

City of Lynnwood, Washington



2027-2028 Preliminary Biennial Budget





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Introduction



MAYOR'S MESSAGE

As most of you know, I served on the Lynnwood City Council for ten years before being elected Mayor and taking office on January 1, 2026. During my first year as Mayor, it has been a challenge to ensure that our City maintains a balanced budget in an uncertain economy. At the same time, I have my own priorities, including addressing youth violence, homelessness, public safety and the increasing cost of housing. Our ability to provide solutions to these issues depends on having a City with a strong and sustainable financial foundation. The purpose of this memo is to provide a transparent description of the economic condition of Lynnwood's budget—past, present, and future.



LYNNWOOD'S BUDGET DEFICIT

It seems that nearly every level of government is experiencing a budget crisis. Whether it is the State, County, or neighboring cities, many government entities are facing expenses that exceed revenues.

In May 2025, the former Mayor announced that there was a \$3 million shortfall in the City's General Fund. The General Fund is the portion of the budget that tracks the operating revenues and expenses of the City's administration and seven departments. In September 2025, the City Finance Director updated the forecasts, revealing that the 2025-26 General Fund was facing a deficit of more than \$20 million.

How Did This Happen?

I like to refer to an old political phrase to describe the last administration's budget policies. I call it "voodoo economics." Instead of controlling City spending, the 2025–26 budget was balanced on paper using overly optimistic revenue forecasts by the former Mayoral Administration. The Budget Book presented to the City Council contained misleading statements and lacked transparency regarding actual expenditures and fund balances.

During 2025, as revenues declined and failed to meet those optimistic forecasts, the former administration continued to hope that conditions would improve. At the same time, City staff successfully reduced some expenditures, including through layoffs, and identified additional cost savings.

In fact, as the new Mayor, I felt confident that by April 2026 I could announce that the deficit had been reduced to zero. I now know that was not accurate. After the previous Finance Director left, a rigorous financial review determined that a \$2.2 million General Fund deficit from 2025 remained.

But, as former Seahawks coach Chuck Knox was fond of saying, "You play with the cards you are dealt." We must now move forward by taking the actions within our control to get Lynnwood's General Fund balanced.

RECENT ACTIONS TAKEN TO BALANCE THE BUDGET

Hiring freeze: Wages and benefits for City staff make up more than 70% of General Fund expenditures. I have directed staff to freeze hiring. Vacant positions, including positions vacated by retirees, will not be filled without my approval.

Department staffing levels: In 2025, there were nine City staff layoffs. The assessment of the appropriate staffing levels for each City department continues.

Public Safety Sales Tax: Revenue from the recently passed Public Safety Sales Tax is finally being received from the State Department of Revenue. It is anticipated to generate approximately \$2.5 - \$3.1 million per year.

Utility Billing costs: The costs of five Utility Billing FTE positions have been shifted to the Public Works Department. These positions will now be funded through utility rate revenues collected to support the City's utilities rather than through the General Fund.

City fleet: The size of the City fleet and the procedures for vehicle replacement are under review. Each department's contributions to the fleet replacement fund are being assessed. In addition, the cost of the City's maintenance contract with South County Fire is being reviewed.

Municipal Jail Caucus: As Mayor, I initiated the creation of a Municipal Jail Caucus. Twelve cities in Washington operate municipal jails. With the assistance of our State lobbyist, this caucus will approach the State Legislature for financial assistance to offset the cost of medical services provided in municipal jails. For Lynnwood, this represents an expense of approximately \$2 million per year.

Budget Analyst position: The Budget Analyst position in the Finance Department will be restored and filled. The absence of an individual responsible for regularly reviewing expenditures against revenues contributed to the growing deficit in 2024 and 2025.

Jail revenue: The Lynnwood Police Department has increased jail fees charged to other cities that use our facility. The number of contract cities continues to increase, and the jail is nearing capacity.

City Attorney services: The option of having an in-house City Attorney is also being assessed as a potential efficiency and cost-saving measure.

IMPORTANT CONSIDERATIONS FOR THE CITY COUNCIL

2027-28 Budget: The budget that will be presented to the Council is designed to stabilize the financial structure of the City. It is a budget focused on maintaining current services. Any new programs should be deferred until the next biennium.

Public Safety Sales Tax: For 2027-28, revenue from the Public Safety Sales Tax must be used to support existing commissioned officer positions. Much-needed alternative community court or other diversion programs will need to be delayed until the next biennium.

Property tax banked capacity: The 2027-28 budget assumes that the City Council will include all available property tax banked capacity. This represents more than \$2 million in assumed revenue.

Without including the banked capacity, many programs will face elimination. In addition, many grants and the Council's ability to consider levy lid lifts are dependent on the full use of the City's banked capacity.

Reserve policy: The 2027-28 budget includes the two-month reserve policy that Council approved in March 2026.

Street safety: Making our streets safer has been a recent focus of the City Council. Council Members and the Mayor's Office continue to receive complaints from residents about drivers exceeding posted speed limits. The Lynnwood Police Department is preparing to convert all school-zone speed cameras to 24/7 speed-zone cameras. The Council will be asked to establish the fines associated with these cameras.

Annexation and growth: Annexation has quickly become a priority for the cities of Everett, Mill Creek, and Edmonds. It has become very apparent that these cities plan on completing annexation in 2027. Lynnwood needs to prepare for our MUGA annexations. The next biennial budget must put Lynnwood in a financially secure position that allows us to responsibly accommodate this growth.

FINAL THOUGHTS

During my years on the City Council and now as Mayor, my focus has always been on serving this City and its residents. Although we face significant challenges, bringing Lynnwood's government back to financial stability has been the focus of my first year in office.

I remain optimistic about Lynnwood's future. The diversity of our community is matched by the diversity of our economy. Lynnwood is a major hub for transportation, economic development, and cultural activity.

I believe our local government should be a place where people come together and where no one gets left behind. As long as we maintain that focus, my hope for our City and our community is unshakable. As we all continue to work towards a fact-based solution, I am confident Lynnwood will overcome this economic challenge and will continue to be a thriving community.

George Hurst



Lynnwood Mayor

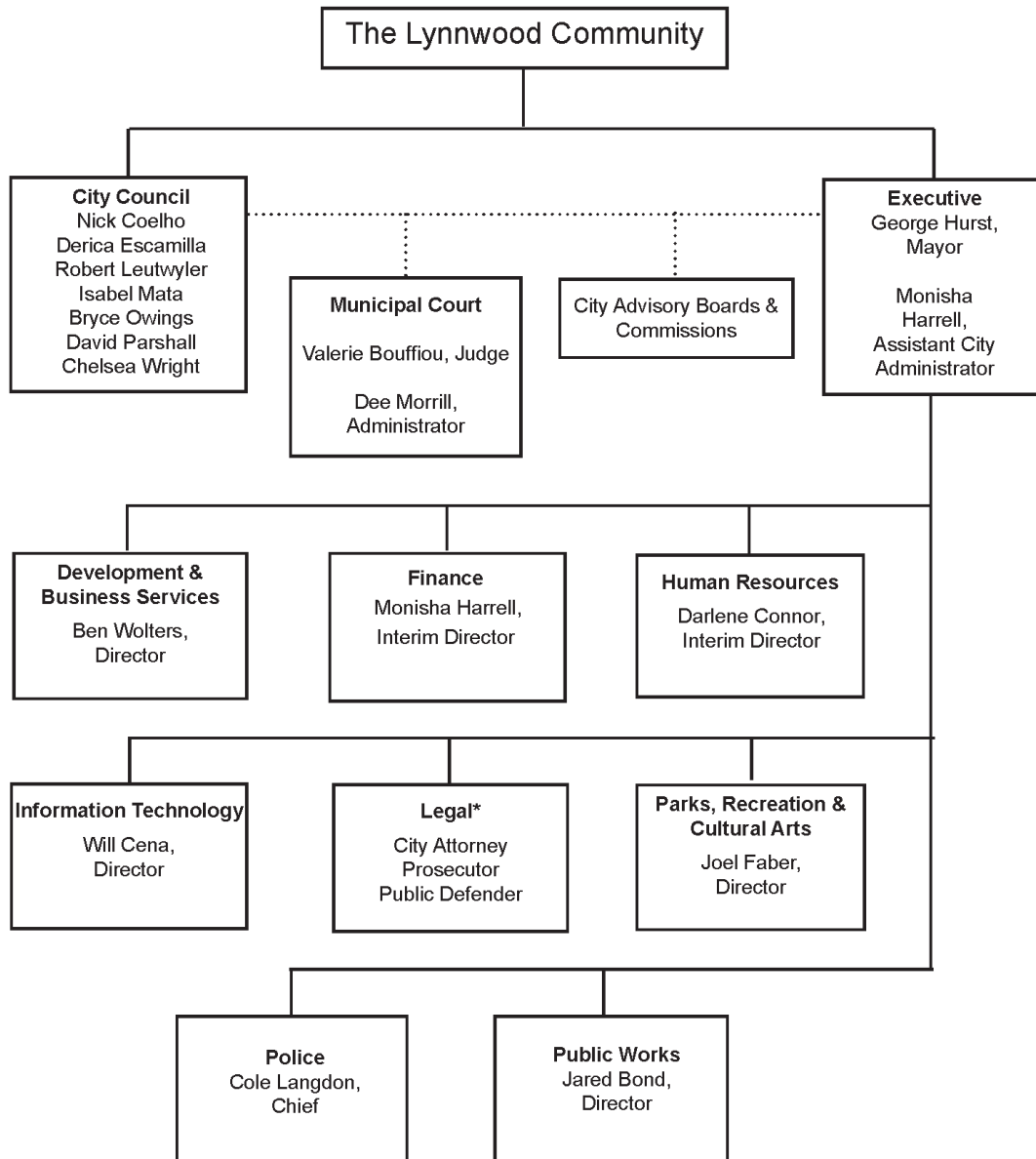
ELECTED OFFICIALS



(Left to Right) Council Vice President Derica Escamilla, Council Member Robert Leutwyler, Council Member Chelsea Wright, Council Member David Parshall, Mayor George Hurst, Council Member Bryce Owings, Council Member Isabel Mata, Council President Nick Coelho

CITY ORGANIZATIONAL CHART

2026 City of Lynnwood Organizational Structure



*Service provided by contract or interlocal agreement

COMMUNITY PROFILE

The community profile of Lynnwood represents an entrepreneurial spirit which built the City to the present day center of transportation and commerce. Just behind the hustle and bustle of busy arterial streets, there are quiet neighborhoods surrounded by trees and shrubbery.

The City offers a wide range of governmental, commercial and educational services. Many federal, regional and state governmental offices have facilities in Lynnwood. Manufacturers and retailers are attracted to the area, being serviced by major transportation corridors. Lynnwood was incorporated in 1959.

The City covers 7.7 square miles, with more than 43,000 residents and 3,500 businesses. The City of Lynnwood is Snohomish County's fourth largest City by population, comprising about five percent of the County's total population. The City maintains more than 46,000 employees within the labor force. While quality commercial and governmental services are a necessary element of modern-day life, the natural features which attracted the original settlers to this area remain the most important attraction for residents.

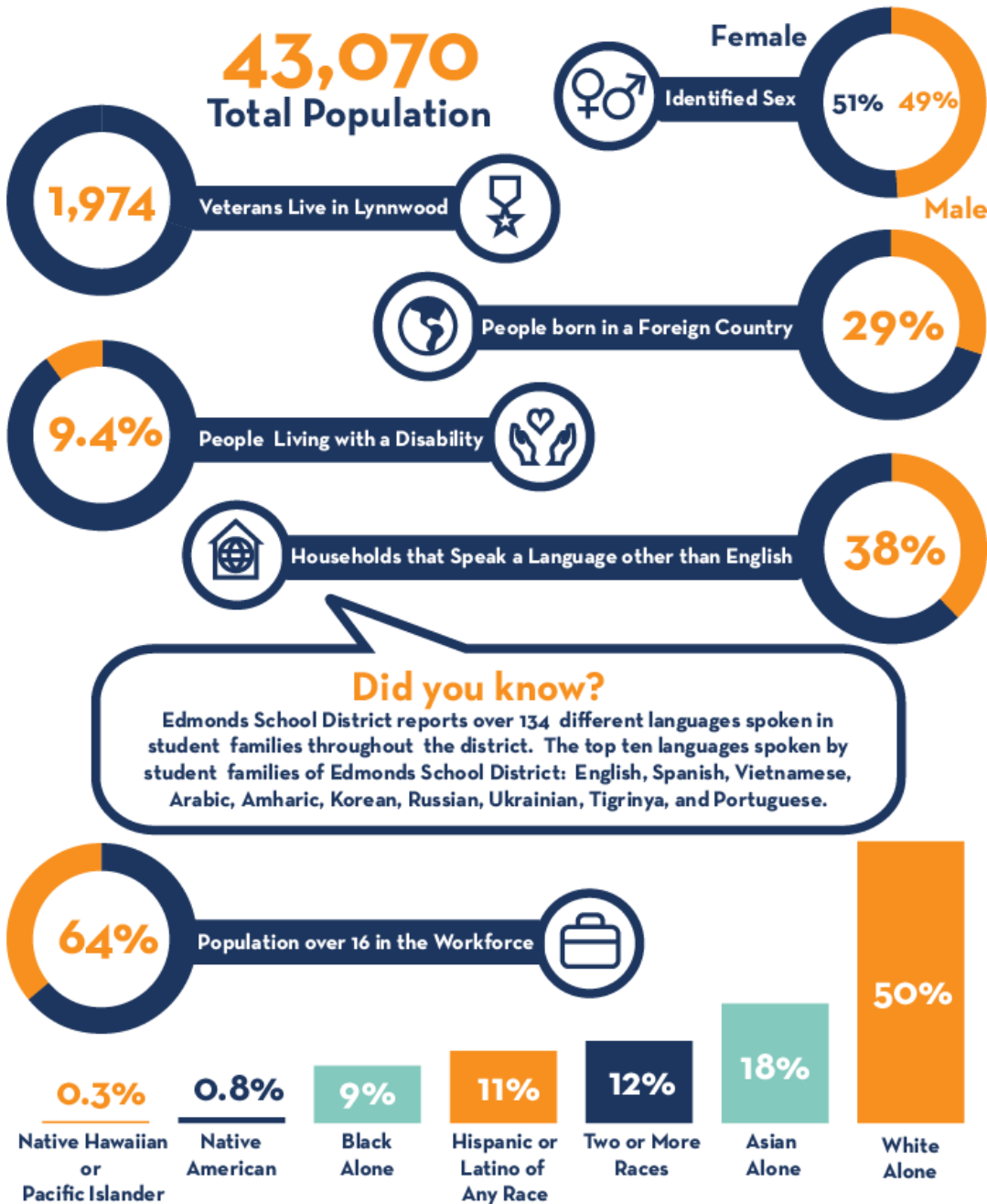
Less than 20-minutes from Lynnwood, boating, wildlife, white water rivers, salmon fishing, skiing, native timber and Indigenous culture are a welcome respite from City life. These are natural features which continue to attract newcomers to our area to this very day.

LYNNWOOD TOP EMPLOYERS

Top Employer	Product/Service
Edmonds College	Higher Education
Nordstrom #10	Retail
Zumiez, Inc.	Retail/HQ
COSTCO Wholesale #115	Wholesale
COSTCO Business Center #1190	Wholesale
Macy's Retail Holdings, LLC	Retail
Pierre Ford of Lynnwood	Auto Dealership
Whole Foods Market	Retail Grocery
Lowe's Home Centers, LLC #285	Retail
Mercedes-Benz of Lynnwood	Auto Dealership



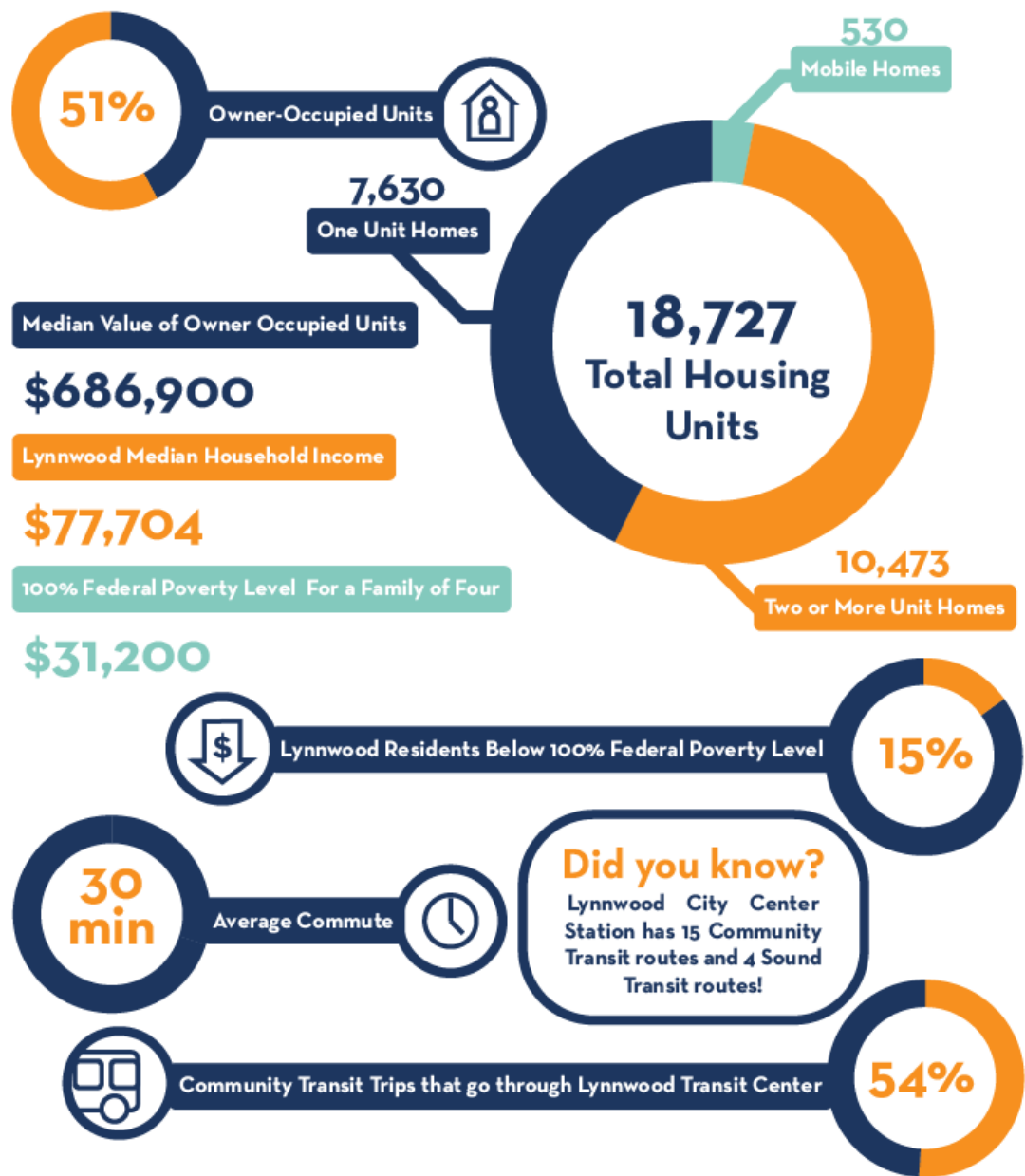
Demographic Data



Sources: 2025 ACS data, US Census Bureau, Washington Office of Financial Management 2026



Housing and
Transit Data



Sources: 2026 ACS data, US Census Bureau, Washington Office of Financial Management 2026 Estimates

Budget Overview



BUDGET PROCESS

Lynnwood's budget process is consistent with State and local requirements (Chapter 35A.34 RCW and Chapter 2.72 LMC), respectively.

BASIS OF ACCOUNTING

Accounting:

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 R.C.W., and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

Basis of Presentation:

The accounts of the City are organized based on "funds" and "accounts". Each fund is a separate accounting entity with a self-balancing set of accounts. The City's resources are allocated to and accounted for in individual funds according to the purpose for which they are spent and how they are controlled. A purpose and description of each fund is provided on the fund pages of this budget document.

Basis of Accounting:

Basis of accounting refers to the recognition of revenues and expenditures or expenses in the accounts and reporting them in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows, and in the presentation of expenses versus expenditures. The **accrual basis** of accounting recognizes revenues when they are earned, and expenses are recorded when incurred. All assets and liabilities are recorded in the fund. The **modified accrual** basis of accounting recognizes revenues and other financial resources when they become susceptible to accrual, i.e. when the related funds become both measurable and available to finance expenditures of the current period.

"Measurable" means the amount of the transaction can be determined. To be considered "available", revenue typically must be collected within sixty days after year-end. Expenditures are recorded when the fund liability is incurred, except for principal and interest on general long-term debt, and vacation and sick pay which are recorded when paid. Inventory items are reported as expenditures when consumed.

Budgets and Budgetary Accounting:

Scope of Budget – Biennial appropriated budgets are adopted for the general, special revenue, debt service, and proprietary funds on the modified accrual basis of accounting. The modified accrual basis of accounting includes depreciation for the Enterprise and Internal Service funds; budgetary accounting does not include depreciation. Budgetary accounting includes encumbrances (outstanding commitments); the modified accrual basis of accounting does not include encumbrances. Legal

budgetary control (the level at which expenditures may not legally exceed appropriations) is established at the fund level. Any change in total to a fund requires approval of the City Council. Any unexpended appropriation balances for biennially budgeted funds lapse at the end of the second year of the biennial budget.

The basis of budgeting uses the modified accrual for all funds besides enterprise funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received, and the liability is incurred. Proprietary funds are accounted for on the full accrual basis of accounting. The individual funds within each fund type, which are included in the City's biennial budget, are listed below:

Funds Budgeted on a Biennial Basis:

General Fund is used to account for all financial resources except those required to be accounted for in another fund. For Annual Financial reporting, the General Fund also includes the Revenue Stabilization Fund and the Economic Development Infrastructure Fund. These funds include separate budgets.

Special Revenue Funds are established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Lynnwood's special revenue funds are:

- Lodging Tax
- Transportation Impact Fee
- Cumulative Reserve Art
- Affordable Housing
- Opioid Settlement
- Drug Enforcement
- Street Operating
- Tree Reserve
- Transportation Benefit District
- American Rescue Plan Act (Closed)
- Criminal Justice
- Waste Reduction
- Park Impact Fee

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. There are two debt service funds, the General Fund Debt Service Fund for the Community Justice Center bond payments and the Recreation Center Debt Service Fund for the Recreation Center bond payments.

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities. The City's biennial budget includes two years' budget for capital funds. The City of Lynnwood has the following Capital Project Funds:

- Real Estate Excise Tax (Reet) Fund 1
- Capital Development
- Transportation Capital
- Parks & Recreation Capital
- Real Estate Excise Tax (REET) 2
- Other Government Capital
- Facilities Capital
- Public Safety Capital

Internal Service Funds are established to account for the financing of goods and services provided by one department of the governmental unit on a cost reimbursement basis. The City of Lynnwood has three Internal Service Funds:

- Equipment Rental Reserve
- Lynnwood Shop Operations
- Technology Reserve
- Equipment Rental Operations
- Self-Insurance

Enterprise Funds are used to account for operations that are normally financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has two Enterprise Funds: Utility Operations Fund and Golf Course Fund. Also included in this section is the Utility Capital Fund.

All fund types are budgeted on a biennial basis. For Annual Financial Reporting, major funds for reporting purposes are determined each year based on Governmental Accounting Standards Board (GASB) criteria.

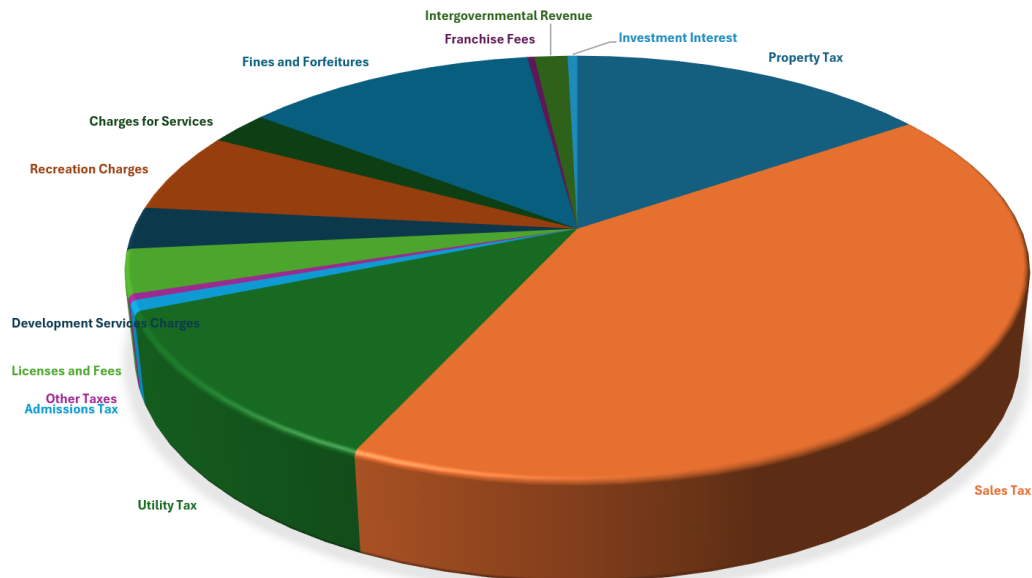
GENERAL GOVERNMENT REVENUE & EXPENDITURES

This section explains and illustrates the estimates for revenue sources included in the General Government funds for the 2027-2028 Biennial Budget. Key funding sources are described below by category. General Government Funds include the General Fund, Other Governmental Funds, Debt Service Funds and Internal Service Funds.

