



LYNNWOOD
WASHINGTON

Biennial Budget 2023-2024



Ordinance #3428 Adopted 12-12-2022



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INTRODUCTION



Date: October 10, 2022

To: City Council, City Employees, and Community Members

From: Mayor Christine Frizzell

RE: 2023-2024 Budget



A great deal and more

This 2023-2024 Budget is the first biennial budget during my service as Mayor. During my time as a Councilmember, through my service as President, Vice President, and a member of the Finance Committee, I examined, questioned, and later approved the biennial budgets for 2019-2020 and 2021-2022. Today, it is my honor to present this balanced budget for the upcoming biennium.

This year's budget process will be unique as we have new City Council Members, a new Mayor, and a new Finance Director. Our current budget was especially challenging because of the uncharted waters we endured due to the COVID-19 pandemic. COVID has affected all aspects of our lives, from our health, our workplace, the way we conduct business, and it has had an increasing impact on our City's revenues and expenses.

Now, as we are learning how to recover from, and adapt to a post-pandemic world, we are threatened by run-away inflation, rising fuel prices, the global impacts of Russia's invasion of Ukraine, a looming threat of recession, cost-of-living increases, and more. Thru it all we have remained, and will continue to be, resilient and ready for each new challenge.

I invite you to review this Budget and discover how we are continuing to pursue Lynnwood's Strategic Plan priorities while maintaining fiscal balance and sustainability. It is my honor to serve and lead our dedicated City staff, who have worked hard to adapt and succeed amidst the uncertainty of this pandemic, and as we shift our efforts towards recovery. Lynnwood's Federal American Rescue Plan Act (ARPA) monies are being thoughtfully and deliberately distributed in an effort to best support our community recovery efforts. Lynnwood's Utility Billing Reduced Rates and Discounts are providing meaningful assistance to community members in need. By working together, we have found ways to overcome the financial downturn of the pandemic, minimize COVID-19 financial impacts, and prepare this thoughtful Budget for 2023-2024.

It is essential that despite our economic challenges, the Budget maintains a focus on our Strategic Plan priorities, which were recently adopted by City Council. Previous budget themes were: *Fix it, Refresh it, Grow it* (2015-2016); *Convene, Converse, and Collaborate* (2017-2018); *Building Lynnwood's Future* (2019-2020), and *Improving, Transforming, Achieving* (2021-2022). Our biennial budgets have kept us moving on an intentional path forward.



This Budget is a comprehensive fiscal and policy document in that it contains a six-year financial forecast, Lynnwood's Strategic Plan, our Financial Policies, descriptions of funds, departments, and programs based upon Budgeting for Outcome principles. The Table of Contents and Reader's Guide can help you navigate the important information herein.

This Budget adheres to the standards of the Government Financial Officers Association (GFOA), State Auditor's Office (SAO), Generally Accepted Accounting Principles (GAAP), the Revised Code of Washington (RCW), and the Lynnwood Municipal Code (LMC). Our past two budgets were honored with GFOA's Distinguished Budget Presentation Award. In order to conserve natural resources this budget is available electronically from the City's website, www.LynnwoodWA.gov.



Mission, Vision, and Values

In 2019, City Administration worked together to create a simple statement that captures the essence of the City's mission and purpose:

To enhance the quality of life for all community members

This statement explains why the City exists, why City provides services, and why the City must remain focused on providing services that are responsive to community needs. In addition to the above mission statement, Lynnwood's Community Vision and Strategic Plan, 2022-2026 articulate our values and priorities. This Budget has been crafted to further these ideals and to achieve long-term goals.

Community Vision and Strategic Plan 2022-2026:

As described in past budget messages and on the City's website, Lynnwood's Community Vision was adopted in 2009 and reaffirmed in 2015 and articulates the City's mission, vision, and values. The Community Vision was developed by an ad hoc resident advisory board, and the group's insightful work has endured and remains relevant today.

Department representatives forged the City's Strategic Plan, 2018-2022 to confirm priorities and guide near-term decision-making. Last year, important updates were made to the Strategic Plan and Council Approved the Strategic Plan 2022-2026. A side-by-side summary of the Community Vision and Strategic Plan is provided below:

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lynnwood
Washington**

For the Biennium Beginning

January 01, 2021



Our Community Vision

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

Our vision is to be a welcoming city that builds a healthy and sustainable environment.

Our vision is to encourage a broad business base in sector, size and related employment, and promote high quality development.

Our vision is to invest in preserving and expanding parks, recreation, and community programs.

Our vision is to be a cohesive community that respects all citizens.

Our vision is to invest in efficient, integrated, local and regional transportation systems.

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

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

Strategic Plan, 2022-2026

Priority 1: Fulfill the community vision for the City Center, Regional Growth Center, and light rail service through Lynnwood.

Priority 2. Ensure financial stability and economic success.

Priority 3. Nurture operational and organizational excellence.

Priority 4. Be a safe community.

Priority 5. Be a diverse, welcoming, equitable, and livable city.

Priority 6. Pursue and maintain collaborative relationships and partnerships.

Approach to Budgeting:

The foundation of Lynnwood's budget process consists of detailed financial forecasts; Budgeting for Outcomes (BFO) principles; sustainability; transparency; and alignment with strategic objectives. BFO is also known as Priority-Based Budgeting. Departments' budgets were developed to create outcomes the community desires.

Like the 2021-2022 Budget, this Budget utilizes the following decisional criteria: 1. Consistency with strategic objectives; 2. Mandates verses optional; and 3) Fiscal sustainability. These assessments are provided for each BFO program (see department narratives). Priority-based budgeting focuses upon what is needed most in the future, but past budgets do provide important background information.

Community services that are or can be better provided by other agencies or organizations need not be provided by the City. Conversely, some services are the sole responsibility of municipalities and cannot be relegated to others.

Considering budget proposals based upon Lynnwood's Community Vision and Strategic Plan have been instrumental in focusing our budget decisions. Before this lens was used, all suggestions, options, and initiatives of any kind were given equal weight. Now, it is our standard practice to relate all proposals for funding back to our mission, vision, and values. This Budget does not fund any programs that score poorly in each of the three criteria. We will be intentionally working toward honing our BFO processes in 2023.

The 2021-2022 budget was created during the first year of the pandemic, and used conservative revenue forecasts. Tens of millions of dollars in new construction activity has brought jobs, sales tax revenue, and increased Lynnwood's real estate assessed values. Some other sources of revenue, including admissions tax and sales tax from hospitality industries continue to track below 2019 levels. Yet, we have reason for cautious optimism.



Our employees are our greatest asset. To balance the 2021-2022 budget, we had to hold 18 full time equivalent positions vacant in addition to other cost-saving measures. Most of this was accomplished through early retirements and not refilling vacancies. This action was needed to cope with the ravages of Covid, and its impacts on our community and our revenue. The remaining staff picked up more than their share of the work. During this uncertain time, we still remained committed to providing essential services to our community. Services such as Police, Parks and Recreation, Road Maintenance, Permitting and Building Development Services, Municipal Court Services, Water and Sewer Facilities, and more, needed to find new ways of serving our community. Providing essential services to our community, in turn required that we provide internal support to Govern, provide Human Resources to navigate new health regulations and requirements, Information Technology so that we could work and conduct business remotely, Finance to keep the bills and employees paid, and so much more.

Many employees worked long hours and extra days to fill in the gaps caused by the cutbacks. I am so proud of the way our employees stepped up and worked hard to keep our city functioning. Unfortunately, another causality of the pandemic was we were forced to cut training opportunities for our staff. During the two longest years of Covid, we worked so hard to keep our services intact that we were not able to invest in growth and learning opportunities for our employees.



First and foremost, this budget restores positions and re-instates training opportunities. We are re-focusing on mentorships, succession planning and market rate compensation. As we strive to provide

excellent services, we need to attract and retain excellent employees. Just as we, along with Sound Transit, Community Transit, infrastructure partners, dozens of developers, and others have invested their resources into our City, we are re-investing in our employees.

My thanks go out to our Department Directors. During our response to the pandemic, they worked longer, harder, and more strategically than any other time in their careers. During this budget process, they and their staff, have worked diligently with the Finance Director and myself to present the Balanced Budget I am presenting tonight.

As you work your way through the lengthy budget document, (which is available online or we have a limited number of weighty paper copies) and listen to our department budget presentations through the month of October, I hope you will enjoy (yes, I said enjoy) reading and hearing about each departments' services, programs, and projects—how they are investing in our community—and their contributions toward achieving Our Community Vision and our revised and recently adopted Strategic Plan. As I start my message about the budget, I want to give you just a few numbers. For the remainder of the month you will get a lot more numbers as each Department presents their individual budgets.

I believe the greatest value realized through Covid, has been a refocusing on the importance of people. Each person who chooses Lynnwood to live, work, play and shop is important. I am proud to serve our city of 40,592 individuals, living in nearly 15,000 households. Each person is valued, each person matters, and we are committed to providing services to all of our community members. Our city data shows that less than half of our households live in single family homes. The rest of our neighbors live in condos, apartments, or other types of multi-family housing units.

As you look at our budget, which currently shows revenue of \$128 million dollars, the amount that is paid directly by single family households is less than \$520 each household per year. Last week, the City Council reviewed the way property taxes are assessed with our Finance Director, and though Lynnwood households pay on average a total property tax of \$4,450, the amount that the city of Lynnwood receives is only \$290. The 6% Utility Tax on City billed Water and is about \$6 per month or \$72 for the year. By estimating Lynnwood Utility Tax on the non-Lynnwood generated utilities at another \$150, the total direct tax paid per household is less than \$520, or \$10 per week.

Sales tax represents nearly half of our total city revenue. While we have a sales tax rate that ties us with other cities for the highest rate in Washington state, less than 11 cents per dollar collected actually comes back to the City of Lynnwood. We are quite fortunate to have an ever-expanding mall, two Costco's, a large amount of car dealerships, an amazing variety of large and small businesses, a wide mix of restaurants, and many choices of entertainment. While our City represents less than 5% of the population of Snohomish County, people come from near and far to shop, recreate, and play here and Lynnwood generates 21% of the sales tax for all of Snohomish County! It is for this reason that we can keep taxes paid directly to the city by our households so low.



The remainder of the revenue the city receives are to cover the elective cost of permits and inspections, recreation charges, red light camera violations, business licenses, liquor tax, intergovernmental revenue, and other non-direct sources.

For less than \$520 per household per year, households receive excellent city services such as police response and crime prevention, code enforcement, a network of well-maintained neighborhood and community parks and trails, recreation and senior programs, community events and opportunities to engage and connect, 300 lane miles of roads including stop lights, traffic management, bike lanes and sidewalks, and more.

I must echo and slightly change our marketing tagline that Lynnwood is indeed...
A Great Deal and more.

Along with our General Fund, we have a number of other Funds that act similar to savings accounts. For example, one of my favorite funds is the Tree Reserve Fund. Developers are required to replant trees that they remove for development. If this can't be done, then a fee is paid into this Fund for each tree that is not replaced. Community members can then apply for a tree voucher and purchase trees at local nurseries from this fund. I have four trees at my home purchased through this fund.

Another example is our Park Impact Fee Fund. Developers are required to pay into this fund, and as more people are moving into our city, it helps to ensure that our extensive park system can be maintain, and even expanded. This fund was used to partially pay \$4 million dollars towards the City's recent land purchase of our future Town Square Park in the City Center.



One additional example is our Transportation Capital Fund. One source of its revenue comes from the Transportation Benefit District's Car Tab Fees. Currently each vehicle registered in Lynnwood is charged \$40 per year and all of that money goes into this fund and helps us to build new roads, sidewalks, and ADA ramps, as well as create safe routes to school and improve traffic signalization, and more.

I recently participated in meetings regarding our City of Lynnwood Bond Rating. Standard and Poor's Global Ratings (S&P), the world's leading provider of independent credit ratings, looked at all our historical financial information and our current and future plans for wisely using the resources we have at our disposal. A big part of that is how we save and prudently spend money from our Fund accounts. It is imperative that we keep healthy balances so we are prepared for planned and unplanned financial opportunities. We are proud to have retained our AA+ rating with a stable outlook.

Financial Forecast:

Financial forecasts and budgets apply to future years, and therefore require estimating and careful speculation regarding future events. For example, the City must estimate the public's demand for land use and building permits, interest rates, and future City Council decisions relating to revenue. The financial forecast for this biennial budget was especially challenging as the City continues to recover from the negative impacts that the pandemic had on revenues while also experiencing record-setting inflation and a high degree of economic uncertainty.

Retail Sales Tax Revenue is the City's largest source of General Fund revenue. As demonstrated in early 2020 when the pandemic began, these revenues are very quickly impacted by negative downturns in the economy. Sales Tax revenues recovered strongly through 2021 and 2022. The forecast for the 2023-2024 biennium includes continued positive growth in sales tax, but at a more conservative rate than the growth seen in the current biennium.

Property Tax Revenues are based on a levy that the City sets each year. The City of Lynnwood currently levies less than half of its allowable maximum levy. Incremental increases are proposed for each year of the 2023-2024 biennium and in subsequent years of the financial forecast to be sustainable.

General Fund Revenues and Expenditures are balanced in the current version of the six-year forecast and maintain the City's stable fund balance which was restored through the 2021-2022 biennium after being negatively impacted by the effects of COVID on operating revenues. This fund balance will be important as the City enters into the next biennium with economic uncertainty.

Financial Policies and General Fund Reserves

This Budget is consistent with Lynnwood's Financial Policies (provided in the Appendix), and no changes to the adopted Policies are suggested. As required in the Policies, the City must maintain a

General Fund balance equal to at least 2.5 months of operating expenditures. This amount includes the City's Revenue Stabilization Fund which was also restored after being drawn down during the pandemic. Maintaining these reserves allowed the City to rapidly respond to the unanticipated downturn in revenues, and restoring the reserves quickly allowed the City to maintain a strong financial position as reflected in our 2021 and 2022 bond ratings of AA+ with a stable outlook.

Changes from the 2021-2022 Budget

The 2023-2024 General Fund budget includes the majority of the amount for debt service payments on the 2021 and 2022 bond issuances related to the Community Justice Center, and 7.2 new FTE positions for operations of the facility, including custody officers, court marshals and custodial staff. The debt service transfer for the new capital facility takes the place of the General Fund's required biennial transfer to capital development of at least \$2.2 million, as required by policy.

During the next biennium, 2023-2024, we expect to celebrate the beginning of Sound Transit's Light Rail service and Community Transit's Swift Orange Line from our Lynnwood transit center. We will open the Community Justice Center and Community Recovery Center, and create a Municipal Community Court. The 196th St Improvement Project will be complete, and we will begin construction of the Poplar Way Bridge. The City now owns new park land to be developed - one within our City Center and the other on Sprague's Pond. Additionally, improvements to the Scriber Creek Trail will be completed. The Comprehensive Plan will be revised and adopted. We'll see the development of Northline Village and other amenities in our City Center core, and other development will continue as land improvements keep pace with higher property values. In partnership with Sound Transit, we will identify the location of our second lite rail station.



The essence of our City's governance is our positive and forward-thinking employees. We have about 300 full time employees, and more than 200 part time employees. According to Indeed.com, a typical employee stays at a job for just over 4 years, in Lynnwood, we have 211 employees that been here 5 years or more, with 23 of those here for 25 or more years!

The City I grew up in looks a lot different than when I graduated from Meadowdale High School. We have grown to become a regional model of transit, jobs, housing and more. In the coming years we will continue to attract new businesses, engage our community, see new leaders emerge from our great senior, youth and immigrant populations. We will celebrate our differences and join together to envision the next steps in our city's journey.

