administration
- Police Administration
- Parks & Recreation Administration
- Public Works Administration
  - Street Projects
  - Utility Projects
    - Sewer
    - Water
    - Stormwater

The Utility projects are Enterprise Funds and have a dedicated funding source, such as the utility funds.

## What Are Capital Facilities?

Capital facilities are the public facilities that we use on a daily basis. They include the public streets; transportation facilities; our City parks and recreation facilities; our public buildings such as the library, fire stations, community center, police station, and city administration; our public water systems; and sanitary sewer systems.

Although the Capital Facilities Plan doesn't cover routine maintenance, it does include renovation, major repair or reconstruction of damaged or deteriorating facilities. Capital improvements that are included in the CFP are generally defined as those with a cost of more than \$100,000 and with a useful life of at least five years. The plan may also identify expenditures less than \$100,000 that are

considered significant or may be necessary to meet distinct regulatory requirements.

## CITY HALL REMODEL AND TMC EXPANSION PROJECT



EXTERIOR PERSPECTIVE 1

EXTERIOR PERSPECTIVE 2

## State Growth Management Act

In 1990, in response to the effect of unprecedented population growth on our State's environment and public facilities, the Washington State Legislature determined that "uncoordinated and unplanned growth, together with a lack of common goals expressing the public's interest in the conservation and the wise use of our lands, pose a treat to the environment, sustainable economic development, and the health, safety, and the high quality of life enjoyed by the residents of this state". Further they found that "it is in the public interest that citizens, communities, local governments, and the private sector cooperate and coordinate with one another in comprehensive land use planning".

The Growth Management Act (GMA) requires that comprehensive plans guide growth and development in a manner that is consistent with the following State planning goals:

- Urban growth
- Reduce sprawl
- Transportation
- Housing

- Economic development
- Property rights
- Permits
- Natural resource industries
- Open space and recreation
- Environment
- Citizen participation and coordination
- Public facilities and services
- Historical preservation

### **Capital Facilities Plan as an Element in Lynnwood's Comprehensive Plan**

The Growth Management Act requires inclusion of seven mandatory planning elements in each jurisdiction's comprehensive plan, and suggests the inclusion of several optional elements. The mandatory elements are:

- A capital facilities element, with a six-year plan for financing identified capital needs
- A land use element
- A housing element
- A utilities element
- A transportation element.
- An economic development element.
- A parks and recreation element.

Lynnwood's adopted Comprehensive Plan also includes the following elements:

- Cultural and Historic Resources
- Environmental Resources
- Implementation

### **Concurrency and Levels-of-Service Requirements**

The Growth Management Act requires jurisdictions to have capital facilities in place and readily available when new development occurs or a service area population grows. This concept is known as concurrency which means.

1. All public facilities needed to serve new development and/or a growth service area population must be in place at the time of initial need. If the facilities are not in place, a financial commitment must have been made to provide the facilities within six years of the time of the initial need; and
2. Such facilities must be of sufficient capacity to serve the service area population without decreasing service levels below locally established minimum levels, known as levels-of service.

Levels-of-service are quantifiable measures of capacity, such as acres of parkland per capita,

vehicle capacity of intersections, or water pressure per square inch available for the water system.

The GMA stipulates that if a jurisdiction is unable to provide or finance capital facilities in a manner that meets concurrency and level-of-service requirements, it must either:

- Adopt and enforce ordinances which prohibit approval of proposed development if such development would cause levels-of-service to decline below locally established standards, or
- Lower established standards for levels-of-service.

### **Determining Where, When and How Capital Facilities Will Be Built**

The capital facilities plan is actually the product of many separate but coordinated planning documents, each focusing on a specific type of facility. For example, future sewer requirements are addressed via a sewer plan; park facilities through a parks and recreation plan; urban trail facilities through a non-motorized transportation plan; storm drainage facility needs through storm water basin plans; water facility needs through a water plan, transportation needs through a transportation plan; and information systems through an information technology plan. In addition, the recommendations of local citizens, the advisory boards, and the Planning Commission are considered when determining types and locations of projects.

### **Capital Facilities Not Provided By the City**

In addition, the GMA requires that jurisdictions plan for public school facilities and solid waste (garbage) collection and disposal facilities. These facilities are planned for and provided throughout the Urban Growth Area (UGA) by the Edmonds School District and the Snohomish County Department of Solid Waste, respectively. Each county and city must also provide a process for identifying and siting "essential public facilities" within our area. These could include major regional facilities that are needed but difficult to site, such as airports, state educational facilities, solid-waste handling facilities, substance abuse and mental health facilities, group homes and others. The City of Lynnwood has adopted a common siting process in the City's Comprehensive Plan to guide decision-making on such facilities.

### Revenue Source Guide

Revenue Source	Description	Usage
Real Estate Excise Tax (1 <sup>st</sup> ¼ of 1%)  Currently available. Ordinance 1271	.25 percent excise tax collected on real estate transactions in the Lynnwood area.	REET 1 <sup>st</sup> ¼ of 1% can only be used for acquisition and development.
Real Estate Excise Tax (2 <sup>nd</sup> ¼ of 1%)  Currently available. Ordinance 2612	.25 percent excise tax collected on real estate transactions in the Lynnwood area	REET 2 <sup>nd</sup> ¼ of 1% can only be used for development and rehabilitation.
Program Development Funds  Currently available. Ordinance 2093	Receives monies appropriated or budgeted from the General Fund. The city's financial policies provide for a method of transferring year-end surpluses from the General fund	Funds can be used for purchasing equipment, program development, enhancement and expansion. Also provides matching funds for federal and state grants and interlocal agreements.
Capital Development Funds  Currently available. Ordinance 2093	Receives monies appropriated or budgeted from the General Fund. General Fund monies are transferred in accordance with the city's financial policies.	Funds accumulated to cover items such as construction, alteration, or repair of public buildings including acquisition of real property. Also provides matching funds for federal and state grants and interlocal agreements.
General Funds	Property taxes, sales tax, etc.	Outside of operations, funds are currently dedicated towards LTGO debt service payments
Utility Funds	Monies derived from water sewer and storm drainage user fees.	Funds are accumulated and used to construct water, sewer and storm drainage projects.
Arterial Street Funds	Monies derived from state distributed ½ cent motor vehicle fuel tax (restricted).	Funds to be used for street rehabilitation and construction purposes only.
Local Improvement District (LID)	When a Capital project provides a benefit that primarily benefits only a subset of the residence and/or businesses a LID can be formed for part or the entire project. Bonds are issued to cover the project costs. The residences and businesses benefiting from the improvement are assessed an annual payment, for the life of the bond issue, to pay for the LID bonds.	Commonly used for street improvements, streetlights, sidewalks, water and sewer systems.
Limited Tax General Obligation Bonds (LTGO Bonds)	Non-voted debt. Issued by the vote of the Council. General fund revenues must be pledged to pay the debt service. The amount of debt that can be issued is limited by statute and the constitution. Based on the City's debt capacity.	Funds can be used to purchase both real and personal property.
Unlimited Tax General Obligation Bonds  For Future Consideration	Voted. Must be approved by 60% of the voters. This is referred to as an excess levy and raises the property taxes to cover the debt service payments.	Used for capital purposes. Cannot be used for replacement of equipment.

Revenue Bonds	Issued to finance projects for any city enterprise that is self-supporting Payment for debt service on the bonds come from user fees generated by the capital facility, example is the Golf course and Utility fund	Can finance utility (water, wastewater and storm drainage) and golf course projects.
Development Impact Fees For Future Consideration	Fees paid by the developers as part as the permit process.	Used for acquisition of and development of parks, open space and recreation facilities.
Business & Occupation Tax (B&O Tax) For Future consideration	Taxes are levied at a percentage rate on gross receipts of businesses. Maximum rate of .2% (.002).	Can be a dedicated use for General Fund purposes
Mitigation Fees	Fees assessed on developments to pay their fair share of the impacts on the public facilities.	For new construction and rehabilitation of streets, sidewalks, etc.
State Government Financing LOCAL Program	The state's lease/purchasing program was expanded to local municipalities. Provides the opportunity for local municipalities to take advantage of low tax-exempt rates. Financing available up to 10 years. This is an expansion of the state's existing lease/purchase program	Can be used for real and personal property.
Metropolitan Park District (MPD) For Future Consideration	MPDs have the authority to enact two property tax levies, one for 50 cents per \$1,000 of assessed value, the other for 25 cents. MPDs are considered junior taxing districts or "2 <sup>nd</sup> priority" under the property tax limit, behind the senior taxing districts. Can be the city alone or together with other cities or the county.	Can create a metropolitan park district for management control purposes, improvement, maintenance and acquisition of park land. MPD's can also be for M & O.
Utility Tax Ordinance 2746 <ul style="list-style-type: none"> <li>• Current 6% Tax on Telecommunication</li> <li>• 1% Cable TV</li> <li>• 6% Solid Waste</li> </ul>	Levied on the gross operating revenues that the utilities earn from operations within the city limits. Can be levied on electric, water, sewer, solid waste, stormwater, gas, telephone and Cable TV.	
<b>Grants</b>		
Federal Congressional Delegation	Can be requested for any area of government.	Usually for construction or program initiation. Not generally available for on-going operational expenses. Lynnwood received \$1.6M in 2002 for Intelligent Transportation System (ITS) and \$1M in 2003 for the I-5 City Center Exit.
<b>Transportation Grants</b>		
Federal - STP & CMAQ (Surface Transportation Program & Congestion Mitigation and Air Quality Improvement) - Regional and County Allocations	Highway, highway safety and road projects that improve the environment	Road improvements, expansions, technological innovations (e.g., ITS)

Federal – Community Development Block Grant (CDBG)	Public facility and infrastructure projects	Sidewalk projects
Federal/WSDOT Highway Safety Improvement Program (HSIP)	To fund safety improvement projects that eliminate or reduce accidents by identifying and correcting hazardous locations, sections and/or elements.	Traffic signal, guard rails, turning radii, pedestrian crossings.
WSDOT – Pedestrian and Bicycle Safety Program	Bike/sidewalk projects	
Transportation Improvement Board (TIB) – Urban Arterial Program (UAP)	Road projects that improve safety and mobility	\$14M available in Puget Sound in FY2010.
TIB – Urban Corridor Program (UCP)	Road projects w/ multiple funding partners that extend capacity	\$14M available in Puget Sound in FY2010.
TIB - Sidewalk Program (SP)	Sidewalks and walkways.	\$850K available in Puget Sound in FY2010.
<b>Grants</b>		
<b><u>Parks and Recreation:</u></b> Conservation Futures Program	Snohomish County grant	Open space acquisition
Tourism Promotion Projects Assistance Program	Snohomish County grant	Promotional materials, programs
Washington State Historical Society, Capital Projects Program Fund	State grant	Acquisition & restoration of historic properties
Washington Wildlife & Recreation Program	State grant - administered by Recreation and Conservation Office (RCO)	Acquisition & development of parks, water access, trails, habitat
Youth Athletic Facilities	State grant - administered by RCO	Youth and community athletic facilities
National Recreational Trails Program	Federal grant - administered by RCO	Rehabilitation and maintenance of recreational trails & facilities
Land & Water Conservation Fund	Federal grant - administered by RCO	Acquisition & development of open space
National Trust for Historic Preservation	Federal grant	Consultant services, research for heritage activities
Save America's Treasures	Federal grant	Historic preservation
Department of Archaeology & Historic Preservation Fund	Federal grant	Historic preservation
TEA-21, CMAQ, Transportation Enhancement	Federal grant (Federal Highway Commission)	Acquisition & development of non-motorized transportation-related projects
Humanities Washington	Non-profit organization and public foundation	Cultural preservation programs, presentations Heritage projects
Pendleton and Elizabeth Miller Charitable Foundation, PACCAR Foundation, Hugh and Jane Ferguson Foundation, Greater Everett Community Foundation	Private charitable foundations	Historic preservation

**Strategic Investment Plan (SIP)  
For City Capital Facilities Plan (CFP) Projects**

**SIP Revenue Projections for CFP Projects**

REET #2 - F#330	Cash Balance 12/31/08	\$2,189,686	
REET #2 - F#331	2009 Estimate	450,000	
REET #1 - F#331	Cash Balance 12/31/08	761,245	
Cap Dev F#333	Cash Balance 12/31/08	3,730,000	
Cap Dev F#333	2009 \$\$	1,100,000	
Restricted Sources	Alderwood - Mitigation	276,000	
Restricted Sources	Sale of Opalka Prop	220,000	Bal after interfund loan repay
<b>Est. 2007-08 Avail. Balances &amp; Revenue</b>		<b><u>\$8,726,931</u></b>	<b>Thru Dec 2009</b>

**Category & Project Descriptions**

**Category #1: High Priority & Match Existing Grants**

Stadler Ridge Park Dev: State RCO List #21	\$ 350,000
<b>CATEGORY #1 TOTAL</b>	<b>\$ 350,000</b>

**Category #2 Match Pools**

Rebuild Rd: Olympic Vw. DR: 76th Ave W to 169th St	\$ 909,000
Intelligent Transportation System - Traffic Mngmt Ctr.	166,000
Doc Hageman Park Dev. State RCO #5 Mstr Pl; PH 1 & 2	600,000
C-Wide Sidewalk/Wlkwy-Build ADA Ramps & Mntnce	100,000
<b>CATEGORY #2 TOTAL</b>	<b>\$ 1,775,000</b>

**Category #3 Match Pools Phase A - Design**

New and Expanded Justice Facility	\$ 150,000	
Meadowdale Pk Dev. Phase II-Parking Exp. & Constr.	75,000	
Widen Road: 36th Ave W : Maple Rd to 164th St SW	476,000	Mall Mitigation
Municipal Court - Relocation Planning	525,000	
Interurban Trail Imprv: East 44th connect to 40th Ave	220,000	Opalka Proceeds
Lynndale Park Amphitheater Renov. Study & Construct	200,000	
<b>SUBTOTAL</b>	<b>\$ 1,646,000</b>	

**Category #3 Match Pools Phase B - Design Study**

City Hall: Design/Encl. East Attrium-Mtg. Area + Constr.	\$ 100,000
City Hall: Design/Encl. "Breezeway," Constr.+ TMC match	350,000
City Wide Strategic Annexation Space Analysis	300,000
Replace City-Wide Permits System	70,000
<b>SUBTOTAL</b>	<b>\$ 820,000</b>
<b>Category #3 - TOTAL</b>	<b>\$ 2,466,000</b>

**Strategic Investment Plan (SIP)  
For City Capital Facilities Plan (CFP) Projects**

**Category #6: Approved 12/08 for Biennium 2009-10**

Park Shop Roof - Repair/Replace Roof	\$ 45,000
Sprague Pond - Rec EQP - See Dept Decision Pack	60,000
Off-Leash Dog Pk: Feasibility Study	25,000
Humble House: Replace Roof - See Dept Dec Pack	32,000
Resurface Basketball/Tennis Courts - See Dept Dec Pack	31,700
<b>Category #6 - TOTAL</b>	<b>\$ 193,700</b>

**TOTAL: CAT #1 + CAT #2 + CAT #3 + CAT #6** **\$ 4,784,700**

**SIP Est. Avail. Net Balance** **\$ 3,942,231**

**CAPITAL IMPROVEMENT PROJECTS  
2009 Capital Budget**

<b>ADMINISTRATIVE SERVICES</b>		<b>2009 TOTAL</b>
<b>Information Services</b>		
City Website Redesign	BUILDINGS & PROPERTIES	\$350,000
City-Wide Wireless Project	BUILDINGS & PROPERTIES	500,000
E-Mail Storage Increase - State Records Compliance	BUILDINGS & PROPERTIES	50,000
IT Plan: Desktop Infrastructure Supporting Reliable City Operations	BUILDINGS & PROPERTIES	150,000
IT Plan: Service Enhancements (Issues, Upgrades, Improvements)	BUILDINGS & PROPERTIES	
Permit System Upgrade or Replacement	BUILDINGS & PROPERTIES	70,000
Upgrade Payroll System	BUILDINGS & PROPERTIES	
Upgrade Utility Billing System	BUILDINGS & PROPERTIES	
	<b>Total</b>	<b>1,120,000</b>
<b>Debt Service</b>		
800 MHz Debt Repayment	DEBT SERVICE	148,000
Golf Course Bond Repayment	DEBT SERVICE	246,000
Library & Park Acquisition Bond Debt Repayment	DEBT SERVICE	366,000
	<b>Total</b>	<b>760,000</b>
<b>BUILDING &amp; PROPERTY</b>		
Court Move & Tenant Improvements	BUILDINGS & PROPERTIES	525,000
On-Going Building Facilities Capital Upgrades	BUILDINGS & PROPERTIES	200,000
Replace Computer Room HVAC	BUILDINGS & PROPERTIES	30,000
Swimming Pool Heat Recovery	BUILDINGS & PROPERTIES	100,000
	<b>Total</b>	<b>855,000</b>
<b>FIRE ADMINISTRATION</b>		
East City Fire Station/Training Facility	BUILDINGS & PROPERTIES	
Fire Station #14 Renovation	BUILDINGS & PROPERTIES	
	<b>Total</b>	<b>-</b>
<b>PARKS &amp; RECREATION ADMINISTRATION</b>		
188th Street Mini Park	PARKS & RECREATION	
City Center Parks Acquisition	PARKS & RECREATION	
City Center Parks Development	PARKS & RECREATION	
Core Park Site Acquisition	PARKS & RECREATION	
Daleway Neighborhood Park Renovation - Phase II	PARKS & RECREATION	
Doc Hageman Park Development, Phase I	PARKS & RECREATION	565,917
Doc Hageman Park Development, Phase II	PARKS & RECREATION	500,000
Doc Hageman Park Master Plan	PARKS & RECREATION	34,083
General Park Renovation	PARKS & RECREATION	60,000
Gold Park Development, Phase II	PARKS & RECREATION	
Heritage Park Development, Phase II	PARKS & RECREATION	
Heritage Park Development, Phase III - Water Tower Renovation	PARKS & RECREATION	250,000
Heritage Park Development, Phase IV - Eastside Development	PARKS & RECREATION	
Heritage Park Development, Phase V - Museum Development	PARKS & RECREATION	
Heritage Park Development, Phase VI - Humble House Roof	PARKS & RECREATION	32,000
Interurban Trail Development - 44th Ave W to 40th Ave W	PARKS & RECREATION	220,000
Interurban Trail Improvements	PARKS & RECREATION	

**CAPITAL IMPROVEMENT PROJECTS  
2009 Capital Budget**

<b>PARKS &amp; RECREATION ADMINISTRATION (Continued)</b>		<b>2009 TOTAL</b>
Interurban Trail Realignment	PARKS & RECREATION	
Lund's Gulch Open Space Preservation, Phase III	PARKS & RECREATION	
Lynndale Park Renovation, Phase IV	PARKS & RECREATION	
Lynndale Park Renovation, Phase V - Amphitheater Expansion	PARKS & RECREATION	200,000
Manor Way Park Development	PARKS & RECREATION	
Meadowdale Park Development, Phase II	PARKS & RECREATION	75,000
Meadowdale Playfields Softball Fields Renovation	PARKS & RECREATION	
Off-Leash Dog Park - Development	PARKS & RECREATION	
Off-Leash Dog Park - Feasibility/Location Study	PARKS & RECREATION	25,000
Off-Leash Dog Park - Site Acquisition	PARKS & RECREATION	
Parks Maintenance Shop Renovation	PARKS & RECREATION	45,000
Partnerships with Other Agencies	PARKS & RECREATION	
Recreation Center Renovation/Expansion, Phase I	BUILDINGS & PROPERTIES	18,776,075
Recreation Center Expansion, Phase II	BUILDINGS & PROPERTIES	
Recreation Center Renovation, Phase III	BUILDINGS & PROPERTIES	
Resurface Basketball/Tennis Courts	PARKS & RECREATION	31,700
Rowe Park Development	PARKS & RECREATION	
Scriber Creek Open Space Preservation, Phase II	PARKS & RECREATION	
Scriber Creek Trail Improvements	PARKS & RECREATION	
Scriber Lake Park Renovation, Phase I, Floating Boardwalk	PARKS & RECREATION	25,000
Scriber Lake Park Renovation, Phase II	PARKS & RECREATION	
Scriber Lake Park Renovation, Phase III	PARKS & RECREATION	
Scriber Lake Park Renovation, Phase IV	PARKS & RECREATION	
Scriber Lake Park Renovation, Phase V	PARKS & RECREATION	
Stadler Ridge Park Development	PARKS & RECREATION	80,000
South Lund's Gulch Trail Development	PARKS & RECREATION	
Swamp Creek Open Space Preservation	PARKS & RECREATION	
	<b>Total</b>	<b>20,919,775</b>
<b>POLICE ADMINISTRATION</b>		
Emergency Generator	POLICE SERVICES	35,000
New Justice Facility	POLICE SERVICES	100,000
	<b>Total</b>	<b>135,000</b>
<b>PUBLIC WORKS ADMINISTRATION</b>		
<b>Street Projects</b>		
33rd Ave W Extension: 184th St SW to Alderwood Mall Parkway	STREETS	620,000
33rd Ave W Extension - 33rd Ave W to 184th St SW	STREETS	
33rd Ave W Extension - Maple Intersection	STREETS	
40th Ave W, 194th St SW to Maple Rd	STREETS	
52nd Ave W & 208th St SW Traffic Signal	STREETS	
60th Ave from 188th Street to SR-99	STREETS	
68th Ave/Blue Ridge Dr & OVD Traffic Signal	STREETS	
Beech Road Extension	STREETS	
City Center: Expanded Road: 196th St SW (SR-524): 48th Ave W to 37th Ave W	STREETS	233,000

**CAPITAL IMPROVEMENT PROJECTS  
2009 Capital Budget**

<b>PUBLIC WORKS ADMINISTRATION (Continued)</b>		<b>2009 TOTAL</b>
<b>Street Projects (Continued)</b>		
City Center: Expanded Road: 200th St SW: 64th to 48th Ave W	STREETS	
City Center: Expanded Road: 200th St SW: 48th Ave W to 40th Ave	STREETS	
City Center: Expanded Road: 36th Ave W Improvements: Maple Road to 164th St	STREETS	679,000
City Center: Expanded Road: 44th Ave W: I-5 to 194th St SW	STREETS	
City Center: Expanded Roadway: 200th St SW: 64th to 48th Ave W	STREETS	218,000
City Center: New Road - 194th St SW	STREETS	
City Center: New Road: Grid Streets	STREETS	
City Center: New Road: I-5 City Center Exit, Phase II	STREETS	
City Center: New Road: I-5 City Center Exit, Phase III	STREETS	
City Center: New Road: 42nd Ave W	STREETS	
City Center: Pedestrian Facilities: Promenade: 44th Ave W to 40th Ave W	STREETS	523,000
City Center: Pedestrian Facilities: Promenade: 45th Ave W to 40th Ave W	STREETS	
City Center: Transit: Lynnwood Link - Trolley Feasibility Study	STREETS	100,000
City-Wide Sidewalk and Walkway Program	STREETS	375,000
City-Wide Sidewalk and Walkway Program - ADA Ramps	STREETS	100,000
City-Wide Sidewalk and Walkway Program - Operations and Maintenance	STREETS	100,000
Comprehensive Plan, Transportation Element: Revisions	STREETS	40,000
Expanded Road: 48th Ave W from 180th to 182nd	STREETS	
Expanded Road: 52nd Ave W: 168th St SW to 176th St SW	STREETS	
Expanded Road: 196th St SW from SR-99 to Scriber Lake Rd	STREETS	
Expanded Road: Olympic View Drive: 76th Ave W to 169th St SW	STREETS	3,080,000
Expanded Road: Southbound I-5 Braided Ramp	STREETS	2,250,000
Intelligent Transportation System (ITS) - Phase 3	STREETS	800,000
Intelligent Transportation System (ITS) - Traffic Management Center (TMC)	STREETS	1,133,000
Intersection Control: 36th Ave W & 172nd St SW	STREETS	
Intersection Control: 164th St SW & 164th Pl SW	STREETS	
Intersection Improvements: 196th St SW at Alderwood Mall Parkway	STREETS	
Intersection Improvements: 48th Ave W & 188th St SW	STREETS	
Intersection Improvements: 52nd Ave W & 176th St SW	STREETS	

