



City of Lynnwood, Washington

**Adopted Biennial Budget
Fiscal Years 2013-2014**

City of Lynnwood, Washington

2013-2014 Biennial Budget

PRESENTED TO:

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About the Cover:

The Lynnwood Municipal Golf Course is an enjoyable 18-hole course that features merchandise, rentals, and a full-service Pro Shop. Open year round, the course puts an emphasis on fun with a combination of tight fairways and hole layout that will test the skills of any golfer. We are conveniently located in South Snohomish County in the Woodway Building at Edmonds Community College. Photo by Brighter Images Photography.

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City of Lynnwood
Biennial Budget
Fiscal Year 2013-2014

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."

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 **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 2009-2010 actual, 2011-2012 actual and budget, and the 2013-2014 budget. Schedule 3 lists the positions by function and fund. This displays the 2013-2014 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, 2012 as a result of destination based sales tax. The next item is the Utility Taxes and the Business Taxes. It lists the previous budget and actual as well as the 2013-2014 budget. 2013-2014 Biennial Budget Ordinance is next followed by the Regular Property Tax and the Emergency Medical Services (EMS) Tax Ordinance. There are additional Ordinances for compensation including modifications to the General Salary Ordinance and changes to the Administrative Assistant for the Legislative Department.

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Overview

July 31, 2013

City Council and Citizens of Lynnwood, Washington,

RE: 2013-2014 Biennial Budget

Our state and local economies have continued to show signs of real recovery. But, the uncertainty caused by national decision-making on the federal budget and the federal debt limit, together with state budget problems, directly affect our local economy. Due to those economic and fiscal challenges, our city budget is being implemented in a cautious and gradually phased-in manner.

Consistent with what I've heard from citizens like you across the city, it continues to be my budget policy that the city will live within its existing means. All departments will continue keeping a keen vigil on budget expenditures with a goal to ensure at least 1% yearly budget savings. Your city staff is innovative, creative and very capable in designing more cost-effective ways of going about their work for our residents and businesses.

I wish to reiterate what I said in the last newsletter, that: "our new budget was developed with our adopted city vision clearly in mind, with more information, and done in an open process. There was extended time available since mid-September for both public and council review of decisions balancing the budget." Our two year budget projections assume, and we remain hopeful, that our quite conservative revenue forecast, together with a mildly recovering economy, will allow our budget to be implemented.

Three Major Challenges Still Remain for Our City's Budget

1. National/Federal Budget – Automatic Cuts. On March 1, 2013, automatic cuts to the national budget went into effect. In late March Congress passed the federal budget with all the automatic cuts included. That budget is good from now through September 30, 2013, when a new 2014 federal budget is due.
2. National Debt Limit Vote – Early May: Congress has rescheduled to early May (from earlier this year) another vote about the maximum allowable national debt limit. It is unclear whether this event will be a major source of conflict as in the past or not.
3. Washington State Budget: Our state legislature will end its regular session on April 28, 2013. A new two-year state budget for 2013-15 must be passed this spring. It will start on July 1, 2013. Currently, the new 2013-15 state budget is estimated to be about \$1.2 billion short of just maintaining the prior budget. This is after it's been cut each of the last several years. If a new state budget is not passed by April 28, 2013, then our state legislature will have to go into special session in May (extra innings) to get that job done.
 - New State Budget Proposals. In just the last few weeks our new Governor, the State House of Representatives and State Senate have each put forward their latest budget proposals. The final version remains to be seen.
 - Increased K-12 Basic Education Budget. Our Washington State Supreme Court ruled last year that the state constitution requires the legislature to increase basic K-12 education in the new state budget. That's estimated to be \$1 billion of a likely total of \$3-4 billion over the next 6 years.

- **Cuts to Cities.** The state budget contains a number of specific types of revenues that are shared directly with counties and cities, including Lynnwood. The former Governor's budget proposed cutting city shared revenue by over \$100 million.

Our Lynnwood City Budget - By state law our balanced city budget was adopted last December 2012. Yes, we are required to estimate revenue and adopt a budget before knowing what the national or state budgets are going to be.

Our City Revenues - Sales tax revenues tell us about what you the business and resident consumers think about the economy and it helps us understand how you look at the overall situation. Sales tax trends have seemingly stabilized in the last several months and have mildly improved. In 2012 our city received 6% more in sales tax than in 2011. However, the amount of actual sales tax dollars collected in Lynnwood for the years 2012, 2011, 2010, and 2009 have - all four (4) years in a row -- been below the amount collected in 2008.

Budget Cuts in 2011-12 - City budget cutting continued during the very beginning of 2011. Our Long-Term Financial Plan was adopted in May 2011. All departments were required to develop budget cuts of 6-8-10% in June 2011. The city council was informed in early July 2011 of a multi-million dollar revenue shortfall primarily caused by the economy. Our regular annual mid-year review in late July 2011 for actual receipts and projections of various taxes, fees, charges and other revenue were updated, accordingly. Already reduced spending targets were updated and formalized shortly thereafter in August 2011. I then directed all departments to cut \$5.3 million (5.5%) for the two year budget period of 2011-12.

Preliminary 2012 End-of-Year Report - In February 2013 our city's preliminary year end reports for 2012 (which covers the 2011-12 period) confirmed that we have successfully accomplished the financial outcomes we planned back in 2010, and included in our May 2011 long term financial plan. In fact, nearly all of our city objectives were accomplished in just 12 months, i.e. 99% by the end of 2011. Our city departments successfully met the 2011-12 goal, and then went further and curtailed expenditures by another \$3-4 million.

I wish to say "**THANK YOU**" to all of the hundreds of citizens that have volunteered, those that serve on our many boards and commissions, and those who have given ideas for our new budget.

I wish to say "**THANK YOU**" to all the staff throughout the city who work very hard on both reducing costs, and helping to develop our new two-year budget. They continue to make the tough decisions to cautiously and gradually phase-in implementation of that budget.

It is from all these wonderful people that the real positive energy comes to move Lynnwood forward. For more information on our city budget, please visit our NEW city website at: www.ci.lynnwood.wa.us.

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.



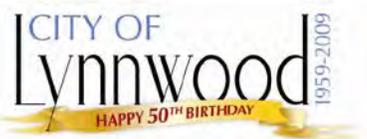
To invest in efficient, integrated, local and regional transportation systems.



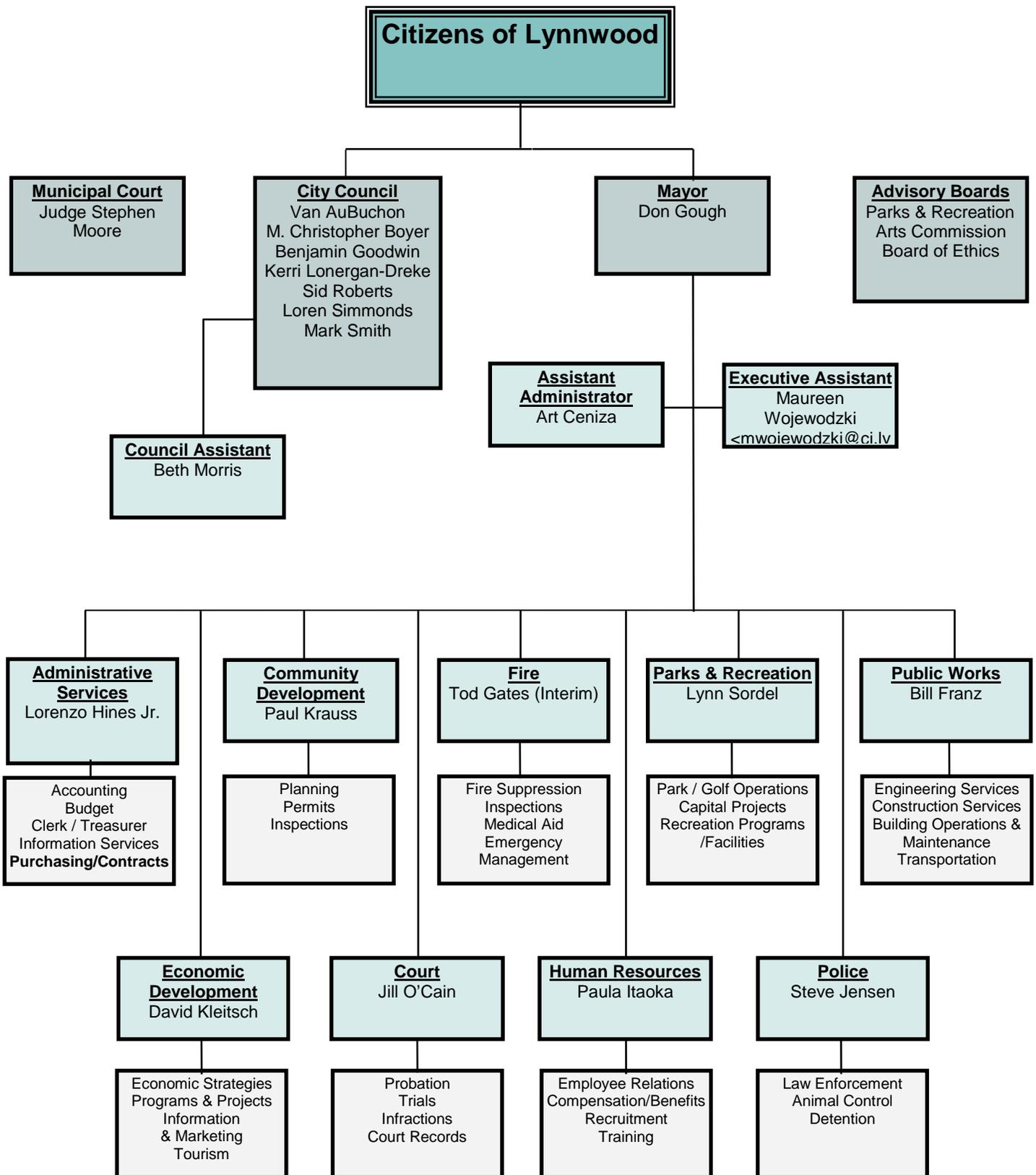
To ensure a safe environment through rigorous criminal and property law enforcement.



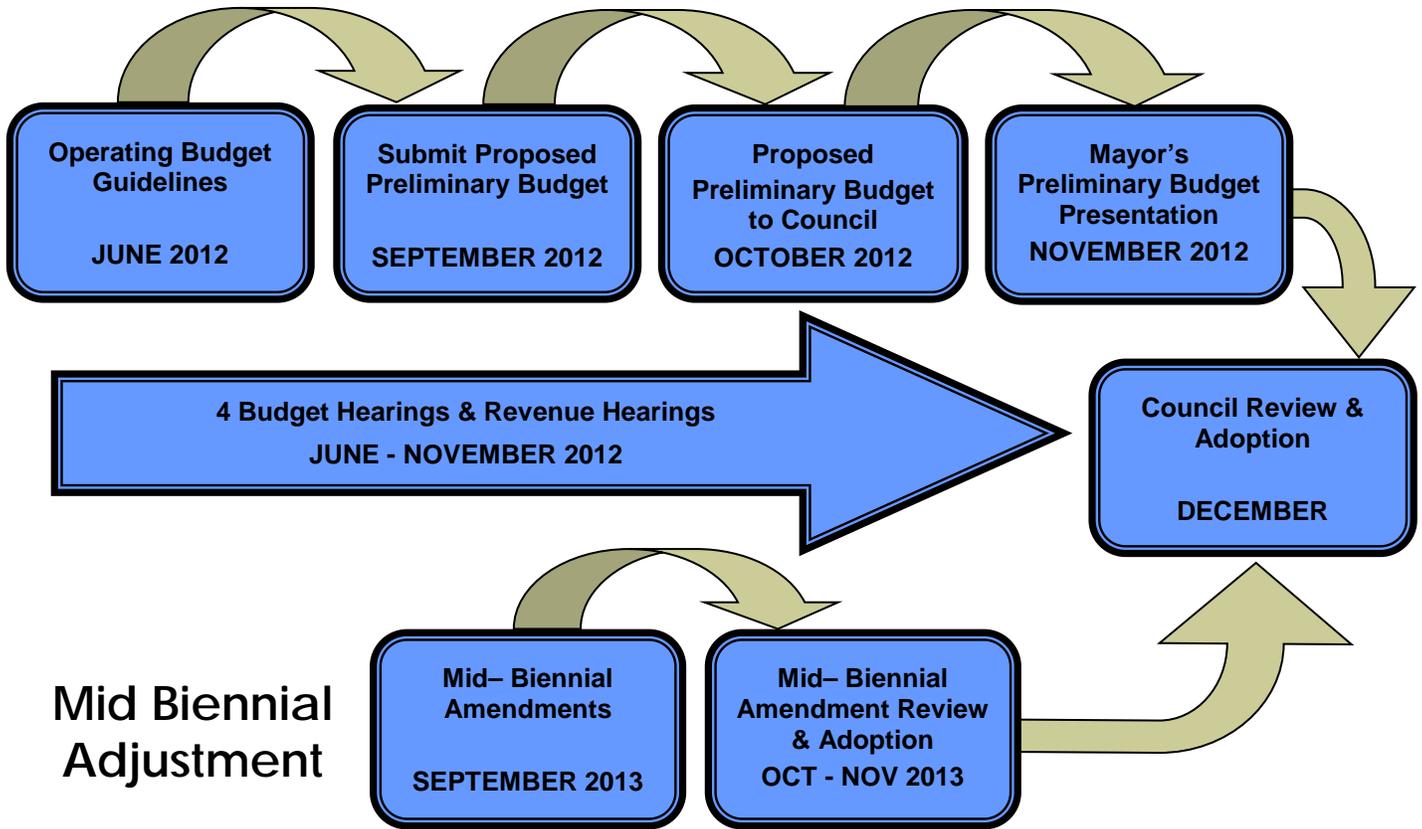
To be a city that is responsive to the wants and needs of our citizens.



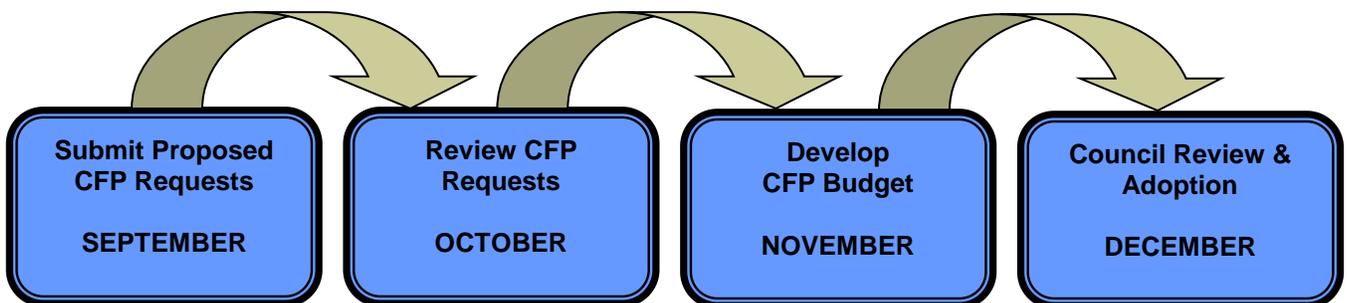
CITY ADMINISTRATION ORGANIZATIONAL CHART



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.

Action Required	Revised Code of WA	City Date
Early Budget Public Hearing	N/A	11-Jun-12
City Council Suggestions & Proposals	N/A	2-Jul-12
Proposed Preliminary Budget	On or Before 1st Business day of the 3rd Month prior to Beginning of Biennium	10-Sep-12
October Hearings and Considerations of Departmental Budget	N/A	6-Oct-12 15-Oct-12 17-Oct-12
Public Hearing - Proposed Preliminary Budget	N/A	1-Oct-12
Mayor's Preliminary Budget, Ordinance and Message	At least 60 days before beginning of city's fiscal biennium	5-Nov-12
Public Hearing - Preliminary Budget	N/A	13-Nov-12
Public Hearing - Final Budget	First Monday of the month next preceding the beginning of the fiscal year	26-Nov-12
Approve Biennial Budget	Following hearing & prior to beginning of fiscal biennium	12-Dec-12
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	3-Sep-13

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 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 government reserves and cash balances for general government at 2 levels
 - a. Revenue Stabilization Fund (Fund #198) – the City's goal is to maintain a level to cover at least two months operations in the General Fund, which is equivalent to \$9,000,000 in 2011.
 - i. Since these reserves are not currently available the city will seek to build gradually towards this goal reaching \$5,000,000 by 2016.
 - ii. Any general fund unencumbered ending balance by the end of the biennium in excess of \$4,000,000 shall be transferred by the City Council to Revenue Stabilization until the target in policy is achieved.
 - b. General Fund Unencumbered Fund Balance – the City shall maintain an unencumbered fund balance of at least \$4,000,000, or the amount of net receivables posted in the annual financial report, whichever is greater.
2. The city will review the unrestricted General Fund balance and Revenue Stabilization Fund each July. To the extent that the City's audited Financial Statements identify a General Fund balance in excess of the target, the excess shall be allocated by the City Council, pursuant to the policies.

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.
 - a. Once the policy targets for unencumbered reserves is achieved, the city shall set aside at least \$1.1 million per year for capital development
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 2013-2014 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		
	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 & Services</i>	X	X	X	
<i>Public Safety</i>	X	X		
<i>Utilities and Environment</i>			X	
<i>Transportation</i>		X		
Expenditures				
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	2013-2014 Total	2011-2012 Final (3/6/13)	2009-2010 Actual
Balance January 1									
Sources									
Revenue									
Taxes									
Property Taxes	17,123,339	4,570,016					21,693,355	22,173,406	20,394,866
Sales Tax	33,449,936	2,673,178					36,123,114	34,627,810	31,995,554
Business Taxes	13,669,878						13,669,878	12,430,428	7,011,669
Admission Tax							-		
Utility Tax							-		
Other Taxes							-		
Excise Tax	323,432				1,100,000		1,423,432	1,473,179	1,537,946
Licenses and Permits							-		
Business Licenses	4,458,149						4,458,149	4,416,607	1,931,845
Permits	1,622,365	244,000					1,866,365	1,991,782	1,958,676
State Shared Revenue	979,289						979,289	475,407	1,155,597
Grants	1,889,919	2,734,676				1,000,000	5,624,595	10,495,252	16,150,187
Charges for Services							-		
Culture & Recreation	4,272,591				1,959,438		6,232,029	5,573,260	3,688,417
Utilities and Environment	58,622				30,623,000		30,681,622	27,860,211	23,372,735
Public Safety	1,726,000						1,726,000	1,668,743	1,570,707
Economic Environment	813,486	158,000					971,486	1,001,721	590,700
Interdepartmental Sales & Svcs	3,425,868						3,425,868	3,041,310	4,243,378
General Government	100,000					99,000	199,000	348,483	672,673
Fines and Forfeits	7,660,000	153,400					7,813,400	8,103,030	12,230,502
Interest and Other Earnings	85,371	2,000			67,000		154,371	633,029	1,478,048
Rents, Leases & Concessions	481,100				203,848		684,948	680,121	818,082
Miscellaneous Revenue	58,700	65,000			5,000	5,108,000	5,236,700	4,953,349	4,164,769
Non-Revenue					2,923,088		2,923,088	7,447,757	6,349,123
Disposition of Capital Assets							-	3,446,011	3,143,320
Insurance Claim Proceeds							-	2,101,505	23,762
Total Revenue	92,198,045	10,600,270	-	-	36,881,374	6,207,000	145,886,689	154,942,401	144,482,556
Transfers In	7,721,435	2,937,238	3,694,871			411,680	14,765,224	39,000,376	25,438,362
Long-Term Debt Proceeds							-	25,382,626	4,755,347
Total Sources	99,919,480	13,537,508	3,694,871	-	36,881,374	6,618,680	160,651,913	219,325,403	174,676,265
Uses:									
Expenditures									
Non-Departmental	5,861,072				681,631		6,542,703	(1,905,500)	(6,052,556)
General Administration							-		
Executive	708,036	-		-			708,036	550,532	795,997
Building & Property Svcs							-	85	4,143,846
Legal	2,350,000						2,350,000	2,154,597	2,383,627
Municipal Court	2,866,529						2,866,529	2,468,703	2,772,809
Human Resources	1,103,632						1,103,632	965,906	1,201,580
Legislative	738,142						738,142	648,202	855,687
Economic Development	1,419,974	2,363,159					3,783,133	2,936,143	3,195,942
Office of Neighborhoods							-	545	578,853
Administrative Services	9,078,843		-			3,118,810	12,197,653	19,734,110	25,129,421
Community Development	4,020,974						4,020,974	3,760,658	4,362,589
Fire	17,263,598	15,000					17,278,598	16,056,377	17,412,298
Parks, Recreation & Cultural Arts	12,526,348	51,000			2,593,159		15,170,507	18,726,778	31,147,877
Public Works	5,563,502	3,741,152			30,897,752	2,958,573	43,160,979	50,067,416	56,911,263
Police	31,843,629	841,400					32,685,029	30,294,762	32,991,563
Debt Services			3,678,641				3,678,641		
Total Expenditures	95,344,279	7,011,711	3,678,641	-	34,172,542	6,077,383	146,284,556	146,459,314	177,830,796
Debt Service Reserve							-		
Transfers Out	8,329,321	7,137,552	-	1,593,025	3,685,926	39,680	20,785,504	46,275,961	31,480,135
Total Uses	103,673,600	14,149,263	3,678,641	1,593,025	37,858,468	6,117,063	167,070,060	192,735,275	209,310,931
Balance, December 31							-		

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 m²) 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 2009 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 2012. 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 2009, 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.

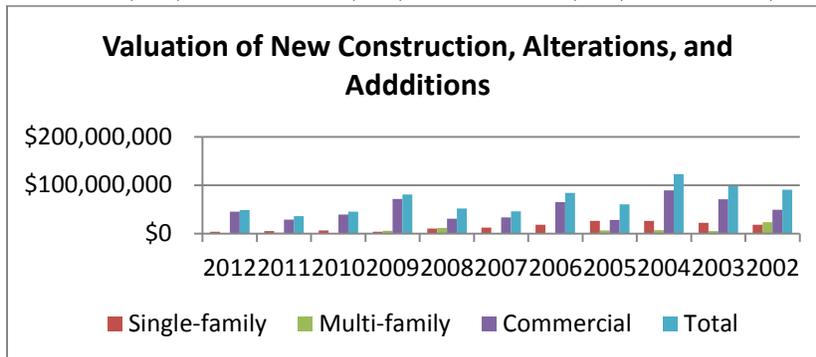
Some of City's larger retail employers, in addition to The Alderwood, include Fred Meyer (217 employees), Target (185 employees), Kohl's (117 employees), and Lowe's (122 employees). Large supermarkets are also major employers in the City. These include QFC (128 employees), Safeway (71 employees), and 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 2011-2012 by 32% over the 2009-2010 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
2012	\$3,772,410	\$2,300	\$44,878,102	\$48,652,812
2011	4,933,816	1,947,122	28,823,507	35,704,445
2010	6,082,253	55,800	39,152,650	45,290,703
2009	3,877,044	5,404,063	71,433,323	80,714,430
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	83,729,613
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



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	10.08
Current (2012) City of Lynnwood Population	35,900
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	\$46,193
Median Home Sales Price (December 2009)	\$325,334

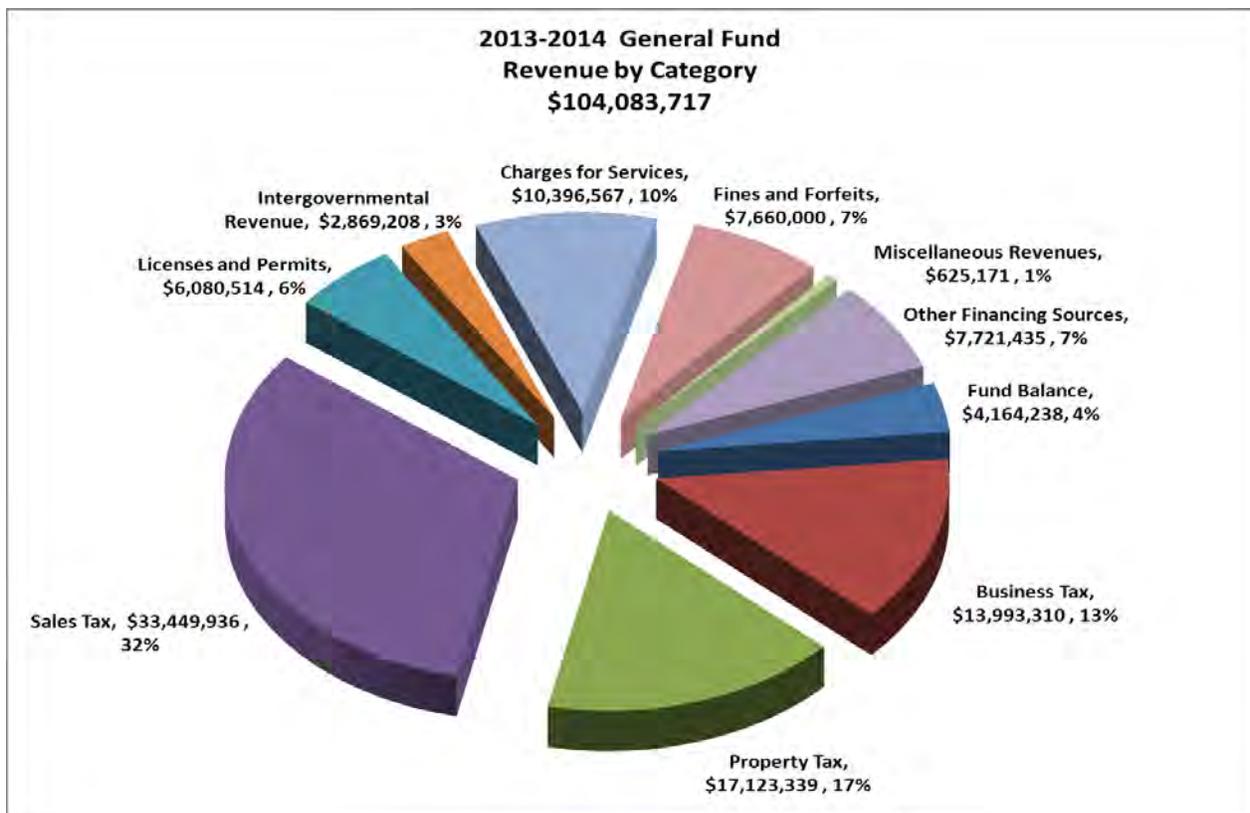
Fund Information

GENERAL FUND 2013-2014 BIENNIAL BUDGET REVENUES

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,

sales taxes, and utility taxes. Other revenues include collections from business licenses, building permits and zoning fees. A discussion of the fund's major revenues follows:

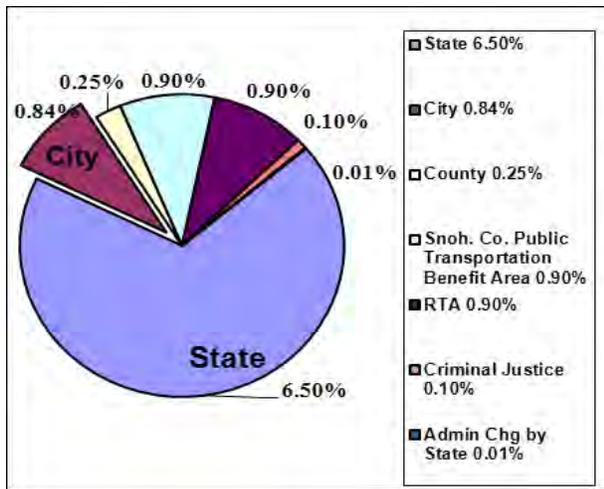
Revenue:	2009-10 Actual	2011-12 Actual	2013-14 Bgt
Business Tax	\$ 7,337,852	\$ 13,600,128	\$ 13,993,310
Property Tax	14,569,121	16,836,406	17,123,339
Sales Tax	29,046,175	31,505,031	33,449,936
Licenses and Permits	3,588,421	6,174,840	6,080,514
Intergovernmental Revenue	3,475,575	3,676,513	2,869,208
Charges for Services	7,738,587	9,814,958	10,396,567
Fines and Forfeitures	11,953,167	7,796,697	7,660,000
Miscellaneous Revenues	1,069,959	(989,210)	625,171
Other Financing Sources	13,734,268	9,389,651	7,721,435
Fund Balance	-	-	4,164,238
Total Revenue	\$ 92,513,126	\$ 97,805,013	\$ 104,083,717



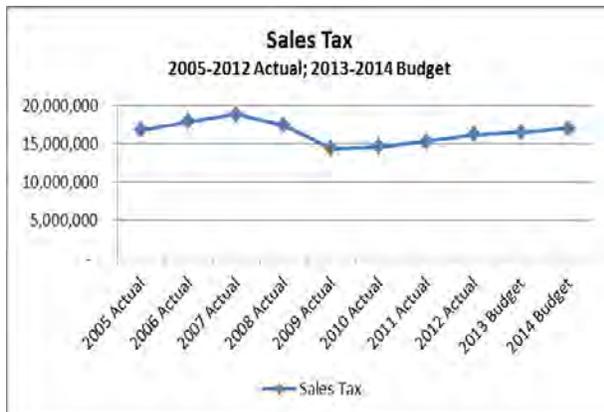
REVENUES

GENERAL SALES TAX

The 2013-2014 biennial budget anticipates \$33.4M in sales tax revenues. This is the largest single source of revenues for the General Fund comprising 32% of fund revenues. Sales taxes are collected by the State and distributed to the City. The rate available to the City is 0.84% of the 9.5% state sales tax. The remaining tax goes to the state (6.5%), county (0.25%), and transit (1.80%). In addition, there is an additional 0.10% sales tax restricted for use in city criminal justice programs. The table below shows the breakdown of the sales tax.



Sales Tax History



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 turnaround of the economy accounted for a 14.01% reduction in the sales tax receipts between 2008 and 2009.

Although economy has started to turn around, but the 2012 sales tax receipts were still 1.6% lower than the sales tax received in 2008. The City is conservatively projecting an increase in the 2013-2014 budget averaging 3% a year.

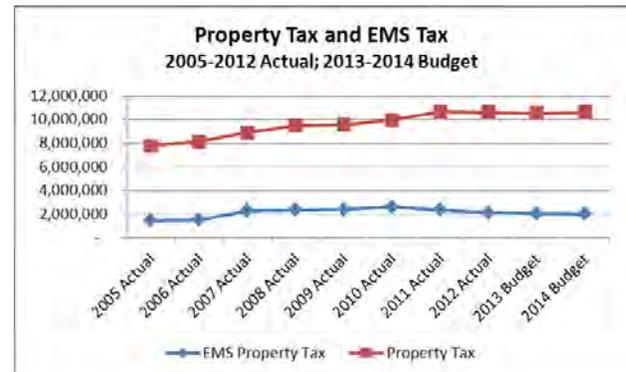
AD VALOREM PROPERTY TAXES

Regular Property Tax

The 2013-14 biennial budget anticipates \$17.1M in property tax revenues. This is the second largest source of revenues for the General Fund comprising over 16% of fund revenues. For the 2013 tax year, the tax levy rate is \$2.15 per thousand dollars of assessed value.

Emergency Medical Services (EMS)

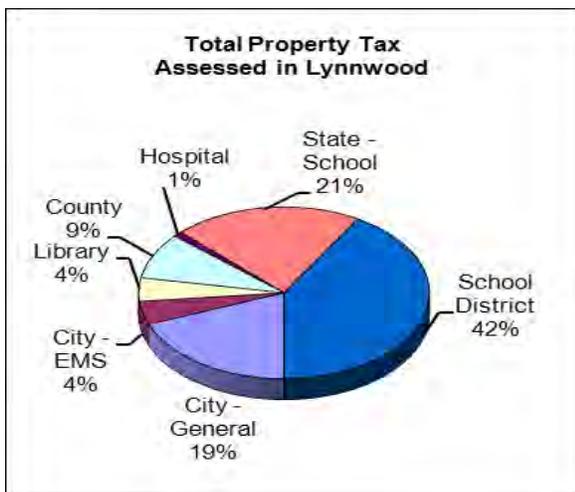
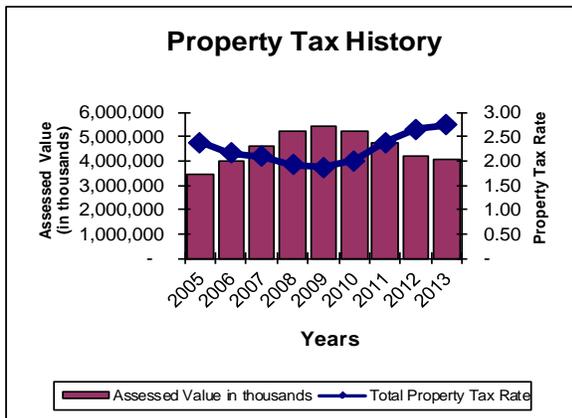
In addition to the regular property tax, the City also assesses a tax on Emergency Medical Services (EMS) that is used to support the emergency medical services of the Lynnwood Fire Department. This tax is also limited to the one percent or implicit price deflator (whichever is less). The 2013-2014 biennial budget anticipates \$4.0M in EMS assessment revenues. These funds are received and transferred into the General Fund from Fund 120 - Emergency Medical Services Property Tax Reserve. The tax levy rate for the 2013-2014 biennium is \$0.50 per thousand dollars of assessed value.



Property Tax History

In 2001, the voters, through the Initiative process, passed Initiative 747 which established limits on property taxes. These limits are one-percent (1%) 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.

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.

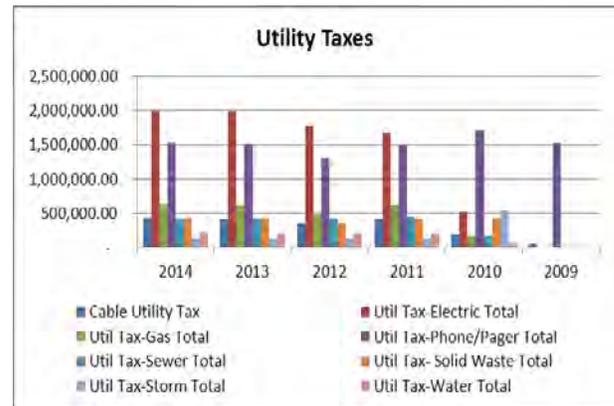


OTHER TAXES

Utility Taxes

The 2013-2014 biennial budget anticipates \$11.0M in utility tax revenues. 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. Secondly, a tax is also permitted on solid waste, water, sanitary sewer and storm sewer. No rate limitation exists on this second category of utilities.

The City initially passed the utility tax for telephone/pagers in 2006. In 2009 additional utility taxes were added to cable utilities and solid waste. In 2010, utility taxes were added to all utilities. Ordinance 2864 passed in 2011 increased the utility tax rate to six percent 6% for all of the city's utilities.



Admissions Tax

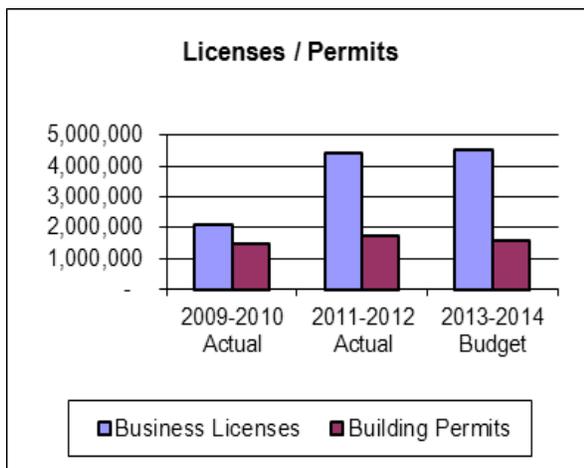
The 2013-2014 biennial budget anticipates \$1.2M in admissions tax revenues. The State of Washington provides for a five percent 5% tax on admissions. The city tax rate is the maximum five percent 5% and applies to all private activity for which an entrance fee is assessed. Although a very small amount of admission taxes are collected from the convention center, the proceeds go to the PFD, not the city.