We are Lynnwood and we are ***A GREAT DEAL -AND- MORE!***

Reader's Guide:

Understanding a governmental, biennial budget can be challenging. Municipal budgets must conform to numerous standards and guidelines and have specialized terminology and structure. These rules are intended to help ensure that public monies are expended and accounted for as intended by the public, who has granted government agencies the authority to assess taxes and provide public services, programs, and facilities. This Reader's Guide is provided to help interested citizens navigate the detailed and complex information contained in the subsequent pages.

It is the policy of the City Council that line numbers and column letters be included in City documents. During City Council deliberation, this allows discussion to quickly focus on the information in question. This format is followed for the entirety of the budget document.

For the General Fund portion of the 2023-2024 Budget, Lynnwood has used Budgeting for Outcomes (BFO) principles to make budgeting decisions and their outcomes more intuitive. Within the General Fund, each Department's programs are described with words as well as numbers. While one result of using BFO is that the number of pages has increased over the past few budgets, it is intended to better communicate which public services will occur with each allocation.

Municipal budgets are complex, in part because Lynnwood's financial management must conform to each of the following standards/requirements:

- Chapter 35A.34 Revised Code of Washington (RCW), Biennial Budgets (for Optional Municipal Code Cities)
- Chapter 2.72 Lynnwood Municipal Code (LMC), Budget Process
- Title 3 LMC, Finance
- Governmental Accounting and Standard Board (GASB) requirements
- Washington State Auditor's Office (SAO) requirements
- Government Finance Officers Association (GFOA) guidelines

Budget Document Organization:

This document contains legally required budget information, descriptive background information and numerous figures, graphs and tables. It is divided into six major sections: Introduction, Budget Overview, General Government Fund Departments and Programs, Utility Funds, Capital Funds and Appendix.

Introduction:

- | | |
|-----------------------------|-------------------------------------|
| • Mayor's Budget Message | • Community Profile |
| • Reader's Guide | • Budgeting for Outcomes Resolution |
| • List of Officials | • Boards and Commissions |
| • Map | • Basis of Accounting and Budgeting |
| • City Organizational Chart | • Budget Process |
| • Strategic Plan 2022-2026 | |
| • Community Vision | |

Budget Overview:

This section presents a broad summary of the revenues and expenditures for all the City's funds. This information is displayed in a variety of tables and graphs to aid the reader in further understanding of the budget as a whole. This section includes:

- 2023-2024 Budget Summary by Fund
- General Fund Expenditures by Budgeting for Outcomes Program
- 2023-2024 Sources by Fund and Category
- Expenditures by Object Category
- Six-Year General Fund Financial Forecast
- Revenue Assumptions
- Ending Fund Balance
- Summary of Budgeted Full-Time Equivalent (FTE) Positions

General Fund Departments and Programs:

The budgets of General Fund departments focus on accountability and responsibility assigned to each program. This section is organized by program or division within each department with the following information:

- Mission and Responsibilities
- Goals and Objectives
- Performance Measures
- Highlights and Changes
- Multi-Year Financial Summary
- Personnel Summary

Other Governmental Funds:

- Economic Development Fund
- Revenue Stabilization Fund
- Lodging Tax Fund
- Drug Enforcement Fund
- Criminal Justice Fund
- Transportation Impact Fee Fund
- Street Operating Fund
- Park and Recreation Reserve Fund
- Cumulative Reserve Art Fund
- Tree Reserve Fund
- American Rescue Plan Act Fund
- Solid Waste Management Fund
- SHB 1406 Affordable Housing Fund
- Transportation Benefit District Fund
- Park Impact Fee Fund

Debt Service Funds:

- General Government Debt Service Fund
- Recreation Center 2012 LTGO Bonds Fund

Capital Funds:

Capital Funds pay for major improvements and construction. Revenues for capital funds are derived from contributions from operating funds, bond proceeds and funds required by State law to be spent solely on capital items. This is organized as follows:

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

Enterprise Funds:

These Funds are used to account for programs that are operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. This section is organized as follows:

- Utility Operations Fund
- Utility Capital Infrastructure Fund
- Golf Course Fund

Internal Service Funds:

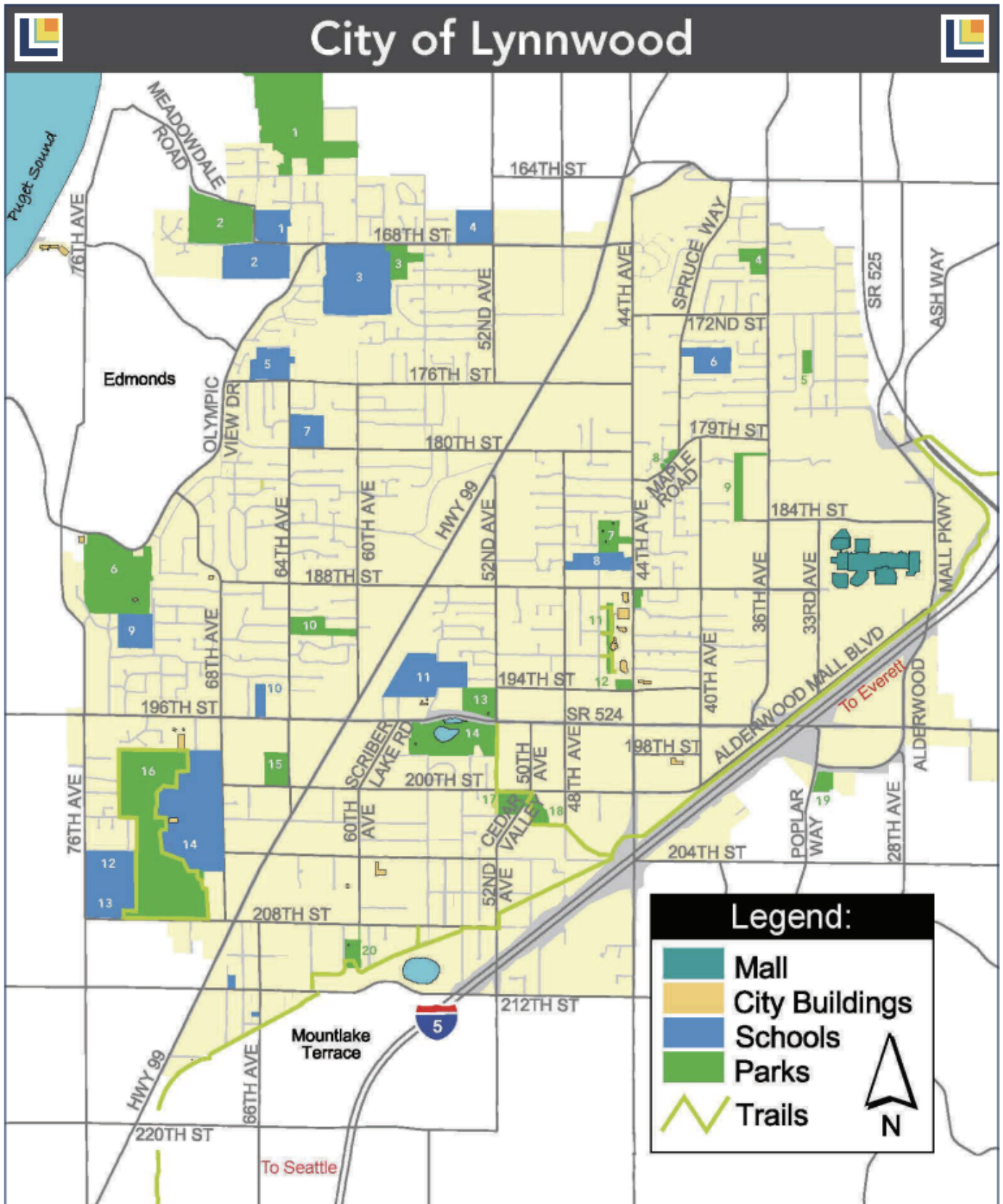
These funds are used to account for goods and services provided to other funds, departments or governments on a cost-reimbursement basis. The City maintains funds in this category for equipment rental and self-insurance.

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

Appendix:

- Financial Policies
- Glossary of Budget Terms





Elected Officials:

Christine Frizzell	Mayor	Term Through Dec. 31, 2025
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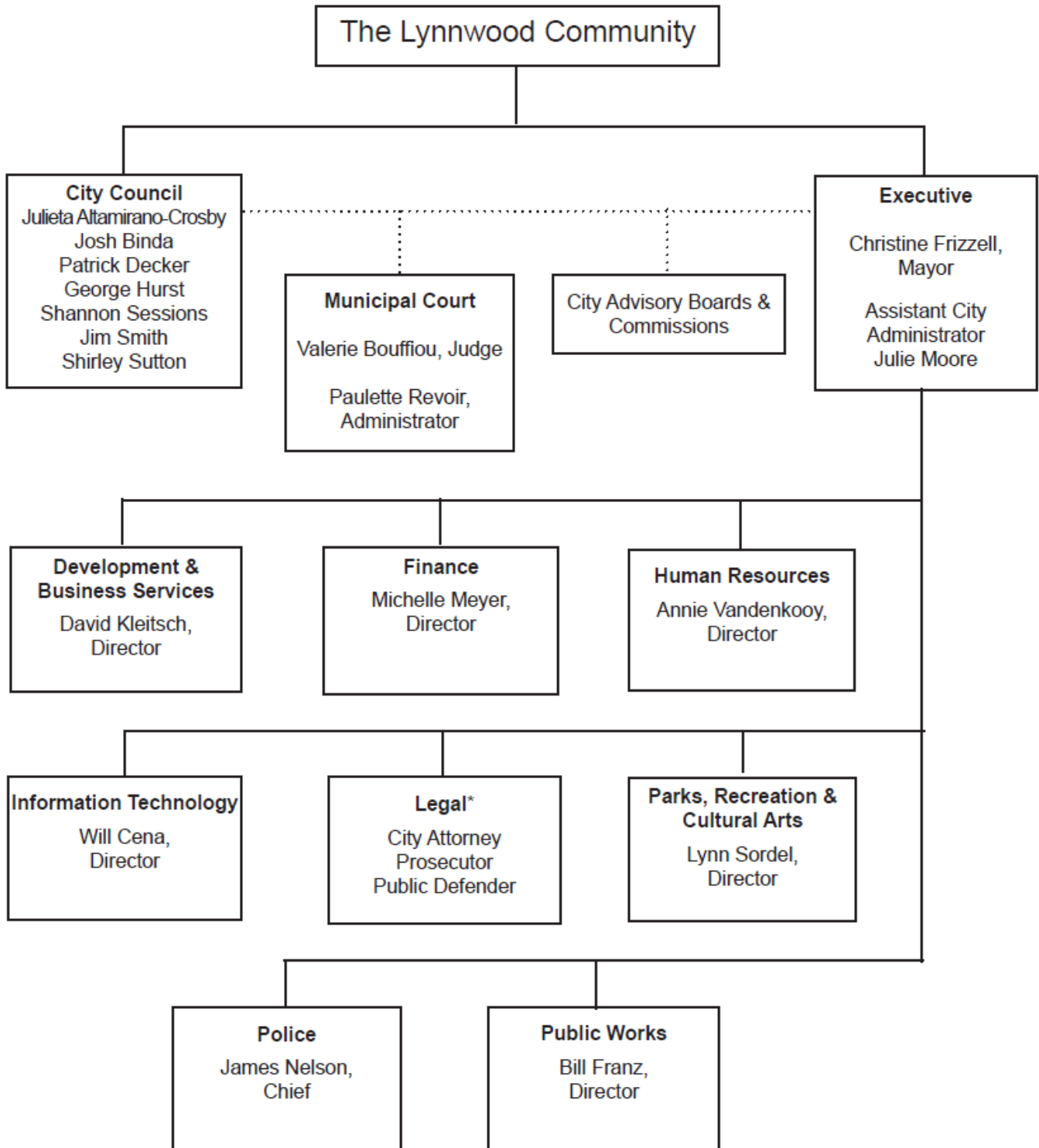
City Council	Position	Term Through Dec. 31
George Hurst, President	6	2023
Jim Smith, Vice President	4	2023
Shirley Sutton	1	2025
Patrick Decker	2	2025
Joshua Binda	3	2025
Julietta Altamirano-Crosby	5	2023
Shannon Sessions	7	2023

Appointed Officials:

Official	Position	Department
Julie Moore	Asst.City Administrator	Executive
Valerie Bouffiou	Judge	Municipal Court
Will Cena	Director	Information Technology
Annie Vandenkooy	Director	Human Resources
Michael Fitzgerald	Fire Marshal*	Fire
William Franz	Director	Public Works
David Kleitsch	Director	Development and Business Services
Lisa Marshall	City Attorney*	Legal
Michelle Meyer	Director	Finance
James Nelson	Chief	Police
Paulette Revoir	Administrator	Municipal Court
Lynn Sordel	Director	Parks, Recreation and Cultural Arts

* Positions by contract or interlocal agreement (not City employees)

2023 Organizational Chart



*Service provided by contract or interlocal agreement



Strategic Plan 2022-2026

1

Priority 1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.

2

Priority 2. Ensure financial stability and economic success.

3

Priority 3. Nurture operational and organizational excellence.

4

Priority 4. Be a safe community.

5

Priority 5. Be a diverse, welcoming, equitable, and livable city.

6

Priority 6. Pursue and maintain collaborative relationships and partnerships.

Side-by-Side: Our Community Vision & Strategic Plan, 2022-2026

Our Community Vision

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

Our vision is to be a welcoming city that builds a healthy and sustainable environment.

Our vision is to encourage a broad business base in sector, size and related employment, and promote high quality development.

Our vision is to invest in preserving and expanding parks, recreation, and community programs.

Our vision is to be a cohesive community that respects all citizens.

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

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

Strategic Plan, 2022-2026

Priority 1: Fulfill the community vision for the City Center, Regional Growth Center, and light rail service through Lynnwood.

Priority 2. Ensure financial stability and economic success.

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Priority 6. Pursue and maintain collaborative relationships and partnerships.



Adopted by resolution April 13, 2015 (Res. 2015-06)

Adopted by motion January 26, 2009



Priority 1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.

Priority 1: Fulfill the community vision for City Center, the Regional Growth Center (RGC), and light rail service through Lynnwood.

The City Center will be a mixed-use area that accommodates future population growth and economic vitality. Included within the Lynnwood Community Vision, the City Center Plan has been adopted by the City Council; and incorporated into the Lynnwood Comprehensive Plan. Sound Transit is a major catalyst for the City Center and will support development in the Regional Growth Center as light rail is extended to the north. Planning for the RGC will establish a cohesive community vision and implement equitable, transit-oriented development for the area around Alderwood Mall. The RGC community vision also provides opportunity to better connect the City Center and Alderwood Mall areas.

Objectives – City Center:

1. Update the City Center Plan and supporting documents as required.
2. Implement City Center Project Priorities, Resolution No. 2014-15.
3. Engage private and public partnerships to implement the City Center Plan.
4. Provide amenities to attract quality developers and employers, and enhance the quality of life.

Strategies – City Center:

- A. Review and update City Center Environmental Impact Statement (SEPA) and Planned Action Ordinance.
- B. Present to City Council for action the recommendations identified in the following documents: Lynnwood National Study Visit (ULI); City Center Implementation Strategies; Federal Transportation Administration (FTA) Urban Land Institute Technical Assistance Panel; and the Lynnwood Multimodal Accessibility Plan.
- C. Complete the SW 196th St. Improvement Project and the design for 42nd Ave. W.
- D. Acquire land for the Town Square Park and complete the design of planned promenade street improvements.
- E. Prepare space planning and conceptual design for public facilities within the City Center; implement Transit Oriented Development (TOD) strategies.

Objectives – Sound Transit (ST):

5. Completion of Lynnwood Link light rail (LLE) to the City Center Station.
6. Ensure the extension of Sound Transit's light rail system northward (ST3) achieves City objectives.



Priority 1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.