GENERAL FUND REVENUES

2027 - 2028 Proposed Revenue Projections							
		Actual		As of 10/11	Proposed		% of Operating Revenue
	2023	2024	2025	2026	2027	2028	
General Fund (011)							
Property Tax	\$ 4,498,920.54	\$ 4,683,021.38	\$ 7,223,974.41	\$ 4,690,247.34	\$ 11,055,600.00	\$ 11,166,156.00	15.0%
Sales Tax	\$ 30,180,484.62	\$ 28,634,009.45	\$ 29,975,445.25	\$ 16,900,194.49	\$ 29,596,646.44	\$ 29,892,612.90	40.1%
Utility Tax	\$ 6,494,584.06	\$ 6,858,009.44	\$ 7,503,888.88	\$ 7,028,848.53	\$ 8,622,225.28	\$ 8,573,479.19	11.6%
Admissions Tax	\$ 612,215.30	\$ 555,648.45	\$ 568,198.39	\$ 422,686.56	\$ 578,687.38	\$ 578,687.38	0.8%
Other Taxes	\$ 384,419.55	\$ 510,830.07	\$ 355,861.27	\$ 199,938.13	\$ 335,645.96	\$ 319,851.18	0.4%
Licenses and Fees	\$ 2,396,725.03	\$ 2,441,654.11	\$ 2,421,326.52	\$ 2,326,029.65	\$ 2,407,687.34	\$ 2,407,687.34	3.2%
Development Services Charges	\$ 2,343,886.07	\$ 2,456,723.70	\$ 2,120,762.77	\$ 4,317,748.80	\$ 2,305,610.12	\$ 2,305,610.12	3.1%
Recreation Charges	\$ 3,615,181.17	\$ 4,079,295.68	\$ 4,575,059.23	\$ 3,692,991.01	\$ 4,406,781.05	\$ 4,406,781.05	5.9%
Charges for Services	\$ 6,510.04	\$ 5,974.36	\$ 162,547.78	\$ 1,032,988.05	\$ 1,806,292.86	\$ 1,862,292.86	2.5%
Fines and Forfeitures	\$ 4,222,012.54	\$ 5,732,366.73	\$ 7,283,601.45	\$ 3,728,176.49	\$ 8,401,452.85	\$ 9,561,790.20	12.1%
Franchise Fees	\$ 406,611.56	\$ 362,529.90	\$ 335,295.22	\$ 227,472.94	\$ 234,706.65	\$ 199,500.66	0.3%
Intergovernmental Revenue	\$ 1,551,021.09	\$ 1,681,060.63	\$ 1,398,283.79	\$ 888,979.20	\$ 1,016,073.58	\$ 1,016,073.58	1.4%
Investment Interest	\$ 18,203.00	\$ 241,505.20	\$ 371,855.83	\$ 313,110.49	\$ 297,314.14	\$ 297,314.14	0.4%
TOTAL OPERATING REVENUE	\$ 56,730,774.57	\$ 58,242,629.10	\$ 64,296,100.79	\$ 45,769,411.68	\$ 71,064,723.66	\$ 72,587,836.60	
Non-Operating Revenue	\$ 3,199,681.62	\$ 3,176,170.34	\$ 3,927,976.32	\$ 2,774,678.50	\$ 2,402,709.72	\$ 2,394,818.26	3.2%
Transfers-in	\$ 17,033.00						
TOTAL SOURCES OF REVENUE	\$ 59,947,489.19	\$ 61,418,799.44	\$ 68,224,077.11	\$ 48,544,090.18	\$ 73,467,433.38	\$ 74,982,654.86	\$ 148,450,088.24

GENERAL FUND REVENUES



REVENUE FORECASTING STRATEGY

There are three primary types of revenue forecasting models:

- **Pessimistic (Worst Case):** Assumes adverse market conditions, such as economic downturns, supply chain disruptions, or the loss of major clients.
- **Realistic (Base Case):** Based on historical data, current market trends, and normal operating conditions. This is the forecast generally used for primary budgeting purposes.
- **Optimistic (Best Case):** Assumes favorable conditions, such as significant sales increases, successful product launches, or rapid market expansion.

Lynnwood is a growing and vibrant City, and General Fund revenues have increased from a base of approximately \$60 million in 2023 to approximately \$70 million in 2025. However, City expenditures from 2023 to the present have increased at a rate exceeding revenue growth. These expenditures were authorized based on optimistic revenue forecasts that projected the City would generate \$74 million in 2025 and \$77 million in 2026.

The focus of the proposed 2027–2028 Biennial Budget is to realign City expenditures with a more realistic, base-case revenue forecast and establish a sustainable balance between ongoing revenues and expenditures.

METHODOLOGY

Because revenues can fluctuate from year to year, the majority of projections for the upcoming biennium are based on the average of the last three completed years of actual revenues received (2023–2025).

For revenue sources experiencing declines, such as Utility Tax–Cable and Gambling Tax–Punchboard & Pull Tab, 2027 forecasts were calculated at 70% of 2025 actual revenues, with 2028 forecasts calculated at 85% of the 2027 projections. This approach is intended to better reflect current revenue trends.

For more stable revenue sources based on legislatively adopted, predetermined rates, such as Utility Tax–Electric and Utility Tax–Water, 2027 and 2028 projections were based on the most recent year of actual revenues received.

GENERAL FUND REVENUES

Property Tax: Lynnwood is currently authorized to collect \$8,900,000 annually. The City’s full bank capacity is \$11,104,548. The 2027 and 2028 projections assume authorization to collect the full capacity, based on the average property tax collection rate of 99.6%. This increase would represent an increase of approximately \$10.70 per month for the average Lynnwood homeowner (home valuation \$676,300)

Sales Tax: Sales tax remains the General Fund’s largest revenue source and is expected to remain relatively steady, although growth has not been as strong as in recent years. Retail activity has been

affected by tariffs and significant increases in oil prices, which have increased by an average of \$0.97 per gallon since September 2025. Given the importance of sales tax to the General Fund, monthly receipts will require close monitoring throughout the biennium.

Utility Taxes: Revenue estimates are based on the trends associated with each utility source. Utilities with stable user bases are projected to remain relatively steady, while utilities with declining user bases are projected to experience an average annual decline of 15%.

Development Services Charges: Volatility in project starts, global business conditions, and access to capital has made these revenues difficult to predict. Accordingly, three-year historical trends were used to develop more reliable estimates of anticipated revenues.

Recreation Charges: Although the City has experienced strong revenues in prior years, recent collections have shown some softness that may be related to reductions in operating hours. Staff are continuing to evaluate the relationship between reduced hours and revenue declines to develop an informed recommendation to the City Council regarding the best path forward. Revenue projections are based on the three-year average with slight increases based on the proposed 2027 fee schedule.

Charges for Services and Fines & Forfeitures: The City is moving toward a more consistent partnership with other cities for use of the regional Community Justice Center facility. Revenue projections are based on 2026 data because prior-year revenues do not accurately reflect current operating conditions. Biennial projections include the addition of 24/7 speed zone enforcement in existing school zones and the inclusion of one additional red light camera intersection.

Non-Operating Revenues: These revenues reflect cost-allocation payments from other City funds to offset internal service costs provided by the General Fund in support of those funds' operations.

GENERAL FUND EXPENDITURES

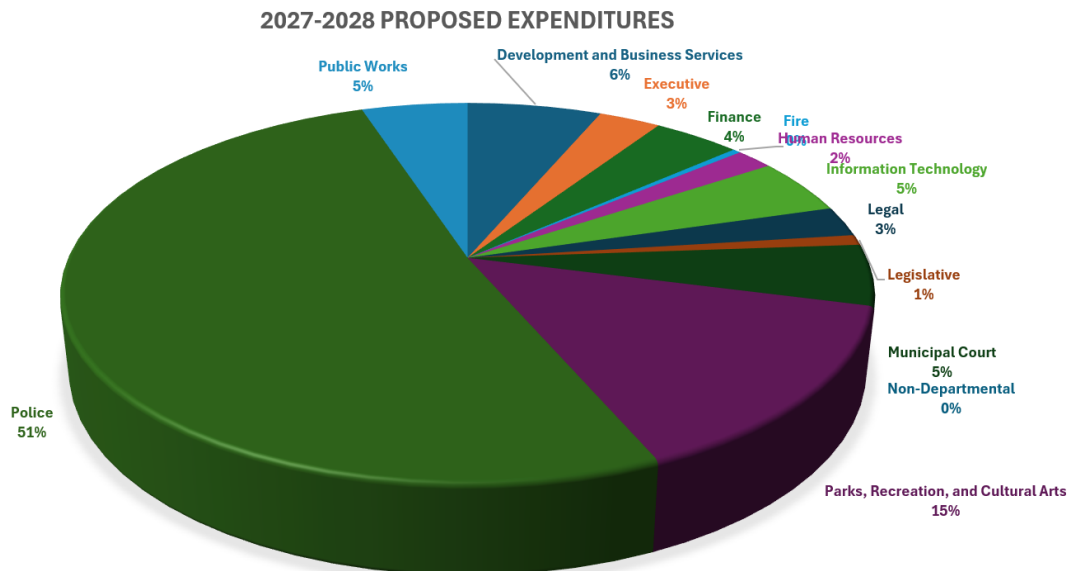
Despite proposed new revenues for the 2027–2028 biennium, the City was required to reduce expenditures to achieve a balanced budget. Certain costs, including debt service for the Recreation Center and Criminal Justice Center (CJC), were fixed, while wage increases for represented employees had already been negotiated. The City also needed to absorb a 9.4% increase in medical insurance premiums for 2027.

Because personnel costs account for the majority of the City's expenditures, staffing reductions were necessary to balance the budget. Beginning mid-year, the City held several positions vacant to minimize the number of layoffs needed to achieve a balanced budget this fall.

Strategic reductions focused on preserving essential services while maintaining a stable foundation for future growth. The addition of a Budget Analyst position was offset by personnel reductions elsewhere in the organization, ensuring that this investment in budget management did not increase overall

staffing costs. No other new initiatives have been added at this time. The City remains focused on identifying efficiencies, controlling expenditures, and finding opportunities to reduce overall costs.

2027 - 2028 Proposed Expenditures								
		Actual			As of 10/11	Proposed		
	2023	2024	2025	2026	2027	2028	% of Expenditures	
General Fund (011)								
Development and Business Services	\$ 5,409,428.00	\$ 6,210,149.00	\$ 5,873,482.00	\$ 3,935,469.05	\$ 4,238,900.00	\$ 4,496,450.00	5.9%	
Executive	\$ 1,796,134.00	\$ 2,054,425.00	\$ 2,197,336.00	\$ 1,524,211.28	\$ 1,965,572.00	\$ 2,061,210.00	2.7%	
Finance	\$ 3,346,993.00	\$ 3,731,470.00	\$ 3,885,272.00	\$ 2,560,521.74	\$ 2,763,335.00	\$ 2,926,975.00	3.8%	
Fire	\$ 1,384,326.00	\$ 757,222.00	\$ 369,082.00	\$ 267,009.48	\$ 260,000.00	\$ 260,000.00	0.4%	
Human Resources	\$ 932,636.00	\$ 1,169,923.00	\$ 1,148,748.00	\$ 911,410.53	\$ 1,200,472.00	\$ 1,261,698.00	1.7%	
Information Technology	\$ 2,709,402.00	\$ 3,268,978.00	\$ 2,865,321.00	\$ 2,313,889.32	\$ 3,231,076.75	\$ 3,267,984.75	4.4%	
Legal	\$ 1,391,591.00	\$ 1,460,151.00	\$ 1,457,214.00	\$ 1,516,362.69	\$ 1,754,600.00	\$ 1,754,600.00	2.4%	
Legislative	\$ 471,588.00	\$ 467,873.00	\$ 479,302.00	\$ 438,153.69	\$ 584,438.00	\$ 610,465.00	0.8%	
Municipal Court	\$ 1,750,461.00	\$ 2,075,152.00	\$ 2,915,387.00	\$ 2,257,182.28	\$ 3,446,394.00	\$ 3,655,820.00	4.8%	
Non-Departmental	\$ 570,578.00	\$ 637,529.00	\$ -	\$ 104,395.18	\$ -	\$ -	0.0%	
Parks, Recreation, and Cultural Arts	\$ 9,237,398.00	\$ 10,533,728.00	\$ 10,408,616.00	\$ 7,872,612.27	\$ 9,498,664.36	\$ 10,315,029.36	13.3%	
Police	\$ 23,564,710.00	\$ 27,072,038.00	\$ 31,454,250.00	\$ 23,854,386.21	\$ 34,212,799.00	\$ 36,191,215.00	47.4%	
Public Works	\$ 3,156,587.00	\$ 3,211,845.00	\$ 3,370,876.00	\$ 2,648,393.27	\$ 3,385,610.21	\$ 3,521,267.29	4.7%	
TOTAL OPERATING EXPENDITURES	\$ 55,721,832.00	\$ 62,650,483.00	\$ 66,424,886.00	\$ 50,203,996.99	\$ 66,541,861.32	\$ 70,322,714.40	92.2%	
Transfer to Streets Fund (111)	\$ 1,075,700.00	\$ 1,025,000.00	\$ 1,625,000.00	\$ 1,218,750.00	\$ 1,000,000.00	\$ 1,000,000.00	1.3%	
Transfer for CJC and TSP Debt Service (203)	\$ 2,444,712.00	\$ 2,421,562.48	\$ 2,961,470.00	\$ 2,085,877.50	\$ 2,923,481.26	\$ 2,923,281.26	3.9%	
Transfer to Rec Center Debt Service (223)	\$ 1,602,088.00	\$ 1,249,087.48	\$ 1,321,750.00	\$ 1,382,437.50	\$ 1,842,250.00	\$ 1,843,500.00	2.5%	
Transfer to Solid Waste (144)	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00	\$ -	\$ 26,500.00	\$ 26,500.00	0.0%	
Other Transfers Out	\$ 177,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	-	
TOTAL FINANCING USES & DEBT SERVICE	\$ 5,326,000.00	\$ 4,722,149.96	\$ 5,934,720.00	\$ 4,687,065.00	\$ 5,792,231.26	\$ 5,793,281.26	7.8%	
TOTAL EXPENDITURES	\$ 61,047,832.00	\$ 67,372,632.96	\$ 72,359,606.00	\$ 54,891,061.99	\$ 72,334,092.58	\$ 76,115,995.66	\$ 148,450,088.24	



FUND DESCRIPTIONS

GENERAL GOVERNMENT FUNDS			
Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
011	General Fund	Taxes, Business License fees, Development Services fees, Recreation fees, Court & Traffic Fines, Interfund Service revenues from Enterprise Funds, State Shared and Other Governmental revenues	City Departments: Police, Municipal Court, Public Works Admin & Engineering, Development & Business Services, Finance, Human Resources, Legal, Information Technology, Legislative, Executive. Transfers to Debt Service funds for CJC and Rec Center bonds, and to Street Fund and Solid Waste Mgmt Fund
020	Economic Development Infrastructure Fund	Sales tax revenues from projects valued over \$10 million. No contributions made since 2020.	Public infrastructure and public facilities in support of the City's economic development
098	Revenue Stabilization Fund	No ongoing source of revenue; counts towards the General Fund's 2-month minimum fund balance policy	Included in the City's reserves to be used for cash flow shortages or for times when there is an unexpected shortage in tax revenue. Used in 2020 to balance General Fund, paid back in 21-22 budget
101	Lodging Tax Fund	Lodging tax revenues (Hotel/Motel tax) from overnight stays	Restricted to Tourism Promotion activities based on Tourism Advisory Committee recommendations. Almost 95% of revenues go to the Lynnwood Public Facilities District
104	Drug Enforcement Fund	Federal equitable sharing from federal illegal drug investigations, also funds from Washington State seizures for illegal drugs	Restricted Federal seizure funds can be spent on law enforcement, State seizure funds can only be spent on drug-related law enforcement expenses
105	Criminal Justice Fund	Criminal justice sales tax collected by the state. Federal and state grants and beginning in 2024, traffic safety fees.	Restricted to criminal justice expenditures. \$600K per year to CJC debt service, beginning 2025, \$1.625M per year to General Fund for 10 officers
110	Transportation Impact Fee Fund	Transportation Impact Fees from development projects that impact the City's transportation system	Funds are restricted to use for capacity-related projects. Funds are transferred to Transportation Capital Fund
111	Street Operating Fund	State shared motor vehicle fuel tax, right of way use permits. Transfers from the General and TBD Funds	Funds are restricted to Street maintenance and operations including 300

			lane miles of roads and associated sidewalks, signs and traffic signals
114	Cumulative Park Reserve Fund	Donations, gifts or contributions from persons or corporations for park/recreation purposes	Covers recreation registration fees for children from low-income households and for disabled individuals. Also covers recreation registration fees for low-income seniors
116	Cumulative Art Reserve Fund	One percent (1%) of certain construction projects as transfers from Capital funds and gifts to the City	Acquisition and maintenance of the City's art collection including outdoor art projects in parks as well as over 100 portable art pieces
121	Tree Reserve Fund	Permit and tree removal fees. Developers are required to replant trees; if this can't be done then a fee is paid for each tree that is not replaced	Purchase trees at various locations around the City. Private homeowners can apply for tree vouchers
131	American Rescue Plan Act Fund	Federal Dept of Treasury grant funding administered through the State of Washington	Limited to allowable uses outlined by the US Department of Treasury and approved by City Council
144	Waste Reduction	Department of Ecology State Grant and contribution from the General Fund	Public education and awareness on waste reduction, recycling, composting, household waste
146	Affordable Housing Fund	Portion of States Sales Tax from HB 1406	Restricted for certain affordable and supportive housing purposes
147	Opioid Settlement Fund	Settlement funds from multiple opioid manufacturers and distributors	Restricted for limited opioid remediation purposes
150	Transportation Benefit District Fund	Sales tax and vehicle license fees	Funds are restricted to be used for transportation-related projects and expenditures, typically transferred to Street Fund and Transportation Capital Fund
180	Park Impact Fee Fund	Park Impact Fees from development projects that impact the City's public parks and recreation facilities system	Funds are restricted to use for Growth-related projects. Funds are transferred to the Parks & Recreation Capital Fund

DEBT SERVICE FUNDS

Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
203	General Government Debt Service Fund	Transfers from General Fund, Criminal Justice Fund, and Park Impact Fee Fund	To cover debt service payments for construction of the Community Justice Center and purchase of Town Square Park
223	Recreation Center LTGO Fund	Transfer from the General Fund	Debt service payments on the bond for the Recreation Center

CAPITAL FUNDS

Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
330	REET 2 Fund (2nd ¼% of REET)	Real estate excise tax on sale of real estate in the City of Lynnwood. This fund receives one quarter of one percent (1/4%)	Restricted for capital projects and limited maintenance. Funds are transferred to the various General Government Capital funds
331	REET 1 Fund (1st ¼% of REET)	Real estate excise tax on sale of real estate in the City of Lynnwood. This fund receives one quarter of one percent (1/4%)	Restricted for capital projects and limited maintenance. Funds are transferred to the various General Government Capital funds
333	Capital Development Fund	Was receiving transfer from General Fund of \$1.1 million per year. No contributions made since 2020	Transfers to General Government Capital funds to fund various capital projects
357	Other Government Capital Fund	Transfers from Capital Development and REET I Funds	Other General Government infrastructure projects
360	Transportation Capital Fund	Grant revenues, transfers from Capital Development, REET, Transportation Benefit District, Transportation Impact Fee and Utility funds	Transportation (Street) capital projects, sidewalks, etc.
370	Facilities Capital Fund	Transfers from Capital Development and REET funds	City buildings and facilities improvements and capital maintenance
380	Parks & Recreation Capital Fund	Transfers from Capital Development, Park Impact Fees and REET funds	Construction, improvement and capital maintenance of City parks, trails, open space and related facilities

390	Public Safety Capital Fund	2021 and 2022 CJC LTGO bond revenues and CRC grant revenues	Community Justice Center construction; Community Recovery Center construction
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ENTERPRISE FUNDS			
Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
411	Utility Operations Fund	Utility revenues from customers for water, sewer and stormwater services	Water purchases, wastewater treatment plant costs, labor, benefits, debt service costs
412	Sewer/Water/Storm Capital Fund	Transfers from the Utility Operations Fund as well as utility bond proceeds	Utility capital infrastructure projects
460	Golf Course Fund	Golf course revenues including green fees, food and beverage sales, golf cart rentals and tournaments and special events	Premier Golf management fees and capital upgrades

INTERNAL SERVICE FUNDS			
Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
510	Equipment Rental Reserve Fund	Revenues are received from other funds for equipment and vehicle purchases and replacement charges	Vehicles and equipment purchases
511	Equipment Rental Operations Fund	Revenues are received from other funds for equipment and vehicle maintenance, fuel, repairs and insurance. Fees for service to the RFA.	Fleet maintenance costs including labor, benefits, fuel, parts, supplies, etc.
513	Lynnwood Shop Operations Fund	Revenues are received from other funds that use the shop to cover the costs of the maintenance, repairs and upgrades to the LOMC	Shop maintenance, utility costs, etc. of the LOMC
515	Self-Insurance Fund	Revenues are received from other funds for insurance premiums, claims and judgments	Insurance premiums, claims and judgments and some defense costs
520	Technology Reserve Fund	Revenues are received from other funds for information technology equipment	Information technology equipment and hardware

		including replacement of desktop computers, laptops, etc. These charges are spread over years to each of the General Fund departments	
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General Fund



BUDGET SUMMARY BY FUND

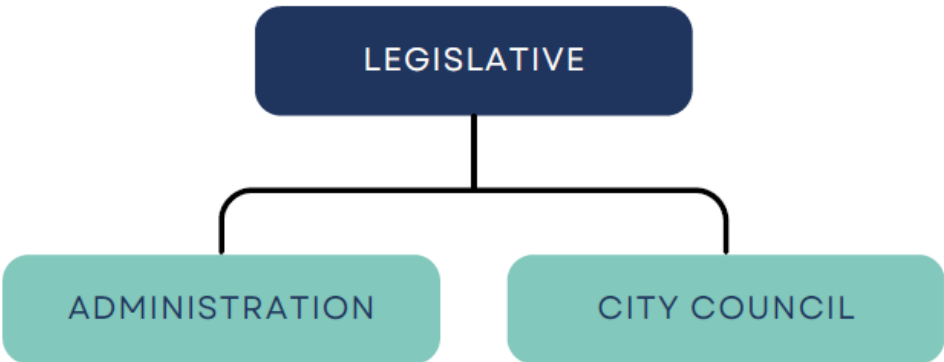
Summary by Fund January 01, 2025 through August 31, 2026				
Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund				
011 General Fund	\$ 8,076,596	\$ 120,563,473	\$ 118,888,981	\$ 9,751,088
Total General Fund	\$ 8,076,596	\$ 120,563,473	\$ 118,888,981	\$ 9,751,088
Other General Government				
020 Econ Dev Infrastructure	\$ 3,241,312	\$ 114,566	\$ 2,756,568	\$ 599,310
098 Revenue Stabilization	6,000,000	-	-	6,000,000
101 Lodging Tax	1,169,790	1,496,803	1,590,468	1,076,125
104 Drug Enforcement	271,327	35,422	17,038	289,711
105 Criminal Justice	3,015,299	7,968,582	4,640,772	6,343,109
110 Transportation Impact Fee	1,786,438	1,155,843	564,995	2,377,286
111 Street Operating	263,283	6,003,053	5,974,620	291,716
114 Cumulative Park Reserve	150,263	1,064	14,814	136,513
116 Cumulative Art Reserve	332,120	-	40,840	291,280
121 Tree Reserve	295,468	66,556	106,030	255,994
131 American Rescue Plan Act	-	235,163	235,163	-
144 Solid Waste Management	107,850	62,768	43,273	127,345
146 Affordable Housing	919,421	310,387	-	1,229,808
147 Opioid Settlement	1,149,940	415,117	79,270	1,485,787
150 Transportation Benefit District	2,425,498	7,753,013	5,165,590	5,012,921
180 Park Impact Fee	4,521,451	2,035,554	1,111,624	5,445,381
Total Other General Government Funds	\$ 25,649,460	\$ 27,653,891	\$ 22,341,065	\$ 30,962,286
Debt Service				
203 General Govt Debt Service	\$ 23	\$ 5,805,910	\$ 5,262,572	\$ 543,361
223 Rec Center 2012 LTGO	3,195	2,243,375	1,683,725	562,845
Total Debt Service Funds	\$ 3,218	\$ 8,049,285	\$ 6,946,297	\$ 1,106,206
Capital Funds				
330 REET 2	\$ 500,384	\$ 2,820,902	\$ 2,230,729	\$ 1,090,557
331 REET 1	3,009,620	2,969,231	1,134,457	4,844,394
333 Capital Development	403,446	-	303,225	100,221
357 Other Government Capital	294,994	180,000	216,341	258,653
360 Transportation Capital	8,387,152	20,079,838	20,178,575	8,288,415
370 Facilities Capital	661,714	1,451,636	1,156,204	957,146
380 Parks & Recreation Capital	2,461,268	9,182,551	10,626,668	1,017,151
390 Public Safety Capital	3,585,184	662,336	2,392,945	1,854,575
Total Capital Funds	\$ 19,303,762	\$ 37,346,494	\$ 38,239,144	\$ 18,411,112
Enterprise Funds				
411 Utility Operations	\$ 33,824,427	\$ 72,799,672	\$ 65,581,531	\$ 41,042,568
412 Utility Capital	7,369,592	27,159,273	15,692,969	18,835,896
460 Golf Course	277,353	4,196,892	3,480,517	993,728
Total Enterprise Funds	\$ 41,230,764	\$ 104,155,837	\$ 84,755,017	\$ 60,631,584
Internal Service Funds				
510 Equipment Rental Reserve	\$ 5,157,272	\$ 3,589,796	\$ 3,438,802	\$ 5,308,266
511 Equipment Rental Oper	547,942	4,436,011	4,716,724	267,229
513 Lynnwood Shop Operations	25,117	495,957	538,561	(17,487)
515 Self Insurance	136,293	1,291	-	137,584
520 Technology Reserve	268,961	1,442,434	1,042,555	668,840
Total Internal Service Funds	\$ 6,135,585	\$ 9,965,489	\$ 9,736,642	\$ 6,364,432
Total for all funds	\$ 100,399,385	\$ 307,734,469	\$ 280,907,146	\$ 127,226,708

011 General - LEGISLATIVE

Department Mission and Responsibilities:

The seven-member City Council performs duties and responsibilities afforded by State law and the Municipal Code. They are responsible for enacting policies and legislation, establishing citizen advisory boards, approving budgets, and authorizing expenditures, authorizing contracts and agreements, and general representation of the City before other agencies, entities, and the public.

Department Programs:



Department FTE History:

Legislative FTE History (Incl. 7 Elected Officials)	2023	2024	2025	2026	2027	2028
	7.75	7.75	7.75	7.75	8.0	8.0

Metrics:

Legislative Metrics	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
# Community meetings- Let's Talk About Safety	N/A	2	3	2
Coffee with the Council	N/A	2	3	2
Mock City Council (students)	N/A	0	0	1
Council Member Attendance as Liaisons (avg % meetings attended)	N/A	N/A	75%	71%
Grants obtained via Olympia Lobbyist	N/A	0	0	0

Department Budget History by Program and Category:

LEGISLATIVE	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
City Council	\$482,969.34	\$123,389.95	\$1,105,138.00	\$1,194,903.00
Total	\$482,969.34	\$123,389.95	\$1,105,138.00	\$1,194,903.00

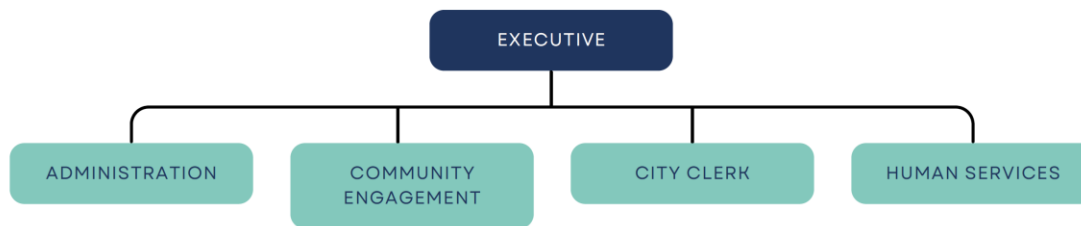
CITY COUNCIL	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$199,851.81	\$63,423.00	\$435,458.00	\$487,400.00
Personnel Benefits	\$154,077.28	\$19,805.64	\$370,646.00	\$436,503.00
Supplies	\$5,590.76	\$12,267.57	\$27,000.00	\$24,800.00
Services & Charges	\$123,449.49	\$27,893.74	\$272,034.00	\$246,200.00
Total	\$482,969.34	\$123,389.95	\$1,105,138.00	\$1,194,903.00

011 GENERAL - EXECUTIVE

Department Mission and Responsibilities:

The Executive Office provides leadership for the City and administrative direction for the functions of City government. The Executive Office oversees administrative operations that support and implement the policy direction of the City Council. This work includes dissemination of information to and from the general public, coordination with officials, agencies, and bodies representing other government agencies, City record keeping, risk management, and general support of Lynnwood's advisory boards and commissions.