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

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
Business Licenses	2,114,042	4,441,916	4,504,929
Building Permits	1,474,379	1,732,823	1,575,585
	3,588,421	6,174,739	6,080,514

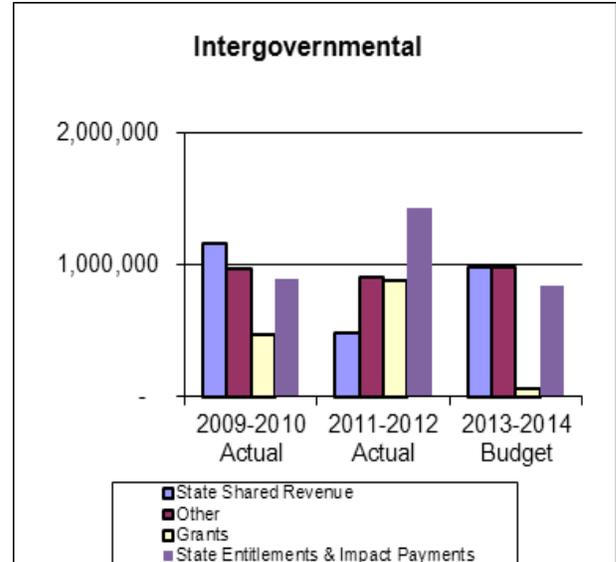


Business Licenses – The biennial budget anticipates \$4.5M in business license revenues. The City is not projecting an increase in business license fees over the biennium.

Building Permits – The biennial budget anticipates \$1.6M in building permit revenues. There has been a 17% increase in building permits in 2011-12 from the previous biennium. As the economy turns around, more projects are being started including some major commercial projects. This has increased our building permit revenue in 2011-12.

Intergovernmental

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
State Shared Revenue	1,155,597	475,407	979,289
Grants	468,231	874,027	65,400
State Entitlements & Impact Payments	885,732	1,422,604	837,667
Other	966,015	904,475	986,852
	3,475,575	3,676,513	2,869,208



State Shared Revenues – This amount (\$979K) is comprised of revenues from Sales Tax Mitigation and a Public Utility District privilege taxes.

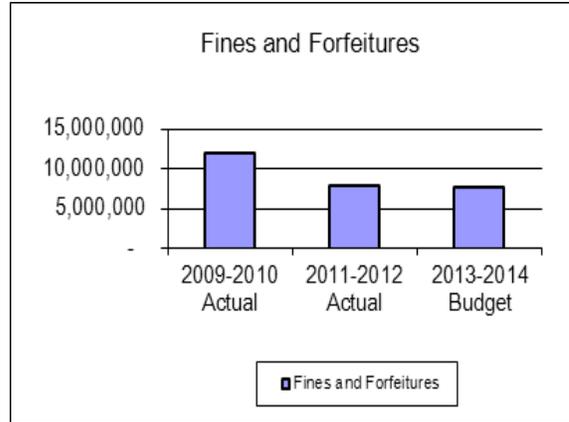
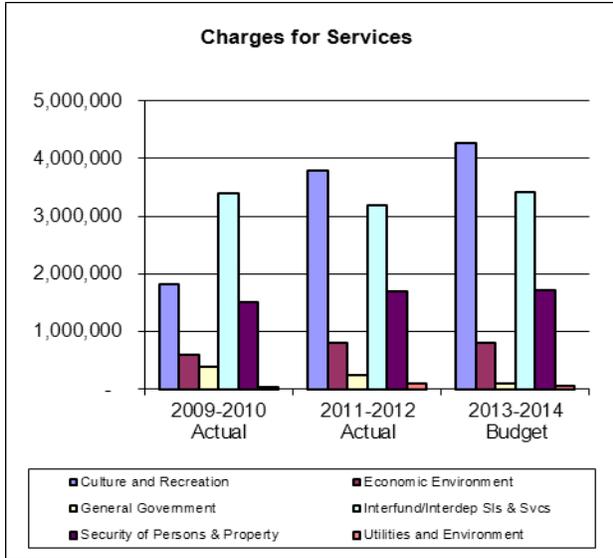
State Entitlement Impact Payments – Included in these revenues (\$837K) are the alcohol taxes and liquor profits that are shared among all cities on the basis of population.

Grants – The budgeted grants are from the National Highway Traffic Safety Administration. Other grants will probably be received during the biennium; and will be budgeted when received.

Other – This category includes law enforcement services and park facilities revenues.

Charges for Services

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
Culture and Recreation	1,823,170	3,796,533	4,272,591
Economic			
Environment	590,700	804,959	813,486
General Government	380,890	236,083	100,000
Interfund/Interdep SIs & Svcs	3,398,829	3,197,900	3,425,868
Security of Persons & Property	1,514,044	1,688,135	1,726,000
Utilities and Environment	30,954	91,349	58,622
	7,738,587	9,814,959	10,396,567



The revenues in this category are derived from red light camera activity and other fines and forfeitures.

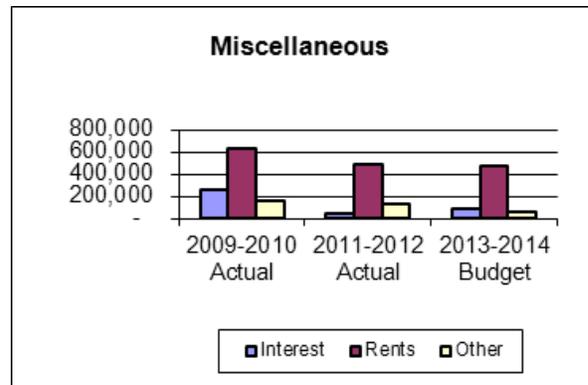
Culture and Recreation – The Recreation Center was remodeled and reopened in April 2011. This facility is one of the City’s most prominent tourist attractions. Its patronage remains strong and is the main driver for the charges for services category.

Interfund/Interdepartmental Sales – The budget anticipates \$3.4M in revenues. These interfund services charges are assessed to other city funds for services rendered by the General Fund. These services include payroll, accounting, legal, personnel, information services and other services.

Security of Persons and Property – These revenues (\$1.7M) represent revenues from public safety activities. The majority of these revenues (\$1.4M) are driven by Transport Fees generated by the Lynnwood Fire Department.

Miscellaneous

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
Interest	267,064	43,043	85,371
Rents	635,396	483,322	481,100
Other	167,500	138,526	58,700
	1,069,960	664,891	625,171



Fines and Forfeitures

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
Fines and Forfeitures	11,953,167	7,796,697	7,660,000

The miscellaneous revenue consists primarily of interest earnings and rents.

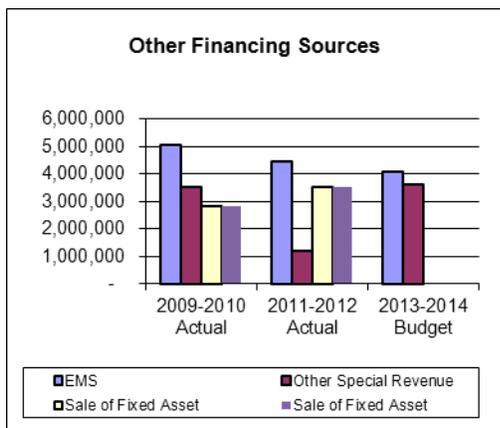
Interest – Interest income has been a significant source of revenue for the city over the years. With the combination of dropping interest rates and the reduction of principal, this revenue source has been greatly reduced. The 2013-14 budget is projecting an increase in interest because of the larger cash base.

Rents – The majority of the rents revenue comes from recreation activity and revenue is estimated based on actual rental agreements for these facilities. 2011-12 showed a reduction in

rental income because of the sale of the Business Park. On the other hand, rental income associated with the recreation center has increased, and is forecasted to continue to increase.

Other Financing Sources

	2009-2010 Actual	2011-2012 Actual	2013-2014 Budget
EMS	5,051,913	4,444,899	4,058,948
Other Special Revenue	3,508,877	1,206,449	3,612,487
Other	2,354,214	206,755	50,000
Sale of Fixed Asset	2,819,264	3,531,547	-
Total	13,734,268	9,389,650	7,721,435



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. The maximum rate is \$0.50 per \$1,000 of assessed value. With property values dropping, this reduces the amount of EMS tax revenue received.

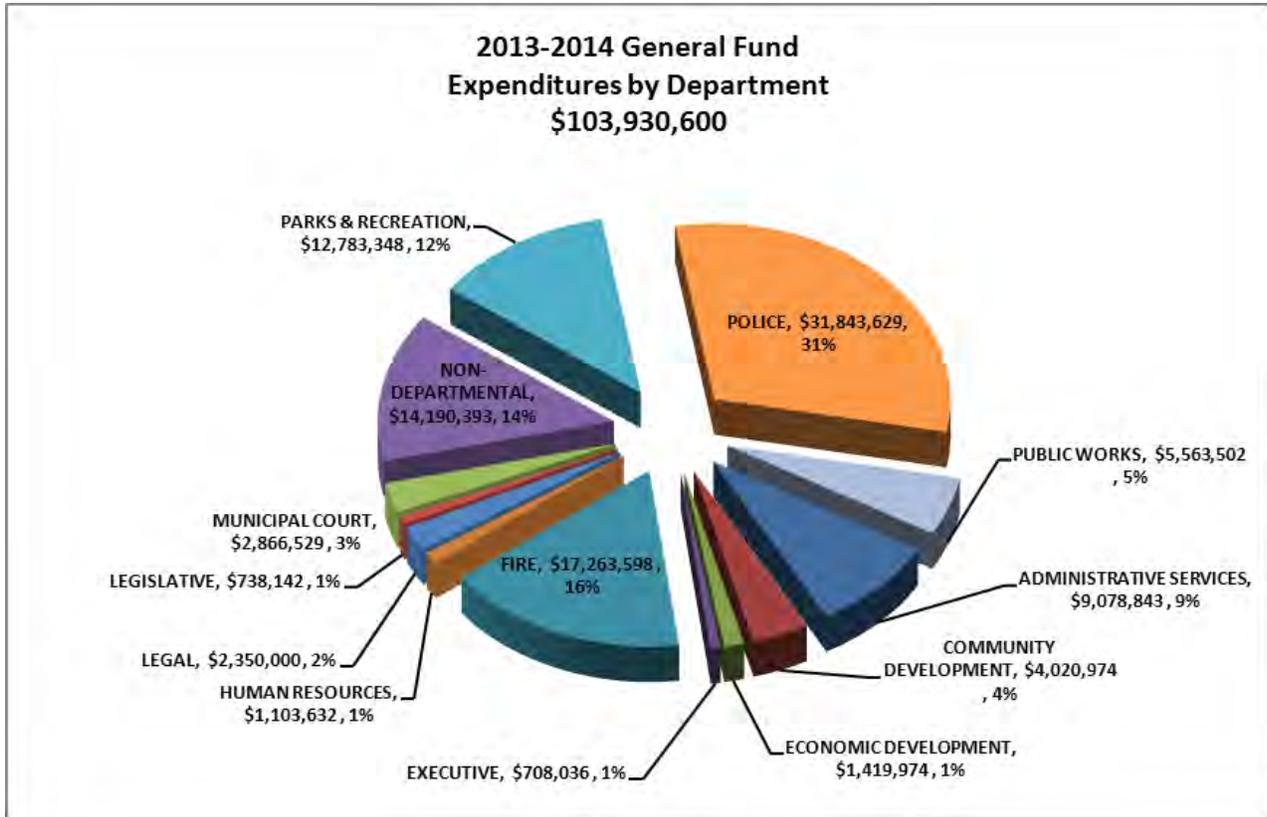
Sale of Fixed Asset - 2009-10 and 2011-12 reflect the sale of property. The total sales were \$2,819,264 in 2009-2010 and \$3,531,547 in 2011-2012.

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 criminal justice services provided. The Hotel/Motel Fund transfer provides for the tourism related activities. 2009-2010 reflected a large transfer (\$2,000,000) from the Revenue Stabilization Fund. This transfer was used to stabilize the downturn in the economy. In accordance with the Strategic Plan, this fund will be reimbursed and increased so if needed, we can weather another down economic turn.

Other – The revenue received in 2011-2012 was from the sale of property.

GENERAL FUND 2013-2014 BIENNIAL BUDGET EXPENDITURES

Department	2009-10 Actual	2011-12 Actual	2013-14 Bgt
Non-Departmental	\$ 2,291,236	\$ 5,218,678	\$ 14,190,393
Executive	795,996	556,372	708,036
Building and Property Services	4,143,846	(85)	-
Legal	2,383,627	2,173,705	2,350,000
Municipal Court	2,722,809	2,505,566	2,866,529
Human Resources	1,201,580	977,407	1,103,632
Legislative	855,687	657,066	738,142
Administrative Services	9,357,639	8,542,704	9,078,843
Fire	17,336,911	16,243,236	17,263,598
Community Development	4,324,901	3,805,106	4,020,974
Economic Development	733,020	629,570	1,419,974
Office of Neighborhoods	573,346	545	-
Parks, Recreation and Cultural Arts	9,647,540	10,862,974	12,783,348
Police	31,968,605	30,264,640	31,843,629
Public Works	4,715,118	6,890,819	5,563,502
Grand Total	\$ 93,051,864	\$ 89,328,302	\$ 103,930,600



Expenditures

The table above and its related graph display a summary of the 2013-2014 General Fund expenditures. A quick review shows the large majority of general fund expenditures are related to public safety and parks and recreation.

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 help pay for services provided by 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

The purpose of the Tourism program is to create economic activity and generate municipal revenues from visitor spending within Lynnwood.

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 \$2,562,621 in revenue for the 2013 – 2014 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 \$2,124,483 is budgeted to be provided to the South Snohomish County Public Facility District for 2013– 2014 biennium. Additionally, \$199,426 for the biennium will be transferred to the general fund for personnel to support the Tourism function.

Tourism activities are detailed in the Economic Development Section of this document.

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 as of 2/22/12	2012 Budget	2013 Budget	2014 Budget
101-STADIUM/CONVENTION CENTER							
30-Fund Balance	-	-	131,303	-	128,881	154,281	191,744
31-Taxes	454,124.70	471,804.02	441,468	509,743.57	456,719	577,298	577,298
33-Intergovernmental Revenue	481,996.25	777,022.50	569,325	534,566.00	592,098	530,000	530,000
34-Charges for Services	9.50	237.85	-	52.85	-	-	-
36-Miscellaneous Revenues	13,451.06	5,077.36	-	1,254.39	-	1,000	1,000
39-Other Financing Sources	22.60	-	-	-	-	-	-
Grand Total	949,604.11	1,254,141.73	1,142,096	1,045,616.81	1,177,698	1,262,579	1,300,042

Uses:

101 HOTEL / MOTEL TOURISM	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
0-Reclassification	\$ 115,680	\$ 104,807	\$ 82,233	\$ 55,983	\$ 82,967	\$ 99,731	\$ 99,731
3-Supplies	5	271	150	206	150	200	200
4-Services	1,008,820	1,256,393	1,059,713	1,009,305	1,094,581	1,162,648	1,200,111
TOURISM TOTALS	\$1,124,505	\$ 1,361,470	\$1,142,096	\$ 1,065,494	\$1,177,698	\$1,262,579	\$1,300,042

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.

Source of Funds

Money, as well as, cash proceeds from the sale of property seized during drug investigations. There are three sources of these funds, Lynnwood patrol seizures, funds from working cases with the Federal Drug Enforcement Agency (Equitable Share) and funds from Narcotics Task Force seizures (Lynnwood's portion is 50%).

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

Current Financial Condition

For 2011 revenue totals were:

Lynnwood Patrol	\$15,185
Equitable Share	\$57,423
Task Force	\$28,711

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
104-DRUG ENFORCEMENT							
30-Fund Balance	-	-	357,009	-	-	140,400	140,400
33-Intergovernmental Revenue	12,581.00	-	-	15,348.96	-	-	-
35-Fines and Forfeits	68,864.77	208,469.59	95,000	114,521.29	95,000	70,000	70,000
36-Miscellaneous Revenues	7,545.24	3,864.93	-	735.57	-	-	-
104-DRUG ENFORCEMENT TOTAL	88,991.01	212,334.52	452,009	130,605.82	95,000	210,400	210,400

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
104-DRUG ENFORCEMENT							
0-Reclassification	-	-	262,992	55,632.92	189,992	60,000	60,000
1-Salaries & Wages	84,943.41	83,968.02	-	21,671.27	-	-	-
2-Personnel Benefits	19,187.52	20,394.61	-	4,774.88	-	-	-
3-Supplies	29,231.27	25,282.55	18,500	5,616.99	18,500	14,000	14,000
4-Services	18,143.14	6,214.82	23,512	11,996.35	23,513	21,400	21,400
5-Intergovernmental Svcs							
6-Capital Outlay	-	35,021.41	5,000	56,769.70	5,000	115,000	115,000
9-Interfund Payment for Svcs							
104-DRUG ENFORCEMENT TOTAL	151,505.34	170,881.41	310,004	156,462.11	237,005	210,400	210,400

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, 2nd extraordinary session with the passage of Chapter 1, Laws of 1990, 2nd Extraordinary Session. This legislation allows for assistance for cities and counties in funding their criminal justice systems within certain parameters. 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. Also, small grant expenditures and costs for hosting training classes.

Source of Funds

Revenues deposited into this account include 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 and small grant monies.

Current Financial Condition

The fund received just over \$650,000 in 2011.

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
105-CRIMINAL JUSTICE RESERVE							
30-Fund Balance	-	-	673,434	-	-	-	-
31-Taxes	461,661.41	465,956.89	454,076	461,591.71	454,076	450,000	450,000
33-Intergovernmental Revenue	151,052.36	126,792.81	137,000	145,877.54	137,000	75,800	75,800
34-Charges for Services	26,355.11	30,308.05	-	27,939.56	-	-	-
35-Fines and Forfeits	-	-	6,700	-	6,700	6,700	6,700
36-Miscellaneous Revenues	20,835.79	30,162.31	20,836	14,757.62	20,836	10,000	10,000
39-Other Financing Sources	-	4,440.00	-	-	-	-	-
105-CRIMINAL JUSTICE RESERVE TOTAL	659,904.67	657,660.06	1,292,046	650,166.43	618,612	542,500	542,500

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
105-CRIMINAL JUSTICE RESERVE							
0-Reclassification	421,429.22	570,626.48	683,484	683,483.97	672,719	153,084	153,084
1-Salaries & Wages	148,897.32	153,145.94	-	30,706.51	-	-	-
2-Personnel Benefits	55,411.44	57,136.72	-	11,387.00	-	-	-
3-Supplies	66,044.57	54,085.44	87,637	19,413.48	87,638	55,850	55,850
4-Services	12,375.10	93,468.38	269,208	6,767.50	14,208	159,450	159,450
6-Capital Outlay	40,597.70	19,030.77	42,500	8,145.00	-	55,000	55,000
9-Interfund Payment for Svcs	-	378.00	-	-	-	-	-
105-CRIMINAL JUSTICE RESERVE TOTAL	744,755.35	947,871.73	1,082,829	759,903.46	774,565	423,384	423,384

Transportation Impact Fee Fund 110

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 Transportation Impact Fee Fund mission is to provide a partial funding source for growth-related transportation funding projects, collecting fees from development projects that impact the city's transportation system.

No positions are funded from this Fund.

Monies from the Transportation Impact Fee Fund may be used only for 19 projects that have been identified in the July 2010 Transportation Impact Fee Rate Study.

2011-2012 Biennial Accomplishments

- 2011 was the first year of operation of the Fund with approximately \$80,000 collected.

2013-2014 Biennial Goals

- To collect Transportation Impact Fees and apply them to appropriate project(s).



Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
110-TRANSPORTATION IMPACT FEE							
30-Fund Balance	-	-	-	-	-	-	-
34-Charges for Services	-	-	-	78,970.65	-	79,000	79,000
36-Miscellaneous Revenues	-	-	-	2,493.30	-	2,500	2,500
110-TRANSPORTATION IMPACT FEE Total	-	-	-	81,463.95	-	81,500	81,500

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
110-TRANSPORTATION IMPACT FEE							
0-Reclassification	-	-	-	-	-	50,000	50,000
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
110-TRANSPORTATION IMPACT FEE Total	-	-	-	-	-	50,000	50,000

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. The amount of gas tax received by the city has not increased in over 20 years and now only funds approximately 30% of the Street Fund. The rest must come from General Funds or from new funding such as a Transportation Benefit District (TBD). There are no longer adequate revenues to keep up with the deterioration of the City's roadways and traffic signals. If infrastructure is allowed to deteriorate past a certain point, the cost to restore it goes up exponentially. This is what we face and Public Works is doing its best to slow this deterioration and find new funding sources.

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. Similar standards changes related to street luminaires will increase workload. This new work will be absorbed as much as possible within the existing budget.

As traffic and transportation rate very high on our citizen's priorities as reflected in surveys and the City's vision, Public Works has tried to minimize cuts in this fund and take a larger portion of cuts in other areas, however, we are

still a couple of critical positions light in the fund. In fact our staffing levels now match levels from the 1980's. Depending on funding available from the General Fund, the restoration of one Maintenance Worker lost to layoff in 2011 will be sought by DEC PAK. In addition, the critical position of Assistant Traffic Engineer (Project Manager) has remained open and will be so until additional funding is procured. This puts the Intelligent Transportation System at risk should we lose our Traffic Engineer for any reason. A DEC PAK for this position has also been submitted.

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. These functions are a basic component of public safety and it is critical that minimal levels of service be maintained. With current staffing, it is not possible to maintain these minimal levels. That is why we have submitted DEC PAKS for two key positions.

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. This state-of-the-art system allows for central and instant management of our 57 traffic signals. Other activities include:

- Works with the Public Utility District (PUD) to install and maintain streetlights (luminaries). In 2012 the responsibility for this was shifted by the PUD to the City. We are still working out the specifics of this and analyzing impacts to our workload.
- 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, and work on the update to the transportation element of the City Comprehensive Plan.
- 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.
- Works with the Police Department on photo enforcement of red lights and school zones.

AUTHORIZED PERSONNEL	FY 09/10	FY 11/12	FY 13/14
Road Maintenance	4	3	3
Pedestrian Maintenance	3	3	3
Traffic & Signal Lights	5	4	4
Total	12	10	10

2011-2012 Biennium Accomplishments

Streets

- Moved to LOMC in April
- Reconstructed back parking lot at LOMC for more parking
- Built 5 new storage bins for bulk materials
- Set up containers and parking sheds to contain supplies
- Dealt with snowfall in January
- Several “Happy Customer” letters received
- Assisted contractor with rock wall rebuild on 200th St SW
- Remarkered 90 crosswalks
- Replaced 33 lane miles of raised pavement markers
- Placed 278 tons of hot mix asphalt in 102 pavement repairs
- Swept 4,958 lane miles of streets
- Rechannelized 76th Ave W at 196th St SW
- Sprayed 2500 gallons of deicer in December

Traffic

- Fiber optic cable to Utility Maintenance Center
- Fiber optic cable to Parks Building
- Fiber optic cable to new Senior Center
- Fiber optic cable to new Recreation Center
- SCADA conduit and fiber preparation work at wastewater treatment plant
- Connected SCADA to wastewater treatment plant on existing leased fiber using wave division multiplexing

- Trained two new fiber technicians to support SCADA system
- Recovered from Data Center disaster in July (ongoing massive effort)
- Installed new emergency vehicle pre-emption phase selectors at every signalized intersection
- Commissioned new central system for phase selector management
- Changed 196th at 76th signal from split to full 8-phase operation
- Grounded all signal boxes in field including junction boxes and cabinets
- Stray voltage testing on all street lights
- Installed new grounding panels in data center
- Worked with consultant to complete wireless Ethernet at Alderwood Mall area for Lynnwood Police Department
- Corrected signal coordination errors for all timing plans
- Designed “Cross at Signal” sign and railing at Recreation Center
- Moved out of Joint Shop; moved into “tin can” at UMC
- Established sign retroreflectivity program
- Redesigned Lynnwood street sign standards based on newly adopted MUTCD
- Used traffic video evidence in two separate criminal investigations to elicit confession of crimes by suspects

2013-2014 Biennial Goals

- 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.
- 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.
- Assist in maintaining the City's 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.
- Maintain sidewalk trip hazards to facilitate safe pedestrian public travel, to enhance

pedestrian safety and reduce City risk for liability.

- Maintain the Traffic Management Center (TMC), communication hardware, and traffic

signal components to provide reliable and predictable traffic signal operation, promoting safety and ease of travel.

Sources:

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
REVENUE							
1-STREET FUND							
30-Fund Balance	-	-	969,443	-	-	99,818	-
31-Taxes	922,161.01	948,567.00	964,368	952,058.14	986,072	570,000	570,000
32-Licenses and Permits	149,030.00	127,424.00	139,024	94,410.00	139,024	100,000	100,000
33-Intergovernmental Revenue	597,086.09	561,853.26	575,270	517,768.22	775,270	741,938	741,938
34-Charges for Services	-	881.94	-	-	-	-	-
36-Miscellaneous Revenue	9,111.52	5,173.22	5,176	1,400.80	5,176	-	-
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	286,000.00	286,000.00	-	-	-	382,500	382,500
1-STREET FUND	1,963,388.62	1,929,899.42	2,653,281	1,565,637.16	1,905,542	1,894,256	1,794,438

Uses:

FUND Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of	2012 Budget	2013 Budget	2014 Budget
111							
0-Reclassification	\$ -	\$ 24,372.00	\$ 60,000	\$ 15,000.00	\$ 60,000	\$ 40,000	\$ 40,000
1-Salaries & Wages	796,026.33	763,247.31	887,101	811,936.33	899,777	753,146	759,503
2-Personnel Benefits	295,898.12	294,329.54	304,419	336,806.23	305,963	301,893	302,710
3-Supplies	96,983.39	109,855.47	165,544	168,722.96	165,543	283,550	283,550
4-Services	305,815.35	306,256.86	393,430	338,199.71	393,430	435,910	435,910
5-Intergovernmental Svcs	891.60	-	-	-	-	-	-
6-Capital Outlay	6,895.58	11,545.74	-	24,107.39	-	50,000	-
9-Interfund Payment for Svcs	221,557.21	363,347.86	344,992	225,339.68	344,992	-	-
111 Total	\$1,724,067.58	\$1,872,954.78	\$2,155,486	\$1,920,112.30	\$2,169,705	\$1,864,499	\$1,821,673

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 can be transferred to the Street Fund, Capital Projects funds and/or other funds for approved arterial street improvements. Historically the money has been used to fund overlays, street rebuilding, street signals, sidewalks and pedestrian improvements. Prior to 2011, the funds were split with 32% of gas tax revenues going to capital projects and 68% to the Street Fund 111. In 2013-14, all new gas tax revenues will go the Street Fund 111. Therefore, the only dollars budgeted in this fund in 2013-14 will be for carry-over projects that were started in prior years and still have expenditures remaining.

No positions are funded from the Arterial Street Fund.



Source of Funds

This fund in the past provided for the receipt of a portion of Lynnwood's state distributed ½ cent gas tax funds that were then applied towards capital projects and programs. Beginning with the 2013-14 budget there will be no new gas tax revenues going into Fund 112.

Current Financial Condition

The fund will budget \$44,086 in revenues received prior to 2013 for expenditures related to capital projects and programs that were started in prior years and allocated Fund 112 dollars.

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
112-ARTERIAL STREET							
30-Fund Balance	-	-	730,729	-	-	44,086	-
33-Intergovernmental Revenue	248,385.17	249,257.08	200,000	240,912.15	-	-	-
36-Miscellaneous Revenues	7,578.53	4,859.26	3,795	1,883.43	3,795	-	-
39-Other Financing Sources	-	-	-	-	-	-	-
112-ARTERIAL STREET Total	255,963.70	254,116.34	934,524	242,795.58	3,795	44,086	-

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
112-ARTERIAL STREET							
0-Reclassification	-	75,000.00	367,000	775,000.00	367,000	44,086	-
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
112-ARTERIAL STREET Total	-	75,000.00	367,000	775,000.00	367,000	44,086	-

Cumulative Park Reserve & Development Fund 114

Created in 1986 (Ordinance 1554, LMC 3.12.010), this fund's full name is "Park Properties/Facilities and Recreation 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 was established for the purpose of accumulating funds for Recreation Benefit Fund, which provides for payment of recreation class registration fees for children from low income families and those who are permanently disabled, and for Senior Benefit Fund, for payment of class registration fees for senior adults on fixed incomes, so that they can participate in activities to improve their health

and fitness, have social connections and learn new things. In addition, contributions to the Randy Terlicker Memorial Aquatics and Life Safety Scholarship are received, and scholarships are awarded annually, if applicable, to selected individual recipients from this reserve fund. The source of monies is from private donations, interest payments on the reserve, in addition to those sums appropriated and transferred from other City funds.

The fund is budgeted to receive \$20,000 per year in donations, gifts and sponsorships, although this amount can vary widely from year to year.

Sources:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
114-CUMULATIVE PK RES & DEV							
30-Fund Balance	-	-	15,355	-	15,355	1,500	1,500
36-Miscellaneous Revenues	4,144.94	19,155.48	4,145	18,393.99	4,145	20,000	20,000
39-Other Financing Sources	-	-	-	-	-	-	-
114-CUMULATIVE PK RES & DEV	4,144.94	19,155.48	19,500	18,393.99	19,500	21,500	21,500

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
114-CUMULATIVE PK RES & DEV							
0-Reclassification	-	-	-	-	-	-	-
4-Services	-	238.07	-	22.62	-	-	-
9-Interfund Payment for Svcs	19,296.34	5,932.56	19,500	36.08	19,500	21,500	21,500
114 Total	19,296.34	6,170.63	19,500	58.70	19,500	21,500	21,500

Cumulative Art Reserve Fund 116

Created in 1990 (Ordinance 2759, LMC 3.14), this fund's full name is "Cumulative Reserve Art Fund." Its purpose is to provide for the acquisition and maintenance of the city's public art collection. Over 20 site-specific, outdoor art projects on the city campus, and in various parks, and over 100 portable art pieces are in the City's collection. In addition, the fund is used to maintain the art collection. One percent of the budget of municipal construction projects contributes to this fund. Public art creates a welcoming and beautiful environment for our citizens and visitors. Art has a proven positive effect on economic development. The fund also provides for the important functions of maintaining these valuable public assets in good shape.

contract award. 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. Revenue for this fund may also 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

Sources:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
116-CUMULATIVE ART RESERVE							
30-Fund Balance	-	-	115,500	-	13,000	-	-
36-Miscellaneous Revenues	33,519.29	1,352.50	-	118.71	-	-	-
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	11,790.00	160,000.00	-	-	-	4,000	4,000
116-CUMULATIVE ART RESERVE	45,309.29	161,352.50	115,500	118.71	13,000	4,000	4,000

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
116-CUMULATIVE ART RESERVE							
3-Supplies	-	-	-	-	-	-	-
4-Services	62,571.33	(16,731.58)	4,000	-	4,000	4,000	4,000
6-Capital Outlay	-	83,347.50	111,500	97,431.34	9,000	-	-
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
116 Total	62,571.33	66,615.92	115,500	97,431.34	13,000	4,000	4,000

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 \$4,048,598 for the 2013-2014 biennium.

Sources:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
120-EMS PROPERTY TAX RESERVE							
30-Fund Balance	-	-	-	-	-	90,000	-
31-Taxes	2,371,286.84	2,588,439.97	2,379,408	2,346,352.71	2,411,967	2,039,596	2,009,002
36-Miscellaneous Revenues	4,114.34	1,780.67	-	468.65	-	-	-
120-EMS PROPERTY TAX RESERVE	2,375,401.18	2,590,220.64	2,379,408	2,346,821.36	2,411,967	2,129,596	2,009,002

Uses:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
120-EMS PROPERTY TAX RESERVE							
30-Fund Balance	-	-	-	-	-	45,000	45,000
31-Taxes	2,371,286.84	2,588,439.97	2,379,408	2,346,352.71	2,411,967	2,039,596	2,009,002
36-Miscellaneous Revenues	4,114.34	1,780.67	-	468.65	-	-	-
120-EMS PROPERTY TAX RESERVE	2,375,401.18	2,590,220.64	2,379,408	2,346,821.36	2,411,967	2,084,596	2,054,002

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.

issuance of \$10,245.80 worth of vouchers - Completed 2011

2013-2014 Biennial Goals

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

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.

No positions are funded from the . Tree Fund.

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.



2011-2012 Biennial Accomplishments

- Distributed tree vouchers to 25 residences, and 5 schools, resulting in the

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
121-TREE FUND RESERVE							
30-Fund Balance	-	-	-	-	-	18,300	18,300
32-Licenses and Permits	20,253.75	5,392.00	22,000	3,754.75	22,000	3,700	3,700
35-Fines and Forfeits	-	-	-	-	-	-	-
36-Miscellaneous Revenues	-	-	-	-	-	-	-
121-TREE FUND RESERVE Total	20,253.75	5,392.00	22,000	3,754.75	22,000	22,000	22,000

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
121-TREE FUND RESERVE							
3-Supplies	-	31,611.00	22,000	9,069.89	22,000	22,000	22,000
4-Services	-	-	-	-	-	-	-
7-Debt Service-Principal	-	-	-	-	-	-	-
8-Debt Service-Interest	-	-	-	-	-	-	-
121-TREE FUND RESERVE Total	-	31,611.00	22,000	9,069.89	22,000	22,000	22,000

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

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
128-PATHS AND TRAILS							
30-Fund Balance	-	-	-	-	-	-	-
39-Other Financing Sources	-	-	-	-	-	-	-
128-PATHS AND TRAILS Total	-	-	-	-	-	-	-

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
128-PATHS AND TRAILS							
0-Reclassification	-	48,000.00	-	-	-	-	-
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
128-PATHS AND TRAILS Total	-	48,000.00	-	-	-	-	-

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 2011-2012 biennium.

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 (if funded) 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. This event was discontinued due to budget cuts.

For 2013-14 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. For

example, during the 2012 haulers strike, this position gave daily updates to the department and city about status of the strike. This information proved to be very valuable in responding to citizens and media.

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"

2011 – 2012 Biennial Accomplishments

- Ongoing outreach to commercial businesses, teaming with Cedar Grove Organics – 15 businesses visited resulting in 6 new accounts starting commercial compost collection, including Fred Meyer, Panera Bread, and Black Angus. The total tonnage diverted from landfill disposal by the new accounts and existing ones has not been calculated as yet.
- Start-up during the last quarter, of a targeted outreach to multi-family properties in the city that do not currently offer recycling to their residents, teaming up with Waste Management. So far this has resulted in 3 properties starting regular recycle collection, making this convenient service available to 275 units. Too early for diversion data, program continues in 2012.
- Spring Clean-up 2011 – for the first time in 20 years – no Clean-up event!

2013 – 2014 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.