Strategies – Sound Transit:

- A. Complete LLE project review and approval.
- B. Complete review and approval of LLE project mitigation.
- C. In partnership with Sound Transit (ST), complete the design and construction of LLE enhancements (i.e., 44th underpass, 48th Street, and Scriber Creek Trail); work with Community Transit to plan and implement the Bus Rapid Transit Orange Line (SW 196th St.) as transportation linkage to and from LLE.
- D. Partner with ST and other stakeholders in planning for the extension of ST3 light rail north through the Alderwood Mall vicinity to the Ash Way station.
- E. Continue to collaborate with Sound Transit on the Model Code Partnership for transit-oriented development.

Objectives – Regional Growth Center (RGC):

- 7. Establish a community vision for the Regional Growth Center.
- 8. Continue to focus growth in the Regional Growth Center.
- 9. Make investments in amenities that improve quality of life.
- 10. Realize the RGC Vision through development standards and implementations strategies.

Strategies – Regional Growth Center:

- A. Conduct inclusive outreach and create equitable implementation strategies.
- B. Complete Beech Road and Poplar Way Bridge improvements. Identify other infrastructure projects to meet the needs of a growing community.
- C. Promote the RGC as an attractive location for employers, businesses, residents, and tourists through a coordinated marketing strategy.
- D. Coordinate with ongoing City efforts such as the Comprehensive Plan, Housing Action Plan, City Center Program, Infrastructure Plans, Parks, Art, Recreation and Conservation Plan, and Connect Lynnwood during the subarea planning process.
- E. Adopt an Environmental Impact Statement and Planned Action Ordinance to mitigate environmental impacts and streamline the permit review process.
- F. Plan for the delivery of City services needed to serve new growth.



Priority 2. Ensure financial stability and economic success.

Priority 2: Ensure financial stability and economic success.

Good fiscal management is a critical component of a well-run organization and its ability to meet goals on an ongoing, sustainable basis. The City's vision statement calls for Lynnwood to "be responsive to the wants and needs of our citizens," and the City recognizes local businesses as important community partners. A significant portion of the City's revenues stem from retail sales tax and therefore, the fiscal viability and the continuity of City services depend on economic success throughout our community.

Objective – Financial Sustainability:

1. Develop each biennial budget using a five-year financial forecast in order to prepare thoughtful, balanced budgets and achieve the reserve requirements called for by the City's Financial Policies.

Strategies – Financial Sustainability:

- A. Continue to incorporate strategic planning, Budgeting for Outcomes, and performance metrics to ensure the City's expenditures and investments are sustainable and fully aligned with, and achieving, the Community Vision and this Strategic Plan.
- B. Avoid increasing ongoing expenditures that are not financially sustainable and/or do not offer equivalent revenue generation or cost savings.
- C. In order to ensure the City's budget is balanced and sustainable, proposed reductions in revenue should include identification and evaluation of equivalent reductions in expenditures.
- D. Support the evolution of Alderwood Mall so it remains vibrant and successful as societal and market conditions change.
- E. Actively forecast and monitor sales tax revenue to ensure the City can react to new opportunities and as well as periodic variation.
- F. Promote environmental health as it is essential to sustainability and economic growth.
- G. Promptly respond to universal and regional changes such as advancements in technology and climate change.
- H. Support the Police Department, Prosecutor, and Municipal Court in implementing innovative measures that minimize recidivism, such as referral to social and treatment services, and utilizing alternatives to incarceration when appropriate.
- I. Pursue partnerships that offer cost efficiencies and service improvements.



Priority 2. Ensure financial stability and economic success.

Objective – Economic Success:

2. Pursue activities identified in the Economic Development Plan to achieve economic success.

Strategies – Economic Success:

- A. Support and grow local businesses using initiatives such as: a) identifying target sectors in high-growth business sectors; b) developing and implementing business attraction and recruitment strategies; c) creating a business outreach program to support local businesses and entrepreneurship; and d) identifying workforce needs, employment opportunities, and training gaps.
- B. Strengthen and communicate Lynnwood's positive business climate through initiatives such as: a) continually improving transparency, efficiency, and consistency in permitting and code compliance; b) reviewing regulations, internal processes, and informational materials; and c) reinforcing customer service as a strategic objective and routinely monitor customer satisfaction.
- C. Prioritize high-quality development and infrastructure projects.
- D. Maximize development potential in the City Center, Regional Growth Center, along Highway 99, and in the College District. Mitigate or minimize adverse impacts of new development.
- E. Monitor and report metrics related to new businesses created, city revenues generated, and jobs created/supported.
- F. Strengthen Lynnwood's image and identity through initiatives such as: a) continually promoting Lynnwood's attributes and brand identity; b) promoting tourism, visitor spending, and hotel stays; and c) supporting and welcoming historically under-served communities of all types.
- G. Balance the need for revenue generation with the community's ability to pay.

Objective - Infrastructure:

3. Build and maintain infrastructure needed to support planned growth and quality of life, and to protect the City's investment in City-owned systems.

Strategies - Infrastructure:

- A. Identify, create, and protect dedicated funding streams for infrastructure creation and maintenance/operations. Structure fees and regulations to have new development contribute towards accommodation of growth. Aggressively pursue partnerships and grants to leverage City funds.
- B. Promote ease of mobility as it is essential for economic sustainability and growth.
- C. Regularly undertake comprehensive planning and analysis for each category of infrastructure (pavement, sidewalks, traffic signals, water, sewer, stormwater, buildings, parks, information services, and fleet). Utilize management systems that support sustainability, scheduled replacement of components, and the cost of deferred maintenance. Emphasize planning and funding for



Priority 2. Ensure financial stability and economic success.

infrastructure critical to meeting new and evolving regulations and achieving Lynnwood's Community Vision and adopted plans.

- D. Use a multi-departmental oversight group to prioritize and budget for capital improvements. Maintain a rolling, six-year capital investment plan that coincides with biennial budgeting.
- E. Routinely update City standards, policies, and procedures for infrastructure owned by other entities located within the City's right-of-way or upon City property. Develop comprehensive franchise policies and procedures. Review and update codes and plan review and inspection policies/procedures related to private utilities.



Priority 3. Nurture operational and organizational excellence.

Priority 3: Nurture operational and organizational excellence.

Operational and organizational excellence are strategic, cultural foundations for Lynnwood. Continuous improvement and innovation will be advanced as the norm for employees, executive leadership, advisory boards, and the City Council. The City will be a regional model in the use of technology and advancing workplace diversity and in so doing, achieve enhanced outcomes for the Lynnwood community.

Objective:

1. Create, develop, and foster a culture of continuous process improvement.

Strategies:

- A. Identify outdated, overly-burdensome processes and determine opportunities for improvement. Train and cross-train employees on interdepartmental processes and use metrics to monitor progress and communicate results.
- B. In recognition of community preferences regarding accessing City services, continually advance Lynnwood's electronic services. Identify and improve processes and implement technologies to enhance and elevate the customer experience.
- C. Provide timely and accessible training to all employees, with emphasis upon technical proficiency and the use of technology to improve operations and services, a customer-first perspective, continuous improvement, and supporting equity.
- D. Using best practices, eliminate waste from processes and utilize technology to become a paperless organization, with centralized record management, and supporting data-driven decision making.

Objective:

2. Create, develop, and foster a customer service-centric, inclusive, and community-driven culture.

Strategies:

- A. Foster and grow a culture of incorporating equity, inclusion, and a social justice lens to all City services.
- B. Improve the City's web presence, utilizing a central, organized platform, focusing on two-way communication, service delivery, and accessible information.



Priority 3. Nurture operational and organizational excellence.

Objective:

3. Create building/facility strategies that provide long-term value, support workplace excellence, and respond to customer needs.

Strategies:

- A. Identify the current and future facility and equipment needs of each department and develop strategies to best serve the community.
- B. Determine whether City offices will relocate to City Center, then proceed accordingly with facility planning.
- C. When assessing onsite space needs, consider advancements in technologies, flexible work space arrangements, and work-from-home lessons learned during the COVID-19 pandemic.

Objective:

4. Nurture and invest in a diverse workforce, focusing on attracting and retaining talented individuals, and proactively planning for employee succession.

Strategies:

- A. Identify and revise policies and practices that create unforeseen or unintentional barriers to recruiting and retaining an equitable and diverse workforce and be the employer of choice for each new generation of workforce. Create opportunities for flexible work options and office environments in order to attract and retain top-tier talent.
- B. Support the professional development of talented employees and their advancement into roles of supervision, management, and leadership.
- C. Work closely with internal office construction and design teams to create office spaces and physical work areas that support safety, working individually and as teams, and support a diverse workforce.
- D. Ensure that employees approaching retirement are recognized for the significant and cherished value they bring to Lynnwood. Support succession planning and employee training to offset the loss of experience and knowledge that stems from attrition.



Priority 4. Be a safe community.

Priority 4: Be a safe community

Safety is a key component of a sustainable, welcoming, equitable, and livable community. A safe community includes appropriate public safety services, quality infrastructure, and a healthy support network.

Objectives – Be a safe community:

1. In partnership with local businesses, create a community environment that has a real and perceived sense of safety and security.
2. Deliver high-quality public safety and other City services to ensure that our community is a safe and healthy place to live, work, and play.
3. Develop traffic safety goals and objectives utilizing multi-disciplinary approaches to enforcement, education, and engineering.
4. Continue supporting the City and its partners' efforts to address the needs of those dealing with homelessness, addiction, mental illness, abuse, aging, poverty, and veteran issues.

Strategies – Be a safe community:

- A. Provide safe and accessible parks and public facilities.
- B. Promote awareness of and access to social and human services available to our community.
- C. In order to better address underlying problems that lead to criminal behavior, enhance program and resource linkage for persons with mental health, substance abuse, and/or unstable living situations.
- D. Promote housing affordability as shelter is a fundamental human need.
- E. Promote environmental stewardship, resource conservation, renewable energy, etc. to protect the quality of life of current and future populations.
- F. Provide a high level of public safety services to achieve desired response times and other key performance measures.
- G. Maintain WASPC Accreditation Standard compliance.
- H. Apply Crime Prevention Through Environmental Design (CPTED) principles when designing improvements to City property.
- I. Utilize the City's Traffic Safety Committee to identify traffic safety concerns, explore multi-disciplinary approaches, and collaborate on implementation of solutions.
- J. Make improving neighborhoods a priority. Offer services that can help aging neighborhoods avoid decline.
- K. Support the formation of neighborhood advisory groups to create localized identity, improve communications with the City, and support efforts for residents and staff to collaboratively address neighborhood issues.



Priority 4. Be a safe community.

- L. Continue development, analysis, and improvement of existing public engagement opportunities such as National Night Out, Coffee with a Cop, Police Youth Camp, Police Community Academy, and Cops and Clergy to create opportunities for positive community interaction and reduce the likelihood of crime.
- M. Enhance Lynnwood's multi-disciplinary approach to complex community health and safety issues. The Police Department's Community Health and Safety Section will utilize current data and performance measures to best assist our community members.
- N. Apply state-of-the-art policing strategies to address public safety issues that affect the community's quality of life. Ensure standard operating procedures address race and social justice, de-escalation training, referral to human services, and non-lethal tactics.
- O. Implement plans that develop, improve, and maintain safe and coordinated multi-modal transportation opportunities.



Priority 5. Be a diverse, welcoming, equitable, and livable city.

Priority 5. Be a diverse, welcoming, equitable, and livable city.

As articulated by Resolution 2017-03, Lynnwood is committed to being a safe, welcoming, and equitable community for all. Lynnwood is a City with great diversity that spans racial, ethnic, socioeconomic status, age, sexual orientation, gender identification, country of origin, veteran status, differently-abled, diversity of thought, religion, workforce, and marketplace. We are committed to ensuring City policies, programs, services, and public places are welcoming to all; that members of our community can access our programs, services, and public places without undue barriers; and that everyone in Lynnwood feels as though they belong here and their contributions are valued and appreciated.

Objectives – Diverse, welcoming, and equitable:

1. Ensure program and service delivery is equitable, inclusive, and free of undue barriers.
2. Conduct outreach and engagement to support the participation of our diverse community members in planning and decision-making.

Strategies – Diverse, welcoming, and equitable:

- A. Provide safe, accessible, and attractive parks and public spaces.
- B. Actively manage the City's park and recreation assets through a regular schedule of maintenance and capital renewal.
- C. Ensure ADA requirements and standards are met through our programs, projects, city facilities, and communications.
- D. Conduct effective and inclusive public outreach and engagement to bring all perspectives into the decision-making process. Ensure engagement efforts are early, and on-going, to help identify critical issues, promote opportunities to build understanding of the problem or topic, and help decision makers to better understand the wants and needs of the community. Utilize a full range of public outreach methods to get input on projects and issues, and to provide education for enhanced public use of facilities.
- E. Make improving neighborhoods and housing affordability priorities. Seek mitigation when new development is expected to result in displacement of low-income households.
- F. Support the formation of neighborhood groups that can create localized identity, facilitate communication with the City, and collaboratively address neighborhood issues.
- G. Create and support strong, vibrant, and social networks that promote social interaction and community cohesiveness.
- H. Through responsiveness, equality, and transparency, enhance the public's understanding, trust, and confidence in Municipal Court processes and operations.



Priority 5. Be a diverse, welcoming, equitable, and livable city.

- I. Develop racial equity policies or plan to guide how city policies, programs, services, and projects will be reviewed to ensure that barriers are removed, and unintended outcomes are addressed.
- J. Develop community outreach and engagement policies or plans to guide the way we communicate and include the public in city decision making.
- K. Use demographic data to better understand and respond to the needs of our communities.

Objectives - Livable:

1. Make Lynnwood an attractive and accessible place to live, work, visit, learn, and play.

Strategies - Livable:

- A. Improve Lynnwood's built environment to support walking, biking, and rolling to support alternative modes of transportation and physical activity.
- B. Develop a network of pedestrian and bicycle trails to enable connections within and between parks, neighborhoods, transit, regional trails, and goods and services.
- C. Provide a variety of recreation services and programs that promote the health and well-being of residents of all ages and abilities.
- D. Maintain and enhance Lynnwood's recreation and senior centers to provide opportunities for residents to connect, learn, and play.
- E. Utilize creative placemaking and community engagement strategies for parks, streets, plazas, and other community spaces.
- F. Improve communication by providing information in accessible and easy-to-understand language. Provide multiple formats and translations when appropriate.
- G. Keep abreast of evolving climate change science and resulting policies to do our part in minimizing our carbon footprint, protecting and enhancing our natural environment, and taking necessary measures to adjust to a changing environment.



Priority 6. Pursue and maintain collaborative relationships and partnerships.

Priority 6. Pursue and nurture collaborative relationships and partnerships.

Collaboration and partnerships leverage the City's resources to achieve the greatest outcome possible, making new talent, expertise, and resources available to the City and the community. The challenges facing Lynnwood are similar to challenges faced by neighboring communities since many issues are social problems that transcend municipal boundaries, and therefore are best addressed through collaboration. Partnerships keep Lynnwood in the forefront of the region and foster excellence through shared experience and expanded capability.

Objective:

1. Continue to strengthen the relationship and partnership between the City Council, Mayor, and Department Directors.

Strategy:

- A. Nurture a spirit of open dialogue and shared goal setting.
- B. Consider new initiatives and opportunities with thoughtful assessment of near-term and long-term implications.

Objective:

2. Partner with other organizations to address social problems that are beyond City resources to solve, such as extensive human services, homelessness, emergency preparedness, and public health.

Strategies:

- A. Utilize and contribute to public education and community outreach/engagement initiatives of partner entities, including South County Fire, Snohomish Health District, Verdant, Edmonds School District, Edmonds College, Snohomish County, Sound Transit, Housing Hope, HASCO, Homage, Volunteers of America, etc.
- B. Coordinate with other agencies to ensure rapid and effective response to emergencies and disasters. Assess the prospect of partnering in a regional emergency operations center for south Snohomish County.
- C. Advocate equitable, County-sourced funding for the Snohomish Health District.