Department Programs:



Department FTE History:

Executive FTE History (Incl. 1 Elected Official)	2023	2024	2025	2026	2027	2028
	10.0	10.0	10.0	8.0	9.0	9.0

Metrics:

Executive Metrics	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Public Records Requests	656	591	785	394
Claims Against the City Received	105	107	94	49
Claims Against the City Closed	115	122	96	55

Records Batches Sent to Archives	45	37	36	38
Records Digitized into ApplicationExtender	5,346	45,234	46,610	12,392
GovDelivery (eNews) Subscribers	51,017	153,278	142,378	142,555
GovDelivery (eNews) Engagement Rate	44.51%	48.5%	44.6%	37.55%

Department Budget History by Program and Category:

EXECUTIVE	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Administration	\$1,001,603.46	\$20,637.20	\$1,789,872.00	\$2,416,419.00
City Clerk	\$793,676.44	\$428,475.97	\$1,757,508.00	\$1,085,944.00
Community Engagement	\$286,458.54	\$118,297.00	\$646,519.00	\$524,419.00
Equity and Social Justice	\$126,012.10	\$168,729.75	\$347,754.00	\$-
Total	\$2,207,750.54	\$736,139.92	\$4,541,653.00	\$4,026,782.00

EXECUTIVE	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$1,174,358.77	\$459,781.68	\$2,443,727.00	\$2,377,394.00
Personnel Benefits	\$374,957.22	\$176,179.87	\$779,040.00	\$688,182.00
Supplies	\$6,927.16	\$8,902.13	\$30,700.00	\$11,700.00
Services & Charges	\$651,507.39	\$91,276.24	\$1,288,186.00	\$949,506.00
Total	\$2,207,750.5	\$736,139.92	\$4,541,653.00	\$4,026,782.00

Changes for 2027-2028 Budget:

- **City Clerk Reorganization:** One Deputy City Clerk position and one Support Technician were eliminated and will be replaced by a single Public Records position to improve operational efficiency and reduce costs.
- **Human Services Coordinator:** The position will move from the Parks Department to the Mayor's Office to provide better support for the role and the communities it serves. Following the elimination of the DEI position in 2025, some Equity and Social Justice responsibilities were absorbed by the Human Services Coordinator. Those responsibilities will also return to the

Mayor's Office as part of this realignment. This change will be budget-neutral for the General Fund.

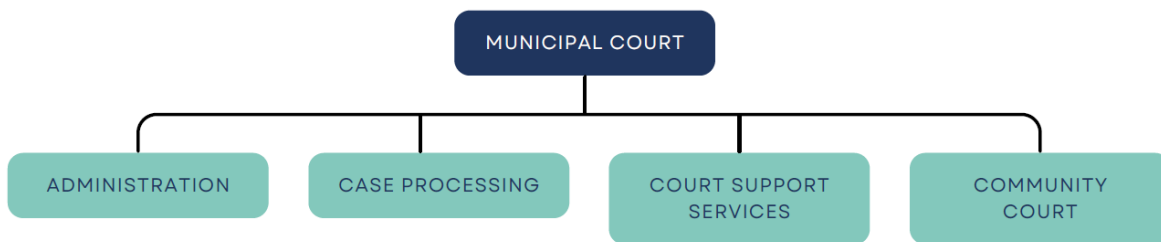
- **City Attorney:** In 2025, the City spent almost \$400k on external legal contract services. The proposal is to transition from a contracted City Attorney to an in-house City Attorney to improve accessibility, strengthen day-to-day understanding of Lynnwood's specific legal needs and challenges, and reduce costs.

011 GENERAL - MUNICIPAL COURT

Department Mission and Responsibilities:

The Municipal Court is the judicial branch of the City of Lynnwood. Courts exist to provide an impartial forum for the resolution of disputes. This ensures the rule of law, protects individual rights, and helps create community safety. Lynnwood Municipal Court's mission is to contribute to the quality of life in our community by fairly and impartially administering justice in such a manner that preserves both the dignity and rights of the defendants as well as the citizens of Lynnwood.

Department Programs:



Department FTE History:

Executive FTE History (Incl. 1 Elected Official)	2023	2024	2025	2026	2027	2028
	14.0	14.0	18.0	18.0	18.0	18.0

Includes:

- 1 Elected Judicial Officer
- 1 Court Commissioner (2025-2026)
- 1 Court Marshal

Metrics:

Municipal Court Metrics	Actual 2023	Actual 2024	Actual 2025	Actual (Jan-July) 2026
Cases Filed	39,234	66,939	58,128	26,481
Cases Disposed	40,876	64,542	64,333	26,441
Clearance Rate	103%	96%	111%	100%
Hearings Held	18,197	18,646	22,771	13,437
Jury Questionnaires	1950	1499	2494	1000
Jury Summons	140	425	440	350
Intake	\$4,790,997	\$6,312,271	\$6,328,762	\$3,005,776

Court Support Services Metrics – Current as of 10/1/2026		
	Cases	Individuals
Cases on Active Probation	362	260
Cases on Monitored Probation	224	188
Cases on Bench Warrant status pending re-assignment	583	443

Department Budget History by Program and Category:

MUNICIPAL COURT	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Administration	\$1,591,986	\$258,137	\$3,031,624	\$3,451,540
Case Processing	\$830,561	\$350,469	\$1,846,182	\$2,765,559
Court Support Services	\$481,899	\$372,876	\$1,160,794	\$885,115
Total	\$2,904,445	\$981,483	\$6,038,600	\$7,102,214

MUNICIPAL COURT	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$1,782,998	\$576,233	\$3,701,919	\$4,467,879
Personnel Benefits	\$590,100	\$356,270	\$1,380,281	\$1,431,847
Supplies	\$33,549	\$0	\$40,200	\$26,000
Services & Charges	\$497,799	\$48,971	\$916,200	\$1,176,488
Total	\$2,904,445	\$981,483	\$6,038,600	\$7,102,214

Changes for 2027-2028 Budget:

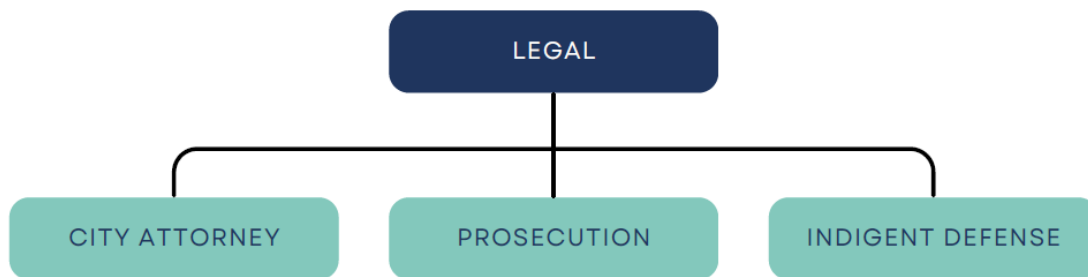
- Increased interpreter service costs
- Increased contract security costs
- Increased copy machine lease and printing costs
- Increased postage costs
- Increased technology + courtroom AV replacement
- Costs associated with mandatory statewide case management system modernization implementation
 - Staff overtime costs
 - Technology hardware costs

011 GENERAL - LEGAL

Department Mission and Responsibilities:

The mission of the Legal Department is three-fold: 1) to advance and protect the City's interests within the parameters prescribed by law; 2) to vigorously, justly, and efficiently prosecute those who commit crimes in Lynnwood; and 3) to provide adept legal representation to Lynnwood's indigent defendants. All legal services are provided by contracts with private law firms.

Department Programs:



Department FTE History: 0 FTE

Department Budget History by Program and Category:

LEGAL	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
City Attorney	\$-	\$-	\$-	\$-
Prosecuting Attorney	\$547,440.00	\$31,288.00	\$1,246,000.00	\$1,350,000.00
Public Defense	\$1,024,676.70	\$32,449.31	\$1,838,900.00	\$2,159,200.00
Total	\$1,572,116.70	\$63,737.31	\$3,084,900.00	\$3,509,200.00

LEGAL	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Services & Charges	\$1,572,116.70	\$63,737.31	\$3,084,900.00	\$3,509,200.00
Total	\$1,572,116.70	\$63,737.31	\$3,084,900.00	\$3,509,200.00

City Attorney: All costs for City Attorney services are budgeted and charged to the department and program using the services.

FINANCE	2025 ACTUAL	2025-2026 BUDGET	2027-2028 BUDGET
Legislative	\$39,504.56	\$64,400.00	\$64,400.00
Executive & City Clerk	\$131,587.14	\$98,000.00	\$80,000.00
Municipal Court	\$-	\$-	\$6,000.00
Human Resources	\$10,836.03	\$20,000.00	\$20,000.00
Finance	\$2,292.00	\$6,800.00	\$-
Police	\$50,463.08	\$55,000.00	\$153,254.00
PRCA	\$16,577.00	\$20,000.00	\$30,000.00
Public Works (GF)	\$8,252.95	\$33,800.00	\$21,435.00
DBS	\$85,303.84	\$100,000.00	\$160,000.00
Total	\$344,816.60	\$398,000.00	\$535,089.00

Changes for 2027-2028 Budget:

- **Increased Indigent Defense Costs:** Recent Washington State Supreme Court rulings have limited the caseloads of public defense attorneys, increasing the cost to cities of providing indigent defense services. The City also does not currently require verification of financial need to qualify for indigent defense services, whereas some other jurisdictions require proof of eligibility before assigning counsel.
- **Language Access:** The City is experiencing a significantly increased need for translation and interpretation services within the legal system.

011 GENERAL – DEVELOPMENT AND BUSINESS SERVICES

Department Mission and Responsibilities:

Mission:

Through outstanding public service, proactive planning, and strong partnerships, DBS fosters development of a vibrant community where people and businesses thrive.

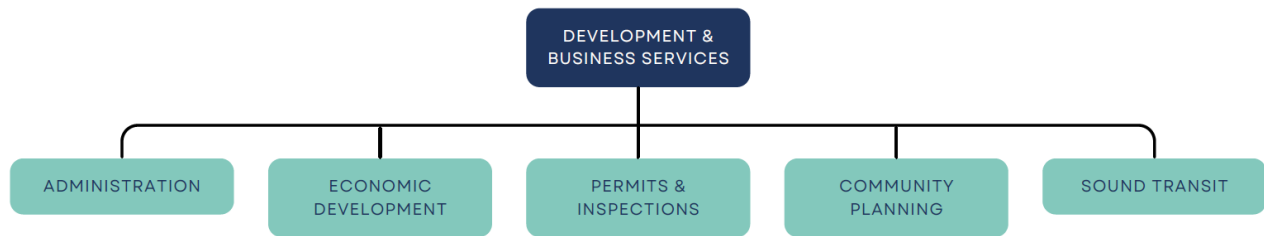
The Development and Business Services (DBS) department helps shape Lynnwood's future by making sure growth and development is orderly, safe, thoughtful, and supports a strong local economy. The department is organized into four services areas including Community Planning, Economic Development, Permits and Inspections, and Administration. The department also supports the Sound Transit program.

Responsibilities:

- Building permit process, plan review and inspection services
- Private development infrastructure plan review and inspection
- Fire prevention plan review and inspection
- Code enforcement
- Zoning administration
- Long-range community planning
- Land use and environmental review and permitting
- Business licensing
- Business recruitment and retention
- Private development facilitation
- Sound Transit facility planning, permitting and project implementation
- Tourism promotion and marketing
- Department administration and management

DBS Strategic Plan:

1. Create a positive culture for applicants.
2. Build systems, processes, and codes to work smarter and more efficiently.
3. Develop staff expertise and a culture to address Lynnwood's future growth.
4. Enhance the quality of life through implementing the Lynnwood Comprehensive Plan.
5. Attract business and development partners to succeed in Lynnwood.

Department Programs:**Department FTE History:**

Development & Business Services FTE History	2023	2024	2025	2026	2027	2028
	34.50	34.50	28.50	28.50	19.25	18.25

Metrics:

Development & Business Services Metrics	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Business License Applications Processed	2,595	2,802	2,922	1,629
Permits Issued	2,132	2,164	2,684	1,369
Building Valuation (in millions)	\$187.87	\$163.68	\$123.5	\$171.39
Inspections Performed	4,384	3,861	7,297	3,772
Tourism Website Visits	71,944	131,823	177,753	81,025
Lodging Tax Distributions	\$871,251	\$969,754	\$898,729	\$333,349

Department Budget History by Program and Category:

DEVELOPMENT & BUSINESS SERVICES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Administration	\$1,314,505	\$1,669,952	\$2,984,457	\$2,215,366
Planning	\$959,720	\$1,906,584	\$2,866,304	\$1,805,777
Permits & Inspections	\$2,891,435	\$3,727,778	\$6,619,213	\$4,010,027
Economic Development	\$650,071	\$969,843	\$1,619,914	\$512,978
Sound Transit - Light Rail	\$42,518	\$827,482	\$870,000	\$191,202
Total	\$5,858,249	\$9,101,639	\$14,959,888	\$8,735,350

DEVELOPMENT & BUSINESS SERVICES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	3,871,567	4,240,719	8,112,286	5,295,458
Personnel Benefits	1,298,344	1,594,008	2,892,352	1,761,069
Supplies	15,946	109,804	125,750	53,650
Services & Charges	672,392	3,157,108	3,829,500	1,625,173
Total	\$5,858,249	\$9,101,639	\$14,959,888	\$8,735,350

Changes for 2027-2028 Budget:

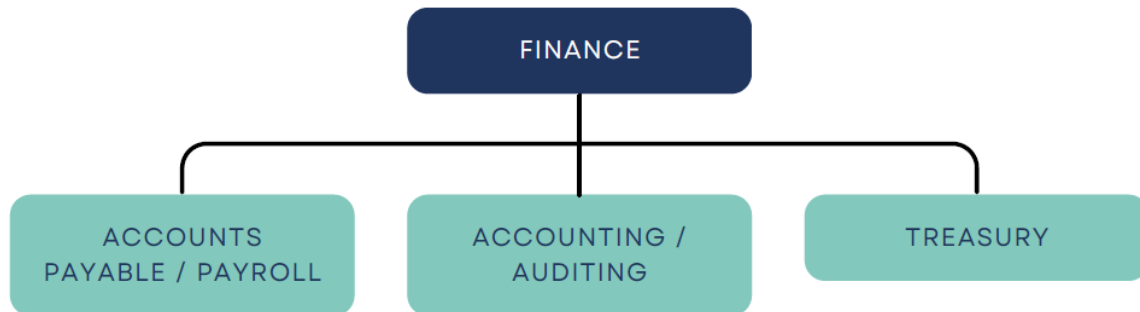
- Realign funding for 2.25 FTE in development engineering to the Utility Fund.
- Eliminate 2 vacant manager and lead positions in the building division.
- Eliminate 5 positions in administration, permit center, planning, and economic development through layoffs.
- Significantly reduce Small Business Support Program.
- Significantly reduce funding for planning and economic development consultant support.
- Reduce budget for administration, training, vehicle, and equipment.
- Cost of living and inflationary increases in salaries, benefits, fleet, technology, and insurance.

011 GENERAL – FINANCE

Department Mission and Responsibilities:

The Finance Department's mission is to ensure transparent management of public funds by compiling and maintaining accurate financial records of the City of Lynnwood to ensure compliance with federal, state and local laws and regulations.

The Finance Department is responsible for accounting, financial statement preparation, management of the annual audits, preparation and management of the budget, financial planning, procurement, accounts payable, payroll, billing for all services including utilities, debt management, capital asset tracking, treasury management and investment of public funds. This involves coordinating the development of the City's biennial budget and the preparation of the City's annual financial report and audit. The Finance Department is a primary point of contact with the community as it provides reception services at City Hall.

Department Programs:**Department FTE History:**

Finance FTE History	2023	2024	2025	2026	2027	2028
	23.75	23.50	23.50	23.50	12.0	12.0

Department Budget History by Category:

FINANCE	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$2,547,987.46	\$1,064,878.07	\$5,389,222.00	\$4,050,187.00
Personnel Benefits	\$853,020.94	\$384,873.31	\$1,836,729.00	\$1,201,123.00
Supplies	\$3,603.03	\$2,357.29	\$15,000.00	\$-
Services & Charges	\$496,412.02	\$337,105.36	\$1,264,700.00	\$439,000.00
Total	\$3,901,023.45	\$1,789,214.03	\$8,505,651.00	\$5,690,310.00

Changes for 2027-2028 Budget:

- **Utility Billing Team:** Beginning in the 2027–2028 biennium, Utility Billing positions will be funded directly through the Utility budget. Previously, these positions were funded by the General Fund, with costs subsequently reimbursed by Utilities.
- **Deputy Director:** The Deputy Director position, which was eliminated through a layoff in 2025, has been removed from the 2027–2028 biennium budget.
- **Management Consolidation:** The number of department managers will be reduced from five to three to preserve more staff positions amid budget reductions. Accounts Payable and Payroll will be consolidated under one manager, rather than two. Similarly, Treasury and Utility Billing will report to one manager instead of two.
- **Administration Position:** The general administration position is currently shared by Finance and IT through the end of 2026. Because IT has historically used a greater share of the position's time, the position was planned to be transferred fully to IT for the 2027–2028 biennium.
- **Cross-Training:** One Utility Billing employee has been cross-trained to provide support for Treasury services. Historically, 94% of Treasury support service costs have been billed back to Utilities, reflecting Utilities' share of the transaction volume.
- **Administrative Pool Development:** The Executive Department will work with other departments to develop an administrative support pool to provide additional reception coverage at City Hall during public business hours.

011 GENERAL – FIRE SERVICES

Department Mission and Responsibilities:

On October 1, 2017, the Lynnwood Fire Department and Fire District 1 were consolidated into the South Snohomish County Regional Fire Authority (RFA). In accordance with this action, the RFA has provided Lynnwood with fire prevention service through an interlocal agreement. Fire Prevention services include building plan review and inspections, code enforcement inspections and monitoring, and fire investigations. LEOFF retirement payments are also made from this fund.

Department Programs:



Department FTE History: 0 FTE

Department Budget History by Program and Category:

FIRE SERVICES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Fire Prevention	\$369,082.25	\$(5,309.48)	\$523,400.00	\$520,000.00
Total	\$369,082.25	\$(5,309.48)	\$523,400.00	\$520,000.00

FIRE SERVICES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Personnel Benefits	\$94,917.65	\$-	\$-	\$-
Supplies	\$467.85	\$1,500.00	\$3,000.00	\$-
Services & Charges	\$273,696.75	\$(6,809.48)	\$520,400.00	\$520,000.00
Total	\$369,082.25	\$(5,309.48)	\$523,400.00	\$520,000.00

Changes for 2027-2028 Budget:

There are no changes for the 2027-2028 budget.

011 GENERAL – HUMAN RESOURCES

Department Mission and Responsibilities:

City of Lynnwood Human Resources provides strategic and practical Human Resources guidance, delivers excellent service, embraces diversity, acts with respect, emphasizes collaboration, and creates a welcoming environment where all contribute, develop, and reach their full potential. The Human Resources (HR) Department is an internal, full-service Human Resources Department, providing human resource management and administrative assistance to employees, City departments, supervisors, and the Mayor. Our programs are designed to attract and retain a diverse, highly qualified, and engaged City staff. The department's responsibilities include the following:

- Employee and labor relations
- Recruitment, selection, and onboarding
- Classification and compensation
- Employee benefits administration
- Employee professional development
- Employment policy administration and legal compliance
- Civil Service administration
- Workers Compensation/Reporting and compliance
- Diversity, Equity, and Inclusion support
- Strategic and Workforce planning

Departmental Programs:



Department FTE History:

Human Resources FTE History	2023	2024	2025	2026	2027	2028
	5.20	5.00	5.00	5.00	4.00	4.00

Metrics:

	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Job acceptance rate	94%	98%	96%	95%
Benefit eligible opt-outs	1.4%	1.1%	0%	0%
Workplace Safety OSHA reportable incidents	19	28	17	10
New hires processed	196	223	130	43
Separations processed	140	136	137	21
Requisition turnaround time	4.7 days	2.18	2.85	1.93
Protected leave cases processed	37	59	48	29
Protected leave hours usage	10,621	11,257	11,144	4,905
Job applications received	3,901	4,640	3,331	1,633
Personnel Action Notices processed	680	728	637	263
Modernization of HR systems completion rate	50%	75%	85	85
Turnover rate	4%	5%	11%	3%
Grievances	2	3	4	0
Memorandum of Understandings on file	29	22	57	25
Grievance rates: Solved before Step 3	100%	100%	100%	100%
# of Union Mediations	0%	0%	0%	0%
# of Union Arbitrations	0%	0%	0%	0%

Contracts settled prior to expiration	100%	100%	100%	100%
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Department Budget History by Program and Category:

HUMAN RESOURCES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Operations	\$1,058,772	\$1,241,844	\$2,300,616	\$2,195,164
Employee Services	\$62,653	\$169,447	\$232,100	\$146,006
Labor Relations	\$29,199	\$96,001	\$125,200	\$121,000
Total	\$1,150,624	\$1,507,292	\$2,657,916	\$2,462,170

HUMAN RESOURCES	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$684,499	\$766,645	\$1,451,146	\$1,453,075
Personnel Benefits	\$191,059	\$258,855	\$ 449,914	\$420,329
Supplies	\$8,445	\$41,554	\$50,000	\$20,450
Services & Charges	\$266,619	\$440,236	\$706,856	\$568,316
Total	\$1,150,624	\$1,507,291	2\$,657,916	\$2,462,170

Changes for 2027-2028 Budget:

- Human Resources will continue to absorb and manage the City's NEOGOV software platform which is no longer cost shared with all departments.
- Human Resources has reduced staffing to 4 FTE, as proposed in the 2027-2028 budget to assist the City's financial constraints.
- Aside from anticipated increases in operating costs, the Human Resources budget proposal has been significantly reduced.
- 2027-2028 biennium will place less emphasis on training and development expenditures outside of the HR Learning Management System (LMS).
- Reorganized and redistributed workloads in the department to support 1 FTE elimination.

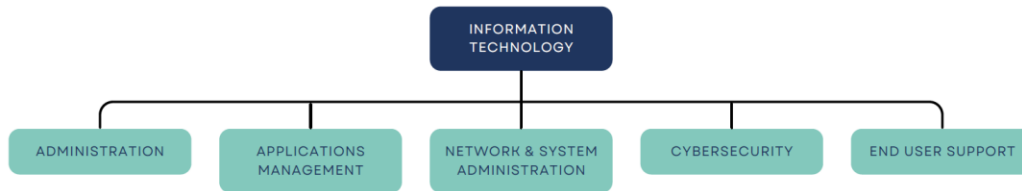
011 GENERAL – INFORMATION TECHNOLOGY

Department Mission and Responsibilities:

The Information Technology (IT) Department's mission is to provide secure, proven technology to enhance employees' operational effectiveness and meet our community's needs. Our vision is to be a trusted technology partner, empowering the business through innovation and efficiency. The department plays a critical role in several key areas to ensure smooth and secure operations across the City.

- **Data Management and Backup:** The IT department manages the storage, backup, and recovery of critical data, ensuring business continuity and minimizing the impact of any potential data loss.
- **Cloud Services and Virtualization:** As organizations increasingly move to cloud-based solutions, the IT department oversees cloud storage and applications, manages virtualized environments, and ensures smooth transitions.
- **Cybersecurity:** Beyond firewalls and antivirus protection, IT is responsible for implementing and maintaining protocols for data encryption, user authentication, threat detection, and response plans in case of cyber-attacks.
- **Disaster Recover and Business Continuity Planning:** Developing and testing plans to restore systems and operations after disasters, whether natural, cyber-related, or man-made, is a critical function.
- **Compliance:** Ensuring that all technology and data practices meet legal and regulatory requirements, such as those set forth by HIPAA, CJIS, and other industry-specific guidelines.
- **Help Desk and End-User Support:** Providing real-time assistance to City employees through a service desk to resolve technical issues, handle software updates, and troubleshoot problems with systems or equipment.
- **Project Management:** Leading technology upgrades and new implementations across the City's departments, the IT department ensures that projects are completed on time, within scope, and under budget.

By overseeing these critical areas, the IT Department empowers City employees with the technology they need to serve the community effectively while also preparing the City for future technological advancements.

Department Programs:**Department FTE History:**

IT FTE History	2023	2024	2025	2026	2027	2028
	13.00	14.00	14.00	13.00	12.00	12.00

Metrics:

Information Technology Metrics	2022	2023	2024	2025	2026 (Jan-Sept)
Number of Support tickets	4535	4751	6377	7246	5307
Average Resolution Days	12.69	9.17	7.68	6.63	4.63
Number of supported network accounts	368	376	427	422	414
Desktop, Laptop, and Mobile Devices	622	705	797	816	830
Overall Department Ticket satisfaction (%)	97.4	98.8	98.0	98.8	98.6
Service Level Agreements fulfilled (%)	85	89	91	81	93

The IT Department continues to demonstrate strong service delivery while supporting a growing technology environment. Since 2022, the number of supported devices has increased by 33%, while average ticket resolution time has decreased by 63%. Customer satisfaction remains consistently above 97%, with 93% of service-level agreements fulfilled through September 2026.