Sources:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
144-SOLID WASTE MANAGEMENT							
30-Fund Balance	-	-	-	-	-	25,900	25,900
31-Taxes	41,673.98	49,448.00	45,561	45,561.00	45,561		
33-Intergovernmental Revenue	16,799.79	19,363.94	16,250	9,242.37	16,250	19,600	19,600
34-Charges for Services	2,710.00	1,375.00	-	-	-	-	-
36-Miscellaneous Revenues	898.15	-	-	-	-	-	-
39-Other Financing Sources	-	24,372.00	-	-	-	-	-
144-SOLID WASTE MANAGEMENT Total	62,081.92	94,558.94	61,811	54,803.37	61,811	45,500	45,500

Uses:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
144-SOLID WASTE MANAGEMENT							
1-Salaries & Wages	2,884.99	-	-	-	-	-	-
2-Personnel Benefits	964.56	-	-	-	-	-	-
3-Supplies	300.65	127.22	290	-	290	290	290
4-Services	60,992.02	20,535.89	15,966	593.05	15,966	16,200	16,200
5-Intergovernmental Svcs	27,417.33	33,061.26	29,000	17,995.50	29,000	29,000	29,000
8-Debt Service-Interest	-	7.87	-	-	-	-	-
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
144-SOLID WASTE MANAGEMENT Total	92,559.55	53,732.24	45,256	18,588.55	45,256	45,490	45,490

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 2013-2014 biennium, and is not budgeted to spend any money in the 2013-2014 biennium.

Revenue by Class

There is no revenue budgeted for 2013-2014.

Expenditures by Class

There are no expenditures budgeted.

Sources:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 1-22-12)	2012 Budget	2013 Budget	2014 Budget
198-Revenue Stabilization							
30-Fund Balance	2,000,000.00	-	-	-	-	-	-
36-Miscellaneous Revenues	-	-	-	-	-	-	-
39-Other Financing Sources	-	-	-	-	1,000,000	-	-
Grand Total	2,000,000.00	-	-	-	1,000,000	-	-

Uses:

FUND_Dej Obj Sum # & Name	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
198 - Revenue Stabilization							
0-Reclassification	2,000,000.00	-	-	-	-	-	-
198 Total	2,000,000.00	-	-	-	-	-	-
Grand Total	2,000,000.00	-	-	-	-	-	-

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

This fund has been used for many one-time items in the past including the salary and benefits of a City Center Program Manager during the 2011-12 biennium. The fund also includes funding for economic development related plans and projects. While no monies are budgeted to be transferred in during the 2013-2014 biennium, the city council is considering developing a plan that will manage city financial resources beyond this biennium in a manner that will restore reserves in this fund in order to support program development projects in the future.

Sources:

Fund Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 1-22-12)	2012 Budget	2013 Budget	2014 Budget
199-PROGRAM DEVELOPMENT							
30-Fund Balance	-	-	172,543	-	98,000	-	-
36-Miscellaneous Revenues	25,813.71	5,686.11	-	792.97	-	-	-
39-Other Financing Sources	-	-	-	-	-	1,082,119	1,082,119
Grand Total	25,813.71	5,686.11	172,543	792.97	98,000	1,082,119	1,082,119

Uses:

FUND_Dej Obj Sum # & Name	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
199 - Program Development							
0-Reclassification Total	26,445.51	600,000.00	-	-	-	1,082,119	1,082,119
1-Salaries & Wages Total	43,388.89	91,633.39	81,828	85,238.40	-	-	-
2-Personnel Benefits Total	10,177.31	29,282.88	25,715	27,655.03	-	-	-
3-Supplies Total	34,689.90	5,443.41	-	-	-	-	-
4-Services Total	306,291.33	104,480.74	65,000	5,874.00	98,000	-	-
6-Capital Outlay Total	11,997.19	29,769.53	-	20,729.16	-	-	-
9-Interfund Payment for Svcs Total	961.00	-	-	-	-	-	-
199 Total	433,951.13	860,609.95	172,543	139,496.59	98,000	1,082,119	1,082,119

DEBT SERVICE FUNDS

2009 Limited Tax GO Refunding Bond Fund 202

The Limited Tax General Obligation Bonds, Series 2009A \$660,000, and Refunding Bonds, Series 2009B \$3,980,000, were issued in April 2009. 2009A was issued for the purchase of software, equipment for police vehicles, and golf course equipment. 2009B was issued to refund the City's outstanding Limited Tax General Obligation Refunding Bonds, 1996, Limited Tax General Obligation Bonds, 1998, and costs of issuance of the bonds. Annual principal payments range from \$290,000 to \$995,000 with interest varying from 3% to 4% payable semi-annually.

The Bonds were issued pursuant to Ordinance 2780. The final maturity date is December 2013 for 2009A and December 2017 for 2009B.

Description of Services:

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

Source of Funds:

The 2009 LTGO Refunding Bond fund receives revenue from the General, REET 1, and Golf Course funds.

Current Financial Condition:

The fund is budgeted to receive \$811,050 in the 2013-2014 biennium and has expenditures budgeted for \$794,820 in the biennium to cover annual debt service

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
202-2009 LIMITED TAX G O REF BDS							
30-Fund Balance	-	-	35,512	-	-	-	-
36-Miscellaneous Revenues	3,138.63	-	-	-	-	-	-
39-Other Financing Sources	6,288,622.29	898,800.00	864,638	864,637.69	471,500	474,250	336,800
202-2009 LIMITED TAX G O REF BDS Total	6,291,760.92	898,800.00	900,150	864,637.69	471,500	474,250	336,800

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
202-2009 LIMITED TAX G O REF BDS							
0-Reclassification Total	4,696,007.97	-	-	-	-	-	-
7-Debt Service-Principal Total	995,000.00	780,000.00	805,000	805,000.00	400,000	399,243	290,000
8-Debt Service-Interest Total	146,140.17	118,800.00	95,400	95,400.00	71,250	58,777	46,800
9-Interfund Payment for Svcs Total	-	-	-	-	-	-	-
202-2009 LIMITED TAX G O REF BDS Total	5,837,148.14	898,800.00	900,400	900,400.00	471,250	458,020	336,800

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.

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.

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.

Current Financial Condition:

The fund currently is budgeted to receive \$282,867 in the 2013-2014 biennium. Expenditures are budgeted for \$282,846 in the 2013-2014 biennium to cover annual debt service.

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
215-800 MZH Debt Service							
30-Fund Balance	-	-	57	-	-	-	-
39-Other Financing Sources	147,169.42	141,593.52	141,887	141,886.65	141,346	141,253	141,614
215-800 MZH Debt Service Total	147,169.42	141,593.52	141,944	141,886.65	141,346	141,253	141,614

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
215-800 MZH Debt Service							
7-Debt Service-Principal Total	90,165.19	88,799.05	93,581	93,580.54	97,679	102,460	107,925
8-Debt Service-Interest Total	57,511.05	52,794.46	48,355	48,354.50	43,675	38,792	33,669
215-800 MZH Debt Service Total	147,676.24	141,593.51	141,936	141,935.04	141,354	141,252	141,594

Energy Loan Fund 217

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

Current Financial Condition:

The fund is budgeted to receive \$98,052 in the 2013-2014 biennium and has expenditures budgeted for \$98,049 in the biennium to cover annual debt service.

Source of Funds:

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

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
217-ENERGY CONSERVATION							
30-Fund Balance	-	-	3,002	-	-	-	-
39-Other Financing Sources	65,366.64	65,366.64	64,867	64,866.64	62,867	65,368	32,684
217-ENERGY CONSERVATION total	65,366.64	65,366.64	67,869	64,866.64	62,867	65,368	32,684

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
217-ENERGY CONSERVATION							
7-Debt Service-Principal Total	52,997.42	55,158.38	57,408	57,407.44	59,749	62,184	32,036
8-Debt Service-Interest Total	12,369.18	10,208.23	7,960	7,959.16	5,619	3,182	647
217-ENERGY CONSERVATION Total	65,366.60	65,366.61	65,368	65,366.60	65,368	65,366	32,683

Rec Center 2012 LTGO Bonds Fund 223

The \$24,955,000 2012 LTGO Bond Fund was authorized by Ordinance 2934 to redeem the 2008 Long-term General Obligation Bond Anticipation Note (Ordinance 2745) that provided funds for the renovation, improvement, and expansion of the City of Lynnwood Recreation Center.

Source of Funds:

Revenue comes from the City of Lynnwood's General Fund.

Description of Services:

This fund pays the principal and interest on the Recreation Center's long-term General Obligation Debt which matures in December 2037.

Current Financial Condition:

The fund is budgeted to receive \$2,502,926 in the 2013-2014 biennium and has expenditures budgeted for \$2,502,926 in the biennium to cover annual debt service.

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
223-REC CTR 2012 LTGO BONDS							
30-Fund Balance	-	-	-	-	-	-	-
39-Other Financing Sources	-	-	-	-	-	1,184,313	1,318,613
223-REC CTR 2012 LTGO BONDS Total	-	-	-	-	-	1,184,313	1,318,613

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
223-REC CTR 2012 LTGO BONDS							
7-Debt Service-Principal							
7101-General L/T Debt Principal	-	-	-	-	-	285,000	425,000
7-Debt Service-Principal Total	-	-	-	-	-	285,000	425,000
8-Debt Service-Interest							
8101-Short-Term Interest	-	-	-	-	-	-	-
8302-L/T External Debt Interest	-	-	-	-	-	899,313	893,613
8-Debt Service-Interest Total	-	-	-	-	-	899,313	893,613
223-REC CTR 2012 LTGO BONDS Total	-	-	-	-	-	1,184,313	1,318,613

CAPITAL PROJECTS FUNDS

Real Estate Excise Tax Fund (2nd ¼%) 330

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.

investment interest earned on the accumulated balance.

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.

Current Financial Condition:

The fund currently is budgeted to receive \$550,000 in the 2013-2014 biennium for the second ¼ 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.

Source of Funds:

The amount of the second ¼ of 1% of the selling price of the real property within the City, and

Revenue by Class:

Category	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
330-REAL ESTATE EXCISE TAX 2							
30-Fund Balance	-	-	-	-	-	50,000	-
31-Taxes	294,497.48	311,383.75	185,443	255,331.36	185,443	275,000	275,000
36-Miscellaneous Revenues	16,740.07	4,594.93	4,755	1,837.63	4,755	-	-
39-Other Financing Sources	-	-	-	-	-	-	-
330-REAL ESTATE EXCISE TAX 2 Total	311,237.55	315,978.68	190,198	257,168.99	190,198	325,000	275,000

Expenditures by Class:

Obj Sum # & Name	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
330-REAL ESTATE EXCISE TAX 2							
0-Reclassification	490,000.00	390,310.00	-	527,000.00	-	300,000	300,000
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
330-REAL ESTATE EXCISE TAX 2 Total	490,000.00	390,310.00	-	527,000.00	-	300,000	300,000

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 two General Obligation bonds for Parks and Recreation facilities (Fund 211).

Source of Funds:

The amount of ¼ 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 \$550,000 in the 2013-2014 biennium for the first ¼ of 1% of real estate excise taxes and in investment earnings.

Revenue by Category:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
331-REAL ESTATE EXCISE TAX							
30-Fund Balance	-	-	-	-	-	22,805	-
31-Taxes	294,497.50	311,383.74	185,443	255,331.37	185,443	275,000	275,000
36-Miscellaneous Revenues	13,926.38	1,215.27	462	947.38	924	-	-
331-REAL ESTATE EXCISE TAX Total	308,423.88	312,599.01	185,905	256,278.75	186,367	297,805	275,000

Department Costs:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
331-REAL ESTATE EXCISE TAX							
0-Reclassification	1,626,493.51	26,499.96	222,750	22,804.54	-	322,805	250,000
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
331-REAL ESTATE EXCISE TAX Total	1,626,493.51	26,499.96	222,750	22,804.54	-	322,805	250,000

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.

Department Revenue:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
333-CAPITAL DEVELOPMENT PLAN							
30-Fund Balance	-	-	-	-	-	210,110	210,110
36-Miscellaneous Revenues	52,157.14	11,560.04	-	1,880.36	-	-	-
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	-	-	-	-	-	-	-
333-CAPITAL DEVELOPMENT PLAN Total	52,157.14	11,560.04	-	1,880.36	-	210,110	210,110

Department Costs:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
333-CAPITAL DEVELOPMENT PLAN							
0-Reclassification	636,143.38	1,759,312.00	-	-	-	420,220	-
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
333-CAPITAL DEVELOPMENT PLAN Total	636,143.38	1,759,312.00	-	-	-	420,220	-

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 09/10	FY 11/12	FY 13/14
Wastewater Collection & Conveyance	7	7	7
Water	10	9	9
Wastewater Treatment	12	12	12
Maintenance/Operations Storm Drain System	6	10	10
Total	35	38	38

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 was made to replace a significant number of mechanical apparatus that date back to the 1990 upgrades to the lift stations and the wastewater treatment plant. This work continues.

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. Staffing of this group was increased in 2011-12 by 4 FTEs in the surface water section.

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. New regulations are constantly appearing requiring the treatment plant to assess and sometimes make process changes. The looming air quality requirements (primarily mercury emission standards from the incinerator) are of major concern and staff is looking at possible ways to meet the standard. Worst case is process changes in the form of capital improvements that could be well over \$1,000,000.

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 2 Permit requires the City to increase surface water testing and to begin programs to reduce contamination.

Department Financing

All of the Utilities are considered one legal entity. This includes operations and capital expenditures for Water, Sewer, and Storm Drainage. A new schedule of rates for 2011-16 was adopted by the Council in August 2010 and will fully fund all related programs and projects for that time period. A new rate analysis study will be performed in 2013 and will go into effect in 2014, as planned.



2011 – 2012 Biennial Accomplishments

Sewer / Water Utility

- Hired three new MW1s
- Worked with Traffic to install fiber conduit to LOMC
- Conducted chlorine testing of water in tanks
- Installed water main on 182nd PI SW
- Installed soft starter on Pump #1 at Sta. 10
- Activated new software for video inspections of sewer mains

- Replaced 6 hydrants
- Took and passed 533 water quality samples
- Repaired 55 water service leaks and 18 main leaks
- Upgraded 15 water services
- Replaced 24 water meters
- Dealt with three large sewer plugs

Treatment Plant

- Ryan, Meghan, and Patty passed Incinerator Operator exam
- Ryan passed Operator I exam
- Meghan passed Operator II exam
- New VFDs for main plant pump station
- Hired consultant to assist with small projects
- Processed an average of 4.12 million gallons of sanitary sewage per day removing an average 93.2% of the solids. (Note, our permit requires that we remove 85% of the solids.)
- Incinerated 1,286 tons of sludge.
- Operated with only two reportable permit violations.
- Operated with less than five complaints of odor or noise from the surrounding neighborhood.
- All staff renewed their Incinerator and Wastewater Operator Certifications.
- The Lab obtained certification for and started doing fecal coliform testing for Lynnwood's stormwater utility.
- Performed weekend and holiday testing of the water system for the Water Utility.
- Completed annual shutdown and maintenance of the incinerator on time and under budget.
- Completed installation of a second emergency generator as required by our NPDES Permit.
- Replaced the outfall diffuser as required by our NPDES Permit.
- Repaired and lined the inside of the plant drain station wetwell.
- Staff replaced sludge piping between Schwing pumps and incinerator.
- Staff replaced bisulfite building.
- Staff loaded equipment and maintenance records into Cartegraph maintenance program.
- Staff established electronic equipment and parts inventory list.
- Coordinated and managed 66 Community Service Workers who performed 240 days of service on the WWTP grounds.

Surface Water Utility

- Placed pipe in ditch south of new Rec Center overflow parking lot
- Lowered 2 manholes on 44th Ave W south of Embassy Suites
- Cleaned 1386 catch basins
- Replace 7 catch basin lids and raised 3 others
- Division added 2 permanent positions (Supervisor and Tech Aide positions) - Completed in January 2011
- Public outreach and education - Ongoing program
- Update Surface Water infrastructure in GIS - Ongoing program
- 2011 Catch Basin Repair and Replacement - Bids rejected in April due to excessive costs, will rebid in Spring 2012
- Flood Study: Backflow Preventer Along Scriber Creek (200th St SW and 50th Ave W) - Started 2011, currently underway
- Flood Study: Maple Road and Ash Way - Started 2011, currently underway
- Reviewed 7 Critical Areas Permits - Completed in 2011
- 18 Predevelopment applications reviewed for CA - Completed in 2011
- Scriber Lake Study - Started 2011, currently underway
- Bi-weekly sampling and monitoring of Scriber Lake - Started 2011, currently underway
- 5-year maintenance HPA received for Scriber Creek at 200th and 50th - Received in 2011, good through 2017
- Purchased new mower for storm crews - Completed in 2011
- Creating long-term M&O plan for City's wetlands - Started 2011, currently underway
- Perrinville groundwater level monitoring - Ongoing program
- Monthly fecal coliform samples for Swamp Creek TMDL - Ongoing program
- Created new Stormwater Pollution Prevention Plans (SWPPP) and Spill Prevention and Control and Containment (SPCC) templates to assist Developers in our permitting process - Completed 2011
- Reviewed 15 TESC plans, 12 SPCC's, 10 SWPPPs - Completed 2011
- Over 50 erosion and sedimentation control inspections - Completed 2011
- Attended 13 preconstruction meetings - Completed 2011
- Issued 11 Notice of Violations - Completed 2011
- Completed 6 private facility inspections for required maintenance - Completed 2011
- Created Education and Outreach brochures - 196 for restaurants, 125 for automotive, 14,785 residential - Completed 2011
- Responded to 10 private drainage complaints - Completed 2011
- Responded to 14 potential illegal discharges - Completed 2011
- Developed Illicit Discharge Program Manual - Completed 2011
- City Center Infiltration Study Started 2011, currently underway
- City Center Alternative Stormwater Basin Plan - Started 2011, currently underway
- Obtained \$50k grant from WDOE - Obtained 2011, for 2012 - 2013 fiscal year
- Chair Snohomish Marine Resources Committee - Started in 2011, will continue through 2012

2013 – 2014 Biennial Goals

- Successfully operate the Water and Sewer Utilities as planned in the newly adopted 2012 Water and Sewer Comprehensive Plans. Perform an updated rate analysis to ensure long-term adequacy of funding for all operational, maintenance, and capital needs.
- 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, Continue to explore new air quality standards and make appropriate plans to meet them.
- Successfully operate and maintain the facility and maintain neighborhood confidence with respect to odor control
- To conduct education programs and incorporate current science in surface water standards, that promote water quality in the City's surface water system. This will also

promote an increase of public awareness of good surface water 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 surface water quality.

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 as of 2/22/12	2012 Budget	2013 Budget	2014 Budget
411 - Utility Fund							
30-Fund Balance	-	-	12,170,282	-	-	866,383	-
31-Taxes	-	-	-	-	-	-	-
33-Intergovernmental Revenue	344,964.39	473,241.60	333,344	592,639.98	333,344	500,000	500,000
34-Charges for Services	11,360,573.66	11,977,122.83	13,447,560	13,013,898.18	14,507,884	14,907,000	15,716,000
36-Miscellaneous Revenues	178,840.72	54,801.50	178,841	61,040.39	178,841	33,000	34,000
37-Other Income	136,329.56	247,504.39	136,330	113,177.53	136,330	-	-
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	-	(4,875.70)	-	-	-	-	-
411 Total	12,020,708.33	12,747,794.62	26,266,357	13,780,756.08	15,156,399	16,306,383	16,250,000

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Sum of 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
411-UTILITY							
0-Reclassification	\$ 2,787,527.90	\$ 2,954,294.00	\$ 1,920,617	\$ 3,295,207.56	\$ 145,000	\$ 2,181,363	\$ 1,504,563
1-Salaries & Wages	2,311,360.19	2,546,401.29	2,756,514	2,566,728.76	2,793,130	2,958,507	2,965,707
2-Personnel Benefits	758,107.86	854,583.49	872,006	954,418.32	876,733	1,066,492	1,067,606
3-Supplies	2,362,511.27	2,137,813.27	3,191,101	2,342,381.95	3,233,361	3,217,150	3,217,150
4-Services	2,345,002.34	2,117,740.08	1,654,085	1,484,478.93	1,964,085	1,987,450	1,787,450
5-Intergovernmental Svcs	295,140.44	305,453.54	409,000	380,405.42	467,000	152,000	152,000
6-Capital Outlay	209,075.69	594,933.32	6,811,333	626,028.62	3,320,616	3,869,660	1,392,272
7-Debt Service-Principal	84,210.53	-	-	-	-	-	-
8-Debt Service-Interest	928.34	-	-	-	-	-	-
9-Interfund Payment for Svcs	2,158,669.62	1,863,348.23	2,128,291	2,020,823.28	2,128,291	2,859,322	2,177,691
	\$ 13,312,534.18	\$ 13,374,567.22	\$ 19,742,947	\$ 13,670,472.84	\$ 14,928,216	\$ 18,291,944	\$ 14,264,439

2008 Utility Revenue Bond Fund 417

The 2008 Utility System Improvement and Refunding Bonds were authorized by Ordinance 2718. The proceeds were used to advance refund the City's outstanding 2008 – Water and Sewer Revenue and Refunding Bonds, part of the cost of carrying out a portion of the plan for utility additions, as well as, to pay for administrative and issuance costs.

Description of Services:

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

Sources of Funds:

Revenue is provided by the City's Waterworks Utility Fund by adjusting rates for water and sewer services.

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
417-2008 Utility Revenue Bond Fund							
30-Fund Balance	-	-	1,650	-	-	-	-
36-Miscellaneous Revenues	-	-	-	-	-	-	-
38-Non-Revenue	1,256,816.63	1,432,249.97	1,430,133	1,191,708.40	1,429,317	1,410,250	448,450
39-Other Financing Sources	-	-	-	-	-	-	-
417-2008 Utility Revenue Bond Fund Total	1,256,816.63	1,432,249.97	1,431,783	1,191,708.40	1,429,317	1,410,250	448,450

Revenue by Class:

The fund is scheduled to receive \$1,858,700 from Fund 411-W/S Utilities.

Expenditures by Class:

Expenditures in this fund are for Principal and Interest and for expenditures for capital projects. The capital projects will be identified in ordinances and financial plans. These projects can either be a direct bill from this fund or the payments can be transferred to a capital project fund.

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
417-2008 UTILITY REVENUE BONDS							
0-Reclassification	2,489,743.28	862,963.31	-	494,610.38	-	-	-
7-Debt Service-Principal	-	-	1,100,000	-	1,145,000	1,170,000	255,000
8-Debt Service-Interest	397,828.06	363,678.10	330,050	270,676.20	286,050	240,250	193,450
417-2008 UTILITY REVENUE BONDS	2,887,571.34	1,226,641.41	1,430,050	765,286.58	1,431,050	1,410,250	448,450

2010 Utility Revenue Bond Fund 419

The 2010 Utility System Revenue Bonds were authorized by Ordinance 2856. The proceeds are to be used for carrying out additions to and betterments and extensions of the utility system, as well as to pay for administrative and issuance costs.

Description of Services:

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

Sources of Funds:

Revenue is provided by the City's Waterworks Utility Fund by adjusting rates for water and sewer services.

Revenue by Class:

The fund is scheduled to receive \$850,226 from Fund 411-W/S Utilities.

Expenditures by Class:

Expenditures in this fund are for Principal and Interest and for expenditures for capital projects. The capital projects will be identified in ordinances and financial plans. These projects can either be a direct bill from this fund or the payments can be transferred to a capital project fund.

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
419-2010 Utility Revenue Bond Fund							
30-Fund Balance	-	-	-	-	-	-	-
36-Miscellaneous Revenues	-	-	-	-	-	-	-
38-Non-Revenue	-	-	323,434	317,154.00	282,612	282,613	567,613
39-Other Financing Sources	-	-	-	-	-	-	-
419-2010 Utility Revenue Bond Fund Total	-	-	323,434	317,154.00	282,612	282,613	567,613

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
419-2010 UTILITY REVENUE BONDS							
0-Reclassification	-	-	-	757,905.64	-	-	-
7-Debt Service-Principal	-	-	-	-	-	-	285,000
8-Debt Service-Interest	-	-	299,883	318,301.31	282,613	282,613	282,613
419-2010 UTILITY REVENUE BONDS	-	-	299,883	1,076,206.95	282,613	282,613	567,613

2008 Utility Revenue Bond Fund 440

This fund is designated to expend the funds on Utility Capital Projects. These projects are identified via Capital Project Ordinances and Financial Plans. The 2013 – 2014 Revenue and

Expenditure amounts will be identified with the financial plans.

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

Revenue by Class:

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
440-2008 Utility Bond Construction							
30-Fund Balance	-	-	-	-	-		
36-Miscellaneous Revenues	28,549.12	4,747.12	-	2,015.32	-		
38-Non-Revenue	2,489,743.28	862,963.31	-	494,610.38	-		
440 Total	2,518,292.40	867,710.43	-	496,625.70	-		

Expenditures by Class:

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
440-2008 Utility Bond Construction							
0-Reclassification	1,770,637.30	(893,832.40)	-	(119,510.97)	-	-	-
3-Supplies	-	-	-	-	-	-	-
4-Services	524,502.97	360,499.85	-	147,426.96	-	-	-
6-Capital Outlay	2,559.63	503,458.51	-	199,814.30	-	-	-
9-Interfund Payment for Svcs	2,527.00	54,397.23	-	(5,753.13)	-	-	-
440 Total	2,300,226.90	24,523.19	-	221,977.16	-	-	-

2010 Utility Revenue Bond Fund 441

This fund is designated to expend the funds on Utility Capital Projects. These projects are identified via Capital Project Ordinances and Financial Plans. The 2013 – 2014 Revenue and

Expenditure amounts will be identified with the financial plans.

Revenue by Class:

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
441-2010 Utility Bond Construction							
30-Fund Balance	-	-	-	-	-		
36-Miscellaneous Revenues	-	2,483.70	-	14,174.53	-		
38-Non-Revenue	-	-	-	757,905.64	-		
441 Total	-	2,483.70	-	772,080.17	-		

Expenditures by Class:

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
441-2010 Utility Bond Construction							
0-Reclassification	-	-	-	(550,902.21)	-		
3-Supplies	-	-	-	873.60	-		
4-Services	-	-	-	487,487.12	-		
6-Capital Outlay	-	-	-	493,305.52	-		
9-Interfund Payment for Svcs	-	-	-	12,347.40	-		
441 Total	-	-	-	443,111.43	-		

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 budget includes the operation and maintenance of the Golf Course and the Pro Shop.

Fiscal Condition

Lynnwood Golf Course was constructed starting in 1989, using construction bonds of \$5.2 million. The Golf Course retired the 20-year bonds in December 2011, with a payback of \$9 million including interest. The Golf Course will now operate with a net profit each year that will pay down \$1.1 million in accumulated debt, and build a cash reserve for the future.

Projected Revenues and Rounds of Play Trends

Biennium-end revenues from all operations are estimated at \$2,481,448. This is based on an estimated 40,925 rounds of play in both 2013 and 2014. 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.

The estimated profits are \$96,581 in 2013 and \$89,022 in 2014.

The Golf Course will work with the Finance Director to develop a debt reduction strategy, while creating a reserve for the Golf Course.

Expenses

The Golf Course submits expenses of \$1,144,143 for 2013 and \$1,151,702 for 2014. These expenses reflect a restructuring of the Organizational Chart with the retirement of the Golf Course Supervisor, and the addition of a Maintenance Worker I and Pro Shop Assistant for an estimated savings of \$29,679 plus benefits each year. Expenses are also reduced

by renting instead of buying new maintenance equipment for a savings of \$30,000 each year.

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 will continue to work with the department's marketing team to enhance and coordinate marketing and promotions efforts and continue to improve the website. We will continue to build the customer base through new programming opportunities 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.

Proposed Reorganization

The Golf Course will see a change in the Organizational Chart that will restructure the operation and save money. The Golf Course Superintendent will retire December 31, 2012. Effective January 2013, the Pro Shop Supervisor will assume full management responsibilities of the overall Golf Course (Pro Shop and Maintenance), and will elevate one of the experienced professional staff to a supervisory position in the Pro Shop. The outside maintenance will be overseen by the Pro Shop Supervisor, with the Mechanic taking care of equipment maintenance, maintenance supplies and invoices. The Journeyman will be elevated to a Foreman to oversee course maintenance and its staffing. A Maintenance Worker I will be hired to replace the Journeyman.

Fees

The Golf Course proposes fee increases in 2013-2014. Fees have not been increased since April 2011. The green fee increases will bring in an additional \$40,000 annually.

Business Plan Implementation

The Golf Course retired its 20-year construction bonds in December 2011 (\$9 million including interest). Without the \$400,000+ annual

expense, the Golf Course plans to move forward with the next phase of improvements in accordance with the 2012-16 Business Plan. The implementation of the 2012-2016 Business Plan begins in 2013 with the design and construction of a 6-8 station Golf Hitting Net for warm-up and instruction, expansion of the golf parking, and engineering and design of a new Maintenance Shop and Power Cart Barn for the Golf Course. Each of these are to be funded with the Warehouse Sale line of credit. The payback for the Hitting Net will come from a First Tee donation, user fees and instruction; payback for the Parking Expansion will come from increased rounds and amenity services; payback for the Maintenance Shop and Power Cart Barn will come from the sale of construction

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

The 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.

2011-2012 Biennium Accomplishments

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

- Paid off 20-year Construction Bonds in December 2011
- Completed a new 5-Year Business Plan for 2012-2016
- Expanded food and beverage concessionaire service on the 10th Tee
- Rejuvenated 25 bunkers on the Golf

bonds.

Golf Course Activities

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. Approximately 25% of the Golf Course salary budget is part-time staffing expense (excluding benefits).

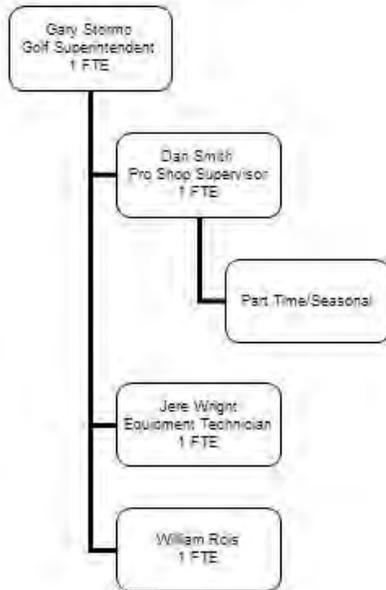
Administration oversees the complete Golf Course operation and its activities, reviews reports and surveys, and forecasts and develops new programs.

- Course with new sand
- Reconfigured the tee and fairway entry on Hole #14
- Traded in 18 Yamaha golf carts (5 year old lease) for new lease of 20 Yamaha carts plus two utility carts

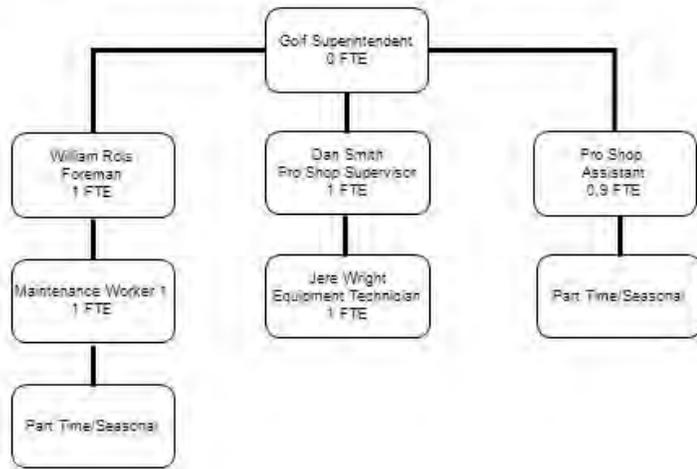
Goals for 2013-2014 Biennium

- Construct new Hitting Area for golfer warm-up and instruction
- Expand and improve parking for the Golf Course
- Begin Engineering and Design of a new Maintenance Shop and Power Cart Barn for the Golf Course
- Upgrade and replace aged Golf maintenance equipment with leased equipment
- Restructure the Golf Course Organizational Chart

Current - 2012



Proposed - 2013



SOURCES:							
	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
460-GOLF COURSE							
30-Fund Balance	-	-	-	-	-	-	-
34-Charges for Services	971,575.49	984,578.69	1,156,198	936,099.42	1,161,198	1,029,219	1,029,219
36-Miscellaneous Revenues	96,002.09	95,472.91	100,839	98,413.38	102,849	104,424	104,424
38-Non-Revenue	(362.00)	(0.00)	118,708	528.22	119,374	107,081	107,081
39-Other Financing Sources	80,000.00	(724.66)	-	-	-	-	-
460 - GOLF COURSE Total	1,147,215.58	1,079,326.94	1,375,745	1,035,041.02	1,383,421	1,240,724	1,240,724

USES:							
	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
460-GOLF COURSE							
	(196,041.04)	(102,275.41)	-	(84,380.41)	-	-	-
ADMINISTRATION	884,892.42	920,374.72	871,646	827,928.25	477,922	323,706	323,706
GROUNDNS	379,309.77	336,444.11	330,374	367,041.95	417,165	508,929	514,958
PRO SHOP	422,003.57	277,690.26	254,286	265,093.27	311,062	331,665	333,195
DRIVING RANGE	871.30	(1,307.65)	-	-	-	-	-
GOLF COURSE Total	1,491,036.02	1,430,926.03	1,456,306	1,375,683.06	1,206,149	1,164,300	1,171,859
460-GOLF COURSE							
0-Transfers-Reclassification	233,340.95	347,189.13	414,600	339,885.49	16,705	-	-
1-Salaries & Wages	510,905.38	438,977.19	396,328	443,850.68	482,040	412,175	418,724
2-Personnel Benefits	158,349.70	140,490.28	134,610	143,274.31	181,302	182,698	183,708
3-Supplies	80,596.84	99,186.74	117,435	107,434.52	119,065	122,004	122,004
4-Services	145,719.90	140,823.05	124,308	100,476.63	138,012	196,252	196,252
5-Intergovernmental Svcs	103,367.82	107,394.41	128,000	102,123.89	128,000	111,081	111,081
6-Capital Outlay	101,685.65	-	-	-	-	-	-
8-Debt Service-Interest	2,372.50	149.18	-	2,016.46	-	2,000	2,000
9-Interfund Payment for Svcs.	154,697.28	156,716.05	141,025	136,621.08	141,025	138,090	138,090
460-GOLF COURSE Total	1,491,036.02	1,430,926.03	1,456,306	1,375,683.06	1,206,149	1,164,300	1,171,859

INTERNAL SERVICE FUNDS

Vehicle Services Fund 510

To manage equipment replacement reserves to supply and maintain safe reliable equipment and vehicles.

maintain equipment inventory and establish vehicle life. Functions also include 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 personnel specify and purchase equipment and vehicles for all City departments. Personnel set rental rates,

Source of Funds:

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

Department Revenue:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
510-EQUIP RENTAL RESERVE							
30-Fund Balance	-	-	-	-	-	61,930	80,480
33-Intergovernmental Revenue	-	-	-	-	-	-	-
36-Miscellaneous Revenues	1,134,677.62	234,959.24	945,896	692,388.66	945,896	689,000	689,000
37-Other Income	-	7,073.48	-	-	-	-	-
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	231,215.57	34,263.27	-	82,423.08	-	-	-
510-EQUIP RENTAL RESERVE Total	1,365,893.19	276,295.99	945,896	774,811.74	945,896	750,930	769,480

Department Cost:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
510-EQUIP RENTAL RESERVE							
0-Reclassification	(1,197,072.61)	171,445.90	-	267,022.16	-	-	-
3-Supplies	33,134.26	383.25	49,393	10,769.06	66,081	53,650	35,370
4-Services	108,366.36	27,090.61	86,700	28,168.34	129,400	17,280	18,360
6-Capital Outlay	1,829,796.24	612,632.62	615,000	395,161.64	341,000	680,000	715,750
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
510-EQUIP RENTAL RESERVE Total	774,224.25	811,552.38	751,093	701,121.20	536,481	750,930	769,480

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 09/10	FY 11/12	FY 13/14
Equipment Rental	4	3	4
Total	4	3	4

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 budget for 2013-14 is essentially the same as 2011-12. The number of mechanics (which includes the Change Out Technician) was reduced from 3 to 2 as a part of the past biennial budget reductions, even though the fleet has grown by approximately 40 vehicles and/or pieces of equipment since 2003. What we found, however, was that it was necessary to send out more equipment for have-to repairs and the amount saved on staff reductions was eaten up by private contractor costs. Therefore, the budget includes the addition of the lost mechanic by DEC PAK.