Objective:

3. Collaborate with organizations in ways that can enhance the City's long-term financial sustainability and economic success.

Strategies:

- A. Engage existing and prospective partners when there is opportunity for advancement of the City's interests. Foster relationships at federal, state, regional, and local levels—and with public agencies, non-profit organizations, faith-based groups, for-profit corporations, and individuals.



Priority 6. Pursue and maintain collaborative relationships and partnerships.

- B. Utilize and contribute to advocacy efforts of partner entities, including Association of Washington Cities, Economic Alliance Snohomish County (EASC), Snohomish County Cities, Partner Lynnwood, etc.
- C. Seek innovative partnerships that can provide new economies of scale, cost avoidance, and operational efficiencies. Before initiating new services or undertaking large capital improvement projects, explore opportunities for collaboration.

Objective:

- 4. Provide the public with timely and accurate information on City news, services, initiatives, and projects so that community members can be engaged and informed.

Strategy:

- A. Use a variety of communication channels to message information so the right information is getting to the right people.

Objective:

- 5. Strengthen relationships and partnerships with our diverse community by seeking to fully understand and address their wants and needs, i.e. greater equity opportunity across all segments of the population (big and small business, socio-economic, age, immigrants and communities of color, veterans, LGBTQ+, differently-abled, etc.).

Strategy:

- A. Establish a network of trusted messengers to facilitate communications and trust between the City and our ethnic, faith, and other segmented communities.
- B. Utilize communication and outreach techniques best suited to reach and inform under-served and under-represented communities.

Objective:

- 6. Continue to collaborate and partner with other government officials and agencies on issues of mutual interest, including Lynnwood's legislative priorities and opportunities for funding or cost-sharing, i.e. capital, transportation, and infrastructure projects.

Strategy:

- A. Pursue state and federal funding for infrastructure needed to serve the population and employment growth planned for the Lynnwood Regional Growth Center.
- B. Actively participate in local and regional associations, boards, committees, etc. to advocate for Lynnwood's interests and to forge new opportunities for collaboration.

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

Our vision is...

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

- 1.1. Safe and walk-able interconnecting residential and commercial neighborhoods
- 1.2. Vibrant City Center
- 1.3. Promote Lynnwood as an affordable place to live, work, and play
- 1.4. Aesthetic neighborhood quality through code enforcement
- 1.5. Preserve and expand natural spaces, parks and cultural diversity and heritage
- 1.6. Integrate the built environment to support the natural environment
- 1.7. Encourage economic development

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

- 2.1. Promote high quality, sustainable development and design (LEED)
- 2.2. Balanced commercial development
- 2.3. Convention center as an engine of economic growth and community events
- 2.4. Protect residential areas from commercial use
- 2.5. Communicate with the community on city plans, policies and events

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

- 3.1. Develop a network of pedestrian and bike trails for recreation and transportation
- 3.2. Encourage business/organization partnerships & participation to create and promote community events
- 3.3. Create civic pride through cultural arts, events, parks and services
- 3.4. Promote healthy lifestyles
- 3.5. Provide diverse senior services creating a livable community
- 3.6. Establish a new signature event that creates civic pride
- 3.7. Use parks and cultural arts to attract economic growth

-continued-

4. To be a cohesive community that respects all citizens.

- 4.1. A safe, clean, beautiful, small-town atmosphere
- 4.2. Build and enhance a strong, diverse, integrated community
- 4.3. Develop and identify physical neighborhoods
- 4.4. Encourage citizens to be involved in community events
- 4.5. Engage our diverse population through effective, inclusive communication
- 4.6. Continue community communications and open process

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

- 5.1. Improve pedestrian and bike flow, safety, and connectivity
- 5.2. Adaptive, safe, well-maintained, state-of-the-art traffic management infrastructure
- 5.3. Support the needs of commuters and non-commuters
- 5.4. Reduce traffic congestion

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

- 6.1. Continue to provide good quality response times for fire, paramedics, and police
- 6.2. Encourage support for police and fire department citizen volunteer programs
- 6.3. Become a benchmark city through technology and through neighborhood involvement
- 6.4. Increase police presence through more patrol and bike officers
- 6.5. Increase and support public education on public safety

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

- 7.1. Develop goals and objectives that benefit residents and businesses
- 7.2. Create/enhance Lynnwood's brand identity
- 7.3. Govern and grow in a way to stay true to the city's defined identity
- 7.4. Develop and execute a measurable strategic plan (budget, timeline); involve community
- 7.5. Fair and diverse revenue base
- 7.6. Promote Lynnwood's convenient location to maximize opportunities and benefits
- 7.7. Be environmentally friendly – sustainable



Lynnwood, Washington

First Glance:

Lynnwood is a welcoming and active community that values: positive change; racial diversity, equity, and inclusion; active lifestyles; entrepreneurial spirit; continuous learning; environmental stewardship; responsive government; and nurturing homes. Our geographic setting, a few miles north of Seattle, provides inspiring views of the Cascade Mountains to the east, Mount Rainier to the south, Puget Sound and the Olympic Mountains to the west, and Mount Baker to the north.

Transportation access to Lynnwood is excellent, as evidenced by the presence of a regional shopping mall (Alderwood Mall), and the current construction of Sound Transit's Lynnwood Link light rail corridor and station. Lynnwood is located at the confluence of I-5, I-405 and SR 525, and is minutes from local ferries to the Kitsap and Olympic Peninsulas, and to Whidbey Island. When Lynnwood Link's passenger service begins in late 2024, it will be easy to travel to Seattle, Sea-Tac Airport, Bellevue, etc. without entering automobile traffic.

The City's estimated population of 40,592 is ethnically and racially diverse, and our restaurants and food stores offer great variety.

Economy and Employment:

Population and employment growth within the City reflect steady progress towards implementing the community's vision as a designated Regional Growth Area (per Puget Sound Regional Council's Vision 2040 Plan). Lynnwood has many auto dealerships and sale activity continues to be strong. Lynnwood's Alderwood Mall is evolving to remain a premier destination in an age of online retail. At the Mall, legacy retail structures are being replaced by a "lifestyle center" of shops, restaurants, and multifamily homes.



The 2019 closure of Seattle's Northgate Mall (America's first indoor mall) significantly increased the size of Alderwood Mall's market area. Other significant shopping destinations are clustered near the Mall, including Target, Kohl's, Costco, Marshall's, Nordstrom Rack, Best Buy, Staples, Lowe's, Regal Cinema, and Total Wine. In terms of public finance, this retail core gives Lynnwood a sizable economic advantage. Lynnwood's biennial budget for 2023-2024 anticipates \$57.5 million in sales tax revenue during that timeframe. Thriving business sectors also bring jobs to the community. Some of Lynnwood's largest employers are listed below. Other major employers nearby include Boeing, University of Washington, WSDOT and Community Transit.



Shawn Morse

Table 1. Larger Employers within Lynnwood

Employer	Product/Service
Edmonds School District	Public Education K-12
Edmonds College	Higher Education
Macy's	Retail
City of Lynnwood	Municipal Govt.
Costco Wholesale	Retail
Nordstrom Inc.	Retail
Zumiez Inc	Corporate Office
Fred Meyer	Retail
Home Depot	Retail



Economic Development

A low-scale, suburban community at the time of its incorporation, Lynnwood is transforming into a Regional Growth Center, as called for by the Puget Sound Regional Council's Vision 2040 plan. Regional Growth Centers have high-density residential and employment served by regionally-significant infrastructure—such as the Lynnwood Link segment of Sound Transit's light rail system (service to Lynnwood commencing 2024).



Lynnwood's plans call for protection of our moderately-priced single-family neighborhoods, and for new investment in properties assigned to multifamily and commercial land uses. Our long-term plans are being realized as low-scale commercial buildings are being replaced by multifamily and mixed-use buildings (five stories of wood-frame construction over a two-level, concrete podium. As land values continue to increase, structured parking and steel-frame construction has become financially feasible.

Table 2. Measures and Indicators:

Indicator	Value	Indicator	Value
Population (July 2021)	40,592	Race – White alone	53.6%
Land area, sq. miles (2020)	7.88	Race – Black or African American	8.1%
Households	14,559	Race – American Indian/Alaskan	0.3%
Average owner household size	2.59	Race - Asian	17.9%
Population under 5 years	6.2%	Race – Native Hawaiian/Pac. Is.	0.1%
Population under 18 years	20.2%	Race – Two or more	11.4%
Population 65 years and over	16.6%	Hispanic or Latino	13.4%
HS graduate or higher age 25+	87.8%	Households w/ non-English spoken.	33.9%
BS degree or higher age 25+	29.2%	Population in labor force	63.1%
Median household income	\$62,926	Households w/ non-English spoken.	38.4%
Median home value (2022)	\$496,400	Households w/ broadband internet	86.4%

Source: American Community Survey, Census.gov, 2020; Snohomish County Assessor's Office

Education:

K-12 public education is provided by the Edmonds School District (ESD), which also serves several nearby communities. The ESD's administrative offices and fleet facility are located within Lynnwood. The District is undertaking major construction and reconstruction of local schools, based upon two voter-approved levies for that purpose. As a result, Lynnwood's school-age children are learning in state-of-the-art classrooms. Also, several renowned private schools exist in and near this community.

Within Lynnwood, Edmonds Community College (EdCC) serves 11,000 students (per quarter) from 62 countries. Students can choose from 61 associate degrees and 63 professional certificates. Approximately 42% of students at EdCC are preparing to continue their education at a university. Four-year degrees are offered on campus through the Central Washington University (CWU). Construction of EdCC's new STEM (Science, Technology, Engineering and Mathematics) learning center was recently completed.



Mukilteo Hall, Edmonds Community College

Governance:

Lynnwood incorporated in 1959 as a non-charter, optional-code city with a Mayor-Council form of government. The Mayor and City Council are elected at-large for staggered four-year terms. The City Council is responsible for establishing the general direction and policies for the City and for the allocation of resources via an adopted budget. As the chief executive officer, the Mayor is responsible for carrying out the policies and direction set by the City Council. This includes the administration of laws and ordinances, the execution of contracts and agreements, and the delivery of municipal services. The City provides a full range of local government services including public safety; criminal justice, planning and zoning; parks and recreation; economic development; streets and traffic management; and water, wastewater and stormwater utilities.



Lynnwood City Council, 2022

The City's values and norms are articulated in the Lynnwood Community Vision (available at www.lynnwoodwa.gov). Descriptors within the Community Vision include sustainable, vibrant, accountable, safe, high-quality, diverse, and clean.

Lynnwood has adopted financial management policies to guide budgeting and accounting practices. During even-numbered years, the City Council adopts a biennial budget for the subsequent two years. The budget process includes a detailed, six-year forecast of revenues and expenditures, which serves as the foundation for the City of Lynnwood's financial planning. The 2023-2024 Budget was developed using Budgeting for Outcomes principals (also known as Priority-Based Budgeting) to better align budget decisions with community services. Careful stewardship of the City's finances has earned Standard and Poor's General Obligation Bond rating of AA+ in 2021 and 2022.

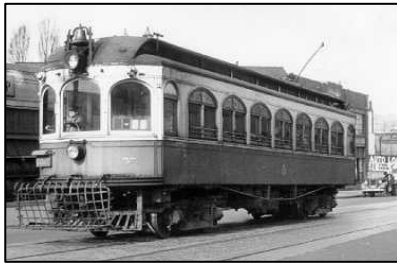
History:

Prior to arrival of settlers of European decent, the Lynnwood vicinity was heavily forested. Members of the Snohomish Tribe traversed this area, especially during summer months when the Tribe moved inland from Puget Sound. In 1854, the Treaty of Point Elliot ceded this area to the United States. Lynnwood's first homestead was established in 1889, along what is now 36th Avenue West.



Early logging in the Lynnwood area

At the beginning of the twentieth century, this area was part of the Puget Mill's expansive forestland holdings. By 1916, most of the big timber had been cut and Puget Mill made plans to sell its vast acres of stump land. At that time, Lynnwood property had a value of \$171.00 per acre. Traveling to Seattle involved an uneven trail down to the Edmonds waterfront, then Mosquito steamer south to Elliot Bay.



Interurban Trolley, circa 1925

In 1910, an interurban rail line was constructed between Seattle and Everett, with a stop at Alderwood (later known as Alderwood Manor). Land value increased along the rail line because daily commuting between Lynnwood and Seattle was now practical. In 1917, Admiralty Logging Company created a demonstration farm at Alderwood Manor to show potential "gentleman farmers" how to make a stump-covered, five-acre tract produce rewarding income—mainly through egg production. This enterprise capitalized upon the 1920's "back to the land" movement. Eager real estate salesmen inspired city workers to commute between Alderwood and Seattle for agrarian and perhaps utopian ideals. The Puget Mill Company continued to profit as company stores sold groceries and supplies to Alderwood's community members. Unfortunately, economics were not conducive to Alderwood's small farms. Worse yet, egg prices plummeted during the Great Depression. By the early 1930's, Alderwood's chicken farmers understood their enterprises were not sustainable, and many community members sold out and moved on.

The 1927 opening of Highway 99 (SR-99), part of the Pacific Highway, brought major changes to South Snohomish County as travel by automobile became both expedient and fashionable. Ridership on the Interurban Railway plummeted, leading to termination of service in 1939. Automobile-oriented businesses sprouted along the new, north-south highway. Alderwood Manor emerged as an assertive business community that catered to the motoring public. The central business district moved west from the Alderwood Manor stop of the Interurban to the crossroads of Highway 99 and 196th Street (originally Filbert Road or informally, The Alderwood Road). Residential subdivisions sprouted along Highway 99. "Lynnwood" was coined by a subdivision developer, in tribute to his wife, Lynn.



Auto-oriented landscape, Highway 99 and 196th St.

By the mid-1950's, growth dictated the need for municipal services such as fire prevention, sewers, policing and land use controls. Also, plans for construction of Interstate 5 (I-5) through Alderwood

posed issues for the community, which lead to the City’s incorporation in 1959. At that time, Lynnwood had a population of 6,000 and billed itself as the “Hub City,” as in the center of a wheel.

Plans for Alderwood Mall were announced in 1966, one year before I-5 opened to travelers. Lynnwood was clearly poised to become the “Hub City” and Lynnwood’s business center moved again--back to the west to take advantage of Lynnwood’s two I-5 interchanges. The nomadic nature of the area’s business center resulted in Lynnwood’s maturation without a traditional “Main Street-type” downtown. The Interstate brought economic opportunity, but also divided the community on a north-south axis. The popular Alderwood Mall opened in 1976, and the Lynnwood Convention Center opened in 2005. Also in 2005, plans were conceived for an urban-scale, town center--to be located south of Alderwood Mall.

In 2008, the region’s voters approved Sound Transit 2, which funded extension of light rail service from Seattle’s Northgate neighborhood to the Lynnwood Transit Center at 44th and I-5. Sound Transit 2’s Lynnwood Link will bring a new transportation system, this time directly into Lynnwood’s City Center. With light rail service commencing in 2024, Lynnwood’s next incarnation as the “Hub City” will begin.
 Source: HistoryLink.org, Sound Transit.



Recreation Center



Light Rail Service begins in 2024



Lynnwood Municipal Golf Course



RESOLUTION NO. 2015-05

A RESOLUTION OF THE CITY COUNCIL OF LYNNWOOD WASHINGTON, REGARDING THE DEFINITION OF "BUDGETING FOR OUTCOMES" METHOD OF BUDGETING AND THE WILL OF THE CITY COUNCIL FOR IT TO BE A GUIDING POLICY IN THE CITY'S DEVELOPMENT, PRESENTATION, AND IMPLEMENTATION OF THE BIENNIAL CITY BUDGET.