Department Budget History by Program and Category:

INFORMATION TECHNOLOGY	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Administration	\$583,416	\$186,049	\$1,328,091	\$1,183,707
Cyber Security	\$89,352	\$114,654	\$560,285	\$517,550
Applications Management	\$845,062	\$502,245	\$2,113,365	\$1,730,203
End User Support	\$516,997	\$244,421	\$1,261,601	\$1,043,509
Network & Systems Administration	\$809,623	\$230,406	\$1,849,281	\$2,024,093
Total	\$2,844,449	\$1,277,776	\$7,112,623	\$6,499,062

INFORMATION TECHNOLOGY	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Salaries & Wages	\$1,733,936	\$657,700	\$3,772,358	\$3,473,697
Personnel Benefits	\$722,963	\$225,908	\$1,737,242	\$1,274,114
Supplies	\$43,112	\$30,011	\$177,450	\$130,450
Services & Charges	\$400,125	\$364,157	\$1,747,808	\$1,620,801
Total	\$2,844,449	\$1,277,776	7,112,623	6,499,062

Changes for 2027-2028 Budget:

- Holding three vacant IT positions, reducing personnel costs, and overall staffing capacity.
 - Database Administrator
 - Network System Engineer
 - Application Support analyst
- Transfer of an Administrative Assistant position from Finance to IT to provide dedicated support for processing City technology expenditures and identifying opportunities for cost efficiencies.
- Increased costs for software licensing, cybersecurity, cloud/hosted services, maintenance, and vendor support.
- IT service responsibilities remain largely unchanged despite reduced staffing, requiring greater prioritization and redistribution of work among remaining staff.

011 GENERAL – PARKS, RECREATION AND CULTURAL ARTS

Department Mission and Responsibilities:

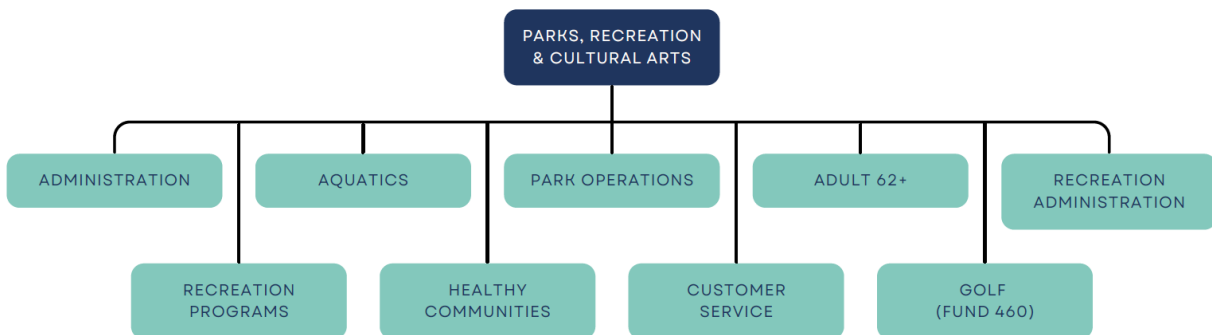
Mission: Lynnwood Parks, Recreation & Cultural Arts- creating a healthy community through people, parks, programs, and partnerships.

The Parks, Recreation & Cultural Arts (PRCA) 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.

The Department is comprised of four General Fund divisions and one Enterprise division:

- Administrative
- Park Operations
- Recreation
- Healthy Communities
- Golf (Enterprise)

Department Programs:



Department FTE History:

Parks, Recreation & Cultural Arts FTE History	2024	2025	2026	2027	2028
Total Regular Personnel	42.50	45.50	41.125	34.925	34.925
Estimated Part-Time & Seasonal FTE	27.60	45.14	45.14	36.50	36.50
Total	70.10	87.64	89.64	71.425	71.425

Metrics:

Parks, Recreation & Cultural Arts Metrics	Actual 2023	Actual 2024	Actual 2025	Actual Jan – June 2026
Annual Park Shelter Rentals	624	590	582	245
Graffiti and Vandalism Occurrences	255	137	299	180
Park Acre Per City Acreage	4.76%	4.86%	6.62%	6.62%
AWC WellCity Award (2% Discount)	\$125,644	\$131,204	\$148,233	Not Available
Park Service Events	7	12	20	16
Event Sponsorship revenue	\$18,350	\$27,700	\$18,200	\$32,900
Fair Vendor Fees	\$9,750	\$13,900	\$22,500	\$15,000
Revenue	\$3,622,837	\$4,141,352	\$4,583,091	\$2,333,727
Swim Lessons registrations	7,365	8,653	9,449	6,551
Public swim registration	80,126	106,428	103,822	44,321
Water fitness classes offered	1,420	1,316	1,356	678
Class Registrations (no swim lessons)	13,785	16,397	15,619	6,503
Volunteer hours - Sr Center only	4,025	4,793	4,014	1,386
Recreation Classes Programmed hours	7,291	7,116	10,123	3,673
Athletic field/gym rental hours	8,165	9,035	10,068	5,882
Membership Pass Scans	80,126	126,378	120,970	57,814
Pool rental hours	1,053	1,100	972	442
Room rental hours	762	1058	971	480

Department Budget History by Program and Category:

PARKS, RECREATION AND CULTRUAL ARTS	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
Administration	\$448,644	\$489,417	\$1,821,803	\$1,398,157
Aquatic	\$2,567,860	\$717,533	\$4,961,264	\$4,644,798
Park Operations	\$2,035,112	\$1,041,292	\$4,681,616	\$4,428,224
62+ Programs	\$588,572	\$744,591	\$1,514,964	\$0
Recreation Administration	\$1,631,393	-\$80,357	\$2,528,962	\$3,294,429
Healthy Communities	\$845,773	\$182,273	\$1,272,572	\$673,627
Customer Service	\$1,031,358	\$315,483	\$2,054,086	\$1,718,218
Recreation Programs	\$1,250,464	\$369,525	\$2,956,051	\$3,656,240
Total	\$10,399,176	\$3,779,757	\$21,791,318	\$19,813,693

PARKS, RECREATION AND CULTRUAL ARTS	2025 ACTUAL	2026 REMAINING	2025-2026 BUDGET	2027-2028 BUDGET
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Salaries & Wages	\$5,950,642	\$2,287,290	\$12,267,906	\$10,785,792
Personnel Benefits	\$2,007,483	\$723,555	\$4,100,690	\$3,728,962
Supplies	\$405,882	\$256,077	\$1,059,250	\$831,539
Services & Charges	\$1,827,569	\$227,814	\$4,347,472	\$4,467,400
Intergovernmental	\$247,598	-\$379,748	\$16,000	-
Total	\$10,439,174	\$3,494,736	\$21,791,318	\$19,813,693

Changes for 2027-2028 Budget:

The following staffing and operational changes are proposed for the 2027-2028 biennial budget:

Staffing Reductions – 5.2 FTE and \$1,260,755 total

- 1 FTE – Elimination of Aquatic Assistant Supervisor position
- 1 FTE – Elimination of Senior Administrative Assistant position
- 1 FTE – Elimination of Senior Guard position
- 1 FTE – Senior Park Planner
- 1 FTE – Maintenance Worker 1
- 0.2 FTE – Reduction in Community Events Coordinator position

Staffing and Funding Reallocations - \$642,862 total

- 1 FTE Transfer of Human Services Coordinator to the Executive Office
- 0.75 FTE – Reallocation of Arts, Culture & Heritage Coordinator position to Fund 116

Allocation of Eligible Staff Costs to the Parks Capital Fund (Fund 380) – \$315,150 total

- 0.25 FTE – Planning Superintendent
- 0.25 FTE – Healthy Communities Manager
- 1 FTE – Maintenance Worker 1

Operational Budget Adjustments - \$688,000 total

- Reallocation of fleet replacement contributions and historical savings to programs - \$420,000
- Part-time wage scale adjustments - \$200,000
- Elimination of select community events including Celebrate!, CityPride, and the City Volunteer Recognition Dinner - \$68,000

Anticipated Cost Increases - \$430,503 total

- Utilities Expenses - \$326,503
- Bank merchant processing fees - \$104,000

011 GENERAL – POLICE

Department Mission:

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

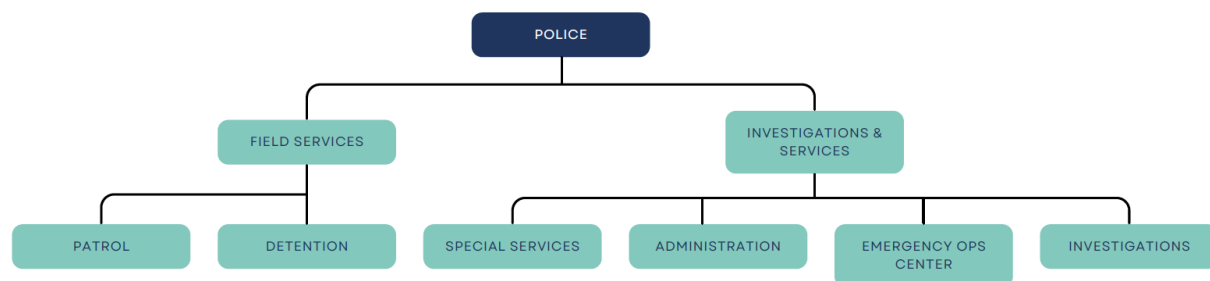
Department Vision:

Our vision is to be recognized by our community as a major factor in determining and ensuring the quality of life in Lynnwood. We desire to be viewed as a leader in the law enforcement community; an organization that is committed to innovation and positive change in our endeavor to continually improve the quality of our service.

Our Values:

- **Professionalism:** Committed to professional development while providing ethical, proficient, and respectful service.
- **Vigilance:** Keeping the community safe through proactive and tenacious pursuit of violators of the law.
- **Community:** Cultivating positive interactions by fostering trust; and partnering with community members to create a high quality of life.

Department Programs:



Department Budget History by Program:

Police Department (Programs)	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Patrol	8,634,338	8,543,842	17,661,188	19,665,206
Community Health & Safety	909,977	979,550	2,172,408	2,047,001
Detention & Correction	6,332,502	8,592,962	14,774,722	20,332,972

Administration	4,354,762	4,996,609	10,971,399	11,742,129
Community Engagement & Crime Prevention	-	214,205	899,295	764,320
Criminal Investigations	2,575,394	3,166,753	7,280,737	7,634,561
Traffic	928,421	991,985	2,844,235	3,095,671
Special Services	-	492,993	2,301,988	2,335,409
Records & Support Service	1,094,442	891,094	1,941,571	2,107,468
Emergency Operations	75,358	76,948	225,140	258,352
SWAT (Special Weapons & Tactics)	221,656	266,330	400,906	420,925
Total	\$25,126,850	\$29,213,271	\$61,473,589	\$70,404,014

Department FTE History:

Police Department FTE History					
	2024	2025	2026	2027	2028
Fund 011 - General	127	129.5	131.5	111	111
Fund 105 - PSST	N/A	N/A	N/A	10	10
Fund 105 - HB2015 Grant	N/A	N/A	N/A	2	2
Fund 105 - Sound Transit	N/A	N/A	N/A	1	1
Total FTE	127	129.5	131.5	124	124
Fund 105 - Authorized Overhire	N/A	N/A	N/A	*4	*4
Fund 105 – Part Time Employees				*4	*4

**Numbers not included in total FTE count.*

During the 2025–2026 biennium, the Police Department reorganized its divisions to optimize operational efficiency, balance workloads, and enhance management oversight. A core outcome of this restructuring was the creation of the Special Services Division, which centralizes the Records Section, Traffic Unit, K9 Unit, and Community Health and Safety Section.

For the upcoming 2027–2028 biennium, the department’s primary focus, in light of an unforgiving fiscal environment, is to maintain staffing at operationally sustainable levels to ameliorate the ongoing struggles with minimum patrol and jail staffing levels and the need for significant overtime usage during the 2025-2026 biennium. Sustainable staffing levels help in keeping a safe, responsive, and professional workforce able to meet the public safety demands of our community. Further, adequate staffing allows the department to reconstitute specialized units that deliver targeted, adaptive responses to pressing community safety priorities such as:

- Addressing violent crime, retail crime, youth violence, and gang activity.
- Addressing the ongoing drug epidemic and quality of life issues.
- Addressing traffic safety and commuter safety.

The mandate to provide public safety service, a service which must be provided around the clock 365 days each year, creates unique pressures. The department continues to face significant headwinds in recruiting, hiring, and training qualified police and corrections officer candidates within a hyper-competitive regional market. This workforce shortage continues to directly impact operational readiness.

Consistent with regional public safety trends, the onboarding of commissioned officers has been slow and incremental. This staffing shortfall has limited the department's capacity to deploy personnel to important specialty positions, such as dedicated Transit Officer assignments.

Following the opening of the Lynnwood Light Rail station, the City experienced a notable surge in related calls for service, particularly centered around the transit facility. In 2026, transit-related call volume continues to trend upward by approximately 6% year-over-year compared to 2025. To address this, the City entered into a fully funded service agreement with Sound Transit. Under this intergovernmental agreement, Lynnwood officers provide an enhanced visual presence, proactive patrolling, and security at the transit center. Currently managed under the supervision of the Special Services Sergeant, these shifts are fulfilled via voluntary overtime due to current staffing realities.

Data validates the long-term necessity of a dedicated transit unit to maintain a safe, welcoming, and vibrant environment. Once police officer staffing reaches sustainable levels, Sound Transit funding will pivot away from voluntary overtime shifts to a new model of staffing one (1) full-time Transit Officer position (FTE) with additional voluntary overtime shifts to facilitate expanded coverage.

This budget does not request additions to the total authorized sworn police officer headcount. To effectively balance complex community safety needs against an unforgiving economic climate, the department is maintaining a fiscally conservative approach. This budget seeks funding for seventy-two (72) commissioned officers, one of which will be funded by Sound Transit dollars, while preserving an authorized staffing level of (not funded out of the general fund) eighty (80) officers.

This budget transfers the operational expenses of the department's Training Section, the Special Operations Section, one (1) Social Worker position, and the Property and Evidence Section into Fund 105. These specialized units, consisting of 10 staff members, will now be directly supported by dedicated revenues from the Public Safety Sales Tax, which is levied under the authority of Washington House Bill 2015 (HB 2015).

The department will closely monitor Fund 105 balance metrics. When fund reserves reach a fiscally sustainable threshold, the department intends to utilize this fund's potential capacity to responsibly

overhire beyond the 72 funded officer positions and move closer towards our optimal authorized 80-officer staffing level.

In the second half of 2026, jail staffing improved, which yielded a downward trend on overtime. This early projection reduced the reliance on overtime funding in the 2027–2028 biennium. Concurrently, inmate populations have steadily risen throughout 2026 as external contracted agencies increasingly utilize the jail facility. The jail continues to deliver comprehensive 24/7 basic medical services, Medication Assisted Therapy (MAT), behavioral health support, and re-entry programming.

To reduce recidivism and address root causes of incarceration, the department was awarded a grant under HB 2015 to expand inmate programming and reentry services. This budget includes a request for authorization to hire two (2) grant-funded positions- one (1) Corrections Officer and one (1) Community Support Specialist to support programming.

Fiscal Impact: These two jail positions will be completely offset until June 2028 by a grant secured under Washington House Bill 2015 (HB 2015). At the conclusion of the grant cycle, these positions will either be sustained through new grant opportunities or cost offsets. If we are unable to provide a cost offset or secure a new grant, the positions may be eliminated, posing no immediate burden to the City’s general fund.

Department Highlights for 2025-2026:

- Participated in several targeted enforcement operations to include Organized Retail Theft (ORT) and Internet Crimes Against Children (ICAC). The ICAC operations led to the arrest of twenty-one (21) suspects over a four-day period.
- The Criminal Investigations Division conducted eleven (11) ORT operations that led to approximately ninety-four (94) arrests.
- Successfully hired seven (7) employees in 2025, and thirteen (13) thus far in 2026.
- In 2025, the Department successfully completed re-accreditation through the Washington Association of Sheriffs and Police Chiefs (WASPC) helping to ensure the Department is operating within established best practices, increasing effectiveness and public confidence, and ensuring applicable policies and procedures are up to date for the respective standards.
- In 2026, the Department received approval from the Criminal Justice Training Commission (CJTC) for the Sales and Use Tax verification under HB 2015.
- In 2026, the Department applied for and was approved for 2.5 million dollars in grant funding under HB 2015 by the CJTC.
- Introduced an Endangerment with a Controlled Substance ordinance, making the exposure of children and vulnerable adults to controlled substances a crime.
- Transitioned to a new jail medical provider to improve overall 24/7 medical coverage.
- On-boarded a new mental health provider to manage and provide behavioral health, re-entry support, and MAT services at no cost to Lynnwood taxpayers.

- Installed safety barriers within the jail housing units, added programming options on client tablets, and implemented the use of Zoom tablets to increase access for our in-custody population to professional services.
- Installed an application to provide on-demand live translation services and increased our ability to provide disability accommodations through technology enhancements.
- Added a third video courtroom to accommodate multiple courts of contracted agencies.
- Completed installation of commissioned artwork in four locations inside the jail.

Program: Police Administration	Program No: 01130000
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1. Brief Description:

The Police Administration Program includes Police Department management, command, and administrative support. Specific responsibilities include the development and implementation of the mission and vision of the department, analyzing the law enforcement effort to gauge progress towards fulfilling the mission, developing and implementing policy, and overall management of the resource allocation of the department. Administrative support includes management of hiring, backgrounds, and internal investigations.

2. Program Personnel:

Administration	FTE
Police Chief	1.00
Deputy Chief	2.00
Police Commander	1.00
Police Sergeant - Office of Professional Standards	1.00
Officer / Investigator	1.00
Police Management Analyst - Senior	1.00
Administrative Assistant	1.00
Total Program Personnel	8.00

3. Program Cost (summary):

Administration	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$1,626,741	\$1,760,526	\$3,242,617	\$3,632,441
Personnel Benefits	800,924	786,586	1,829,219	1,862,673
Supplies	20,358	23,036	57,600	50,000
Services & Charges	1,906,739	2,426,461	5,841,963	6,197,015
Intergovernmental	-	-	-	-
Total	\$ 4,354,762	\$ 4,996,609	\$ 10,971,399	\$ 11,742,129

4. Program Outcomes

The Police Administration develops and monitors the department's mission and vision to align with City Mission and Vision directives while also meeting the mandates and best practices of the law enforcement industry. The program provides oversight of all field operations, investigative functions, and records and evidence programs. Police Administration manages the department budget, contracts, labor relations, inter-governmental agreements, and legal matters.

5. Metrics:

Administration	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Annual Calls for Service	47,981	44,654	46,674	24,730
Applicants Processed and Hired (All Positions)	20	18	7	13
Applicants Processed (All Positions)	657	762	494	508
Audits	5	6	7	2

Program: Community Health and Safety**Program No: 01130100****1. Brief Description:**

The Community Health and Safety Section (CHSS) endeavors to mitigate the impact of crime in the community through strategic partnerships, innovative teamwork, and public education on the causes of crime and disorder. CHSS adopts a proactive stance in addressing criminal trends and issues that affect our quality of life. Furthermore, it seeks to assist community members experiencing homelessness by investigating and employing methods to proactively address their needs, thereby preventing crises or unlawful activities. The section provides support to individuals receptive to assistance, offering alternatives to enforcement for those requiring help. South County Fire currently supports this work by providing a Community Health Worker, which is in turn funded through a grant provided by Verdant.

2. Program Personnel:

Community Health & Safety	FTE	Note
Police Sergeant	1.00	
Police Officer	2.00	
Animal Control Officer	1.00	
Community Health Worker	0.00	South County Fire Employee
Total Program Personnel	4.00	

3. Program Cost (summary):

Community Health & Safety	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ 610,358	\$ 648,129	\$ 1,383,005	\$ 1,307,490
Personnel Benefits	203,193	217,216	411,883	473,542
Supplies	18,237	12,182	80,300	34,500
Services & Charges	78,189	102,023	297,220	231,469
Intergovernmental	-	-	-	-
Total	\$ 909,977	\$ 979,550	\$ 2,172,408	\$ 2,047,001

4. Program Outcomes:

- This program evaluates both residential and business areas to identify those facing high crime levels, then reaches out to these businesses and community members, offering help to reduce their risk of being victimized. This includes specific businesses, neighborhoods, and marginalized groups.
- This program uses the "Boundaries with Compassion" approach to support individuals experiencing homelessness, particularly those facing mental health or substance use challenges. This unit strives to offer services while clearly setting boundaries on acceptable behavior and

intervening to protect the community when an individual persistently engages in illegal activities or refuses assistance.

- This program addresses persistent crime issues that directly affect community members' quality of life by working together with Patrol, Crime Prevention, and other City departments, which may involve enforcement actions by CHSS officers.
- This program enhances safety in our schools and for children by engaging all schools, public and private, by providing effective safety programs, establishing strong relationships with school administration, and promoting positive interactions between law enforcement and students.

5. Metrics:

Community Health & Safety	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Engaged/Acceptive of Services (Includes programs like LEAD)	63	29	34	*10
Outreach Contacts	571	544	89	132
Sheltered (Temporary and Permanent)	20	14	17	21
Business/Residential Outreach	10	11	13	96
Animal Calls for Service (911)	517	534	631	306

**New Community Health Worker (CHW) program between LPD and South County Fire started in April 2026.*

Program: Emergency Operations (EOC)	Program No: 01130110
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1. Brief Description:

This is a City-wide Program that provides training for EOC staff and equipment for emergency management operations. The purpose of the EOC is to organize the response to, and manage local emergencies, and to coordinate with local, county, state, and federal partners. These incidents can range from short-term situations such as a significant weather event, to long-term management of major natural disasters such as an earthquake. This program is required under State law and City code.

2. Program Personnel:

Emergency Operations	FTE
–	–
Total Program Personnel	0.00

3. Program Cost (summary):

Emergency Operations	2025 Actual	2026 Budget	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$9,654	\$10,870	\$21,257	\$23,962
Personnel Benefits	2,037	2,181	4,657	5,533
Supplies	8,999	1,909	40,500	38,000
Services & Charges	54,668	61,988	158,726	190,857
Intergovernmental	-	-	-	-
Total	\$75,358	\$76,948	\$225,140	\$258,352

4. Program Outcomes:

- Provide continuous training to City personnel on the operation of the City's and County's emergency management plans.
- Provide City personnel with the understanding to assess risks, mitigate vulnerabilities, inventory damage, coordinate the emergency services of all departments, and plan for prompt recovery.

5. Metrics:

Emergency Operations	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
City EOC Training Sessions	2	3	3	2

Program: Criminal Investigations**Program No: 01130200****1. Brief Description:**

The Criminal Investigations Program conducts follow-up investigations and pursues violators for prosecution and property recovery. This Program is implemented through the specialized skills of the investigators assigned to persons crimes, property crimes, fraud, cold case investigation, computer forensics and cyber-crime. This effort is supported by a crime victim coordinator, who serves to connect victims with services and to guide and support them through the court process. Also, part of Criminal Investigations is the Snohomish Regional Drug Task Force (SRDTF). This program partners with Snohomish County agencies like the Everett Police Department and the Snohomish County Sheriff's Office to target illegal drug activity in Snohomish County. The Lynnwood Police Department provides one Detective Sergeant and two Detectives.

2. Program Personnel:

Criminal Investigations	FTE	Note
Investigations Commander	1.00	
Property Crimes Detective	4.00	
Property Crimes Detective Sergeant	1.00	
Persons Crimes Detective	3.00	Authorized for 4 total FTE. 1 position unfunded/frozen for 2027-2028 Budget
Persons Crimes Detective Sergeant	1.00	
Crime Victim Coordinator	1.00	
Crime Analyst	1.00	
Total Program Personnel	12.0	
Snohomish Regional Drug Task Force	FTE	Note
Narcotics Sergeant	1.00	
Narcotics Detective	1.00	
Total Program Personnel	2.00	

3. Program Cost (summary):

Criminal Investigations	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$1,728,923	\$2,255,649	\$5,039,545	\$5,094,599
Personnel Benefits	625,102	760,435	1,590,340	2,015,409
Supplies	21,484	20,513	75,700	56,650
Services & Charges	199,885	130,156	575,152	467,903
Intergovernmental	-	-	-	-
Total	\$2,575,394	\$3,166,753	\$7,280,737	\$7,634,561

4. Program Outcomes:

- Each case report is reviewed. This review includes examining every criminal case to determine if follow up is needed, identifying the priority of that follow-up, providing input on evidence retention, and performing a quality control review of the initial case report.
- The Crime Analyst position plays an essential role in the collection, organization, research and analysis of data relating to crime trends. Also, the crime analyst provides information support on active criminal cases that help in successful prosecution.
- The Victim Services Coordinator serves as the department lead in working with crime survivors. This position is an important role in guiding crime survivors through the criminal justice system, ensuring they have a voice throughout the process.
- The Narcotics Detectives are assigned to the SRDTF, which is supervised by a Snohomish County Sheriff's employee and staffed by agencies throughout Snohomish County. The Lynnwood personnel assigned are supervised by the Investigations Commander under this program. A goal is to bring this vital unit back up to full staffing as soon as practicable.

5. Metrics:

Criminal Investigations	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Assigned Investigations	1090	587	729	218
Cleared Investigations	1044	688	657	229
Physical Arrests	210	189	420	105
Victim Service Coordinator Cases	671	668	616	202

Program: Community Engagement & Crime Prevention**Program No: 01130300****1. Brief Description:**

The mission of the Community Engagement and Crime Prevention Section is to create a safer community by enhancing public understanding of and access to police services, increasing public safety awareness, and building lasting partnerships with community stakeholders. The unit is committed to implementing innovative crime prevention strategies, robust volunteer programs, and sustainable engagement initiatives that empower residents and strengthen the community-police relationship.

2. Program Personnel:

Community Engagement & Crime Prevention	FTE	Note
Crime Prevention Supervisor	1.00	
Crime Prevention Specialist	1.00	1.50 positions remain unfunded
Total Program Personnel	2.00	

3. Program Cost (summary):

Community Engagement & Crime Prevention	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$	\$156,432	\$678,922	\$ 534,424
Personnel Benefits	-	53,359	220,373	196,896
Supplies	-	4,067	-	24,000
Services & Charges	-	347	-	9,000
Intergovernmental	-	-	-	-
Total	\$	\$214,205	\$899,295	\$764,320

4. Program Outcomes:

- This program focuses on researching and educating the public about innovative crime prevention techniques that promote self-reliance and enhance community safety. By equipping individuals with knowledge and practical strategies, the aim is to build a safer, more empowered community where everyone can help safeguard their well-being.
- This program addresses community inquiries and facilitates innovative, collaborative strategies to effectively address persistent challenges faced by the community.
- This program builds and manages community engagement efforts. Its goal is to create and maintain strong relationships with community members, including business owners, residents, visitors, and community leaders.

- This program manages a comprehensive volunteer initiative that includes Volunteers in Public Safety and the Citizens Patrol. Additionally, volunteers provide vital services, including car seat inspections and support for the Community Emergency Response Team (CERT).

5. Metrics:

Community Engagement & Crime Prevention	Actual 2023	Actual 2024	Actual 2025	Actual 2026 (First Half)
Number of Volunteers	60	54	57	50
Volunteer Hours	2,568	2,675	2,618	1,600
Vacation Home Checks	53	59	58	19
Car Seat Inspections	114	98	99	42
Car Seat Hours	816	756	547	149

Program: Patrol	Program No: 01130400
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1. Brief Description:

Patrol constitutes the largest Police Department program and serves as the face of the Department. Patrol is responsible for but not limited to: Response to emergency public safety incidents, response to community-based calls for service, crime prevention efforts, traffic enforcement, proactive policing, and informal community outreach through individual contacts and public presence (community policing).