**CAPITAL IMPROVEMENT PROJECTS  
2009 Capital Budget**

<b>PUBLIC WORKS ADMINISTRATION (Continued)</b>		<b>2009 TOTAL</b>
<b>Street Projects (Continued)</b>		
Intersection Improvements: 66th Ave W & 212th St SW	STREETS	
Intersection Improvements: Sears and Alderwood Mall Parkway	STREETS	
ITS Improvements in Alderwood Mall Area	STREETS	
Neighborhood Traffic Calming Program	STREETS	100,000
New Road: 204th St. SW: 68th Ave W to SR-99	STREETS	300,000
New Road: I-5/SR 525 Interchange New Ramp Phase I	STREETS	
New Road: Maple Rd Extension: 32nd Ave W to Alderwood Mall	STREETS	
Overlay Program	STREETS	1,100,000
Pedestrian Facilities: I-5/196th Interchange Pedestrian Improvements	STREETS	3,753,000
Pedestrian Facilities: Interurban Trail: 44th Ave W Bridge and Trail	STREETS	3,292,000
Pedestrian Facilities: Pedestrian Signal: SR-99 at 180th St	STREETS	
Pedestrian Facility: 60th Ave W Sidewalks: 188th ST SW to SR-99 - Phase II	STREETS	499,000
Poplar Extension Bridge: 33rd Ave W to Poplar Way	STREETS	916,000
Roundabout: 36th Ave W at Maple Road	STREETS	835,000
Traffic Intersection Control: 48th Ave W & 194th St SW	STREETS	
Traffic Signal: 44th Ave & 172nd St SW	STREETS	
Traffic Signal: Alderwood Mall Blvd/28th Ave W	STREETS	
Traffic Signal Rebuild Program	STREETS	600,000
Traffic Signal Reconstruction: Scriber Lake Road at 196th St SW	STREETS	325,000
Turn Lane & ITS Installation: AMP - North of Sears Driveway	STREETS	
	<b>Total</b>	<b>21,971,000</b>
<b>ENTERPRISE FUNDS - UTILITY PROJECTS</b>		
<b>Sewer</b>		
Infiltration/Inflow Analysis/Corrections	SEWER	270,000
Lift Station 16: New Facility	SEWER	100,000
Lift Station No. 8: Replacement	SEWER	527,000
Preheat System Replacement	SEWER	
SCADA System Update	SEWER	129,000
Sewer Line Replacement	SEWER	388,000
Treatment Facility Equipment Replacement	SEWER	50,000
Treatment Plant Incinerator Repair/Replacement	SEWER	
Treatment Plant Secondary Ultraviolet Light Disinfection	SEWER	
Waste Water Treatment Plant - Outfall Diffuser	SEWER	112,000
WWTP Flow Meters	SEWER	67,000
WWTP: Emergency Generator	SEWER	585,000
WWTP: Fire Sprinkler System	SEWER	
WWTP Headworks Scrubber	SEWER	
WWTP Odor Control: Revise Discharge to RJ Scrubber	SEWER	

**CAPITAL IMPROVEMENT PROJECTS  
2009 Capital Budget**

<b>ENTERPRISE FUNDS - UTILITY PROJECTS (Continued)</b>		<b>2009 TOTAL</b>
<b>Sewer (Continued)</b>		
WWTP: Renovate Building No. 1	SEWER	371,000
WWTP: Update/Replace Incinerator Controls	SEWER	54,000
	<b>Total</b>	<b>2,653,000</b>
<b>Stormwater</b>		
Catch Basin Repair Program	STORMWATER	169,000
Developer Participation - Stormwater	STORMWATER	20,000
Drainage Improvements: Maple Road at Ash Way	STORMWATER	73,000
Scriber Creek Culverts at 44th Ave W	STORMWATER	
Scriber Creek Culverts at 44th Ave W - Phase 2	STORMWATER	
Storm Water Property Purchase: Various Locations	STORMWATER	
Utilities and Roadway Reconstruction: 212th St SW & 63rd Ave W	STORMWATER	96,000
	<b>Total</b>	<b>358,000</b>
<b>Water</b>		
Hall Lake Water Line	WATER	347,000
Intersection Improvements: 28th Ave W and Alderwood Mall Blvd	WATER	
Radio Read Water Meters	WATER	113,000
Water Main Replacement	WATER	975,000
Water Storage Tank Painting (2.77 MG)	WATER	
Water Storage Tank Painting (3.0 MG)	WATER	478,000
	<b>Total</b>	<b>1,913,000</b>
	<b>2009 GRAND TOTAL</b>	<b>\$ 50,684,775</b>



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# Debt Management

## **Long-Term Bonds**

The City is able to sell bonds on the open market to secure the cash necessary to complete a large project. The rates for these bonds are driven by the market and the payback is spread over five to twenty years or more. Bonds generally offer lower risk with fixed rates at the time of the bond sale with a set payment schedule.

Servicing this debt becomes part of the operating budget along with operational and capital needs. The City maintains several debt service funds that account for the payment of the debt. These funds accept transfers from other operating funds each year to provide for the yearly payments.

## **Bond Types**

The City uses several different types of long-term debt to finance its projects. A description of the bond types are as follows.

**General Obligation Bonds** – This type of bond is subject to voter approval, and creates a new tax to support repayment. A general obligation bond that does not need voter approval and, therefore, does not create a tax liability is called a Councilmanic Bond. This type of bond is approved by the City Council, and receives its repayment funding from transfers from other operating funds. The City currently has only the Councilmanic bonds outstanding. General obligation bonds have the full faith and credit of the City to support the bonds and a tax levy could be generated if necessary to insure repayment of the debt.

**Revenue bonds** – These bonds are similar to general obligation bonds except that they do not

have support of the local property tax base of the City for their repayment. This type of bond will use pledged revenue from an enterprise fund to secure the necessary cash to repay the bonds.

**Special Assessment Bonds** – Improvement district financing is a special bonding arrangement for capital improvements in limited areas of the City. This debt is authorized by the property owners affected by the improvement and obligates them to make yearly payments to the City. The City then will make payments from these receipts. The obligation to make payments on this debt is retained by the City should the property owner default on their obligations. The City can, however, retain title to the affected property should this occur.

## **Long-Term Contracts**

The City can also use another form of capital financing in securing a contractual obligation. Currently, the City has one of this type of financing outstanding in the form of a utility trust fund loan.

## **Debt Service and the Budget**

Debt service payments come from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the statutory or economic limitations of annual revenues. The City must take care that the amount of long-term financing does not exceed the available resources needed to make the required payments on the debt. Per capita debt ratios and other means of comparison are reviewed to ensure that the City does not overreach its capacity for debt issuance.

	Purpose	Source of Repayment	Rate	Maturity	Authorized	Outstanding
<b>GENERAL OBLIGATION BONDS</b>						
1996 Refunding	Refunded 1980, 1989, 1991 Bonds	Golf Revenue & Real Estate Excise Tax (REET)	4.0-5.75	2011	6,740,000	1,375,000
1998 Issue	Expanded Library	General Fund	4.0-5.0	2017	4,550,000	2,595,000
2001 Refunding	Refunded 1992 Issue	Criminal Justice	4.0-4.375	2012	1,365,000	595,000
2005 Snohomish County	800 Mhz Emergency Radio System	General Fund	4.75-6.0	2019	1,795,107	1,198,787
2002 WA State	Traffic Signal Enhancement	General Fund	4.07851	2012	377,666	169,343
2004 WA State	Energy Project	General Fund	4.03673	2014	534,295	319,533
<b>CONTRACTS PAYABLE</b>						
Trust Fund Loan	Sewer Pump Improvements	Utility Fund	1.0	2009	1,500,000	82,204
<b>REVENUE BONDS</b>						
2008 Refunding	Refunded 1996 Issue (Treatment Plant Improve.)	Utility Fund	4.0-5.0	2027	10,000,000	10,000,000
<b>SPECIAL ASSESSMENT BONDS</b>						
1999 Issue	LID 93-1 for the I-5/196th	Special Assessments	4.10-6.40	2021	11,898,787	

<b>ANNUAL DEBT SERVICE REQUIREMENTS</b>									
	<b>Public Works Trust Fund</b>			<b>LTGO 2001 Bond (Justice Center)</b>			<b>LOCAL - Traffic</b>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	84,211	842	85,053	140,000	25,536	165,536	39,807	6,505	46,312
2010	-	-	-	145,000	19,653	164,653	41,447	4,865	46,312
2011	-	-	-	150,000	13,563	163,563	43,155	3,157	46,312
2012	-	-	-	160,000	7,000	167,000	44,933	1,379	46,312
	<u>84,211</u>	<u>842</u>	<u>85,053</u>	<u>595,000</u>	<u>65,752</u>	<u>660,752</u>	<u>169,342</u>	<u>15,906</u>	<u>185,248</u>
	<b>LOCAL - Energy</b>			<b>LTGO 1998 - (Library)</b>			<b>LTGO - 800 MHz</b>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	52,997	12,369	65,366	240,000	125,633	365,633	90,165	57,511	147,676
2010	55,158	10,208	65,366	245,000	114,596	359,596	88,799	52,794	141,593
2011	57,407	7,959	65,366	260,000	103,322	363,322	93,581	48,354	141,935
2012	59,748	5,618	65,366	270,000	91,103	361,103	97,679	43,675	141,354
2013	62,184	3,182	65,366	285,000	78,277	363,277	102,460	38,792	141,252
2014	32,037	647	32,684	295,000	64,455	359,455	107,925	33,668	141,593
2015	-	-	-	320,000	50,000	370,000	112,706	28,272	140,978
2016	-	-	-	330,000	34,000	364,000	118,171	22,637	140,808
2017	-	-	-	350,000	17,500	367,500	123,636	16,728	140,364
2018	-	-	-	-	-	-	129,100	10,547	139,647
2019	-	-	-	-	-	-	134,565	5,383	139,948
	<u>319,531</u>	<u>39,983</u>	<u>359,514</u>	<u>2,595,000</u>	<u>678,886</u>	<u>3,273,886</u>	<u>1,198,787</u>	<u>358,361</u>	<u>1,557,148</u>

ANNUAL DEBT SERVICE REQUIREMENTS			
	Water/Sewer 1996/2008 Bonds		
	Principal	Interest	Total
2009	835,000	405,850	1,240,850
2010	1,060,000	372,450	1,432,450
2011	1,100,000	330,050	1,430,050
2012	1,145,000	285,050	1,430,050
2013	1,170,000	240,250	1,410,250
2014	255,000	193,450	448,450
2015	265,000	183,250	448,250
2016	275,000	172,650	447,650
2017	285,000	161,650	446,650
2018	300,000	147,400	447,400
2019	315,000	132,400	447,400
2020	325,000	119,800	444,800
2021	340,000	106,800	446,800
2022	350,000	93,200	443,200
2023	365,000	79,200	444,200
2024	380,000	64,600	444,600
2025	395,000	49,400	444,400
2026	410,000	33,600	443,600
2027	<u>430,000</u>	<u>17,200</u>	<u>447,200</u>
	<u>10,000,000</u>	<u>3,188,250</u>	<u>13,188,250</u>

# Appendix

**SCHEDULE 1  
REVENUE**

	<b>2005-06 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Actual</b>	<b>2009-10 Budget</b>
<b>11-GENERAL</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE		<u>2,009,063</u>	-	<u>677,105</u>
<b>30-Fund Balance Total</b>	-	<b>2,009,063</b>	-	<b>677,105</b>
<b>31-Taxes</b>				
BUSINESS AND OCCUPATION TAXES	3,038,573	3,716,179	3,635,760	6,190,563
EXCISE TAXES	493,510	499,400	364,843	314,600
GENERAL PROPERTY TAXES	12,984,695	14,165,987	13,752,352	14,580,254
RETAIL SALES AND USE TAXES	<u>34,673,992</u>	<u>37,847,875</u>	<u>36,208,256</u>	<u>33,490,324</u>
<b>31-Taxes Total</b>	<b>51,190,770</b>	<b>56,229,441</b>	<b>53,961,211</b>	<b>54,575,741</b>
<b>32-Licenses and Permits</b>				
BUSINESS LICENSES AND PERMITS NON-BUSINESS LICENSES AND PERMITS	1,858,315	2,226,471	1,859,648	2,006,000
	<u>1,862,387</u>	<u>2,769,031</u>	<u>2,824,955</u>	<u>1,623,889</u>
<b>32-Licenses and Permits Total</b>	<b>3,720,702</b>	<b>4,995,502</b>	<b>4,684,603</b>	<b>3,629,889</b>
<b>33-Intergovernmental Revenue</b>				
DIRECT FEDERAL GRANTS	72,077	-	-	-
INDIRECT FEDERAL GRANTS	107,176	41,757	104,203	-
INTERGOVERNMENTAL SERVICE REVENUES	947,511	1,038,620	1,036,634	637,000
INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES	1,000	-	8,985	-
STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES	761,651	815,331	828,910	879,512
STATE GRANTS	73,013	25,700	136,256	6,000
STATE SHARED REVENUES	<u>436,969</u>	<u>443,011</u>	<u>616,598</u>	<u>4,341,111</u>
<b>33-Intergovernmental Revenue Total</b>	<b>2,399,397</b>	<b>2,364,419</b>	<b>2,731,586</b>	<b>5,863,623</b>
<b>34-Charges for Services</b>				
CULTURE AND RECREATION	2,084,240	2,012,835	2,309,590	1,819,620
ECONOMIC ENVIRONMENT	678,678	660,543	802,857	1,042,808
GENERAL GOVERNMENT	7,362	7,454	177,085	358,750
INTERFUND/INTERDEPARTMENTAL-SALES AND SERVICES	2,029,656	3,182,621	3,199,837	2,991,470
PUBLIC SAFETY	311,141	521,298	367,105	2,348,156
UTILITIES AND ENVIRONMENT	<u>40,430</u>	<u>36,329</u>	<u>111,079</u>	<u>34,725</u>
<b>34-Charges for Services Total</b>	<b>5,151,506</b>	<b>6,421,080</b>	<b>6,967,553</b>	<b>8,595,529</b>
<b>35-Fines and Forfeits</b>				
CIVIL PARKING INFRACTION PENALTIES	-	-	883,827	-
CRIMINAL COSTS	3,542,466	6,883,351	7,720,411	10,300,000
NON-COURT FINES, FORFEITURES AND PENALTIES	<u>29,420</u>	<u>18,500</u>	<u>45,337</u>	<u>50,000</u>
<b>35-Fines and Forfeits Total</b>	<b>3,571,886</b>	<b>6,901,851</b>	<b>8,649,575</b>	<b>10,350,000</b>
<b>36-Miscellaneous Revenues</b>				
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	46,726	47,575	72,266	27,600

**SCHEDULE 1  
REVENUE**

	<b>2005-06 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Actual</b>	<b>2009-10 Budget</b>
<b>11-GENERAL (Continued)</b>				
INTEREST AND OTHER EARNINGS	1,241,224	1,146,000	1,181,376	1,057,506
OTHER	84,733	77,386	49,771	35,660
RENTS, LEASES AND CONCESSIONS	<u>848,676</u>	<u>749,000</u>	<u>748,949</u>	<u>332,300</u>
<b>36-Miscellaneous Revenues Total</b>	<b>2,221,359</b>	<b>2,019,961</b>	<b>2,052,362</b>	<b>1,453,066</b>
<b>38-Non-Revenue</b>				
PROCEEDS OF LONG-TERM DEBT- PROPRIETARY FUNDS ONLY	234,025	230,000	143,246	-
OTHER NONREVENUES	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	<u>3,193</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
<b>38-Non-Revenue Total</b>	<b>237,218</b>	<b>233,000</b>	<b>143,246</b>	<b>-</b>
<b>39-Other Financing Sources</b>				
DISPOSITION OF CAPITAL ASSETS	2,566,088	-	-	-
TRANSFERS-IN	<u>3,978,333</u>	<u>7,948,343</u>	<u>8,370,979</u>	<u>6,531,148</u>
<b>39-Other Financing Sources Total</b>	<b>6,544,421</b>	<b>7,948,343</b>	<b>8,370,979</b>	<b>6,531,148</b>
<b>11-GENERAL Total</b>	<b><u>75,037,259</u></b>	<b><u>89,122,660</u></b>	<b><u>87,561,115</u></b>	<b><u>91,676,101</u></b>
<b>101-STADIUM/CONVENTION CENTER</b>				
<b>31-Taxes</b>				
RETAIL SALES AND USE TAXES	<u>944,970</u>	<u>727,178</u>	<u>1,139,090</u>	<u>1,185,664</u>
<b>31-Taxes Total</b>	<b>944,970</b>	<b>727,178</b>	<b>1,139,090</b>	<b>1,185,664</b>
<b>33-Intergovernmental Revenue</b>				
INTERGOVERNMENTAL SERVICE REVENUES	<u>1,050,609</u>	<u>1,987,578</u>	<u>1,022,744</u>	<u>1,085,000</u>
<b>33-Intergovernmental Revenue Total</b>	<b>1,050,609</b>	<b>1,987,578</b>	<b>1,022,744</b>	<b>1,085,000</b>
<b>34-Charges for Services</b>				
GENERAL GOVERNMENT	<u>84</u>	<u>100</u>	<u>5</u>	<u>-</u>
<b>34-Charges for Services Total</b>	<b>84</b>	<b>100</b>	<b>5</b>	<b>-</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	<u>62,668</u>	<u>60,000</u>	<u>75,050</u>	<u>57,191</u>
<b>36-Miscellaneous Revenues Total</b>	<b>62,668</b>	<b>60,000</b>	<b>75,050</b>	<b>57,191</b>
<b>101-STADIUM/CONVENTION CENTER Total</b>	<b><u>2,058,331</u></b>	<b><u>2,774,856</u></b>	<b><u>2,236,889</u></b>	<b><u>2,327,855</u></b>
<b>104-DRUG ENFORCEMENT</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	<u>-</u>	<u>230,017</u>	<u>-</u>	<u>-</u>
<b>30-Fund Balance Total</b>	<b>-</b>	<b>230,017</b>	<b>-</b>	<b>-</b>
<b>35-Fines and Forfeits</b>				
CRIMINAL COSTS	<u>201,977</u>	<u>200,000</u>	<u>319,659</u>	<u>400,000</u>
<b>35-Fines and Forfeits Total</b>	<b>201,977</b>	<b>200,000</b>	<b>319,659</b>	<b>400,000</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	<u>44,714</u>	<u>40,000</u>	<u>61,933</u>	<u>47,685</u>
<b>36-Miscellaneous Revenues Total</b>	<b>44,714</b>	<b>40,000</b>	<b>61,933</b>	<b>47,685</b>
<b>104-DRUG ENFORCEMENT Total</b>	<b><u>246,691</u></b>	<b><u>470,017</u></b>	<b><u>381,592</u></b>	<b><u>447,685</u></b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>105-CRIMINAL JUSTICE RESERVE</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	996,823	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>996,823</b>	<b>-</b>	<b>-</b>
<b>31-Taxes</b>				
RETAIL SALES AND USE TAXES	1,021,531	1,050,000	1,160,192	1,260,000
<b>31-Taxes Total</b>	<b>1,021,531</b>	<b>1,050,000</b>	<b>1,160,192</b>	<b>1,260,000</b>
<b>33-Intergovernmental Revenue</b>				
DIRECT FEDERAL GRANTS	-	25,500	21,199	-
INDIRECT FEDERAL GRANTS	47,191	-	19,600	-
INTERGOVERNMENTAL SERVICE REVENUES	800	30,000	3,903	-
STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES	76,322	45,052	84,204	72,082
STATE GRANTS	18,079	24,000	21,340	-
<b>33-Intergovernmental Revenue Total</b>	<b>142,392</b>	<b>124,552</b>	<b>150,245</b>	<b>72,082</b>
<b>34-Charges for Services</b>				
PUBLIC SAFETY	-	-	49,580	-
<b>34-Charges for Services Total</b>	<b>-</b>	<b>-</b>	<b>49,580</b>	<b>-</b>
<b>35-Fines and Forfeits</b>				
CIVIL PARKING INFRACTION PENALTIES	54,281	13,400	13,400	-
<b>35-Fines and Forfeits Total</b>	<b>54,281</b>	<b>13,400</b>	<b>13,400</b>	<b>-</b>
<b>36-Miscellaneous Revenues</b>				
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	5,000	-	-	-
INTEREST AND OTHER EARNINGS	99,600	90,000	114,644	102,523
OTHER	30,937	30,000	5,349	-
<b>36-Miscellaneous Revenues Total</b>	<b>135,538</b>	<b>120,000</b>	<b>119,992</b>	<b>102,523</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	4,877	4,877	-
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>4,877</b>	<b>4,877</b>	<b>-</b>
<b>105-CRIMINAL JUSTICE RESERVE Total</b>	<b><u>1,353,743</u></b>	<b><u>2,309,652</u></b>	<b><u>1,498,287</u></b>	<b><u>1,434,605</u></b>
<b>106-JUSTICE PROGRAMS</b>				
<b>33-Intergovernmental Revenue</b>				
DIRECT FEDERAL GRANTS	18,444	20,000	-	-
<b>33-Intergovernmental Revenue Total</b>	<b>18,444</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	710	300	681	-
<b>36-Miscellaneous Revenues Total</b>	<b>710</b>	<b>300</b>	<b>681</b>	<b>-</b>
<b>106-JUSTICE PROGRAMS Total</b>	<b><u>19,154</u></b>	<b><u>20,300</u></b>	<b><u>681</u></b>	<b><u>-</u></b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>111-STREET FUND</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	15,852	-	100,000
<b>30-Fund Balance Total</b>	<b>-</b>	<b>15,852</b>	<b>-</b>	<b>100,000</b>
<b>31-Taxes</b>				
GENERAL PROPERTY TAXES	806,506	867,735	890,359	866,018
RETAIL SALES AND USE TAXES	<u>1,158,072</u>	<u>1,255,391</u>	<u>1,255,391</u>	<u>1,004,710</u>
<b>31-Taxes Total</b>	<b>1,964,578</b>	<b>2,123,126</b>	<b>2,145,750</b>	<b>1,870,728</b>
<b>32-Licenses and Permits</b>				
NON-BUSINESS LICENSES AND PERMITS	<u>88,887</u>	<u>50,000</u>	<u>387,234</u>	<u>75,000</u>
<b>32-Licenses and Permits Total</b>	<b>88,887</b>	<b>50,000</b>	<b>387,234</b>	<b>75,000</b>
<b>33-Intergovernmental Revenue</b>				
INTERGOVERNMENTAL SERVICE REVENUES	11,768	24,000	10,895	-
STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES	1,077,584	1,200,286	1,140,146	1,098,653
STATE GRANTS	-	7,500	7,500	-
STATE SHARED REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,258</u>
<b>33-Intergovernmental Revenue Total</b>	<b>1,089,352</b>	<b>1,231,786</b>	<b>1,158,540</b>	<b>1,227,911</b>
<b>34-Charges for Services</b>				
INTERFUND/INTERDEPARTMENTAL-SALES AND SERVICES	183,272	-	65,452	-
TRANSPORTATION	<u>91,020</u>	<u>-</u>	<u>552</u>	<u>-</u>
<b>34-Charges for Services Total</b>	<b>274,292</b>	<b>-</b>	<b>66,004</b>	<b>-</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	11,919	4,500	29,107	25,923
OTHER	<u>2,110</u>	<u>40,000</u>	<u>1,472</u>	<u>-</u>
<b>36-Miscellaneous Revenues Total</b>	<b>14,029</b>	<b>44,500</b>	<b>30,579</b>	<b>25,923</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	<u>521,154</u>	<u>438,000</u>	<u>206,566</u>	<u>572,000</u>
<b>39-Other Financing Sources Total</b>	<b>521,154</b>	<b>438,000</b>	<b>206,566</b>	<b>572,000</b>
<b>111-STREET FUND Total</b>	<b><u>3,952,292</u></b>	<b><u>3,903,264</u></b>	<b><u>3,994,673</u></b>	<b><u>3,871,562</u></b>