WHEREAS, the Lynnwood City Council, as a body of elected officials, is charged with establishing city policy, including policy that helps govern the budgeting process; and

WHEREAS, The City Council recognizes the value of Citizen and Stakeholder involvement and input in determining the Services The City provides, the Levels of Service provided, and the levels of Taxation levied to support those Services in the form of the guiding 'Lynnwood Vision'; and

WHEREAS, Extensive citizen input and survey data is routinely collected through various methods, such as the National Citizen Survey, and that data should, where possible, be incorporated into the budget process; and

WHEREAS, The City Council recognizes that the method of "Budgeting for Outcomes" is a method by which budgetary dollars are allocated to specific needs of the City based on a results driven model where the budget is built from collaboration between the Administration, Departments and Council, and is informed by Citizen and Stakeholder input; and

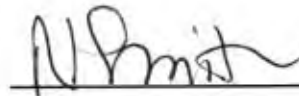
WHEREAS, The City Council acknowledges that "Budgeting for Outcomes" is the desired method by which budgets be developed;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD DOES HEREBY RESOLVE AS FOLLOWS:

1. The Administration and Departments shall begin the process of developing the tools, the training, strategies and teams for the implementation of a 'Budgeting for Outcomes' Citywide budget.

RESOLVED BY THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, this
23rd day of March, 2015.

APPROVED:



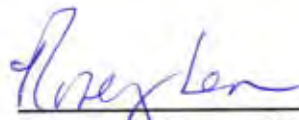
Nicola Smith, Mayor

ATTEST/AUTHENTICATED:



Art Ceniza, Interim Finance Director
and City Clerk

APPROVED AS TO FORM:



Rosemary Larson, City Attorney

Passed by Council: March 23, 2015
Resolution Number: 2015-05

Boards and Commissions:

The City of Lynnwood has several citizen Boards and Commissions. Our Boards and Commissions are established by City Ordinance and serve as advisory bodies to the City Council, the Mayor, and City Departments. Most of these groups do not have decision-making authority, but do provide valuable input, insight, and guidance regarding City priorities, services, programs, and projects. As vacancies arise, new applicants are sought to in these various roles. Typically, residency within the Lynnwood City limits or within Lynnwood's Municipal Urban Growth Area is required to serve on any of these advisory bodies.

Most advisory boards/commissions meet one evening per month. Occasionally, a special meeting is needed to work through time-sensitive matters. As the need arises, the City may establish limited-term, ad hoc committees to address a unique issue or topic. Citizens are encouraged, invited, and asked to contribute to our community through service on an advisory board. Lynnwood's citizen boards, commissions and committees are summarized below:

Arts Commission:

The Lynnwood Arts Commission supports universal access to diverse arts to enrich our community's quality of life and economic vitality by: 1) Advocating for lifelong learning in creativity and the arts; 2) Promoting artists and arts opportunities; 3) Encouraging openness and inclusion; and 4) Building community and a sense of place. See Chapter 2.26 LMC.

Civil Service Commission:

The Civil Service Commission adopts rules for commissioned employees within the Police Department. The Commission oversees recruitment and competitive testing, promotions, and other personnel actions for Lynnwood's civil service employees. The Civil Service Commission has the authority to conduct hearings. See Chapter 2.56 LMC.

Disability Board:

The Disability Board undertakes the duties specified by Chapter 41.26 RCW relating to the Washington Law Enforcement Officers' and Firefighters' Retirement System (LEOFF 1 and 2). See Chapter 2.38 LMC.

Diversity, Equity, and Inclusion Commission:

The Diversity, Equity, and Inclusion Commission promotes the values embodied in the Commission's name by: 1) advancing Lynnwood as a welcoming and cohesive community; 2) Recommending strategies for public engagement, removing barriers, and increasing access to city services; 3) Recommending approaches to address root causes of inequities; and 4) Advancing relationships and partnerships with underserved and underrepresented communities. See Chapter 2.60 LMC.

Fireman's Pension Board:

The Disability Board undertakes the duties specified by Chapter 41.16 RCW and Chapter 41.18 RCW relating to pension and other benefits available to eligible members. See Chapter 2.39 LMC.

History and Heritage Board:

The History and Heritage Board provides guidance regarding recognition, preservation, and celebration of the community's historic, cultural, and heritage resources. See Chapter 2.30 LMC.

Human Services Commission:

The Human Services Commission provides recommendations toward meeting the basic needs of Lynnwood's disadvantaged and underserved populations, including: lower-income residents, homeless persons and families, seniors, veterans, victims of abuse, and youth. See Chapter 2.47 LMC.

Parks and Recreation Board:

The Parks and Recreation Board provides advice and recommendations regarding parks, open space, and recreation services and programs. See Chapter 2.28 LMC.

Planning Commission:

The Planning Commission evaluates and provides recommendations regarding the current and future use of land, including the provisions of the Washington State Growth Management Act. See Chapter 2.29 LMC. The Planning Commission has the authority to conduct hearings. See Chapter 2.29 LMC.

Tourism Advisory Committee:

The Tourism Advisory Committee performs as Lynnwood's lodging tax advisory committee, and provides recommendations regarding tourism matters, including the preparation and implementation of Lynnwood's strategic tourism plan. See Chapter 2.27 LMC.



Basis of Accounting and Budgeting

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. There are three categories of funds: 1) governmental, 2) proprietary and 3) fiduciary. A purpose and description of each fund is provided on the fund pages in the Budget by Fund section of this budget document. A description of the three fund categories is provided below.

Governmental Funds

Governmental funds are used to account for activities typically associated with local government operations. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financial uses) of current financial resources. This approach differs from the way the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and statements for governmental funds. The four generic fund types in this category are described in the following paragraphs.

The **General Fund** is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund. The General Fund includes the following managerial funds:

The *Revenue Stabilization Fund* was established to accumulate resources to cover periods of revenue shortages in the General Fund, and for expenditures deemed necessary by the City Council.

The *Economic Development Infrastructure Fund* is used to support and promote the Economic Development Policy outlined in Resolution 2012-06. Resources are used to fund the City’s participation in public infrastructure and public facilities. No funds are budgeted for contribution in 2023-2024.

Special Revenue Funds account are used to account for the proceeds of specific revenue sources - other than expendable trusts or revenues designated for major capital projects - that are legally restricted to expenditures for specific purposes.

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

Capital Projects Funds account for the acquisition or construction of major capital facilities except those financed by proprietary funds and trust funds.

Proprietary Funds

Propriety Funds are used to account for activities like those found in the private sector where the intent of the governing body is to finance the full cost of providing services, including depreciation, primarily through user charges. All proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are

included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities. As described below, there are two generic fund types in this category.

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis.

Internal Services Funds are used to account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis. The City maintains funds in this category for equipment rental, self-insurance, technology reserve, and a shop operations fund.

The City maintains fiduciary funds that are included in its Annual Comprehensive Financial Report but there is no requirement to adopt a budget for these funds, so they are not presented in the City's Adopted Budget book.

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, some 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 governmental, expendable trust, and agency 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 operating 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 proceed of specific revenue sources that are legally restricted to expenditures for specified purpose. Lynnwood's special revenue funds are:

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|------------------------------------|--|------------------------------------|
| • Lodging Tax Fund | • Drug Enforcement Fund | • Criminal Justice Fund |
| • Transportation Impact Fee Fund | • Street Operating Fund | • Park and Recreation Reserve Fund |
| • Cumulative Reserve Art Fund | • Tree Fund | • Solid Waste Management Fund |
| • SHB 1406 Affordable Housing Fund | • American Rescue Plan Act Fund | • Park Impact Fee Fund |
| | • Transportation Benefit District Fund | |

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 2021 and 2022 LTGO Bonds and the Recreation Center 2012 LTGO Bonds Fund.

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 publicly on a continuing basis be financed or recovered primarily through user charges. The City has two Enterprise Funds; water, sewer and storm water utilities are reported in its Utility Operations Fund and its Golf Course is reported in its Golf Course Fund. Also included in this section is the Utility Capital Fund.

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:

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|----------------------------|-------------------------------|
| • Equipment Rental Reserve | • Equipment Rental Operations |
| • Lynnwood Shop Operations | • Self-Insurance Fund |
| • Technology Reserve Fund | |

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities. The City's 2023-2024 Adopted Budget includes two years' budget for capital funds. The City of Lynnwood has the following Capital Project Funds:

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



Budget Process: Lynnwood's budget process is consistent with State and local requirements (Chapter 35A.34 RCW and Chapter 2.72 LMC). Public outreach efforts conducted during the preparation of the Budget exceeded typical requirements. On January 24, 2022, the City Council adopted the process/ calendar for the 2023-2024 Budget (Resolution 2022-02). During the budget process, the City Council added additional budget discussion dates and the budget was formally adopted on December 12, 2022.

Date	Budget Process/Step
Jan. 24, 2022	Adoption of budget planning calendar per LMC 2.72.020.
Feb. – May 2022	As needed: Council discussion of strategic budget priorities, financial forecast, etc.
Feb. – May 2022	Outreach to the public, boards & commissions, partners, and staff regarding budget priorities.
June 25, 2022	Council Summit: discussion of 5-year strategic priorities and strategic budget priorities for 2023-2024.
Sept. 12, 2022	Proposed Preliminary 2023-2024 Budget delivered to City Council per LMC 2.72.030 and RCW 35A.34.070. (limited to a general overview of fund revenues and expenditures)
Sept. 26, 2022	First public hearing on Budget, 2023-2024 (budget priorities and assumptions).
Oct. 10, 2022	Preliminary 2023-2024 Budget with the Mayor's budget message presented to City Council per LMC 2.72.040 and RCW 35A.34.080. Council schedules public hearings per RCW 35A.34.090. Mayor proposes 2023 property tax levy.
Oct. 17, 2022	Department budget presentations: Legislative, Executive, Finance, IT, HR, Non-Departmental
Oct. 19, 2022	Department budget presentations: Development and Business Services, Parks, Recreation and Cultural Arts
Oct. 24, 2022	Department budget presentations: Police, Municipal Court
Oct. 31, 2022	Department budget presentations: Public Works Departments; Capital Funds.
Nov. 7, 2022	City Council discussion as needed.
Nov. 14, 2022	Second public hearing on Preliminary Budget, 2023-2024. Public Hearing on 2023 property tax levy. City Council review of preliminary budget.
Nov. 16, 2022	City Council discussion as needed
Nov. 21, 2022	City Council review of preliminary budget. Adoption of 2023-2024 Budget. Adoption of 2023 property tax levy.
Nov. 28, 2022	Provisional, if needed.
Dec. 2022 – early 2023	Publish adopted budget book. Adopted budget transmitted to the state auditor and AWC per RCW 35A.34.120.

CITY COUNCIL CHANGES FROM PROPOSED BUDGET TO ADOPTED BUDGET 2023-2024				
ITEM	NEW F	ONE-TIN	ON-GOIN	23-24 IMPACT
GENERAL FUND REVENUES				
PROPERTY TAX LEVY REDUCTION		■		(500,000)
GENERAL FUND EXPENDITURES				
ADA TITLE II AND TITLE VI PROGRAM CONSULTANT		■		120,000
CJC COURT IT & AV EQUIPMENT FOR EXPANSION (TRANSFER TO TECHNOLOGY RESERVE FUND)		■		132,000
CYBERSECURITY SERVICE			■	150,000
MASTER CUSTODY OFFICERS FOR CJC	4.0		■	792,500
NET IMPACT TO PROPOSED GENERAL FUND ENDING BALANCE				(1,694,500)
OTHER FUND CHANGES				
TRANSFER FROM TRANSPORTATION BENEFIT DISTRICT TO TRANSPORTATION CAPITAL FUND		■		2,000,000
INCREASE PAVEMENT PROGRAM PROJECT BUDGET IN TRANSPORTATION CAPITAL FUND		■		2,000,000
TRANSFER IN TO TECHNOLOGY RESERVE FUND TO INCLUDE CJC COURT IT & AV EQUIPMENT PROJECT		■		132,000
INCREASE TECHNOLOGY RESERVE FUND EXPENDITURE FOR CJC COURT IT & AV EQUIPMENT PROJECT		■		132,000
NET IMPACT TO OTHER FUNDS ENDING FUND BALANCE				-

Biennial Budget Development Process:

The Biennial budget serves five essential purposes:

- 1) Legal document – sets forth expenditure limits by fund;
- 2) Financial Plan – projecting revenues and expenditures for the ensuing two years;
- 3) Policy Document – reflecting the City policies concerning the budget;
- 4) Management Tool – documenting service level commitments made by City departments; and
- 5) Public Information Document – describes the City’s financial condition, its service level objectives for the two budget years, and the funding sources available to meet the objectives.

To assure that the budget satisfies each essential purpose, the City follows an established process. The process involves the City Council, the public, the Mayor and City Departments in deliberation periods and decision points. The public participates through direct contact and in public hearings with the City Council. The high points of the budget preparation, adoption and execution are as follows:

Budget Preparation:

May to September – Based on the Council’s Goals for the community and written guidance from the Mayor, departments develop and submit baseline budgets and personnel information to the Finance Department. Budget requests are compiled and analyzed for the Mayor’s review. The Mayor holds meetings with individual departments to review the budgets and budget issues. A public hearing is conducted to gather community input on budget priorities. The Mayor makes budget revisions and Finance prepares the budget document and supporting information for presentation to the City Council and to the public. The Mayor’s proposed budget is presented to the Council at the first Council Business Meeting in October.

Budget Adoption:

October-December - City Council holds public budget work sessions with the Mayor and Department Directors. Preliminary recommendations are developed, and a formal public hearing is scheduled to allow the public to comment on the annual budget. Concurrently, a public hearing is held regarding City operating revenues and the levy of property taxes, the City Council may make changes before adopting the budget. Finance then makes the final budget adjustments and updates the budget ordinance and final budget document before publication.

Budget Execution/Amendments:

The adopted budget is recorded in the City’s accounting system in detailed expenditure and revenue accounts. Throughout the year, the City monitors the expenditures and revenues. Quarterly reports of the City’s financial status are reviewed by the Finance Committee and shared with the City Council. The Mayor is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council by budget amendment. A mid-biennial budget review process is required.