2. Program Personnel:

Patrol	FTE	Note
Police Commander	1.00	
Police Sergeant	5.00	Includes one Administrative Sergeant
Police Officer	28.00	1 Frozen Position through 2027-2028
Total Program Personnel	34.00	

3. Program Cost (summary):

Patrol	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$5,850,220	\$6,100,697	\$11,555,524	\$12,371,409
Personnel Benefits	1,791,411	1,977,074	3,365,297	4,611,906
Supplies	354,937	248,379	639,900	545,800
Services & Charges	618,062	217,692	1,741,894	1,510,191
Intergovernmental	-	-	-	-
Capital Outlays	19,708	-	358,573	625,900
Total	\$8,634,338	\$8,543,842	\$17,661,188	\$19,665,206

4. Program Outcomes:

- The Patrol Program handled 46,674 incidents in 2025, an increase of 4.5% compared to 2024. Calls for service vary widely and the spectrum of demand for service is broad. A call for a simple theft report typically only necessitates a single officer, whereas an in-progress violent crime may demand not only all available patrol resources but the resources of other police programs, other City Departments, and mutual aid from other local law enforcement agencies.
- The Sound Transit Lynnwood Link Extension opened in August 2024. In 2025, 1,020 calls for service (2.2% of all calls) had a nexus to the Light Rail Station. In the first five months of 2026, Light Rail-related calls accounted for 6.5% of overall call volume.
- One key indicator of effective staffing that we examine is the response times for priority (emergency) calls for service and routine calls for service. Effective staffing allows the Patrol Program to provide timely, direct customer service to the residents, business members and visitors to our community, all of whom need effective and responsive police services.

5. Metrics:

Patrol	Actual 2023	Actual 2024	Actual 2025	2026 (First half)
Calls for Service (CFS)	47,981	44,654	46,674	24,730
DUI Arrests	184	176	152	69
Narcan Applications – Opioid Overdose ^[1]	43	29	39	15
Avg. Call Response Time – Priority 1 Calls ^[2]	2:56	3:21	3:03	2:56
Avg. Call Response Time – Priority 2 Calls	4:53	4:58	4:20	3:48

^[1] Prior to 2025, Narcan applications were tracked by number of doses administered. Since the beginning of 2025, applications are tracked by number of incidents.

^[2] “Call Response Time” is the elapsed time from initial dispatch to first unit on scene. Officer-initiated calls not included in data.

Program: Records and Support Services**Program No: 01130700****1. Brief Description:**

The Records program is responsible for the management, maintenance, and dissemination of accurate, detailed, and timely department records. Police clerks support the police department and the criminal justice processes and respond to public inquiries, including public disclosure requests.

2. Program Personnel:

Records & Support Services	FTE	Note
Police Clerk	5.00	
Records Program Technician	1.00	
Records Supervisor	1.00	
Total Program Personnel	7.00	

3. Program Cost (summary):

Records & Support Service	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$767,554	\$647,699	\$1,353,127	\$1,543,523
Personnel Benefits	274,827	219,561	470,094	478,623
Supplies	3,972	4,223	15,000	14,000
Services & Charges	48,089	19,611	103,350	71,322
Intergovernmental	-	-	-	-
Total	\$1,094,442	\$891,094	\$1,941,571	\$2,107,468

4. Program Outcomes:

- This Program manages police department records, which are essential to effective and transparent law enforcement. This includes providing public access to records and fulfilling a broad spectrum of public records requests. Public records requests constitute a significant body of work for staff. These requests are protected by law and can expose the City to liability if not completed on time.
- Other services include concealed weapon permits, federal firearms licensing, matron duties for incarcerated person searches, and responding to questions from the public. Additionally, staff provide services related to inmate bail.

5. Metrics:

Records & Support Services	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Reports Processed	7,385	7,417	6,821	2,926
Public Records Requests Filled	2,924	3,160	3,226	2,599
Concealed Pistol Licenses Processed	447	425	373	219

Program: SWAT	Program No: 01130900
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1. Brief Description:

The Lynnwood Police Department participates in a ten-agency collaborative effort known as the North Sound Metro SWAT team. This team responds to high-risk incidents that require specialized training and equipment to attempt to resolve potentially dangerous situations without loss of life or injury to officers, suspects, or community members.

2. Program Personnel:

SWAT	FTE	Note
SWAT Team Members	0.00	Collateral Assignment for 6 Officers
Police Commander, SWAT	0.00	Collateral Assignment for 1 Commander
Hostage Negotiator	0.00	Collateral Assignment for 1 Officer
Total Program Personnel	0.00	

3. Program Cost (summary):

SWAT (Special Weapons & Tactics)	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$113,960	\$159,618	\$223,380	\$234,266
Personnel Benefits	33,687	46,585	44,676	58,335
Supplies	65,669	43,453	80,600	73,800
Services & Charges	8,340	16,674	52,250	54,524
Intergovernmental	-	-	-	-
Total	\$221,656	\$266,330	\$400,906	\$ 420,925

4. Program Outcomes:

- SWAT operations are low-frequency, high-impact events that require significant training and personnel resources to conduct successfully. This regional team now has over 30 SWAT operators, which provides appropriate staffing for effective response to rapidly unfolding, high-risk incidents.
- The Lynnwood commitment to this team is six (6) operators (collateral assignment) and a team commander. Through this regional model, the personnel commitment by this department is low while the outcome when needed provides a significantly larger, more capable, better equipped team, and serves as a resource to address incidents that occur in our City.

5. Metrics:

SWAT	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Annual Practical Training Hours (Lynnwood Officers)	1,648	1,504	1,688	1,016
Hostage Negotiation Team Training Sessions	56	52	52	30
Total Call Out Per Year	15	17	10	6

Program: Special Services**Program No: 01130500****1. Brief Description:**

The Special Services Program is responsible for the Traffic and K-9-unit functions. The Traffic unit promotes and provides for a safe transportation environment for motorists, pedal cyclists and pedestrians through education, engineering, and enforcement. The K-9 Unit supports the Patrol Division through the application of police service dogs trained in tracking, apprehension, and narcotics detection to enhance officer safety and assist in the location of suspects and evidence collection.

2. Program Personnel:

Special Services	FTE	Note
Police Commander	1.00	Traffic, K-9, Records, Community Health and Safety are all supervised by this commander.
Police Sergeant, Traffic	1.00	
Police Officer, Traffic	4.00	
Police Officer, K-9	2.00	
Police Sergeant, Special Services	1.00	
Police Officer, Transit	0.00	Fund 105 through 2028
Total Program Personnel	9.00	

3. Program Cost (summary):

Special Services	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ -	\$363,400	\$1,658,139	\$1,606,105
Personnel Benefits	-	120,939	593,849	662,904
Supplies	-	4,476	-	16,200
Services & Charges	-	4,178	50,000	50,200
Intergovernmental	-	-	-	-
Total	\$ -	\$492,993	\$2,301,988	\$2,335,409

Traffic	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ 555,100	\$699,825	\$1,917,361	\$1,902,974
Personnel Benefits	149,867	202,098	538,644	782,784
Supplies	8,328	26,916	70,850	65,700
Services & Charges	215,126	63,146	317,380	344,213
Intergovernmental	-	-	-	-

Total	\$928,421	\$991,985	\$2,844,235	\$3,095,671
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4. Program Outcomes:

- In 2025, the Traffic Section investigated 1,072 traffic collisions, 188 of which resulted in injury and two that resulted in fatalities. Specialized tools, skills, and training are necessary for effective and professional traffic collision investigation. These skills, training, and equipment are required in determining causes in minor crashes as well as in preparing in-depth examinations of significant injury or fatality collisions.
- Traffic officers are responsible for reviewing each red light and school zone enforcement camera violation to determine if an infraction should be issued. In 2025, traffic officers conducted over 69,000 photo enforcement reviews (average 189 per day).
- Traffic officers received specialized training utilizing the FARO program and equipment. This type of equipment allows them to accurately map out significant injury or fatality collisions that may be needed for prosecution and court proceedings.
- The K9 unit is responsible for meeting State certification as Master Handlers. They also meet training certification through the Washington State Police Canine Association. One new K9 team was added and completed certification in 2025.

5. Metrics:

Special Services	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Total Roadway Collisions	1,192	1,099	1,072	459
Photo Red Reviews	44,425	84,756	69,260	26,282*
Injury Collisions Investigated	277	206	188	85
Fatality Collisions	2	4	2	1
K-9 Team Arrests	64	60	30	21

*Photo Red numbers lower in 2026 due to issue with vendor technology. This has been addressed and is being corrected.

Program: Detention and Corrections**Program No: 01135100****1. Brief Description:**

The Detention Program is responsible for the safe, effective, and efficient operation of the Lynnwood City Jail. The jail houses pre-trial and incarcerated inmates for the Lynnwood Municipal Court and contract inmates from other cities. This facility, the staff who serve in it, and the programs coordinated through it, are designed to facilitate more successful reentry and a reduction in recidivism for those in our care who are suffering from substance use disorder and behavioral health challenges, and/or who are otherwise in need of reentry support.

2. Program Personnel:

Jail	FTE	Note
Custody Officer	23.00	
Master Custody Officer	4.00	
Custody Sergeant	4.00	
Jail Lieutenant	1.00	
Jail Manager	1.00	
Community Support Specialist	0.00	Moved to Fund 105
Total Program Personnel	33.00	

3. Program Cost (summary):

Detention & Corrections	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$2,953,721	\$4,415,936	\$6,195,230	\$9,363,272
Personnel Benefits	1,131,934	1,567,806	2,223,783	3,884,626
Supplies	120,799	248,827	1,042,300	1,241,599
Services & Charges	2,126,048	2,360,393	5,313,409	5,843,475
Intergovernmental	-	-	-	-
Total	\$6,332,502	\$8,592,962	\$14,774,722	\$20,332,972

4. Program Outcomes:

- Operate at designed capacity to meet public safety needs of our community while providing access to meaningful resources for incarcerated individuals.
- Facilitate Interlocal Agreements (ILA) with partner cities in the region to support their respective carceral needs. The housing of individuals from contract agencies yields revenue that contributes to the debt (bond) repayment of our facility.
- As staffing increases, programming, to include MAT services, will expand. Currently, our embedded social worker collaborates with community partners and contracted service

providers to promote post-incarceration services, otherwise known as reentry services, to include substance use treatment, behavioral health services, and inpatient bed spaces.

5. **Metrics:**

Detention	Actual 2023	Actual 2024	Actual 2025	2026 (1st Half)
Inmates Booked - Total	Closed	156	1,101	1,012
Inmates Booked - Males	Closed	149	1046	754
Inmates Booked – Females	Closed	7	55	258
Medically Assisted Therapy Initiated	0	15	250	227

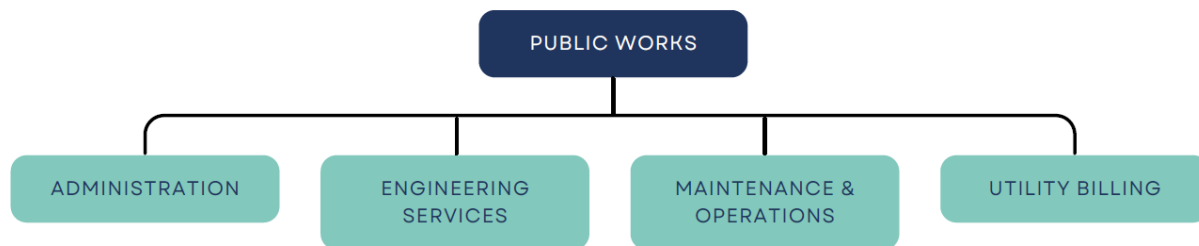
011 GENERAL – PUBLIC WORKS

Department Mission and Responsibilities:

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. Public Works' main emphasis is on planning for, designing, constructing, operating, and maintaining the City's physical infrastructure.

Functionally, the Public Works Department is divided into three divisions: 1) Engineering Services; 2) Operations and Maintenance; and 3) Internal Services. Some of these functions are not part of the General Fund. Public Works has five operating funds and various other non-operating funds.

Departmental General Fund Programs:



Department FTE History:

Public Works FTE History	2023	2024	2025	2026	2027	2028
	23.65	23.65	23.85	22.65	22.65	22.65

Department Budget History by Program and Category:

Public Works	2025 Actual	2026 Actuals 9/30/2026	2025 - 2026 Budget	2027 - 2028 Budget
Administration	\$507,840.52	\$378,234.69	\$1,174,080.00	\$1,051,248.45
Project Engineering	\$298,712.04	\$200,371.35	\$1,180,454.00	\$713,317.30
Construction Management	\$274,111.03	\$160,226.34	\$1,252,403.00	\$793,145.37
Building & Property Services	\$2,059,933.71	\$1,809,270.06	\$4,743,516.00	\$4,296,166.38
Total	\$3,103,811.81	\$2,548,819.58	\$8,350,453.00	\$6,853,877.50

Public Works	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$1,305,471.43	\$889,990.15	\$3,590,095.00	\$2,252,905.70
Personnel Benefits	\$535,215.86	\$377,043.97	\$1,876,937.00	\$1,975,070.37
Supplies	\$92,968.29	\$52,257.25	\$256,400.00	\$221,160.00
Services & Charges	\$1,170,156.23	\$1,229,528.21	\$2,627,021.00	\$2,404,741.43
Total	\$3,103,811.81	\$2,548,819.58	\$8,350,453.00	\$6,853,877.50

Administrative Operations:

The purpose of this program is to provide overall management and administration of all aspects of the Public Works Department. Although contained in the Public Works portion of the budget, the staff included in this program are paid from the General Fund, Fleet Fund and the Utility Fund.

Program Outcomes:

- Balance effective work product output with transparency, while utilizing state-of-the-art tools and procedures to maximize efficiencies in resources.
- Manage the infrastructure of the City to the benefit of the community while mitigating future costs related to this billion-dollar investment.
- Communicate effectively with the community via a wide range of media.
- Provide excellent customer service to 1) internal staff through accurate and efficient processes and support; and 2) our community members through being accessible, compassionate and responsive.

Administration	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Phone Calls answered/received	1,101/1,449	1,214/1,506	1,098/1,480	680/1,111
Project/Construction E-News Updates sent	93	9	15	30

Pro-Card Statements Reconciled	2,428	2,410	2,454	1,357
Sewer laterals updated in Asset Tracking System	11,558	11,604	11,637	11,647
Meters mapped in Asset Tracking system	10,916	10,961	10,984	10,996

Project Engineering:

The purpose of this program is to provide management of the City's capital projects and programs, including projects funded by the City's General Fund, grants, and the City's Utility Fund. Project Managers also serve as liaisons to private consultants who perform most of the engineering design work for projects.

Program Outcomes:

Lynnwood's team of Project Managers is currently managing a long list of projects and programs.

Examples of projects underway:

- Poplar Overpass
- 42nd Ave W (New City Center Street)
- Wastewater Treatment Plant Improvements
- Sanitary Sewer Lift Station No. 10 and No. 14
- Costco Traffic Improvements
- 196th and 52nd Sewer Improvements
- 38th Ave/194th St SW Ring Road
- 48th Sewer and Street Improvements

Examples of programs administered by Project Managers:

- Yearly 6 Year Transportation Improvement Program
- Yearly Capital Facilities Plan and periodic comprehensive plan updates
- Paving, Sidewalks, and Traffic Signal Rebuild Programs
- Americans with Disabilities Act (ADA) Program
- Administer and apply for grants

Project managers track and allocate their time working on projects. Therefore, time and costs are directly charged to the corresponding funds, including capital and utility funds, reducing the amount charged to the General Fund. For 2027-2028, this amount is estimated to be \$1,281,624.

Project Engineering	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Number of Projects/years	14	15	17	18
Grant funds received/year (\$)	\$1,744,000	\$12,582,500	\$4,678,900	\$2,283,000

Building & Property Services:

The purpose of this program of the Public Works Internal Services Division is to operate and maintain the City's municipal buildings (see the list of buildings below) and provide workplace safety reporting, compliance and training.

Program Outcomes:

Following is the list of City municipal buildings operated and maintained by Building and Property Services:

- City Hall and Council Chambers
- Building and Property Services Shop
- Recreation Center and Pools
- Community Justice Center: Court/Jail/Police Dept/Community Recovery Center
- North Administrative Building and Senior Center
- Library
- Development & Business Services Center
- Lynnwood Maintenance Operation Center and Outbuildings
- Waste Water Treatment Plant

Crews have been spending a lot of time supporting the opening of the Community Justice Center and the Community Resources Center. This has included working through the new systems and figuring out the staffing needs of both the day-to-day janitorial workload as well as the ongoing maintenance requirements. These new buildings are very large and have a very complex and expansive set of systems that require ongoing maintenance.

The group also performs small-to-medium remodeling projects to City buildings. Examples are as follows:

- City Hall HVAC replacements
- DBS Move to City Hall
- Civic Campus BMS upgrade
- CJC Elevator Rebuild
- Clean Buildings and Energy Management Compliance & Early adopter incentives
- Civic Campus EV Charging

Citywide workplace safety is part of the Building & Property Services administrative program, including:

- First Aid, Evacuation, Fire Extinguisher Mapping and Review
- Bloodborne Pathogens Policy
- Accident Prevention Program
- Wildfire Smoke and Heat Plans
- Hearing Protection program
- Personal Protective Equipment Review
- Overarching Safety Policy

Building & Property Services	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Number of Service Requests Completed	934	834	914	531
Number of Energy Opportunities Completed*	24	15	20	10
Safety Training completed**	-	15	35	17
Safety Committee Meetings held**	-	8	11	6

**Energy Management Opportunity Register created in 2023 for the Clean Buildings Targets*

***Workplace Safety portion added in 2024, metrics will be tracked starting in 2024*

Changes for 2027-2028 Budget:

A part-time janitor position will be held open in 2027-2028 to reduce expenditures. Facility staff time will be billed to capital projects for in house projects.

OTHER GOVERNMENT FUNDS



020 ECONOMIC DEVELOPMENT INFRASTRUCTURE

Mission and Responsibilities:

Council adopted Ordinance No. 3110, creating the Economic Development Fund (EDIF). In December 2020 the Council adopted Ordinance No. 3382 suspending funding for EDIF.

Fund Programs:



Fund Summary:

ECONOMIC DEVELOPMENT INFRASTRUCTURE	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 3,256,114	\$ 2,373,327	\$ 2,756,568	\$ 675,759
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Investment Interest	147,213	29,000	-	-
Other Revenue	-	-	-	-
TOTAL REVENUES	\$ 147,213	\$ 29,000	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 3,403,327	\$ 2,402,327	\$ 2,756,568	\$ 675,759
EXPENDITURES & OTHER USES				
Transfers-out	1,030,000	1,726,568	2,756,568	-
TOTAL OTHER FINANCING USES	1,030,000	1,726,568	2,756,568	-
TOTAL EXPENDITURES & OTHER USES	\$ 1,030,000	\$ 1,726,568	\$ 2,756,568	\$ -
ENDING FUND BALANCES	\$ 2,373,327	\$ 675,759	\$ -	\$ 675,759
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 3,403,327	\$ 2,402,327	\$ 2,756,568	\$ 675,759

Changes for 2027-2028 Budget:

No revenue is included for this biennium. Remaining fund balance will be transferred to the Transportation Capital Fund to support capital projects for economic development.

098 REVENUE STABILIZATION FUND

Mission and Responsibilities:

The Revenue Stabilization Fund was established in accordance with Lynnwood's adopted Financial Policies to help protect the City from major economic downturns and other unanticipated, adverse financial conditions.

Fund Programs:



Fund Summary:

REVENUE STABILIZATION FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
REVENUES AND OTHER SOURCES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
EXPENDITURES & OTHER USES				
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000

Changes for 2027-2028 Budget:

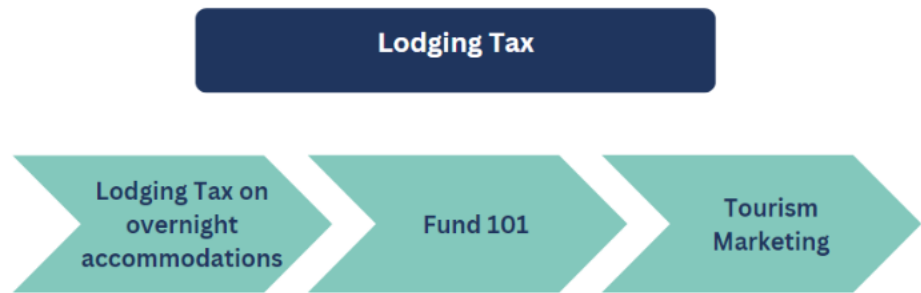
No revenues or expenditures are budgeted for this fund.

101 LODGING TAX FUND

Mission and Responsibilities:

Lodging Tax revenues are credited to a special fund established by Council pursuant to RCW 67.28.181. The funds may be used for paying all or any part of the costs for tourism promotion and marketing, and the development financing of tourism-related facilities. The Lynnwood Lodging Tax Advisory Committee (LTAC) / Tourism Advisory Committee (TAC) has the responsibility pursuant to Chapter 2.27 of the LMC to advise and provide recommendations to the Council regarding the tourism work program and lodging tax fund expenditures. The tourism program is funded 100% from the Lodging Tax Fund 101.

Fund Programs:



Fund FTE Count:

Lodging Tax Fund FTE History	2023	2024	2025	2026	2027	2028
	0.5	0.5	0.5	0.5	0.5	0.5

Fund Summary:

LODGING TAX FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 1,174,664	\$ 1,239,416	\$ 1,128,391	\$ 1,107,948
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Taxes	\$ 896,000	834,800	\$ 1,730,800	\$ 1,700,000
Intergovernmental Revenue	44,959	-	-	-
Investment Interest	59,929	-	-	-
TOTAL REVENUES	\$ 1,000,888	\$ 834,800	\$ 1,730,800	\$ 1,700,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 2,175,552	\$ 2,074,216	\$ 2,859,191	\$ 2,807,948
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Salaries & Wages	65,225	66,490	131,715	140,128
Personnel Benefits	21,725	14,124	35,849	48,737
Supplies	17	433	450	100
Services & Charges	849,169	885,221	1,734,390	1,631,390
TOTAL OPERATING EXPENDITURES	\$ 936,136	\$ 966,268	\$ 1,902,404	\$ 1,820,355
Operating Revenues over (under)				
Operating Expenditures	\$ 64,752	\$ (131,468)	\$ (171,604)	\$ (120,355)
TOTAL EXPENDITURES & OTHER USES	\$ 936,136	\$ 966,268	\$ 1,902,404	\$ 1,820,355
ENDING FUND BALANCES	\$ 1,239,416	\$ 1,107,948	\$ 956,787	\$ 987,593
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 2,175,552	\$ 2,074,216	\$ 2,859,191	\$ 2,807,948

Changes for 2027-2028 Budget:

The primary changes for this fund in 27-28 will be include a reduced amount of expenditure on tourism marketing efforts to ensure the City can maintain its interlocal agreement with the Lynnwood Public Facilities District. The Lodging Tax Advisory Committee has approved this reduction.

104 DRUG ENFORCEMENT FUND

Mission and Responsibilities:

This fund tracks two sources of revenue related to drug enforcement seizures. The first portion is federal equitable sharing. The source of these funds are seizures from federal illegal drug investigations that members of our agency partnered in the investigation. When the asset has been judicially forfeited, Lynnwood receives a portion of the proceeds based upon our participation level in the case. The second source of funds are seizures conducted under the Washington State seizure laws for illegal drugs. These cases originate at all levels of the department (Patrol, Investigations and Special Operations).

There are restrictions to expenditures on this fund that depend upon the revenue source. State seizure money can only be spent on drug-related law enforcement expenses. Federal seizure money can be spent on law enforcement purposes only. There are no supplanting and numerous detailed restrictions apply to each category.

Fund Programs:



Fund Summary:

SOURCES & USES OF FUNDS	2024 Actual	2025 Actual	2025-2026 Budget	2027-2028 Budget
BEGINNING FUND BALANCES	\$ 221,026	\$ 221,026	\$ 234,734	94,734
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Taxes	\$ -	\$ -	\$ -	
Licenses & Permits			-	
Intergovernmental Revenue	5,275		-	
Charges for Services			-	
Fines & Forfeitures	17,069	21,463	40,000	15,000
Investment Interest	5,772	9,283		
Other Revenue			-	
TOTAL REVENUES	\$ 28,116	\$ 30,746	\$ 40,000	\$ 15,000
OTHER FINANCING SOURCES				
Other Financing Sources			-	
Transfers-in			-	
TOTAL OTHER FINANCING SOURCES			\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 249,142	\$ 251,772	\$ 274,734	\$ 109,734
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Salaries & Wages	-	-	-	
Personnel Benefits	-	-	-	
Supplies	-	-	25,000	25,000
Services & Charges	-	-	25,000	25,000
Intergovernmental	-	-		
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ 50,000	\$ 50,000
Operating Revenues over (under) Operating Expenditures	\$ 28,116	\$ 30,746	\$ (10,000)	\$ (35,000)
OTHER FINANCING USES				
Capital Outlay	\$ 28,116	\$ 17,038	130,000	50,000
Debt Service			-	
Transfers-out			-	
TOTAL OTHER FINANCING USES	28,116	17,038	130,000	50,000
TOTAL EXPENDITURES & OTHER USES	\$ 28,116	\$ 17,038	\$ 180,000	\$ 100,000
ENDING FUND BALANCES	\$ 221,026	\$ 234,734	\$ 94,734	\$ 9,734
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 249,142	\$ 251,772	\$ 274,734	\$ 109,734

Changes for 2027-2028 Budget:

Revenues are dependent upon seizure activity.

105 CRIMINAL JUSTICE FUND

Mission and Responsibilities:

The 105 Fund revenue comes from criminal justice sales tax, public safety sales tax, federal and state criminal justice grants, external funding sources, and revenue from non-drug seizures. The fund is used to link grant revenue with grant expenditures, purchase specific grant funded equipment (bulletproof vests, traffic enforcement equipment), reimbursement funds such as the Flex Fund. The fund can also be used for capital projects.

For the 2027-2028 biennial budget Fund 105 will contain a number of the police department's current organizational programs, which were moved from the General Fund. Funding for these programs was generated from the new public safety sales tax established in HB 2015, which also exists within Fund 105. These programs include the Special Operations Section, the Training, Planning & Accreditation Section, the Property and Evidence Unit, and the Community Support Specialist.

In addition, the City recently secured a two-year Intergovernmental Agreement with Sound Transit to fund one officer position. This position, as well as two additional positions approved in a grant acquired through HB 2015, are also located within Fund 105. Lastly, the police department has identified funding for overhire authority for four authorized officer positions.