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.

2011 – 2012 Accomplishments

- Organized the shop to make room for the Streets/Storm dept. move in.
- Changed parts suppliers saving \$\$
- Converted the two latest patrol cars into canine units.
- Put in-service a new Fire engine pumper.
- Coordinated the disposal of our oldest Fire pumper to Grant County for use as a brush truck.
- Coordinated the re-mount of our Medic unit resulting in overhauling the body and mounting it on a new chassis.
- For the first time; we outfitted 4 new Police motorcycles.
- Outfitted one new patrol car.
- Disposed of a poorly built sweeper.
- Procured a new sweeper.
- Turned an old Aid Car into a new Crime Scene Unit.
- Streamlined the process for collision repairs.
- Removed and installed new camera systems in 27 Police vehicles.
- Reduced the fleet by 1 mechanic and three vehicles (ouch).

2013 – 2014 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.

Sources:

FU Category	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 as of 2/22/12	2012 Budget	2013 Budget	2014 Budget
511 - ER&R Maintenance Fund							
30-Fund Balance	-	-	-	-	-	388,253	-
33-Intergovernmental Revenue	-	1,632.15	-	-	-	-	-
36-Miscellaneous Revenues	996,180.07	213,247.02	1,154,945	1,107,332.88	1,154,945	1,100,000	1,100,000
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	805.50	44,127.20	-	2,672.26	-	-	-
511 Total	996,985.57	259,006.37	1,154,945	1,110,005.14	1,154,945	1,488,253	1,100,000

Uses:

Obj Sum # & Name	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
0-Reclassification	49,423.32	49,423.32	25,500	55,798.32	25,500	19,840	19,840
1-Salaries & Wages	261,857.82	236,767.40	198,893	201,687.64	204,184	228,546	230,360
2-Personnel Benefits	89,327.26	99,717.98	76,237	101,807.16	76,796	91,960	92,109
3-Supplies	545,472.71	473,979.13	724,640	561,176.54	674,640	591,350	591,350
4-Services	125,231.09	69,063.88	77,100	183,040.00	77,100	147,878	145,915
6-Capital Outlay	-	-	-	-	-	-	-
9-Interfund Payment for Svcs	53,740.07	45,865.10	108,873	12,925.80	108,874	408,679	20,426
	1,125,052.27	974,816.81	1,211,243	1,116,435.46	1,167,094	1,488,253	1,100,000

Maintenance Shop 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 Lynnwood's Utility Maintenance Center (UMC) now called the Lynnwood Operations Maintenance Center (LOMC). The fund used to also fund the operation of the Joint Shop with the City of Mountlake Terrace. Lynnwood's interest in the joint facility, which houses the Transportation crews and the Storm Water Utility maintenance employees was sold to Mountlake Terrace in 2010. The LOMC, underwent minor modifications and now houses all Public Works crews. The LOMC now lacks sufficient dry storage areas for vehicles and equipment and in the future budget requests will be made to rectify

this. We are making due now and using this site and others that we have control of to the best of our ability.

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

The LOMC 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.

Sources:

Fun. Category	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
513-JOINT SHOP OPERATIONS							
30-Fund Balance	-	-	-	-	-	-	-
36-Miscellaneous Revenues	-	-	-	-	-	-	-
39-Other Financing Sources	172,849.00	203,213.87	230,500	57,625.00	230,500	205,840	205,840
Grand Total	172,849.00	203,213.87	230,500	57,625.00	230,500	205,840	205,840

Uses:

Obj Sum # & Name	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
513							
0-Reclassification	-	-	-	(19,212.80)	-	-	-
1-Salaries & Wages	83,239.97	61,216.43	63,166	28,669.66	63,166	69,173	71,888
2-Personnel Benefits	30,835.76	25,861.54	30,735	10,730.75	30,735	28,146	28,564
3-Supplies	14,588.04	17,062.86	10,000	63,949.69	10,000	15,500	15,500
4-Services	85,640.45	63,499.65	63,572	82,303.30	63,572	88,400	88,400
5-Intergovernmental Svcs	41,069.35	41,286.48	50,000	18,376.85	50,000	-	-
6-Capital Outlay	2,638.95	-	10,000	26,397.02	10,000	3,781	648
9-Interfund Payment for Svcs	311.27	-	2,780	11,271.24	2,780	-	-
513 Total	258,323.79	208,926.96	230,253	222,485.71	230,253	205,000	205,000

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.

The primary sources of revenue for the 2013/2014 budget are from internal services charges, investment income, and other sources such as insurance subrogation recovery.

Description of Services:

Current Financial Condition:

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 risk of loss to the city was reduced from a "self-insured retention" of \$250,000 per occurrence to a "deductible" of \$75,000 per occurrence. Limits were increased; more thorough coverage was obtained while reducing insurance costs.

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.

The fund balance has declined over the past several years due to an outdated cost allocation methodology. The department is developing 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. Insurance rates have increased over the prior biennium by approximately \$204,000 per year.

Source of Funds:

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
515-SELF-INSURANCE							
30-Fund Balance	-	-	147	-	147	-	-
34-Charges for Services	-	-	-	-	-	-	-
36-Miscellaneous Revenues	792,158.28	647,429.90	662,978	449,114.86	662,978	765,000	765,000
38-Non-Revenue	-	-	-	-	-	-	-
39-Other Financing Sources	49,215.04	68,280.19	-	251,084.05	-	-	-
515-SELF-INSURANCE Total	841,373.32	715,710.09	663,125	700,198.91	663,125	765,000	765,000

Uses:

Category	Actual							
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget	
515-SELF-INSURANCE								
0-Reclassification	-	-	-	-	-	-	-	
2-Personnel Benefits	215.00	150.00	125	150.00	125	-	-	
3-Supplies	-	-	-	573,444.54	-	-	-	
4-Services	992,828.32	902,584.53	663,000	1,016,089.15	663,000	765,000	765,000	
6-Capital Outlay	-	-	-	136,950.72	-	-	-	
9-Interfund Payment for Svcs	-	-	-	-	-	-	-	
515-SELF-INSURANCE Total	993,043.32	902,734.53	663,125	1,726,634.41	663,125	765,000	765,000	

Retirement Contribution Reserve 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.

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

Description of Services:

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

Current Financial Condition:

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

Source of Funds:

Revenue by Class:

Category	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
519-RESERVE RETIREMENT CNTRB							
30-Fund Balance	-	-	60,000	-	70,000	34,200	34,200
36-Miscellaneous Revenues	3,675.22	1,695.08	-	364.00	-	-	-
39-Other Financing Sources	-	-	-	-	-	-	-
519-RESERVE RETIREMENT CNTRB Total	3,675.22	1,695.08	60,000	364.00	70,000	34,200	34,200

Expenditures by Class:

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
519-RESERVE RETIREMENT CNTRB							
4-Services	-	-	60,000	103,594.16	70,000	34,200	34,200
9-Interfund Payment for Svcs	-	-	-	-	-	-	-
519-RESERVE RETIREMENT CNTRB Total	-	-	60,000	103,594.16	70,000	34,200	34,200

Department Information

Administrative Services

We strive to work with departments to facilitate outcomes through responsible financial and procurement practices and cost-effective computer applications.

The department provides support services to other city departments and operations as well as some services directly to citizens and other customers. These support services include payroll, accounting, information technology, treasury, purchasing and contracts, 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 Accounting/Auditing Services, Budget, Fiduciary (Treasury) Services, Records Management, Purchasing and Contracts, and Information Services. The Administrative Services Department 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 Contracts, 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.

This division also manages the City Clerk functions and is responsible for timely retrieval of appropriate records needed by staff, City Council and the public and monitoring City compliance with state public record laws.

Risk management functions and city-wide insurance and claims processing is also handled by this division.

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 division 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 responsibilities include oversight of collections and internal controls for cash at City Hall and other city locations. This division is responsible for all investment of cash activity in accordance with Council policy. It also includes oversight of Cashiers, Account Receivables, Business Licenses, Local Improvement Districts, Debt Service and Tax Administration. The treasury division provides reports on activities related to treasury services and is responsible to monitor city compliance with state laws.

Information Services is responsible for the management of the City's information technology infrastructure and 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.

Central Services is responsible for managing 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 and for compliance with contract requirements as set forth in the Lynnwood Municipal Code and Washington State code purchasing statutes.

Additionally, Central Services is responsible for the security and maintenance of all 'official,' active and archived city records. These include

contracts and various other documents, and the processing of all incoming and outgoing city mail.

2011 – 2012 Biennium Accomplishments

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

- Developed and managed process for the management of the 2011-2012 biennial budget under adverse fiscal conditions
- Assisted the Mayor in the development and passage of the City's Long Term Financial Plan
- Managed process to recover from a severe economic downturn in 2009 by assisting the Mayor in bringing 2011-12 fiscal performance in line with reduced revenues
- Reduced staff to achieve costs savings
- Successfully secured an increase in City's Bond Rating outlook from Standard and Poor's rating agency
- Successfully issued Limited Tax General Obligation totaling \$24,955,000 to support long term financing of the City's recently renovated recreation center
- Developed and utilized a new budget development application for development of the city wide 2013-14 budget
- Implemented payroll changes to city benefit programs
- Sourced and contracted with several city-wide initiatives including: Blackrock franchise agreement; Active Networks, Janitorial Services, Secondary Clarifier Scum Collection Troughs; processed blower, child interview specialist ILA
- Improved upon new GIS infrastructure and data management system
- Made long term forecasting a standard component of the City's periodic financial reporting
- Partnered with the Mayor to develop and implement a 5.5% reduction in expenditures in order address declining revenues
- Conducted public meetings to explain the background and solutions of the City's financial state
- Successfully conveyed information/solutions regarding the City's financial state to City

Council in spite of being in a highly politically charged environment

- Leading cross departmental efforts in the following areas:
 - Designing new city website to provide citizen access to various City services on a 24 hour basis and improve the City's image and brand.
 - Revising City's business licensing ordinance to provide an equitable and encouraging environment for the City's business community.

Overarching Goals for 2013-2014 Biennium

Goal #1: Ensure the City's financial stability through informed decision making, aligning with the City priorities.

Goal #2: Continue to bring innovative technology solutions to the City that benefit the citizens in positive and cost effective ways.

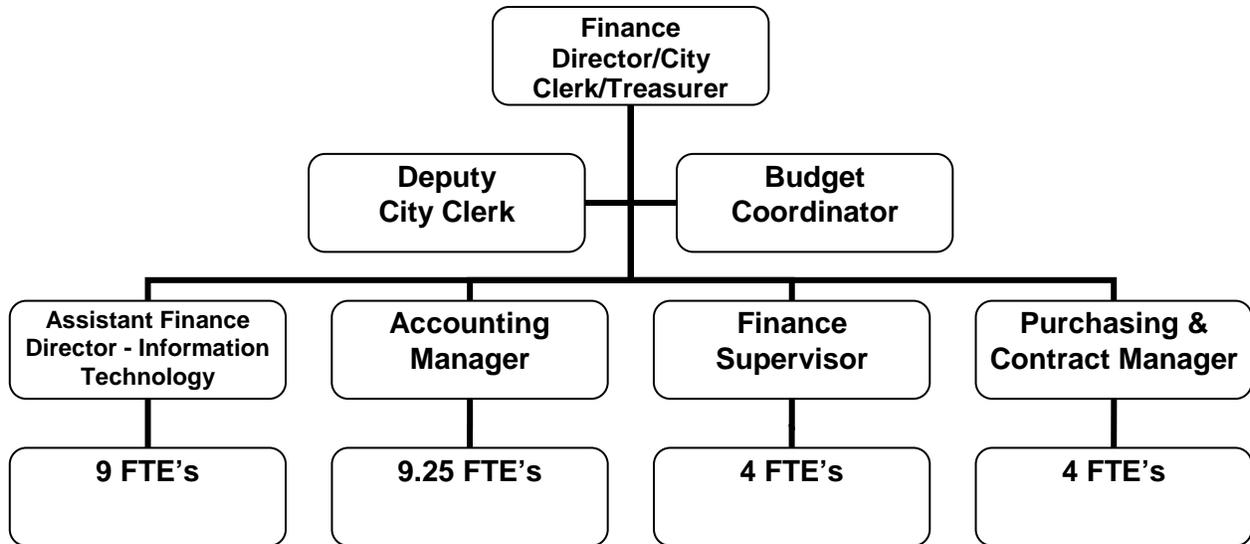
Goal #3: Provide meaningful and relevant financial information to City elected officials, employees, managers, supervisors and the general public.

Goal #4: Provide responsive public records and keep confidential information secure.

Goal #5: Ensure the City remains legally compliant with all federal and state financial and budget laws and regulations, as well as compliance to LMC.

Specific Goals for the 2013-2014 Biennium

- Further our use of new CAFR software application to expedite report production and state audit.
- Continue to diagnose and rectify or address historical financial issues.
- Stabilize the City's technology infrastructure including network and application portfolio.
- Provide ongoing training and education opportunities for staff
- Revise all purchasing policies to reflect accuracy and timeliness.



	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Actual 12/31/11 (2/22/12)	2012 Budget	2013 Budget	2014 Budget
ADMINISTRATIVE SERVICES							
ADMINISTRATION	\$ 542,565	\$ 540,265	\$ 424,014	\$ 471,172	\$ 364,744	\$ 586,285	\$ 591,512
ACCOUNTING/AUDITING SVCS	883,501	902,963	814,422	845,774	825,307	832,690	854,619
FIDUCIARY SERVICES	419,060	404,981	327,699	410,333	328,192	518,400	528,994
INFORMATION SERVICES	2,113,740	2,048,691	2,160,155	1,943,277	2,077,218	1,928,882	2,092,861
PURCHASING SERVICES	360,270	389,198	332,401	323,588	240,784	566,855	577,745
RECORDS SERVICES	369,157	383,248	438,241	324,682	446,481	-	-
ADMINISTRATIVE SERVICES Total	\$ 4,688,293	\$ 4,669,346	\$ 4,496,932	\$ 4,318,825	\$ 4,282,726	\$ 4,433,112	\$ 4,645,731

	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Sum of 12/31/11 Actual 2/22/12	Sum of 2012 Bgt	2013 Budget	2014 Budget
ADMINISTRATIVE SERVICES							
1-Salaries & Wages	\$ 2,524,130	\$ 2,630,410	\$ 2,221,139	\$ 2,406,332	\$ 2,124,530	\$ 2,518,478	\$ 2,540,339
2-Personnel Benefits	760,962	808,302	763,430	816,977	742,783	836,494	876,922
3-Supplies	339,424	285,348	377,884	188,590	320,504	215,983	215,053
4-Services	929,216	839,448	976,832	785,505	987,052	734,857	886,116
5-Intergovernmental Svcs	1,331	3,474	4,950	1,111	5,000	-	-
6-Capital Outlay	83,434	54,492	112,300	80,500	62,300	80,500	80,500
7-Debt Service-Principal	-	-	-	-	-	-	-
8-Debt Service-Interest	822	725	890	303	1,050	-	-
9-Interfund Payment for Svcs	31,630	29,802	39,507	39,507	39,507	46,800	46,800
ADMINISTRATIVE SERVICES Total	\$ 4,688,293	\$ 4,669,346	\$ 4,496,932	\$ 4,318,825	\$ 4,282,726	\$ 4,433,112	\$ 4,645,731

Community Development

The Community Development Department is committed to enriching the quality of life in our community. This is accomplished with a focus on Lynnwood’s Core Values of Communication, Accessibility, Commitment and Innovation. The Department supports 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. Department staff also provides direct support to the City Council, Planning Commission, Hearing Examiner and Historic Commission. 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, invest 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.

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, and Finance to provide a single point of contact for all City permitting.

Due to staffing reductions in 2010 and 2011, dedicated long range planning staffing was eliminated. Our Department along with Public Works agreed to eliminate dedicated Geographic Information System staff in favor of a new single GIS position in Information Services.

AUTHORIZED PERSONNEL	FY 2010	FY 2013
Admin	4	3
Planning	9.6	6.6
Permits & Code & Inspections	7	5
Total	20.6	14.6

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. Numerous code and procedural improvements in recent years have enhanced our Code Enforcement function. While these improvements remain we unfortunately had to lay off one of our two officers in 2011.

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 manages the entire operation.

Planning Group

The Planning Group is a result of a

2011-2012 Biennium Accomplishments

- The Department along with the rest of the City endured a series of budget and staffing cuts. Our task was to manage these as best

we could to maintain basic services, customer service quality and ability to support new development that is key as the City builds its way back to financial stability. We had to eliminate the popular “over the counter permit” program, curtail the Permit Center’s hours and reduce our ability to promptly deal with a large volume of code enforcement issues. At the same time we managed to maintain basic services and handled a rapid increase in development activity.

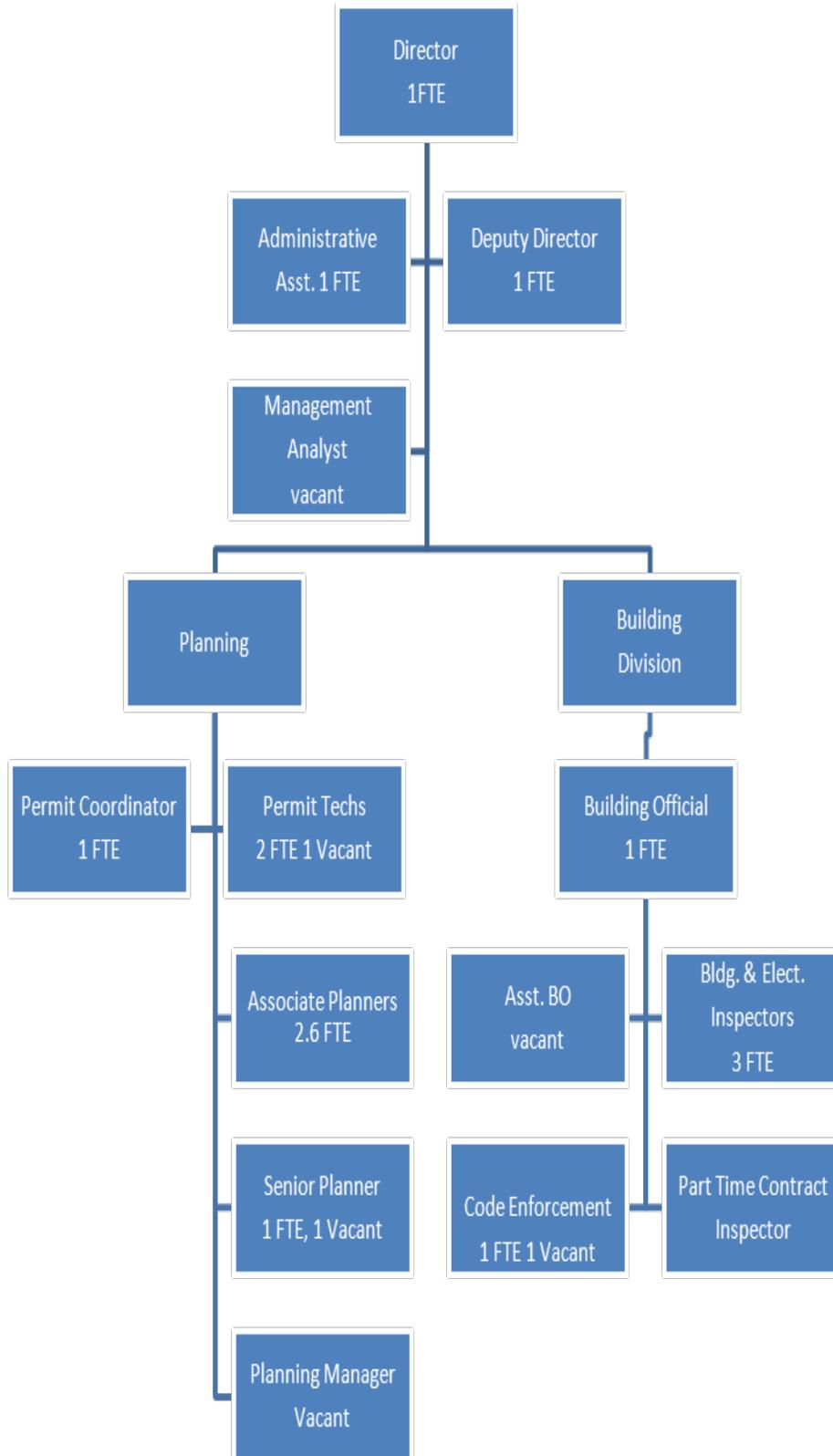
- Completion of the City Center LRT Station Concept Plan. The project advanced our understanding of how to best serve City Center as the line is extended in the future.
- Represent the City in Lynnwood Link LRT planning. Department staff represents the City on several groups working on early action design, review and support for the extension to Lynnwood Station.
- Completed the Hwy 99 Corridor Plan and Ordinance. The plan calls for additional development density, mixed use development and higher quality design and helps to set the stage for the future.
- City Center Plan Updates and Planned Action Ordinance. Working with Economic Development this effort greatly enhances flexibility while reducing cost to develop in City Center.
- Transition Area Plan. Also being completed with Economic Development. Approval is pending at the time of writing.
- NES Annexation. Lynnwood prevailed through a series of appeals culminating with the State Court of Appeals finding in favor of the City November 2011. A decision was made not to proceed with major annexations at this time due to the impact of the great recession. However, the effort set the stage for additional annexation efforts several years from now.

Goals for 2013-2014 Biennium

The department will focus on maintaining

essential services with a goal of restoring functions as funding allows. Restoration of Permit Center hours and Code Enforcement staffing are critical. Given the lack of funding in recent years we do not expect to undertake major long range projects like Hwy 99 Corridor, Transition Area and annexations. We expect to focus most of our efforts on development review and approvals.

- Neighborhood Revitalization strategy. The Council approved moving forward with preparing one neighborhood plan in the past but staff did not proceed due to the economic situation. If the Decision Package is approved by the Council, 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.
- Lynnwood Link LRT Extension. Project planning will enter a critical phase where environmental review, alignment selection and initial design will occur. It is critical that Lynnwood’s interests be represented.
- Continue efforts to update Lynnwood’s development Codes and procedures. The current Council has been quite supportive of these efforts.
- Prepare for 2015 major GMA Comp Plan update. A periodic major update is required by State law. Initial work phases will need to be initiated during this biennium.
- Sustainability. Several years ago Lynnwood made good progress on a variety of sustainability efforts but the program was sacrificed due to budget cuts. As staffing and funding allow we would like to resurrect this effort.
- Annexations. Currently on the back burner, staff has committed to look to bring this forward as City finances stabilize and fire service issues are worked through. This situation could exist later in the biennium.



	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
COMMUNITY DEVELOPMENT							
ADMINISTRATION	\$ 572,093	\$ 502,065	\$ 533,052	\$ 584,266	\$ 481,371	\$ 554,922	\$ 532,716
PLANNING	627,974	719,897	557,503	739,663	559,962	737,944	742,517
PERMITS	1,020,656	882,311	1,035,690	689,302	925,815	720,561	732,315
COMMUNITY DEVELOPMENT Total	\$ 2,220,724	\$ 2,104,273	\$ 2,126,245	\$ 2,013,231	\$ 1,967,148	\$ 2,013,427	\$ 2,007,548

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
11							
COMMUNITY DEVELOPMENT							
1-Salaries & Wages	\$ 1,482,283.57	\$ 1,454,526.34	\$ 1,372,555	\$ 1,315,665.91	\$ 1,299,283	\$ 1,209,381	\$ 1,215,625
2-Personnel Benefits	462,590.57	460,631.32	414,428	443,935.44	390,068	432,829	446,696
3-Supplies	26,205.25	14,525.53	47,201	11,291.40	42,771	46,815	46,815
4-Services	222,085.46	160,501.33	261,088	211,364.89	204,053	293,429	267,439
5-Intergovernmental Svcs	-	-	-	-	-	-	-
6-Capital Outlay	-	-	-	-	-	-	-
9-Interfund Payment for Svcs	27,558.80	14,088.00	30,973	30,973.44	30,973	30,973	30,973
COMMUNITY DEVELOPMENT Total	\$ 2,220,723.65	\$ 2,104,272.52	\$ 2,126,245	\$ 2,013,231.08	\$ 1,967,148	\$ 2,013,427	\$ 2,007,548

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; and fosters economic vitality through programs and projects necessary to implement economic development policies.

The Office of Economic Development (OED) 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. 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

2011 – 2012 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. In 2010, City Council adopted the Community Vision. Economic Development Action Plan goals and strategies align with the Vision. Major accomplishments in FY 2011-2012 to achieve economic development goals, and implement the Citywide Vision are summarized below.

Overarching Goals for Economic Development

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

- Facilitated new businesses, expansion and private investment, including
 - Zumiez, corporate headquarters
 - HomeStreet Bank, mortgage loan operations
 - Uni Bank headquarters, new office building
 - NetRiver expansion
 - University of Phoenix

- Devry University
- Conducted outreach to auto dealerships for attraction and expansion in Lynnwood including
 - Proposed dealership on Highway 99
 - Infinity, reuse
 - Mercedes, grand opening
 - Lexus, expansion
- Facilitated retail development attraction and expansion projects including
 - Alderwood mall
 - American Girl, new
 - Anthony's Seafood Grill, new
 - Brighton Collectibles, new
 - H&M, new
 - Pandora, new
 - Forever 21, expansion
 - Ben Bridge Jewelers, remodel
 - Macy's, remodel
 - Target, remodel
 - Designer Shoe Warehouse, reuse
 - Hobby Lobby, reuse
 - Whole Foods, reuse
 - Walmart, reuse
 - Yoon Retail Plaza
 - Lynnwood Crossing, new retail project at Highway 99 and 196th St SW
 - Identified desirable retail sectors and potential areas for redevelopment
 - Monitored activity by sector and geographic area
- Facilitated new hotel development projects within Lynnwood including
 - Hilton Homewood Suites, Lynnwood Legacy LLC
 - Lynnwood Public Facilities District, hotel prospects
- Conducted business outreach and marketing including
 - Quarterly ED Newsletter
 - Worked with prospects to assess project viability and identify available buildings and sites
 - Advertisement design and placements
 - Developed and distributed collateral to key market segments/prospects and follow up with prospects
 - Redesigned and maintained Economic Development web site
- Economic Alliance Snohomish County, city representative
 - Participated in Project Concentrus, organizational options

- Community & Small Business Development Board
 - Advocacy Board
 - Industry & Resource Development Advisory Board
- Washington Economic Development Association
 - Legislative advocacy for economic development and infrastructure funding
 - Training and best practices for business recruitment and expansion
- Participated on staff committee to streamline city's permit processes
- Developed Economic Development Infrastructure Policy
- Liaison to private sector regarding economic information and city permitting
- Outreach to businesses in Lynnwood annexation area

Goal #1 Tourism: The following accomplishments pertain to Tourism which is a dedicated fund within the Office of Economic Development.

- Update and optimize Lynnwood tourism web site, ongoing
- Identified key tourism segments
- Monitor tourism performance metrics
- Develop and implement marketing plans for each tourism segment, ongoing
- Design, update and distribute collateral materials, itineraries and newsletters, ongoing
- Participated in Snohomish County sales missions to Vancouver BC
- Supported the Washington Delegation at National Trade Association trade show
- Developed and implemented co-op advertising opportunities with Lynnwood Hotels and Alderwood mall
- Participated in the initiation of a Tourism Promotion Area with the Snohomish County Sports Commission
- Serve on the Washington Tourism Alliance Marketing Committee
- Serve on the Snohomish County Tourism Bureau marketing committee
- Serve on the Snohomish County Tourism Branding task force
- Serve as Treasurer on the Snohomish County Sports Commission Board
- Serve as liaison to the Lynnwood LPFD regarding program and project activities

Goal #2: *Implement redevelopment activities to enhance the City's economy & sense of place*
City Center

- Implementation of City Center seed money projects required for new development
- Met with City Center stakeholders and received input on development regulations
- Amended development regulations based on seed money project findings and stakeholder input.
- Facilitate private and public projects
- Implemented Planned Action Ordinance for expedited permit processing
- Worked with property owners and developers to market and develop key parcels
- Met with prospects regarding City Center sites, buildings and opportunities
- Created conceptual City Center brand and marketing materials
- Staffed and coordinated interdepartmental committees for City Center projects and activities
- Applied for grant funding for infrastructure implementation
- Worked with other agencies, including Community Transit on transit infrastructure and regional policies
- Began City Center Streetscape Plan
- Prepared Extension of City Center Multi-Unit Housing Tax Exemption
- Served on the City Center Space Needs Study project team

Highway 99 Revitalization Strategies

- Development of strategies, sub area plan, design guidelines and zoning to implement the Highway 99 redevelopment plan
- Facilitated various projects for new private investment
- Outreach to auto dealerships
- Facilitated Bus Rapid Transit proposal by Community Transit
- Served as liaison to the Edmonds Community College for the master plan implementation

Alderwood-City Center Transition Area Study

- Worked with consultants and project team to develop draft regulations and implementation measures for the area linking the City Center with Alderwood mall area

Other Activities

- Served as liaison to Edmonds School District regarding reuse of various surplus properties
- Sale of city's joint shop
- Sale of city's warehouse
- Facilitated Edmonds Community College and city master planning
- Facilitated redevelopment of former Lynnwood High School site, Lynnwood Place
- Joint marketing and development planning of Edmonds School District surplus properties

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

- Participated on the staff committee for the design and implementation of the 196th Street pedestrian bridge at I-5
- Participated on the staff committee for the design and implementation of the Interurban pedestrian bridge at 44th Ave. W.
- Participated in the planning and implementing of the citywide Street Master Plan
- Developed guidelines for City Center streetscapes

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 prospect brochures
- Developed Citywide Branding Report and coordinated City Council adoption
- Initiated Citywide brand implementation
- Enhanced and updated the Economic Development web site
- Updated and optimized the City of Lynnwood Tourism web site
- Updated and implemented the Lynnwood Tourism marketing campaign
- Participated on the staff committee for city wide website upgrade

Economic Development Key Goals for 2013-2014

City Center

- Create City Center Development Handbook
- Create and implement marketing program for City Center
- Outreach to property owners and developers for City Center implementation
- Implement joint marketing strategy for City Center property with Edmonds School District

- Facilitate potential hotel project in conjunction with the Lynnwood PFD
- Facilitate other projects within the City Center
- Prepare and adopt revitalization strategies for City Center
- Identify and pursue infrastructure financing programs for City Center
- Complete preliminary design of 42nd Ave W and 192nd Street
- Complete City Center streetscape plan
- Develop property acquisition strategy and parameters within City Center
- Create list of available properties for potential redevelopment in City Center
- Establish City Center as focused location for governmental activities
- Coordinate with other departments to implement a farmers market in the City Center
- Develop and fund inducements to encourage development in City Center
- Implement City Center Planned Action Ordinance
- Implement City Center Umbrella Organization
- Update City Center LID

Highway 99

- Develop and fund inducements to encourage development on Highway 99
- Create list of available properties for potential redevelopment
- Identify large sites and reuse potential on Highway 99
- Facilitate implementation of Lynnwood Crossing
- Facilitate implementation of new auto dealership

College District

- Facilitate Edmonds Community College Projects
- Facilitate implementation of the Edmonds Community College Master Plan
- Pursue opportunities to relocate government uses from College District to City Center
- Identify and implement infrastructure strategies

Alderwood City Center Transition Area

- Implement new zoning and development regulations

Other

- Undertake business retention, expansion and attraction activities citywide

Executive

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

The Mayor

The Mayor is the highest elected position in the city, is elected to a four year term and is a full time position. The Mayor serves as the Chief Executive Officer (CEO) for the city. As CEO, the Mayor is the city's Chief Administrator and runs the city. He also has veto authority. With the help of an Assistant City Administrator, The Mayor provides leadership and oversees the day to day administration and operation of the city. An Executive Assistant provides staff and administrative support to the Mayor and Assistant City Administrator.

Implementing Budget and Oversight of City Departments

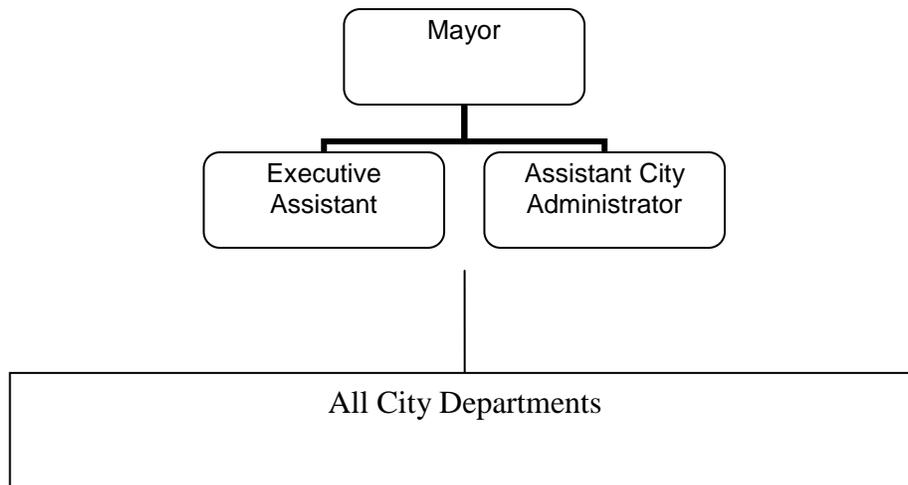
All heads of city departments report to the Mayor. As CEO, one of the most important responsibilities of the Mayor is to implement the city budget. The city is on a biennial budget system which means every other year the Mayor develops a proposed two year budget that is reviewed and adopted by the City Council. In implementing the budget, the Mayor provides direction to city departments on city priorities and management of city government including the coordination and support for the development of effective programs and services for the public.

The Mayor and Council

Each week, the Mayor, Assistant City Administrator and Executive Assistant meet with the Council President, Vice-President and Council Assistant to discuss city business and policy items that need Council review, discussion and action. Items that go to Council are placed on a Council Work Session or Business Meeting agenda. The meetings are open to the public and are usually on a Monday night. The Mayor typically chairs and facilitates Council meetings.

Communicating to the Public

Another important responsibility of the Mayor and Executive Department is to communicate and be accountable to the city's tax paying citizens. Some of the efforts to keep the public informed include holding community outreach meetings, distributing a newsletter to the community called Inside Lynnwood that keeps citizens informed about what's going on in the city and providing a city website that city residents can visit via the internet.



Obj Sum # & Name	Actual						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
EXECUTIVE							
1-Salaries & Wages	\$ 161,529.96	\$ 208,201.73	\$ 188,411	\$ 188,467.60	\$ 192,089	\$ 230,687	\$ 235,921
2-Personnel Benefits	62,568.09	83,532.12	56,885	58,715.63	57,364	89,597	95,213
3-Supplies	6,946.55	9,121.65	3,118	1,456.53	5,528	7,500	7,500
4-Services	86,213.44	120,422.09	39,212	8,512.20	8,549	17,250	17,250
5-Intergovernmental Svcs	10,631.80	27,943.64	-	8,727.47	-	-	-
9-Interfund Payment for Svcs	9,441.25	9,444.00	3,559	3,558.96	3,559	3,559	3,559
EXECUTIVE Total	\$ 337,331.09	\$ 458,665.23	\$ 291,185	\$ 269,438.39	\$ 267,089	\$ 348,593	\$ 359,443

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 177 incidents per 1000 population.

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. The Department has 12 paramedics and 1 Medical Services Officer.