BUDGET OVERVIEW



Fund	Beginning Fund Balance	Revenues & Other Sources	Total Beginning Fund Balance & Other Sources	Expenditures & Other Uses	Ending Fund Balance	Total Expenditures & Ending Fund Balance
General Fund						
011 General Fund	\$ 9,919,852	\$ 128,090,610	\$ 138,010,462	\$ 129,785,110	\$ 8,225,352	\$ 138,010,462
Total General Fund	\$ 9,919,852	\$ 128,090,610	\$ 138,010,462	\$ 129,785,110	\$ 8,225,352	\$ 138,010,462
Other General Government						
020 Econ Dev Infrastructure	8,148,874	200,000	8,348,874	7,850,000	498,874	8,348,874
098 Revenue Stabilization	6,000,000	-	6,000,000	-	6,000,000	6,000,000
101 Lodging Tax	636,424	1,472,564	2,108,988	1,639,875	469,113	2,108,988
104 Drug Enforcement	395,181	96,000	491,181	135,000	356,181	491,181
105 Criminal Justice	1,939,307	2,024,942	3,964,249	2,825,500	1,138,749	3,964,249
110 Transportation Impact Fee	1,203,892	1,010,000	2,213,892	2,070,000	143,892	2,213,892
111 Street Operating	659,644	5,492,000	6,151,644	5,954,198	197,446	6,151,644
114 Cumulative Park Reserve	84,456	18,000	102,456	50,000	52,456	102,456
116 Cumulative Art Reserve	536,992	-	536,992	450,000	86,992	536,992
121 Tree Reserve	236,484	-	236,484	45,000	191,484	236,484
131 American Rescue Plan Act	8,500,000	-	8,500,000	8,500,000	-	8,500,000
144 Solid Waste Management	79,613	77,276	156,889	77,276	79,613	156,889
146 Affordable Housing	489,008	500,000	989,008	-	989,008	989,008
150 Transportation Benefit District	4,567,853	7,815,688	12,383,541	12,320,000	63,541	12,383,541
180 Park Impact Fee	3,659,530	3,025,000	6,684,530	4,935,014	1,749,516	6,684,530
Total Other General Government Funds	\$ 37,137,258	\$ 21,731,470	\$ 58,868,728	\$ 46,851,863	\$ 12,016,865	\$ 58,868,728
Debt Service						
203 General Govt Debt Service	1,047,185	7,035,418	8,082,603	8,080,113	2,490	8,082,603
223 Rec Center 2012 LTGO	111,302	3,204,175	3,315,477	3,314,175	1,302	3,315,477
Total Debt Service Funds	\$ 1,158,487	\$ 10,239,593	\$ 11,398,080	\$ 11,394,288	\$ 3,792	\$ 11,398,080
Capital Funds						
330 REET 2	2,329,830	1,840,000	4,169,830	4,040,000	129,830	4,169,830
331 REET 1	1,811,656	1,840,000	3,651,656	3,650,000	1,656	3,651,656
333 Capital Development	1,687,121	20,000	1,707,121	1,690,000	17,121	1,707,121
357 Other Government Capital	106,972	1,065,000	1,171,972	1,065,000	106,972	1,171,972
360 Transportation Capital	5,463,538	34,647,800	40,111,338	34,647,800	5,463,538	40,111,338
370 Facilities Capital	200,251	14,940,000	15,140,251	14,940,000	200,251	15,140,251
380 Parks & Recreation Capital	4,825,987	24,363,279	29,189,266	24,533,426	4,655,840	29,189,266
390 Public Safety Capital	40,549,088	1,100,000	41,649,088	41,649,088	-	41,649,088
Total Capital Funds	\$ 56,974,443	\$ 79,816,079	\$ 136,790,522	\$ 126,215,314	\$ 10,575,208	\$ 136,790,522
Enterprise Funds						
411 Utility Operations	19,435,506	106,338,226	125,773,732	74,056,243	51,717,489	125,773,732
412 Utility Capital	28,746,927	26,840,000	55,586,927	28,270,000	27,316,927	55,586,927
460 Golf Course	3,395,587	3,641,394	7,036,981	3,598,047	3,438,934	7,036,981
Total Enterprise Funds	\$ 51,578,020	\$ 136,819,620	\$ 188,397,640	\$ 105,924,290	\$ 82,473,350	\$ 188,397,640
Internal Service Funds						
510 Equipment Rental Reserve	3,451,490	3,599,272	7,050,762	3,599,272	3,451,490	7,050,762
511 Equipment Rental Oper	1,299,100	4,054,436	5,353,536	4,043,259	1,310,277	5,353,536
513 Lynnwood Shop Operations	85,582	334,300	419,882	356,500	63,382	419,882
515 Self Insurance	280,954	-	280,954	101,900	179,054	280,954
520 Technology Reserve	324	607,000	607,324	607,000	324	607,324
Total Internal Service Funds	\$ 5,117,450	\$ 8,595,008	\$ 13,712,458	\$ 8,707,931	\$ 5,004,527	\$ 13,712,458
Total 2023 - 2024 Adopted Budget	\$ 161,885,510	\$ 385,292,380	\$ 547,177,890	\$ 428,878,796	\$ 118,299,094	\$ 547,177,890

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, Development & Business Services, Finance, Human Resources, Legal, Information Technology, Legislative, Executive.
020	Economic Development Infrastructure Fund	Sales tax revenues from projects that exceed \$10 million. Revenues on hold 21,22 & 23-24	Public infrastructure and public facilities in support of the City's economic development
098	Revenue Stabilization Fund	Transfers from the General Fund or could be one-time revenues.	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).	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 criminal justice grants from non-drug seizures.	Restricted to criminal justice related expenditures. \$1.2M will be used towards CJC Debt in 23-24 in addition to \$1M contributed in 2022.
110	Transportation Impact Fee Fund	Transportation Impact Fees from development projects that impact the City's transportation system.	Funds are restricted to be used for capacity-related projects. Funds are transferred to Transportation Capital Fund #360.
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.

GENERAL GOVERNMENT FUNDS, cont.			
Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
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 a tree voucher and purchase trees from this fund.
131	American Rescue Plan Act Fund	Federal 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	Solid Waste Management Fund	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, created in 2020	Funds may be used for affordable and supportive housing purposes
150	Transportation Benefit District Fund	Sales tax and vehicle license fees	Funds are restricted to be used for transportation-related projects and expenditures
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 be used for Growth-related projects. Funds are transferred to the Parks & Recreation Capital Fund.
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 2012 LTGO Fund	Transfer from the General Fund.	Debt service payments on the 2012 debt issued for the Recreation Center



GENERAL GOVERNMENT FUNDS, cont.			
Fund Number	Fund Name	Major Revenue Sources	Major Expenditures
510	Equipment Rental Reserve Fund	This is an "internal service fund". Revenues are received from other funds for equipment and vehicle purchases and replacement charges.	Vehicles and equipment purchases.
511	Equipment Rental Operations Fund	This is an "internal service 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	This is an "internal service 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	This is an "internal service 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	This is an "internal service fund". Revenues are received from other funds for information technology equipment including replacement of desktop computers, laptops, etc. These charges are spread over years to each of the General Fund departments.	Information technology equipment and hardware.

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.

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%) of all taxable real property sales.	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%) of all taxable real property sales.	Restricted for capital projects and limited maintenance. Funds are transferred to the various General Government Capital funds.
333	Capital Development Fund	Transfer from General Fund of \$1.1 million per year (not in 23-24 budget)	Transfers to General Government Capital funds to fund various capital projects.
357	Other Government Capital Fund	Transfers from the EDIF and Capital Development Funds and Grant Revenues from Snohomish County.	Other General Government infrastructure projects
360	Transportation Capital Fund	Grant revenues, transfers from EDIF, 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 Fee and REET funds.	Construction, improvement and capital maintenance of City parks, trails, open space and related facilities.
390	Public Safety Capital Fund	Transfer from Criminal Justice Fund 105, 2021 and 2022 LTGO bond revenues.	Community Justice Center construction.

Transfers-in	Transfers-out														Total
	011 General Fund	020 Econ Dev Infrastructure	105 Criminal Justice	110 Transportation Impact Fee	131 American Rescue Plan Act	150 Transportation Benefit District	180 Park Impact Fee	330 REET 2	331 REET 1	333 Capital Development	380 Parks & Recreation Capital	411 Utility Operations	412 Utility Capital	511 Equipment Rental Oper	
111 Street Operating	2,050,000	-	-	-	-	1,500,000	-	-	-	-	-	-	-	-	3,550,000
144 Solid Waste Management	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	53,000
203 General Govt Debt Service	4,843,125	-	1,200,000	-	-	-	435,014	-	-	-	557,279	-	-	-	7,035,418
223 Rec Center 2012 LTGO	3,204,175	-	-	-	-	-	-	-	-	-	-	-	-	-	3,204,175
357 Other Government Capital	-	-	-	-	-	-	-	-	100,000	965,000	-	-	-	-	1,065,000
360 Transportation Capital	-	6,850,000	-	2,070,000	2,500,000	10,820,000	-	3,340,000	2,350,000	-	-	-	560,000	-	28,490,000
370 Facilities Capital	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000
380 Parks & Recreation Capital	-	1,000,000	-	-	2,000,000	-	4,500,000	700,000	200,000	725,000	-	-	-	-	9,125,000
390 Public Safety Capital	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000
412 Utility Capital	-	-	-	-	-	-	-	-	-	-	-	26,840,000	-	-	26,840,000
513 Lynnwood Shop Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	57,800	57,800
Total	\$ 10,150,300	\$ 7,850,000	\$ 2,200,000	\$ 2,070,000	\$ 4,500,000	\$ 12,320,000	\$ 4,935,014	\$ 4,040,000	\$ 3,650,000	\$ 1,690,000	\$ 557,279	\$ 26,840,000	\$ 560,000	\$ 57,800	\$ 81,420,393

General Fund	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
General Fund	\$ 82,083,200	\$ 11,607,700	\$ 3,503,000	\$ 16,639,110	\$ 12,750,000	\$ 1,234,400	\$ 127,817,410	\$ 273,200	\$ -	\$ 9,919,852	\$ 138,010,462	General Fund
Total	\$ 82,083,200	\$ 11,607,700	\$ 3,503,000	\$ 16,639,110	\$ 12,750,000	\$ 1,234,400	\$ 127,817,410	\$ 273,200	\$ -	\$ 9,919,852	\$ 138,010,462	Total

Other General Government Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
Econ Dev Infrastructure	-	-	-	-	-	200,000	200,000	-	-	8,148,874	8,348,874	Econ Dev Infrastructure
Revenue Stabilization	-	-	-	-	-	-	-	-	-	6,000,000	6,000,000	Revenue Stabilization
Lodging Tax	1,472,564	-	-	-	-	-	1,472,564	-	-	636,424	2,108,988	Lodging Tax
Drug Enforcement	-	-	-	-	95,000	1,000	96,000	-	-	395,181	491,181	Drug Enforcement
Criminal Justice	1,877,387	-	127,555	-	-	20,000	2,024,942	-	-	1,939,307	3,964,249	Criminal Justice
Transportation Impact Fee	-	-	-	1,010,000	-	-	1,010,000	-	-	1,203,892	2,213,892	Transportation Impact Fee
Street Operating	-	300,000	1,642,000	-	-	-	1,942,000	-	3,550,000	659,644	6,151,644	Street Operating
Cumulative Park Reserve	-	-	-	-	-	18,000	18,000	-	-	84,456	102,456	Cumulative Park Reserve
Cumulative Art Reserve	-	-	-	-	-	-	-	-	-	536,992	536,992	Cumulative Art Reserve
Tree Reserve	-	-	-	-	-	-	-	-	-	236,484	236,484	Tree Reserve
American Rescue Plan Act	-	-	-	-	-	-	-	-	-	8,500,000	8,500,000	American Rescue Plan Act
Solid Waste Management	-	-	24,276	-	-	-	24,276	-	53,000	79,613	156,889	Solid Waste Management
Affordable Housing	500,000	-	-	-	-	-	500,000	-	-	489,008	989,008	Affordable Housing
Transportation Benefit District	7,815,688	-	-	-	-	-	7,815,688	-	-	4,567,853	12,383,541	Transportation Benefit District
Park Impact Fee	-	-	-	3,000,000	-	25,000	3,025,000	-	-	3,659,530	6,684,530	Park Impact Fee
Total	\$ 11,665,639	\$ 300,000	\$ 1,793,831	\$ 4,010,000	\$ 95,000	\$ 264,000	\$ 18,128,470	\$ -	\$ 3,603,000	\$ 37,137,258	\$ 58,868,728	Total

Debt Service Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
General Govt Debt Service	-	-	-	-	-	-	-	-	7,035,418	1,047,185	8,082,603	General Govt Debt Service
Rec Center 2012 LTGO	-	-	-	-	-	-	-	-	3,204,175	111,302	3,315,477	Rec Center 2012 LTGO
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,239,593	\$ 1,158,487	\$ 11,398,080	Total

Capital Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	Capital Funds
REET 2	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 1,840,000	\$ -	\$ -	\$ 2,329,830	\$ 4,169,830	REET 2
REET 1	1,800,000	-	-	-	-	40,000	1,840,000	-	-	1,811,656	3,651,656	REET 1
Capital Development	-	-	-	-	-	20,000	20,000	-	-	1,687,121	1,707,121	Capital Development
Other Government Capital	-	-	-	-	-	-	-	-	1,065,000	106,972	1,171,972	Other Government Capital
Transportation Capital	-	-	6,157,800	-	-	-	6,157,800	-	28,490,000	5,463,538	40,111,338	Transportation Capital
Facilities Capital	-	-	13,940,000	-	-	-	13,940,000	-	1,000,000	200,251	15,140,251	Facilities Capital
Parks & Recreation Capital	-	-	14,645,000	-	-	593,279	15,238,279	-	9,125,000	4,825,987	29,189,266	Parks & Recreation Capital
Public Safety Capital	-	-	-	-	-	100,000	100,000	-	1,000,000	40,549,088	41,649,088	Public Safety Capital
Total	\$ 3,600,000	\$ -	\$ 34,742,800	\$ -	\$ -	\$ 793,279	\$ 39,136,079	\$ -	\$ 40,680,000	\$ 56,974,443	\$ 136,790,522	Total

Enterprise Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	Enterprise Funds
Utility Operations	\$ -	\$ -	\$ -	\$ 61,438,226	\$ -	\$ 200,000	\$ 61,638,226	\$ 44,700,000	\$ -	\$ 19,435,506	\$ 125,773,732	Utility Operations
Utility Capital	-	-	-	-	-	-	-	-	26,840,000	28,746,927	55,586,927	Utility Capital
Golf Course	-	-	-	3,159,120	-	482,274	3,641,394	-	-	3,395,587	7,036,981	Golf Course
Total	\$ -	\$ -	\$ -	\$ 64,597,346	\$ -	\$ 682,274	\$ 65,279,620	\$ 44,700,000	\$ 26,840,000	\$ 51,578,020	\$ 188,397,640	Total

Internal Service Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
Equipment Rental Reserve	-	-	-	3,599,272	-	-	3,599,272	-	-	3,451,490	7,050,762	Equipment Rental Reserve
Equipment Rental Oper	-	-	-	4,054,436	-	-	4,054,436	-	-	1,299,100	5,353,536	Equipment Rental Oper
Lynnwood Shop Operations	-	-	-	276,500	-	-	276,500	-	57,800	85,582	419,882	Lynnwood Shop Operations
Self Insurance	-	-	-	-	-	-	-	-	-	280,954	280,954	Self Insurance
Technology Reserve	-	-	-	607,000	-	-	607,000	-	-	324	607,324	Technology Reserve
Total	\$ -	\$ -	\$ -	\$ 8,537,208	\$ -	\$ -	\$ 8,537,208	\$ -	\$ 57,800	\$ 5,117,450	\$ 13,712,458	Total

Total 2023 - 2024	\$ 97,348,839	\$ 11,907,700	\$ 40,039,631	\$ 93,783,664	\$ 12,845,000	\$ 2,973,953	\$ 258,898,787	\$ 44,973,200	\$ 81,420,393	\$ 161,885,510	\$ 547,177,890	Total 2023 - 2024
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General Fund Fund (011)	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Adopted Budget
Salaries & Wages	\$ 24,055,073	\$ 24,653,342	\$ 52,009,939	\$ 64,506,747
Personnel Benefits	9,142,245	9,350,821	19,866,290	23,311,432
Supplies	888,600	805,361	2,478,835	3,125,969
Services & Charges	9,756,425	8,791,820	21,845,747	26,061,816
Intergovernmental	2,596,157	2,328,462	6,172,485	2,607,646
Subtotal Operating Expenditures	46,438,501	45,929,806	102,373,296	119,613,610
Other Financing Uses:				
Capital Outlay	183,508	87,807	118,238	20,000
Debt Service	600	606	700	1,200
Transfers-out	2,778,588	5,004,515	9,144,091	10,150,300
Subtotal Other Financing Uses	2,962,696	5,092,928	9,263,029	10,171,500
Total Expenditures & Uses	49,401,197	51,022,734	111,636,325	129,785,110
Ending Fund Balance	4,124,786	8,981,142	3,464,344	8,225,352
Total Expenditures, Uses & Fund Balance	\$ 53,525,983	\$ 60,003,876	\$ 115,100,669	\$ 138,010,462