Fund Programs:



Fund Summary:

SOURCES & USES OF FUNDS	2024 Actuals	2025 Actuals	2025 - 2026 Budget	2027-2028 Budget
BEGINNING FUND BALANCES	\$ 3,090,663	\$ 2,952,356	\$ 2,952,356	\$ 3,184,856
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Taxes	\$ 987,712	\$ 1,019,776	\$ 1,902,500	\$ 8,540,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenue	578,934	3,579,375	-	2,156,723
Charges for Services	8,410	152,788	-	349,884
Fines & Forfeitures	506,029	-	3,250,000	-
Investment Interest	31,501	-	-	-
Other Revenue	8,420	79,213	-	44,000
TOTAL REVENUES	\$ 2,121,006	\$ 4,831,152	\$ 5,152,500	\$ 11,090,607
OTHER FINANCING SOURCES				
Other Financing Sources	-	1	1,261,634	2,418,000
Transfers-in	30,268	433,041	-	-
TOTAL OTHER FINANCING SOURCES	\$ 30,268	\$ 433,042	\$ 1,261,634	\$ 2,418,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 5,241,937	\$ 8,216,550	\$ 9,366,490	\$ 16,693,463
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Salaries & Wages	56,706	384,030	316,000	5,205,375
Personnel Benefits	18,369	120,725	20,000	1,860,650
Supplies	74,315	119,466	210,000	842,865
Services & Charges	257,501	861,468	775,634	3,964,982
Intergovernmental	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 406,891	\$ 1,485,689	\$ 1,321,634	\$ 11,873,872
Operating Revenues over (under) Operating Expenditures	\$ 1,714,115	\$ 3,345,463	\$ 3,830,866	\$ (783,265)
OTHER FINANCING USES				
Capital Outlay	-	-	410,000	1,204,820
Debt Service	-	-	-	-
Transfers-out	1,882,690	1,521,897	4,450,000	1,200,000
TOTAL OTHER FINANCING USES	1,882,690	1,521,897	4,860,000	2,404,820
TOTAL EXPENDITURES & OTHER USES	\$ 2,289,581	\$ 3,007,586	\$ 6,181,634	\$ 14,278,692
ENDING FUND BALANCES	\$ 2,952,356	\$ 5,208,964	\$ 3,184,856	\$ 2,414,771
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 5,241,937	\$ 8,216,550	\$ 9,366,490	\$ 16,693,463

Programs moved from General Fund to Fund 105:

FUND 105 - PROGRAMS				
Fund 105 (Programs)	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Property & Evidence	\$382,295	\$401,300	\$ 807,246	\$ 882,132
Special Operations	683,905	849,923	2,619,249	2,320,616
Planning, Training, & Accreditation	878,987	989,756	2,303,219	2,699,024
Detention & Correction (Social Worker)	-	-	-	263,746
Total	\$1,945,187	\$2,240,979	\$5,729,714	\$6,165,518

Special Services - Sound Transit	\$ -	\$ -	\$ -	\$ 710,612
HB2015	\$ -	\$ -	\$ -	\$ 526,755
Overhire	\$ -	\$ -	\$ -	\$ 500,000
Total	\$ -	\$ -	\$ -	\$ 1,737,367

Total FUND 105	\$ -	\$ -	\$ -	\$ 7,902,885
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Program: Property and Evidence	Program No: 10530600
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1. Brief Description:

The Property and Evidence Section process all property and evidence to preserve the integrity of the evidence for the officers and the court. They serve the public by returning or disposing of property or evidence upon case disposition.

2. Program Personnel:

Property & Evidence	FTE	Note
Property & Evidence Technician	2.00	
Total Program Personnel	2.00	

3. Program Cost (summary):

Property & Evidence	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$169,071	\$219,116	\$ 418,070	\$473,286
Personnel Benefits	59,224	75,692	147,976	174,514
Supplies	9,384	6,863	17,500	14,900
Services & Charges	144,616	99,629	223,700	219,432
Intergovernmental	-	-	-	-
Total	\$382,295	\$401,300	\$807,246	\$882,132

4. Program Outcomes:

- The Property and Evidence Section is responsible for the proper processing, tracking, testing, and storage of all property and evidence to support criminal justice proceedings, including the complete tracking of the chain of custody for each piece of evidence.

5. Metrics

Property & Evidence	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
New Cases Processed	6,055	4,673	5,028	2,254
Total Evidence Items Received and Processed	19,717	20,382	21,358	21,147
Total Evidence Items Disposed of	5,320	3,342	3,445	2,494

Program: Special Operations	Program No: 10530800
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1. Brief Description:

The Special Operations Section provides street-level criminal investigations in response to high incidence of criminal activity, or criminal activity not easily addressed by other units. The Special Operations Section develops and implements response strategies to reduce crime as determined by crime analysis, public input, police referral, or other means.

2. Program Personnel:

Special Operations	FTE	Note
Police Sergeant - SOS	1.00	
Police Officer - SOS	3.00	Authorized for 4 total FTE. 1 position frozen/unfunded for 2027-2028 Budget
Total Program Personnel	4.00	

3. Program Cost (summary):

Special Operations	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$437,099	\$618,147	\$1,749,816	\$1,475,027
Personnel Benefits	127,411	203,046	572,933	554,334
Supplies	23,463	25,009	61,300	55,900
Services & Charges	95,932	3,721	235,200	235,355
Intergovernmental	-	-	-	-
Total	\$683,905	\$849,923	\$2,619,249	\$ 2,320,616

4. Program Outcomes:

- The Special Operations Section (SOS) is the Department's direct-action unit to address critical community impacts and threats that exceed the capabilities/limitations of the patrol division. Examples of their focus include criminal gang activity, human trafficking and prostitution, violent and/or prolific offenders, juvenile and gun related crimes, problem neighborhood residences and spikes in crimes related to specific areas, identified quality of life issues, low-level drug distribution within the City (i.e., fentanyl) that present a real danger to our community.
- Fugitive Apprehension (generally felons or pervasive serious offenders)
- SOS is also responsible for address verification of Level 1 registered sex offenders living within the City of Lynnwood. This is a collaborative effort with the Snohomish County Sheriff's Office, which oversees sex offender registration.

5. Metrics

Special Operations Section (SOS)	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Arrests	56	73	126	62
Registered Sex Offender Checks	46	52	46	0*
Firearms Seized (Illegal/Criminal Possession/Criminal Use)	6	6	13	7

**SOS is responsible for Level I RSO checks. Those checks completed in second half of year. Our current number of Level I RSOs residing in the City should be similar to 2025 totals.*

Program: Planning, Training and Accreditation	Program No: 10531100
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1. Brief Description:

The Planning, Training and Accreditation Program provides quality training on all aspects of police work, maintains accurate training records consistent with accreditation standards, and tracks all expenditures of training funds utilized by departmental staff. This Program manages the police cadets, handles the scheduling of all boards of review, oversees academy attendance for all police and custody officers, conducts post academy training, and manages the field training program for new police and custody officers. The program prepares and conducts annual Police Skills Refresher training to meet state training requirements. The program is also responsible for meeting annual accreditation requirements and facilitating the re-accreditation process.

2. Program Personnel:

Planning, Training & Accreditation	FTE	Note
Police Sergeant	1.00	
Police Officer - Training	1.00	
Police Officer - Equipment/Technology	1.00	
Cadets	0.00	Four (4) Part-time Cadets (.5 FTE Each)
Total Program Personnel	3.00	

3. Program Cost (summary):

Planning, Training, & Accreditation	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$500,885	\$592,170	\$1,278,931	\$1,407,962
Personnel Benefits	177,635	208,605	423,388	553,759
Supplies	18,313	85,133	172,800	170,300
Services & Charges	182,154	103,848	428,100	567,003
Intergovernmental	-	-	-	-
Total	\$878,987	\$989,756	\$2,303,219	\$2,699,024

4. Program Outcomes:

- This program oversees the Washington Association of Police Chiefs and Sheriffs (WASPC) accreditation process, which occurs every four years. The accreditation process involves an examination of agency policies and procedures, requiring proof of compliance with established standards. ASPC has an accreditation committee which continually examines evolving standards of practices and regulation both within the state and nationally. To attain accreditation, a police agency must have 100% compliance with 147 standards. In 2025, the Department was successfully re-accredited through the WSPCA.

- The program is responsible for developing and providing annual training to all commissioned and corrections staff, which is in alignment with State training requirements for police and corrections officers.

5. Metrics:

Planning, Training & Accreditation	Actual 2023	Actual 2024	Actual 2025	2026 (First Half)
Hours of Training	15,477	20,651	15,635	5,378
Police Officers Completing Basic Academy	7	6	2	2
Police Officers Completed FTO	7	9	7	0
Police Skills Refresher Hours	1910	1981	2,346	1,476
Corrections Officers Completing Basic Academy	0	4	3	1
Corrections Officers Completing FTO	1	4	10	3
Jail Skills Refresher Hours	408	*1090	204	0

**Additional training in anticipation of opening a new jail.*

Program: Detention and Corrections**Program No: 10535100****1. Brief Description:**

This position has been moved to Fund 105. The Detention Program is responsible for the safe, effective, and efficient operation of the Lynnwood City Jail. The jail houses pre-trial and incarcerated inmates for the Lynnwood Municipal Court and contract inmates from other cities. This facility, the staff who serve in it, and the programs coordinated through it, are designed to facilitate more successful reentry and a reduction in recidivism for those in our care who are suffering from substance use disorder and behavioral health challenges, and/or who are otherwise in need of reentry support. The Program Personnel listed below facilitate this mission.

2. Program Personnel:

Jail	FTE	Note
Community Support Specialist	1.00	
Total Program Personnel	1.00	

3. Program Cost (summary):

Detention & Corrections (Social Worker)	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ 203,463
Personnel Benefits	-	-	-	60,283
Supplies	-	-	-	-
Services & Charges	-	-	-	-
Intergovernmental	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 263,746

4. Program Outcomes:

- Our embedded social workers collaborate with community partners and contracted service providers to promote post-incarceration services, otherwise known as reentry services, to include substance use treatment, behavioral health services, and inpatient bed spaces.

5. Metrics

Detention	Actual 2023	Actual 2024	Actual 2025	2026
				(1 st Half)
Inmates Booked - Total	Closed	156	1,101	1,012
Inmates Booked - Males	Closed	149	1046	754
Inmates Booked – Females	Closed	7	55	258
Medically Assisted Therapy Initiated	0	15	250	227

Program: Sound Transit	Program No: 10530500
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1. Brief Description:

The Lynnwood Police Department and the Sound Transit Authority have entered into an Inter-Governmental Agreement (IGA) to provide funding for police officer time to address quality of life issues in the Sound Transit/Light Rail area. Some of the duties of officers filling this program include but are not limited to 1) providing police services at the Lynnwood Sound Transit location 2) providing police services in the immediate area surrounding the Light Rail station and 3) providing police services to the City of Lynnwood. This proactive assignment will work in coordination with Sound Transit to address quality of life issues and criminal activity at the Lynnwood Sound Transit station. This unit shall be managed by the Special Services Sergeant.

2. Program Personnel:

Transit Unit	FTE	Note
Transit Officer	1.00	
Total Program Personnel	1.00	

3. Program Cost (summary):

Sound Transit	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ 543,698
Personnel Benefits	-	-	-	166,914
Supplies	-	-	-	-
Services & Charges	-	-	-	-
Intergovernmental	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 710,612

4. Program Outcomes:

- Enhanced patrols and visibility surrounding the Lynnwood Light Rail station.
- Collaborative partnership with the Sound Transit Authority to address quality of life issues surround impacts of light rail activity in the City of Lynnwood.
- Addressing community members and business community concerns associated with crime trends in the area of the Lynnwood Light Rail station.

5. Metrics

Transit Unit	Actual 2025	2026 (First Half)
Patrol Checks	196	1167
Customer Contacts	117	922
Train Rides	9	25
Platform Checks	114	680

Program: HB 2015 Grant Funding**Program No: 10535100****1. Brief Description:**

The Lynnwood Police Department was awarded funding through HB2015 to hire one (1) Correctional Officer and one (1) Community Support Specialist to enhance re-entry services for incarcerated individuals. This program is funded fully through June of 2028. These two positions are a corrections function and are supervised by the Jail Manager.

2. Program Personnel:

HB2015 Grant Funding	FTE	Note
Officer – Corrections	1.00	HB2015 Funding through June 2028
Community Support Specialist	1.00	HB2015 Funding through June 2028
Total Program Personnel	2.00	

3. Program Cost (summary):

HB2015	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ 390,745
Personnel Benefits	-	-	-	136,010
Supplies	-	-	-	-
Services & Charges	-	-	-	-
Intergovernmental	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 526,755

4. Program Outcomes:

- Additional Social Worker to assist with re-entry programming, networking with community partners, and facilitating post-release services for inmates.
- Additional Correctional Officer to assist with re-entry programming.

5. Metrics

HB2015 Grant Funding	Actual 2025	2026 (First Half)
Medically Assisted Therapy Initiated	250	227

Program: Fund 105 – Overhire Authority**Program No: 10530400****1. Brief Description:**

This program is to get authority to overhire commissioned police officers through the 2027-2028 budget.

2. Program Personnel:

Overhire Authority	FTE	Note
Officer – Police	4.00	
Total Program Personnel	4.00	

3. Program Cost (summary):

Overhire	2024 Actual	2025 Actual	2025 - 2026 Budget	2027 - 2028 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ 370,370
Personnel Benefits	-	-	-	129,630
Supplies	-	-	-	-
Services & Charges	-	-	-	-
Intergovernmental	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 500,000

4. Program Outcomes:

- Overhire authority of up to four (4) commissioned police officers to bring the agency up to appropriate service levels consistent with documented workload.

5. Metrics

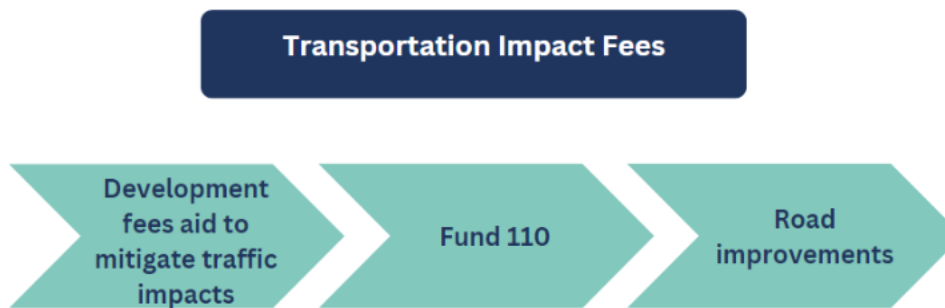
Overhire Authority	Actual 2025	Actual 2026	Actual 2027	Actual 2028
Overhire Authority for 4.00 Officers	N/A	N/A	2	2

110 TRANSPORTATION IMPACT FEES FUND

Mission and Responsibilities:

The Transportation Impact Fee Fund mission is to provide a partial funding source for growth-related transportation projects, collecting fees from development projects that impact the City's transportation system. Transportation Impact Fee funds may be used only for capacity-related projects.

Fund Programs:



Fund Summary:

Transportation Impact Fees Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Charges for Services	\$456,545.80	\$594,721.37	\$1,500,000.00	\$1,600,000.00
Investment Interest	\$122,815.89	\$37,460.90	-	-
Other Revenues	-	\$2,250.00	-	-
<i>Expenditures</i>				
Transfers-Out	\$39,000.00	\$525,995.00	\$2,730,000.00	\$4,200,000.00

Changes for 2027-2028 Budget:

Funds will be transferred to the Transportation Capital Fund to support eligible projects.

111 STREET OPERATING FUND

Mission and Responsibilities:

The Public Works Department will 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. Public Works' main emphasis is on planning for, designing, constructing, operating, and maintaining the City's physical infrastructure. Functionally, the Public Works Department is divided into three divisions: 1) Engineering Services 2) Operations and Maintenance and 3) Internal Services. Many of these functions are not part of the General Fund.

Fund Programs:



Fund FTE History:

Public Works Fund 111 FTE History				
2024	2025	2026	2027	2028
11.25	12.25	12.25	9.33	9.33

Fund Summary:

Streets Operating Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Operating Revenues</i>				
Licenses & Fees	\$229,444.63	\$222,978.96	\$550,000	\$490,000.00
Intergovernmental Revenue	\$779,217.62	\$535,428.45	\$1,630,600.00	\$1,600,500.00
Other Revenue	\$37,124.57	\$26,160.20	-	-
Transfers-In	\$3,035,831.40	\$1,781,250.00	\$5,410,831.40	\$4,800,000.00
<i>Operating Expenditures</i>				
Salaries & Wages	\$1,061,570.19	\$727,075.02	\$2,335,379.00	\$2,057,559.00
Personnel Benefits	\$547,390.29	\$382,576.03	\$1,127,517.00	\$1,091,675.10
Supplies	\$336,037.83	\$396,022.51	\$1,110,600.00	\$768,300.00

Services & Charges	\$1,571,534.00	\$1,197,888.43	\$2,233,896.00	\$2,389,901.20
Total	\$7,598,150.53	\$2,703,561.99	\$14,398,823.40	\$6,307,435.30

Changes for 2027-2028 Budget:

To meet the reduction of budget:

- Two (2) streets maintenance worker positions will be left unfilled
- Snow response will be significantly reduced
- Preventative sidewalk, walkway, and striping will be reduced
- Traffic Calming program will be reduced

The Street Fund is divided into two major divisions: 1) Traffic Management and Signal Maintenance & Operations and 2) Street Maintenance and Operations.

Traffic Engineering and Signal Maintenance and Operations:

This program of the Public Works Department's Maintenance and Operations Division is to provide maintenance and operations of the City's traffic systems, including 69 traffic signals, traffic cameras, fiber connections, and the Traffic Management Center. Traffic engineering is also provided in this program. Additional funds are needed during this biennium to replace the Signal Maintenance bucket truck and to cover the increased electricity costs associated with the additional lighting installed as part of the improvements along 196th Street SW and 200th Street SW.

Program Outcomes

- Monitors City's traffic signal system. Adjusts timing to optimize traffic flow.
- Reviews capital development and private development projects and issues permits.
- Signal Technicians maintain infrastructure of traffic system:
 - 69 traffic signals
 - 9,000 miles of fiber optic strands
 - 500+ detection and surveillance cameras
 - 600 hosted devices on Traffic and SCADA networks
 - Traffic Management Center
 - Manage City's traffic signals to optimize efficiency and minimize congestion
 - 798 street/pedestrian streetlights
 - 10 speed radar signs
 - 4 flashing red stop-controlled intersections
 - 64 flashing crosswalk lights
 - 41 school zone flashing beacons
 - Stocking +/-200 crosswalk flags per year

Traffic Management & Signal Operations	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Aug 2026
Traffic Signal PM Inspections per month	63	69	69	69
Traffic Signal Critical Component Failure	2	3	1	1

Streets Maintenance and Operations:

This program of the Public Works Department's Maintenance and Operations Division is to operate and maintain all components of our 300 lane miles (with associated signs and striping), 205 miles of sidewalks, and 775 acres of rights-of-way, including all associated systems. In 2025 and 2026 this program started to include the reconstruction of existing worn pavement, sidewalks, and construction of existing and failing street facilities. Note: though not directly in the General Fund, the Street Fund does receive General Fund monies for a portion of its revenue. The other main contributors are State gas tax funds and the Transportation Benefit District. In 2026 the Streets Division demonstrated what can be accomplished with a dedicated in-house maintenance and paving operation, even while operating with two vacant maintenance positions. To maintain service levels, the Streets Division relied on staff from the Stormwater Division to supplement its workforce and complete annual maintenance activities. Working together, the Streets and Stormwater crews repaired approximately 7,526 linear feet or 1.43 lane miles of asphalt during the 2026 paving season. This level of productivity demonstrates both the value of the City's in-house paving program and the growing demand placed on the Streets Crews. Maintaining this level of service will require filling the two vacant Streets maintenance positions and restoring the divisions ability to independently perform its core maintenance responsibilities.

Program Outcomes:

- Maintain roadways, signs, and striping for safety of users and aesthetics.
- Maintain sidewalks and safe pedestrian routes.
- Provide snow and ice response to ensure safe roadways during winter weather.
- Provide vegetation maintenance to minimize encroachment and lines of sight.
- Respond to citizen complaints and concerns.
- Ensure compliance with Federal and State regulations pertaining to transportation.

Streets Maintenance Operations	Actual 2023	Actual 2024	Actual 2025	Actuals Jan- Aug 2026
Lane Miles Paved	.08	.37	.52	1.43
Temporary Pothole Repair	374	177	192	146
Permanent Asphalt Repairs	58	85	49	29
Signs Maintained	3488	1194	1424	29
Tripping Hazards Mitigated	103	92	206	45

Sidewalk Panels Repaired	30	104	145	40
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Note: the increased productivity in lane miles paved from 2025 to 2026 was made possible in part by the Stormwater Maintenance Division assisting with paving operations. In 2026, the combined crews placed approximately 1.43 lane miles, or 7,526 linear feet, of new asphalt. This level of productivity can be sustained in future years; however, additional staffing in the Streets Division is necessary to maintain this level of paving production without diverting Stormwater staff from their own critical maintenance responsibilities.

It is also worth noting that the 2026 numbers for tripping hazards mitigated and sidewalk panels replaced are significantly lower than previous year due to the loss of two full-time staff, resulting in a 33% reduction in Streets crew capacity.

114 PARK AND RECREATION RESERVE FUND

Mission and Responsibilities:

Created in 1986 by Ordinance 1554, this fund receives donations for the Recreation Benefit and Senior Benefit Funds, which cover registration fees for individuals from low-income households.

Fund Programs:



Fund Summary:

Parks and Recreation Reserve Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Donations	\$287	\$1,200	\$20,000	\$20,000
<i>Expenditures</i>				
Scholarships	\$10,031	\$5,451	\$20,000	\$20,000

Changes for 2027-2028 Budget:

No changes anticipated for this fund.

116 CUMULATIVE ART RESERVE FUND

Mission and Responsibilities:

Created in 1990 by Ordinance 2759, this fund exists to acquire and maintain the City's art collection. The City has over 20 site-specific outdoor art projects on the civic campus and in various parks, and over 100 portable art pieces in its collection, with a total value of more than \$1.1 million (2015 appraisal).

Revenue sources for the Cumulative Reserve Art Fund include:

- One percent (1%) of the budget of certain municipal construction projects contribute to this fund.
- Gifts to the City.
- When municipal projects do not contribute a minimum of \$15,000 per year, and when funds are available, LMC 3.14.040A calls for an annual contribution of City funds to achieve the \$15,000 threshold. This contribution has only been made three times since 2001, during which 19 years were eligible.

Public art creates a welcoming and beautiful environment for our community members and visitors. Art has a proven positive effect on economic development. The fund also supports the important work of maintaining these valuable public assets in good condition.

Since 2022, four municipal construction projects have contributed \$540,269 to the Art Fund through the 1% For Art Ordinance (Meadowdale Playfields renovation, Justice Center switch update, Golf Course parking lot expansion, and Community Justice Center).

Two public art commissions have been completed at the CJC: seven garage wall sculptures in 2024 and four murals inside the jail in 2025. Murals at North Lynnwood Park and Lynndale Park were commissioned in 2024. Storage of the portable art collection was moved to Heritage Park in 2025. One piece in the collection was repaired in 2026. Staff continues to evaluate cleaning and regular maintenance of art.

This Art Fund is administered by the Healthy Communities Division. The Arts, Culture & Heritage Coordinator is responsible for public art maintenance, rotations, commissions, and acquisitions.

Fund Programs:**Fund Summary:**

Cumulative Reserve Art	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Operating Revenues</i>				
Investment Interest	\$1,517	\$ -	\$2,500	\$2,500
1% for the Arts	\$ -	\$ -	\$ -	\$7,950
<i>Operating Expenditures</i>				
Salaries & Wages	\$ -	\$ -	\$	\$174,553
Personnel Benefits	\$ -	\$ -	\$	\$81,919
Services & Charges	\$33,207	\$7,633	\$89,000	\$
Total	\$3,205	\$7,633	\$89,000	\$256,472

Changes for 2027-2028 Budget:

The funding for the Arts Coordinator position is moving to this fund. A mural at the Lynnwood Community Garden/Senior Center and a signal box wrap are in progress. Staff and Arts Commission are considering additional murals in the jail. There is also ongoing research into asphalt art as a way to beautify streets and promote traffic safety.

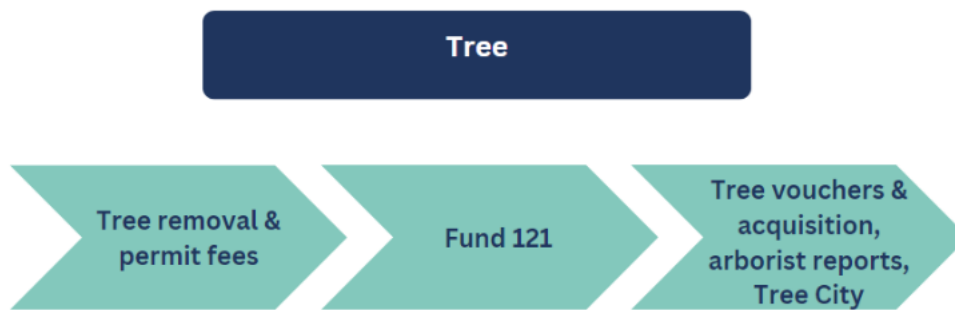
121 TREE RESERVE FUND

Mission and Responsibilities:

Revenue in the tree fund comes from permit and tree removal fees. There is no general fund revenue in this fund. When a developer removes a tree, they are required to replant. The number of replacement trees depends on the size and quantity of trees removed. After development, if the site cannot sustain the number of required replacement trees, a fee is paid for each tree that is not replaced. That fee goes into the Tree Fund, which is used to purchase trees to be planted at various locations around the City. Private homeowners can apply for a tree voucher, and purchase trees with money from this fund.

In 2024, 347 trees were planted in Lynnwood using tree vouchers from this fund. In 2025, that number increased to 432 trees. From January through August 2026, 291 trees have already been planted with tree vouchers from the fund. No major changes are proposed for the 2027-2028 biennium.

Fund Programs:



Budget Summary:

Tree Reserve Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Licenses & Fees	\$31,015.00	\$21,048.00	\$30,000.00	\$50,000.00
Investment Interest	\$18,899.65	\$4,390.24	-	\$14,000.00
<i>Expenditures</i>				
Supplies	\$60,049.28	\$51,316.21	\$70,000.00	\$100,000.00

Tree Reserve Fund	Actual 2023	Actual 2024	Actual 2025	Jan-Aug 2026
Number of Trees Purchased with Tree Voucher Money	281	347	432	291

Changes for 2027-2028 Budget:

No changes anticipated for this fund.

144 WASTE REDUCTION FUND

Mission and Responsibilities:

The mission of the Waste Reduction Division 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.