**112-ARTERIAL STREET**

<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	840,000	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>840,000</b>	<b>-</b>	<b>-</b>
<b>33-Intergovernmental Revenue</b>				
INTERGOVERNMENTAL SERVICE REVENUES	-	-	950,000	-
STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES	<u>469,808</u>	<u>564,737</u>	<u>526,080</u>	<u>557,846</u>
<b>33-Intergovernmental Revenue Total</b>	<b>469,808</b>	<b>564,737</b>	<b>1,476,080</b>	<b>557,846</b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>112-ARTERIAL STREET (Continued)</b>				
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	14,350	13,500	41,017	48,549
OTHER	-	300,000	-	-
<b>36-Miscellaneous Revenues Total</b>	<b>14,350</b>	<b>313,500</b>	<b>41,017</b>	<b>48,549</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	1,042,263	1,039,263	-
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>1,042,263</b>	<b>1,039,263</b>	<b>-</b>
<b>112-ARTERIAL STREET Total</b>	<b>484,158</b>	<b>2,760,500</b>	<b>2,556,360</b>	<b>606,395</b>
<b>114-CUMULATIVE PK RES &amp; DEV</b>				
<b>36-Miscellaneous Revenues</b>				
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	8,100	2,000	14,735	-
INTEREST AND OTHER EARNINGS	4,522	4,000	7,767	5,863
<b>36-Miscellaneous Revenues Total</b>	<b>12,622</b>	<b>6,000</b>	<b>22,501</b>	<b>5,863</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	40,199	40,200	40,200	-
<b>39-Other Financing Sources Total</b>	<b>40,199</b>	<b>40,200</b>	<b>40,200</b>	<b>-</b>
<b>114-CUMULATIVE PK RES &amp; DEV Total</b>	<b>52,821</b>	<b>46,200</b>	<b>62,701</b>	<b>5,863</b>
<b>116-CUMULATIVE ART RESERVE</b>				
<b>36-Miscellaneous Revenues</b>				
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	-	-	2,330	-
INTEREST AND OTHER EARNINGS	929	1,000	2,203	2,123
<b>36-Miscellaneous Revenues Total</b>	<b>929</b>	<b>1,000</b>	<b>4,533</b>	<b>2,123</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	30,000	30,000	29,240
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>29,240</b>
<b>116-CUMULATIVE ART RESERVE Total</b>	<b>929</b>	<b>31,000</b>	<b>34,533</b>	<b>31,363</b>
<b>119-CUMULATIVE AID CAR RESERVE</b>				
<b>33-Intergovernmental Revenue</b>				
STATE GRANTS	2,753	-	3,083	-
<b>33-Intergovernmental Revenue Total</b>	<b>2,753</b>	<b>-</b>	<b>3,083</b>	<b>-</b>
<b>36-Miscellaneous Revenues</b>				
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	5,160	-	5,743	-
INTEREST AND OTHER EARNINGS	1,689	1,300	2,740	2,213
<b>36-Miscellaneous Revenues Total</b>	<b>6,849</b>	<b>1,300</b>	<b>8,483</b>	<b>2,213</b>
<b>119-CUMULATIVE AID CAR RESERVE Total</b>	<b>9,602</b>	<b>1,300</b>	<b>11,566</b>	<b>2,213</b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>120-EMS PROPERTY TAX RESERVE</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	1,755,028	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>1,755,028</b>	<b>-</b>	<b>-</b>
<b>31-Taxes</b>				
GENERAL PROPERTY TAXES	2,937,922	3,037,322	4,629,756	4,782,299
<b>31-Taxes Total</b>	<b>2,937,922</b>	<b>3,037,322</b>	<b>4,629,756</b>	<b>4,782,299</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	18,291	7,000	30,672	22,517
<b>36-Miscellaneous Revenues Total</b>	<b>18,291</b>	<b>7,000</b>	<b>30,672</b>	<b>22,517</b>
<b>120-EMS PROPERTY TAX RESERVE Total</b>	<b><u>2,956,214</u></b>	<b><u>4,799,350</u></b>	<b><u>4,660,428</u></b>	<b><u>4,804,816</u></b>
<b>121-TREE FUND RESERVE</b>				
<b>32-Licenses and Permits</b>				
NON-BUSINESS LICENSES AND PERMITS	151,180	50,000	13,960	50,000
<b>32-Licenses and Permits Total</b>	<b>151,180</b>	<b>50,000</b>	<b>13,960</b>	<b>50,000</b>
<b>121-TREE FUND RESERVE Total</b>	<b><u>151,180</u></b>	<b><u>50,000</u></b>	<b><u>13,960</u></b>	<b><u>50,000</u></b>
<b>128-PATHS AND TRAILS</b>				
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	6,800	6,800	6,800
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
<b>128-PATHS AND TRAILS Total</b>	<b><u>-</u></b>	<b><u>6,800</u></b>	<b><u>6,800</u></b>	<b><u>6,800</u></b>
<b>144-SOLID WASTE MANAGEMENT</b>				
<b>31-Taxes</b>				
RETAIL SALES AND USE TAXES	90,451	107,058	107,048	91,122
<b>31-Taxes Total</b>	<b>90,451</b>	<b>107,058</b>	<b>107,048</b>	<b>91,122</b>
<b>33-Intergovernmental Revenue</b>				
STATE GRANTS	32,912	32,800	36,178	32,500
STATE SHARED REVENUES	-	-	-	10,780
<b>33-Intergovernmental Revenue Total</b>	<b>32,912</b>	<b>32,800</b>	<b>36,178</b>	<b>43,280</b>
<b>34-Charges for Services</b>				
UTILITIES AND ENVIRONMENT	8,292	10,000	5,765	5,800
<b>34-Charges for Services Total</b>	<b>8,292</b>	<b>10,000</b>	<b>5,765</b>	<b>5,800</b>
<b>36-Miscellaneous Revenues</b>				
OTHER	877	500	890	-
<b>36-Miscellaneous Revenues Total</b>	<b>877</b>	<b>500</b>	<b>890</b>	<b>-</b>
<b>144-SOLID WASTE MANAGEMENT Total</b>	<b><u>132,532</u></b>	<b><u>150,358</u></b>	<b><u>149,882</u></b>	<b><u>140,202</u></b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>199-PROGRAM DEVELOPMENT</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	2,496,775	-	2,189,329
<b>30-Fund Balance Total</b>	<b>-</b>	<b>2,496,775</b>	<b>-</b>	<b>2,189,329</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	-	-	231,358	167,911
<b>36-Miscellaneous Revenues Total</b>	<b>-</b>	<b>-</b>	<b>231,358</b>	<b>167,911</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	730,088	55,000	-	600,000
<b>39-Other Financing Sources Total</b>	<b>730,088</b>	<b>55,000</b>	<b>-</b>	<b>600,000</b>
<b>199-PROGRAM DEVELOPMENT Total</b>	<b>730,088</b>	<b>2,551,775</b>	<b>231,358</b>	<b>2,957,240</b>
<b>201-2001 GO REFUNDING BONDS</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	-	-	164
<b>30-Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	331,532	332,065	318,187	330,022
<b>39-Other Financing Sources Total</b>	<b>331,532</b>	<b>332,065</b>	<b>318,187</b>	<b>330,022</b>
<b>201-2001 GO REFUNDING BONDS Total</b>	<b>331,532</b>	<b>332,065</b>	<b>318,187</b>	<b>330,186</b>
<b>211-LTGO REFUNDING BNDS 1996</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	-	-	54,954
<b>30-Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,954</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	1,324,475	1,312,350	1,256,722	1,022,843
<b>39-Other Financing Sources Total</b>	<b>1,324,475</b>	<b>1,312,350</b>	<b>1,256,722</b>	<b>1,022,843</b>
<b>211-LTGO REFUNDING BNDS 1996 Total</b>	<b>1,324,475</b>	<b>1,312,350</b>	<b>1,256,722</b>	<b>1,077,797</b>
<b>212-1998 G O BOND LIBRARY</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	2	-	190
<b>30-Fund Balance Total</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>190</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	693,272	726,413	756,386	725,036
<b>39-Other Financing Sources Total</b>	<b>693,272</b>	<b>726,413</b>	<b>756,386</b>	<b>725,036</b>
<b>212-1998 G O BOND LIBRARY Total</b>	<b>693,272</b>	<b>726,415</b>	<b>756,386</b>	<b>725,226</b>
<b>215-800 MZH Debt Service</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	8	-	481
<b>30-Fund Balance Total</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>481</b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>215-800 MZH Debt Service</b>				
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	301,575	295,620	295,620	288,790
<b>39-Other Financing Sources Total</b>	<b>301,575</b>	<b>295,620</b>	<b>295,620</b>	<b>288,790</b>
<b>215-800 MZH Debt Service Total</b>	<b>301,575</b>	<b>295,628</b>	<b>295,620</b>	<b>289,271</b>
<b>216-State LOCAL Loan</b>				
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	88,765	92,644	96,484	92,626
<b>39-Other Financing Sources Total</b>	<b>88,765</b>	<b>92,644</b>	<b>96,484</b>	<b>92,626</b>
<b>216-State LOCAL Loan Total</b>	<b>88,765</b>	<b>92,644</b>	<b>96,484</b>	<b>92,626</b>
<b>217-ENERGY CONSERVATION</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	-	-	180
<b>30-Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	125,286	130,737	136,180	130,734
<b>39-Other Financing Sources Total</b>	<b>125,286</b>	<b>130,737</b>	<b>136,180</b>	<b>130,734</b>
<b>217-ENERGY CONSERVATION Total</b>	<b>125,286</b>	<b>130,737</b>	<b>136,180</b>	<b>130,914</b>
<b>330-REAL ESTATE EXCISE TAX 2</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	3,022,235	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>3,022,235</b>	<b>-</b>	<b>-</b>
<b>31-Taxes</b>				
EXCISE TAXES	715,863	1,500,000	1,380,436	900,000
<b>31-Taxes Total</b>	<b>715,863</b>	<b>1,500,000</b>	<b>1,380,436</b>	<b>900,000</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	2,372	90,000	90,576	121,337
<b>36-Miscellaneous Revenues Total</b>	<b>2,372</b>	<b>90,000</b>	<b>90,576</b>	<b>121,337</b>
<b>330-REAL ESTATE EXCISE TAX 2 Total</b>	<b>718,235</b>	<b>4,612,235</b>	<b>1,471,013</b>	<b>1,021,337</b>
<b>331-REAL ESTATE EXCISE TAX</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	2,562,684	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>2,562,684</b>	<b>-</b>	<b>-</b>
<b>31-Taxes</b>				
EXCISE TAXES	2,217,840	1,500,000	1,192,599	900,000
<b>31-Taxes Total</b>	<b>2,217,840</b>	<b>1,500,000</b>	<b>1,192,599</b>	<b>900,000</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	96,898	90,000	161,321	105,566

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>331-REAL ESTATE EXCISE TAX (Continued)</b>				
36-Miscellaneous Revenues Total	<u>96,898</u>	<u>90,000</u>	<u>161,321</u>	<u>105,566</u>
<b>331-REAL ESTATE EXCISE TAX Total</b>	<b><u>2,314,737</u></b>	<b><u>4,152,684</u></b>	<b><u>1,353,920</u></b>	<b><u>1,005,566</u></b>

**333-CAPITAL DEVELOPMENT PLAN**

<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	4,481,074	-	-
<b>30-Fund Balance Total</b>	-	<b>4,481,074</b>	-	-
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	-	-	218,548	161,020
<b>36-Miscellaneous Revenues Total</b>	-	-	<b>218,548</b>	<b>161,020</b>
<b>38-Non-Revenue</b>				
RESIDUAL EQUITY TRANSFER IN	46,304	-	-	-
<b>38-Non-Revenue Total</b>	<b>46,304</b>	-	-	-
<b>39-Other Financing Sources</b>				
DISPOSITION OF CAPITAL ASSETS	-	-	206,970	-
TRANSFERS-IN	2,425,200	1,148,000	1,148,000	2,200,000
<b>39-Other Financing Sources Total</b>	<b>2,425,200</b>	<b>1,148,000</b>	<b>1,354,970</b>	<b>2,200,000</b>
<b>333-CAPITAL DEVELOPMENT PLAN Total</b>	<b><u>2,471,504</u></b>	<b><u>5,629,074</u></b>	<b><u>1,573,518</u></b>	<b><u>2,361,020</u></b>

**411-S/W UTILITY**

<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	4,286,969	-	11,952,544
<b>30-Fund Balance Total</b>	-	<b>4,286,969</b>	-	<b>11,952,544</b>
<b>33-Intergovernmental Revenue</b>				
INTERGOVERNMENTAL SERVICE REVENUES	612,201	709,952	714,246	-
STATE GRANTS	-	75,000	96,883	-
<b>33-Intergovernmental Revenue Total</b>	<b>612,201</b>	<b>784,952</b>	<b>811,129</b>	-
<b>34-Charges for Services</b>				
UTILITIES AND ENVIRONMENT	16,156,006	21,765,629	19,820,103	23,765,258
<b>34-Charges for Services Total</b>	<b>16,156,006</b>	<b>21,765,629</b>	<b>19,820,103</b>	<b>23,765,258</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	757,618	580,000	901,227	607,575
OTHER	16,831	5,000	5,065	-
<b>36-Miscellaneous Revenues Total</b>	<b>774,448</b>	<b>585,000</b>	<b>906,292</b>	<b>607,575</b>
<b>37-Other Income</b>				
CAPITAL CONTRIBUTIONS	2,833,950	-	1,207,275	-
<b>37-Other Income Total</b>	<b>2,833,950</b>	-	<b>1,207,275</b>	-
<b>38-Non-Revenue</b>				
OTHER NONREVENUES	414,978	371,716	6,806,490	2,689,067
PROCEEDS LONG-TERM DEBT	-	10,000,000	-	-
<b>38-Non-Revenue Total</b>	<b>414,978</b>	<b>10,371,716</b>	<b>6,806,490</b>	<b>2,689,067</b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>411-S/W UTILITY (Continued)</b>				
<b>39-Other Financing Sources</b>				
DISPOSITION OF CAPITAL ASSETS	(40)	-	-	-
TRANSFERS-IN	<u>76,061</u>	<u>3,662,716</u>	<u>-</u>	<u>-</u>
<b>39-Other Financing Sources Total</b>	<b><u>76,021</u></b>	<b><u>3,662,716</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>411-S/W UTILITY Total</b>	<b><u>20,867,604</u></b>	<b><u>41,456,982</u></b>	<b><u>29,551,289</u></b>	<b><u>39,014,444</u></b>
<b>460-GOLF COURSE</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	<u>-</u>	<u>20,938</u>	<u>-</u>	<u>264,911</u>
<b>30-Fund Balance Total</b>	<b><u>-</u></b>	<b><u>20,938</u></b>	<b><u>-</u></b>	<b><u>264,911</u></b>
<b>34-Charges for Services</b>				
CULTURE AND RECREATION	2,042,726	2,319,662	1,970,031	2,191,061
GENERAL GOVERNMENT	<u>190,418</u>	<u>210,000</u>	<u>181,525</u>	<u>210,000</u>
<b>34-Charges for Services Total</b>	<b><u>2,233,143</u></b>	<b><u>2,529,662</u></b>	<b><u>2,151,556</u></b>	<b><u>2,401,061</u></b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	18,800	16,000	9,588	390
OTHER	6,143	-	8,839	-
RENTS, LEASES AND CONCESSIONS	<u>234,082</u>	<u>182,116</u>	<u>211,336</u>	<u>182,116</u>
<b>36-Miscellaneous Revenues Total</b>	<b><u>259,024</u></b>	<b><u>198,116</u></b>	<b><u>229,763</u></b>	<b><u>182,506</u></b>
<b>38-Non-Revenue</b>				
AGENCY TYPE DEPOSITS	225,112	228,794	205,257	228,794
OTHER NONREVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>38-Non-Revenue Total</b>	<b><u>225,112</u></b>	<b><u>228,794</u></b>	<b><u>205,257</u></b>	<b><u>228,794</u></b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	<u>-</u>	<u>15,919</u>	<u>-</u>	<u>-</u>
<b>39-Other Financing Sources Total</b>	<b><u>-</u></b>	<b><u>15,919</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>460-GOLF COURSE Total</b>	<b><u>2,717,279</u></b>	<b><u>2,993,429</u></b>	<b><u>2,586,576</u></b>	<b><u>3,077,272</u></b>
<b>510-EQUIP RENTAL RESERVE</b>				
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	195,580	1,750,000	319,523	518,400
INTERNAL SERVICE FUND				
MISCELLANEOUS REVENUES	<u>1,546,193</u>	<u>2,286,691</u>	<u>1,891,956</u>	<u>2,218,564</u>
<b>36-Miscellaneous Revenues Total</b>	<b><u>1,741,773</u></b>	<b><u>4,036,691</u></b>	<b><u>2,211,479</u></b>	<b><u>2,736,964</u></b>
<b>38-Non-Revenue</b>				
RESIDUAL EQUITY TRANSFER IN	<u>130,632</u>	<u>140,000</u>	<u>1,519,511</u>	<u>-</u>
<b>38-Non-Revenue Total</b>	<b><u>130,632</u></b>	<b><u>140,000</u></b>	<b><u>1,519,511</u></b>	<b><u>-</u></b>
<b>39-Other Financing Sources</b>				
DISPOSITION OF CAPITAL ASSETS	11,978	-	71,937	-
TRANSFERS-IN	<u>-</u>	<u>60,000</u>	<u>81,973</u>	<u>-</u>
<b>39-Other Financing Sources Total</b>	<b><u>11,978</u></b>	<b><u>60,000</u></b>	<b><u>153,910</u></b>	<b><u>-</u></b>
<b>510-EQUIP RENTAL RESERVE Total</b>	<b><u>1,884,383</u></b>	<b><u>4,236,691</u></b>	<b><u>3,884,900</u></b>	<b><u>2,736,964</u></b>

**SCHEDULE 1  
REVENUE**

	2005-06 Actual	2007-08 Budget	2007-08 Actual	2009-10 Budget
<b>511-EQUIPMENT RENTAL</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	-	-	297,568
<b>30-Fund Balance Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>297,568</b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	41,261	50,000	19,799	9,963
INTERNAL SERVICE FUND MISCELLANEOUS REVENUES	1,235,052	1,562,268	1,625,983	1,972,560
OTHER	2,446	2,000	1,000	-
<b>36-Miscellaneous Revenues Total</b>	<b>1,278,759</b>	<b>1,614,268</b>	<b>1,646,782</b>	<b>1,982,523</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	65,963	31,300	-
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>65,963</b>	<b>31,300</b>	<b>-</b>
<b>511-EQUIPMENT RENTAL Total</b>	<b><u>1,278,759</u></b>	<b><u>1,680,231</u></b>	<b><u>1,678,082</u></b>	<b><u>2,280,091</u></b>
<b>512-CENTRAL STORES</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	-	36,235	-	-
<b>30-Fund Balance Total</b>	<b>-</b>	<b>36,235</b>	<b>-</b>	<b>-</b>
<b>34-Charges for Services</b>				
GENERAL GOVERNMENT	309,706	276,000	328,202	250,000
INTERNAL SERVICE FUND SALES AND SERVICES	1,241,136	1,273,021	1,159,694	1,311,752
<b>34-Charges for Services Total</b>	<b>1,550,842</b>	<b>1,549,021</b>	<b>1,487,896</b>	<b>1,561,752</b>
<b>36-Miscellaneous Revenues</b>				
OTHER	-	-	84	-
<b>36-Miscellaneous Revenues Total</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>
<b>38-Non-Revenue</b>				
OTHER NONREVENUES	(92,901)	-	26,874	-
<b>38-Non-Revenue Total</b>	<b>(92,901)</b>	<b>-</b>	<b>26,874</b>	<b>-</b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	-	5,242	5,242	-
<b>39-Other Financing Sources Total</b>	<b>-</b>	<b>5,242</b>	<b>5,242</b>	<b>-</b>
<b>512-CENTRAL STORES Total</b>	<b><u>1,457,941</u></b>	<b><u>1,590,498</u></b>	<b><u>1,520,096</u></b>	<b><u>1,561,752</u></b>
<b>513-JOINT SHOP OPERATIONS</b>				
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	480,258	525,185	534,939	514,000
<b>39-Other Financing Sources Total</b>	<b>480,258</b>	<b>525,185</b>	<b>534,939</b>	<b>514,000</b>
<b>513-JOINT SHOP OPERATIONS Total</b>	<b><u>480,258</u></b>	<b><u>525,185</u></b>	<b><u>534,939</u></b>	<b><u>514,000</u></b>

**SCHEDULE 1  
REVENUE**

	<b>2005-06 Actual</b>	<b>2007-08 Budget</b>	<b>2007-08 Actual</b>	<b>2009-10 Budget</b>
<b>515-SELF-INSURANCE</b>				
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	67,215	70,000	53,953	39,977
INTERNAL SERVICE FUND				
MISCELLANEOUS REVENUES	1,099,303	1,152,919	1,004,794	1,475,839
OTHER	<u>42,646</u>	<u>30,000</u>	<u>98,473</u>	<u>-</u>
<b>36-Miscellaneous Revenues Total</b>	<b><u>1,209,165</u></b>	<b><u>1,252,919</u></b>	<b><u>1,157,220</u></b>	<b><u>1,515,816</u></b>
<b>38-Non-Revenue</b>				
OTHER INCREASES IN FUND				
BALANCES/NET ASSETS	<u>-</u>	<u>-</u>	<u>237,930</u>	<u>-</u>
<b>38-Non-Revenue Total</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>237,930</u></b>	<b><u>-</u></b>
<b>39-Other Financing Sources</b>				
DISPOSITION OF CAPITAL ASSETS	<u>1</u>	<u>-</u>	<u>9,457</u>	<u>-</u>
<b>39-Other Financing Sources Total</b>	<b><u>1</u></b>	<b><u>-</u></b>	<b><u>9,457</u></b>	<b><u>-</u></b>
<b>515-SELF-INSURANCE Total</b>	<b><u>1,209,166</u></b>	<b><u>1,252,919</u></b>	<b><u>1,404,606</u></b>	<b><u>1,515,816</u></b>
<b>519-RESERVE RETIREMENT CNTRB</b>				
<b>30-Fund Balance</b>				
BEGINNING FUND BALANCE	<u>-</u>	<u>12,930</u>	<u>-</u>	<u>-</u>
<b>30-Fund Balance Total</b>	<b><u>-</u></b>	<b><u>12,930</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>36-Miscellaneous Revenues</b>				
INTEREST AND OTHER EARNINGS	<u>5,066</u>	<u>4,000</u>	<u>11,992</u>	<u>10,639</u>
<b>36-Miscellaneous Revenues Total</b>	<b><u>5,066</u></b>	<b><u>4,000</u></b>	<b><u>11,992</u></b>	<b><u>10,639</u></b>
<b>39-Other Financing Sources</b>				
TRANSFERS-IN	<u>133,067</u>	<u>133,070</u>	<u>133,070</u>	<u>-</u>
<b>39-Other Financing Sources Total</b>	<b><u>133,067</u></b>	<b><u>133,070</u></b>	<b><u>133,070</u></b>	<b><u>-</u></b>
<b>519-RESERVE RETIREMENT CNTRB Total</b>	<b><u>138,133</u></b>	<b><u>150,000</u></b>	<b><u>145,062</u></b>	<b><u>10,639</u></b>
<b>Grand Total</b>	<b><u>125,587,897</u></b>	<b><u>180,167,799</u></b>	<b><u>151,964,405</u></b>	<b><u>166,107,621</u></b>