Other General Government Funds Funds (020-180)	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Adopted Budget
Salaries & Wages	\$ 977,386	\$ 1,102,446	\$ 2,460,769	\$ 2,693,800
Personnel Benefits	428,538	471,499	981,890	825,847
Supplies	711,649	580,923	1,339,406	1,167,550
Services & Charges	786,896	1,036,363	13,130,554	7,509,652
Intergovernmental	543,750	541,833	2,399,921	-
Subtotal Operating Expenditures	3,448,219	3,733,063	20,312,540	12,196,849
Other Financing Uses:				
Capital Outlay	88,639	373,485	640,000	780,000
Debt Service	-	-	-	-
Transfers-out	5,302,914	10,858,502	28,149,868	33,875,014
Subtotal Other Financing Uses	5,391,553	11,231,987	28,789,868	34,655,014
Total Expenditures & Uses	8,839,772	14,965,050	49,102,408	46,851,863
Ending Fund Balance	30,047,154	32,638,683	13,088,497	12,016,865
Total Expenditures, Uses & Fund Balance	\$ 38,886,926	\$ 47,603,733	\$ 62,190,905	\$ 58,868,728

Debt Service Funds	2020	2021	2021 - 2022	2023 - 2024
Fund (203-223)	Actual	Actual	Budget	Adopted Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Charges	-	-	-	-
Intergovernmental	-	-	-	-
Subtotal Operating Expenditures	-	-	-	-
Other Financing Uses:				
Capital Outlay	-	-	-	-
Debt Service	1,656,013	2,535,791	7,310,979	11,394,288
Transfers-out	-	-	-	-
Subtotal Other Financing Uses	1,656,013	2,535,791	7,310,979	11,394,288
Total Expenditures & Uses	1,656,013	2,535,791	7,310,979	11,394,288
Ending Fund Balance	111,902	1,232,632	113,948	3,792
Total Expenditures, Uses & Fund Balance	\$ 1,767,915	\$ 3,768,423	\$ 7,424,927	\$ 11,398,080

Capital Project Funds	2020	2021	2021 - 2022	2023 - 2024
Funds (330-390)	Actual	Actual	Budget	Adopted Budget
Salaries & Wages	\$ 180,842	\$ 274,310	\$ 203,267	\$ 236,100
Personnel Benefits	85,544	122,833	91,430	99,047
Supplies	29,052	38,201	150,000	-
Services & Charges	7,042,351	10,308,441	57,993,656	965,000
Intergovernmental	8,054	-	-	-
Subtotal Operating Expenditures	7,345,843	10,743,785	58,438,353	1,300,147
Other Financing Uses:				
Capital Outlay	3,964,524	18,432,485	82,467,156	114,977,888
Debt Service	-	233,148	-	-
Transfers-out	1,020,495	6,497,662	11,906,190	9,937,279
Subtotal Other Financing Uses	4,985,019	25,163,294	94,373,346	124,915,167
Total Expenditures & Uses	12,330,862	35,907,080	152,811,699	126,215,314
Ending Fund Balance	12,563,644	64,601,343	2,765,583	10,575,208
Total Expenditures, Uses & Fund Balance	\$ 24,894,506	\$ 100,508,423	\$ 155,577,282	\$ 136,790,522

Enterprise Funds	2020	2021	2021 - 2022	2023 - 2024
Funds (411-460)	Actual	Actual	Budget	Adopted Budget
Salaries & Wages	\$ 3,927,025	\$ 4,164,029	\$ 8,529,046	\$ 10,044,360
Personnel Benefits	1,546,171	304,880	3,262,667	3,662,549
Supplies	6,222,892	3,498,785	7,215,050	8,948,361
Services & Charges	10,899,940	9,295,228	22,597,105	19,560,424
Intergovernmental	658,187	844,896	1,077,000	1,494,820
Subtotal Operating Expenditures	23,254,216	18,107,818	42,680,868	43,710,514
Other Financing Uses:				
Capital Outlay	8,495,213	3,065,885	17,444,965	27,718,800
Debt Service	1,753,064	1,497,616	8,240,400	7,094,976
Transfers-out	7,824,373	19,423,718	15,448,036	27,400,000
Subtotal Other Financing Uses	18,072,650	23,987,219	41,133,401	62,213,776
Total Expenditures & Uses	41,326,866	42,095,036	83,814,269	105,924,290
Ending Fund Balance	26,373,166	31,883,778	22,048,719	82,473,350
Total Expenditures, Uses & Fund Balance	\$ 67,700,032	\$ 73,978,814	\$ 105,862,988	\$ 188,397,640

Internal Service Funds	2020	2021	2021 - 2022	2023 - 2024
Funds (510-520)	Actual	Actual	Budget	Adopted Budget
Salaries & Wages	\$ 546,623	\$ 515,290	\$ 1,137,650	\$ 1,327,700
Personnel Benefits	241,913	65,468	429,385	562,700
Supplies	634,614	431,340	862,300	1,541,900
Services & Charges	459,557	554,639	3,319,795	1,428,559
Intergovernmental	-	-	-	-
Subtotal Operating Expenditures	1,882,707	1,566,737	5,749,130	4,860,859
Other Financing Uses:				
Capital Outlay	2,703,613	914,015	2,399,124	3,789,272
Debt Service	-	-	-	-
Transfers-out	-	-	2,325,000	57,800
Subtotal Other Financing Uses	2,703,613	914,015	4,724,124	3,847,072
Total Expenditures & Uses	4,586,320	2,480,752	10,473,254	8,707,931
Ending Fund Balance	4,959,858	6,157,762	7,170,133	5,004,527
Total Expenditures, Uses & Fund Balance	\$ 9,546,178	\$ 8,638,514	\$ 17,643,387	\$ 13,712,458

All Funds	2020	2021	2021 - 2022	2023 - 2024
	Actual	Actual	Budget	Adopted Budget
Salaries & Wages	\$ 29,686,948	\$ 30,709,416	\$ 64,340,671	\$ 78,808,707
Personnel Benefits	11,444,412	10,315,501	24,631,662	28,461,575
Supplies	8,486,807	5,354,610	12,045,591	14,783,780
Services & Charges	28,945,170	29,986,491	118,886,857	55,525,451
Intergovernmental	3,806,149	3,715,191	9,649,406	4,102,466
Subtotal Operating Expenditures	82,369,487	80,081,209	229,554,187	181,681,979
Other Financing Uses:				
Capital Outlay	15,435,496	22,873,677	103,069,483	147,285,960
Debt Service	3,409,676	4,267,160	15,552,079	18,490,464
Transfers-out	16,926,370	41,784,397	66,973,185	81,420,393
Subtotal Other Financing Uses	35,771,543	68,925,234	185,594,747	247,196,817
Total Expenditures & Uses	118,141,029	149,006,443	415,148,934	428,878,796
Ending Fund Balance	78,180,510	145,495,340	48,651,224	118,299,094
Total Expenditures, Uses & Fund Balance	\$ 196,321,539	\$ 294,501,783	\$ 463,800,158	\$ 547,177,890



GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
BEGINNING FUND BALANCE	8,190,682	4,125,563	8,987,032	9,919,852	8,225,352	4,016,327
OPERATING REVENUES						
General Property Tax	13,530,455	8,242,405	8,800,000	10,000,000	12,500,000	14,500,000
EMS Property Tax	4,595,462	29,121	-	-	-	-
Total Property Tax	18,125,917	8,271,526	8,800,000	10,000,000	12,500,000	14,500,000
Sales Tax	42,123,845	43,577,193	55,184,959	57,500,600	60,398,600	62,838,800
Total Sales Tax	42,123,845	43,577,193	55,184,959	57,500,600	60,398,600	62,838,800
Utility Tax - Electric	4,246,900	4,137,490	4,162,437	4,364,500	4,630,200	4,912,200
Utility Tax - Gas	1,079,107	1,053,200	1,232,184	1,292,800	1,345,100	1,399,500
Utility Tax - Solid Waste	1,143,448	1,219,061	1,355,619	1,414,000	1,471,200	1,530,800
Utility Tax - Cable	983,340	956,705	960,521	955,200	936,100	917,400
Utility Tax - Telephone/Pager	2,240,576	1,537,173	1,156,763	1,194,000	1,170,300	1,147,000
Utility Tax - Water	792,205	848,172	931,187	1,014,800	1,118,900	1,233,700
Utility Tax - Sewer	1,199,406	1,269,585	1,409,293	1,878,500	2,750,300	3,575,400
Utility Tax - Storm	460,421	502,131	542,344	561,700	610,500	663,400
Total Utility Taxes	12,145,403	11,523,517	11,750,348	12,675,500	14,032,600	15,379,400
Admissions Tax	1,599,306	831,617	1,018,116	1,475,000	1,564,900	1,660,100
Total Admissions Tax	1,599,306	831,617	1,018,116	1,475,000	1,564,900	1,660,100
Gambling Tax - Punch Board & Pull T	320,561	235,656	401,503	401,000	405,000	409,000
Gambling Tax - Bingo & Raffles	4,811	2,894	3,779	3,000	3,000	3,000
Gambling Tax - Amusement Games	21,611	11,338	19,585	20,000	20,000	20,000
Leasehold Tax	6,177	12,076	18,271	8,100	8,500	8,900
Total Other Taxes	353,160	261,964	443,138	432,100	436,500	440,900
Alcohol Business License	555	309	-	-	-	-
Alcohol Business License Employee	3,538	2,794	-	-	-	-
Health Business License	66,401	13,823	-	-	-	-
Health Business License Employee F	190,493	52,947	-	-	-	-
Police & Protective Business License	1,079	-	-	-	-	-
Hazardous Permits	155,787	197,959	179,707	202,000	210,100	218,600
Speciality Business License	8,238	1,512	2,000	1,000	1,000	1,000
Speciality Business License Employee	9,877	-	-	-	-	-
Amusement Business License	15,839	8,864	-	-	-	-
Amusement Business License Emplo	4,439	1,844	-	-	-	-
General Business License	1,523,314	1,239,198	1,382,837	1,397,800	1,454,200	1,513,000
General Business License Employee	3,917,834	2,768,786	3,278,804	3,272,400	3,404,500	3,542,100
Technology Fee	28,466	223,882	240,000	248,800	248,800	248,800
Animal Licenses	4,360	3,080	5,000	-	-	-
Total Licenses & Permits	5,930,220	4,514,998	5,088,348	5,122,000	5,318,600	5,523,500
Building Permits	1,051,473	1,671,844	2,349,985	2,562,500	2,825,100	3,114,800
Storm Drain Permits	175,986	369,567	212,686	377,200	415,900	458,600
Electric Permits	437,772	662,318	1,087,647	1,230,000	1,356,100	1,495,100
Mechanical Permits	162,368	258,439	367,308	430,500	474,600	523,400
Plumbing Permits	93,880	158,669	350,908	430,500	474,600	523,400
Side Sewer Permits	165,468	210,144	315,576	615,000	678,100	747,600
Sign Permits	(5,159)	7,716	16,424	-	-	-
Street and Curb Permits	-	234	504	-	-	-
Building Inspection Fees	49,329	15,975	13,514	8,200	9,000	9,800
Fire Hydrant Inspection Fees	9,570	41,092	139,678	287,000	316,500	348,900
Inspection Fees	100,192	16,587	-	-	-	-
Water Tap Inspection Fees	36,855	25,935	56,454	41,000	45,300	50,000
Waste Limit Discharge	-	6,740	14,515	-	-	-
Zoning and Subdivision Services	565,518	322,215	487,180	820,000	904,100	996,900
Plan Check Fees - Electrical	86,428	93,949	205,000	224,900	248,100	273,700
Plan Check Fees	1,083,989	977,652	1,937,743	2,125,200	2,342,900	2,583,000
Transport Concurrency Management	27,566	12,710	12,000	16,400	18,000	19,900
Environmental Checklist Fee	65,642	40,250	104,547	82,000	90,400	99,600
Other Development Services Charges	185,902	41,362	200,000	205,000	226,100	249,300
Total Development Services Charges	4,292,779	4,933,398	7,871,669	9,455,400	10,424,800	11,494,000

GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
Recreation Center Admissions	1,005,642	1,062,873	1,000,000	1,506,210	1,597,600	1,694,800
Recreation Center Annual Pass	892,302	295,170	300,000	304,500	323,000	342,700
Open Swim Admissions	1,178,621	734,115	1,135,000	1,268,800	1,346,100	1,428,100
Recreation Program Fees	163,663	721,803	849,500	1,015,000	1,076,900	1,142,500
Program Fees - CPR/First Aide	147,694	13,366	-	-	-	-
Program Fees - Senior Center 62+	33,891	142,573	125,000	142,100	150,800	160,000
Admin Fee for Refunds (Class)	8,430	3,558	8,000	5,100	5,500	5,900
Facility Rental - Park Reservations	46,491	19,700	48,000	44,700	47,500	50,300
Facility Rental - Meadowdale	147,055	269,248	450,000	406,000	430,800	457,200
Facility Rental - Cedar Valley Gym	58,947	31,861	41,000	60,900	64,600	68,600
Facility Rental - Heritage Park	187	-	500	-	-	-
Facility Rental - Swim Facility With T	278,463	227,213	240,000	304,500	323,000	342,700
Facility Rental - Group Rent Exempt	172,563	20,298	-	-	-	-
Facility Rental - Rental Items	944	1,364	900	2,200	2,200	2,200
Locker Services	8,113	7	1,000	-	-	-
Contributions/Donations - Non-Gov't	28,587	32,599	5,000	-	-	-
Contributions/Donations - Senior Ce	52,797	6,719	5,000	-	-	-
Other Recreation Charges	1,809,970	311,973	200,000	369,000	374,000	374,000
Total Recreation Charges	6,034,360	3,894,440	4,408,900	5,429,010	5,742,000	6,069,000
Cost Allocation - Utility Fund	3,967,545	4,692,712	5,143,891	5,811,500	6,164,300	6,539,600
Cost Allocation - Golf Fund	102,811	113,892	96,726	156,600	166,300	176,400
Cost Allocation - Fleet	120,469	115,611	142,322	128,300	136,200	144,500
Sale of Merchandise	62,899	35,561	30,211	40,000	41,800	44,300
Sale of Maps & Publications	5,367	900	-	-	-	-
Sale of Merchandise - Nontaxable	926	31	-	-	-	-
Public Records	804	841	500	600	600	600
Election Candidate Filing Services	3,679	-	-	-	-	-
Fingerprinting Fees	33,411	18,134	21,949	20,300	21,500	22,700
Detention and Correction Services	321,991	200,485	5,566	1,726,500	3,568,100	3,785,300
Prisoner Room/Board	26,327	16,516	5,366	22,500	41,800	44,300
Prisoner Phone Use	10,350	4,410	7,443	5,000	9,300	9,700
Community Service Fees	8,320	240	487	6,900	7,300	7,700
Court Commitment	3,340	120,195	83,636	146,200	155,100	164,600
Total Charges for Services	4,668,239	5,319,528	5,538,097	8,064,400	10,312,300	10,939,700
Red Light Photo	5,881,051	4,745,331	7,430,003	8,902,500	9,119,600	9,119,600
Red Light Photo - Vendor	(120,042)	778,676	220,000	200,000	200,000	200,000
Municipal Court	3,011,018	2,291,037	3,083,639	3,587,500	3,955,300	4,360,800
Business License Penalties	19,189	20,004	20,000	10,000	10,000	10,000
Other Fines & Forfeitures	71,775	51,475	18,375	50,000	50,000	50,000
Total Fines & Forfeitures	8,862,991	7,886,523	10,772,017	12,750,000	13,334,900	13,740,400
Total Franchise Fees	942,133	885,258	930,342	840,000	790,000	765,000
Total Intergovernmental Revenue	4,247,552	6,346,807	3,659,274	3,657,300	2,849,300	3,022,800
Total Interest	355,759	52,082	116,543	141,000	145,000	149,300
Total Operating Revenue	109,681,664	98,298,851	115,581,751	127,542,310	137,849,500	146,522,900
OTHER REVENUE SOURCES						
Total Other Non-Operating Revenue	448,929	291,056	503,146	548,300	564,300	581,900
Total Transfers-in	192,000	1,663,364	-	-	-	-
Total Transfers & Other Revenues	640,929	1,954,420	503,146	548,300	564,300	581,900
Total Operating Revenue, Other Sources, & Beginning Fund Balances	118,513,275	104,378,834	125,071,929	138,010,462	146,639,152	151,121,127
Total Revenue w/o Fund Balance	110,322,593	100,253,271	116,084,897	128,090,610	138,413,800	147,104,800