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, on a limited basis, through public safety education. These programs include CPR training, free blood pressure checks, fall prevention, smoke alarm installation, and earthquake preparedness.

2011 – 2012 Biennium Accomplishments

- The Department received a \$634,000 SAFER grant from the Department of Homeland Security to fill four (4) vacant firefighter positions.
- Firefighter Kevin Miller received Paramedic training at the University of Washington / Harborview Paramedic Program during the budget cycle.
- The Medic 15 paramedic vehicle was refurbished with a new Ford chassis.
- The Department historically had its second busiest year, responding to 6487 incidents in 2011.
- The Department continued its successful a partnership with the City of Mukilteo to provide EMS Management services and cost share the Medical Services Officer position.

- The EMS division received a grant for \$82,000 from the Verdant Health Commission for new emergency cardiac technology and heart attack awareness education for the community.
- Fire Prevention Inspectors conducted 3690 technical inspections and assisted in correcting 3335 violations.
- The Department participated in the Regional Fire Authority Planning team, examining the possibility of a regional fire service delivery model.

- Sick leave dropped by 7% in 2011.

2013 – 2014 Biennium Goals

- Meet service demand expectations with minimum daily staffing with 10 firefighters.
- Purchase new Medic Unit vehicle.
- Consolidate training programs with neighboring departments.
- Maintain dependency on automatic aid at 11% or less.



MSO position shared with City of Mukilteo Fire

Important Note: Budget reductions for 2011-2012 forced the elimination of certain positions and interim and acting assignments to the Fire Chief's, Fire Marshal's and Operations Assistant Chief positions.

	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Actual 12/31/11 (2/22/12)	2012 Budget	2013 Budget	2014 Budget
FIRE DEPARTMENT							
40-FIRE-FIRE - ADMINISTRATION	\$ 906,994	\$ 845,070	\$ 1,295,638	\$ 841,580	\$ 1,319,876	\$ 710,764	\$ 806,161
42-FIRE-FIRE - OPERATIONS	3,081,175	2,754,909	2,551,529	2,726,672	2,548,199	2,463,030	2,752,721
43-FIRE-FIRE - PREVENTION	622,228	574,604	651,409	660,553	633,836	590,904	672,186
44-FIRE-FIRE - STAFF TRAINING	150,588	136,076	247,618	40,365	241,053	252,258	236,195
45-FIRE-DISASTER MANAGEMENT	5,697	94,971	109,624	1,808	113,255	5,000	5,000
48-FIRE-EMERGENCY MEDICAL SERVICES	4,066,412	4,098,188	4,027,160	4,209,437	4,029,869	4,427,298	4,342,080
FIRE DEPARTMENT Total	\$ 8,833,094	\$ 8,503,817	\$ 8,882,978	\$ 8,480,415	\$ 8,886,088	\$ 8,449,255	\$ 8,814,343

Obj Sum # & Name	12/31/09 Actual	12/31/10 Actual	2011 Budget	12/31/11 Actual 2/22/12	2012 Bgt	2013 Budget	2014 Budget
FIRE							
1-Salaries & Wages	\$ 5,342,885.22	\$ 5,438,458.73	\$ 5,325,933	\$ 5,352,454.91	\$ 5,315,902	\$ 5,346,525	\$ 5,454,894
2-Personnel Benefits	2,037,054.07	2,141,649.11	2,257,320	2,251,238.95	2,294,908	2,116,320	2,207,431
3-Supplies	225,785.39	107,692.65	237,231	98,872.93	195,414	257,974	252,275
4-Services	178,508.61	175,148.24	278,918	200,478.06	275,918	293,501	215,782
5-Intergovernmental Svcs	425,423.65	591,825.69	540,541	334,334.74	560,911	2,595	2,595
6-Capital Outlay	20,819.08	53,271.05	-	-	-	-	-
9-Interfund Payment for Svcs	602,617.80	(4,228.54)	243,035	243,034.92	243,035	432,341	681,366
FIRE Total	\$ 8,833,093.82	\$ 8,503,816.93	\$ 8,882,978	\$ 8,480,414.51	\$ 8,886,088	\$ 8,449,255	\$ 8,814,343

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 four full-time employees and is a full-service human resources organization that provides services in all traditional human resource areas, including recruitment, benefits administration, training, employee and labor relations.

Human Resources staff works in a fast paced, high volume environment to support a workforce of over 300 regular and 150 part time or seasonal employees. For example, the department has processed over 3700 applications to date for the 2011-2012 budget period, conducted 46 recruitments, six civil service examinations, and guided one executive search. Department staff also conduct annual benefits open enrollment and support ongoing labor negotiations.

2011 – 2012 Biennium Accomplishments and Challenges

Through the 2011 – 2012 biennium, the City continued to experience the effects of the economic downturn. HR shifted focus to provide assistance with workplace modifications that resulted in layoffs, reorganizations and related logistics of staffing changes. Layoff resource guides were developed and on-site assistance was provided to affected individuals. HR staff held designated office hours to meet with employees, answering questions and explaining available transition services.

HR staff developed and successfully guided the transition to a less expensive benefit program beginning in 2012; thereby mitigating the projected increases in health care costs.

Approximately half of the City's workforce is represented by one of seven unions and all union contracts were under negotiation. For the first time in years, contracts changed from three to one year terms because of the economic uncertainty in outlying years. Naturally, this meant HR staff and the bargaining teams they support entered into a perpetual cycle of labor negotiations. As of August, 2012, all but one contract has settled, the unsettled contract is scheduled for arbitration in 2013.

2013 – 2014 Department Goals

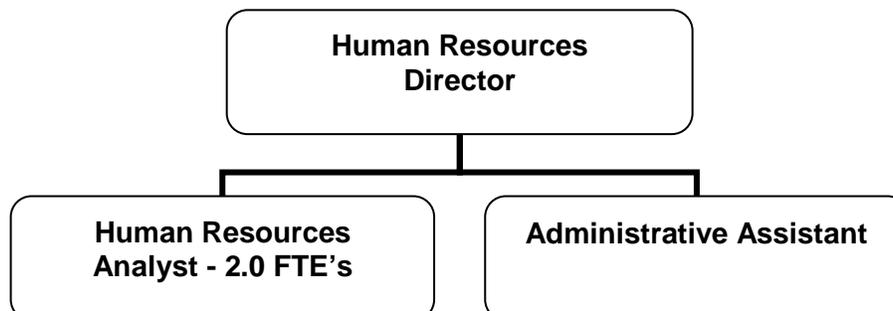
Provide meaningful and relevant training to City employees, managers and supervisors. Pending approval of funding, provide mandatory and supervisory training.

Ensure the City remains legally compliant with all federal and state employment regulations.

Attract and retain a diverse workforce, reflective of the community.

Increase support to labor negotiations.

Make better use of technology.



	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
HUMAN RESOURCES							
ADMINISTRATION	\$ 703,449	\$ 477,864	\$ 552,867	\$ 474,959	\$ 524,043	\$ 575,199	\$ 509,657
CIVIL SERVICE	11,749	4,800	9,025	3,629	9,024	8,899	8,896
WELLNESS	2,950	769	2,120	68	2,119	490	490
HUMAN RESOURCES Total	\$ 718,148	\$ 483,432	\$ 564,012	\$ 478,656	\$ 535,186	\$ 584,588	\$ 519,043

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
HUMAN RESOURCES							
1-Salaries & Wages	\$ 450,933.12	\$ 304,640.64	\$ 335,924	\$ 309,946.40	\$ 342,516	\$ 329,163	\$ 336,280
2-Personnel Benefits	126,872.86	101,251.75	107,192	109,955.76	107,795	118,201	122,391
3-Supplies	9,992.20	2,380.18	10,356	2,107.27	10,354	9,723	9,422
4-Services	128,165.13	72,975.70	104,618	50,724.82	68,599	121,579	45,028
5-Intergovernmental Svcs	-	-	-	-	-	-	-
6-Capital Outlay	-	-	-	-	-	-	-
9-Interfund Payment for Svcs	2,184.50	2,184.00	5,922	5,922.00	5,922	5,922	5,922
HUMAN RESOURCES TOTAL	\$ 718,147.81	\$ 483,432.27	\$ 564,012	\$ 478,656.25	\$ 535,186	\$ 584,588	\$ 519,043

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.

Obj Sum # & Name	Actual as of 12/31/09	Actual as of 12/31/10	2011 Budget	Actual			
				12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
LEGAL							
13-LEGAL-ADMINISTRATION							
City Attorney Fees	\$ 481,863	\$ 447,353	\$ 206,632	\$ 312,350	\$ 206,632	\$ 311,122	\$ 311,122
Prosecuting Attorney	348,454	373,369	373,368	373,369	373,368	341,207	341,207
Public Defenders/Court	328,439	374,585	324,000	388,816	324,000	506,657	506,657
Other Legal	10,584	16,175	6,000	16,008	6,000	16,015	16,015
4-Services	1,169,340	1,211,481	910,000	1,090,543	910,000	1,175,000	1,175,000
9-Interfund Payment for Svcs	1,402	1,404	-	-	-	-	-
LEGAL Total	\$ 1,170,742	\$ 1,212,885	\$ 910,000	\$ 1,090,543	\$ 910,000	\$ 1,175,000	\$ 1,175,000

Legislative

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

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

The Council is made up of seven members. They are elected at large for staggered four-year terms. Each year, one councilmember is elected to serve as President and one councilmember is elected to serve as Vice President of the Council. In addition to participating in regular council meetings, each councilmember is elected and/or assigned to represent the city on various internal and external boards and commissions.



Van AuBuchon, Kerri Lonergan-Dreke, Benjamin Goodwin, Sid Roberts, Christopher Boyer, Mark Smith, Loren Simmonds,

Lynnwood City Council
7 Elected Officials

Administrative
Assistant (.75 FTE)

Goals for 2013 – 2014 Biennium

The council holds an annual retreat early each year. For the 2013-14 biennium, the council continues to pursue the following broad areas of emphasis:

Financial Planning and Oversight

Oversight of that budget and long-term financial planning is the top priority identified by the council during this biennium. To that end, the council approved an overhaul of the city’s financial policies during 2011-12. And continues to be active in the implementation of the policy.

Priorities of Government/Budgeting for Outcomes

Closely linked to Financial Planning and Oversight, and looking forward to the 2013-14 biennial budget, the council will be engaging in a process called Priorities of Government. This process asks the essential question of residents, city staff, elected officials, businesses and other stakeholders: “What are the services and levels of those services people want and how much are we as a community willing to pay for those services.”

City Center Review and Implementation

Economic development is at the forefront of the councils priorities. Our City Center Sub-area plan envisions a thriving downtown core that includes retail, office space, parks and residential areas in an urban village type setting. With approximately 300 acres targeted for redevelopment over a multi-year time frame, this project will attract family wage jobs to Lynnwood while relieving the pressure on our single-family neighborhoods by accommodating expected population growth in the new multifamily residential areas.

Obj Sum # & Name	Actual	Actual	2011	Actual	2012	2013	2014
	12/31/09	12/31/10	Budget	12/31/11 (as of 2/22/12)	Budget	Budget	Budget
LEGISLATIVE							
1-Salaries & Wages	\$ 175,375.45	\$ 184,946.90	\$ 183,407	\$ 183,190.86	\$ 183,407	\$ 183,407	\$ 183,407
2-Personnel Benefits	105,776.65	94,724.70	101,882	104,149.05	101,882	107,263	107,263
3-Supplies	4,088.40	4,334.99	3,390	1,373.68	3,390	1,395	1,395
4-Services	84,481.35	104,252.42	81,992	30,423.88	81,991	93,598	52,398
5-Intergovernmental Svcs	-	-	-	-	-	-	-
9-Interfund Payment for Svcs	48,854.25	48,852.00	4,008	4,008.00	4,008	4,008	4,008
LEGISLATIVE Total	418,576.10	437,111.01	\$ 374,679	323,145.47	\$ 374,678	\$ 389,671	\$ 348,471

Municipal Court

The Mission of the Municipal Court is to contribute to the quality of life in our community by fairly and impartially administering justice in such a manner that it preserves both the dignity and rights of the defendant as well as the citizens of Lynnwood.

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 probationers' 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 2012 caseload is 10,000 case filings plus 25,000 photo red filings. All filings are down due to changes in the police department's work force and emphasis. Photo enforcement filings have stabilized since the adjustment in 2010.

The court's workload is determined by filings. The police department's continued emphasis on DUI enforcement and Domestic Violence places disproportionately heavy burdens on court staff and probation as these cases require far greater resources for up to 5 years. All other case types are no longer than 2 years.

Our present location is insufficient to hold all of the people requiring access to the court. We are unable to provide jurors 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. We are grateful for the use of council chambers for infraction hearings. By using the council chambers we have been able to add criminal calendars and reduce congestion in our courtroom. However this is only a band aid for a long term problem.

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. Presently we are funded for 1.3 FTE's and in 2013 1 FTE. The latest AOC measurement is 2.11 FTEs, which does not take

into account Photo Enforcement filings and hearings. It is difficult to meet the current demand for judicial services with 1 FTE. This fall the city council plans to consider changing their ordinance which allows the mayor to appoint the judicial officers upon approval of council to making the judicial position(s) elected.

The court is working closely with the police, jail, prosecutors and public defenders to manage jail costs. Significant changes in sentencing and length of probation periods has reduced the costs of incarceration by 50%. The court has implemented other cost saving programs including video arraignments from Snohomish County Jail, electric filing of citations and a new vehicle related violations (photo enforcement) program. These actions are not only economical but have improved court services.

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 or non-traffic violations such as littering or animal control violations. 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. 1.5 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. 1.75 legal specialists are dedicated to photo red caseload.

Criminal Trial Processing: Misdemeanor and gross misdemeanor cases require a mandatory court appearance. The maximum sentence for a misdemeanor is \$1000 fine and 90 days jail, the maximum fine for a gross misdemeanor is \$5000 fine and 364 days jail. 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 who 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. (3.5) 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. Almost all of these tasks are imposed on the court either by statute or by court rule and are therefore not discretionary.

Probation

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. Due to budget restrictions the department was reduced from three to two people. The loss of the probation assistant resulted in a reduction in our level of service. Probationers no longer have immediate phone access to the probation department but must leave voice mails which are returned within 24 hours often times resulting in phone tag. There is no longer the ability for a probationer to drop by and check on the status of their case or get answers to questions or concerns regarding

their program. Treatment agencies used to immediate access to the probation assistant must now leave messages and wait for information.

2011-2012 Accomplishments

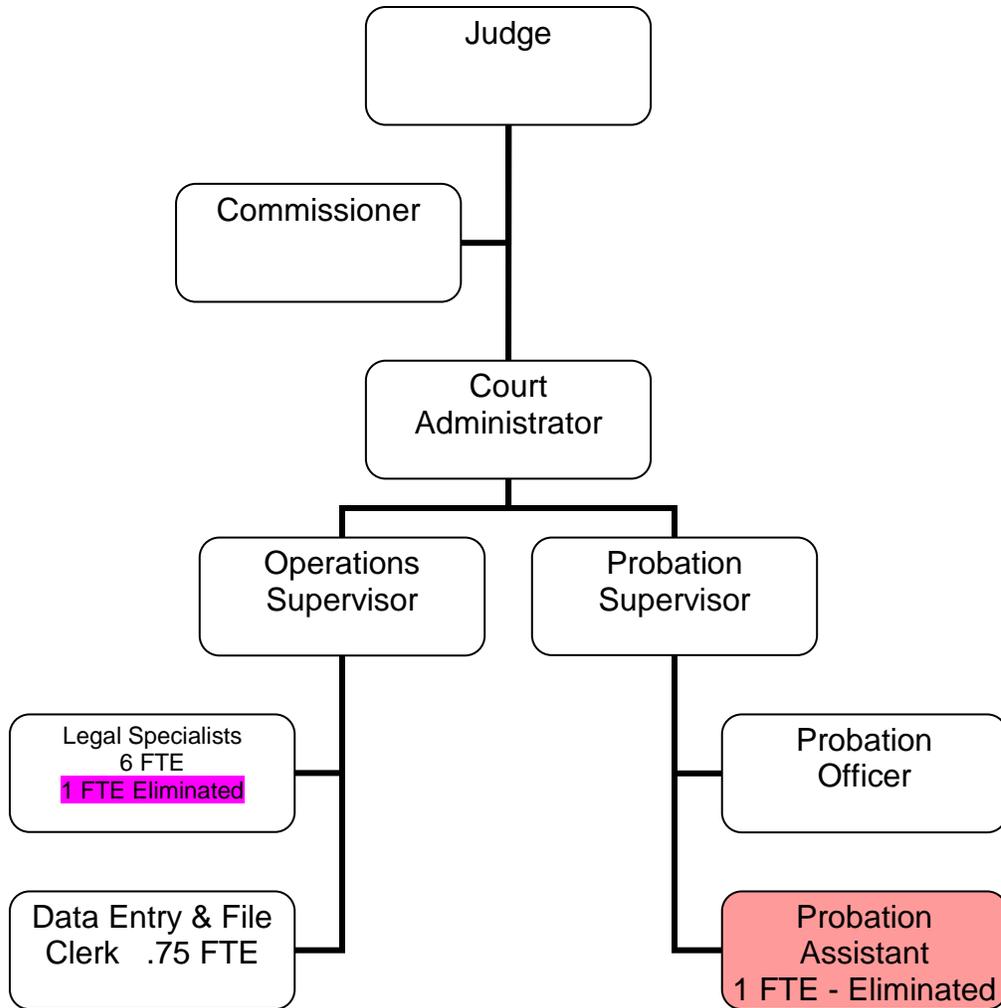
- Vehicle Related Violations (photo enforcement citations) are electronically filed in the Judicial Information System. (State funded, no cost to the City of Lynnwood.)
- New on-line payment program through nCourt improved efficiency.
- Piloting new interpreter scheduling program with 1Linqua.
- Reduced jail costs by 50%
- Implemented a DWLS3 arraignment calendar to expedite non-complicated criminal case processing.

Goals for 2013-2014 Biennium

- Reinstate legal specialist position to improve customer service for probationers and assist photo enforcement case management.
- Enhance web site to allow forms and pleadings to be filed online
- Continue to migrate from paper to electronic criminal files
- Implement public defender caseload standards

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 and scanning court documents reduce our storage needs and the staffing dedicated to filing. E-Citation filings have improved our quality of services and reduced our data entry needs. Web based communication and interaction will improve court services.



	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
MUNICIPAL COURT							
ADMINISTRATION	\$ 1,055,287	\$ 1,165,938	\$ 1,223,550	\$ 1,043,626	\$ 1,230,831	\$ 1,241,048	\$ 1,238,815
PROBATION SERVICES	242,033	259,550	184,819	181,895	187,633	193,333	193,333
MUNICIPAL COURT Total	\$ 1,297,321	\$ 1,425,488	\$ 1,408,369	\$ 1,225,521	\$ 1,418,464	\$ 1,434,381	\$ 1,432,148

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
MUNICIPAL COURT							
1-Salaries & Wages	\$ 725,408.83	\$ 739,803.38	\$ 698,875	\$ 688,072.78	\$ 709,872	\$ 818,482	\$ 823,722
2-Personnel Benefits	240,246.49	276,409.98	243,628	258,840.81	245,126	259,278	270,276
3-Supplies	16,815.11	7,229.46	15,711	8,779.99	14,510	36,901	17,280
4-Services	310,060.57	397,257.52	440,335	260,007.04	439,136	309,900	311,050
5-Intergovernmental Svcs	-	-	-	-	-	-	-
6-Capital Outlay	-	-	-	-	-	-	-
9-Interfund Payment for Svcs	4,789.75	4,788.00	9,820	9,819.96	9,820	9,820	9,820
MUNICIPAL COURT Total	\$ 1,297,320.75	\$ 1,425,488.34	\$ 1,408,369	\$ 1,225,520.58	\$ 1,418,464	\$ 1,434,381	\$ 1,432,148

Parks, Recreation & Cultural Arts

Lynnwood Parks, Recreation & Cultural Arts is creating a healthy community through people, parks, programs and partnerships.

We are part of Lynnwood's daily life and we shape the character of the community by providing stewardship of our resources, providing recreation opportunities for all ages, contributing to the City's economic vitality, promoting health and wellness, fostering social connections, embracing innovation, supporting staff professional development and excellence, engaging and responding to the changing needs of our community, creating a connected community, providing premier customer service 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.

Administration & Park Development is responsible for the leadership, development and operation of a comprehensive Parks, Recreation and Cultural Arts system. This includes administrative functions, strategic planning, marketing, outreach activities, healthy communities initiatives and programs, sponsorship development, long range capital and program planning, development of partnerships with other agencies and non-profits, acquisition and development of properties, capital project planning, grant writing and monitoring for compliance, development of the biennial budget, and establishment of performance measures and goals.

Park Operations administers and is responsible for the effective operations and maintenance of over 316 acres of City parks, athletic fields, park trails and other civic lands and recreational open space. Staff works to preserve, maintain and enhance the community's investment in parks, while providing quality facilities for leisure and athletic experiences.

Recreation provides recreation programs for all ages and manages recreation facilities including

the Recreation Center, Senior Center, Cedar Valley Gym and Meadowdale Playfields so that the community can participate in safe, fun, and quality activities resulting in opportunities for fitness, social interaction, life-long learning, creativity and healthier living.

2011-2012 Biennium Accomplishments

- Opened renovated Recreation Center and Senior Center
- Received LEED Silver Certification for Recreation Center expansion/renovation
- Received grant for exhibit development in Wickers Museum at Heritage Park (\$1,643)
- Received grant and designed Heritage Park Brochure (\$943)
- Received grant, designed and distributed Tour of Historic Sites Brochure (\$1,503)
- Completed Phase I development of the Wickers Museum at Heritage Park
- Continued renovation of trolley interior at Heritage Park
- Continued partnerships with non-profit organizations in the operations of Heritage Park
- Worked with Public Works on design of the Interurban Trail Missing links project
- Prepared City Center Draft Streetscape Plan with Economic Development
- Designed Senior Center Patio Plan
- Assisted development of Ethnobotanical Garden at Gold Park with EdCC LEAF School
- Resurfaced tennis courts at South Lynnwood Park and Pioneer Park
- Completed demolition of structures on future

- Doc Hageman park site
- Completed development of Stadler Ridge Park
- Continued support for the Parks Equipment Replacement Fund with partial funding and equipment purchases in support of maintenance service levels
- Strategically amended maintenance priorities to adjust to the loss of two full time and all seasonal park maintenance positions
- Continued partnership with Pacific Little League to provide baseball and softball opportunities for youth at Lynndale Park
- Continued support of the City's community service program, working with the Police Department and Court to put community service workers to work in our parks instead of incarceration at added cost to the City
- Renovated landscaping at North Administration Building for new accessible building entrances
- Processed 228 park shelter rentals, 649 room rentals and 709 pool rentals in 2011
- Received \$1,926,957 in 2011 and \$1,877,293 in the first eight months of 2012
- Increased online registrations from 2% to 12% of total registrations
- Provided over 12,000 swim lessons in the first year of operation in the renovated facility, an increase of 5,000 from 2009 generated an additional \$250,000 in revenues
- Revised open swim schedule, increasing availability by 50% and allowing an average of 300 additional swimmers to enjoy the facility each day
- Received over \$33,000 in grant funding from Verdant Health Commission to start 3rd Grade swim lesson voucher program, serving 489 students during the first eight months of the program
- Registered 307 adult softball teams for league play at the Meadowdale Playfields, bringing in revenues of \$167,701
- Opened the remodeled Recreation Center with a new variety of fitness classes, averaging 56 classes per week
- Generated \$289,676 from fitness classes through September 1, 2012
- Acquired a grant, funded by Verdant Health Commission, for the amount of \$77,468 per year for 3 years. These monies are funding a new Move 60 Teens afterschool program for local middle school students, focusing on health and fitness.
- Total participation in our Kamp Kookamunga day camp program went up 41% in 2011/2012 from 2009/2010. This was accomplished by increasing from 9 groups of 9 campers to 10 groups of 10 campers. Staffing levels were able to remain the same!
- Kids Klub Preschool maintained a fill rate of 97% for the 2011-2012 school year
- Preschool Playtime had 1079 participants in the 2011-2012 school year. In January 2012 we moved from having 2 to 4 sessions each week.
- Staffing Administration hours for Youth/Teen Programs was reduced 71% while programs remained status quo
- Relocated the Senior Center facility to a shared space 35% (2,200 sq ft) smaller, while retaining 94% of total membership
- Reduced staffing by 30% (1.25 FTE), while retaining 65% (37.5 hours) of weekly operations and 46% (35 hours) of weekly classes, trips and activities
- Increased Senior Center volunteer hours over 2009-10 by 28% (3,770 hours/1.8 FTE/in-kind value of \$80,490)
- Parks & Recreation Foundation's Par 4 Kids Golf Tournament generated \$24,000 for the Recreation Benefit Fund
- Produced a reformatted and independent recreation guide published quarterly
- Managed publicity and marketing of the Grand Re-Opening of the Recreation Center
- Successfully transitioned the Office of Neighborhoods functions to PRCA with the Community Outreach Specialist
- Edited and published 6 editions of *Inside Lynnwood*
- Launched *In the Loop*, an internal city newsletter
- Successfully managed two Martin Luther King Jr. Celebrations
- Staff liaison to the Cold Weather Shelter
- Launched *Lynnwood eNews*, an electronic newsletter service
- Planned and executed two Volunteer Appreciation Events
- Presented to City Council and received approval to change the ordinance pertaining to Board and Commission residency
- Launched the Recreation Center Ambassador volunteer program to assist the Customer Service staff during peak hours with volunteers contributing over 1,000 hours in the first year

- Prepared the *Lynnwood Community Profile*, a demographic profile of the City of Lynnwood
- Created the Lynnwood University Workbook
- Updated Fee Policy to include core definitions and cost recovery targets
- Collaborated and produced two Snohomish County Get Movin' summer programs with a local kick-off event at Alderwood serving over 5,000 participants
- Launched first of three-year grant funded (\$52,250/year) Get Movin' Fit program providing youth with enhanced fitness opportunities in the summer
- Secured \$250,000 Safe Routes to School grant funding for environmental improvements and safety education, a collaborative project with public safety, public works, parks & recreation and the school district
- Collaborated to host the first annual Walk to School event with Lynnwood Elementary where over 500 students walked or biked to school
- Partnered with Whole Foods to offer several community and educational events including participation as a movie screening site for the Get Reel series
- Collaborated with Edmonds Community College to host the first annual Celebration of Food Festival serving over 1,200 participants to learn about local, organically produced foods
- Continued engagement with community members to seek funding and support for a local, international farmers market
- Continued involvement in collaborative partnerships focused on community health
- Partnered with Verdant Health Commission to offer a 6 Weeks to a Healthier You community health program

Goals for the 2013-2014 Biennium

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

Provide new park development to meet the recreational needs of the community:

- Scriber Lake Park – replace overwater boardwalk
- Meadowdale Park – expand parking
- Doc Hageman Park – submit grant application for Phase I funding
- Rowe Park – work with community groups to raise funding for development
- Lynndale Park Amphitheater - complete expansion improvements
- Heritage Park – complete Phase II renovation of water tower
- Heritage Park – complete installation of children's play area
- Heritage Park – complete Phase II development of the Wickers Museum
- Heritage Park – complete extension of trolley tracks
- Interurban Trail - complete construction of missing links with Public Works
- South Lund's Gulch Trail – plan trail with RTCA and County
- Off-Leash Dog Park – complete development in Lynndale Park
- Senior Center Patio – complete installation of patio
- Gold Park – continue development of Ethnobotanical Garden with EdCC LEAF School

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 develop, maintain and operate our system of parks, facilities and programs
- Work with Economic Development on acquisition of park property in the City Center

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

Maintain our existing facilities to meet the recreational needs of the community:

- Seek funding for Lynndale Park Amphitheater expansion
- Work with Edmonds School District and City of Edmonds to improve fields at Meadowdale Athletic Complex
- Park System – work to bring all parks up to ADA standards

Outreach: Assumed the outreach function of the Office of Neighborhoods and Community Affairs to reach out to our diverse community to ensure services, communications, and programs are demographically and culturally appropriate:

- Work with the South Snohomish County Emergency Shelter Network to determine a long-term/permanent solution for the Cold Weather Shelter
- Work with Boards and Commissions to fill all vacancies with dedicated and appropriate volunteers
- Support the strategic plans and goals of the Neighborhoods and Demographic Diversity Advisory Commission and the Visioning Task Force. Assist the Commission to host educational forums and provide outreach to our diverse communities. Assist the Commission to host a Multi-Cultural Fair in 2014
- Assist the webmaster with implementation and migration to the new City website
- Conduct a city-wide language needs analysis and carry out translation of critical city documents
- Collaborate with city departments and employees to facilitate event and program promotion, increase community participation in public meetings and involve non-profit and faith based organizations in city-wide programs and events

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

- Implement pre-sales for open swims
- Provide instant approval for on-line accounts
- Offer bi-annual annual pass holder perks
- Launch an adaptive Swim Less program and serve at least 200 challenged/disabled youth in 2013-2014
- Expand Sunday Swim Lesson programming, with a 30% increase in classes and \$5,000 in additional revenues for 2013-2014
- Launch CPR and First Aid training program for citizens and City staff, with a goal to certify 60% of City employees and raise \$20,000 in annual revenues
- Register 350 or more teams for 2013-2014 adult softball league play
- Produce revenues of \$300,000 or more from fitness classes
- Start the process of facility design and acquiring financial resources to remodel the Meadowdale Playfields facility
- Maintain an 80% fill rate for Kamp Kookamunga for 2013-2014 summer seasons
- Continue to grow our programs for middle school students (Move 60 Teens and Nightwaves), an age group that continues to be an underserved population in our community
- Implement two new family events: “Father/Daughter Dance” and “Spook and Splash Family Halloween Event”
- Produce 3,500 classes, trips, and activity programs for adults 62+
- Partner with the Everett BIKES club to co-lead and provide 50 bike rides for adults 62+
- Secure \$9,600 in local business sponsorship to offset costs for 48 special events and presentations
- Receive Senior Center grants totaling \$22,000

New Programming:

- Develop new programs and activities in coordination with Healthy Communities
- Establish a self-sustaining, international Farmers Market
- Continued Get Movin’ program and FIT program improvements.

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 the Neighborhoods and

Demographic Diversity Advisory Commission 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:

- Verdant Health Commission: partner to enhance existing and provide new programs with focus on health, community wellness, fitness and nutrition
- Edmonds School District: enhance joint use opportunities at existing facilities and fields and community health programming
- 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, programs and the Par 4 Kids annual golf tournament
- Lynnwood Convention Center: partner on community events such as MLK Celebration
- Alderwood Mall: coordinate promotion of community events
- Edmonds Community College: Golf Course, fields and maintenance building

Projects:

Develop and implement the Healthy Communities Initiative.

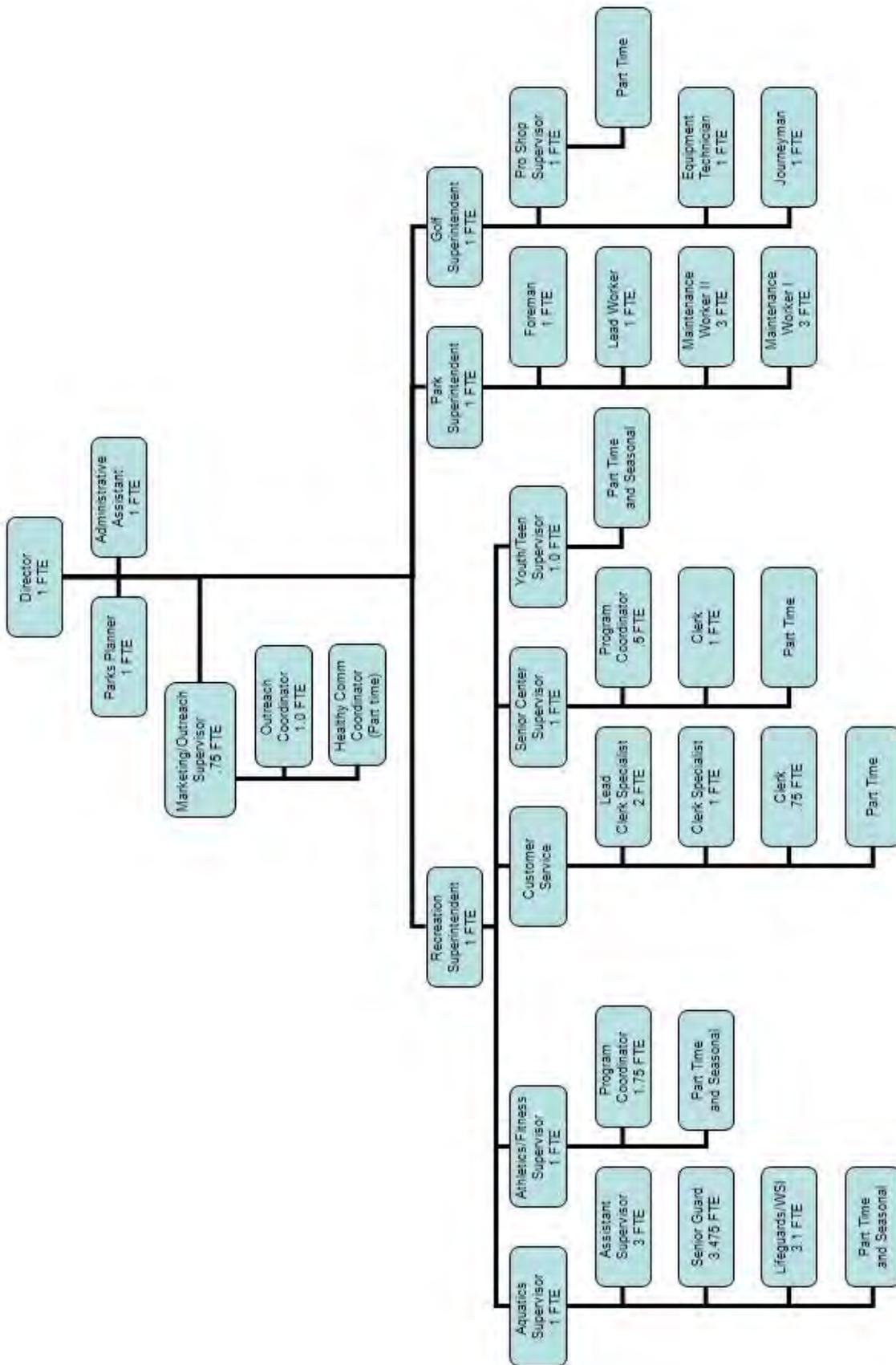
- Establish Wellness Program with a focus on employee wellness
- Earn a WellCity Award
- Collaborate with Verdant Health Commission on south county Blue Zone initiative
- Expand Safe Routes to School programming and improvements with additional grant funds

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.