The Waste Reduction Division also provides coordination between citizens and businesses and the solid waste providers in the area. The work for this program is done by the Public Works Administration Division.

A state grant pays a small portion of the staff's salaries. The match to the state grant comes from a General Fund transfer.

Fund Programs:



Highlights and Changes for 2027-2028:

This is a static budget from the prior biennium; it is partially funded with a grant from the Department of Ecology. This fund also includes goals to meet the new organics and recycling reform initiatives in Washington State. No major changes are proposed for the 2027-2028 biennium. Staff will continue to provide public education and awareness on waste reduction, recycling, composting, household hazardous waste and related issues, through outreach to schools, businesses, and households. Staff will continue to host recycling events and provide opportunities by partnering with other departments and agencies throughout the City. Staff will begin preparing and attending training courses for the upcoming Organics and Recycling Reform Act.

Department Budget History by Program:

Waste Reduction Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Intergovernmental Revenue	\$3,538.24	\$7,266.16	\$36,462.00	\$36,462.00
Other Revenue	-	-	-	-
Transfers-In	\$38,713.25	\$19,875.00	\$53,000.00	\$53,000.00
<i>Expenditures</i>				
Salaries & Wages	\$13,267.07	\$4,466.49	-	-
Personnel Benefits	\$6,424.67	\$2,172.08	-	-
Supplies	-	-	\$3,500.00	\$3,500.00
Services & Charges	\$7,945.00	\$7,122.81	\$85,962.00	\$79,400.00
Transfers-Out	\$2,453.02	-	\$2,453.02	\$5,200.00

Program Outcomes:

- Community and staff education on recycling, compost and waste reduction.
- Collection events that divert waste from landfills
- Partnership with Solid Waste Haulers
- Participation in the Snohomish County Solid Waste Advisory Committee

Waste Reduction Management	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Waste Reduction Events	6	7	6	5
Styrofoam Collected (pounds, switched to Cubic Yards in 2024)	1530	140	160	86
Paper Shredded (tons)	6.21	6.57	8.5	5.47
E-Waste Collected (items, switched to pounds in 2024)	211	20,000	18,000	24,500

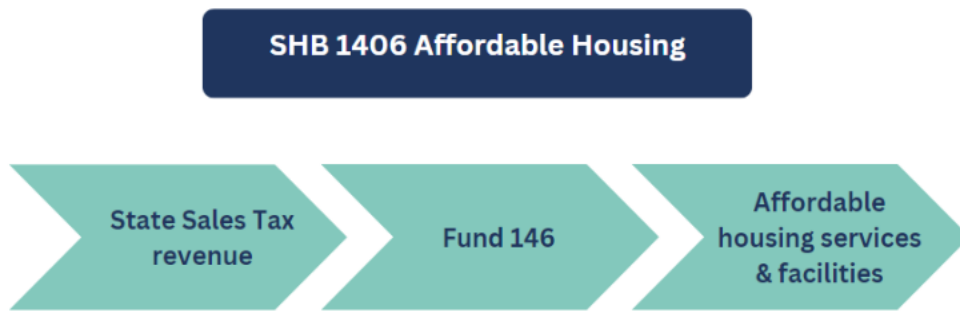
**Items collected here demonstrate waste diverted from landfills.*

146 SHB 1406 AFFORDABLE HOUSING FUND

Mission and Responsibilities:

In 2019 the Washington State Legislature passed the Encouraging Investment in Affordable and Supportive Housing Act, SHB 1406. This legislation provides Washington cities and counties a portion of the Washington State share of sales and use tax revenue collected within their jurisdiction. On May 26, 2020, the Council adopted Ordinance No. 3357, which authorized Lynnwood to receive SHB 1406 revenues, and Special Revenue Fund 146 was created where the revenues are deposited.

Fund Programs:



Fund Summary:

AFFORDABLE HOUSING FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 923,414	\$ 1,126,987	\$ 895,949	\$ 1,323,414
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Taxes	\$ 207,568	192,432	\$ 400,000	\$ -
Investment Interest	(3,995)	3,995	-	-
TOTAL REVENUES	\$ 203,573	\$ 196,427	\$ 400,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,126,987	\$ 1,323,414	\$ 1,295,949	\$ 1,323,414
EXPENDITURES & OTHER USES				
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 1,126,987	\$ 1,323,414	\$ 1,295,949	\$ 1,323,414
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,126,987	\$ 1,323,414	\$ 1,295,949	\$ 1,323,414

Changes for 2027-2028 Budget:

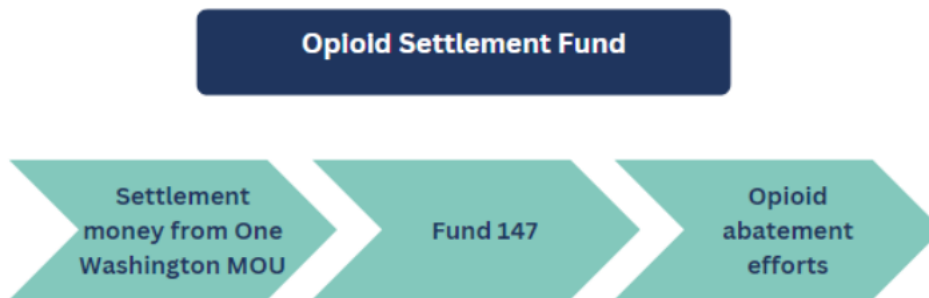
City Council approved \$120,000 from Fund 146 to contract with YWCA to manage a Rental Assistance Program. This contract runs from August 1, 2026 through July 31, 2027, and it is anticipated to be renewed through 2028.

147 OPIOID SETTLEMENT FUND

Mission and Responsibilities:

In May of 2022, the City of Lynnwood signed on to the One Washington Opioid Settlement Memorandum of Understanding, which established a framework for distributing and sharing the settlement proceeds that resulted in agreements reached between the State of Washington and opioid distributors, manufacturers, and pharmacies.

Fund Programs:



Fund Summary:

OPIOID SETTLEMENT FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 1,149,940	\$ 1,321,864	\$ 1,149,940	\$ 1,107,613
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Other Revenue	214,251	185,749	400,000	-
TOTAL REVENUES	<u>\$ 214,251</u>	<u>\$ 185,749</u>	<u>\$ 400,000</u>	<u>\$ -</u>
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	<u>\$ 1,364,191</u>	<u>\$ 1,507,613</u>	<u>\$ 1,549,940</u>	<u>\$ 1,107,613</u>
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Services & Charges	-	400,000	400,000	-
Intergovernmental	42,327	-	-	-
TOTAL OPERATING EXPENDITURES	<u>\$ 42,327</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>
Operating Revenues over (under)				
Operating Expenditures	\$ 171,924	\$ (214,251)	\$ -	\$ -
TOTAL EXPENDITURES & OTHER USES	<u>\$ 42,327</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>
ENDING FUND BALANCES	\$ 1,321,864	\$ 1,107,613	\$ 1,149,940	\$ 1,107,613
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	<u>\$ 1,364,191</u>	<u>\$ 1,507,613</u>	<u>\$ 1,549,940</u>	<u>\$ 1,107,613</u>

Changes for 2027-2028 Budget:

City Council approved \$525,000 to contract with two providers including YWCA (Peer Mentor Ally Program) and Sound Pathways (Mobile Street Medicine and Outreach) from July 1, 2026 through June 30, 2028.

- \$250,000 to YWCA through June 2028
- \$250,000 to Sound Pathways through June 2028
- \$25,000 through June 2028 to offset the Human Services Coordinator's salary

150 TRANSPORTATION BENEFIT DISTRICT FUND

Mission and Responsibilities:

The Transportation Benefit District (TBD) was created in 2010. This Fund pays for a portion of the City's Street Fund 111. It also pays for a portion of the City's pavement program, miscellaneous transportation projects, new sidewalks, sidewalk maintenance and ADA upgrades, and rebuilding of traffic signals.

Fund Programs:



Fund Summary:

Transportation Benefit District Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Taxes	\$3,521,223.42	\$2,288,425.69	\$6,000,000.00	\$7,000,000.00
License & Fees	\$1,170,724.46	\$792,384.10	\$2,400,000.00	\$2,400,000.00
Investment Interest	\$7,876.76	-	-	-
<i>Expenditures</i>				
Transfers-Out	\$3,128,276.00	\$5,126,767.00	\$10,300,000.00	\$12,200,000.00

Changes for 2027-2028 Budget:

In 2026, City Council voted to extend the 0.1% sales tax another 10 years. Funds will be transferred to Street Operations and Maintenance Fund 111 and to Transportation Capital Fund 360 to support eligible projects.

180 PARK IMPACT FEE FUND

Mission and Responsibilities:

The Park Impact Fee Fund mission is to provide a partial funding source for growth-related park acquisition and development projects by collecting fees from development projects that impact the City's public parks and recreation facilities. Monies from the Park Impact Fee Fund may be used only for projects that add capacity and have been identified in City's adopted Capital Facilities Plan.

Fund Programs:



Fund Summary:

Park Impact Fee	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Permit Review Fee	\$7,000	\$3,800	\$5,000	\$14,000
Park Impact Fee	\$369,158	\$1,420,630	\$3,500,000	\$2,000,000
Investment Interest	\$256,750	\$41,737	-	\$440,000
<i>Expenditures</i>				
Transfers-Out	\$786,367	\$360,685	\$5,985,710	\$5,935,000

Changes for 2027-2028 Budget:

Park Impact Fees will be transferred to the Parks Capital Fund to support eligible projects. Revenue is variable depending on development.

Debt Service Funds



203 GENERAL GOVERNMENT DEBT SERVICE FUND: COMMUNITY JUSTICE CENTER

Mission and Responsibilities:

The General Government Debt Service Fund is used to make debt service payments for the Community Justice Center's bonds that were issued in 2021 and 2022. Revenues are received as transfers from the General Fund and Criminal Justice Fund to cover principal and interest payments.

For 2027-2028 the payments total \$7,046,762.52 — \$5,846,762.52 comes from the General Fund and the remaining \$1.2 Million comes from the Criminal Justice Fund (105).

Fund Programs:



Fund Summary:

GENERAL GOVERNMENT DEBT SERVICE	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 23	\$ 362	\$ 23	\$ 23
REVENUES AND OTHER SOURCES:				
Transfers-in	4,044,470	3,522,880	7,567,350	-
TOTAL OTHER FINANCING SOURCES	\$ 4,044,470	\$ 3,522,880	\$ 7,567,350	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 4,044,493	\$ 3,523,242	\$ 7,567,373	\$ 23
EXPENDITURES & OTHER USES				
Debt Service	4,044,131	3,523,219	7,567,350	-
TOTAL OTHER FINANCING USES	4,044,131	3,523,219	7,567,350	-
TOTAL EXPENDITURES & OTHER USES	\$ 4,044,131	\$ 3,523,219	\$ 7,567,350	\$ -
ENDING FUND BALANCES	\$ 362	\$ 23	\$ 23	\$ 23
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 4,044,493	\$ 3,523,242	\$ 7,567,373	\$ 23

Changes for 2027-2028 Budget:

Budget amounts are based on annual debt service payments.

223 RECREATION CENTER DEBT SERVICE

Mission and Responsibilities:

The Recreation Center Debt Service Fund is used to make debt service payments for the Community Justice Center's bonds that were issued in 2012 and refunded in 2023. Revenues are received as transfers from the General Fund to cover principal and interest payments. For 2025-2026 the payments total \$3.165 Million.

Fund Programs:



Fund Summary:

RECREATION CENTER DEBT SERVICE	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 3,197	\$ 2,847	\$ 3,196	\$ 2,197
REVENUES AND OTHER SOURCES:				
OTHER FINANCING SOURCES				
Transfers-in	1,321,750	1,843,250	3,165,000	-
TOTAL OTHER FINANCING SOURCES	\$ 1,321,750	\$ 1,843,250	\$ 3,165,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,324,947	\$ 1,846,097	\$ 3,168,196	\$ 2,197
EXPENDITURES & OTHER USES				
Debt Service	1,322,100	1,843,900	3,166,000	-
TOTAL OTHER FINANCING USES	1,322,100	1,843,900	3,166,000	-
TOTAL EXPENDITURES & OTHER USES	\$ 1,322,100	\$ 1,843,900	\$ 3,166,000	\$ -
ENDING FUND BALANCES	\$ 2,847	\$ 2,197	\$ 2,196	\$ 2,197
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,324,947	\$ 1,846,097	\$ 3,168,196	\$ 2,197

Changes for 2027-2028 Budget:

Budget amounts are based on annual debt service payments.

Capital Funds



330 REAL ESTATE EXCISE TAX (REET) II FUND

Mission and Responsibilities:

This fund receives revenues from an additional one-quarter of one percent (0.25%) excise tax on the sale of real property within the City of Lynnwood. The revenues are used to fund capital projects.

Fund Programs:



Fund Summary:

REAL ESTATE EXCISE TAX (REET) II FUND	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Taxes	\$1,969,928.76	\$816,009.40	\$1,840,000.00	\$5,000,000.00
Investment Interest	\$38,883.85	\$14,377.21	-	-
<i>Expenditures</i>				
Transfers-Out	\$1,380,729.00	\$850,000.00	\$2,720,000.00	\$3,650,000.00

Changes for 2027-2028 Budget:

Funds will be transferred to Transportation Capital Fund (\$3,650,000) to support eligible projects.

331 REAL ESTATE EXCISE TAX (REET) I FUND

Mission and Responsibilities:

This fund receives revenues from a one-quarter of one percent (0.25%) excise tax on the sale of real property within the City of Lynnwood. The revenues are used to fund capital projects.

Fund Programs:



Fund Summary:

REAL ESTATE EXCISE TAX (REET) I FUND	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Taxes	\$1,969,928.86	\$816,009.46	\$1,840,000.00	\$5,000,000.00
Investment Interest	\$214,682.23	\$73,860.13	-	-
<i>Expenditures</i>				
Transfers-Out	\$601,381.00	\$497,179.00	\$3,600,000.00	\$3,650,000.00

Changes for 2027-2028 Budget:

Funds will be transferred to General Capital Fund (\$150,000), Transportation Capital Fund (\$200,000), Parks Capital Fund (\$2,300,000) and Facilities Capital Fund (\$1,000,000) to support eligible projects.

333 CAPITAL DEVELOPMENT FUND

Mission and Responsibilities:

This fund was established to create a reserve fund for capital improvements. No revenues have been received from the General Fund since 2020.

Fund Programs:



Fund Summary:

Capital Development Fund	2025 Actual	2026 Actuals (as of Sept 30 th , 2026)	2025 - 2026 Budget	2027 - 2028 Budget
<i>Revenues</i>				
Investment Interest	-	-	-	-
Transfers-In	-	-	-	-
<i>Expenditures</i>				
Transfers-Out	\$303,225.00	-	\$303,250.00	-

Changes for 2027-2028 Budget:

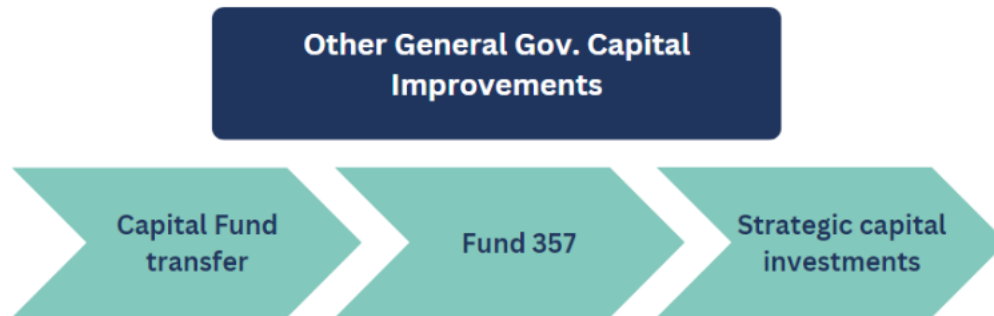
There are no expenses or revenues scheduled for 2027-2028.

357 OTHER GOVERNMENT CAPITAL PROJECTS FUND

Mission and Responsibilities:

The purpose of this Capital Fund is for other general government infrastructure projects. Only grant revenues are budgeted for 2027-2028.

Fund Programs:



Fund Summary:

Other Government Capital Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Intergovernmental Revenue	\$180,000.00	-	\$205,000.00	-
Investment Interest	(\$1,839.38)	-	-	-
Transfers-In	-	-	-	\$150,000.00
<i>Expenditures</i>				
Other Government Capital Projects	\$201,899.09		\$465,000.00	\$150,000.00
Transfers-Out	\$14,442.20	-	\$14,442.20	-

Changes for 2027-2028 Budget:

Projects included in this capital budget include:

PROJECT	AMOUNT
Gateway/Wayfinding Sign Program	\$ 150,000
OTHER GOV CAPITAL TOTAL	\$ 150,000

360 TRANSPORTATION CAPITAL FUND

Mission and Responsibilities:

This capital fund is focused on building streets, bridges, sidewalks, bike lanes, non-motorized transportation facilities, transit, and related improvements.

Fund Programs:



Fund Summary:

Transportation Capital Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 20206 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Intergovernmental Revenue	\$3,652,975.84	\$6,756,189.62	\$18,980,492.00	\$54,460,000.00
Investment Interest	(\$38,258.04)	-	-	-
Other Revenue	\$626,605.42	\$127,587.22	-	-
Transfers-In	\$4,149,189.85	\$7,779,148.00	\$17,494,311.85	\$17,450,000.00
<i>Expenditures</i>				
Transportation Capital Projects	\$11,124,799.11	\$14,120,127.27	\$37,647,849.26	\$75,490,000.00

Changes for 2027-2028 Budget:

Projects are identified in the annual updates to the 6-year Transportation Improvement Plan. Transportation consists of various types of projects including: maintenance/preservation, safety, pedestrian, bicycle, vehicular/congestion, transit/rail, economic development, and American with Disabilities Act (ADA) upgrades. Key goals for 2027-28 include: finish construction of the Poplar Bridge and I-5/44th Underpass projects, start construction of the Public Facilities District Ring Road, begin property acquisitions for the 42nd grid street project, and begin design of improvements to relieve congestion near the Alderwood Costco. Projects included in this capital budget include:

PROJECT	AMOUNT
Poplar Way Bridge	\$ 8,500,000
I-5/44th Underpass	\$ 1,600,000
38th and 193rd Ring Road	\$ 1,600,000
Costco Traffic	\$ 1,000,000
42nd Ave W Grid Street	\$ 500,000
2026 Paving and Meadowdale Ramps	\$ 1,100,000
188th St (60th to 68th)	\$ 100,000
66th Ave W	\$ 40,000
ST3 Route Planning Study	\$ 400,000
198th Corridor	\$ 200,000
188th and 164th Paving	\$ 2,600,000
Pavement Program – 2028	\$ 1,450,000
Pavement Program - City Crew	\$ 800,000
Standards Update	\$ 100,000
Crosswalk Upgrades	\$ 220,000
Sidewalk Trip Hazards	\$ 60,000
Disaster Preparedness	\$ 160,000
Traffic Signal Rebuild	\$ 600,000
FUND 360 TOTAL	\$ 21,030,000

370 FACILITIES CAPITAL FUND

Mission and Responsibilities:

The City's buildings and facilities are used by our community members and staff and support the functions that produce City services. It is important that buildings and facilities not only serve our community members by providing safe, comfortable spaces but also be maintained to extend their useful life and protect our public investment. The purpose of this capital fund is for City building and/or remodel projects and for ongoing capital maintenance.

Fund Programs:



Fund Summary:

Facilities Capital Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Intergovernmental Revenue	\$290,775.82	\$65,627.21	\$560,000.00	-
Transfers-In	\$590,596.00	\$417,179.00	\$1,000,000.00	\$1,000,000.00
<i>Expenditures</i>				
Facilities Capital Projects	\$923,122.55	\$236,078.83	\$2,524,050.00	\$1,000,000.00

Changes for 2027-2028 Budget:

In 2027-2028 projects will continue to address capital maintenance, assessments, replacements, and ADA upgrade projects. This will also include the cost of facility workers' time spent on these projects to offset the general fund costs and correctly demonstrate the cost of projects that the in-house staff perform. For 2027-2028, this amount is estimated to be \$300,000.

380 PARKS & RECREATION CAPITAL FUND

Mission and Responsibilities:

The purpose of this Capital Fund is for the construction, improvement, or capital maintenance of City parks, trails, recreation, open space and related facilities.

Fund Programs:



Fund Summary:

Parks & Recreation Capital Fund	2025 Actual	2026 Actuals (as of Sept 30 th)	2025-2026 Budget	2027-2028 Budget
<i>Revenues</i>				
Intergovernmental Revenue	\$3,787,540.13	\$2,716,625.93	\$11,141,066	\$3,186,066.00
Investment Interest	(\$6,210.56)	-	-	-
Other Revenue	\$309,681.92	\$236,649.49	-	-
Transfers-In	\$1,577,537.06	\$454,402.00	\$7,914,250.00	\$8,235,000.00
<i>Expenditures</i>				
Parks & Recreation Capital Projects	\$5,353,792.43	\$5,598,609.62	\$20,048,600.00	\$11,871,066.00
Transfers-Out	\$22,958.22	-	\$22,958.22	-

PROJECT	FUNDING AMOUNT 2027	FUNDING AMOUNT 2028
Acquisitions: Park Property	\$2,000,000.00	\$2,000,000.00
Lynndale Park Design & Construction	\$125,000.00	\$125,000.00
Maple Mini Park Design & Construction	\$175,000.00	\$175,000.00

North Lynnwood Park Renovation	\$125,000.00	\$125,000.00
Parks Deferred Maintenance & ADA Barrier Removal	\$250,000.00	\$250,000.00
Recreation Center Deferred Maintenance & ADA Barrier Removal	\$50,000.00	\$50,000.00
Rowe Park Design & Construction	\$2,300,000.00	\$2,300,000.00
S. Lynnwood Urban Forestry & Stewardship Program	\$218,033.00	\$218,033.00
Scriber Creek Trail Extension Planning	\$250,000.00	\$250,000.00
Townsquare Park Design	\$50,000.00	\$50,000.00
Town Square Park Debt Service	\$142,500.00	\$142,500.00
Town Square Park Property Management	\$25,000.00	\$25,000.00
PARKS CAPITAL TOTAL	\$5,710,533.00	\$5,710,533.00

390 PUBLIC SAFETY CAPITAL FUND

Mission and Responsibilities:

The purpose of this capital fund is for construction, improvements, or capital maintenance of Public Safety buildings.

Fund Programs:



Fund Summary:

PUBLIC SAFETY CAPITAL FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 3,585,184	\$ 1,774,163	\$ 6,070,155	\$ -
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Intergovernmental Revenue	191,457	3,058,543	3,250,000	-
Investment Interest	1	-	-	-
TOTAL REVENUES	\$ 191,458	\$ 3,058,543	\$ 3,250,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 3,776,642	\$ 4,832,706	\$ 9,320,155	\$ -
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Community Justice & Recovery Centers	2,002,479	4,832,706	9,425,000	-
TOTAL OPERATING EXPENDITURES	\$ 2,002,479	\$ 4,832,706	\$ 9,425,000	\$ -
TOTAL EXPENDITURES & OTHER USES	\$ 2,002,479	\$ 4,832,706	\$ 9,425,000	\$ -
ENDING FUND BALANCES	\$ 1,774,163	\$ -	\$ (104,845)	\$ -
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 3,776,642	\$ 4,832,706	\$ 9,320,155	\$ -

Changes for 2027-2028 Budget:

The Community Justice Center (CJC) and Community Recovery Center (CRC) projects are projected to formally close by the end of 2026. Although “substantial completion” for these projects was achieved in mid-2024, both projects have still not completed final commissioning per their respective contracts. This is largely due to prolonged HVAC and BMS systems issues.

Once final commissioning has been achieved the remaining fund balance will be disbursed to the general and subcontractors for any remaining invoices and project retention funds held in escrow for both projects. The fund balance is projected to be zero once both projects are closed out.

Enterprise Funds



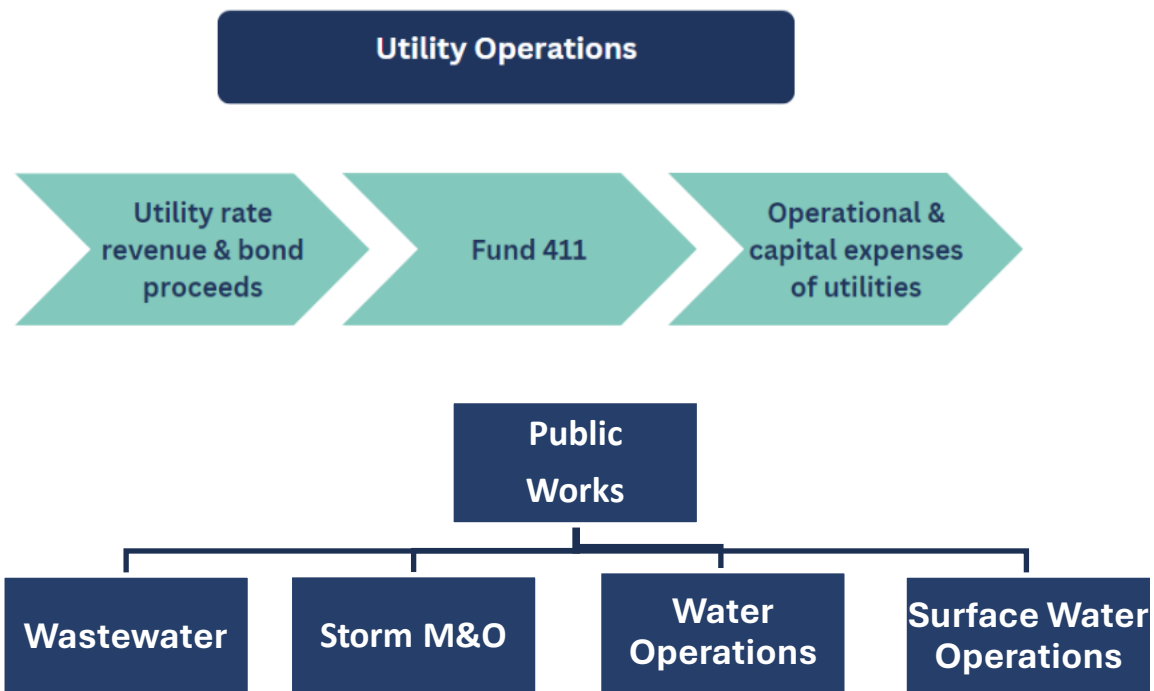
411 UTILITY OPERATIONS FUND

Mission and Responsibilities:

This enterprise fund pays for the operations and maintenance activities for Lynnwood's combined utility fund, including: Water Operations, Sewer Operations including the Wastewater Treatment Plant (WWTP), Stormwater Operations, and Stormwater Management and Engineering.