**SCHEDULE 2  
OPERATIONAL EXPENDITURES  
(By Function/Department)**

	2005 - 2006 Actuals	2007-2008 Budget	2007-2008 Actuals	2009-2010 Budget
<b>11-GENERAL</b>				
0-NON-DEPARTMENTAL	4,048,512	5,221,565	4,645,387	4,141,896
1-GENERAL ADMINISTRATION				
0-EXECUTIVE	701,953	1,021,659	986,111	976,826
1-LIBRARY	2,069,957	1,158,242	1,107,182	-
2-BUILDING & PROPERTY	2,926,766	3,151,244	3,097,682	3,420,715
3-LEGAL	1,268,437	1,260,140	1,811,147	1,578,718
4-MUNICIPAL COURT	1,778,274	2,344,372	2,573,732	2,560,398
5-HUMAN RESOURCES	841,553	1,258,596	1,128,891	1,265,070
6-LEGISLATIVE	662,691	633,324	635,460	893,218
7-OFFICE OF NEIGHBORHOODS	26,726	379,667	367,167	601,021
8-ECONOMIC DEVELOPMENT	501,946	741,057	685,982	712,597
2-ADMINISTRATIVE SERVICES	6,575,050	8,387,610	8,077,524	8,703,308
3-COMMUNITY DEVELOPMENT	3,271,242	4,224,997	3,931,343	4,188,791
4-FIRE	13,881,633	16,007,965	15,914,765	17,019,846
5-PARKS & RECREATION	7,894,309	9,865,752	9,537,216	9,489,915
6-PUBLIC WORKS	4,107,482	4,603,041	4,697,229	4,296,288
7-POLICE	23,274,250	28,807,983	28,653,059	31,827,493
<b>11-GENERAL Total</b>	<b>73,830,783</b>	<b>89,067,214</b>	<b>87,849,877</b>	<b>91,676,100</b>
<b>101-STADIUM/CONVENTION CENTER</b>				
1-GENERAL ADMINISTRATION				
8-ECONOMIC DEVELOPMENT	2,044,892	2,284,268	2,265,422	2,270,664
<b>1-GENERAL ADMINISTRATION Total</b>	<b>2,044,892</b>	<b>2,284,268</b>	<b>2,265,422</b>	<b>2,270,664</b>
<b>101-STADIUM/CONVENTION CENTER Total</b>	<b>2,044,892</b>	<b>2,284,268</b>	<b>2,265,422</b>	<b>2,270,664</b>
<b>104-DRUG ENFORCEMENT</b>				
7-POLICE	121,548	470,017	470,017	422,784
<b>104-DRUG ENFORCEMENT Total</b>	<b>121,548</b>	<b>470,017</b>	<b>470,017</b>	<b>422,784</b>
<b>105-CRIMINAL JUSTICE RESERVE</b>				
7-POLICE	1,321,410	2,309,652	2,261,262	1,063,635
<b>105-CRIMINAL JUSTICE RESERVE Total</b>	<b>1,321,410</b>	<b>2,309,652</b>	<b>2,261,262</b>	<b>1,063,635</b>
<b>106-JUSTICE PROGRAMS</b>				
7-POLICE	899	20,000	19,452	-
<b>106-JUSTICE PROGRAMS Total</b>	<b>899</b>	<b>20,000</b>	<b>19,452</b>	<b>-</b>
<b>111-STREET FUND</b>				
6-PUBLIC WORKS	3,602,581	3,903,264	3,941,625	3,871,562
<b>111-STREET FUND Total</b>	<b>3,602,581</b>	<b>3,903,264</b>	<b>3,941,625</b>	<b>3,871,562</b>

**SCHEDULE 2  
OPERATIONAL EXPENDITURES  
(By Function/Department)**

	2005 - 2006 Actuals	2007-2008 Budget	2007-2008 Actuals	2009-2010 Budget
<b>112-ARTERIAL STREET</b>				
6-PUBLIC WORKS	361,972	2,751,935	2,501,935	557,846
<b>112-ARTERIAL STREET Total</b>	<b>361,972</b>	<b>2,751,935</b>	<b>2,501,935</b>	<b>557,846</b>
<b>114-CUMULATIVE PK RES &amp; DEV</b>				
5-PARKS & RECREATION	41,437	40,200	36,764	-
<b>114-CUMULATIVE PK RES &amp; DEV Total</b>	<b>41,437</b>	<b>40,200</b>	<b>36,764</b>	<b>-</b>
<b>116-CUMULATIVE ART RESERVE</b>				
5-PARKS & RECREATION	-	17,830	1,307	29,240
<b>116-CUMULATIVE ART RESERVE Total</b>	<b>-</b>	<b>17,830</b>	<b>1,307</b>	<b>29,240</b>
<b>120-EMS PROPERTY TAX RESERVE</b>				
4-FIRE	2,862,212	4,792,350	4,629,756	4,774,089
<b>120-EMS PROPERTY TAX RESERVE Total</b>	<b>2,862,212</b>	<b>4,792,350</b>	<b>4,629,756</b>	<b>4,774,089</b>
<b>121-TREE FUND RESERVE</b>				
6-PUBLIC WORKS	39,606	40,000	14,155	40,000
<b>121-TREE FUND RESERVE Total</b>	<b>39,606</b>	<b>40,000</b>	<b>14,155</b>	<b>40,000</b>
<b>144-SOLID WASTE MANAGEMENT</b>				
6-PUBLIC WORKS	135,106	150,358	157,466	140,202
<b>144-SOLID WASTE MANAGEMENT Total</b>	<b>135,106</b>	<b>150,358</b>	<b>157,466</b>	<b>140,202</b>
<b>199-PROGRAM DEVELOPMENT</b>				
1-GENERAL ADMINISTRATION				
0-EXECUTIVE	493,945	1,319,724	863,800	1,972,718
4-MUNICIPAL COURT	5,772	-	18,513	-
6-LEGISLATIVE	-	-	-	-
7-OFFICE OF NEIGHBORHOODS	19,890	59,711	17,465	43,516
8-ECONOMIC DEVELOPMENT	32,047	187,207	23,261	163,946
2-ADMINISTRATIVE SERVICES	142,396	5,000	54,381	-
3-COMMUNITY DEVELOPMENT	-	35,000	14,556	29,137
4-FIRE	41,339	194,478	194,533	-
5-PARKS & RECREATION	89,006	40,000	39,971	374,000
6-PUBLIC WORKS	251,391	710,655	374,331	373,923
<b>199-PROGRAM DEVELOPMENT Total</b>	<b>1,075,785</b>	<b>2,551,775</b>	<b>1,600,810</b>	<b>2,957,240</b>
<b>201-2001 GO REFUNDING BONDS</b>				
2-ADMINISTRATIVE SERVICES	331,465	332,065	332,065	330,186
<b>201-2001 GO REFUNDING BONDS Total</b>	<b>331,465</b>	<b>332,065</b>	<b>332,065</b>	<b>330,186</b>

**SCHEDULE 2  
OPERATIONAL EXPENDITURES  
(By Function/Department)**

	2005 - 2006 Actuals	2007-2008 Budget	2007-2008 Actuals	2009-2010 Budget
<b>1-LTGO REFUNDING BNDS 1996</b>				
2-ADMINISTRATIVE SERVICES	1,330,100	1,312,350	1,312,350	1,077,796
<b>211-LTGO REFUNDING BNDS 1996 Total</b>	<b>1,330,100</b>	<b>1,312,350</b>	<b>1,312,350</b>	<b>1,077,796</b>
<b>212-1998 G O BOND LIBRARY</b>				
2-ADMINISTRATIVE SERVICES	723,055	726,415	726,415	725,226
<b>212-1998 G O BOND LIBRARY Total</b>	<b>723,055</b>	<b>726,415</b>	<b>726,415</b>	<b>725,226</b>
<b>215-800 MZH Debt Service</b>				
2-ADMINISTRATIVE SERVICES	298,221	295,628	295,628	289,271
<b>215-800 MZH Debt Service Total</b>	<b>298,221</b>	<b>295,628</b>	<b>295,628</b>	<b>289,271</b>
<b>216-State LOCAL Loan</b>				
2-ADMINISTRATIVE SERVICES	92,624	92,624	92,624	92,626
<b>216-State LOCAL Loan Total</b>	<b>92,624</b>	<b>92,624</b>	<b>92,624</b>	<b>92,626</b>
<b>217-ENERGY CONSERVATION</b>				
2-ADMINISTRATIVE SERVICES	130,733	130,733	130,733	130,914
<b>217-ENERGY CONSERVATION Total</b>	<b>130,733</b>	<b>130,733</b>	<b>130,733</b>	<b>130,914</b>
<b>330-REAL ESTATE EXCISE TAX 2</b>				
<b>1-GENERAL ADMINISTRATION</b>				
0-EXECUTIVE	-	3,022,235	1,191,004	-
<b>1-GENERAL ADMINISTRATION Total</b>	<b>-</b>	<b>3,022,235</b>	<b>1,191,004</b>	<b>-</b>
<b>330-REAL ESTATE EXCISE TAX 2 Total</b>	<b>-</b>	<b>3,022,235</b>	<b>1,191,004</b>	<b>-</b>
<b>331-REAL ESTATE EXCISE TAX</b>				
<b>1-GENERAL ADMINISTRATION</b>				
0-EXECUTIVE	1,983,099	4,005,622	1,843,609	900,000
<b>1-GENERAL ADMINISTRATION Total</b>	<b>1,983,099</b>	<b>4,005,622</b>	<b>1,843,609</b>	<b>900,000</b>
<b>331-REAL ESTATE EXCISE TAX Total</b>	<b>1,983,099</b>	<b>4,005,622</b>	<b>1,843,609</b>	<b>900,000</b>
<b>333-CAPITAL DEVELOPMENT PLAN</b>				
<b>1-GENERAL ADMINISTRATION</b>				
0-EXECUTIVE	75,200	4,481,074	793,776	-
<b>1-GENERAL ADMINISTRATION Total</b>	<b>75,200</b>	<b>4,481,074</b>	<b>793,776</b>	<b>-</b>
<b>333-CAPITAL DEVELOPMENT PLAN Total</b>	<b>75,200</b>	<b>4,481,074</b>	<b>793,776</b>	<b>-</b>
<b>411-S/W UTILITY</b>				
6-PUBLIC WORKS	24,174,508	40,291,541	32,089,778	39,014,444
<b>411-S/W UTILITY Total</b>	<b>24,174,508</b>	<b>40,291,541</b>	<b>32,089,778</b>	<b>39,014,444</b>

**SCHEDULE 2  
OPERATIONAL EXPENDITURES  
(By Function/Department)**

	2005 - 2006 Actuals	2007-2008 Budget	2007-2008 Actuals	2009-2010 Budget
<b>460-GOLF COURSE</b>				
5-PARKS & RECREATION	2,849,445	2,993,429	3,025,834	3,077,272
<b>460-GOLF COURSE Total</b>	<b>2,849,445</b>	<b>2,993,429</b>	<b>3,025,834</b>	<b>3,077,272</b>
<b>510-EQUIP RENTAL RESERVE</b>				
2-ADMINISTRATIVE SERVICES	2,599,562	3,990,781	3,789,623	2,512,310
6-PUBLIC WORKS	11,932	-	-	
<b>510-EQUIP RENTAL RESERVE Total</b>	<b>2,611,494</b>	<b>3,990,781</b>	<b>3,789,623</b>	<b>2,512,310</b>
<b>511-EQUIPMENT RENTAL</b>				
6-PUBLIC WORKS	1,717,071	1,680,231	2,244,412	2,280,091
<b>511-EQUIPMENT RENTAL Total</b>	<b>1,717,071</b>	<b>1,680,231</b>	<b>2,244,412</b>	<b>2,280,091</b>
<b>512-CENTRAL STORES</b>				
2-ADMINISTRATIVE SERVICES	1,459,468	1,589,725	1,644,446	1,561,752
<b>512-CENTRAL STORES Total</b>	<b>1,459,468</b>	<b>1,589,725</b>	<b>1,644,446</b>	<b>1,561,752</b>
<b>513-JOINT SHOP OPERATIONS</b>				
6-PUBLIC WORKS	869,512	523,049	480,683	514,000
<b>513-JOINT SHOP OPERATIONS Total</b>	<b>869,512</b>	<b>523,049</b>	<b>480,683</b>	<b>514,000</b>
<b>515-SELF-INSURANCE</b>				
2-ADMINISTRATIVE SERVICES	1,563,009	1,139,883	823,362	1,479,236
<b>515-SELF-INSURANCE Total</b>	<b>1,563,009</b>	<b>1,139,883</b>	<b>823,362</b>	<b>1,479,236</b>
<b>519-RESERVE RETIREMENT CNTRB</b>				
2-ADMINISTRATIVE SERVICES	68,288	150,000	54,561	-
<b>519-RESERVE RETIREMENT CNTRB Total</b>	<b>68,288</b>	<b>150,000</b>	<b>54,561</b>	<b>-</b>
<b>Grand Total</b>	<b>125,715,522</b>	<b>175,156,248</b>	<b>156,620,750</b>	<b>161,788,486</b>

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<hr/> <b>GENERAL FUND</b> <hr/>	
<b>ADMINISTRATIVE SERVICES</b> <hr/>	
<b>FINANCE ADMINISTRATION</b>	
FINANCE DIRECTOR	1.00
ASSISTANT FINANCE DIRECTOR-TREASURY	0.25
BUDGET COORDINATOR	1.00
FINANCIAL ANALYST	<u>1.00</u>
<b>TOTAL FINANCE ADMINISTRATION</b>	<b>3.25</b>
 <b>TREASURY SERVICES</b>	
ASSISTANT FINANCE DIRECTOR-TREASURY	0.75
FINANCE SPECIALIST	1.00
FINANCE TECHNICIAN	0.50
ACCOUNTING TECHICIAN	<u>0.50</u>
<b>TOTAL TREASURY SERVICES</b>	<b>2.75</b>
 <b>ACCOUNTING/AUDITING SERVICES</b>	
ACCOUNTING MANAGER	1.00
FINANCIAL SYSTEMS ACCOUNTANT	1.00
FINANCE SPECIALIST	1.00
ACCOUNTING SPECIALIST	2.00
ACCOUNTING TECHICIAN	5.00
OFFICE AIDE	<u>0.25</u>
<b>TOTAL ACCOUNTING/AUDITING SERVICES</b>	<b>10.25</b>
 <b>RECORD SERVICES</b>	
ADMIN. ASSISTANT/DEPUTY CITY CLERK	1.00
FINANCE SPECIALIST	1.00
FINANCE TECHNICIAN	1.50
FINANCE CLERK RECEPTIONIST	1.00
MAIL ROOM ASSISTANT	0.50
OFFICE AIDE	<u>0.25</u>
<b>TOTAL RECORD SERVICES</b>	<b>5.25</b>
 <b>PURCHASING</b>	
PURCHASING/CONTRACTS MANAGER	1.00
BUYER	<u>3.00</u>
<b>TOTAL PURCHASING</b>	<b>4.00</b>
 <b>INFORMATION TECHNOLOGY</b>	
ASSISTANT FINANCE DIRECTOR-IT	1.00
APPLICATIONS SUPERVISOR	1.00
CLERK	1.00
COMPUTER SUPPORT SPECIALIST	1.00
COMPUTER SYSTEM ENGINEER	2.00
COMPUTER TECHNICIAN/ENGINEER	2.00
OPERATIONS SUPERVISOR	1.00

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>INFORMATION TECHNOLOGY (Continued)</b>	
PROGRAMMER	2.00
SENIOR COMPUTER SUPPORT SPECIALIST	1.00
WEB SUPPORT SPECIALIST	<u>1.00</u>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>13.00</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>38.50</b>
<hr/>	
<b>BUILDING AND PROPERTY SERVICES</b>	
BUILDING OPS & MAINT SUPER 001	1.00
CUSTODIAN 001	6.00
LEAD CUSTODIAN 001	2.00
MAINTENANCE WORKER 001	<u>2.00</u>
<b>TOTAL BUILDING AND PROPERTY</b>	<b>11.00</b>
<hr/>	
<b>OFFICE OF NEIGHBORHOODS/COMMUNITY AFFAIRS</b>	
ADMINISTRATIVE ASSISTANT	1.00
COMMUNITY AFFAIRS DIRECTOR	<u>1.00</u>
<b>TOTAL OFFICE OF NEIGHBORHOODS</b>	<b>2.00</b>
<hr/>	
<b>LEGISLATIVE</b>	
ADMIN. ASSISTANT CITY COUNCIL	0.75
COUNCIL MEMBER	6.00
COUNCIL PRESIDENT	<u>1.00</u>
<b>TOTAL LEGISLATIVE (Includes 7 Councilmembers)</b>	<b>7.75</b>
<hr/>	
<b>COMMUNITY DEVELOPMENT</b>	
<b>ADMINISTRATION</b>	
ADMINISTRATIVE ASSISTANT	1.00
COMMUNITY DEVELOPMENT DIRECTOR	1.00
DEPUTY COMMUNITY DEV. DIRECTOR	1.00
MANAGEMENT ANALYST	<u>1.00</u>
<b>TOTAL ADMINISTRATION</b>	<b>4.00</b>
<b>COMPREHENSIVE PLANNING</b>	
PLANNING MANAGER	1.00
SENIOR PLANNER	<u>1.00</u>
<b>TOTAL COMPREHENSIVE PLANNING</b>	<b>2.00</b>
<b>CURRENT PLANNING</b>	
ASSISTANT PLANNER	1.00
ASSOCIATE PLANNER	2.00
ENVIRONMENTAL PLANNER	1.00
SENIOR PLANNER	<u>1.00</u>
<b>TOTAL CURRENT PLANNING</b>	<b>5.00</b>
<b>PERMITS AND INSPECTIONS</b>	
ASSISTANT BUILDING OFFICIAL	1.00
BUILDING INSPECTOR	1.00

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>PERMITS AND INSPECTIONS (Continued)</b>	
BUILDING OFFICIAL	1.00
CODE ENFORCEMENT OFFICER	2.00
COMBINATION INSPECTOR	1.00
ELECTRICAL INSPECTOR	1.00
FINANCE TECHNICIAN	1.00
PERMIT COORDINATOR	1.00
PERMIT TECHNICIAN	<u>1.60</u>
<b>TOTAL PERMITS &amp; INSPECTIONS</b>	<b>10.60</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>21.60</b>
<hr/>	
<b>MUNICIPAL COURT</b>	
<hr/>	
<b>COURT SERVICES</b>	
COURT ADMINISTRATOR	1.00
COURT OPERATIONS SUPERVISOR	1.00
DATA ENTRY CLERK COURT	0.50
LEGAL SPECIALIST	<u>7.00</u>
<b>TOTAL COURT SERVICES</b>	<b>9.50</b>
<b>PROBATION SERVICES</b>	
PROBATION ASSISTANT	1.00
PROBATION OFFICER	1.00
PROBATION SUPERVISOR	<u>1.00</u>
<b>TOTAL PROBATION SERVICES</b>	<b>3.00</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>12.50</b>
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<b>ECONOMIC DEVELOPMENT</b>	
<hr/>	
ADMINISTRATIVE ASSISTANT	1.00
ECONOMIC DEVELOPMENT DIRECTOR	1.00
TOURISM MANAGER	1.00
CITY CENTER PROJECT MANAGER	<u>1.00</u>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>4.00</b>
<hr/>	
<b>EXECUTIVE DEPARTMENT</b>	
<hr/>	
ASSISTANT ADMINISTRATOR	1.00
EXECUTIVE ASSISTANT TO MAYOR	1.00
MAYOR	1.00
SPECIAL ASSISTANT TO MAYOR	<u>0.00</u>
<b>TOTAL EXECUTIVE</b>	<b>3.00</b>
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<b>FIRE DEPARTMENT</b>	
<hr/>	
<b>FIRE ADMINISTRATION</b>	
FIRE CHIEF	1.00
ASSISTANT FIRE CHIEF	2.00
ADMINISTRATIVE ASSISTANT	1.00
MEDICAL SERVICES CLERK	1.00
FIRE CAPTAIN	<u>1.00</u>
<b>TOTAL FIRE ADMINISTRATION</b>	<b>6.00</b>

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>FIRE SUPPRESSION/RESCUE &amp; EMERGENCY AID</b>	
FIREFIGHTER	29.00
FIRE LIEUTENANT	9.00
FIREFIGHTER PARAMEDIC	<u>13.00</u>
<b>TOTAL FIRE SUPPRESSION/RESCUE</b>	<b>51.00</b>
<b>FIRE PREVENTION</b>	
ASSISTANT FIRE CHIEF	1.00
FIRE INSPECTOR	3.00
PUBLIC EDUCATION OFFICER	1.00
PERMIT TECHNICIAN	<u>0.40</u>
<b>TOTAL FIRE PREVENTION</b>	<b>5.40</b>
<b>TRAINING</b>	
FIRE CAPTAIN	<u>1.00</u>
<b>TOTAL TRAINING</b>	<b>1.00</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>63.40</b>
<hr/>	
<b>HUMAN RESOURCES</b>	
CLERK RECEPTIONIST	1.00
HUMAN RESOURCE ANALYST	1.00
HUMAN RESOURCE DIRECTOR	1.00
HUMAN RESOURCE TECHNICIAN	1.00
LABOR RELATIONS PROGRAM MANAGER	<u>1.00</u>
<b>TOTAL HUMAN RESOURCES</b>	<b>5.00</b>
<hr/>	
<b>POLICE DEPARTMENT</b>	
<b>ADMINISTRATIVE UNIT</b>	
ADMINISTRATIVE ASSISTANT	1.00
DEPUTY POLICE CHIEF	2.00
POLICE CHIEF	1.00
POLICE COMMANDER	<u>0.50</u>
<b>TOTAL ADMINSTRATIVE UNIT</b>	<b>4.50</b>
<b>CRIMINAL INVESTIGATIONS DIVISION</b>	
DOMESTIC VIOLENCE COORDINATOR	1.00
POLICE COMMANDER	1.00
POLICE OFFICER	9.00
POLICE SERGEANT	<u>2.00</u>
<b>TOTAL CRIMINAL INVESTIGATION DIVISION</b>	<b>13.00</b>
<b>COMMUNITY SERVICES DIVISION</b>	
POLICE COMMANDER	0.50
CRIME PREVENTION SPECIAL	3.50
POLICE OFFICER	<u>2.00</u>
<b>TOTAL COMMUNITY SERVICES DIVISION</b>	<b>6.00</b>
<b>PATROL DIVISION</b>	
POLICE COMMANDER	1.00

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>PATROL DIVISION (Continued)</b>	
POLICE OFFICER	32.00
POLICE SERGEANT	<u>5.00</u>
<b>TOTAL PATROL DIVISION</b>	<b>38.00</b>
<b>EVIDENCE/PROPERTY SECTION</b>	
EVIDENCE TECHNICIAN	<u>2.00</u>
<b>TOTAL EVIDENCE/PROPERTY SECTION</b>	<b>2.00</b>
<b>SPECIAL OPERATIONS SECTION</b>	
POLICE OFFICER	4.00
POLICE SERGEANT	<u>1.00</u>
<b>TOTAL SPECIAL OPERATIONS SECTION</b>	<b>5.00</b>
<b>PLANNING, TRAINING &amp; ACCREDITATION</b>	
POLICE OFFICER	2.00
POLICE SERGEANT	<u>1.00</u>
<b>TOTAL PLANNING, TRAINING &amp; ACCREDITATION</b>	<b>3.00</b>
<b>SUPPORT SERVICES DIVISION</b>	
POLICE SUPPORT SERVICES MANAGER	1.00
POLICE CLERK	<u>7.50</u>
<b>TOTAL SUPPORT SERVICES DIVISION</b>	<b>8.50</b>
<b>NARCOTICS TASK FORCE</b>	
POLICE OFFICER	2.00
POLICE SERGEANT	<u>2.00</u>
<b>TOTAL NARCOTICS TASK FORCE</b>	<b>4.00</b>
<b>TRAFFIC DIVISION</b>	
POLICE OFFICER	9.00
POLICE SERGEANT	<u>2.00</u>
<b>TOTAL TRAFFIC DIVISION</b>	<b>11.00</b>
<b>DETENTION DIVISION</b>	
POLICE COMMANDER	1.00
CONFINEMENT OFFICER	<u>16.00</u>
<b>TOTAL DETENTION DIVISION</b>	<b>17.00</b>
<b>ANIMAL CONTROL</b>	
ANIMAL CONTROL	<u>2.00</u>
<b>TOTAL ANIMAL CONTROL</b>	<b>2.00</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>114.00</b>
RESERVE POLICE OFFICER*	5.00*
<hr/>	
<b>PARKS, RECREATION AND CULTURAL ARTS</b>	
<b>ADMINISTRATION &amp; PARK DEVELOPMENT</b>	
ADMINISTRATIVE ASSISTANT	1.00