- Participate in citywide implementation and migration to new city website
- Update and improve eNews services
- Capture, edit and create video and photo content for website that promotes programs and facility rentals

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
PARKS AND RECREATION							
PARK ADMINISTRATION	\$ 383,282	\$ 374,455	\$ 382,421	\$ 373,620	\$ 382,421	\$ 403,029	\$ 405,675
PARK OPERATIONS	1,131,109	1,020,727	1,092,239	1,058,867	1,098,515	1,363,447	1,109,608
RECREATION-ADMINISTRATION	288,781	220,879	560,656	424,853	222,290	712,928	734,839
RECREATION-AQUATICS	958,777	487,061	1,456,740	1,188,508	1,512,375	1,473,929	1,494,581
RECREATION-ARTS	266,655	259,682	205,131	191,400	207,741	-	-
RECREATION-ATHLETICS	407,594	354,268	555,559	471,113	548,074	653,277	655,187
RECREATION-COM AFFAIRS	-	286	123,833	93,294	116,869	142,514	182,037
RECREATION-COM EDUC	16,007	13,213	10,000	13,356	10,000	130,408	163,448
RECREATION-CSTMR SERVICES	395,827	394,002	464,347	476,055	470,640	429,434	437,114
RECREATION-SPEC EVENTS	241,341	158,363	223,033	191,984	227,601	197,319	199,443
RECREATION-SENIOR CNTR	409,795	410,486	338,835	318,033	346,226	470,222	367,200
RECREATION-TEEN	141,519	132,439	98,747	95,135	101,255	-	-
RECREATION-YOUTH	558,725	527,523	390,688	272,434	419,182	526,468	531,242
PARKS AND RECREATION Total	\$ 5,199,412	\$ 4,353,382	\$ 5,902,229	\$ 5,168,652	\$ 5,663,189	\$ 6,502,975	\$ 6,280,373

Obj Sum # & Name	12/31/11						
	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
11							
PARKS & RECREATION							
1-Salaries & Wages	\$ 3,276,179.62	\$ 2,809,564.19	\$ 3,281,504	\$ 3,102,562.68	\$ 3,322,934	\$ 3,420,711	\$ 3,440,521
2-Personnel Benefits	1,007,101.66	931,776.97	1,153,652	1,014,187.36	1,150,472	1,078,918	1,124,954
3-Supplies	139,838.65	71,468.06	228,678	189,890.80	220,121	266,318	266,867
4-Services	615,154.78	490,205.76	987,074	646,043.95	727,641	1,204,507	1,185,510
5-Intergovernmental Svcs	16,689.65	8,738.72	25,750	1,391.42	25,750	25,750	25,750
6-Capital Outlay	-	-	9,300	-	-	290,000	20,000
9-Interfund Payment for Svcs	144,448.10	41,628.00	216,271	214,576.27	216,271	216,771	216,771
PARKS & RECREATION Total	\$ 5,199,412.46	\$ 4,353,381.70	\$ 5,902,229	\$ 5,168,652.48	\$ 5,663,189	\$ 6,502,975	\$ 6,280,373



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.

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, 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 person's 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. Cadets assist the clerical staff, other members of the Department and city staff as requested.

Detention & Corrections

The Detention Division delivers safe and secure temporary 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

The Animal Control unit is 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 problem. Additional functions include investigation of abandoned vehicles, parking enforcement, assisting with vehicle lockouts and taking lost/found property reports.

2011 Activity

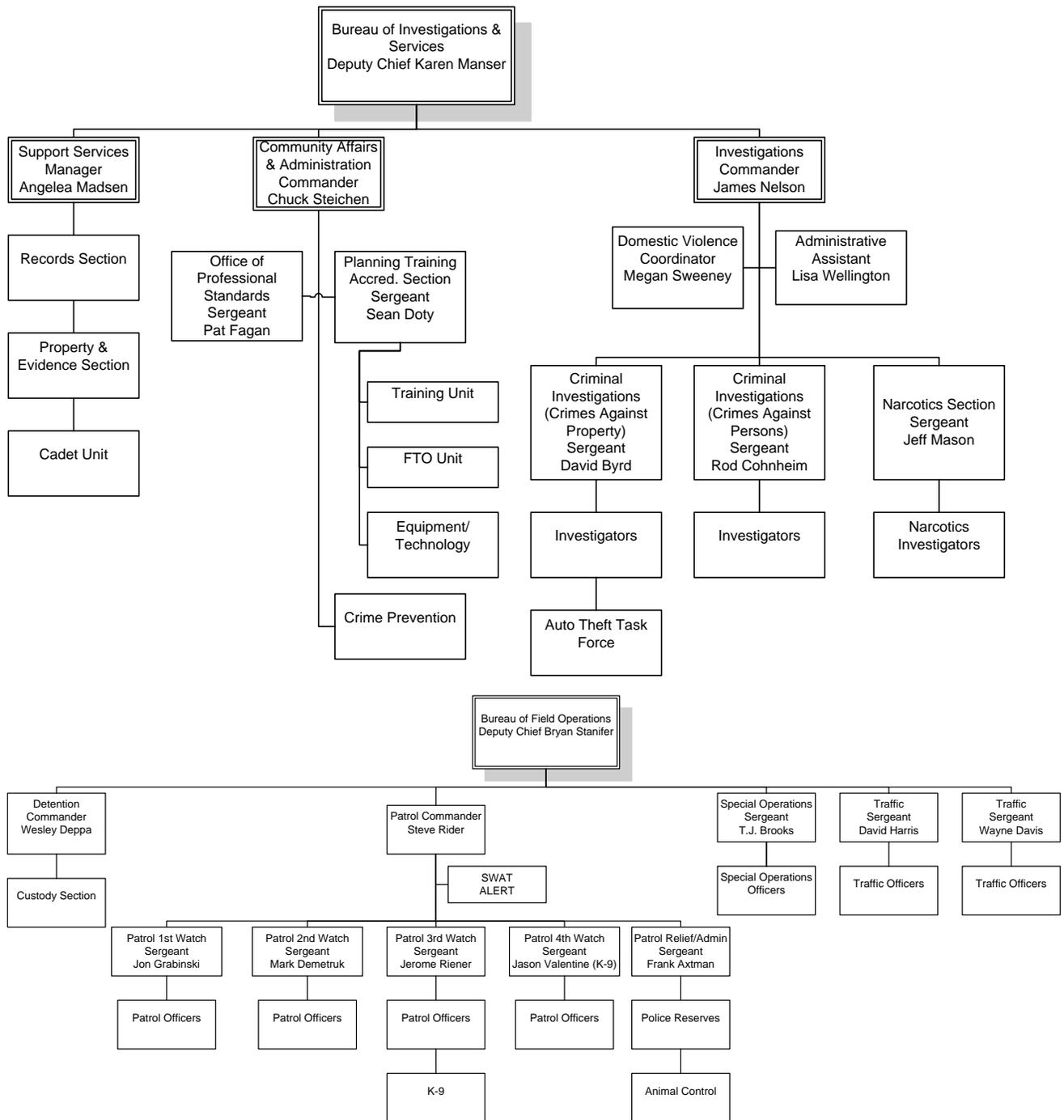
- Uniformed Crime Report (UCR) Crimes remained unchanged over the 2010 reporting cycle.

- The Patrol Division handled 32,270 calls for service in 2011.
- The Special Operations Section shifted their focus to larger scale operations which lead to an increase in the service of search warrants and the recovery of firearms.
- The Traffic Unit participated in a special grant program called "Safe Routes to School" that provided technical assistance and resources to agencies for improvements that get more children walking and bicycling to school safely, reduces congestion around schools and improves air quality.
- The Criminal Investigations Division was able to take criminal action on 65% of all potentially solvable cases in 2011.
- Lynnwood jail bookings were 4,129 in 2011. We reduced the number of prisoner housing days at our contract jails (Snohomish County, Chelan, Okanogan, and Sunnyside) by 20% resulting in cost savings for the City.
- Participation through alternatives to incarceration (Electronic Home Monitoring and Community Service programs) saved the City approximately \$467,000.
- The Police Department continued to promote the use of Cop Logic, a citizen based reporting system that allows reports to be conveniently filed via the internet for some lower level crimes.
- Traffic grant funding for 2011 totaled approximately \$56,000.
- The South Snohomish County Narcotics Task Force initiated a long term investigation into a major national drug trafficking organization in 2010 that was completed in June of 2011. The case resulted in 18 federal indictments.
- Regional leader for DUI Enforcement with 388 impaired drivers arrested during 2011.
- The Department continued to run what is generally considered to be one of the best citizen volunteer programs in the state; utilizing over 70 volunteers in a variety of crime prevention and community service roles. The group worked approximately 13,562 hours in 2011 or the equivalent of 6.5 full-time positions.

- The Police Department's crime victim coordinator continued to provide services to victims of domestic violence and other violent crimes, handling 433 criminal cases and 264 verbal domestic cases.
- Actively involve residents and the business community in crime prevention and promoting community safety awareness.
- Complete 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.

Goals for 2013-2014 Biennium

- Provide quality police services to our community.
- Begin rebuilding the Department to 2010 staffing levels.
- Attempt to retain current experienced employees.
- Rebuild the commissioned staff to reduce the increase in police response times to Priority I calls that have occurred with the reduction in patrol staffing.
- Rebuild investigative staffing in order to provide for aggressive investigation of felony and misdemeanor crimes which have been discontinued due to short staffing.
- Rebuild special operations staffing in order to maintain and enhance safety by responding proactively to all community concerns such as criminal problems in parks, prostitution, gang-related crime, burglary and serious felonies.
- Rebuild the narcotics unit in order to fully address community drug issues.
- Continue to recruit and fully utilize volunteer programs to enhance safety, support police operations and provide outreach and education to the citizens of Lynnwood.
- With Council's approval, pursue a new criminal justice center in order to provide adequate working and community outreach space.
- In conjunction with Information Services, stabilize existing technology resources and continue to research and implement new programs and technology for improved service delivery.
- Continue to improve the safety of our streets and efficient movement of vehicles.



	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
POLICE							
POLICE ADMINISTRATION	\$ 1,449,095	\$ 1,393,412	\$ 881,691	\$ 1,583,211	\$ 881,691	\$ 1,099,996	\$ 1,098,495
ANIMAL CONTROL	227,998	153,389	84,525	48,125	84,525	144,375	144,375
JAIL ADMINISTRATION	2,990,193	2,519,348	2,968,045	2,300,071	2,976,750	2,838,245	2,838,073
LAW ENFORCEMENT	11,255,522	11,169,311	12,900,394	10,651,436	12,949,152	11,127,404	11,686,925
NARCOTICS	403,650	406,689	434,870	496,505	434,870	432,870	432,870
POLICE Total	\$ 16,326,458	\$ 15,642,148	\$ 17,269,525	\$ 15,079,349	\$ 17,326,988	\$ 15,642,890	\$ 16,200,739

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (2/22/12)	2012 Budget	2013 Budget	2014 Budget
POLICE							
1-Salaries & Wages	\$ 8,995,195.89	\$ 9,222,349.50	\$ 9,225,149	\$ 8,569,735.29	\$ 9,245,894	\$ 9,331,416	\$ 9,796,897
2-Personnel Benefits	3,122,340.85	3,253,668.42	3,411,585	3,137,383.91	3,448,598	2,953,488	3,020,626
3-Supplies	324,088.28	456,572.92	400,600	267,768.51	400,601	415,921	397,351
4-Services	898,684.30	1,028,001.22	1,165,970	989,335.04	1,165,973	1,149,955	1,193,755
5-Intergovernmental Svcs	2,007,463.06	1,497,848.48	2,106,404	1,186,915.31	2,106,405	863,900	863,900
6-Capital Outlay	-	7,500.00	-	-	-	-	-
9-Interfund Payment for Svcs	978,685.29	176,207.27	959,817	928,210.53	959,517	928,211	928,211
POLICE Total	\$16,326,457.67	\$15,642,147.81	\$17,269,525	\$15,079,348.59	\$17,326,988	\$15,642,890	\$16,200,739

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

AUTHORIZED PERSONNEL	FY 09/10	FY 11/12	FY 13/14
Administration	5	4	3.25
Development Services	5	2	3
Project Engineering	7	4	5.25
Construction Administration	2.5	2.5	3
Total	19.5	12.5	14.5

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

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

Key studies completed or underway related to infrastructure included utility rate studies, pavement management system update, traffic signal rebuild program validation, Traffic Impact Fee analysis, Multi-choice Transportation Systems studies, Transportation Benefit District analysis, and the Public Buildings Condition

Database. We are continuing to build the foundation of a data-driven system to assess ongoing maintenance, operation and funding needs of our sizable public infrastructure investment. In 2013 an update to the Utility Rate Study analysis will be performed. In addition, the new Recreation Center will be added into the Buildings Assessment which was completed in the last biennium for most of our municipal buildings.

Consultant support is needed to continue the work efforts related to implementing tasks identified in the transportation comprehensive plan, implementation of the traffic impact mitigation fee program, as well as capital projects, for example. The engineering division is not staffed to do all study and design work for our projects and programs, but instead does a blend of such work along with project management of consultants who complete tasks beyond our staff's capabilities and specialties. In 2013 an update to the City's Transportation Model will be done.

Continuing the funding model of Public Works' construction group

The current construction work group has 3 FTE's. During the construction season, this group is expanded as needed, using both consultants and temporary staff 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, so this model actually results in cost savings to the City. The group performs all duties for small projects and relies on consultant help for larger projects. 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.



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 nine major programs:

General Fund

- Departmental administration
- Permit development review and inspection
- Project management for capital projects
- Construction management
- Buildings & Property Services (see separate narrative section)

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 011-6, 111, 112, 121, 144, 411, 511, and 513
- Permits and Support Services – review and inspection of private development projects
- 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, limited in-house design services, construction management and inspection, review and development of engineering standards, coordination with other agencies, and grant administration. As project management staff was lost in the recent rounds of staff reductions, in 2013 additional staff support will be added either by a FTE or limited term position and will be funded by the Water/Sewer/Storm Utility. Project projections for the next biennium include many utility projects which justifies this additional resource. Also in 2013 one of our Engineering Tech Aides will be promoted to Engineering Tech 1 (by competitive process) in order to more accurately reflect the level of work now required in our smaller group. The Department has also submitted a DEC PAK to internally promote one Project Manager to a Supervisor level position (also by competitive process) necessary to manage that group and mitigate the large number of direct reports to the Deputy Director/City Engineer.

Environmental Engineering and Development 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. In the 2011-12 budget the 1 FTE Support Services (GIS mapping) position was moved to the Finance Department, Informational Services group. As a part of necessary budget reductions over the 2011-12 biennium several positions were lost in the Development Services group. As the economy and also development faltered, this reduction in staff was manageable. However, as the economy recovers it is necessary to add back an FTE in this group. The 2013-14 budget includes this new position which is to be paid 25% by the General Fund and 75% by the Water/Sewer/Storm Utility, reflecting the mix of development review the position will perform.

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.

**2011 – 2012 Biennial Accomplishments:
Public Works Administration**

- Performed 29% of performance evaluations by due date, 60% of performance evaluations within 2 months of due date and 83% completed within 6 months of due date for a with Public Works Staff of 70.
- Director Franz continued in his role as chair of the Northwest Incident Management Team (NWIMT) Board of Directors.
- Director Franz continued as Co-Chair of Snohomish County Infrastructure Coordination Committee (ICC).
- Implemented a new program and completed XX Director Reviews of Public Works business lines to identify progress, challenges, and upcoming needs.
- Continued negotiating with the Teamsters Union to settle their expired contract. Reached impasse and scheduled mediation to begin in early 2012.
- Implemented tough budget control measures resulting in additional cost savings and 3 additional layoffs.
- Senior Center new location Ribbon Cutting.

2011 – 2012 Biennial Accomplishments:

Planning and Development

- Broke ground for Legacy Hotel on Alderwood Mall Parkway at 182nd St
- Redevelopment started for Whole Foods at former Circuit City site Alderwood Mall Parkway and 196th
- Broke ground for Buffalo Wild Wings on 33rd Avenue and 185th
- Substantially completed Little Short Plat 172nd Street and 44th Avenue
- Completed Acura Vehicle Storage Lot 68th Ave and 212th St
- Completed American Girl store at Alderwood Mall
- Completed Meadowdale Middle School reconstruction
- Broke ground for 196th St frontage improvements east of Highway 99 at Lynnwood Shopping Center

Project Management

Completed or In Process through 2011

- 60th Avenue W to Hwy99 Stormwater Improvements – Project completed
- 40th Avenue W Sidewalks – Project substantially completed
- I-5 Braided Ramps – Project substantially completed
- 35th/36th Avenue W Improvement Project (Maple Road to Hwy99) – Project continued
- 196th Street SW (Hwy99 to Scriber Lake Road) – Project continued
- 196th Street SW (48th Ave W to 36th Ave W) – Project continued
- Hwy99 Safety Improvements – Project continued
- 48th Avenue W Sidewalks – Project continued
- Evidence Facility Vehicle Processing Bay – Project started
- 6-Year Transportation Improvement Plan – Adopted
- Transportation Benefit District – Successful first year of operation (Collected approximately \$210,000 in 2011)
- Transportation Impact Fees - Successful first year of operation (Collected approximately \$80,000 in 2011)
- Grant Requests – Submitted five different applications for a total grant request of \$3,866,585 and a total award of \$465,585 (\$3,201,000 is still outstanding).

- 2010 Fiber Optic Cable (Sch. A) SCADA (Supervisory Control and Data Acquisition) system - Completed full progression of project from RFP (Request for Proposals)/plan & spec review /ordinance and financial plan/bid and the construction underway.
- SCADA Utility System Equipment Upgrade (Sch. B) Completed design/specs/ordinance/financial plan/bid/and construction underway. This project was merged with the Fiber Optic Cable (Sch. A) to be bid together. Ongoing coordination during construction for end-user interface programming.
- I-5/196th St SW Interchange Pedestrian Improvements provide continued support during construction for design revision and grant fund tracking including ARRA (American Recovery & Reinvestment Act) funds and ordinance and financial plan updates. Construction complete.
- Audit Project: I5/196th St SW Interchange Improvements, National, Federal and State (2011)
- State Audit Project: 35/36th Ave W Improvements
- State Audit: 44th Ave W Pedestrian Bridge
- Started
 - Poplar Way Overcrossing – PH.1 Design
 - WWTP Heat Exchanger Replacement
- Continued
 - 76th Ave W Sewer and Water Improvements
 - WWTP Plant Drain VFD's
 - WWTP Flow Meter Replacements
- Completed
 - I & I Study
 - WWTP Energy Conservation Project
 - LS #14 Geotechnical Assessment
- Other

- LS Wet Well Coating & Prelim. Engineering
- LS Modifications Projects



2013 – 2014 Biennial Goals

- Continue to work with the newly formed Transportation Benefit District (TBD) Board to develop funding programs that address needed infrastructure maintenance needs of all transportation programs.
- Research and develop new funding sources for Public Works programs.
- Deliver Public Works projects on time and within the limitation of any grant conditions, by utilizing successful design and construction processes.
- 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 through our Cartegraph GIS program to provide timely and quality Public Works information to the public.

Public Works - 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 09/10	FY 11/12	FY 13/14
Supervisor	1	1	1
Maintenance	4	4	3
Custodial (shift to Maint. Leads in 2013)	6	2	2
Total	11	7	6

**Assumes 2 additional for Rec Center Expansion*

What Our Department Does

To perform our mission, the B&PS Department currently employs six full-time employees engaged in planning, design, and execution of construction and renovation projects; building maintenance; preventive maintenance; equipment repair; surplus property disposal; special event support and furniture repair. In the 2011-12 budget, four custodians were laid off and a private contract for custodial services was put in place. Two Lead Custodians were kept in order to watch over the private forces and do any necessary left over custodial work. This new model has worked adequately but has taken some getting used to as levels of service have declined due to large turnover in private staffing. It was also necessary as a part of budget reductions to lay off on Maintenance Worker in 2011. This, however, is not sustainable especially considering the daily work needed at the new Recreation Center. In order to meet this demand, Public Works has proposed in its base budget the conversion of the two Custodial Leads to Lead Maintenance Workers. This minor change in duties will allow the actual work done by those positions to more

closely match job descriptions with a needed emphasis on maintenance work over custodial. The needed oversight of the private custodians will still be accomplished by the new Lead Maintenance Worker positions, however. Public Works' workload analysis shows the need to restore on maintenance worker and so a DEC PAK was submitted that includes the restoration of one Maintenance Worker.

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. This critical work is being analyzed and planned for through the Building Assessment work from the past biennium that will be expanded in 2013 to include the new Recreation Center.

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. This is why our proposed base budget and DEC PAKS include modifications to staffing levels.

2011 – 2012 Biennial Accomplishments: Public Works Administration

- City Hall new controls for air-conditioning equipment in computer room
- City Hall Lunchroom remodel
- City Hall new Carpets
- Finance wing remodels

- Rec center opening
- NAB remodel
- NEW senior center opening
- Completion of the Guardian security transfer from Washington alarm
- New gas line at Justice Center
- New ventilation controls at station 15
- City Hall public works wing remodel
- Moving human resources and to the NAB
- All these achievements were completed in house by our own staff.
- Saving the city 10s of thousands in bids and contracts.
 - Look at every vender price checking everything
 - Paper towel
 - Toilet paper
 - Garbage bags
 - Light bulbs
 - Ballast
 - Cleaning products
 - Hand & body soap

2013 – 2014 Biennial Goals

- Add the Recreation Center to our comprehensive long-term buildings maintenance and financing plan and program to ensure the long-term upkeep of our many municipal buildings.
- Continue development of a Preventative Maintenance Management System (PMMS) using the Cartegraph infrastructure database management computer system.
- Work towards reducing the backlog of needed building maintenance needs.

	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
PUBLIC WORKS							
ENGINEERING	2,464,063.49	2,250,774.24	1,815,828	1,666,279.21	1,825,370	1,821,471	1,823,543
BUILDING & PROPERTY MGMT	-	280.71	1,809,946	1,708,960.13	1,751,071	966,668	951,821
PUBLIC WORKS Total	2,464,063.49	2,251,054.95	3,625,774	3,375,239.34	3,576,441	2,788,139	2,775,364

Obj Sum # & Name	Actual 12/31/09	Actual 12/31/10	2011 Budget	Actual 12/31/11 (as of 2/22/12)	2012 Budget	2013 Budget	2014 Budget
11 PUBLIC WORKS							
1-Salaries & Wages	\$1,760,152.67	\$1,624,833.46	\$ 1,701,151	\$1,590,176.34	\$ 1,715,419	\$ 1,517,665	\$ 1,517,665
2-Personnel Benefits	542,099.27	507,756.87	553,161	552,455.68	555,095	554,048	569,704
3-Supplies	19,341.45	7,475.92	180,409	150,538.94	174,376	152,713	161,124
4-Services	97,436.71	96,804.01	1,084,292	980,784.22	1,032,140	404,513	367,571
5-Intergovernmental Svcs	-	-	20,000	19,721.00	20,000	-	-
6-Capital Outlay	-	-	7,350	-	-	50,000	48,000
9-Interfund Payment for Svcs	45,033.39	14,184.69	79,411	81,563.16	79,411	109,200	111,300
PUBLIC WORKS Total	\$2,464,063.49	\$2,251,054.95	\$ 3,625,774	\$3,375,239.34	\$ 3,576,441	\$ 2,788,139	\$ 2,775,364

Appendix

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
11--GENERAL				
30-Fund Balance				
BEGINNING FUND BALANCE	-	71,543	-	4,164,238
30-Fund Balance Total	-	71,543	-	4,164,238
31-Taxes				
BUSINESS TAXES	7,011,669	12,441,065	12,430,428	13,669,878
EXCISE TAXES	326,183	318,322	317,107	323,432
GENERAL PROPERTY TAXES	14,569,121	16,871,937	16,836,406	17,123,339
RETAIL SALES AND USE TAXES	29,046,175	29,956,452	31,505,031	33,449,936
31-Taxes Total	50,953,149	59,587,776	61,088,972	64,566,585
32-Licenses and Permits				
BUSINESS LICENSES AND PERMITS	1,931,845	4,566,640	4,416,607	4,458,149
INTERFUND LICENSES & PERMITS	182,197	208,994	25,309	46,780
NON-BUS LICENSES & PERMITS	1,474,379	1,518,844	1,732,425	1,575,585
32-Licenses and Permits Total	3,588,421	6,294,478	6,174,342	6,080,514
33-Intergovernmental Revenue				
DIRECT FEDERAL GRANTS	10,981	475,855	500,194	-
INDIRECT FEDERAL GRANTS	98,461	24,000	58,067	65,400
INTERGOVERN SERVICE REVENUES	966,015	1,031,754	904,475	986,852
INTLCL GRNTS ENT IMP PYMTS	25,217	5,749	251,845	-
ST ENT IMPCT PYMTS & IN LIEU T	885,732	928,195	1,422,604	837,667
STATE GRANTS	333,572	219,183	63,921	-
STATE SHARED REVENUES	1,155,597	827,647	475,407	979,289
33-Intergovernmental Revenue Total	3,475,575	3,512,383	3,676,513	2,869,208
34-Charges for Services				
CULTURE & RECREATION	1,823,170	3,756,466	3,796,533	4,272,591
ECONOMIC ENVIRONMENT	590,700	558,032	803,794	813,486
GENERAL GOVERNMENT	380,890	442,424	236,083	100,000
INTRFND/INTERDEP SLS & SRVCES	3,398,829	3,260,698	3,038,076	3,425,868
SECURITY OF PERSONS & PROPERTY	1,514,044	1,958,299	1,615,484	1,726,000
TRANSPORTATION	-	-	42,519	-
UTILITIES & ENVIRONMENT	30,954	19,041	47,436	58,622
34-Charges for Services Total	7,738,587	9,994,960	9,579,925	10,396,567
35-Fines and Forfeits				
CIVIL PARKING INFRACTION PENAL	6,330,221	5,499,240	4,696,216	4,000,000
CRIMINAL COSTS	5,556,614	5,356,984	3,195,477	3,600,000
NON-CRT FINES, FORFEIT & PENAL	66,332	-	58,675	60,000
35-Fines and Forfeits Total	11,953,167	10,856,224	7,950,368	7,660,000
36-Miscellaneous Revenues				
CONTRIB/DONATIONS FROM PRV SRC	114,617	134,390	47,223	45,700
INTEREST & OTHER EARNINGS	267,064	519,950	43,043	85,371
OTHER	52,883	44,000	91,428	13,000
RENTS, LEASES & CONCESSIONS	635,396	752,170	483,322	481,100
36-Miscellaneous Revenues Total	1,069,959	1,450,510	665,016	625,171
38-Non-Revenue				
OTHER NONREVENUES	(323,865)	-	-	-
PROC LNG-TRM DBT-PROP FUNDS ON	323,865	-	48,735	-
38-Non-Revenue Total	-	-	48,735	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
11--GENERAL (Continued)				
39-Other Financing Sources				
INSURANCE RECOVERIES	-	-	1,337	-
DISPOSITION OF FIXED ASSETS	2,819,264	-	3,531,547	-
OPERATING TRANSFERS-IN	10,915,004	6,798,779	5,856,766	7,721,435
39-Other Financing Sources Total	13,734,268	6,798,779	9,389,651	7,721,435
11--GENERAL Total	92,513,126	98,566,653	98,573,521	104,083,717
101--STADIUM/CONVENTION CENTER				
30-Fund Balance				
BEGINNING FUND BALANCE	-	260,184	-	346,025
30-Fund Balance Total	-	260,184	-	346,025
31-Taxes				
RETAIL SALES AND USE TAXES	925,929	898,187	1,039,547	1,154,596
31-Taxes Total	925,929	898,187	1,039,547	1,154,596
33-Intergovernmental Revenue				
INTERGOVERN SERVICE REVENUES	1,259,019	1,161,423	1,124,302	1,060,000
INTLCL GRNTS ENT IMP PYMTS	-	-	1,503	-
33-Intergovernmental Revenue Total	1,259,019	1,161,423	1,125,805	1,060,000
34-Charges for Services				
GENERAL GOVERNMENT	247	-	74	-
34-Charges for Services Total	247	-	74	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	18,528	-	2,162	2,000
OTHER	-	-	1,832	-
36-Miscellaneous Revenues Total	18,528	-	3,994	2,000
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	23	-	-	-
39-Other Financing Sources Total	23	-	-	-
101--STADIUM/CONVENTION CENTER Total	2,203,746	2,319,794	2,169,420	2,562,621
104--DRUG ENFORCEMENT				
30-Fund Balance				
BEGINNING FUND BALANCE	-	357,009	-	280,800
30-Fund Balance Total	-	357,009	-	280,800
33-Intergovernmental Revenue				
INTERGOVERN SERVICE REVENUES	12,581	-	15,349	-
33-Intergovernmental Revenue Total	12,581	-	15,349	-
35-Fines and Forfeits				
CRIMINAL COSTS	277,334	190,000	152,292	140,000
35-Fines and Forfeits Total	277,334	190,000	152,292	140,000
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	11,310	-	1,384	-
OTHER	100	-	-	-
36-Miscellaneous Revenues Total	11,410	-	1,384	-
104--DRUG ENFORCEMENT Total	301,326	547,009	169,025	420,800

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
105--CRIMINAL JUSTICE RESERVE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	673,434	-	-
30-Fund Balance Total	-	673,434	-	-
31-Taxes				
RETAIL SALES AND USE TAXES	927,618	908,152	942,771	900,000
31-Taxes Total	927,618	908,152	942,771	900,000
33-Intergovernmental Revenue				
ARRA GRANTS	28,480	42,000	44,578	-
DIRECT FEDERAL GRANTS	49,895	50,000	46,353	66,000
INDIRECT FEDERAL GRANTS	1,274	-	1,598	-
INTERGOVERN SERVICE REVENUES	9,985	20,000	6,535	10,000
ST ENT IMPCT PYMTS & IN LIEU T	133,440	122,000	241,916	65,600
STATE GRANTS	54,770	40,000	13,464	10,000
33-Intergovernmental Revenue Total	277,845	274,000	354,445	151,600
34-Charges for Services				
SECURITY OF PERSONS & PROPERTY	56,663	-	53,259	-
34-Charges for Services Total	56,663	-	53,259	-
35-Fines and Forfeits				
CIVIL PARKING INFRACTION PENAL	-	13,400	371	13,400
35-Fines and Forfeits Total	-	13,400	371	13,400
36-Miscellaneous Revenues				
CONTRIB/DONATIONS FROM PRV SRC	5,900	4,000	-	-
INTEREST & OTHER EARNINGS	18,052	31,672	3,595	-
OTHER	27,046	6,000	18,978	20,000
36-Miscellaneous Revenues Total	50,998	41,672	22,572	20,000
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	4,440	-	-	-
39-Other Financing Sources Total	4,440	-	-	-
105--CRIMINAL JUSTICE RESERVE Total	1,317,565	1,910,658	1,373,418	1,085,000
110--TRANSPORTATION IMPACT FEE				
34-Charges for Services				
ECONOMIC ENVIRONMENT	-	-	197,927	158,000
34-Charges for Services Total	-	-	197,927	158,000
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	-	-	175	-
OTHER	-	-	5,773	5,000
36-Miscellaneous Revenues Total	-	-	5,948	5,000
110--TRANSPORTATION IMPACT FEE Total	-	-	203,875	163,000

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
111--STREET FUND				
30-Fund Balance				
BEGINNING FUND BALANCE	-	969,443	-	99,818
30-Fund Balance Total	-	969,443	-	99,818
31-Taxes				
GENERAL PROPERTY TAXES	866,018	892,101	892,101	521,418
RETAIL SALES AND USE TAXES	1,004,710	1,058,339	1,049,339	618,582
31-Taxes Total	1,870,728	1,950,440	1,941,440	1,140,000
32-Licenses and Permits				
NON-BUS LICENSES & PERMITS	276,454	278,048	223,334	200,000
32-Licenses and Permits Total	276,454	278,048	223,334	200,000
33-Intergovernmental Revenue				
INDIRECT FEDERAL GRANTS	88,018	-	-	-
INTERGOVERN SERVICE REVENUES	5,968	-	14,582	-
ST ENT IMPCT PYMTS & IN LIEU T	1,057,490	1,350,540	1,244,714	1,483,876
STATE GRANTS	7,464	-	14,982	-
33-Intergovernmental Revenue Total	1,158,939	1,350,540	1,274,277	1,483,876
34-Charges for Services				
INTRFND/INTERDEP SLS & SRVCES	882	-	-	-
TRANSPORTATION	-	-	3,255	-
34-Charges for Services Total	882	-	3,255	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	11,952	10,352	1,434	-
OTHER	2,333	-	1,110	-
36-Miscellaneous Revenues Total	14,285	10,352	2,544	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	572,000	-	-	765,000
39-Other Financing Sources Total	572,000	-	-	765,000
111--STREET FUND Total	3,893,288	4,558,823	3,444,850	3,688,694
112--ARTERIAL STREET				
30-Fund Balance				
BEGINNING FUND BALANCE	-	774,815	-	44,086
30-Fund Balance Total	-	774,815	-	44,086
33-Intergovernmental Revenue				
ST ENT IMPCT PYMTS & IN LIEU T	497,642	200,000	240,912	-
33-Intergovernmental Revenue Total	497,642	200,000	240,912	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	12,438	7,590	2,280	-
36-Miscellaneous Revenues Total	12,438	7,590	2,280	-
112--ARTERIAL STREET Total	510,080	982,405	243,192	44,086

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
114--CUMULATIVE PK RES & DEV				
30-Fund Balance				
BEGINNING FUND BALANCE	-	30,710	-	3,000
30-Fund Balance Total	-	30,710	-	3,000
36-Miscellaneous Revenues				
CONTRIB/DONATIONS FROM PRV SRC	20,934	-	35,584	40,000
INTEREST & OTHER EARNINGS	2,367	8,290	435	-
36-Miscellaneous Revenues Total	23,300	8,290	36,019	40,000
114--CUMULATIVE PK RES & DEV Total	23,300	39,000	36,019	43,000
116--CUMULATIVE ART RESERVE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	128,500	-	-
30-Fund Balance Total	-	128,500	-	-
36-Miscellaneous Revenues				
CONTRIB/DONATIONS FROM PRV SRC	32,646	-	-	-
INTEREST & OTHER EARNINGS	2,225	-	163	-
36-Miscellaneous Revenues Total	34,872	-	163	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	171,790	-	-	8,000
39-Other Financing Sources Total	171,790	-	-	8,000
116--CUMULATIVE ART RESERVE Total	206,662	128,500	163	8,000
119--CUMULATIVE AID CAR RESERVE				
33-Intergovernmental Revenue				
STATE GRANTS	1,726	-	-	-
33-Intergovernmental Revenue Total	1,726	-	-	-
36-Miscellaneous Revenues				
CONTRIB/DONATIONS FROM PRV SRC	3,505	-	3,039	-
INTEREST & OTHER EARNINGS	953	-	53	-
36-Miscellaneous Revenues Total	4,458	-	3,092	-
119--CUMULATIVE AID CAR RESERVE Total	6,184	-	3,092	-
120--EMS PROPERTY TAX RESERVE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	-	-	90,000
30-Fund Balance Total	-	-	-	90,000
31-Taxes				
GENERAL PROPERTY TAXES	4,959,727	4,791,375	4,444,899	4,048,598
31-Taxes Total	4,959,727	4,791,375	4,444,899	4,048,598
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	5,895	-	1,029	-
36-Miscellaneous Revenues Total	5,895	-	1,029	-
120--EMS PROPERTY TAX RESERVE Total	4,965,622	4,791,375	4,445,929	4,138,598