No General Fund monies support this fund as all revenues come from customer utility rates. The capital expenditures necessary to maintain the utility are included in Fund 412, Sewer/Water/Storm Capital Infrastructure. These programs are highly regulated by Federal and State agencies.

Fund Programs:



Highlights and Changes for 2027-2028:

- The Utilities are each periodically analyzed and planned for accordingly in their separate comprehensive plans. These plans are required by Federal and/or State statutes. The Water Comprehensive Plan is currently up to date and was adopted in late 2026. The Sewer Comprehensive Plan was approved by Council in 2023 and approved by Washington State Department of Ecology (WDOE) in 2024.
- Public Works adopted a 6-year utility rate structure in 2022 and will re-evaluate the rates in 2027. The full cost of operations as well as staffing recommendations from the Comp Plans are accounted for in the rate model and are fully funded by the rate schedules.

- The utility rates that were adopted in 2022 included a phased-in addition of two utility staff each year over the course of 6 years. Public Works intends to fill those positions in 2025 and 2026, per our adopted utility rate structure.
- Plan to evaluate our six-year utility rate structure in 2027.
- Wastewater: Both the City and WDOE have approved the WWTP Facility Plan, which is a roadmap for an entirely new WWTP. This project will begin the early stages in late 2024. Recent regulations limiting the release of nutrients into Puget Sound and a General Permit issued by the Washington State Department of Ecology will also be incorporated into the upgrades to the Plant. The Plant's incinerator was shut down in 2024, and dry sludge hauling began and will continue for the next several years. In 2024, the wastewater pretreatment technician position was increased from 0.5 FTE to 1 FTE, due to the increased workload.
- Utility Billing: The Utility Billing division has transitioned from the Finance Department to the Public Works Department. This organizational realignment unifies the City's utility infrastructure management with its customer service and revenue collection operations. Operating fund for this division will remain with the 411 fund.
- Water: The Water Comprehensive Plan update is complete and adopted as of late 2026. In trying to further decrease water loss (target <10%), a water audit will be conducted to identify areas of loss and improvement. In 2027, water leak detection correlator equipment will be purchased to identify subsurface water main leaks. In 2024, the cross-connection control technician increased from 0.5 FTE to 1 FTE due to the increased workload.
- Stormwater M&O and Surface Water: New stormwater regulations will be required to be adopted during this biennium, which will affect development standards, water quality and quantity treatment, and inspection frequency. Stormwater Operations will be installing new drainage infrastructure in three neighborhoods that experience flooding.

Fund FTE History:

Public Works Fund 411 FTE History				
2024	2025	2026	2027	2028
53.52	54.52	54.52	59.85	59.85

Fund Summary:

Utilities Operations Fund	2025 Actual	2026 Actual (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Water Service	\$10,178,698.97	\$7,184,207.02	\$20,080,000.00	\$22,469,605.00
Sewer Service	\$25,297,949.59	\$18,554,066.02	\$48,400,000.00	\$52,747,717.00

Sewer Connection Fees	\$24,000.00	\$626,168.00	\$219,405.73	\$240,000.00
Storm Service	\$5,346,010.95	\$3,412,066.33	\$9,800,000.00	\$10,818,006.00
Intergovernmental Revenue	\$111,273.25	\$120,000.00	-	-
Fines & Forfeitures	\$5,580.00	\$4,860.00	-	-
Investment Interest	\$1,831,617.94	(\$329,189.98)	\$400,000.00	\$400,000.00
Other Revenue	(\$1,179,677.67)	\$72,831.95	-	-
Other Financing Sources	\$4,363.27	-	-	-
Capital Contributions	\$1,034,850.51	\$49,582.16	\$140,000.00	\$140,000.00
<i>Expenditures</i>				
Salaries & Wages	\$6,108,408.08	\$4,664,803.45	\$13,699,749.00	\$14,678,741.15
Personnel Benefits	\$2,422,596.21	\$1,847,279.79	\$4,604,631.00	\$6,670,950.25
Supplies	\$4,494,000.07	\$3,362,287.17	\$10,477,466.00	\$14,331,765.00
Services & Charges	\$11,111,592.12	\$7,887,847.32	\$23,495,384.00	\$21,011,270.68
Intergovernmental	-	-	-	-
Capital Outlay	-	\$100,658.82	-	\$465,500.00
Debt Service	\$1,103,784.08	(\$17,758.10)	\$2,647,000.00	\$2,647,000.00
Transfers-Out	\$17,050,112.99	\$9,440,907.99	\$38,155,507.23	\$34,610,000.00

Wastewater Operations:

This program maintains and operates the wastewater collection and treatment infrastructure including collection mains, manholes, lift stations, and a wastewater treatment plant (WWTP). This program also includes a sewer pretreatment program, video pipe inspection and analysis, utility location, I&I mitigation and customer service. The conveyance system for wastewater (pipes, manholes, and pump stations) are maintained in order to safely carry away wastes to the City's WWTP. Wastewater main and lateral breaks and plugs are repaired as they occur. Problem mains are routinely cleaned to prevent plugging. Video inspection of mains are performed to help prioritize capital repairs and replacements, and to help property owners diagnose blockages in laterals. The WWTP treats an average of 4 to 5 million gallons of sewage daily.

Program Outcomes:

In 2027-28 the following list of Capital Projects are anticipated to be in construction:

- Continue implementing various WWTP improvements as part of the 5-10 year replacement plan
- Upgrade electrical controls and pumps, including adding flood protection improvements at Pump Station #10
- Finish construction of the new Sewer Pump Station #4
- Install new pumps at Sewer Pump Station #7
- Replace Sewer Pump Station #14
- Develop an internal CIPP program for known problem areas
- Repair various sewer lines and manhole structures which experience high levels of infiltration and inflow during storm events
- Replace old and undersized sewer lines

Wastewater Operations	Actual 2023	Actual 2024	Actual 2025
Annual Gallons of Sewage Treated	50.74	1.53 billion	1.41 billion
Sewer Line Repairs (Mains, Laterals, and Side Sewers)	73	63	69
Annual Wastewater Pretreatment Inspections	22	131	93
Sewage Pump Station Pump Repairs *	6	8	8

**The City has 22 pumps in 7 different pump stations*

Water Utility Operations:

This program maintains and operates the drinking water delivery infrastructure including transmission mains, distribution mains, storage reservoirs, meters, valves, hydrants, and pressure reducing valves. This program also provides water quality testing, utility locating, a water cross-connection control program, and customer service. Water flow into the City distribution system is monitored and adjusted to minimize purchase costs and maximize water quality. Pipes, tanks, valves, hydrants, and blow-offs are regularly exercised and/or serviced to assure operability. Leaks in mains and laterals are repaired as soon as they are detected. A small booster station is operated and maintained to provide acceptable pressure to the highest neighborhood in town. Water in the system is routinely sampled and tested for Coliform bacteria and several chemical substances.

Program Outcomes:

In 2027-2028 the following list of Capital Projects are anticipated to be in construction:

- Continue to replace steel water lines, with the goal of eliminating all steel lines by 2035.
- Replace old and failing water valves.
- Replace booster station pumps.
- Identify mall mater meter locations.
- Survey water transmission lines to tanks for approximate life span and degradation
- East tank reservoir will be under renovation late 2026 or early 2027
- Mitigate dead end lines through engineering

Water Utility Operations	Actual 2023	Actual 2024	Actual 2025
Hydrants Flushed and Inspected	1042	1041	105*
Hydrants Replaced	11	14	17
Number of Water Quality Samples	1269	904	904
Number of Water Quality Violations	0	0	0
Percentage of Water Loss	8.7%	8.7%	6.5%

Surface Water Operations:

This program maintains and operates the surface/storm water collection infrastructure including collection pipes, catch basins, detention ponds, sedimentation vaults, ditches, and stream channels. This program also includes Surface Water Engineering which includes engineering, review and inspection of capital project erosion control plans, inspection of private stormwater facilities, education, and customer service. Stormwater is collected from streets and private property and conveyed through public and private ditches and pipes to the City's lakes and streams. Some conveyance routes include stormwater retention (long term), detention (short term), and treatment (typically vegetated swales or canister filters). Catch basins are vacuumed regularly to reduce the amount of silt and contaminants getting into our surface waters. Collapsed pipes and laterals are repaired as soon as they are detected. Water in the system is routinely sampled and tested for pollutants.

Program Outcomes

In 2027-28 the following list of Capital Projects are anticipated to be in construction:

- Potentially add additional flood storage upstream of the new Scriber Creek/188th St SW floodwall
- Partner with WSDOT to make Scriber Creek improvements at 196th St SW and Scriber Lake
- Construct water quality enhancements at 196th St SW and Hwy 99
- Permanently cover stockpiles at the LOMC
- Install advance warning signs along 44th Ave W near Embassy Suites, warning drivers of water over the road when it floods
- Conduct a flood assessment study to determine long term solutions to the periodic flooding along 44th Ave W near Embassy Suites

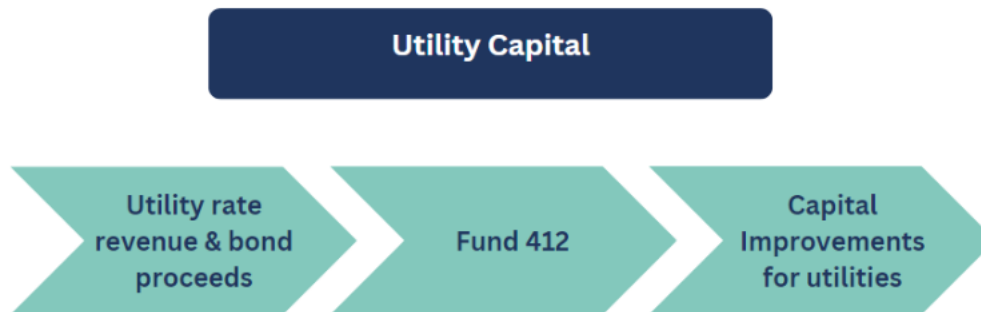
Surface Water Operations	Actual 2023	Actual 2024	Actual 2025	Actuals Jan-Aug 2026
Number of Coho Salmon Released	29,000	29,500	29,500	26,500
Number of Rain Gardens Installed	5	4	3	2
Catch Basins Inspected	3037	2987	3140	3023
Catch Basins Cleaned	905	320	541	508
Stormwater Facilities Inspected	368	418	444	450
Spills Responded	22	26	15	13

412 UTILITY CAPITAL INFRASTRUCTURE FUND

Mission and Responsibilities:

This capital fund is for the construction of Sewer/Water/Storm facilities as identified in adopted facility plans.

Fund Programs:



Fund Summary:

Utility Capital Fund	2025 Actual	2026 Actual (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Investment Interest	-	-	-	-
Other Revenue	\$9,610.29	\$1,848,644.45	\$1,900,000.00	-
Transfers-In	\$16,229,605.76	\$9,440,907.99	\$37,335,000.00	\$34,610,000.00
<i>Expenditures</i>				
Utility Capital Projects	\$2,350,746.50	\$8,688,295.41	\$40,380,891.70	\$34,610,000.00
Transfers-Out	\$276,969.51	-	\$276,969.51	-

Changes for 2027-2028 Budget:

Improvements to sewer pump stations, watermains, and the Wastewater Treatment Plant will continue to be made. The City has embarked on a very large project that will effectively rebuild the Wastewater Treatment Plant over the next decade to keep up with environmental regulations and to meet the needs of our growing City. Certain water lines in the City will be replaced. Flood improvements will be pursued in the Scriber Creek basin. This long list of projects shown on the following table will result in improvements made to existing and worn infrastructure. The level of resources necessary to maintain these systems is assumed to decrease as crews currently must spend much time and effort maintaining

the aging/failing infrastructure. For example, projects that reduce flooding will result in less crew time dealing with floods and their aftermath.

UTILITY CAPITAL PROJECT	AMOUNT
WATER	
Water Main Replacement Program	8,600,000
Transmission Main Evaluation	100,000
PRV#4 SCADA Improvements	200,000
Mall master meter and perimeter waterline	50,000
Poplar Way Bridge	500,000
SCADA Upgrades	20,000
38 th & 193 rd Ring Road	300,000
42 nd Ave W Grid Street	500,000
188 th & 164 th Paving	70,000
Standards Update	20,000
Disaster Preparedness	30,000
I-5/44 th Underpass	50,000
SEWER	
LS #4	450,000
LS #10	1,000,000
LS #14	2,500,000
Scriber Creek Sewer Main - 196th to Hwy99	850,000
60th Sewer Main - Hwy99 to 176 th	1,100,000
48th Sewer Main - 200th to 196 th	3,200,000
196th & 52nd Ave W Capacity Upgrades	400,000
Sewer Line Replacement & Lining Program	2,000,000
SCADA Upgrades	60,000
Poplar Way Bridge	500,000
I-5/44 th Underpass	50,000
38 th & 193 rd Ring Road	100,000
188 th & 164 th Paving	70,000
Standards Update	20,000
Disaster Preparedness	30,000

WWTP	
Waste Water Treatment Plant (misc. projects)	10,000,000
SCADA Upgrades	20,000
Disaster Preparedness	10,000
STORM	
Remove Structures at Scriber Lake Inlet	200,000
196th St SW & Hwy 99 Water Quality Enhancement	200,000
44th Flooding Alt. Assessment	80,000
Poplar Way Bridge	1,150,000
I-5/44 th Underpass	50,000
38 th & 193 rd Ring Road	100,000
188 th & 164 th Paving	10,000
Standards Update	10,000
Disaster Preparedness	10,000
WATER TOTAL	10,440,000
SEWER TOTAL	12,330,000
WWTP TOTAL	10,030,000
STORM TOTAL	1,810,000
UTILITY CAPITAL PROJECT TOTAL	34,610,000

460 GOLF FUND

Mission and Responsibilities:

The Lynnwood Municipal Golf Course operates as an enterprise fund overseen by the PRCA Department and is managed by a third-party operator. Lynnwood's 76-acre, 18-hole golf course is operated for year-round play and is maintained at a high level to ensure great playing conditions and to encourage a high volume of users. The Pro Shop provides clothing and equipment sales, lessons and clinics, and tournament play.

Fund Programs:



Fund FTE History: Managed by contract through Troon Golf

Metrics:

Golf Fund Metrics	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Rounds Revenue	\$1,543,532	\$1,576,153	\$1,661,158	\$788,137
Cart Rental Revenue	\$285,795	\$262,032	\$294,999	\$129,514
Pro Shop Revenue	\$103,260	\$92,861	\$95,163	\$56,853
Food and Beverage Revenue	\$131,440	\$129,699	\$147,875	\$57,234

Fund Summary:

Golf Course Fund	2025 Actual	2026 Actuals (as of Sept 30th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Charges for Services	\$2,376,924	\$1,886,288	\$3,845,400	\$4,583,990
Capital Improvement Fee	\$150,957	\$167,765	-	-
Investment Interest	\$23,883	4,458	-	-
Misc. Revenue	\$1,368	934	-	-
<i>Expenditures</i>				
Course Expenses	\$2,375,250	\$1,212,265	\$3,800,322	\$4,364,841

Changes for 2027-2028 Budget:

- Internal Administrative Services increased \$17,227
- Changing merchant services provider saved us \$60,000 this biennium
- Internal Administrative Services increased \$21,500

Internal Service Funds



510 EQUIPMENT RENTAL RESERVE FUND

Mission and Responsibilities:

The Equipment Rental Reserve is an internal service fund used to provide for the accumulation of revenues (reserves) which allows for the replacement of the City's vehicles and equipment. The Public Works Department, Internal Services Division took over management of the Fund in 2018 while Administrative Services continues to provide the fiduciary accounting of the Fund. The Public Works Department's Fleet Program also provides maintenance services under Fund 511.

Fund Programs:



Fund Summary:

Equipment Rental Reserve Fund	2025 Actual	2026 Actual (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Charges for Services	\$1,429,936.00	\$1,797,353.36	\$6,098,800.00	\$3,459,173.00
Investment Interest	(\$18,153.85)	-	-	-
Other Revenue	\$272,175.24	\$96,721.62	-	-
Other Financing Sources	-	-	-	-
<i>Expenditures</i>				
Supplies	\$928.65	-	-	-
Services & Charges	\$6,530.00	-	-	-
Capital Outlay	\$1,239,454.99	\$100,718.48	\$1,901,600.00	\$1,721,197.00

Program Outcomes

Public Works had the FCS Group in 2020 perform an analysis of the Fleet Replacement and Operations systems to verify fleet practices, cash balances, and the plan forward. This analysis showed that the two funds, 511, Fleet Operations and Maintenance, and 510, Equipment Rental Reserve had sufficient funds to meet current and future operational and replacement needs. The analysis confirmed that the replacement rates being used were adequate to meet future replacement costs across the fleet. The analysis also created a best practices spreadsheet for tracking and forecasting City replacements. This plan has been implemented over the past biennium, and the findings of the analysis have been proven to be true. The vehicle/equipment replacement funding is ongoing, and expenditure levels will vary from year to year depending on replacement schedules. Below is a schedule of vehicle replacement for 2027 and 2028 based on year of purchase:

Dept. Code	Division	Vehicle Code	Acquisition Year	Make	Model	Estimated Year of Replacement	Useful Life	Estimated Replacement Cost
301	CID	374	2017	Chevy	Impala	2028	11	\$ 79,592.78
310	Community Health	367	2018	Ford	F150 Responder	2027	9	\$ 88,251.03
310	PD Traffic	362	2017	Stalker	Radar Trailer	2027	10	\$ 22,192.56
510	PD Traffic	164	2007	Mirage	MOT	2027	20	\$ 22,192.56
720	Park Maintenance	217	2009	Ford	Dumptruck	2027	18	\$ 77,827.70
661	Strom Engineering	316	2015	Ford	F150	2027	12	\$ 45,853.55
661	PW Traffic	305	2015	Ford	F450	2027	12	\$ 210,319.20
700	PW Traffic	307	2015	Ford	F350	2027	12	\$ 62,612.16
725	Sewer	299	2015	Ford	F550	2027	12	\$ 174,048.16
780	Sewer	297	2016	Ford	F450	2028	12	\$ 125,488.91
230	Water	331	2016	Ford	Transit	2028	12	\$ 35,192.16
302	Storm	201	2008	JLG	4610	2028	20	\$ 20,667.97
720	Storm	324	2015	Chevy	1500	2027	12	\$ 43,695.58
302	Treatment	298	2015	Ford	F250	2027	12	\$ 42,388.27
302	IT	300	2015	Ford	Explorer	2027	12	\$ 45,756.92
301	CID	373	2017	Chevy	Impala	2027	10	\$ 43,227.60
310	Strom Engineering	382	2019	Ford	F150	2027	8	\$ 40,665.66
310	CID	390	2018	Ford	Taurus	2027	9	\$ 43,227.60
304	CID	386	2019	Ford	Fusion	2027	8	\$ 66,106.56
302	Community Health	380	2020	Ford	Interceptor	2027	7	\$ 87,756.43
700	PD Traffic	400	2020	Harley	Electraglide	2027	7	\$ 37,212.24
680	PD Traffic	401	2020	Harley	Electraglide	2027	7	\$ 37,212.24
725	Patrol	402	2020	Ford	Interceptor	2027	7	\$ 87,176.11
304	Patrol	432	2023	Ford	Interceptor	2028	5	\$ 91,266.68
304	Patrol	433	2023	Ford	Interceptor	2028	5	\$ 91,266.68
Total to Spend								\$ 1,721,197.30

NOTE: Some vehicles on this list are "trickledowns", so they will not need replacing, the fee will not be collected in the biennium.

Equipment Rental Operations	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
New/Replacement Vehicles Set up	22	15	31	4

511 EQUIPMENT RENTAL OPERATIONS FUND

Mission and Responsibilities:

Fund 511 pays for the Fleet mechanics who service Lynnwood's and South County Fire and Rescue's (SCF) vehicles and equipment as well as one-half of an accountant in Administrative Services and one-half of an administrative position in the Public Works Department. All revenue comes from direct charges to the departments for maintenance, repairs, and fuel, and South County Fire and Rescue. No direct allocation of General Funds is made to this Fund.

Fund Programs:



Program Outcomes

In 2027-28 Public Works will continue to carefully analyze costs and the shop rate to ensure that customers, including South County Fire and Rescue, are paying their share of the costs of this program. Mechanics make it possible for our first responders in the Fire, Police, and Public Works Divisions to get to emergencies in a timely manner within our community and beyond.

- Provide excellent internal and external customer service and equipment repair turnaround time
- Keep up and improve upon the preventative maintenance of equipment
- Uphold the safety and reliability of essential equipment for all City and Fire staff

Department Budget History by Program:

Equipment Rental Operations Fund	2025 Actual	2026 Actual (as of Sept 30th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Charges for Services	\$2,717,882.04	\$1,700,810.41	\$6,171,327.22	\$6,993,000.00
Investment Interest	-	-	-	-
Other Revenue	\$76,478.54	\$26,843.48	-	-
Other Financing Source	\$472.78	-	\$472.78	-
<i>Expenditures</i>				
Salaries & Wages	\$782,325.11	\$652,866.39	\$2,172,761.00	\$2,139,038.00
Personnel Benefits	\$310,055.35	\$276,534.55	\$887,406.00	\$936,251.00
Supplies	\$698,295.08	\$485,732.03	\$1,699,500.00	\$1,328,400.00
Services & Charges	\$1,071,148.08	\$617,993.31	\$1,252,255.00	\$2,257,924.04
Intergovernmental	-	-	-	-
Other Expenditures	(\$105,913.96)	-	-	-
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-

Department FTE History:

Public Works Fund 511 FTE History				
2024	2025	2026	2027	2028
6.50	9.50	9.50	9.75	9.75

Equipment Rental Operations	Actual 2023	Actual 2024	Actual 2025	Actual Jan-Jun 2026
Vehicle Work Orders Completed	1052	1005	1391	887

513 SHOP OPERATIONS FUND

Mission and Responsibilities:

This fund pays the bills at the Lynnwood Maintenance and Operations Center (LOMC), and funds repair and minor upgrades for the facility. The revenue for this fund is in the form of transfers from the Public Works divisions housed at the LOMC: Streets Operations; Stormwater Operations; Water & Sewer Operations; Fleet Operations and Administrative Services. No direct allocation of General Funds is made to this fund.

Fund Programs:



Department FTE History:

Public Works Fund 513 FTE History				
2024	2025	2026	2027	2028
0.39	0.42	0.42	0.35	0.35

Department Budget History by Program:

Lynnwood Shop Operations	2025 Actual	2026 Actual (as of Sept 30 th)	2025 – 2026 Budget	2027 – 2028 Budget
<i>Revenues</i>				
Charges for Services	\$295,600	\$200,356.72	\$596,300.00	\$394,186.00
Transfers-In	-	-	-	-
<i>Expenditures</i>				
Salaries & Wages	\$20,493.02	\$17,317.90	\$48,251.00	\$54,616.50
Personnel Benefits	\$9,046.39	\$7,533.72	\$19,719.00	\$26,298.78

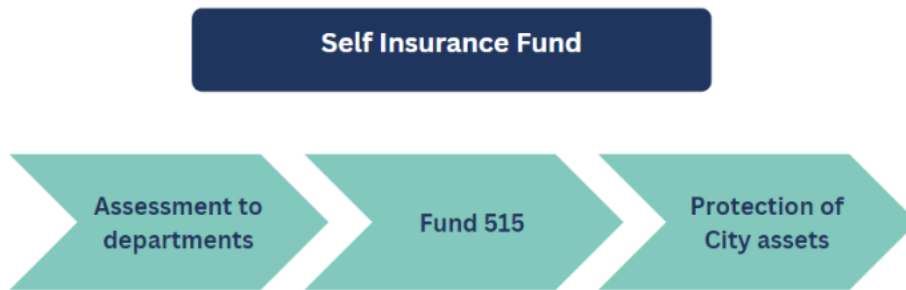
Supplies	\$58,890.42	\$24,381.75	\$43,000.00	\$99,200.00
Service Charges	\$92,238.18	\$66,397.35	\$499,251.00	\$209,400.00
Capital Outlay	-	-	-	-
Other Expenditures	\$7,560.95	-	-	-
Transfers-Out	-	\$250,000.00	-	-

515 SELF INSURANCE FUND

Mission and Responsibilities:

This fund accounts for claims and judgments above specified deductible(s). All premium costs are all allocated to departments and funds.

Fund Programs:



Fund Summary:

SELF INSURANCE FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 136,293	\$ 140,225	\$ 136,293	\$ 28,714
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Investment Interest	12,421	-	-	-
Other Revenue	(8,489)	8,489	-	-
TOTAL REVENUES	\$ 3,932	\$ 8,489	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 140,225	\$ 148,714	\$ 136,293	\$ 28,714
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Services & Charges	-	120,000	120,000	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ 120,000	\$ 120,000	\$ -
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ 120,000	\$ 120,000	\$ -
ENDING FUND BALANCES	\$ 140,225	\$ 28,714	\$ 16,293	\$ 28,714
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 140,225	\$ 148,714	\$ 136,293	\$ 28,714

Changes for 2027-2028 Budget:

No changes anticipated for this fund.

520 TECHNOLOGY RESERVE FUND

Mission and Responsibilities:

This fund pays for replacing, upgrading, and maintaining the City's essential technology equipment, including computer systems, infrastructure, servers, and storage. The revenue for this fund is in the form of service fees to each department.

Fund Programs:



Fund Summary:

TECHNOLOGY RESERVE FUND	2025 Actual	2026 Projected	2025 - 2026 Budget	2027 - 2028 Budget
BEGINNING FUND BALANCES	\$ 285,343	\$ 697,325	\$ 268,961	\$ 181,961
REVENUES AND OTHER SOURCES:				
OPERATING REVENUES				
Charges for Services	865,219	-	332,282	-
TOTAL REVENUES	<u>\$ 865,219</u>	<u>\$ -</u>	<u>\$ 332,282</u>	<u>\$ -</u>
OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	<u>\$ 1,150,562</u>	<u>\$ 697,325</u>	<u>\$ 601,243</u>	<u>\$ 181,961</u>
EXPENDITURES & OTHER USES				
OPERATING EXPENDITURES				
Supplies	4,636	515,364	520,000	-
Services & Charges	375,936	-	-	1,555,500
TOTAL OPERATING EXPENDITURES	<u>\$ 380,572</u>	<u>\$ 515,364</u>	<u>\$ 520,000</u>	<u>\$ 1,555,500</u>
TOTAL EXPENDITURES & OTHER USES	<u>\$ 453,237</u>	<u>\$ 515,364</u>	<u>\$ 520,000</u>	<u>\$ 1,555,500</u>
ENDING FUND BALANCES	<u>\$ 697,325</u>	<u>\$ 181,961</u>	<u>\$ 81,243</u>	<u>\$ (1,373,539)</u>
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	<u>\$ 1,150,562</u>	<u>\$ 697,325</u>	<u>\$ 601,243</u>	<u>\$ 181,961</u>

Changes for 2027-2028 Budget:

No changes anticipated for this fund.