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>ADMINISTRATION &amp; PARK DEVELOPMENT (Continued)</b>	
PARK REC CULTURAL ART DIRECTOR	1.00
PARKS PLANNER	1.00
RECREATION SUPERVISOR	1.00
RECREATION COORDINATOR	<u>2.00</u>
<b>TOTAL ADMINISTRATION &amp; PARK DEV.</b>	<b>6.00</b>
<b>PARK OPERATIONS</b>	
PARK MAINTENANCE SUPERINTENDENT	1.00
FOREMAN	1.00
LEAD WORKER	2.00
TEAMSTERS MAINTENANCE WORKER 1	3.00
TEAMSTERS MAINTENANCE WORKER 2	<u>4.00</u>
<b>TOTAL PARK OPERATIONS</b>	<b>11.00</b>
<b>CULTURAL ARTS</b>	
RECREATION SUPERVISOR	1.00
RECREATION COORDINATOR	<u>1.00</u>
<b>TOTAL CULTURAL ARTS</b>	<b>2.00</b>
<b>ADMINISTRATIVE SERVICES</b>	
ASSISTANT PRCA DIRECTOR	<u>1.00</u>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>1.00</b>
<b>CUSTOMER SERVICES</b>	
RECREATION CLERK	0.75
REC SUPERVISOR	1.00
CLERK SPECIALIST	1.00
LEAD CLERK SPECIALIST	<u>2.00</u>
<b>TOTAL CUSTOMER SERVICES</b>	<b>4.75</b>
<b>YOUTH PROGRAMS SECTION</b>	
ASSISTANT RECREATION SUPERVISOR	2.00
REC SUPERVISOR	1.00
RECREATION COORDINATOR	1.00
RECREATION SPECIALIST 1	<u>1.37</u>
<b>TOTAL YOUTH PROGRAMS</b>	<b>5.37</b>
<b>ATHLETICS SECTION</b>	
REC SUPERVISOR	1.00
RECREATION COORDINATOR	1.00
LEAD FIELD ATTENDANT	<u>1.50</u>
<b>TOTAL ATHLETICS SECTION</b>	<b>3.50</b>
<b>SENIOR CENTER</b>	
RECREATION COORDINATOR	1.50
RECREATION CLERK	1.00
REC SUPERVISOR	<u>1.00</u>
<b>TOTAL SENIOR CENTER</b>	<b>3.50</b>

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>AQUATICS SECTION</b>	
ASSISTANT RECREATION SUPERVISOR	2.00
REC SUPERVISOR	1.00
LIFEGUARD/WSI I	0.87
LIFEGUARD/WSI II	2.62
SENIOR GUARD	2.62
WEIGHT ROOM MONITOR	<u>0.50</u>
<b>TOTAL AQUATICS</b>	<b>9.61</b>
<b>TOTAL PARKS, RECREATION &amp; CULTURAL ARTS</b>	<b>46.73</b>
<hr/>	
<b>PUBLIC WORKS</b>	
<b>ADMINISTRATION</b>	
ADMINISTRATION ASSISTANT	1.00
PUBLIC WORKS DIRECTOR	1.00
DEPUTY PUBLIC WORKS DIRECTOR	2.00
PW SPECIAL PROJECT MANAGER	<u>1.00</u>
<b>TOTAL ADMINISTRATION</b>	<b>5.00</b>
<b>PERMITS &amp; SUPPORT SERVICES</b>	
CIVIL ENGINEER 1	1.00
DEVELOPMENT SERVICES SUPERVISOR	1.00
ENGINEERING TECHNICIAN I	1.00
ENGINEERING TECHNICIAN AIDE	1.00
SHOP ASSISTANT	<u>1.00</u>
<b>TOTAL PERMITS &amp; SUPPORT SERVICES</b>	<b>5.00</b>
<b>PROJECT ENGINEERING</b>	
ENGINEERING TECHNICIAN II	1.00
ENGINEERING TECHNICIAN AIDE	1.00
PROJECT MANAGER	<u>5.00</u>
<b>TOTAL PROJECT ENGINEERING</b>	<b>7.00</b>
<b>CONSTRUCTION MANAGEMENT</b>	
ENGINEERING TECHNICIAN I	1.63
RESIDENT ENGINEER	<u>1.00</u>
<b>TOTAL CONSTRUCTION MANAGEMENT</b>	<b>2.63</b>
<b>TOTAL PUBLIC WORKS</b>	<b>19.63</b>
 <b>GENERAL FUND TOTAL</b>	 <b><u>349.11*</u></b>

\* Total does not include 5 Reserve Police Officers

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<hr style="border: 1px solid blue;"/>	
<b>DRUG ENFORCEMENT FUND</b>	
<hr style="border: 1px solid blue;"/>	
POLICE DEPARTMENT	
POLICE OFFICER	1.00
TOTAL POLICE DEPARTMENT	<u>1.00</u>
<b>DRUG ENFORCEMENT FUND TOTAL</b>	<u>1.00</u>
<hr style="border: 1px solid blue;"/>	
<b>CRIMINAL JUSTICE RESERVE</b>	
<hr style="border: 1px solid blue;"/>	
POLICE DEPARTMENT	
POLICE OFFICER	2.00
TOTAL POLICE DEPARTMENT	<u>2.00</u>
<b>CRIMINAL JUSTICE RESERVE FUND TOTAL</b>	<u>2.00</u>
<hr style="border: 1px solid blue;"/>	
<b>STREET FUND</b>	
<hr style="border: 1px solid blue;"/>	
PUBLIC WORKS	
ROAD MAINTENANCE	
FOREMAN	1.00
LEAD WORKER	1.00
STREET MAINTENANCE SUPERVISOR	1.00
TEAMSTERS MAINTENANCE WORKER 2	<u>3.00</u>
TOTAL ROAD MAINTENANCE	<b>6.00</b>
PEDESTRIAN MAINTENANCE	
TEAMSTERS MAINTENANCE WORKER 1	1.00
TOTAL PEDESTRIAN MAINTENANCE	<u>1.00</u>
TRAFFIC & SIGNAL LIGHTS	
PROJECT MANAGER	1.00
TRAFFIC ENGINEER	1.00
TRAFFIC SIGNAL TECH LEAD	1.00
TRAFFIC SIGNAL TECHNICIAN	<u>2.00</u>
TOTAL TRAFFIC & SIGNAL LIGHTS	<b>5.00</b>
TOTAL PUBLIC WORKS	<u>12.00</u>
<b>STREET FUND TOTAL</b>	<u>12.00</u>
<hr style="border: 1px solid blue;"/>	
<b>UTILITY FUND</b>	
<hr style="border: 1px solid blue;"/>	
PUBLIC WORKS	
WASTEWATER COLLECTION & COVEYANCE	
FOREMAN	0.50
LEAD WORKER	1.00
TEAMSTERS MAINTENANCE WORKER 1	3.00
TEAMSTERS MAINTENANCE WORKER 2	1.00
UTILITY MAINTENANCE SUPERERVISOR	<u>0.50</u>
TOTAL WASTEWATER COLLECTION	<b>6.00</b>
WATER	
ENGINEERING TECHNICIAN AIDE	1.00
FOREMAN	0.50
LEAD WORKER	3.00

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<b>WATER (Continued)</b>	
METER READER/SHOP ASSISTANT	1.00
TEAMSTERS MAINTENANCE WORKER 1	1.00
TEAMSTERS MAINTENANCE WORKER 2	2.00
UTILITY MAINTENANCE SUPERVISOR	<u>0.50</u>
<b>TOTAL WATER</b>	<b>9.00</b>
<b>WASTEWATER TREATMENT</b>	
ASST TREATMENT PLANT SUPERVISOR	1.00
ENGINEERING TECH I	1.00
LAB TECHNICIAN	2.00
OPERATOR IN TRAINING	1.00
TREATMENT PLANT OPERATOR II	1.00
TREATMENT PLANT OPERATOR IV	6.00
TREATMENT PLANT SUPERVISOR	<u>1.00</u>
<b>TOTAL WASTEWATER TREATMENT</b>	<b>13.00</b>
<b>CITY OWNED STORM DRAINAGE SYSTEM</b>	
ENGINEERING TECH I	1.00
LEAD WORKER	1.00
PROJECT MANAGER	1.00
TEAMSTERS MAINTENANCE WORKER 1	1.00
TEAMSTERS MAINTENANCE WORKER 2	<u>2.00</u>
<b>TOTAL CITY OWNED STORM DRAINAGE SYSTEM</b>	<b>6.00</b>
<b>TOTAL PUBLIC WORKS</b>	<b><u>34.00</u></b>
<b>UTILITY FUND TOTAL</b>	<b><u>34.00</u></b>
<hr style="border: 1px solid blue;"/>	
<b>GOLF COURSE FUND</b>	
<hr style="border: 1px solid blue;"/>	
<b>GOLF COURSE</b>	
ASSISTANT PRO SHOP SUPERVISOR	1.00
EQUIPMENT TECHNICIAN - GOLF	1.00
GOLF SUPERINTENDENT	1.00
PRO SHOP ASSISTANT	1.00
PRO SHOP SUPERVISOR	1.00
TEAMSTERS MAINTENANCE WORKER 1	1.00
TEAMSTERS MAINTENANCE WORKER 2	<u>1.00</u>
<b>TOTAL GOLF COURSE</b>	<b><u>7.00</u></b>
<b>GOLF COURSE FUND TOTAL</b>	<b><u>7.00</u></b>
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<b>EQUIPMENT RENTAL FUND</b>	
<hr style="border: 1px solid blue;"/>	
<b>PUBLIC WORKS</b>	
AUTOMOTIVE SHOP SUPERVISOR	1.00
MECHANIC-HEAVY EQUIPMENT	2.00
VEHICLE EQUIPMENT SERVICE TECHNICIAN	1.00
<b>TOTAL PUBLIC WORKS</b>	<b><u>4.00</u></b>
<b>EQUIPMENT RENTAL FUND RESERVE</b>	<b><u>4.00</u></b>

**SCHEDULE 3  
POSITIONS BY PROGRAM**

<b>POSITION DESCRIPTION</b>	<b>2009-2010 FTE</b>
<hr/> <b>CENTRAL STORES</b> <hr/>	
<b>ADMINISTRATIVE SERVICES</b>	
WAREHOUSE SUPERVISOR/BUYER	1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b><u>1.00</u></b>
<b>CENTRAL STORES FUND TOTAL</b>	<b><u>1.00</u></b>
<hr/> <b>JOINT SHOP OPERATIONS</b> <hr/>	
<b>ADMINISTRATIVE SERVICES</b>	
FLEET PROGRAM SPECIALIST	1.00
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b><u>1.00</u></b>
<b>JOINT SHOP OPERATIONS FUND TOTAL</b>	<b><u>1.00</u></b>
 <b>CITY TOTAL</b>	 <b><u>411.10</u></b>

**SCHEDULE 4  
STATE SHARED REVENUE**

<u>POPULATION</u>	35,490	35,680	35,680	35,680
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PER CAPITA

	2007	2008	2009 Budget	2010 Budget
M/V Fuel Tax	\$16.36	\$5.69	\$15.41	\$15.41
\$.005 M/V Fuel Tax	7.70	7.09	7.70	7.93
Liquor Board Profits	7.26	6.72	7.35	7.27
Liquor Excise Tax	4.52	4.79	5.04	4.99
Criminal Justice-former CTED	0.76	0.79	0.77	0.79
Criminal Justice-Population based	0.20	0.21	0.23	0.24
Criminal Justice-DUI	<u>0.23</u>	<u>0.18</u>	<u>1.42</u>	<u>1.46</u>
<b>TOTAL PER CAPITA</b>	<u>\$37.03</u>	<u>\$35.47</u>	<u>\$37.92</u>	<u>\$38.09</u>

TOTAL DOLLAR AMOUNT

ACTUAL RECEIPTS

	2007	2008	2009 Budget	2010 Budget	
M/V Fuel Tax	\$580,475	\$559,671	\$549,823	\$549,823	Street Fund
\$.005 M/V Fuel Tax	273,165	252,915	274,911	282,935	Arterial
Liquor Board Profits	257,717	239,867	262,248	259,394	Gen. Fund
Liquor Excise Tax	160,504	170,822	179,827	178,043	Gen. Fund
Criminal Justice-former CTED	27,147	28,232	27,479	28,045	Crim. Justice
Criminal Justice-Population based	6,955	7,321	8,103	8,455	Crim. Justice
Criminal Justice-DUI	<u>8,137</u>	<u>6,413</u>	<u>50,504</u>	<u>52,019</u>	Crim. Justice
<b>TOTAL DOLLAR AMOUNT</b>	<u>\$1,271,861</u>	<u>\$1,223,275</u>	<u>\$1,266,809</u>	<u>\$1,270,195</u>	

**SCHEDULE 5  
SALES TAX RECEIPTS**

<b>FUND NUMBER/NAME</b>	<b>2005-2006 Actuals</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
011 General Fund	\$ 34,673,992	\$ 36,208,256	\$ 33,490,324
111 Street	1,158,072	1,255,391	1,004,710
144 Solid Waste Management	90,451	107,048	91,122
	<u>\$ 35,922,515</u>	<u>\$ 37,570,695</u>	<u>\$ 34,586,156</u>

**SALES TAX MITIGATION PAYMENTS**

<b>FUND NUMBER/NAME</b>	<b>2005-2006 Actuals</b>	<b>2007-2008 Actual</b>	<b>2009-2010 Budget</b>
011 General Fund	\$ -	\$157,736	\$ 3,891,111
111 Street	-	-	129,258
144 Solid Waste Management	-	-	10,780
	<u>\$ -</u>	<u>\$ 157,736</u>	<u>\$ 4,031,149</u>

**SCHEDULE 6  
BIENNIAL BUDGET ORDINANCE**

**CITY OF LYNNWOOD  
ORDINANCE NO. 2763**

**SCANNED**

AN ORDINANCE ADOPTING A TWO YEAR BIENNIUM BUDGET FOR THE CITY OF LYNNWOOD, WASHINGTON, FOR THE YEARS ENDING DECEMBER 31, 2009 AND 2010; TRANSMITTING BUDGET COPIES TO THE STATE; AND PROVIDING FOR AN EFFECTIVE DATE, SEVERABILITY, AND SUMMARY PUBLICATION.

**WHEREAS**, in accordance with state law, RCW 35A.34, the Mayor of the City of Lynnwood, Washington, did make, and file with the Finance Director of the City of Lynnwood his recommendation for the final budget for fiscal years 2009 and 2010 in the form of a preliminary biennial budget and estimate of the amount of monies required to meet the public expenses, bond retirement, interest and expenses of government of said City for the fiscal years ending December 31, 2009 and 2010; and

**WHEREAS**, the Lynnwood City Council is charged by RCW 35A.34.120 to make such adjustments and changes as it deems necessary or proper, and after determining the allowance in each item, department, classification and fund, to adopt a budget for fiscal years 2009 and 2010; and

**WHEREAS**, the Finance Director did cause to be published in the official newspaper of said city, that the City Council would meet on June 12, October 13, November 12, and November 24, 2008, for the purpose of hearings on proposed preliminary budget, preliminary budget, budget revenue and capital facilities plans at the hour of 7:00 p.m., at the Lynnwood City Hall giving the public an opportunity to be heard upon said proposed biennial budget, and the City Council did meet at the dates and times so specified, and heard interested citizens and taxpayers; and

**WHEREAS**, as provided in state law RCW Chapter 35A.34, the City Council did determine and fix the ad valorem taxes to be levied for 2008 on December 8, 2008; and

**WHEREAS**, the said proposed biennial budget does not exceed the lawful limit of taxation allowed by law to be levied on the property of the City of Lynnwood for the purposes set forth in the budget, and estimated expenditures set forth in the budget being all necessary to carry on the government of the said City during said period;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF LYNNWOOD WASHINGTON DO ORDAIN AS FOLLOWS:**

**SECTION 1. Department and Fund Appropriations.** The required expenditures for operation of the various departments and funds of the City of Lynnwood, for the fiscal years ending December 31, 2009 and 2010, are fixed in the following amounts to wit:

**SCHEDULE 6  
BIENNIAL BUDGET ORDINANCE**

	A	B	C	K
1				<b>2009-2010 Biennial Budget</b>
2	011		GENERAL FUND	
3	00		NON DEPARTMENTAL	4,141,896
4	20		ADMINISTRATIVE SERVICES	8,703,308
5	12		BUILDING & PROPERTY	3,420,715
6	30		COMMUNITY DEVELOPMENT	4,188,791
7	18		ECONOMIC DEVELOPMENT	712,597
8	10		EXECUTIVE	976,826
9	40		FIRE	17,019,846
10	15		HUMAN RESOURCES	1,265,070
11	13		LEGAL	1,578,718
12	16		LEGISLATIVE	893,218
13	14		MUNICIPAL COURT	2,560,398
14	17		OFFICE OF NEIGHBORHOODS	601,021
15	50		PARKS & RECREATION	9,489,915
16	70		POLICE	31,827,493
17	60		PUBLIC WORKS	4,296,288
18			<b>GENERAL FUND Total</b>	<b>\$ 91,676,100</b>
19	101		HOTEL/MOTEL FUND	2,270,664
20	104		DRUG ENFORCEMENT	422,784
21	105		CRIMINAL JUSTICE RESERVE	1,063,635
22	106		JUSTICE PROGRAMS	-
23	111		STREET FUND	3,871,562
24	112		ARTERIAL STREET FUND	557,846
25	114		CUMULATIVE PK RES & DEV	-
26	116		CUMULATIVE ART RESERVE	29,240
27	120		EMS PROPERTY TAX RESERVE	4,774,089
28	121		TREE FUND RESERVE	40,000
29	144		SOLID WASTE MANAGEMENT	140,202
30	199		PROGRAM DEVELOPMENT FUND	2,957,240
31	201-2001		GO REFUNDING BONDS	330,186
32	211-LTGO		REFUNDING BNDS 1996	1,077,796
33	212-1998		G O BOND LIBRARY	725,226
34	215-800		MZH Debt Service	289,271
35	216-State		LOCAL Loan	92,626
36	217-ENERGY		CONSERVATION	130,914
37	330-REAL ESTATE		EXCISE TAX 2	-
38	331-REAL ESTATE		EXCISE TAX 1	900,000
39	333-CAPITAL		DEVELOPMENT FUND	-
40	411-S/W		UTILITY	39,014,444
41	417-2008		UTILITY SYSTEM BONDS	-
42	460-GOLF		COURSE	3,077,272
43	461-STORM		DRAINAGE UTILITY	-
44	510-EQUIP		RENTAL RESERVE	2,512,310
45	511-EQUIPMENT		RENTAL	2,280,091
46	512-CENTRAL		STORES	1,561,752
47	513-JOINT		SHOP OPERATIONS	514,000
48	515-SELF-		INSURANCE	1,479,236
49	519-RESERVE		RETIREMENT CNTRB	-
50			<b>2009 - 2010 Total Budget</b>	<b>\$ 161,788,486</b>

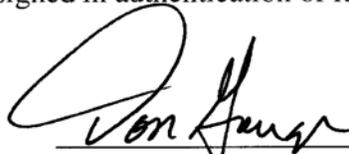
**SCHEDULE 6  
BIENNIAL BUDGET ORDINANCE**

**SECTION 2. Freeze Court Space and Renovation Expenditures.** The Council approved the freeze of monies related to the move of the Court space and renovation of current court space for the police department. A status report on these projects shall be presented to the City Council no later than January 26, 2009. All existing contractual obligations related to these projects incurred through December 12, 2008, shall be honored.

**SECTION 3. Severability.** If any section, subsection, sentence, clause, phrase or word of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, sentence, clause, phrase or word of this Ordinance.

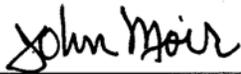
**SECTION 4. Effective Date and Summary Publication.** This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum and shall take effect and be in full force five (5) days after its passage, approval, and publication of an approved summary thereof consisting of the title.

PASSED this 10th day of December, 2008 and signed in authentication of its passage this 19<sup>R</sup> day of December, 2008.



\_\_\_\_\_  
DON GOUGH  
Mayor

ATTEST:



\_\_\_\_\_  
JOHN MOIR  
Finance Director

APPROVED AS TO FROM:



\_\_\_\_\_  
ERIC FRIMODT  
Lynnwood City Attorney

**SCHEDULE 7  
LIMITATION OF INDEBTEDNESS  
December 31, 2008**

		<u>REMAINING DEBT CAPACITY</u>
<b>Total Taxable Property Value</b>	<b>\$ 5,198,902,581</b>	
2.5% general purposes limit is allocated between:	\$129,972,565	
Up to 1.5% debt without a vote (councilmanic)	\$ 77,983,539	
Less: outstanding debt	31,732,663	
Less: contracts payable		
Less: excess of debt with a vote		
Add: available assets	<u>300,708</u>	
Equals: remaining debt capacity without a vote		\$46,551,584
1% general purposes debt with a vote	\$ 51,989,026	
Less: outstanding debt	-	
Less: contracts payable	-	
Add: available assets	<u>-</u>	
Equals: remaining debt capacity with a vote		\$51,989,026
2.5% utility purpose limit, voted	\$129,972,565	
Less: outstanding debt	-	
Less: contracts payable	-	
Add: available assets	<u>-</u>	
Equals: remaining debt capacity - utility purpose, voted		\$129,972,565
2.5% open space, park and capital facilities, voted	\$129,972,565	
Less: outstanding debt	-	
Less: contracts payable	-	
Add: available assets	<u>-</u>	
Equals: remaining debt capacity - open space park and capital facilities voted		\$129,972,565

**SCHEDULE 8  
2009-2010 FEE & CHARGE SCHEDULE**

**CITY OF LYNNWOOD**

**ORDINANCE NO. 2785**

AN ORDINANCE OF THE CITY OF LYNNWOOD,  
WASHINGTON, AMENDING FEES AND CHARGES FOR  
THE 2009-2010 BIENNIUM; PROVIDING FOR  
SEVERABILITY; ESTABLISHING AN EFFECTIVE DATE;  
AND PROVIDING FOR SUMMARY PUBLICATION.

WHEREAS, on December 8, 2008, the City Council adopted Ordinance No. 2757 establishing new fees and charges for the 2009-2010 biennium; and,

WHEREAS, on January 12, 2009, the City Council adopted Ordinance No. 2764 amending the 2009-2010 fee schedule to correct certain errors and omissions; and,

WHEREAS, upon implementing the 2009-2010 schedule of fees and charges it has been determined that certain adjustments related to fees and charges to "Title 15 -- Plumbing and Mechanical Fees for 1 & 2 Family Dwellings" and to "Title 16 -- Building and Commercial Plumbing/Mechanical Fees" are necessary for clarification;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1.** The City of Lynnwood's schedule of fees and charges related to Lynnwood Municipal Code Title 15 and Title 16 for the 2009-2010 biennium is hereby amended as set forth in Attachment A.

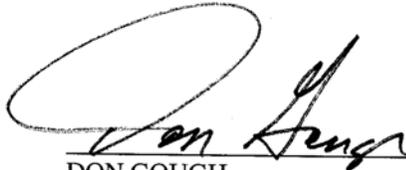
**Section 2.** The fees and charges imposed by Title 3.104.010 of the Lynnwood Municipal Code are hereby amended to reflect the amendments contained in Attachment A.

**Section 3.** If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

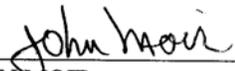
**Section 4.** This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

PASSED this 11<sup>th</sup> day of May, 2009 and signed in authentication of its passage this 15<sup>th</sup> day of May, 2009.