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
121--TREE FUND RESERVE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	-	-	36,600
30-Fund Balance Total	-	-	-	36,600
32-Licenses and Permits				
NON-BUS LICENSES & PERMITS	25,646	44,000	10,714	7,400
32-Licenses and Permits Total	25,646	44,000	10,714	7,400
121--TREE FUND RESERVE Total	25,646	44,000	10,714	44,000
128--PATHS AND TRAILS				
39-Other Financing Sources				
OPERATING TRANSFERS-IN	-	-	2,551	-
39-Other Financing Sources Total	-	-	2,551	-
128--PATHS AND TRAILS Total	-	-	2,551	-
144--SOLID WASTE MANAGEMENT				
30-Fund Balance				
BEGINNING FUND BALANCE	-	-	-	51,800
30-Fund Balance Total	-	-	-	51,800
31-Taxes				
RETAIL SALES AND USE TAXES	91,122	91,122	91,122	-
31-Taxes Total	91,122	91,122	91,122	-
33-Intergovernmental Revenue				
STATE GRANTS	36,164	32,500	38,570	39,200
33-Intergovernmental Revenue Total	36,164	32,500	38,570	39,200
34-Charges for Services				
UTILITIES & ENVIRONMENT	4,085	-	1,085	-
34-Charges for Services Total	4,085	-	1,085	-
36-Miscellaneous Revenues				
OTHER	898	-	-	-
36-Miscellaneous Revenues Total	898	-	-	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	24,372	-	-	-
39-Other Financing Sources Total	24,372	-	-	-
144--SOLID WASTE MANAGEMENT Total	156,641	123,622	130,777	91,000
198--REVENUE STABILIZATION				
39-Other Financing Sources				
OPERATING TRANSFERS-IN	-	-	1,000,000	-
39-Other Financing Sources Total	-	-	1,000,000	-
198--REVENUE STABILIZATION Total	-	-	1,000,000	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
199--PROGRAM DEVELOPMENT				
30-Fund Balance				
BEGINNING FUND BALANCE	-	334,784	-	-
30-Fund Balance Total	-	334,784	-	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	31,500	-	1,154	-
36-Miscellaneous Revenues Total	31,500	-	1,154	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	-	-	-	2,164,238
39-Other Financing Sources Total	-	-	-	2,164,238
199--PROGRAM DEVELOPMENT Total	31,500	334,784	1,154	2,164,238
201--2001 GO REFUNDING BONDS				
30-Fund Balance				
BEGINNING FUND BALANCE	-	13,631	-	-
30-Fund Balance Total	-	13,631	-	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	330,112	316,932	330,849	-
39-Other Financing Sources Total	330,112	316,932	330,849	-
201--2001 GO REFUNDING BONDS Total	330,112	330,563	330,849	-
202--2009 LIMITED TAX G O REF BDS				
30-Fund Balance				
BEGINNING FUND BALANCE	-	35,512	-	-
30-Fund Balance Total	-	35,512	-	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	3,139	-	-	-
36-Miscellaneous Revenues Total	3,139	-	-	-
39-Other Financing Sources				
PREMIUMS ON BOND SOLD	115,347	-	-	-
OPERATING TRANSFERS-IN	2,432,075	1,336,138	1,319,185	811,050
PROCDS OF L/T TRM DBT-GOV FNDS	4,640,000	-	-	-
39-Other Financing Sources Total	7,187,422	1,336,138	1,319,185	811,050
202--2009 LIMITED TAX G O REF BDS Total	7,190,561	1,371,650	1,319,185	811,050
211--LTGO REFUNDING BNDS 1996				
39-Other Financing Sources				
OPERATING TRANSFERS-IN	1,598,962	-	-	-
39-Other Financing Sources Total	1,598,962	-	-	-
211--LTGO REFUNDING BNDS 1996 Total	1,598,962	-	-	-
212--1998 G O BOND LIBRARY				
39-Other Financing Sources				
OPERATING TRANSFERS-IN	2,770,969	-	-	-
39-Other Financing Sources Total	2,770,969	-	-	-
212--1998 G O BOND LIBRARY Total	2,770,969	-	-	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
215--800 MZH Debt Service				
30-Fund Balance				
BEGINNING FUND BALANCE	-	57	-	-
30-Fund Balance Total	-	57	-	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	288,763	283,233	283,241	282,867
39-Other Financing Sources Total	288,763	283,233	283,241	282,867
215--800 MZH Debt Service Total	288,763	283,290	283,241	282,867
216--State LOCAL Loan				
30-Fund Balance				
BEGINNING FUND BALANCE	-	3,859	-	-
30-Fund Balance Total	-	3,859	-	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	92,624	88,765	92,624	-
39-Other Financing Sources Total	92,624	88,765	92,624	-
216--State LOCAL Loan Total	92,624	92,624	92,624	-
217--ENERGY CONSERVATION				
30-Fund Balance				
BEGINNING FUND BALANCE	-	3,002	-	-
30-Fund Balance Total	-	3,002	-	-
39-Other Financing Sources				
OPERATING TRANSFERS-IN	130,733	127,734	127,733	98,052
39-Other Financing Sources Total	130,733	127,734	127,733	98,052
217--ENERGY CONSERVATION Total	130,733	130,736	127,733	98,052
223--REC CTR 2012 LTGO BONDS				
39-Other Financing Sources				
PREMIUMS ON BOND SOLD	-	-	427,626	-
OPERATING TRANSFERS-IN	-	-	684,477	2,502,926
PROCDS OF L/T TRM DBT-GOV FNDS	-	-	24,955,000	-
39-Other Financing Sources Total	-	-	26,067,102	2,502,926
223--REC CTR 2012 LTGO BONDS Total	-	-	26,067,102	2,502,926
330--REAL ESTATE EXCISE TAX 2				
30-Fund Balance				
BEGINNING FUND BALANCE	-	899,805	-	50,000
30-Fund Balance Total	-	899,805	-	50,000
31-Taxes				
EXCISE TAXES	605,881	370,886	578,036	550,000
31-Taxes Total	605,881	370,886	578,036	550,000
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	21,335	9,510	2,286	-
36-Miscellaneous Revenues Total	21,335	9,510	2,286	-
330--REAL ESTATE EXCISE TAX 2 Total	627,216	1,280,201	580,322	600,000

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
331--REAL ESTATE EXCISE TAX				
30-Fund Balance				
BEGINNING FUND BALANCE	-	630,200	-	22,805
30-Fund Balance Total	-	630,200	-	22,805
31-Taxes				
EXCISE TAXES	605,881	370,886	578,036	550,000
31-Taxes Total	605,881	370,886	578,036	550,000
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	15,142	1,386	1,616	-
36-Miscellaneous Revenues Total	15,142	1,386	1,616	-
331--REAL ESTATE EXCISE TAX Total	621,023	1,002,472	579,651	572,805
333--CAPITAL DEVELOPMENT PLAN				
30-Fund Balance				
BEGINNING FUND BALANCE	-	559,752	-	420,220
30-Fund Balance Total	-	559,752	-	420,220
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	63,717	-	3,320	-
36-Miscellaneous Revenues Total	63,717	-	3,320	-
333--CAPITAL DEVELOPMENT PLAN Total	63,717	559,752	3,320	420,220
411--S/W UTILITY				
30-Fund Balance				
BEGINNING FUND BALANCE	-	14,953,758	-	866,383
30-Fund Balance Total	-	14,953,758	-	866,383
33-Intergovernmental Revenue				
INTERGOVERN SERVICE REVENUES	757,024	666,688	1,177,936	1,000,000
STATE GRANTS	61,182	-	109,360	-
33-Intergovernmental Revenue Total	818,206	666,688	1,287,296	1,000,000
34-Charges for Services				
INTRFND/INTERDEP SLS & SRVCES	-	-	3,234	-
UTILITIES & ENVIRONMENT	23,337,696	27,955,444	27,024,404	30,623,000
34-Charges for Services Total	23,337,696	27,955,444	27,027,638	30,623,000
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	229,526	357,682	91,696	67,000
OTHER	4,117	-	6,975	-
36-Miscellaneous Revenues Total	233,642	357,682	98,671	67,000
37-Other Income				
	383,834	994,160	226,797	-
37-Other Income Total	383,834	994,160	226,797	-
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	(4,876)	-	40,328	-
39-Other Financing Sources Total	(4,876)	-	40,328	-
411--S/W UTILITY Total	24,768,503	44,927,732	28,680,728	32,556,383

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
417--2008 UTILITY REVENUE BONDS				
30-Fund Balance				
BEGINNING FUND BALANCE	-	2,201,204	-	-
30-Fund Balance Total	-	2,201,204	-	-
38-Non-Revenue				
OTHER NONREVENUES	2,689,067	2,859,450	2,859,450	1,858,700
38-Non-Revenue Total	2,689,067	2,859,450	2,859,450	1,858,700
417--2008 UTILITY REVENUE BONDS Total	2,689,067	5,060,654	2,859,450	1,858,700
419--2010 UTILITY REVENUE BONDS				
30-Fund Balance				
BEGINNING FUND BALANCE	-	5,702,246	-	-
30-Fund Balance Total	-	5,702,246	-	-
38-Non-Revenue				
OTHER NONREVENUES	-	606,046	606,047	850,226
38-Non-Revenue Total	-	606,046	606,047	850,226
419--2010 UTILITY REVENUE BONDS Total	-	6,308,292	606,047	850,226
440--UTILITY BOND CONSTRUCTION				
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	33,296	-	3,311	-
36-Miscellaneous Revenues Total	33,296	-	3,311	-
38-Non-Revenue				
OTHER NONREVENUES	3,352,707	2,199,554	916,096	-
38-Non-Revenue Total	3,352,707	2,199,554	916,096	-
440--UTILITY BOND CONSTRUCTION Total	3,386,003	2,199,554	919,406	-
441--2010 UTILITY BOND CONSTRUCTION				
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	2,484	-	26,746	-
36-Miscellaneous Revenues Total	2,484	-	26,746	-
38-Non-Revenue				
OTHER NONREVENUES	-	10,439,446	2,779,820	-
38-Non-Revenue Total	-	10,439,446	2,779,820	-
441--2010 UTILITY BOND CONSTRUCTION Total	2,484	10,439,446	2,806,566	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
460--GOLF COURSE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	-	-	-
30-Fund Balance Total	-	-	-	-
34-Charges for Services				
CULTURE & RECREATION	1,865,246	2,107,396	1,776,727	1,959,438
GENERAL GOVERNMENT	90,908	210,000	93,332	99,000
34-Charges for Services Total	1,956,154	2,317,396	1,870,059	2,058,438
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	-	16,000	-	-
OTHER	8,789	-	5,258	5,000
RENTS, LEASES & CONCESSIONS	182,686	187,688	196,799	203,848
36-Miscellaneous Revenues Total	191,475	203,688	202,058	208,848
38-Non-Revenue				
AGENCY TYPE DEPOSITS	207,283	238,082	178,400	214,162
OTHER NONREVENUES	(207,645)	-	(178,398)	-
38-Non-Revenue Total	(362)	238,082	2	214,162
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	(725)	-	-	-
OPERATING TRANSFERS-IN	80,000	-	-	-
39-Other Financing Sources Total	79,275	-	-	-
460--GOLF COURSE Total	2,226,543	2,759,166	2,072,119	2,481,448
510--EQUIP RENTAL RESERVE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	48,500	-	142,410
30-Fund Balance Total	-	48,500	-	142,410
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	108,553	-	(9,877)	-
INTERNAL SRVC FUND MISC REVEN	1,261,488	1,891,792	1,379,657	1,378,000
OTHER	(405)	-	2,137	-
36-Miscellaneous Revenues Total	1,369,637	1,891,792	1,371,916	1,378,000
37-Other Income				
CAPITAL CONTRIBUTION	7,073	-	-	-
37-Other Income Total	7,073	-	-	-
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	44,064	-	(100,223)	-
OPERATING TRANSFERS-IN	221,415	-	-	-
39-Other Financing Sources Total	265,479	-	(100,223)	-
510--EQUIP RENTAL RESERVE Total	1,642,189	1,940,292	1,271,694	1,520,410

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
511--EQUIPMENT RENTAL				
30-Fund Balance				
BEGINNING FUND BALANCE	-	-	-	388,253
30-Fund Balance Total	-	-	-	388,253
33-Intergovernmental Revenue				
STATE GRANTS	1,632	-	-	-
33-Intergovernmental Revenue Total	1,632	-	-	-
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	-	-	16,987	-
INTERNAL SRVC FUND MISC REVEN	1,209,000	2,309,890	2,193,647	2,200,000
OTHER	428	-	263	-
36-Miscellaneous Revenues Total	1,209,427	2,309,890	2,210,897	2,200,000
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	44,933	-	12,572	-
OPERATING TRANSFERS-IN	-	64,532	-	-
39-Other Financing Sources Total	44,933	64,532	12,572	-
511--EQUIPMENT RENTAL Total	1,255,992	2,374,422	2,223,469	2,588,253
512--CENTRAL STORES				
30-Fund Balance				
BEGINNING FUND BALANCE	-	4,368	-	-
30-Fund Balance Total	-	4,368	-	-
34-Charges for Services				
GENERAL GOVERNMENT	200,628	-	18,994	-
INTRNL SRVC FUND SALES & SRVCS	843,667	-	-	-
34-Charges for Services Total	1,044,295	-	18,994	-
38-Non-Revenue				
OTHER NONREVENUES	(83,196)	-	10,810	-
38-Non-Revenue Total	(83,196)	-	10,810	-
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	112,090	-	-	-
39-Other Financing Sources Total	112,090	-	-	-
512--CENTRAL STORES Total	1,073,190	4,368	29,804	-
513--LYNNWOOD OPER'S & MAINT CENTER				
36-Miscellaneous Revenues				
OTHER	-	-	7,640	-
36-Miscellaneous Revenues Total	-	-	7,640	-
39-Other Financing Sources				
DISPOSITION OF FIXED ASSETS	30,374	-	-	-
OPERATING TRANSFERS-IN	345,689	461,000	461,000	411,680
39-Other Financing Sources Total	376,063	461,000	461,000	411,680
513--LYNNWOOD OPER'S & MAINT CENTER Total	376,063	461,000	468,640	411,680

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actual (thru 3/6/13)	2013-2014 Budget
515--SELF-INSURANCE				
30-Fund Balance				
BEGINNING FUND BALANCE	-	700,294	-	-
30-Fund Balance Total	-	700,294	-	-
36-Miscellaneous Revenues				
INSRNC PREMIIUMS & RECOVERIES	-	-	8,370	-
INTEREST & OTHER EARNINGS	19,098	-	2,346	-
INTERNAL SRVC FUND MISC REVEN	1,412,188	1,325,956	1,040,764	1,530,000
OTHER	8,302	-	15,616	-
36-Miscellaneous Revenues Total	1,439,588	1,325,956	1,067,096	1,530,000
39-Other Financing Sources				
INSURANCE RECOVERY	23,762	-	2,100,168	-
DISPOSITION OF FIXED ASSETS	93,733	2,100,000	(38,213)	-
39-Other Financing Sources Total	117,495	2,100,000	2,061,955	-
515--SELF-INSURANCE Total	1,557,083	4,126,250	3,129,051	1,530,000
519--RESERVE RETIREMENT CNTRB				
30-Fund Balance				
BEGINNING FUND BALANCE	-	130,000	-	68,400
30-Fund Balance Total	-	130,000	-	68,400
36-Miscellaneous Revenues				
INTEREST & OTHER EARNINGS	5,370	-	554	-
36-Miscellaneous Revenues Total	5,370	-	554	-
519--RESERVE RETIREMENT CNTRB Total	5,370	130,000	554	68,400
Grand Total	158,851,852	200,129,087	186,259,255	167,690,174

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
11--GENERAL				
0-NON-DEPARTMENTAL	2,291,236	5,518,060	5,105,069	14,190,393
1-GENERAL ADMINISTRATION			-	-
0-EXECUTIVE	795,996	527,659	556,372	708,036
2-BUILDING & PROPERTY	4,143,846	-	(85)	-
3-LEGAL	2,383,627	1,820,000	2,173,640	2,350,000
4-MUNICIPAL COURT	2,722,809	2,867,909	2,498,281	2,866,529
5-HUMAN RESOURCES	1,201,580	1,099,198	977,407	1,103,632
6-LEGISLATIVE	855,687	749,357	656,043	738,142
7-OFFICE OF NEIGHBORHOODS	573,346	-	545	-
8-ECONOMIC DEVELOPMENT	733,020	795,181	629,320	1,419,974
2-ADMINISTRATIVE SERVICES	9,357,639	8,872,624	8,533,881	9,078,843
3-COMMUNITY DEVELOPMENT	4,324,901	4,353,465	3,803,384	4,020,974
4-FIRE	17,336,911	17,300,936	16,242,299	17,263,598
5-PARKS & RECREATION	9,647,540	11,746,446	10,861,227	12,783,348
6-PUBLIC WORKS	4,715,118	7,299,936	6,887,842	5,563,502
7-POLICE	31,968,605	33,367,938	30,254,233	31,843,629
11--GENERAL Total	93,051,864	96,318,709	89,179,458	103,930,600
101--STADIUM/CONVENTION CENTER				
8-ECONOMIC DEVELOPMENT	2,485,975	2,319,794	2,196,336	2,562,621
101--STADIUM/CONVENTION CENTER Total	2,485,975	2,319,794	2,196,336	2,562,621
104--DRUG ENFORCEMENT				
7-POLICE	322,387	547,009	209,477	420,800
104--DRUG ENFORCEMENT Total	322,387	547,009	209,477	420,800
105--CRIMINAL JUSTICE RESERVE				
7-POLICE	1,692,627	1,910,658	1,598,796	846,768
105--CRIMINAL JUSTICE RESERVE Total	1,692,627	1,910,658	1,598,796	846,768
110--TRANSPORTATION IMPACT FEE				
6-PUBLIC WORKS	-	-	-	100,000
110--TRANSPORTATION IMPACT FEE Total	-	-	-	100,000
111--STREET FUND				
6-PUBLIC WORKS	3,597,022	4,325,191	3,893,889	3,686,172
111--STREET FUND Total	3,597,022	4,325,191	3,893,889	3,686,172
112--ARTERIAL STREET				
6-PUBLIC WORKS	75,000	778,086	986,246	44,086
112--ARTERIAL STREET Total	75,000	778,086	986,246	44,086
114--CUMULATIVE PK RES & DEV				
5-PARKS & RECREATION	25,467	39,000	59	43,000
114--CUMULATIVE PK RES & DEV Total	25,467	39,000	59	43,000
116--CUMULATIVE ART RESERVE				
5-PARKS & RECREATION	129,187	128,500	97,431	8,000
116--CUMULATIVE ART RESERVE Total	129,187	128,500	97,431	8,000

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
119--CUMULATIVE AID CAR RESERVE				
4-FIRE	32,545		-	-
119--CUMULATIVE AID CAR RESERVE Total	32,545	-	-	-
120--EMS PROPERTY TAX RESERVE				
4-FIRE	5,051,913	4,791,375	4,444,899	4,138,598
120--EMS PROPERTY TAX RESERVE Total	5,051,913	4,791,375	4,444,899	4,138,598
121--TREE FUND RESERVE				
6-PUBLIC WORKS	31,611	44,000	19,523	44,000
121--TREE FUND RESERVE Total	31,611	44,000	19,523	44,000
128--PATHS AND TRAILS				
6-PUBLIC WORKS	48,000		-	-
128--PATHS AND TRAILS Total	48,000	-	-	-
144--SOLID WASTE MANAGEMENT				
6-PUBLIC WORKS	146,292	90,512	57,195	90,980
144--SOLID WASTE MANAGEMENT Total	146,292	90,512	57,195	90,980
198--REVENUE STABILIZATION				
0-EXECUTIVE	2,000,000		-	-
198--REVENUE STABILIZATION Total	2,000,000	-	-	-
199--PROGRAM DEVELOPMENT				
0-EXECUTIVE	626,446		-	2,164,238
2-ADMINISTRATIVE SERVICES	63,921	-	51,109	-
3-COMMUNITY DEVELOPMENT	37,687	-	-	-
4-FIRE	7,887		-	-
4-MUNICIPAL COURT	50,000		-	-
5-PARKS & RECREATION	213,186		-	-
6-LEGISLATIVE	-		-	-
6-PUBLIC WORKS	92,494	-	5,174	-
7-OFFICE OF NEIGHBORHOODS	5,507		-	-
8-ECONOMIC DEVELOPMENT	197,434	334,784	230,352	-
199--PROGRAM DEVELOPMENT Total	1,294,561	334,784	286,635	2,164,238
201--2001 GO REFUNDING BONDS				
2-ADMINISTRATIVE SERVICES	330,185	330,563	330,563	-
201--2001 GO REFUNDING BONDS Total	330,185	330,563	330,563	-
202--2009 LIMITED TAX G O REF BDS				
2-ADMINISTRATIVE SERVICES	6,735,948	1,371,650	1,371,650	794,820
202--2009 LIMITED TAX G O REF BDS Total	6,735,948	1,371,650	1,371,650	794,820
211--LTGO REFUNDING BNDS 1996				
2-ADMINISTRATIVE SERVICES	1,804,188		-	-
211--LTGO REFUNDING BNDS 1996 Total	1,804,188	-	-	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
212--1998 G O BOND LIBRARY				
2-ADMINISTRATIVE SERVICES	2,801,439		-	-
212--1998 G O BOND LIBRARY Total	2,801,439	-	-	-
215--800 MZH Debt Service				
2-ADMINISTRATIVE SERVICES	289,270	283,290	283,289	282,846
215--800 MZH Debt Service Total	289,270	283,290	283,289	282,846
216--State LOCAL Loan				
2-ADMINISTRATIVE SERVICES	92,624	92,624	92,624	-
216--State LOCAL Loan Total	92,624	92,624	92,624	-
217--ENERGY CONSERVATION				
2-ADMINISTRATIVE SERVICES	130,733	130,736	130,733	98,049
217--ENERGY CONSERVATION Total	130,733	130,736	130,733	98,049
223--REC CTR 2012 LTGO BONDS				
2-ADMINISTRATIVE SERVICES	-	-	25,910,183	2,502,926
5-PARKS & RECREATION	-	-	161,044	-
223--REC CTR 2012 LTGO BONDS Total	-	-	26,071,227	2,502,926
330--REAL ESTATE EXCISE TAX 2				
0-EXECUTIVE	880,310	899,805	527,000	600,000
330--REAL ESTATE EXCISE TAX 2 Total	880,310	899,805	527,000	600,000
331--REAL ESTATE EXCISE TAX				
0-EXECUTIVE	1,652,993	852,950	228,223	572,805
6-PUBLIC WORKS	-	-	130,418	-
331--REAL ESTATE EXCISE TAX Total	1,652,993	852,950	358,641	572,805
333--CAPITAL DEVELOPMENT PLAN				
0-EXECUTIVE	2,395,455	559,752	(12,739)	420,220
333--CAPITAL DEVELOPMENT PLAN Total	2,395,455	559,752	(12,739)	420,220
411--S/W UTILITY				
0-NON-DEPARTMENTAL	(2,079,221)	-	(1,288,586)	681,631
6-PUBLIC WORKS	28,766,323	39,888,068	31,168,553	31,874,752
411--S/W UTILITY Total	26,687,101	39,888,068	29,879,967	32,556,383
417--2008 UTILITY REVENUE BONDS				
6-PUBLIC WORKS	4,114,213	5,060,654	1,514,236	1,858,700
417--2008 UTILITY REVENUE BONDS Total	4,114,213	5,060,654	1,514,236	1,858,700
419--2010 UTILITY REVENUE BONDS				
6-PUBLIC WORKS	-	6,284,742	3,388,621	850,226
419--2010 UTILITY REVENUE BONDS Total	-	6,284,742	3,388,621	850,226
440--UTILITY BOND CONSTRUCTION				
0-NON-DEPARTMENTAL	876,805	-	(132,118)	-
6-PUBLIC WORKS	1,447,945	2,199,554	429,720	-
440--UTILITY BOND CONSTRUCTION Total	2,324,750	2,199,554	297,603	-

	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
441--2010 UTILITY BOND CONSTRUCTION				
0-NON-DEPARTMENTAL	-	5,651,885	(1,699,645)	-
6-PUBLIC WORKS	-	4,787,561	3,048,031	-
441--2010 UTILITY BOND CONSTRUCTION Total	-	10,439,446	1,348,386	-
460--GOLF COURSE				
0-NON-DEPARTMENTAL	(298,316)	-	(189,552)	-
5-PARKS & RECREATION	3,220,279	2,662,455	2,703,629	2,336,159
460--GOLF COURSE Total	2,921,962	2,662,455	2,514,077	2,336,159
510--EQUIP RENTAL RESERVE				
0-NON-DEPARTMENTAL	(2,388,893)	-	(805,500)	-
2-ADMINISTRATIVE SERVICES	3,974,637	1,336,074	2,393,762	1,520,410
6-PUBLIC WORKS	32	-	-	-
510--EQUIP RENTAL RESERVE Total	1,585,777	1,336,074	1,588,262	1,520,410
511--EQUIPMENT RENTAL				
0-NON-DEPARTMENTAL	-	176,895	(64,532)	-
6-PUBLIC WORKS	2,099,869	2,282,474	2,343,617	2,588,253
511--EQUIPMENT RENTAL Total	2,099,869	2,459,369	2,279,085	2,588,253
512--CENTRAL STORES				
2-ADMINISTRATIVE SERVICES	850,654	2,184	5,086	-
512--CENTRAL STORES Total	850,654	2,184	5,086	-
513--LYNNWOOD OPER'S & MAINT CENTER				
0-NON-DEPARTMENTAL	-	-	(22,403)	-
6-PUBLIC WORKS	467,251	462,690	438,492	410,000
513--LYNNWOOD OPER'S & MAINT CENTER Total	467,251	462,690	416,090	410,000
515--SELF-INSURANCE				
2-ADMINISTRATIVE SERVICES	1,895,778	4,126,250	4,093,207	1,530,000
515--SELF-INSURANCE Total	1,895,778	4,126,250	4,093,207	1,530,000
519--RESERVE RETIREMENT CNTRB				
2-ADMINISTRATIVE SERVICES	-	130,000	105,350	68,400
519--RESERVE RETIREMENT CNTRB Total	-	130,000	105,350	68,400
Grand Total	170,044,952	191,200,474	179,552,902	167,070,060

ADMINISTRATIVE SERVICES

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ACCOUNTING MANAGER	1.00	1.00	1.00
011 ACCOUNTING SPECIALIST	2.00	1.00	1.00
011 ACCOUNTING TECHICIAN	5.00	5.50	4.50
011 ADMIN. ASSISTANT/DEPUTY CITY CLERK	1.00	1.00	1.00
011 APPLICATIONS SUPERVISOR	1.00	1.00	1.00
011 ASSISTANT FINANCE DIRECTOR	2.00	1.00	1.00
011 BUDGET COORDINATOR	1.00	1.00	1.00
011 BUYER	3.00	2.00	2.00
011 CLERK	1.00	-	-
011 COMPUTER SUPPORT SPECIALIST	1.00	-	-
011 COMPUTER SYSTEM ENGINEER	2.00	1.00	1.00
011 COMPUTER TECHNICIAN/ENGINEER	2.00	-	-
011 ENGINEERING TECHNICIAN	-	1.00	1.00
011 FINANCE CLERK RECEPTIONIST	1.00	1.00	1.00
011 FINANCE DIRECTOR	1.00	1.00	1.00
011 FINANCE SPECIALIST	3.00	2.00	2.00
011 FINANCE SUPERVISOR	-	-	1.00
011 FINANCE TECHNICIAN	2.00	2.00	2.00
011 FINANCIAL ANALYST	1.00	-	1.00
011 FINANCIAL SYSTEMS ACCOUNTANT	1.00	2.00	1.00
011 MAIL ROOM ASSISTANT	0.50	-	-
011 NETWORK ENGINEER	1.00	-	-
011 NETWORK SUPERVISOR	1.00	1.00	1.00
011 OFFICE AIDE/ASSISTANT	1.00	0.25	0.25
011 OPERATIONS SUPERVISOR	1.00	1.00	1.00
011 PROGRAMMER	2.00	1.00	1.00
011 PURCHASING/CONTRACTS MANAGER	1.00	1.00	1.00
011 RECORDS/MAIL ROOM ASSISTANT	0.50	1.00	1.00
011 SENIOR COMPUTER SUPPORT SPECIALIST	1.00	1.00	1.00
011 SENIOR COMPUTER SYSTEM ENGINEEER	-	1.00	1.00
011 WEB SUPPORT SPECIALIST	1.00	1.00	1.00
GENERAL FUND TOTAL	41.00	31.75	31.75
512 WAREHOUSE SUPERVISOR/BUYER	1.00	-	-
CENTRAL STORES FUND TOTAL	1.00	-	-
513 FLEET PROGRAM SPECIALIST	1.00	1.00	1.00
JOINT SHOP FUND	1.00	1.00	1.00
TOTAL ADMINISTRATIVE SERVICES	43.00	32.75	32.75

BUILDING AND PROPERTY SERVICES

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 BUILDING OPS & MAINT SUPER 001	1.00		
011 CUSTODIAN 001	6.00	Moved to Public Works	
011 LEAD CUSTODIAN 001	2.00		
011 MAINTENANCE WORKER 001	2.00		
TOTAL BUILDING & PROPERTY SERVICES	11.00		

OFFICE OF NEIGHBORHOODS/COMMUNITY AFFAIRS

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	Moved to PR	
011 COMMUNITY AFFAIRS DIRECTOR	1.00	-	-
TOTAL OFFICE OF NEIGHBORHOODS/CA	2.00		

LEGISLATIVE

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMIN. ASSISTANT CITY COUNCIL	0.75	0.75	0.75
011 COUNCIL MEMBER	6.00	6.00	6.00
011 COUNCIL PRESIDENT	1.00	1.00	1.00
TOTAL LEGISLATIVE (Includes 7 Councilmembers)	7.75	7.75	7.75

COMMUNITY DEVELOPMENT

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
011 ASSISTANT BUILDING OFFICIAL	1.00	1.00	-
011 ASSISTANT PLANNER	1.00	1.00	-
011 ASSOCIATE PLANNER	2.00	1.67	2.67
011 BUILDING INSPECTOR	1.00	1.00	1.00
011 BUILDING OFFICIAL	1.00	1.00	1.00
011 CODE ENFORCEMENT OFFICER	2.00	2.00	1.00
011 COMBINATION INSPECTOR	1.00	1.00	1.00
011 COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00
011 DEPUTY COMMUNITY DEV. DIRECTOR	1.00	1.00	1.00
011 ELECTRICAL INSPECTOR	1.00	1.00	1.00
011 ENVIRONMENTAL PLANNER	1.00	-	-
011 FINANCE TECHNICIAN	1.00	-	-
011 MANAGEMENT ANALYST	1.00	-	-
011 PERMIT COORDINATOR	1.00	1.00	1.00
011 PERMIT TECHNICIAN	1.60	1.60	2.00
011 PLANNING MANAGER	1.00	1.00	-
011 SENIOR PLANNER	2.00	1.00	1.00
TOTAL COMMUNITY DEVELOPMENT	21.60	17.27	14.67

MUNICIPAL COURT

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 COURT ADMINISTRATOR	1.00	1.00	1.00
011 COURT OPERATIONS SUPERVISOR	1.00	1.00	1.00
011 DATA ENTRY CLERK COURT	1.00	0.40	0.64
011 LEGAL SPECIALIST	7.00	7.00	7.25
011 PROBATION ASSISTANT	1.00	-	0.50
011 PROBATION OFFICER	2.00	1.00	1.00
011 PROBATION SUPERVISOR	1.00	1.00	1.00
TOTAL MUNICIPAL COURT	14.00	11.40	12.39

ECONOMIC DEVELOPMENT

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	0.75	1.00
011 ECONOMIC DEVELOPMENT DIRECTOR	1.00	1.00	1.00
011 TOURISM MANAGER	1.00	1.00	1.00
011 CITY CENTER PROJECT MANAGER	-	-	1.00
TOTAL GENERAL FUND	3.00	2.75	4.00
199 CITY CENTER PROJECT MANAGER	1.00	1.00	-
TOTAL PROGRAM DEVELOPMENT FUND	1.00	1.00	-
TOTAL ECONOMIC DEVELOPMENT	4.00	3.75	4.00

EXECUTIVE

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ASSISTANT ADMINISTRATOR	1.00	1.00	1.00
011 EXECUTIVE ASSISTANT TO MAYOR	1.00	-	0.50
011 MAYOR	1.00	1.00	1.00
TOTAL EXECUTIVE DEPARTMENT	3.00	2.00	2.50

FIRE DEPARTMENT

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
011 ASSISTANT FIRE CHIEF	3.00	3.00	3.00
011 FIRE CAPTAIN	2.00	3.00	3.00
011 FIRE CHIEF	1.00	1.00	1.00
011 FIRE FIGHTER	29.00	23.00	26.00
011 FIRE INSPECTOR	3.00	3.00	3.00
011 FIRE LIEUTENANT	9.00	9.00	9.00
011 FIREFIGHTER PARAMEDIC	13.00	11.00	12.00
011 MEDICAL SERVICES CLERK	1.00	-	-
011 OFFICE ASSISTANT	-	-	1.00
011 PERMIT TECHNICIAN	0.40	0.40	0.50
011 PUBLIC EDUCATION OFFICER	1.00	-	-
TOTAL FIRE DEPARTMENT	63.40	54.40	59.50

HUMAN RESOURCES

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
011 HUMAN RESOURCE ANALYST	1.00	2.00	2.00
011 HUMAN RESOURCE DIRECTOR	1.00	1.00	1.00
011 HUMAN RESOURCE TECHNICIAN	1.00	-	-
011 LABOR RELATIONS PROGRAM MANAGER	1.00	-	-
TOTAL HUMAN RESOURCES	5.00	4.00	4.00

POLICE DEPARTMENT

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
011 ANIMAL CONTROL	2.00	1.00	1.00
011 CONFINEMENT OFFICER	16.00	17.00	16.00
011 CRIME PREVENTION SPECIAL	3.00	3.00	3.00
011 DEPUTY POLICE CHIEF	2.00	2.00	2.00
011 DOMESTIC VIOLENCE COORDINATOR	1.00	1.00	1.00
011 EVIDENCE TECHNICIAN	2.00	2.00	2.00
011 POLICE CHIEF	1.00	1.00	1.00
011 POLICE CLERK	8.00	5.00	6.00
011 POLICE COMMANDER	4.00	4.00	4.00
011 POLICE OFFICER	59.00	49.00	50.00
011 POLICE SERGEANT	13.00	13.00	13.00
011 POLICE SUPPORT SERVICES MANAGER	1.00	1.00	1.00
011 RESERVE POLICE OFFICER	5.00	2.00	1.60
TOTAL GENERAL FUND	118.00	102.00	102.60
104 POLICE OFFICER	1.00	-	-
TOTAL DRUG ENFORCEMENT FUND	1.00	-	-
105 POLICE OFFICER	2.00	-	-
TOTAL CRIMINAL JUSTICE FUND	2.00	-	-
TOTAL POLICE DEPARTMENT	121.00	102.00	102.60

PARKS, RECREATION AND CULTURAL ARTS

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
011 ASSISTANT PRCA DIRECTOR	1.00	0.50	-
011 ASSISTANT RECREATION SUPERVISOR	4.00	4.75	3.50
011 CLERK SPECIALIST	1.00	-	1.00
011 COMMUNITY OUTREACH SPECIALIST	-	1.00	1.00
011 CUSTOMER SERVICE SPECIALIST	-	1.00	-
011 FIELD ATTENDANT	1.50	-	-
011 FOREMAN	1.00	0.08	1.00
011 LEAD CLERK SPECIALIST	2.00	1.00	2.00
011 LEAD CUSTOMER SVC SPECIALIST	2.00	1.00	-
011 LEAD FIELD ATTENDANT	1.50	-	-
011 LEAD WORKER	2.00	2.00	1.00
011 LIFEGUARD/WSI I	0.88	0.88	-
011 LIFEGUARD/WSI II	2.62	2.62	3.10
011 PARK MAINTENANCE SUPERINTENDENT	1.00	1.00	1.00
011 PARK REC CULTURAL ART DIRECTOR	1.00	1.00	1.00
011 PARKS PLANNER	1.00	1.00	1.00
011 RECREATION SUPERINTENDENT	-	-	1.00
011 REC SUPERVISOR	6.00	6.50	5.00
011 RECREATION CLERK	1.75	1.75	1.50
011 RECREATION COORDINATOR	6.24	3.75	3.50
011 RECREATION SPECIALIST 1	1.37	-	-
011 SENIOR GUARD	2.62	3.50	3.48
011 TEAMSTERS MAINTENANCE WORKER 1	3.00	3.00	3.00
011 TEAMSTERS MAINTENANCE WORKER 2	4.00	4.00	3.00
011 WEIGHT ROOM MONITOR	0.50	0.50	-
TOTAL GENERAL FUND	48.97	41.83	37.08
460 ASSISTANT PRO SHOP SUPERVISOR	1.00	-	-
460 EQUIPMENT TECHNICIAN - GOLF	1.00	1.00	1.00
460 FOREMAN	1.00	-	1.00
460 GOLF SUPERINTENDENT	1.00	1.00	-
460 PRO SHOP ASSISTANT	1.00	-	0.90
460 PRO SHOP SUPERVISOR	1.00	1.00	1.00
460 TEAMSTERS MAINTENANCE WORKER 1	1.00	1.00	1.00
460 TEAMSTERS MAINTENANCE WORKER 2	1.00	1.00	-
TOTAL GOLF FUND	8.00	5.00	4.90
TOTAL PARKS, RECREATION & CULTURAL ARTS	56.97	46.83	41.98