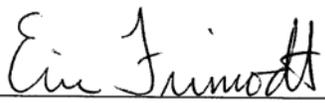
**SCHEDULE 8  
2009-2010 FEE & CHARGE SCHEDULE**

  
\_\_\_\_\_  
DON GOUGH  
Mayor

ATTEST:

  
\_\_\_\_\_  
JOHN MOIR  
Finance Director

APPROVED AS TO FORM:

  
\_\_\_\_\_  
ERIC FRIMODT  
Lynnwood City Attorney

<u>Type of Fee</u>		<u>09-10 Amount</u>	<u>09-10 Amended</u>
<b>TITLE 1: APPLICATION PROCESSING AND REVIEW</b>			
<b>Notice of decision</b>	Mailing notice to each person who has requested such notice in writing for the calendar year	110.00	
<b>Notice of Hearing</b>	Mailing notice to each person who has requested such notice in writing for the calendar year	110.00	
<b>Fee for Filing an Appeal</b>	Per appeal	38.50	
<b>Public Notice of impending decision</b>	Mailing notice to each person who has requested such notice in writing for the calendar year	110.00	
<b>Process on Appeal</b>		38.50	
<b>Notice of Hearing</b>	Mailing notice to each person who has requested such notice in writing for the calendar year	110.00	
<b>TITLE 2: ADMINISTRATIVE AND PERSONNEL</b>			
<b>Streets and Public Works Department</b>			
	Appeal of Interpretation of Public Works Director	100.00	
<b>TITLE 5: BUSINESS REGULATIONS AND LICENSE FEES</b>			
<b>Resident, Nonresident &amp; Home Occupation 5.06.040</b>			
First Time Business License (Resident and Home Occupation Business)	one time fee	115.50	
Home Occupation	per year	28.50	
Nonresident Business	per year	157.00	
Resident Business	per year	97.50	
Each employee of resident business	per year	15.50	
<b>Special Fee Assessed - 5.06.050</b>			
Liquor License -- in addition to resident business	max. person load capacity	1.00	
<b>Garbage Collection 5.08.020</b>			
Garbage Collection	for each resident	3.00	
	for each commercial account	100.00	
<b>Pawnbroker 5.16.025</b>			
Pawnbroker Business	per year	265.00	
Per Pawnbroker Employee	per year	53.00	
<b>Peddlers and Salesmen 5.20.030</b>			
Investigation Fee	one time	40.00	
Special License -- Daily Fee	per day	16.00	
Peddlers	per year	64.00	
<b>Public Dances 5.25.020</b>			
Public Dance License--Non Cabaret	per year	200.00	
One Dance Only	per dance-- <b>NO</b> more than 3 in 30 days	20.00	

**Teen Public Dance 5.26.020**

Teen Dance License	per year	200.00
One Dance only	per dance --NO more than 3 in 30 days	20.00

**Special Events 5.30.040**

Temporary Special Event Permit Fee	Initial Permit Fee	160.00
Repeating event under same application	Repeating	53.00

**Parade Permit 5.32.02**

Permit Fee	per parade (maximum two parades a year)	160.00
Repeating event under same application	Repeating	53.00

**Circuses and Carnivals Permit 5.34.020**

Permit Fee	Initial Permit Fee	160.00
Repeating event under same application	Repeating	53.00
Submittal of late application	50% surcharge	
Security Deposit	for vacation and site left clean & neat	

**Taxicabs and For-Hire Vehicles 5.40.050**

For-Hire Vehicle Business	per year -- per company	165.00
For-Hire Vehicle Driver's License Fee	initial license	45.00
For-Hire Vehicle Driver's License Fee-Renewal	per year	35.00
Investigation Fee 5.40.070	required with initial license	40.00

**Emergency Care, First Aid and Ambulance Services 5.45.020**

Registration Fee	annual	26.50
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**CATV System**

Application Fee 5.48.030	Initial of gross receipts from prior calendar quarter	200.00
Franchise Fee 5.48.050		0.05

**Escort Bureaus, Services and Escorts 5.49.070**

Escort Bureau or Introductory service	per year -- non refundable	530.00
Escort or Escort Bureau Runner	per year -- non refundable	106.00
Escort Bureau or Intro Service Mngr	per year -- non refundable	106.00

**Adult Entertainment 5.50.050**

Adult Entertainment Premises License	per year	2,650.00
Adult Entertainer's License	per year	265.00
Adult Entertainment Manager	per year	1,060.00

**Public Bathhouses 5.51.040**

License Fee	per year	45.00
Worker	each	15.50
Investigation fee -- non-refundable	initially	40.00

**Private Security Guards and Companies, Private Detectives & Agencies 5.54.020**

Non-resident business	per year	157.00
Resident business	per year	97.50
Additional per employee	per year	15.50

**Day Spas 5.55.040**

Body Scrub Facility	initial application	45.00
Applicant and Employees overseeing body scrubs investigation fee	per year	40.00
Renewal fee for applicant & employees overseeing scrubs	per year	40.00

**Amusement Centers 5.60.020**

Amusement Center	per year	320.00
Operators fee 5.60.050	per year	215.00
Amusement Device--Over \$.10 to operate/more than \$.10 per hour	per year	50.00
Amusement Device--\$.10 or less	per year	25.00
Master License--One who leases or rents amusement devices to others 5.60.085	per year	320.00

**Panoramas, Previews, Picture Arcades, Peep Shows 5.62.050**

Panorama Premise License	per annum	530.00
Panorama Device License	per annum for each device	53.00
Panorama Manager's License	per annum	26.50
Master License Fee--required if no Premise License	per year	320.00

**Vending Machines 5.63.040**

Operator's License	per year	105.00
Vending Machine License-- <b>NOT</b> tobacco	per year	5.50
Vending Machine License--Tobacco	per year	27.00

**Cabarets and Taverns 5.66.030**

Resident Business	per year	97.50
Each employee of resident business	per year	15.50

**Certain Business 5.70.030**

Bowling Alley--Same as Resident	per year	97.50
Each Employee--Resident	per year	15.50
Hotel	per year	25.00
Each Room	per year	0.60
Theater and Show	per seat -- per year <b>Not to Exceed \$200</b>	0.20
Skating or Roller Rink	per year	106.00
Open Air Christmas Tree Lots	two months	26.50

**Auctions and Auctioneers 5.81.020**

Business Premises	per day	26.50
Including dates of auction	Jan - Dec <b>before first event</b>	212.00
Auctioneer--Home Occupation	per year	28.50
Non-resident	per year	157.00
Resident	per year	97.50
Resident--Employees	per employee per year	15.50

**Secondhand Dealers 5.82.020**

Dealers	per year	265.00
\$1,000.00 Bond Required	annually	
Employees 5.82.025	per year	53.00

**TITLE 6: ANIMAL FEES****Animals Fees**

Spayed or neutered cats & dogs	lifetime tag	5.50
Unspayed or unneutered cats & dogs	annual -- Jan. 1 to Dec 31	53.00
Replacement tags (lost)		3.00

**Dangerous Animal**

Annual Registration Fee		100.00
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Violations

**Impound and Boarding Fees**

Impound fees -- Domestic animals		53.00
Boarding fees -- Domestic animals	per day	13.00
Impound fees -- Livestock		100.00
Boarding fees -- Livestock	per day	Vendor Rate
Impound fees -- other animals		80.00
Boarding fees -- other animals	per day	Vendor Rate

**TITLE 9 -- FIRE PERMITS****Fire**

Plan Check Fee	per hour with 1/2 hr. minimum	110.00
Compressed Gases -- Original		121.00
Renewal Fee	per year	60.00
Cryogenes -- Original		121.00
Renewal Fee	per year	60.00
Dust Producing Operations -- Original		121.00
Renewal Fee	per year	60.00
Hazardous Materials -- Original		241.00
Renewal Fee	per year	121.00
Hazardous Production Materials	Original	240.00
Renewal Fee	per year	121.00
Spraying or Dipping -- Original		121.00
Renewal Fee	per year	60.00
Sprinkler plan review/inspection fee		231.00
	Per sprinkler head over 10	2.30
Fire alarm per plan review/inspection fee		231.00
	Per device over 10 detectors	2.30
Commercial kitchen hood		231.00
NFPA 13-D sprinkler system		116.00
International Fire Code permits		173.00
Land Use review fee		116.00
Underground oil tank removal		116.00
Fire alarm control replacement		116.00
Fire alarm transmitter replacement		116.00
Fire alarm power panel replacement		110.00
Expedited permit fee		219.00
Re-inspection fee (after 3 visits)		110.00

Preventable alarm fee (after 3 alarms)		58.00
<b>Tent Permit</b>	per tent or canopy	104.00
<b>Fireworks</b>		
Retail Sales Outlet	per year	100.00
<b>Appeals</b>		
Filing of an appeal of code interpretation or acceptable alternates with the Hearing Examiner	Filing Fee <b>plus</b> cost of hearing	286.50
<b>Transport Fees</b>		
Basic Life Support		475.00
Advance Life Support - Level 1		700.00
Advance Life Support - Level 2		800.00
Mileage	per mile	15.50

**TITLE 12 -- STREETS AND SIDEWALKS**

**Right of Way use Permit**

Underground Work:	First 100 Lineal Feet <b>plus \$195.00</b> for each additional 100 lineal feet of disturbance up to 500 lineal feet <b>plus \$43.00</b> for each 100 lineal feet thereafter	610.00
Above Ground Work, New Installations	First 100 Lineal Feet <b>plus \$43.00</b> for each 100 lineal feet thereafter	610.00
Above Ground Work, Repair or Replacement (including work from manhole to manhole in existing conduit)	First 100 Lineal Feet <b>plus \$43.00</b> for each 100 lineal feet thereafter	205.00

\*For utility relocation work resulting from City requested projects, the above fees are waived. Waiver of fees does not apply if utility proposes any upgrades or new facilities with relocation

<b>Road Improvement Permit</b>	First 300 lineal feet of road <b>plus \$390.00</b> for each additional 100 lineal feet or fraction thereof	1,410.00
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**Right of Way Vacation**

Prehearing Fee	Nonrefundable Payment	500.00
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**TITLE 13 -- WATER**

**Hydrant Use Permit (Water Consumption Additional)**

Minimum charge	410.00
Deposit	400.00

**Metered Water through Hydrants**

100 Cubic Feet	5.15
1,000 Gallons Tank	5.90

<b>Non-Metered Water Consumption through Hydrant</b>	Minimum charge	380.00
<b>Water Meter Installed by City Forces</b> (Includes facilities charge)		
3/4" meter		3,260.00
1" meter		4,040.00
1-1/2" meter (short, less than 25')		5,075.00
1-1/2" meter (long)		6,885.00
2" meter (short, less than 25')		5,480.00
2" meter (long)		7,275.00
<b>Meters when Services are Installed by a Developer</b> (Includes facilities charge)		
2" or less	85% of the above fee	
3/4" meter	3/4" meter	2,770.00
1" meter	1" meter	3,430.00
1-1/2" meter (short, less than 25')	1-1/2" meter (short, less than 25')	4,310.00
1-1/2" meter (long)	1-1/2" meter (long)	5,850.00
2" meter (short, less than 25')	2" meter (short, less than 25')	4,660.00
2" meter (long)	2" meter (long)	6,185.00
Over 2" (always installed by the developer)	Cost of Meter & Appurtenances <b>plus</b> \$1,836.00	
<b>Water Main/Service Permit</b>	First 100 Lineal Feet <b>plus \$390.00</b> for each additional 100 lineal feet or fraction thereof	610.00
<b>Purity Tests</b>	Minimum one Test	205.00
There shall be a minimum fee of <b>\$205.00</b> for each purity test administered; provided, that one test of purity on any main extension will be made without charge so long as the test can be made in coordination with a routine group of purity tests.		
<b>Cross Connection Control Permit (outside the building envelope)</b>		
Over the counter plan review		100.00
Commercial or Residential		610.00
<b>Storm Drainage Permit</b>		
Residential permit roof or foundation drain installation (greater than 50 feet)		410.00
Residential permit roof or foundation drain installation (50 feet or less or connect to existing within 50 feet)		150.00
Retention/Detention system		1,225.00
Conveyance system (pipe, ditch, swale, etc.)	First 100 lineal fee <b>plus \$390.00</b> for each additional 100 lineal feet or fraction thereof	610.00
<b>Private Water Service Permit</b>		
New Water Service (each) - Commercial, SFR, Plat or Short Plat		305.00
Repair or replacement of water lines between the meter and building (greater than 25 feet)		150.00
Repair or replacement of water lines between the meter and building (25 feet or less)		80.00

**Water Main Connection Permit** 1,225.00

**Fire Hydrant Inspection Permit** 410.00

**Reinspection fee**

Work concealed without inspection or work not ready at time of inspection will be charged a reinspection fee 75.00

**TITLE 14 -- SEWERS**

**New Side Sewer (each) - Commercial, SFR, Plat or Short Plat** 610.00

**Side Sewer Installation - repair or replacement (greater than 25 feet)** 290.00

**Side Sewer Installation - repair or replacement (25 feet or less)** 150.00

**Sewer Main Installation Permit** First 100 lineal feet 610.00  
**plus \$390.00** for each additional 100 lineal feet or fraction thereof

**Sewer Main Connection Permit** 1,230.00

**Sewer Capping Permit (including abandonment of on-site septic system)** 75.00

**Private Sewer System Permit** 610.00

**Industrial Waste Limited Discharge Permit** 305.00

**Industrial Waste Discharge Permit** First Application 6,050.00  
All Subsequent Applications 2,040.00

**Grease Interceptor Permit** 305.00

**Sewer Lateral Permit** First 100 lineal feet 610.00  
**plus \$390.00** for each additional 100 lineal feet or fraction thereof

**Reinspection fee**

Work concealed without inspection or work not ready at time of inspection will be charged a reinspection fee 75.00

**TITLE 15--PLUMBING AND MECHANICAL FEES FOR 1 & 2 FAMILY DWELLING**

**Plumbing Fees ( 1 & 2 Family Dwelling)**

Permit Issuance

Issuing Each Permit 36.00

Supplemental Permit 18.00

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Unit Fee Schedule -

Each Plumbing Fixture 18.00

Each Floor Sink 18.00

Each Floor Drain		18.00	
Rainwater Systems -- per drain (inside building)		18.00	
Each Water Heater		18.00	
Installation, alteration or repair of water piping and/or water treating equipment	18.00		
Repair or alteration of drainage vent piping		18.00	
Lawn sprinkler system on any one meter, including backflow protection devices		18.00	
Backflow protective devices on individual fixtures	-		
	One (1) to Three (3)	18.00	
	Four (4) or more <b>each</b>	<del>3.65</del>	<u>3.60</u>
For all other backflow protection devices		30.00	
<b>Mechanical Permit Fees</b>			
Permit Issuance			
Issuance of each permit, including separate issuance of combination permits		36.00	
Issuing each supplemental permit		18.00	
Unit Fee Schedule			
Installation of each furnace, heater, or burner, including ducts and vents attached thereto up to and including 100,000 BTU's	24.00		
Installation of each furnace, heater, or burner, including ducts and vents attached thereto such appliance over 100,000 BTU's	36.00		
Installation, relocation or replacement of each appliance vent installed and not included in an appliance permit	18.00		
For repair, alteration or addition to each peice of heating and cooling equipment including controls:	24.00		
Installation or relocation of each boiler or compressor:			
	Up to 3 hp/100,000 BTU's	30.00	
	Over 3 hp to 15 hp / 100,000 to 500,000 BTU's	48.00	
	Over 15 hp to 30 hp / 500,000 to 1,000,000 BTU's	66.00	
	Over 30 hp to 50 hp / 1,000,000 to 1,750,000 BTU's	84.00	
	Over 50 hp / over 1,750,000 BTU's	102.00	
For each air-handler not part of a system including ducts:			
	10,000 cubic feet per minute or less	18.00	
	Over 10,000 cubilc feet per minute	30.00	
Ventilation fan connected to a single duct		12.00	
Ventilation system which is not a portion of any heating or air-conditioning system authorized by a permit	24.00		
Installation of each TYPE I hood which is served by mechanical exhaust, including the ducts for such hood	30.00		
Installation or relocation of each domestic-type incinerator	30.00		
Installation or relocation of each commercial or industrial-type incinerator	90.00		
For each appliance and equipment regulated by the IRC or IMC for which no other fee is listed in this fee schedule (i.e.: fireplaces, wood stoves, miscellaneous non-portable appliances)	24.00		
When Chapter 13 is applicable, permit fees for fuel-gas piping shall be as follows:			

For gas piping as a single outlet or as a system			
	one (1) to four (4) outlets	<del>23.00</del>	<u>24.00</u>
	over four (4) outlets <b>each</b>	6.00	

Other Inspections and Fees **Rates Per Hours**

Inspections outside of normal business hour	minimum charge 2 hours weekdays or 4 hours on weekends	110.00	
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**TITLE 16 -- BUILDING AND COMMERCIAL PLUMBING/MECHANICAL FEES**

**Building Permits**

Total Valuation			
\$0 -- \$1,000.00		53.00	
\$1,001.00 -- \$2,000.00	first \$1,000 plus for each addition \$100 or fraction thereof, to and including \$2,000	53.00 4.00	
\$2,001.00 -- \$25,000.00	first \$2,000.00 plus	<del>94.00</del>	<u>93.00</u>
	for each additional \$1,000 or fraction thereof, to and including \$25,000	17.00	
<del>\$25,000.01</del> <u>\$25,001.00</u> -- \$50,000.00	first \$25,000 plus	<del>484.00</del>	<u>484.00</u>
	for each additional \$1,000 or fraction thereof, to and including \$50,000.00	12.00	
<del>\$50,000.01</del> <u>\$50,001.00</u> -- \$100,000.00	first \$50,000 plus	<del>786.00</del>	<u>784.00</u>
	for each additional \$1,000 or fraction thereof, to and including \$100,000	8.00	
\$100,001.00 -- \$500,000.00	first \$100,000 plus	<del>4,240.00</del>	<u>1,184.00</u>
	for each additional \$1,000 or fraction thereof, to and including \$500,000	7.00	
\$500,001.00 -- \$1,000,000.00	first \$500,000 plus	<del>3,945.00</del>	<u>3,984.00</u>
	for each additional \$1,000 or fraction thereof, to and including \$1,000,000	6.00	
\$1,000,001.00 -- \$5,000,000.00	first \$1,000,000 plus for each additional \$1,000 or fraction thereof	<del>6,803.00</del> 4.00	<u>6,984.00</u>
\$5,000,001.00 and up	first \$5,000,000 plus for each additional \$1,000 or fraction thereof	<del>21,763.00</del> 3.00	<u>22,984.00</u>

**Other Inspections and Fees (Rates Per Hours)**

Plan review fees on all building permits requiring review unless listed below		65% of bldg permit fee	
<del>Plan review fee to register a basic residential plan</del>	<del>Full plan review using value</del>		
<del>Plan review fee to build a house using a basic plan where no changes to the basic plan whatsoever are made</del>		23% of full plan review	
<del>Plan review fees for duplicate multi-family buildings on one project all submitted at one time shall be a full review fee for the first building. Subsequent buildings will be at a flat fee per dwelling unit</del>		\$121.30 per unit	
Plan review fees on Commercial Plumbing and Mechanical permits requiring review		40% of plumbing <u>and/or mech permit</u> fees	

Inspections outside of normal business hour	minimum charge 2 hours weekdays or 4 hours on weekends*	110.00	
Processing fee on all permits not requiring plan review		<del>34.00</del>	<u>36.00</u>
Reinspection fee	(\$ <del>4555</del> for 1/2 hour + \$ <del>3036</del> processing fee)	91.00	
Inspections for which no fee is specifically indicated	minimum charge 1/2 hours	110.00	
Additional plan review required by changes, additions or revisions to approved plans (minimum charges -- 1/2 hours)*	hourly charge	110.00	
Investigative fee on stop work orders	An amount equal to the permit fee	-	
Demolition permit for removal or destruction of existing buildings	Removal of primary building	<del>184.00</del>	<u>180.00</u>
	Removal of accessory building/structure	<del>94.00</del>	<u>90.00</u>

\* Or the total hourly cost incurred by the city, whichever is greatest. The actual cost shall include wages, benefits, overhead, supervision, supplies and equipment of the employees involved.

Minimum housing or license care inspection		<del>463.00</del>	<u>162.00</u>
<b>House Moving Permit</b>		733.00	
House move into Lynnwood pre-inspection		<del>463.00</del>	<u>162.00</u>
Change of occupancy requiring an inspection		<del>463.00</del>	<u>162.00</u>

Inspection fee on stop work orders An amount equal to the permit fee

**Grading Permit** Application Fee 425.00

**Grading Plan Review Fees**

50 cubic yards (38.2 m <sup>3</sup> ) or less		No Fee
51 to 100 cubic yards (40 m <sup>3</sup> to 76.5 m <sup>3</sup> )		28.00
101 to 1,000 cubic yards (77.2 m <sup>3</sup> to 764.6 m <sup>3</sup> )		45.00
1,001 to 10,000 cubic yards (765.3 m <sup>3</sup> to 7,645.5 m <sup>3</sup> )		59.00
10,001 to 100,000 cubic yards (76,456 m <sup>3</sup> to 152,911 m <sup>3</sup> )	First 10,000 cubic yards (7,645.5 m <sup>3</sup> ) <b>plus</b> Each additional 10,000 yards (7,645.5 m <sup>3</sup> )	59.00 30.00
100,001 to 200,000 cubic yards 76,456 m <sup>3</sup> to 152,911 m <sup>3</sup> )	First 100,000 cubic yards (76,455 m <sup>3</sup> ) <b>plus</b> Each additional 10,000 yards (7,645.5 m <sup>3</sup> )	325.00 16.00
200,001 cubic yards (152,912 m <sup>3</sup> ) or more	First 200,000 cubic yards (152,911 m <sup>3</sup> ) <b>plus</b> Each additional 10,000 yards (7,645.5 m <sup>3</sup> )	484.00 9.00

**Grading Permit Fees**

50 cubic yards (38.2 m <sup>3</sup> ) or less		28.00
51 to 100 cubic yards (40 m <sup>3</sup> to 76.5 m <sup>3</sup> )		45.00
101 to 1,000 cubic yards (77.2 m <sup>3</sup> to 764.6 m <sup>3</sup> )	First 100 cubic yards (76.5 m <sup>3</sup> ) <b>plus</b> Each additional 100 cubic yards (76.5 m <sup>3</sup> )	45.00 21.00
1,001 to 10,000 cubic yards (765.3 m <sup>3</sup> to 7,645.5 m <sup>3</sup> )	First 1,000 cubic yards (764.6 m <sup>3</sup> ) <b>plus</b> Each additional 1,000 cubic yards (764.6 m <sup>3</sup> )	234.00 18.00

10,001 to 100,000 cubic yards (76,456 m <sup>3</sup> to 152,911 m <sup>3</sup> )	First 1,000 cubic yards (7,645.5 m <sup>3</sup> ) <b>plus</b> Each additional 10,000 yards (7,645.5 m <sup>3</sup> )	391.00 79.00	
100,001 cubic yards 76,456 m <sup>3</sup> ) or more	First 100,000 cubic yards (76,455 m <sup>3</sup> ) <b>plus</b> Each additional 10,000 yards (7,645.5 m <sup>3</sup> )	1,106.00 44.00	

**Appeals**

Filing of an appeal of code interpretation or acceptable alternates with the Hearing Examiner	Filing Fee <b>plus</b> cost of hearing	301.00	
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**Electrical Permit Fees (2218, 2143)**

Plan Review Fees	<b>40%</b> of the electrical permit fee or minimum	36.00	
Processing fee on permits not requiring plan review		36.00	
Additional plan review required by changes, additions or revisions to approved plans (minimum charges -- 1/2 hours) <sup>±</sup>	<u>\$110 an hour min 1/2-hour charge</u>	<del>55.00</del>	<u>110.00</u>
Plan review done outside normal business hours	\$110 an hour min 1/2-hour charge	110.00	
Inspections outside normal business hours (Extension of hours minimum 2 hours - call back minimum 4-hours)		110.00	
Inspection for which no specific fee is listed (1/2-hour minimum charge)		110.00	

**Electrical Permit Fees**

**Commercial and Multi-Family: (Includes Low voltage)**

up to \$1,000		90.00	
\$1,001 to \$5,000	base <b>plus</b> 1.72% of cost over \$1,000	90.00	
\$5,001 to \$20,000	base <b>plus</b> 1.43% of the cost over \$5,000	<del>462.00</del>	<u>158.80</u>
\$20,001 to \$50,000	base <b>plus</b> 1.14% of the cost over \$20,000	<del>388.00</del>	<u>373.30</u>
\$50,001 to \$250,000	base <b>plus</b> 1.03% of the cost over \$50,000	<del>748.00</del>	<u>715.30</u>
\$250,001 to \$1,000,000	base <b>plus</b> 0.86% of the cost over \$250,000	<del>2,949.00</del>	<u>2,775.30</u>
\$1,000,001 and above	base <b>plus</b> 0.57% of the cost over \$1,000,000	<del>9,676.00</del>	<u>9,225.30</u>

**New Single Family**

New single family dwelling up to 200 AMP includes garage	Add \$36.00 processing fee	162.00	
New single family over 200 AMP	Add \$36.00 processing fee	231.00	
Garages, pools, spas and outbuildings		96.00	
Low voltage systems (security, phone, computer, etc)		63.00	

**Single Family Remodel and Service Charge**

Service / panel change or alteration - no added circuits		90.00	
Service / plan changes or alternation - added / alter circuits	\$90.00 plus \$12.00 each added circuit (max fee \$162.00)		
Circuits add / altered without service change (up to 10 circuits)		90.00	

Circuits add / altered without service change (more than 10 circuits)	\$90.00 plus \$8.00 each added circuit (max fee \$162.00)	
Meter / mast repair or alteration		90.00
Low voltage systems (security, phone, computer, etc.)		63.00
<b>Miscellaneous</b>		
Temporary Service		90.00
Manufacturing/mobile home service (does not include garage or outbuildings)		90.00
Carnivals (including art and street fairs, haunted houses, amusement rides, and similar temporary events.)	Base Fee	90.00
	Per Concession	12.00
T-Stats Commercial:		
T-Stats -- First		36.00
Each additional T-Stat		6.00
Installation transfer (switch) panel and residential generator		49.00
<del>Request to inspect existing installation</del>		<del>90.00</del>
Work concealed without inspection <b>or</b> work not ready at the time of inspection will be charged a reinspection fee	\$55.00 plus \$36.00 processing fee	91.00
Swimming Pools, Hot Tubs Spas and Saunas: (Applicants must also get a Building Permit for pool, hot tub, or spa.)		<del>90.00</del> <u>96.00</u>
Portable Classrooms and Mobile Home Service		90.00
Sign Installations:		
Permit fee for electrical hook-ups required on a sign (Applicant must also get a Sign Permit)	per sign	36.00
Request to inspect existing installation		90.00
<b><del>Duplex / Townhomes Constructed to the IRC</del></b>		
<b><del>New Construction:</del></b>		
<del>200-amp service and circuits</del>		<del>90.00</del>
<del>Larger than 200-amp service and circuits</del>		<del>120.00</del>
<b><del>Service Charge:</del></b>	<b>Fee</b>	<b>90.00</b>
	<b>Per Circuit</b>	<b>12.00</b>
<b>TITLE 17 -- ENVIRONMENT FEES</b>		
Environmental Checklist Review (SEPA) & Threshold Determination	Fee	750.00
Environmental Impact Statement (EIS)	Deposit or per contract	1,000.00
Public Notice Requirements		
Posting Costs	(placing notices on proposed project site)	110.00
Mailing Costs	actual postage costs + staff hourly rate	
Publication in newspaper	actual cost	
City attorney support	actual cost	

Hearing Examiner	actual costs	
Sensitive Area Permit		
Application with <b>no</b> mitigation plan is required by LMC 17.10		617.00
Application with a mitigation plan is required by LMC 17.10		1,419.00
	<b>plus</b> any costs accrued by the city for expert consultants necessary to review such applications	
Tree Removal Permit		
Class I Tree Removal Permit	If site inspection is required by LMC 17.15.110	58.00
Class II Tree Removal Permit	First 10 Significant Tree Units approved for Removal	174.00
	Each additional significant tree unit	6.75
	Class II Nonsignificant trees	58.00
Class I Tree Replacement Option Fee		67.00
Class II Tree Replacement Option Fee		168.00
Class II Unreplaceable Tree Fee	Per Tree	95.00
<b>TITLE 18 -- PLANNING FEES</b>		
Application for Plan Amendment		
Suggested Amendment	Fee	57.00
Application for text or map change amendment	Deposit to trust account to cover hourly processing charges and posting and mailing costs	3,000.00
Project Design Review (PDR)	Deposit to trust account to cover hourly processing charges and posting and mailing costs	2,500.00
Request for formal code interpretation		263.00
Administrative amendment to previously approved project/permit		263.00
Misc plan review not associated with a permit (e.g. parking lot)		158.00
<b>TITLE 19 -- SUBDIVISION FEES</b>		
Plat Review (Subdivision 5 lots or more)	Deposit to trust account to cover hourly processing charges and posting and mailing costs	3,000.00
Short Subdivision (4 lots or less)		1,500.00
Binding Site Plan		1,500.00
Public Notice Requirements		
Posting Costs	(placing notices on proposed project site)	110.00
Mailing Costs	actual postage costs + staff hourly rate	
Publication in newspaper	actual cost	
City attorney support	actual cost	
Hearing Examiner	actual cost	

**TITLE 21 -- ZONING FEES**

	Deposit to trust account to cover hourly processing charges and posting and mailing costs	
Project Design Review (PDR)		2,500.00
Request for formal code interpretation		250.00
Administrative amendment to previously approved project/permit		250.00
Misc plan review not associated with a permit (e.g. parking lot)		150.00
Public Notice Requirements		
Posting Costs	(placing notices on proposed project site)	110.00
Mailing Costs	actual postage costs + staff hourly rate	
Publication in newspaper	actual cost	
City attorney support	actual cost	
Hearing Examiner	actual cost	
Interpretation of zoning code	Time of Filing/per Request	110.00
Signs with Searchlights	per permit	28.00
Mailing of Notices to each person requesting notices	per calendar year	275.00
<b>Public and Semi-Public Zone</b>		
Transition or Buffer Strips (greenbelts) Request for Reduction	per request	220.00
<b>Commercial Zones</b>		
Transition or Buffer Strips (greenbelts) Request for Reduction	per request	220.00
<b>Planned Regional Shopping Center Zone</b>		
Transition or Buffer Strips (greenbelts) Request for Reduction	per request	220.00
<b>Reclassification (Rezone)</b>	Deposit to trust account to cover hourly processing charges and posting and mailing costs	3,000.00
<b>Reclassification (Rezone) Public Agency</b>	Fee	550.00
<b>Conditional Use Permits</b>	Deposit to trust account to cover hourly processing charges and posting and mailing costs	1,500.00
<b>Variances</b>		
Single Family	Fee	572.00
Standard	Deposit to trust account to cover hourly processing charges and posting and mailing costs	1,500.00
<b>Planned Unit Development (PUD)</b>	Deposit to trust account to cover hourly processing charges and posting and mailing costs	3,000.00
<b>Accessory Dwelling Unit</b>	Deposit to trust account to cover hourly	

	mailing costs	1,000.00
<b>Wireless Communication Facility</b>	Deposit to trust account to cover hourly processing charges and posting and mailing costs	1,000.00
<b>Public Notice of impending decision</b>	Mailing notice to each person who has requested such notice in writing for the calendar year	110.00
<b>MISCELLANEOUS FEES</b>		
<b>Final Utility Bill Calculation Request</b>	per request	35.00
<b>WebCheck for Final Bill--On-line</b>	per request	30.00
<b>Annexation</b>		
Application Fee		-
<b>plus</b>	posting and mailing costs	
<b>plus</b>	any estimated expenses for consultants	
<b>Boundary Line Adjustment</b>	Deposit to trust account to cover hourly processing charges and posting and mailing costs	1,500.00
<b>Color or Black &amp; White Maps, Standard</b> (A reproduction of an existing map product with no changes)		
Per Square Foot		2.00
27x33" map		12.00
<b>Color or Black &amp; White Maps, Custom</b> (New map or custom modification of an existing, including reductions or enlargements)		
<b>Per Square Foot*</b>		Hourly 3.30
*(increased rate to cover cost of 'check plots' to ensure correctness of map before final printing)		
<b>GIS/CADD Information</b>	Minimum 1/2 Hour	Hourly
Storage Media	Actual cost of required storage media	
<b>Request for Information Letter</b>		95.00
<b>Zoning Certification Letter</b>		35.00
<b>Weekend Work Permit</b>	for the entire time the specific project is in effect	150.00
<b>Fingerprinting Fees</b>	for 2 cards	10.00
	each additional card	2.50
<b>Digital Photo Reproduction Fee</b>	Per Request	25.00
<b>Electronic Home Monitoring Program Fee</b>	Daily	30.00
<b>Community Service Fee</b>		30.00
<b>Jail Commitment Extension Fee</b>		40.00

**RESOLUTION 98-5 -- PARKS AND RECREATION DEPARTMENT FEES**

**Facility Admission Fees** (includes pool, hydrotherapy pool, sauna and weight room)

Individual Use		
Under 3	Resident	Free
	Non-Resident	Free
Youth ( 3-15)	Resident	2.00-3.50
	Non-Resident	2.25-4.00
Adult (16-61)	Resident	2.75-4.50
	Non-Resident	3.00-5.00
Senior (62+)	Resident	2.00-3.50
	Non-Resident	2.25-4.00
Disabled	Resident	2.00-3.50
	Non-Resident	2.25-4.00
Family	Resident	7.50-9.50
	Non-Resident	8.50-11.00
10 Visit Punch Cards		
Under 3	Resident	N/A
	Non-Resident	N/A
Youth ( 3-15)	Resident	16.00-24.00
	Non-Resident	18.50-28.00
Adult (16-61)	Resident	24.00-34.00
	Non-Resident	28.00-38.00
Senior (62+)	Resident	16.00-24.00
	Non-Resident	18.50-28.00
Disabled	Resident	16.00-24.00
	Non-Resident	18.50-28.00
3 Month Passes		
Under 3	Resident	N/A
	Non-Resident	N/A
Youth ( 3-15)	Resident	65.00-75.00
	Non-Resident	85.00-95.00
Adult (16-61)	Resident	98.00-118.00
	Non-Resident	118.00-128.00
Senior (62+)	Resident	65.00-75.00
	Non-Resident	85.00-95.00
Disabled	Resident	65.00-75.00
	Non-Resident	85.00-95.00
Family	Resident	162.00-193.00
	Non-Resident	189.00-222.00
Open Gym		
Youth ( 3-15)	Resident	2.00-3.00
	Non-Resident	2.00-3.00
Adult (16-61)	Resident	3.00-4.00
	Non-Resident	3.00-4.00
Senior (62+)	Resident	2.00-3.00
	Non-Resident	2.00-3.00
Racquetball		
Drop-In	Resident	5.50-7.50
	Non-Resident	6.50-8.50
Reserved	Resident	7.50-9.50
	Non-Resident	8.50-10.50
Silver Pass	Resident	55.00-65.00

	Non-Resident	65.00-75.00
Gold Pass	Resident	75.00-85.00
	Non-Resident	85.00-95.00
<b>Facility Rental Fees</b>		
Pool -- (Hourly Rate)		
Up to 100 People	Resident	84.00-105.00
	Non-Resident	109.00-120.00
101 - 160 People	Resident	107.00-118.00
	Non-Resident	121.00-138.00
161 - 220 People (summer only)	Resident	127.00-142.00
	Non-Resident	137.00-152.00
Wading Pool		
Up to 18 People	Resident	N/A
	Non-Resident	N/A
Room Rental		
Up to 35 People	Resident	25.00-32.00
	Non-Resident	32.00-41.00
Over 35 People	Resident	42.00-49.00
	Non-Resident	50.00-59.00
Picnic Shelters -- (Permit Fee)		
Groups under 100 - Half Day	Resident	37.00-44.00
	Non-Resident	57.00-66.00
Groups under 100	Resident	55.50-65.50
	Non-Resident	85.50-94.50
Groups over 100 - Half Day	Resident	55.00-62.00
	Non-Resident	89.00-98.00
Groups over 100	Resident	83.00-90.00
	Non-Resident	101.00-110.00
Heritage Park Plaza		
Half Day	Resident	50.00-60.00
	Non-Resident	75.00-90.00
Full Day	Resident	75.00-90.00
	Non-Resident	112.00-125.00
Field Rentals -- (per hour)		
Youth	Field	10.00-15.00
	Additional for Lights	10.00-15.00
Adult (Softball)	Field	19.00-24.00
	Additional for Lights	10.00-15.00
Adult (Football & Soccer)	Field	19.00-24.00
	Additional for Lights	10.00-15.00
Field Rentals -- (Lynnwood High School Field 4 - - New Turf Field)		
Youth		27.00-33.00
Adult		39.00-47.00
Indoor Gym		
Youth		18.00-24.00
Adult		30.00-38.00
Half Indoor Gym		
Youth		14.00-21.00
Adult		22.00-27.00

**Golf Fees (\$1.00 Discount for Residents on Green Fees)**

Adults		
18 Holes-Weekdays		29.00-30.00
18 Holes-Weekend and Holiday		34.00-35.00
9 Holes		18.00-19.00
Junior		
9 Holes		12.00-15.00
18 Holes		20.00-23.00
Senior		
9 Holes		16.00-17.00
18 Holes		26.00-27.00
*Family Golf Hour		
Adult		14.00-15.00
Junior		7.00-10.00
**Twilight Play		23.00-24.00
Tournament		35.00-36.00
Power Cart Rental		
18 Holes	Rate for 2 people per cart	26.00-32.00
9 Holes	Rate for 2 people per cart	13.00-16.50
Push Cart Rental		5.50-9.00
Full Set Rental Clubs		16.50-22.00
1/2 Set Rental Clubs		11.00-16.50
Range Balls		N/A

\*Family Golf Hour -- Last 7 tee times of each day May - September -- 9 holes only - for adult with junior.

\*\*Twilight -- All tee times after the last scheduled tee time for 18 holes -- Play as many holes a light permits.

**SCHEDULE 9  
2009 PROPERTY TAX ORDINANCE**

**CITY OF LYNNWOOD**

**ORDINANCE NO. 2754**

AN ORDINANCE LEVYING THE GENERAL TAXES FOR THE CITY OF LYNNWOOD FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2009, ON ALL TAXABLE PROPERTY, BOTH REAL AND PERSONAL, SUBJECT TO TAXATION THEREON, FOR THE PURPOSE OF RAISING A PORTION OF THE REVENUE NEEDED TO CARRY ON CITY OPERATIONS FOR THE ENSUING YEAR, AS REQUIRED BY THE LAWS OF THE STATE OF WASHINGTON AND ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SUMMARY PUBLICATION.

**WHEREAS**, the City Council of the City of Lynnwood has met and considered its budget for the calendar year 2009; and

**WHEREAS**, the City Council of the City of Lynnwood after hearing and considering all relevant evidence and testimony presented, determined that the City of Lynnwood requires a regular levy in the amount of \$7,654,440, which includes an increase in property tax revenue from the previous year, plus amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest, now therefore, is considering its budget for the calendar year 2009,

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1:** An increase in the regular property tax levy is hereby authorized for the 2009 levy in the amount of \$75,787 which is a percentage increase of one percent (1%) from the previous year.

This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

**Section 2:** The City Council has reviewed sources of revenue and anticipated expenses and obligations in the 2009 budget and determined that there is no substantial need to increase the regular property tax levy above the one percent (1%) allowed by law.

**Section 3:** The Finance Director is hereby directed to certify to the County Assessor of the Snohomish County, Washington, a copy of this ordinance in order that the same be extended upon the general assessment roll of said County, in the same manner and at the same time as the levy of the State and County taxes is extended.

**SCHEDULE 9  
2009 PROPERTY TAX ORDINANCE**

**Section 4:** That the taxes described herein shall be collected and paid to City Finance Director at the same time and in the same manner as provided by the laws of the State of Washington relating to collection of taxes in cities of the first class.

**Section 5:** Severability: In the event that any section, sentence or clause of the ordinance shall be held unconstitutional, such unconstitutionality shall not be deemed to affect any other section, sentence or clause of the ordinance.

**Section 6:** Effective Date: This ordinance shall be in full force and effect on January 1, 2009, after publication of an approved summary thereof consisting of the title.

PASSED this 8<sup>th</sup> day of December, 2008 and signed in authentication of its passage this 11<sup>th</sup> day of December, 2008.

  
\_\_\_\_\_  
DON GOUGH,  
Mayor

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
JOHN MOIR  
Finance Director

  
\_\_\_\_\_  
ERIC FRIMODT  
Lynnwood City Attorney

**SCHEDULE 10  
2009 EMS PROPERTY TAX ORDINANCE**

**CITY OF LYNNWOOD**

**ORDINANCE NO. 2755**

AN ORDINANCE LEVYING THE EMS TAXES FOR THE CITY OF LYNNWOOD FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2009, ON ALL TAXABLE PROPERTY, BOTH REAL AND PERSONAL, SUBJECT TO TAXATION THEREON, FOR THE PURPOSE OF RAISING A PORTION OF THE REVENUE NEEDED TO CARRY ON CITY EMS OPERATIONS FOR THE ENSUING YEAR, AS REQUIRED BY THE LAWS OF THE STATE OF WASHINGTON AND ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SUMMARY PUBLICATION.

**WHEREAS**, the City Council of the City of Lynnwood has met and considered its budget for the calendar year 2009; and

**WHEREAS**, the City Council of the City of Lynnwood after hearing and considering all relevant evidence and testimony presented, determined that the City of Lynnwood requires a EMS tax in the amount of \$2,382,191, which includes an increase in tax revenue from the previous year, plus amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest, now therefore, is considering its budget for the calendar year 2009; and

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1:** An increase in the EMS tax levy is hereby authorized for the 2009 levy in the amount of \$23,586 which is a percentage increase of one percent (1%) from the previous year.

This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

**Section 2:** The Finance Director is hereby directed to certify to the County Assessor of the Snohomish County, Washington, a copy of this ordinance in order that the same be extended upon the general assessment roll of said County, in the same manner and at the same time as the levy of the State and County taxes is extended.

**Section 3:** That the taxes described herein shall be collected and paid to City Finance Director at the same time and in the same manner as provided by the laws of the State of Washington relating to collection of taxes in cities of the first class.

**SCHEDULE 10  
2009 EMS PROPERTY TAX ORDINANCE**

**Section 4:** Severability: In the event that any section, sentence or clause of the ordinance shall be held unconstitutional, such unconstitutionality shall not be deemed to affect any other section, sentence or clause of the ordinance.

**Section 5:** Effective Date: This ordinance shall be in full force and effect on January 1, 2009, after publication of an approved summary thereof consisting of the title.

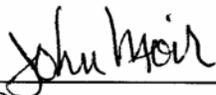
PASSED this 8<sup>th</sup> day of December, 2008 and signed in authentication of its passage this 11<sup>th</sup> day of December, 2008.



\_\_\_\_\_  
DON GOUGH,  
Mayor

ATTEST:

APPROVED AS TO FORM:



\_\_\_\_\_  
JOHN MOIR  
Finance Director



\_\_\_\_\_  
ERIC FRIMODT  
Lynnwood City Attorney

**SCHEDULE 11  
2009-2010 GENERAL SALARY ORDINANCE**

**CITY OF LYNNWOOD**

**ORDINANCE NO. 2756**

AN ORDINANCE AMENDING CHAPTER 2.48 OF THE LYNNWOOD MUNICIPAL CODE; AMENDING SECTION 2.48.175 RELATING TO BASIC PAY PLAN, AND SECTION 2.48.185 RELATING TO PAY GRADE CLASSIFICATION FOR REGULAR EMPLOYEES OF THE CITY OF LYNNWOOD NOT OTHERWISE COVERED UNDER A COLLECTIVE BARGAINING AGREEMENT; PROVIDING FOR SEVERABILITY, PROVIDING AN EFFECTIVE DATE AND FOR SUMMARY PUBLICATION.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD DO ORDAIN AS FOLLOWS:

Section 1. Amendment. That portion of LMC 2.48.175 – Basic Pay Plan is amended as attached.

Section 2. Amendment. That portion of LMC 2.48.185 – Pay Grade Classification is amended as follows:

2.48.185 - Pay Grade Classification

The following shall be the pay grades in the Basic Pay Plan set forth in LMC 2.48.175, assigned to the appropriate position:

**ADMINISTRATIVE SERVICES**

(EE)	28	Finance Director
(E)	25	Assistant Finance Director – Information Services
(E)	23	Assistant Finance Director – Treasury
(E)	22	Manager – Purchasing and Contracts
(E)	22	Manager – Accounting
	19	Operations Supervisor
	19	Computer Systems Engineer
	19	Budget Coordinator

**BUILDING AND PROPERTY SERVICES**

(R)	20	Building Operations & Maintenance Supervisor
(R)	14	Lead Maintenance Worker
(R)	13	Maintenance Worker
	12	Lead Custodian
	10	Custodian

**SCHEDULE 11**  
**2009-2010 GENERAL SALARY ORDINANCE**

COMMUNITY DEVELOPMENT

(EE)	27	Community Development Director
( E)	24	Deputy Community Development Director
( E)	23	Building Official

COURT

( E)	23	Court Administrator
	19	Probation Supervisor
	15	Court Operations Supervisor
	15	Probation Officer

ECONOMIC DEVELOPMENT

(EE)	27	Economic Development Director
	18	Project/Tourism Manager

EXECUTIVE

(E)	23	Assistant City Administrator
	16	Executive Assistant to the Mayor

FIRE

(EE)	28	Fire Chief
(E)	26	Assistant Fire Chief
	6	Step 1 Reserve Firefighter

HUMAN RESOURCES

(E)	25	Human Resources Director
	22	Labor Relations Program Manager
	17	Human Resources Analyst
	13	Human Resources Technician
	9	Clerk Receptionist

NEIGHBORHOODS AND COMMUNITY AFFAIRS

(E)	21	Community Affairs Director
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PARKS, RECREATION AND CULTURAL ARTS

(EE)	28	Parks, Recreation and Cultural Arts Director
(E)	23	Assistant Parks, Recreation and Cultural Arts Director
(R)	20	Parks Maintenance Superintendent
	19	Golf Course Superintendent
	17	Recreation Supervisor
	16	Pro Shop Supervisor
	14	Assistant Recreation Supervisor
	14	Equipment Technician
	13	Recreation Coordinator
	13	Assistant Pro Shop Supervisor
	12	Clerk Specialist (Lead)
	10	Clerk Specialist

**SCHEDULE 11  
2009-2010 GENERAL SALARY ORDINANCE**

	10	Pro Shop Assistant
	10	Senior Guard
	3	Recreation Specialist
	3	Lifeguard/WSI II
	3	Lead Field Attendant
	2	Lifeguard/WSI I
	2	Recreation Clerk
	2	Weight Room Monitor
	1	Lifeguard
<b>POLICE</b>		
(EE)	28	Police Chief
(EE)	26	Deputy Police Chief
(E)	24	Police Commander
	21	Police Support Services Manager
	14	Administrative Assistant
	14	Domestic Violence Coordinator
	6	Step1 Reserve Police Officer
	Step A	Police Officer Trainee (refer to current Police Officers Contract)
<b>PUBLIC WORKS</b>		
(EE)	28	Public Works Director/City Engineer
(EE)	25	Deputy Public Works Director
(EE)	24	Special Project Manager
	22	Traffic Engineer
	21	Treatment Plant Supervisor
	20	Development Services Supervisor
(R)	20	Streets Maintenance Supervisor
(R)	20	Utilities Maintenance Supervisor
	19	Automotive Shop Supervisor
	17	Assistant Treatment Plant Supervisor
	14	Administrative Assistant

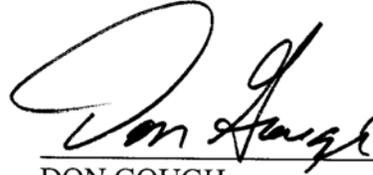
Section 3. Severability. If any section, subsection, sentence, clause, phrase, or word of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, subsection, sentence, clause, phrase, or word of this Ordinance.

Section 4. Effective Date. This ordinance shall take effect and be in full force January 1, 2009.

Section 5. Summary Publication. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City.

**SCHEDULE 11  
2009-2010 GENERAL SALARY ORDINANCE**

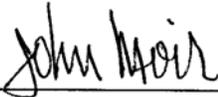
PASSED this 8<sup>th</sup> day of December, 2008 and signed in authentication of its passage this 08<sup>th</sup>  
day of December, 2008.