PUBLIC WORKS

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
011 ADMINISTRATION ASSISTANT	1.00	1.00	1.00
011 BUILDING OPS & MAINT SUPER 001	-	1.00	1.00
011 CUSTODIAN 001	-	-	-
011 LEAD MAINTENANCE WORKER 001	-	2.00	2.00
011 MAINTENANCE WORKER 001	-	4.00	3.00
011 CIVIL ENGINEER 1	1.00	-	1.00
011 DEPUTY PUBLIC WORKS DIRECTOR	2.00	1.25	1.25
011 DEVELOPMENT SERVICES SUPERVISOR	1.00	2.00	1.00
011 ENGINEERING TECHNICIAN I	2.63	2.50	3.00
011 ENGINEERING TECHNICIAN II	2.00	-	-
011 ENGINEERING TECHNICIAN AIDE	2.00	2.00	1.00
011 PROJECT MANAGER	5.00	3.00	3.25
011 PROJECT MANAGER SUPERVISOR	-	-	1.00
011 PUBLIC WORKS DIRECTOR	1.00	1.00	1.00
011 PW SPECIAL PROJECT MANAGER	1.00	-	-
011 RESIDENT ENGINEER	1.00	1.00	1.00
011 SHOP ASSISTANT	1.00	-	-
TOTAL GENERAL FUND	20.63	20.75	20.50
111 FOREMAN	1.00	1.00	0.75
111 LEAD WORKER	1.00	1.00	1.00
111 PROJECT MANAGER	1.00	1.00	-
111 STREET MAINTENANCE SUPERVISOR	1.00	1.00	0.40
111 TEAMSTERS MAINTENANCE WORKER 1	1.00	-	1.00
111 TEAMSTERS MAINTENANCE WORKER 2	3.00	3.00	2.00
111 TRAFFIC ENGINEER	1.00	1.00	1.00
111 TRAFFIC SIGNAL TECH LEAD	1.00	1.00	1.00
111 TRAFFIC SIGNAL TECHNICIAN	2.00	2.00	2.00
TOTAL STREET FUND	12.00	11.00	9.15
411 ASST TREATMENT PLANT SUPERVISOR	1.00	1.00	1.00
411 DEPUTY PUBLIC WORKS DIRECTOR	-	0.75	0.75
411	-	1.00	1.00
411 ENGINEERING TECH I	2.00	2.00	2.00
411 ENGINEERING TECHNICIAN AIDE	1.00	2.00	2.00
411 FOREMAN	1.00	1.00	1.25
411 LAB TECHNICIAN	2.00	2.00	2.00
411 LEAD WORKER	5.00	6.00	6.00
411 METER READER/SHOP ASSISTANT	1.00	1.00	1.00
411 OPERATOR IN TRAINING	1.00	-	1.00
411 PROJECT MANAGER	1.00	1.00	1.75
411 STREET MAINTENANCE SUPERVISOR	-	-	0.60
411 TEAMSTERS MAINTENANCE WORKER 1	5.00	6.00	6.00
411 TEAMSTERS MAINTENANCE WORKER 2	5.00	5.00	5.00
411 TREATMENT PLANT OPERATOR I	-	1.00	2.00
411 TREATMENT PLANT OPERATOR II	1.00	1.00	1.00
411 TREATMENT PLANT OPERATOR III	-	-	1.00
411 TREATMENT PLANT OPERATOR IV	6.00	6.00	3.00
411 TREATMENT PLANT SUPERVISOR	1.00	1.00	1.00
411 UTILITY MAINTENANCE SUPERVISOR	1.00	1.00	1.00
TOTAL UTILITY FUND	34.00	38.75	40.35

PUBLIC WORKS (CONTINUED)

	2009-2010	2011-2012	2013-2014
	FTE	FTE	FTE
511 AUTOMOTIVE SHOP SUPERVISOR	1.00	1.00	1.00
511 MECHANIC-HEAVY EQUIPMENT	2.00	1.00	2.00
511 VEHICLE EQUIPMENT SERVICE TECHNICIAN	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL VEHICLE MAINTENANCE FUND	4.00	3.00	4.00
TOTAL PUBLIC WORKS DEPARTMENT	70.63	73.50	74.00
TOTAL CITY FTE's	423.34	355.65	356.14

STATE SHARED REVENUE

Tax Description	2009-2010	2011-2012	2011-2012	2013-2014	
	Actual	Budget	Actuals (thru 3/6/13)	Budget	
M/V Fuel Tax-Street Fund	\$ 1,057,490	\$ 1,350,540	\$ 1,244,714	\$ 1,483,876	Street Fund
M/V Fuel Tax Restricted	497,642	200,000	240,912		Arterial Street
Liquor Board Profits	533,178	555,171	607,488	655,404	General
Liquor Excise Tax	352,554	373,024	308,274	182,263	General
Criminal Justice-Cities-High Crime	39,714		151,102	-	Criminal Justice
Criminal Justice-Special Programs	59,691	50,000	60,481	50,000	Criminal Justice
Criminal Justice-Violent Crime/Populations	15,697	15,000	16,054	15,600	Criminal Justice
	<u>\$ 2,555,966</u>	<u>\$ 2,543,735</u>	<u>\$ 2,629,025</u>	<u>\$ 2,387,143</u>	

STATE SHARED REVENUE - Per Capita Amounts

	2009	2010	2011	2012 Rev.	2013 Est.
City of Lynnwood Population	35,740	35,836	35,860	35,900	35,900
Gas Tax	\$ 21.72	\$ 21.49	\$ 20.82	\$ 20.44	\$ 20.64
Profits of Liquor Board	6.87	7.93	6.93	9.98	8.97
Liquor Tax	4.88	4.91	4.86	3.63	0.84
Criminal Justice-Special Programs	0.82	0.84	0.83	0.85	0.89
Criminal Justice-Population Based	0.24	0.25	0.25	0.25	0.26
	<u>\$ 34.53</u>	<u>\$ 35.42</u>	<u>\$ 33.69</u>	<u>\$ 35.15</u>	<u>\$ 31.60</u>

SALES TAX RECEIPTS

Fund Number / Name	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
011 General Fund	\$ 29,046,175	\$ 29,956,452	\$ 31,505,031	\$ 33,449,936
111 Street Fund	1,004,710	1,058,339	1,049,339	618,582
144 Solid Waste Management	91,122	91,122	91,122	-
	<u>\$ 30,142,007</u>	<u>\$ 31,105,913</u>	<u>\$ 32,645,492</u>	<u>\$ 34,068,518</u>

SALES TAX MITIGATION PAYMENTS

Fund Number / Name	2009-2010 Actual	2011-2012 Budget	2011-2012 Actuals (thru 3/6/13)	2013-2014 Budget
011 General Fund	<u>\$ 683,602</u>	<u>\$ 349,911</u>	<u>\$ 506,842</u>	<u>\$ 496,598</u>

UTILITY TAX

Tax Description	2009-2010	2011-2012	2011-2012	2013-2014
	Actual	Budget	Actuals (thru 3/6/13)	Budget
Utility Tax - Electric	522,148	2,805,584	3,450,064	3,987,599
Utility Tax - Cable	252,563	927,685	763,473	845,242
Utility Tax - Gas	174,094	649,042	1,103,323	1,260,630
Utility Tax - Solid Waste	426,702	783,121	775,641	859,835
Utility Tax - Sewer	173,103	816,563	892,636	839,296
Utility Tax - Storm	54,351	257,610	272,425	259,477
Utility Tax - Telephone/Pager	3,236,935	3,647,477	2,789,087	3,041,349
Utility Tax - Water	<u>81,950</u>	<u>373,062</u>	<u>440,935</u>	<u>43,369</u>
Total Utility Tax	<u>4,921,846</u>	<u>10,260,144</u>	<u>10,487,584</u>	<u>11,136,797</u>

OTHER BUSINESS TAXES

Admissions Tax	1,157,179	1,328,548	1,131,679	1,211,805
TV Cable Franchise Tax	<u>932,644</u>	<u>852,373</u>	<u>811,165</u>	<u>934,276</u>
	<u>2,089,823</u>	<u>2,180,921</u>	<u>1,942,844</u>	<u>2,146,081</u>



ORDINANCE NO. 2974

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, ADOPTING A TWO YEAR BIENNIUM BUDGET FOR THE CITY OF LYNNWOOD, WASHINGTON, FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2014; 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 2013 and 2014 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, 2013 and 2014; 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 2013 and 2014 ; 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 11, 2012, October 1, 2012, November 13, 2012, and November 26, 2012, 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 2013 on November 28, 2012; and

WHEREAS, it is the intent of the council that all amounts included in the budget for compensation for employees subject to collective bargaining agreements shall be subject to completion of a good faith negotiation process and approval by both parties;

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;

THE CITY 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, 2013 and 2014, are fixed in the following amounts to wit:

	2013-2014 Biennial Budget
011 GENERAL FUND	
00 NON DEPARTMENTAL	\$ 10,026,155
00 <i>NON DEPARTMENTAL-Rev. Stabilization Transfer</i>	2,000,000
00 NON DEPARTMENTAL-Prog. Dev. Transfer	2,164,238
20 ADMINISTRATIVE SERVICES	9,078,843
30 COMMUNITY DEVELOPMENT	4,020,974
18 ECONOMIC DEVELOPMENT	1,419,974
10 EXECUTIVE	708,036
40 FIRE	17,353,598
15 HUMAN RESOURCES	1,103,632
13 LEGAL	2,350,000
16 LEGISLATIVE	738,142
14 MUNICIPAL COURT	2,866,529
50 PARKS & RECREATION	12,783,348
70 POLICE	32,043,629
60 PUBLIC WORKS	5,993,479
GENERAL FUND Total	\$ 104,650,577
101-HOTEL/MOTEL FUND	2,562,621
104-DRUG ENFORCEMENT	420,800
105-CRIMINAL JUSTICE RESERVE	846,768
110-TRANSPORTATION IMPACT FEE FUND	100,000
111-STREET FUND	3,636,172
112-ARTERIAL STREET FUND	44,086
114-CUMULATIVE PK RES & DEV	43,000
116-CUMULATIVE ART RESERVE	8,000
120-EMS PROPERTY TAX RESERVE	4,048,598
121-TREE FUND RESERVE	44,000
128-PATHS AND TRAILS	-
144-SOLID WASTE MANAGEMENT	90,980
198-REVENUE STABILIZATION FUND	-
199-PROGRAM DEVELOPMENT FUND	2,164,238
202-2009 LIMITED TAX GO REF BONDS	794,820
215-800 MZH DEBT SERVICE	282,846
217-ENERGY CONSERVATION	98,049
223-REC CENTER 2012 LTGO BONDS	2,502,926
330-REAL ESTATE EXCISE TAX 2	600,000
331-REAL ESTATE EXCISE TAX 1	572,805
333-CAPITAL DEVELOPMENT FUND	420,220
411-S/W UTILITY	32,556,383
417-2008 UTILITY SYSTEM BONDS	1,858,700
419-2010 UTILITY SYSTEM BONDS	850,226
460-GOLF COURSE	2,336,159
510-EQUIP RENTAL RESERVE	1,520,410
S11-EQUIPMENT RENTAL	2,588,253
512-CENTRAL STORES	-
513-JOINT SHOP OPERATIONS	410,000
S15-SELF-INSURANCE	1,530,000
519-RESERVE RETIREMENT CNTRB	68,400
2013 - 2014 Total Budget	\$ 167,650,037

Section 2. 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 3. 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 BY THE CITY COUNCIL, the 12th day of December, 2012 and approved by the Mayor this _____ day of December, 2012.

APPROVED:

Don Gough, Mayor

ATTEST/AUTHENTICATED:

APPROVED AS TO FORM:

Lorenzo Hines, Jr., Finance Director
Finance Director

Rosemary Larson, City Attorney

PASSED BY THE CITY COUNCIL: 12/12/2012
PUBLISHED: 12/17/2012
EFFECTIVE DATE: 12/22/2012
ORDINANCE NUMBER: 2974





On the 12th day of December 2012, the City Council of the City of Lynnwood, Washington, passed Ordinance No. 2974. A summary of the content of said ordinance, consisting of the title, provides as follows:

ORDINANCE NO. 2974

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, ADOPTING A TWO YEAR BIENNIUM BUDGET FOR THE CITY OF LYNNWOOD, WASHINGTON, FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2014; TRANSMITTING BUDGET COPIES TO THE STATE; AND PROVIDING FOR AN EFFECTIVE DATE, SEVERABILITY, AND SUMMARY PUBLICATION.

The full text of this Ordinance will be mailed upon request.

DATED this 17th day of December, 2012



Lorenzo Hines Jr., Finance Director



CERTIFICATE

I, the undersigned, Lorenzo Hines Jr., the duly appointed City Clerk of the City of Lynnwood, Washington, hereby certify that the Ordinance hereto attached is a full, true and correct copy of Ordinance No. 2974 of the City of Lynnwood, Washington, entitled as follows:

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, ADOPTING A TWO YEAR BIENNIUM BUDGET FOR THE CITY OF LYNNWOOD, WASHINGTON, FOR THE YEARS ENDING DECEMBER 31, 2013 AND 2014; TRANSMITTING BUDGET COPIES TO THE STATE; AND PROVIDING FOR AN EFFECTIVE DATE, SEVERABILITY, AND SUMMARY PUBLICATION.

That said ordinance was passed by the Council of said City and was published and posted according to law; that said ordinance was duly published in the official newspaper of said City on December 17, 2012.

DATE: _____

12/18/12

City Clerk of the City of Lynnwood,
Washington



ORDINANCE 2969

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, PROVIDING FOR THE ANNUAL TAX LEVY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013, BY INCREASING THE REGULAR PROPERTY TAX LEVY BY THE CURRENT LEVY LIMIT, THEREBY LEVYING AN ESTIMATED REGULAR PROPERTY TAX LEVY OF \$9,209,558, AND EMS LEVY OF \$2,052,000 AS REQUIRED BY THE LAWS OF THE STATE OF WASHINGTON; ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SUMMARY PUBLICATION.

WHEREAS, the City Council of the City of Lynnwood duly and regularly adopts as required by law the estimate of amounts required to meet public expenses of the City during the ensuing 2013-2014 biennial from all sources including direct taxation; and

WHEREAS, the City Council has met and considered its budget for the biennial 2013-2014; and

WHEREAS, the City Council and the City of Lynnwood have properly given notice of the public hearing held on November 26, 2012, to consider the City's current expense budget for the biennial 2013-2014, pursuant to RCW 84.55.120; and

WHEREAS, the district's actual levy amount for the previous year was \$9,044,225 for regular property levy, and \$2,103,688 for is EMS levy, and

WHEREAS, the City Council hereby determines following public hearing that it is in the best interest of and necessary to meet the expenses and obligations of the City to increase the regular property levy by 0%; and keep the Emergency Medical Services (EMS) levy at the current level, and

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

Section 1: Regular Property Tax. The 2012 regular property tax levy for collection in 2013 is the amount levied in 2011 for collection in 2012, plus an increase of \$0 which is a percentage

increase of 0% plus an increase equal to the amount allowed by one or more of the following; new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made, for an estimated total levy of \$9,209,558.

Section 2: Emergency Medical Services (EMS) property tax levy. The 2012 EMS property tax levy for collection in 2013 is the amount levied in 2011 for collection in 2012, plus an increase of \$0 which is a percentage increase of 0%, plus an increase equal to the amount allowed by one or more of the following; new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made, for an estimated total levy of \$2,052,000.

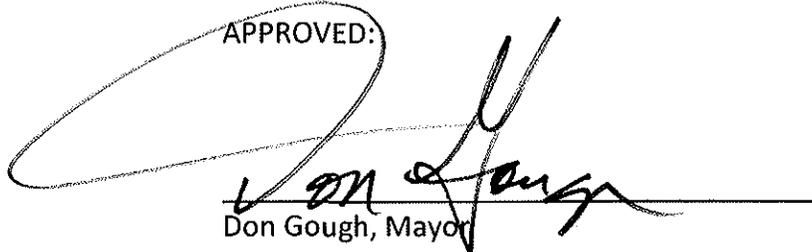
Section 3: The Finance Director is hereby directed to certify to the County Assessor of the Snohomish County, Washington, a copy of this ordinance in order that the same is extended upon the general assessment roll of said County, in the same manner and at the same time as the levy of the State and County taxes is extended.

Section 4: That the taxes described herein shall be collected and paid to the 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: 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. This ordinance may likewise be amended to reflect any additional amounts as may be due and assessable, in accordance with any subsequent certification by the County Assessor, and such amendment shall be deemed as if a part of this original enactment.

Section 6: 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 the date of publication.

PASSED this 28th day of November 2012, and signed in authentication of its passage this 30th day of November, 2012.

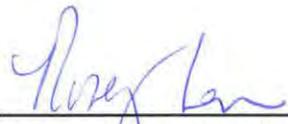
APPROVED:

Don Gough, Mayor

ATTEST:



Lorenzo Hines Jr., Finance Director

APPROVED AS TO FORM:



Rosemary Larson, City Attorney

FILED WITH ADMINISTRATIVE SERVICES: 11/22/2012
PASSED BY THE CITY COUNCIL: 11/28/2012
PUBLISHED: 11/30/2012
EFFECTIVE DATE: 12/05/2012
ORDINANCE NUMBER: 2969

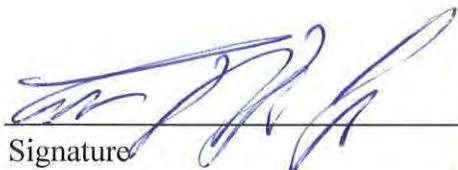
Levy Certification

In accordance with RCW 84.52.020, I, Lorenzo Hines Jr., Finance Director, for the City of Lynnwood, do hereby certify to the Snohomish County legislative authority that the Council of said district requests that the following levy amounts be collected in 2013 as provided in the district's budget, which was adopted following a public hearing on November 28, 2012.

Regular Levy: \$9,209,558 (includes refunds)

Excess Levy: \$ 0

EMS Levy: \$2,052,000 (includes refunds)


Signature


Date



On the 26th day of November 2012, the City Council of the City of Lynnwood, Washington, passed Ordinance No. 2969. A summary of the content of said ordinance, consisting of the title, provides as follows:

ORDINANCE 2969

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, PROVIDING FOR THE ANNUAL TAX LEVY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013, BY INCREASING THE REGULAR PROPERTY TAX LEVY BY THE CURRENT LEVY LIMIT, THEREBY LEVYING AN ESTIMATED REGULAR PROPERTY TAX LEVY OF \$9,209,558, AND EMS LEVY OF \$2,052,000 AS REQUIRED BY THE LAWS OF THE STATE OF WASHINGTON; ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SUMMARY PUBLICATION.

DATED this 30th day of November, 2012

The full text of this Ordinance will be mailed upon request.



Lorenzo Hines, Finance Director

CERTIFICATE

I, the undersigned, Lorenzo Hines Jr., the duly appointed City Clerk of the City of Lynnwood, Washington, hereby certify that the Ordinance hereto attached is a full, true and correct copy of Ordinance No. 2969 of the City of Lynnwood, Washington, entitled as follows:

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, PROVIDING FOR THE ANNUAL TAX LEVY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013, BY INCREASING THE REGULAR PROPERTY TAX LEVY BY THE CURRENT LEVY LIMIT, THEREBY LEVYING AN ESTIMATED REGULAR PROPERTY TAX LEVY OF \$9,209,558, AND EMS LEVY OF \$2,052,000 AS REQUIRED BY THE LAWS OF THE STATE OF WASHINGTON; ESTABLISHING AN EFFECTIVE DATE; AND PROVIDING FOR SUMMARY PUBLICATION.

That said ordinance was passed by the Council of said City and was published and posted according to law; that said ordinance was duly published in the official newspaper of said City on 30th day of November, 2012.



City Clerk of the City of Lynnwood,
Washington



LYNNWOOD
WASHINGTON

ORDINANCE NO. 2972

**AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON,
RELATING TO EMPLOYEE COMPENSATION: ADDING A NEW
SECTION 2.48.480 TO THE LYNNWOOD MUNICIPAL CODE; AND
PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE AND
SUMMARY PUBLICATION.**

Whereas, Lynnwood Municipal Code provides a basic compensation plan for employees in classification set forth in Chapter 2.48 of the code; and

WHEREAS, the basic compensation plan continues to reflect rates unchanged since 2009; now, therefore

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

SECTION 1. A new Section 2.48.180 is added to the Lynnwood Municipal Code to read as follows:

A regular employee who satisfies all of the conditions below at any point between January 1, 2013 and December 31, 2013, shall have their Step 7 pay level (see LMC 2.48.175) increased one time by 1.5% commencing when the employee meets all the conditions, and such one-time increase shall continue to be paid each year thereafter.

The conditions which must be met are:

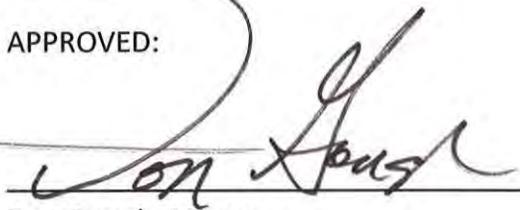
- A. The employee shall have been receiving Step 7 pay for at least 12 months; and
- B. The employee's pay is not subject to a salary cap (red lined).

This does not apply to employees working in interim positions or out of class assignments. If the employee returns to the position held prior to an interim or out of class assignment and meets all above criteria, this will apply effective upon return to the prior position held.

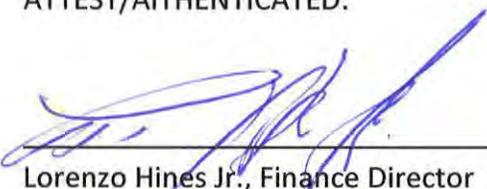
Section 2. If any section, sentence, clause of phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality, shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. 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 BY THE CITY COUNCIL, this 10th day of December, 2012, and signed and executed this 12th day of December, 2012.

APPROVED:


Don Gough, Mayor

ATTEST/AUTHENTICATED:


Lorenzo Hines Jr., Finance Director

APPROVED AS TO FORM:


Rosemary Larson, City Attorney

FILED WITH ADMINISTRATIVE SERVICES: 12/05/2012
PASSED BY THE CITY COUNCIL: 12/10/2012
PUBLISHED: 12/14/2012
EFFECTIVE DATE: 12/19/2012
ORDINANCE NUMBER: 2972



On the 10th day of December 2012, the City Council of the City of Lynnwood, Washington, passed Ordinance No. 2972. A summary of the content of said ordinance, consisting of the title, provides as follows:

ORDINANCE NO. 2972

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING TO EMPLOYEE COMPENSATION: ADDING A NEW SECTION 2.48.480 TO THE LYNNWOOD MUNICIPAL CODE; AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE AND SUMMARY PUBLICATION.

The full text of this Ordinance will be mailed upon request.

DATED this 14th day of December, 2012


Lorenzo Hines Jr., Finance Director

CERTIFICATE

I, the undersigned, Lorenzo Hines Jr., the duly appointed City Clerk of the City of Lynnwood, Washington, hereby certify that the Ordinance hereto attached is a full, true and correct copy of Ordinance No. 2972 of the City of Lynnwood, Washington, entitled as follows:

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING TO EMPLOYEE COMPENSATION: ADDING A NEW SECTION 2.48.480 TO THE LYNNWOOD MUNICIPAL CODE; AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE AND SUMMARY PUBLICATION.

That said ordinance was passed by the Council of said City and was published and posted according to law; that said ordinance was duly published in the official newspaper of said City on December 14, 2012.

DATE: 12/18/12


Lorenzo Hines Jr. City Clerk of the
City of Lynnwood, Washington



ORDINANCE NO. 2973

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING TO THE POSITION OF ADMINISTRATIVE ASSISTANT TO THE CITY COUNCIL; AUTHORIZING AN INCREASE IN BASE HOURLY WAGE; PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE, AND SUMMARY PUBLICATION.

WHEREAS, the City Council is authorized by RCW 35A.11.020 to adopt ordinances relating to municipal affairs and appropriate to the good government of the City, to provide for needed employees, to define the functions, powers and duties of City employees, and to provide for their compensation and working conditions; and

WHEREAS, pursuant to Ordinance No. 2608 the City Council has previously created the position of Administrative Assistant to the City Council and established the terms and conditions of employment relating to that position; and

WHEREAS, the City Council desires to amend the wages relating to the Administrative Assistant for the 2013-2014 budget period as set forth below; now therefore,

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

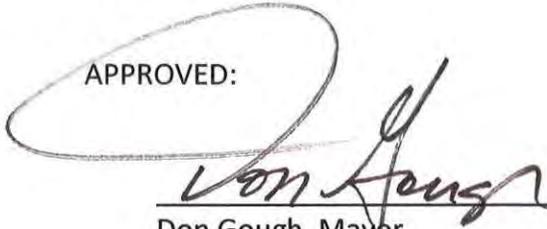
Section 1. The base hourly wage of the employee currently employed as the Administrative Assistant to the Council shall be increased by \$0.41 per hour effective January 1, 2013.

Section 2. 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 3. 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.

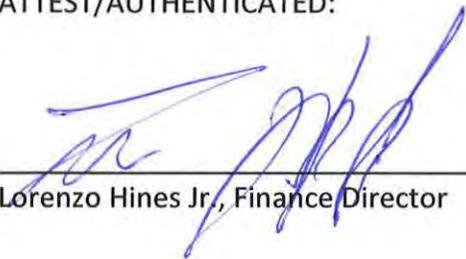
PASSED BY THE CITY COUNCIL, the 10th day of December, 2012, and signed in authentication of its passage this 12th day of December, 2012

APPROVED:



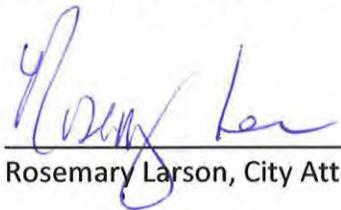
Don Gough, Mayor

ATTEST/AUTHENTICATED:



Lorenzo Hines Jr., Finance Director

APPROVED AS TO FORM:



Rosemary Larson, City Attorney

FILED WITH ADMINISTRATIVE SERVICES:	12/05/2012
PASSED BY THE CITY COUNCIL:	12/10/2012
PUBLISHED:	12/14/2012
EFFECTIVE DATE:	12/19/2012
ORDINANCE NUMBER:	2973



On the 10th day of December 2012, the City Council of the City of Lynnwood, Washington, passed Ordinance No. 2973. A summary of the content of said ordinance, consisting of the title, provides as follows:

ORDINANCE NO. 2973

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING TO THE POSITION OF ADMINISTRATIVE ASSISTANT TO THE CITY COUNCIL; AUTHORIZING AN INCREASE IN BASE HOURLY WAGE; PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE, AND SUMMARY PUBLICATION.

The full text of this Ordinance will be mailed upon request.

DATED this 14th day of December, 2012



Lorenzo Hines Jr., Finance Director

CERTIFICATE

I, the undersigned, Lorenzo Hines Jr., the duly appointed City Clerk of the City of Lynnwood, Washington, hereby certify that the Ordinance hereto attached is a full, true and correct copy of Ordinance No. 2973 of the City of Lynnwood, Washington, entitled as follows:

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING TO THE POSITION OF ADMINISTRATIVE ASSISTANT TO THE CITY COUNCIL; AUTHORIZING AN INCREASE IN BASE HOURLY WAGE; PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE, AND SUMMARY PUBLICATION.

That said ordinance was passed by the Council of said City and was published and posted according to law; that said ordinance was duly published in the official newspaper of said City on December 14, 2012.

DATE: _____

12/18/12

Lorenzo Hines Jr. City Clerk of the
City of Lynnwood, Washington

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 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.

APPROPRIATION: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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.

GLOSSARY

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).

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.

GLOSSARY

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.

GLOSSARY

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

GLOSSARY

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).

GLOSSARY

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.

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.

GLOSSARY

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. An 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.

GLOSSARY

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

ADA	New federal legislation for the <u>American with Disabilities Act</u> requires the accessibility of public facilities for handicap persons.
AFIS	<u>Automated Fingerprint Identification System.</u>
ALS	<u>Advanced Life Support.</u>
APA	<u>American Polygraph Association.</u>
APWA	<u>American Public Works Association.</u>
ASCE	<u>American Society of Civil Engineers.</u>
AWC	<u>Association of Washington Cities.</u>
AWWA	<u>American Waterworks Association.</u>
BANS	<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.
BARS	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.
BJA	<u>Bureau of Justice Administration.</u>
BLS	<u>Basic Life Support.</u>
CAFR	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).
CAD/GIS	<u>Computer Aided Design / Geographic Information System.</u>
CAM	<u>Code Amendment.</u>
CBD	<u>Central Business District</u> Task Force.
CCWP	<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.

ACRONYMS

CDBG	<u>Community Development Block Grants.</u> Grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.
CDF	<u>Capital Development Fund.</u>
CERT	<u>Community Emergency Response Team.</u>
CFP	<u>Capital Facilities Plan.</u>
CID	<u>Criminal Investigations Division.</u>
COLA	<u>Cost of Living Allowance.</u>
CPI	<u>Consumer Price Index</u> is a measure of the change in prices over time for a fixed market basket of goods and services.
CST	<u>Crime Scene Technician.</u>
CT	<u>Community Transit.</u>
CTED	<u>Community Trade and Economic Development</u> of the State of Washington.
CUP	<u>Conditional Use Permit.</u>
CVCS	<u>Cedar Valley Community School.</u>
DARE	<u>Drug Abuse Resistance Education.</u>
DMCMA	<u>District and Municipal Court Management Association.</u>
DOE	State <u>Department of Ecology.</u>
DOT	<u>Department of Transportation.</u>
DPA	<u>Development Plan Approval.</u>
DUI	<u>Driving Under the Influence.</u>
EEO	<u>Equal Employment Opportunity.</u>
EMS	<u>Emergency Medical Service.</u>
EOC	<u>Emergency Operating Center.</u>

ACRONYMS

ESA	<u>Endangered Species Act.</u>
ESCA	<u>Emergency Services Coordination Agency.</u>
FAUS	<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.
FBI	<u>Federal Bureau of Investigation.</u>
FEMA	<u>Federal Emergency Management Agency.</u> Governing agency for emergency services nationwide.
FHA	<u>Federal Housing Authority.</u>
FILO	<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.
FTE	<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.
FY2002	<u>Fiscal Year 2002.</u>
GAAFR	<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.
GAAP	<u>Generally Accepted Accounting Principles</u> are standards used for accounting and reporting for both private industry and governments.
GASB	<u>Government Accounting Standards Board,</u> established in 1985, to regulate the rules and standards for all governmental units.
GFAAG	<u>General Fixed Assets Account Group.</u>
GFOA	<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.

ACRONYMS

GLTDAG	<u>General Long Term Debt Accounting Group.</u>
GMA	<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.
GO	<u>General Obligation</u> Bond. Bonds for which the full faith and credit of the issuing government are pledged for payment.
GPFS	<u>General Purpose Financial Statement.</u>
HES	Federal <u>Hazard Elimination Safety</u> Program.
HITS	<u>Homicide Information Tracking System.</u>
IAC	<u>Inter-agency Committee</u> for Outdoor Recreation.
ICBO	<u>International Conference of Building Officials.</u>
ICC	<u>Infrastructure Coordinating Committee.</u>
IPD	<u>Implicit Price Deflator.</u>
ISTEA	<u>Intermodal Surface Transportation Efficiency Act.</u> Monies from the federal government for transportation and enhance improvements throughout the United States.
ITS	<u>Intelligent Transportation System.</u>
LED	<u>Light Emitting Diode.</u>
LEOFF	<u>Law Enforcement Officers and Firefighters</u> Retirement System provided in the State of Washington.
LID	<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.
LMC	<u>Lynnwood Municipal Code.</u>
LOCAL	<u>Local Capital Asset Lending Program.</u>
LOS	<u>Level of Service.</u>

ACRONYMS

LTGO	<u>Long Term General Obligation Bond.</u>
MHZ	<u>Megahertz</u> is a measurement (1 unit = 1 million cycles/second) used in radio systems.
MUGA	<u>Municipal Urban Growth Area.</u>
NACSLB	<u>National Advisory Council on State & Local Budgeting.</u>
NAB	<u>North Administration Building.</u>
NFPA	<u>National Fire Protection Association.</u>
O&M	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.
PAWS	<u>Progressive Animal Welfare Society.</u>
PEO	<u>Public Education Officer.</u>
PERS	<u>Public Employees Retirement System</u> provided for, other than Police and Fire, by the State of Washington.
PFD	<u>Public Facilities District.</u>
PIO	<u>Public Information Officer.</u>
PLT	<u>Plat.</u>
PUD	<u>Planned Unit Development.</u>
PWTF	<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.

ACRONYMS

RBF	<u>Recreation Benefit Fund.</u>
RCW	<u>Revised Code of Washington.</u> Laws of the State of Washington enacted by the State Legislature.
REET	<u>Real Estate Excise Tax.</u> A tax upon the sale of real property from one person or company to another.
RFP	<u>Request for Proposals.</u>
RTA	<u>Regional Transit Authority.</u>
RZN	<u>Rezone.</u>
SFP	<u>Strategic Financial Plan.</u>
SCCG	<u>South County Coordinating Group.</u>
SFP	<u>Strategic Financial Plan.</u>
SHOCAP	<u>Serious Habitual Offender Comprehensive Action Program</u>
SNOCOM	<u>Snohomish County Communications.</u>
SNOGIS	<u>Snohomish County Geographic Information System.</u>
SOS	<u>Special Operations Section.</u>
SSAP	<u>Summary of Significant Accounting Policies.</u>
ST	<u>Sound Transit.</u>
STP	<u>Sewage Treatment Plant.</u>
STP	<u>Short Plat.</u>
STP	<u>Surface Transportation Program.</u>
STPE	<u>Surface Transportation Program – Enhancement.</u>
STPH	<u>Surface Transportation Program – Hazard Elimination.</u>
STPUS	<u>Surface Transportation Program – Urban Small.</u>
SUP	<u>Special Use Permit.</u>

ACRONYMS

SWAT	<u>Special Weapons and Tactics Team.</u>
TIA	<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.
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TIP	<u>Transportation Improvement Plan.</u>
UATA	<u>Urban Arterial Trust Account.</u>
UBC	<u>Uniform Building Code.</u>
UCR	<u>Uniform Crime Report.</u>
ULID	<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.
VAR	<u>Variance.</u>
WABO	<u>Washington Association Of Building Officials.</u>
WAC	<u>Washington Administrative Code.</u>
WSDOE	<u>Washington State Department of Ecology.</u>
WSDOT	<u>Washington State Department of Transportation.</u>
WSI	<u>Water Safety Instructor.</u>
WSRB	<u>Washington Survey and Rating Bureau.</u>
WWTP	<u>Waste Water Treatment Plant.</u>