\_\_\_\_\_  
DON GOUGH,  
Mayor

ATTEST:

APPROVED AS TO FORM:



\_\_\_\_\_  
JOHN MOIR  
Finance Director



\_\_\_\_\_  
ERIC FRIMODT  
Lynnwood City Attorney

**SCHEDULE 11**  
**2009-2010 GENERAL SALARY ORDINANCE**

**Base Pay Plan - 2009**

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	10.52	10.94	11.38	11.84	12.31	12.80	13.31
2	11.17	11.60	12.06	12.54	13.06	13.57	14.15
3	11.82	12.30	12.79	13.30	13.83	14.38	14.97
4	12.52	13.04	13.52	14.08	14.65	15.24	15.85
5	13.27	13.79	14.35	14.93	15.50	16.14	16.78
6	14.05	14.64	15.22	15.84	16.46	17.13	17.80
7	14.92	15.49	16.13	16.77	17.45	18.14	18.87
8	15.83	16.43	17.11	17.78	18.50	19.21	20.01
9	16.74	17.42	18.13	18.85	19.61	20.39	21.20
10	17.77	18.47	19.19	19.97	20.77	21.62	22.48
11	18.84	19.57	20.36	21.15	22.05	22.91	23.84
12	19.93	20.75	21.59	22.46	23.34	24.28	25.25
13	21.13	22.02	22.89	23.81	24.76	25.74	26.79
14	22.44	23.33	24.26	25.23	26.25	27.28	28.38
15	23.79	24.73	25.72	26.73	27.81	28.93	30.08
16	25.21	26.23	27.25	28.33	29.49	30.66	31.89
17	26.70	27.78	28.89	30.05	31.23	32.52	33.80
18	28.31	29.46	30.64	31.84	33.09	34.44	35.82
19	30.03	31.21	32.49	33.75	35.13	36.50	38.00
20	31.82	33.07	34.41	35.78	37.22	38.72	40.26
21	33.73	35.07	36.48	37.96	39.47	41.02	42.68
22	35.75	37.19	38.67	40.19	41.83	43.50	45.24
23	37.91	39.40	40.99	42.63	44.32	46.10	47.93
24	40.15	41.76	43.46	45.17	46.99	48.87	50.83
25	42.58	44.28	46.04	47.89	49.82	51.78	53.89
26	45.11	46.93	48.80	50.77	52.80	54.91	57.11
27	47.85	49.76	51.73	53.81	55.96	58.22	60.53
28	50.71	52.74	54.85	57.03	59.33	61.69	64.15

# Glossary

**ACCOUNT GROUPS:** Accounting entities used to establish control over accountability for the government's general fixed assets and the unmatured principal of its general long-term debt, including special assessment debt for which the government is obligated in some manner. The most common groups are called, General Long Term Debt Accounting Group (GLTDAG) and, General Fixed Assets Account Group (GFAAF).

**ACCOUNTING SYSTEM:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCOUNTS PAYABLE:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**ACCRUAL BASIS OF ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**ACCUMULATED DEPRECIATION:** A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed accounts.

**AD VALOREM TAX:** A tax levied on the assessed value of real property.

**AGENCY FUND:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

**ALLOCATION:** To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

**AMORTIZATION:** (1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**ANNUAL DEBT SERVICE:** The amount required to be paid in any calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all Parity Bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any Sinking Fund Account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

**ANNUAL FINANCIAL REPORT:** (AFR) The official annual report of a government. It includes (a) the five combined

financial statements in the combined statements - overview and their related noted and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

**APPROPRIATION:** An authorization made by the City Council which permits officials to incur obligations and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

**APPROPRIATIONS ORDINANCE:** The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

**ASSESSED VALUATION:** The estimated value placed upon real and personal property by the Snohomish County Assessor as the basis for levying property taxes.

**ASSETS:** Property owned by a government which has monetary value.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and results of operations;
- test whether transactions have been legally performed;
- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

**AUDITOR'S REPORT:** In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

**BALANCE SHEET:** A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

**BASE BUDGET:** Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

**BASIC FINANCIAL STATEMENTS:** Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-

inclusive" operating statement, a budget comparison statement (for all government funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and nonexpendable trust funds).

**BASIS OF ACCOUNTING:** A term used to refer to when revenues, expenditures, expenses and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**BOND (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BOND ANTICIPATION NOTES: (BANS)** Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**BOND REGISTRAR:** The fiscal agency of the State of Washington in either Seattle, Washington, or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

**BUDGET (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**BUDGET CALENDAR:** The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

**BUDGET DOCUMENT:** The official written statement prepared by the Finance Department and supporting staff for the mayor which presents the proposed budget to the City Council.

**CAPITAL BUDGET:** A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Facilities Plan (CFP).

**CAPITAL DEVELOPMENT FUND:** A fund specifically budgeted for the construction, alteration, or repair of any public building, or for the making of any public improvements (including acquisition of real property, services, construction costs) as well as providing a source for grants and interlocal agreements.

**CAPITAL FACILITIES PLAN:** A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures. Such a plan is required by

GMA.

**CAPITAL PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected public facilities.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

**CAPITAL PROJECTS:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

**CARRY-OVER:** Expenditures budgeted in one year but spent in the following year. See reappropriation.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CASH FLOW BUDGET: (CASH BUDGET)** A projection of the cash receipts and disbursements anticipated during a given time period.

**CASH RESERVES:** The cash balance that is not appropriated for expenditures or that is segregated by policy for a specific future use.

**CENTENNIAL CLEAN WATER PROGRAM: (CCWP)** In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.

**CERTIFICATE OF DEPOSIT:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

**COMMUNITY PARK:** Those parks so designated in the City of Lynnwood Parks and Recreation Plan.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT: (CAFR)** The official annual report of a government. It includes (a) the five combined financial statements in the combined statements - overview and their related notes and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

**CONCURRENT OR CONCURRENCY:** The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is

available for occupancy and use without decreasing current service levels below locally established minimum standards.

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

**COST ACCOUNTING:** Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

**COUNCILMANIC BONDS:** Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.50 percent of the assessed valuation, and voted bonds 2.50 percent.

**DEBT:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds and notes.

**DEBT LIMITS:** The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of the City's debt instruments.

**DEBT SERVICE FUND:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets (See Fund Balances). (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DELINQUENT TAXES:** Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DEMAND DEPOSIT:** A deposit of monies where the monies are payable by the bank upon demand.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**DEVELOPMENT ACTIVITY:** Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

**DOUBLE BUDGETING:** The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: one in each fund's budget. The revenue side of both funds is similarly inflated.

**DUE FROM OTHER FUNDS:** An asset account used to indicate amounts owed to a particular fund by another fund

for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

**ENCUMBRANCES:** Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**ENDANGERED SPECIES ACT (ESA):** Refers to the listing of the Puget Sound Chinook salmon as a threatened species by the National Marine Fisheries Service. Potentially affects all sensitive areas, and stormwater regulations for both quality and quantity. Full effects won't be known until mid to late 2000.

**ENDING FUND BALANCE:** The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**ENTERPRISE FUND:** A type of proprietary fund containing the activities of funds where the intent is for the direct beneficiaries to pay for all costs of the fund through fees, or where periodic determination of revenues and expenses is desired by management.

**EQUIPMENT RENTAL:** The Equipment Rental Fund operates as a self sufficient motor and equipment pool. Customer departments pay for the equipment used through charges billed monthly. These charges include a form of depreciation which is accumulated as a sinking fund for future asset replacement, a factor for maintenance of the equipment, and charges for fuel (if applicable).

**EXCISE TAX:** Tax that is calculated on the value of the sale or lease. In the State of Washington, this is similar to sales tax and applies to leases. **See Real Estate Excise Tax**

**EXPENDITURES:** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FEDERAL AID URBAN SYSTEM:** (FAUS) Provides funds for the construction, reconstruction, and improvement of urban streets and roads. A local match of 16.6 percent is required.

**FEE IN LIEU OF:** (FILO) Charges are contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from the development.

**FISCAL YEAR:** A twelve (12) month period designated as the operating year by an entity. For Lynnwood, the fiscal year is the same as the calendar year (also called budget year).

**FIXED ASSETS:** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include building, equipment, improvements other than buildings, and land.

**FLOAT:** The amount of money represented by checks outstanding and in the process of collection.

**FULL FAITH AND CREDIT:** A pledge of the general taxing power of a government to repay debt obligations (typically

used in reference to bonds).

**FULL TIME EQUIVALENT (FTE):** A numerical expression which indicates the amount of time a position has been budgeted for. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE. Other frequently budgeted levels are 20 hours per week (.5 FTE) to show a position that has been split between two funds because the employee's responsibilities directly affect two funds.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GENERAL FIXED ASSETS:** Capital assets that are not part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

**GENERAL FUND:** The fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

**GENERAL OBLIGATION BONDS:** Bonds for which the full faith and credit of the insuring government are pledged for payment.

**GOALS:** The objective of specific tasks and endeavors.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**GROWTH MANAGEMENT ACT:** Passed in 1990 by the Washington State Legislature and later amended in 1991, 1993, and 1995. The Act gives local cities and counties experiencing rapid population growth the tools to better manage the development that accompanies it. The Growth Management Act now makes the Comprehensive Plan the key land use policy document.

**GUARANTY FUND:** A fund established by a bond issuer which is pledged as security for the payment of one or more bond issues. Normally used for local improvement districts (LID).

**IMPACT FEES:** A fee assessed on new development that creates additional demand and need for public facilities.

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

**INITIATIVE 695:** Initiative of the people approved in November 1999, which eliminated the motor vehicle excise tax. Restricts growth in taxes and fees by required voter approval. See budget revenue for more information.

**INTERFUND PAYMENTS:** Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

**INTERGOVERNMENTAL SERVICES:** Intergovernmental purchases of those specialized services typically performed by local governments.

**INTERNAL CONTROL:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end,
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed,
- Records and procedures are arranged appropriately to facilitate effective control.

**INTERNAL SERVICE FUND:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

**LATECOMER FEES:** Fees paid by developers or future service users for their share of past improvements financed by others.

**LEASING:** A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

**LEVY:** (1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

**LEVY LID:** A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

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

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MILL:** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**MITIGATION FEES:** Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the City's facilities generated from the development.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**NET REVENUE:** The revenue of the system less the cost of

maintenance and operation of the system.

**NOTES TO THE FINANCIAL STATEMENTS:** The Summary of Significant Accounting Policies (SSAP) and other disclosures required for a fair presentation of the financial statements of government in conformity with Generally Accepted Accounting Principles (GAAP) and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part of the General Purpose Financial Statement (GPFS).

**OBJECT:** As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures).

**OPERATING FUNDS:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**ORDINANCE:** A statute or regulation enacted by City Council.

**OTHER SERVICES AND CHARGES:** A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

**PARITY BOND:** Any and all water and sewer revenue bonds of the City the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

**PERSONNEL BENEFITS:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**POTABLE WATER:** Drinkable water.

**PROCLAMATION:** An official act by the Mayor or Executive Officer made through a public forum.

**PROGRAM:** A specific and distinguishable unit of work or service performed.

**PROGRAM DEVELOPMENT FUND:** A fund specifically budgeted for buying supplies, material, equipment, personnel compensation and benefits, personal and professional services, and revenue stabilization for future operations including, but not limited to, program development enhancement and expansion, and provide a source for matching grants, interlocal agreements, and for inter-fund loans.

**PROGRAM ENHANCEMENT:** Programs, activities or personnel requested to improve or add to the current baseline services.

**PROGRAM MEASURES:** A unit of standard used for the quantitative comparison in the manner of functioning to capacity or quantity as determined.

**PROGRAM REVENUE:** These are revenue which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or

governmental units (i.e. permits, recreational activities), or revenues dedicated to a specific use (i.e. grant taxes or debt funds).

**PROPRIETARY FUND TYPES:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**PUBLIC FACILITIES:** The capital owned or operated by the City or other governmental entities.

**PUBLIC WORKS TRUST FUND: (PWTF)** Is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. The maximum loan amount has been one million with a minimum local match of ten percent. Interest rates vary from one to three percent, depending on the match.

**REAL ESTATE EXCISE TAX:** A tax paid by the seller upon the sale of real property from one person or company to another. The total amount levied in the City of Lynnwood is ½%. These funds are restricted to cover capital improvements as defined in the Revised Code of Washington.

**REAPPROPRIATION:** Expenditures budgeted in one year but spent in the following year.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**RESOLUTION:** A formal statement of a decision or expression of an opinion of the City Council.

**RESOURCES:** Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings of the City.

**REVENUE:** Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

**REVENUE BONDS:** Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically a future fiscal year.

**SALARIES AND WAGES:** Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

**SERVICE MEASURES:** Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

**SINGLE AUDIT:** An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**SINKING FUND ACCOUNT:** An account created in the bond fund to amortize the principal of term bonds.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties from earnings of enterprise funds. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise funds property.

**SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures or specified purposes.

**SUPPLEMENTAL APPROPRIATION:** An appropriation approved by the Council after the initial budget appropriation.

**SUPPLIES:** A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

**SURETY BOND:** Any letter of credit, insurance policy, surety bond or other equivalent credit facility or any combination thereof issued to the City to satisfy all or part of the amount required to be maintained in the Reserve Account to make such payments of principal and interest as the same become due at maturity or at any mandatory redemption date.

**SURPLUS:** Excess of revenues over expenditures.

**TAX:** Charge levied by a government to finance services performed for the common benefit.

**TAX LEVY ORDINANCE:** An ordinance through which taxes are levied.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TERM BONDS:** Any parity bonds designated by the Council as "term bonds" pursuant to an ordinance which authorizes the issuance of parity bonds and provides for mandatory payments into a sinking fund account established for the term bonds so designated and provides for mandatory redemption of such term bonds from such sinking fund account.

**TRANSPORTATION IMPROVEMENT ACCOUNT:** (TIA) Provides funding for transportation projects through two programs: The urban programs and the small cities program. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with the state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

**TRANSPORTATION IMPROVEMENT BOARD:** (TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

**TRUST FUND:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

**TURN BACK:** Amount of unused appropriations.

**UTILITY LOCAL IMPROVEMENT DISTRICTS:** (ULID) Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

**YIELD:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

# Acronyms

<b>ADA</b>	New federal legislation for the <u>American with Disabilities Act</u> requires the accessibility of public facilities for handicap persons.	<b>CDF</b>	<u>Capital Development Fund</u>
<b>AFIS</b>	<u>Automated Fingerprint Identification System</u>	<b>CERT</b>	<u>Community Emergency Response Team</u>
<b>AFR</b>	<u>Automated Field Reporting</u>	<b>CFP</b>	<u>Capital Facilities Plan</u>
<b>ALS</b>	<u>Advanced Life Support</u>	<b>CID</b>	<u>Criminal Investigations Division</u>
<b>APA</b>	<u>American Polygraph Association</u>	<b>COLA</b>	<u>Cost of Living Allowance</u>
<b>APWA</b>	<u>American Public Works Association</u>	<b>CPI</b>	<u>Consumer Price Index</u> is a measure of the change in prices over time for a fixed market basket of goods and services
<b>ASCE</b>	<u>American Society of Civil Engineers</u>	<b>CST</b>	<u>Crime Scene Technician</u>
<b>AWC</b>	<u>Association of Washington Cities</u>	<b>CT</b>	<u>Community Transit</u>
<b>AWWA</b>	<u>American Waterworks Association</u>	<b>CTED</b>	<u>Community Trade and Economic Development of the State of Washington</u>
<b>BANS</b>	<u>Bond Anticipation Notes</u> . Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.	<b>CUP</b>	<u>Conditional Use Permit</u>
<b>BARS</b>	The State of Washington's <u>Budgeting, Accounting, Reporting System</u> Manual is required for use by all governmental entities in the state of Washington.	<b>CVCS</b>	<u>Cedar Valley Community School</u>
<b>BJA</b>	<u>Bureau of Justice Administration</u>	<b>DARE</b>	<u>Drug Abuse Resistance Education</u>
<b>BLS</b>	<u>Basic Life Support</u>	<b>DMCMA</b>	<u>District and Municipal Court Management Association</u>
<b>CAFR</b>	The <u>Comprehensive Annual Financial Report</u> is prepared in conformity with Generally Accepted Account Principals (GAAP) as set forth by the Government Accounting Standards Boards (GASB).	<b>DOE</b>	State <u>Department of Ecology</u>
<b>CAD</b>	<u>Computer Aided Dispatch</u>	<b>DOT</b>	<u>Department of Transportation</u>
<b>CAD/GIS</b>	<u>Computer Aided Design / Geographic Information System</u>	<b>DPA</b>	<u>Development Plan Approval</u>
<b>CAM</b>	<u>Code Amendment</u>	<b>DUI</b>	<u>Driving Under the Influence</u>
<b>CBD</b>	<u>Central Business District</u> Task Force	<b>EEO</b>	<u>Equal Employment Opportunity</u>
<b>CCWP</b>	<u>Centennial Clean Water Program</u> . In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.	<b>EMS</b>	<u>Emergency Medical Service</u>
<b>CDBG</b>	<u>Community Development Block Grants</u> . Grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.	<b>EOC</b>	<u>Emergency Operating Center</u>
		<b>ESA</b>	<u>Endangered Species Act</u>
		<b>ESCA</b>	<u>Emergency Services Coordination Agency</u>
		<b>FAUS</b>	<u>Federal Aid Urban System</u> provides funds for the construction, reconstruction, and improvement of urban streets and roads. A local match of 16.6 percent is required.
		<b>FBI</b>	<u>Federal Bureau of Investigation</u>
		<b>FEMA</b>	<u>Federal Emergency Management Agency</u> governs emergency services nationwide.
		<b>FHA</b>	<u>Federal Housing Authority</u>
		<b>FILO</b>	<u>Fee in Lieu of</u> . Charges are contributions made by developers toward future improvements of City facilities resulting from the additional

	demand on the City's facilities generated from the development.	<b>ICMA</b>	<u>International City/County Management Association</u>
<b>FTE</b>	<u>Full-time Equivalent</u> . A numerical expression which indicates the amount of time a position has been budgeted for. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE. Other frequently budgeted levels are 20 hours per week (.5 FTE) to show a position that has been split between two funds because the employee's responsibilities directly affect two funds.	<b>IPD</b>	<u>Implicit Price Deflator</u>
<b>FY2009</b>	<u>Fiscal Year 2009</u>	<b>ISTEA</b>	<u>Intermodal Surface Transportation Efficiency Act</u> . Monies from the federal government for transportation and enhance improvements throughout the United States.
<b>GAAFR</b>	<u>Governmental Accounting, Auditing and Financial Reporting</u> . The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide guidance for the application of accounting principles for governments.	<b>ITS</b>	<u>Intelligent Transportation System</u>
<b>GAAP</b>	<u>Generally Accepted Accounting Principles</u> are standards used for accounting and reporting for both private industry and governments.	<b>JMS</b>	<u>Jail Management System</u>
<b>GASB</b>	<u>Government Accounting Standards Board</u> , established in 1985, to regulate the rules and standards for all governmental units.	<b>LED</b>	<u>Light Emitting Diode</u>
<b>GFAAG</b>	<u>General Fixed Assets Account Group</u>	<b>LEED</b>	<u>Leadership Energy and Environmental Design</u>
<b>GFOA</b>	<u>Government Finance Officers Association</u> is a non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the associations activities.	<b>LEOFF</b>	<u>Law Enforcement Officers and Firefighters Retirement System</u> provided in the State of Washington
<b>GLTDAG</b>	<u>General Long Term Debt Accounting Group</u> .	<b>LID</b>	<u>Local Improvement District</u> for Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
<b>GMA</b>	<u>Growth Management Act</u> . Passed in 1990 by the Washington State Legislature and later amended in 1991, 1993, and 1995. The Act gives local cities and counties experiencing rapid population growth the tools to better manage the development that accompanies it. The Growth Management Act now makes the Comprehensive Plan the key land use policy document.	<b>LMC</b>	<u>Lynnwood Municipal Code</u>
<b>GO</b>	<u>General Obligation</u> Bond. Bonds for which the full faith and credit of the issuing government are pledged for payment.	<b>LOCAL</b>	<u>Local Capital Asset Lending Program</u>
<b>GPFS</b>	<u>General Purpose Financial Statement</u>	<b>LOS</b>	<u>Level of Service</u>
<b>HAZMAT</b>	Hazardous Materials Team	<b>LTGO</b>	<u>Long Term General Obligation</u> Bond
<b>HES</b>	Federal <u>Hazard Elimination Safety</u> Program	<b>MHZ</b>	<u>Megahertz</u> is a measurement (1 unit = 1 million cycles/second) used in radio systems.
<b>HITS</b>	<u>Homicide Information Tracking System</u>	<b>MPD</b>	<u>Metropolitan Park District</u>
<b>HMI</b>	<u>Human Machine Interface</u>	<b>MUGA</b>	<u>Municipal Urban Growth Area</u>
<b>IAC</b>	<u>Inter-agency Committee</u> for Outdoor Recreation	<b>NACSLB</b>	<u>National Advisory Council on State &amp; Local Budgeting</u>
<b>ICBO</b>	<u>International Conference of Building Officials</u>	<b>NAB</b>	<u>North Administration Building</u>
<b>ICC</b>	<u>Infrastructure Coordinating Committee</u>	<b>NFPA</b>	National Fire Protection Association
		<b>O&amp;M</b>	The ongoing <u>Operation and Maintenance</u> cost associated with a capital facility that will impact the City of Lynnwood on an ongoing and annual basis.
		<b>ONCA</b>	<u>Office of Neighborhoods and Community Affairs</u>
		<b>PAWS</b>	<u>Progressive Animal Welfare Society</u>
		<b>PEO</b>	<u>Public Education Officer</u>
		<b>PERS</b>	<u>Public Employees Retirement System</u> provided for, other than Police and Fire, by the State of Washington
		<b>PFD</b>	<u>Public Facilities District</u>
		<b>PIO</b>	<u>Public Information Officer</u>
		<b>PLT</b>	<u>Plat</u>

<b>PSRC</b>	<u>Puget Sound Regional Council</u>	<b>STP</b>	<u>Short Plat</u>
<b>PUD</b>	<u>Planned Unit Development</u>	<b>STP</b>	<u>Surface Transportation Program</u>
<b>PWTF</b>	<u>Public Works Trust Fund</u> . A low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. The maximum loan amount has been one million with a minimum local match of ten percent. Interest rates vary from one to three percent, depending on the match.	<b>STPE</b>	<u>Surface Transportation Program – Enhancement</u>
		<b>STPH</b>	<u>Surface Transportation Program – Hazard Elimination</u>
		<b>STPUS</b>	<u>Surface Transportation Program – Urban Small</u>
		<b>SUP</b>	<u>Special Use Permit</u>
		<b>SWAT</b>	<u>Special Weapons and Tactics Team</u>
		<b>TIA</b>	<u>Transportation Improvement Account</u> provides funding for transportation projects through two programs: The urban programs and the small cities program. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with the state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.
<b>RBF</b>	<u>Recreation Benefit Fund</u>	<b>TIB</b>	<u>Transportation Improvement Board</u> administers funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.
<b>RCW</b>	<u>Revised Code of Washington</u> . Laws of the State of Washington enacted by the State Legislature		
<b>REET</b>	<u>Real Estate Excise Tax</u> . A tax upon the sale of real property from one person or company to another		
<b>RFP</b>	<u>Request for Proposals</u>		
<b>RMS</b>	<u>Records Management System</u>	<b>TIP</b>	<u>Transportation Improvement Plan</u>
<b>RPEC</b>	<u>Regional Project Evaluation Committee</u>	<b>UATA</b>	<u>Urban Arterial Trust Account</u>
<b>RTA</b>	<u>Regional Transit Authority</u>	<b>UBC</b>	<u>Uniform Building Code</u>
<b>RTID</b>	<u>Regional Transit Investment District</u>	<b>UCR</b>	<u>Uniform Crime Report</u>
<b>RZN</b>	<u>Rezone</u>	<b>ULID</b>	<u>Utility Local Improvement Districts</u> . Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.
<b>SFP</b>	<u>Strategic Financial Plan</u>	<b>VAR</b>	<u>Variance</u>
<b>SCADA</b>	<u>Supervisory Control and Data Acquisition</u>	<b>WABO</b>	<u>Washington Association of Building Officials</u>
<b>SCCG</b>	<u>South County Coordinating Group</u>	<b>WAC</b>	<u>Washington Administrative Code</u>
<b>SFP</b>	<u>Strategic Financial Plan</u>	<b>WAPELRA</b>	<u>Washington Public Employer Labor Relations Association</u>
<b>SHOCAP</b>	<u>Serious Habitual Offender Comprehensive Action Program</u>	<b>WSDOE</b>	<u>Washington State Department of Ecology</u>
<b>SNOCOM</b>	Snohomish County Communications	<b>WSDOT</b>	<u>Washington State Department of Transportation</u>
<b>SNOGIS</b>	<u>Snohomish County Geographic Information System</u>	<b>WSI</b>	<u>Water Safety Instructor</u>
<b>SOS</b>	<u>Special Operations Section</u>	<b>WSRB</b>	<u>Washington Survey and Rating Bureau</u>
<b>SSAP</b>	<u>Summary of Significant Accounting Policies</u>	<b>WWTP</b>	<u>Waste Water Treatment Plant</u>
<b>ST</b>	<u>Sound Transit</u>		
<b>STP</b>	<u>Sewage Treatment Plant</u>		