GENERAL FUND EXPENDITURES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	AMEND/EST	ADOPTED	Forecasted	Forecasted
OPERATING EXPENDITURES						
Development & Business Services	7,094,950	6,986,541	10,596,383	13,846,664	14,675,100	15,268,000
Executive	1,564,649	1,701,794	2,372,434	3,451,104	3,612,000	3,758,000
Finance	7,102,706	7,297,471	7,246,356	7,342,800	7,942,800	8,263,600
Fire	16,062,072	2,305,312	1,927,489	2,262,400	2,447,200	2,546,000
Human Resources	1,601,266	1,640,010	1,865,526	2,221,882	2,458,900	2,558,100
Information Technology	4,322,250	4,654,195	5,019,503	5,742,050	6,246,600	6,498,900
Legal	3,401,327	3,322,885	2,751,400	2,728,700	2,951,600	3,070,800
Legislative	844,173	781,314	877,072	1,042,215	1,127,400	1,173,000
Municipal Court	2,629,969	2,621,795	2,915,573	4,108,209	4,300,400	4,474,100
Non-Departmental	294,408	1,836,226	195,233	1,300,000	1,406,300	1,463,100
Parks, Recreation, & Cultural Arts	15,319,712	14,300,484	17,175,119	19,415,333	21,001,700	21,850,100
Police	39,947,508	40,504,249	42,273,029	49,509,198	54,990,350	57,211,900
Public Works	6,551,569	6,559,342	6,277,117	6,664,255	8,203,600	8,534,900
Street (Transfer to 111)	2,000,000	2,140,900	2,041,065	2,050,000	2,050,000	2,050,000
Total Operating Expenditures	\$ 108,736,559	\$ 96,652,518	\$ 103,533,299	\$ 121,684,810	\$ 133,413,950	\$ 138,720,500
OTHER FINANCING USES						
Capital Outlay	466,541	302,355	23,540	-	-	-
Debt related transfers-out						
Transfer to 202	315,150	-	-	-	-	-
Transfer to 203				4,843,125	5,843,125	5,829,900
Transfer to 215	266,818	138,200	-	-	-	-
Transfer to 223	2,970,575	3,313,276	3,313,026	3,204,175	3,312,750	3,317,800
Capital related transfers-out						
Transfer to 333	2,200,000	1,100,000	2,200,000	-	-	-
Other transfers-out						
Transfer to 098	-	-	1,129,967	-	-	-
Transfer to 114	-	-	37,000	-	-	-
Transfer to 144	71,000	53,000	53,000	53,000	53,000	53,000
Total Other Financing Uses	\$ 6,290,084	\$ 4,906,831	\$ 6,756,533	\$ 8,100,300	\$ 9,208,875	\$ 9,200,700
Total Operating Expenditures & Other Uses	\$ 115,026,643	\$ 101,559,349	\$ 110,289,832	\$ 129,785,110	\$ 142,622,825	\$ 147,921,200
ENDING FUND BALANCES						
Reserved For:						
Reserves per Financial Policy*	12,006,431	10,232,910	9,804,546	12,052,403	13,761,823	14,309,104
Unreserved (not including \$6M Rev. Stabilization Fund)	(6,575,566)	(6,108,123)	115,306	(3,827,051)	(9,745,496)	(11,109,177)
Total Ending Fund Balances	\$ 5,430,865	\$ 4,124,787	\$ 9,919,852	\$ 8,225,352	\$ 4,016,327	\$ 3,199,927
Total Operating Expenditures, Other Uses, & Ending Fund Balances	\$ 120,457,508	\$ 105,684,136	\$ 120,209,684	\$ 138,010,462	\$ 146,639,152	\$ 151,121,127

Revenue Assumptions

General Government Funds Revenues:

This section explains and illustrates the estimates for revenue sources included in the General Government funds of the 2023-2024 Adopted Biennial Budget. Key funding sources are described below by category. General Government Funds include the General Fund, Economic Development Infrastructure, Revenue Stabilization, Lodging Tax, Drug Enforcement, Criminal Justice, Transportation Impact Fee, Street Operating, Park and Recreation Reserve, Cumulative Art Reserve, Tree, American Rescue Plan Act, Solid Waste Management, SHB 1406 Affordable Housing, Transportation Benefit District, Park Impact Fee, General Govt Debt Service, Rec Center 2012 LTGO, Equipment Rental Reserve, Equipment Rental Operating, Lynnwood Shop Operations, Self-Insurance and the Technology Reserve Funds.

GENERAL GOVERNMENT FUNDS*				
	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Adopted Budget
BEGINNING FUND BALANCE	\$ 51,807,344	\$ 113,611,562	\$ 38,855,093	\$ 53,333,047
Property Tax	4,280,481	4,265,407	8,800,000	10,000,000
Sales Tax	24,349,633	31,425,145	54,607,959	65,377,987
Utility Tax	5,653,730	5,783,177	12,280,348	12,675,500
Admissions Tax	129,583	312,687	1,018,116	1,475,000
Other Taxes	1,743,368	1,859,826	1,403,138	4,220,352
Licenses & Permits	2,689,211	2,502,722	6,588,348	5,122,000
Development Services Charges	5,953,563	10,315,023	14,886,669	13,765,400
Recreation Charges	1,063,856	1,869,114	5,598,900	5,447,010
Charges for Services	4,594,856	5,545,354	12,295,615	14,291,072
Fines & Forfeitures	3,154,060	4,900,309	9,737,017	12,845,000
Franchise Fees	442,577	433,158	930,342	840,000
Intergovernmental Revenue	5,334,373	4,072,905	19,689,618	7,761,667
Investment Interest	391,990	294,876	739,043	372,000
TOTAL OPERATING REVENUES	59,781,281	73,579,703	148,575,113	154,192,988
Non-Operating Revenue	306,974	346,777	352,433	563,300
Sale of Capital Assets	2,011	137,124	168,418	-
Transfers-in	5,111,147	6,794,752	12,776,974	12,776,974
TOTAL SOURCES OF REVENUE	\$ 117,008,757	\$ 194,469,918	\$ 200,728,031	\$ 220,866,309

*Includes General Fund, Other Governmental Funds, Debt Service Funds, Internal Service Funds

Property Tax:

Property tax revenue estimates for 2023-2024 are \$4,500,000 and \$5,500,000 respectively, or a total of \$10,000,000 for both years. Property tax revenue has dropped significantly since 2017 due to the formation of the Regional Fire Authority (RFA).

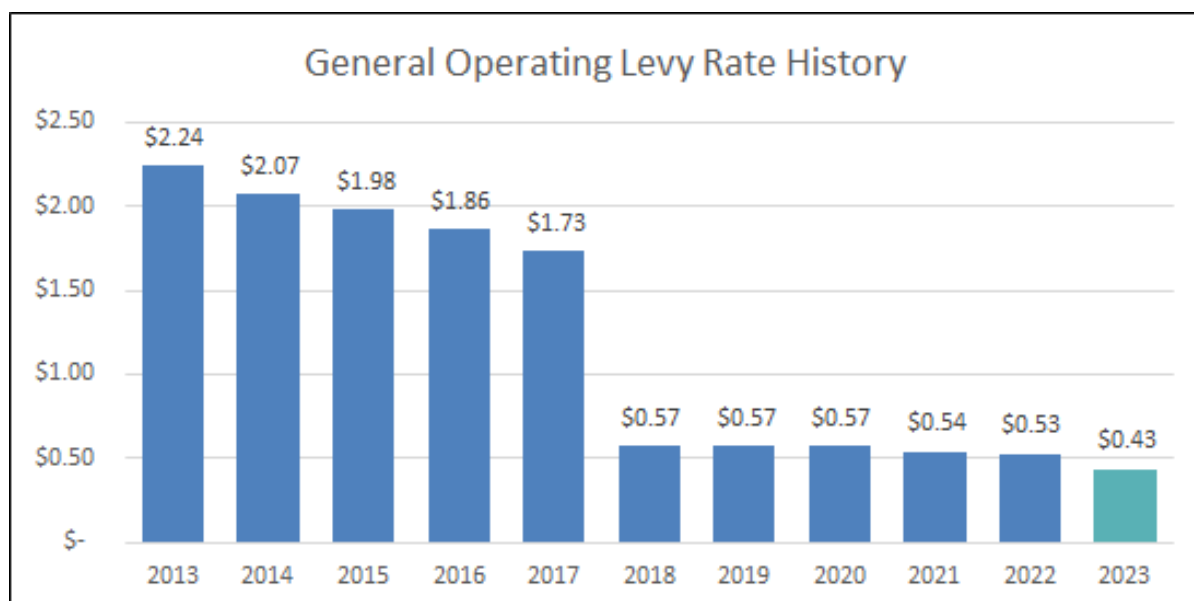
The total estimated taxable assessed value for the City of Lynnwood in 2022 for the 2023 property tax levy totals \$10,363,143,479. The assessed value increased \$1,881,879,345 from 2022 to 2023 and is attributed to an increase of \$79,472,455 in new development as well as an increase of 21.2% in existing property values.

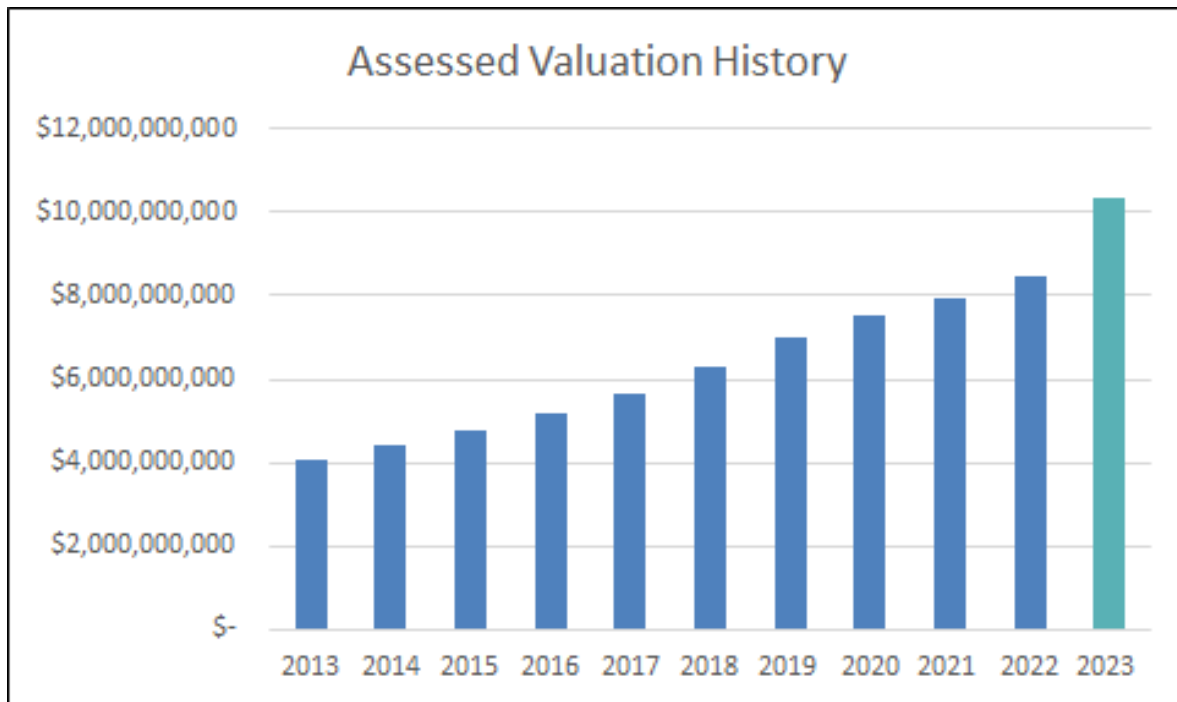
The 2023 City of Lynnwood total general operating property tax levy rate is \$0.43 per \$1,000 of assessed property value. This is \$.10 lower than the levy rate collected in 2022.

The total overall 2023 property tax levy rate is \$7.35 per \$1,000 of assessed property value. This rate includes levies for the Edmonds school district, Sno-Isle library district, Snohomish County, Hospital District, the Regional Transit Authority, the Regional Fire Authority, and the state.

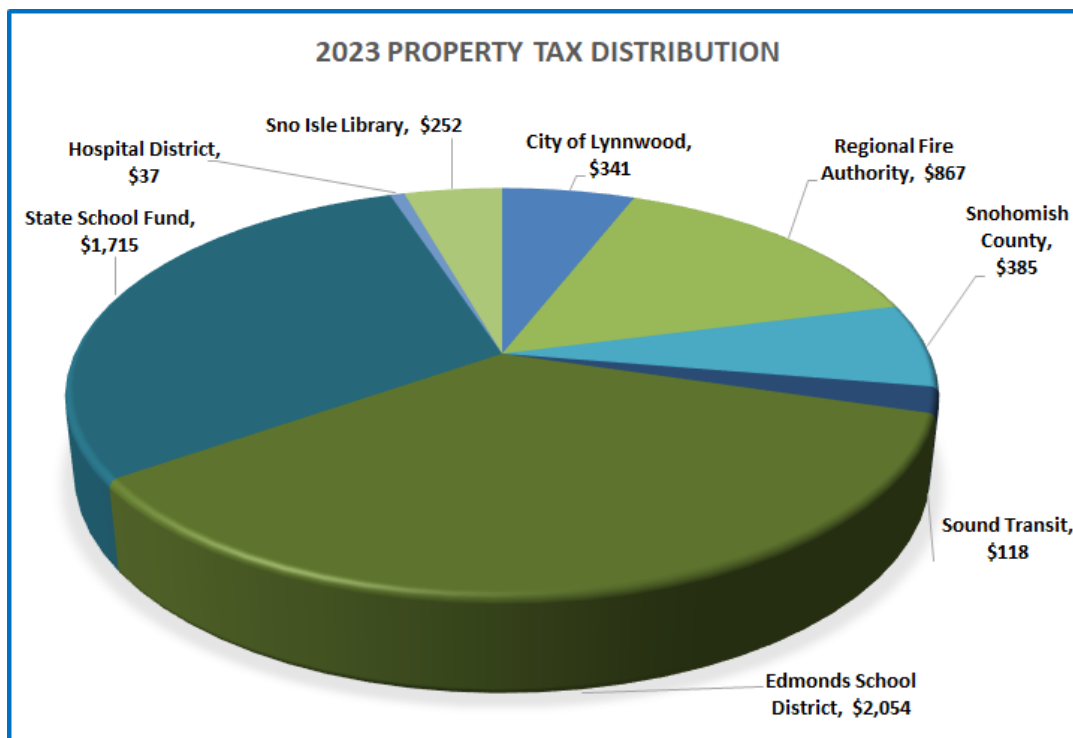
Total 2023 Property Tax Levy Rate Per \$1,000 Assessed Value	
Edmonds School District	\$2.62
State Schools	2.23
Regional Fire Authority (RFA)	1.08
Snohomish County	.48
City of Lynnwood General Levy	.43
Sno-Isle Library District	.31
Regional Transit Authority	.15
Hospital District	.05
Total:	<u>\$7.35</u>

The City levies a property tax amount, not a property tax rate. As assessed values increase, the tax rate decreases and as assessed values decrease, the tax rate increases. The charts below show the City's General Property Tax Levy rate history and Assessed Valuation history over the past 10 years.





The following chart displays the allocation of the total levy in 2023 for all taxing districts within the City based on the average home valuation of \$643,400:



Sales Tax:

The General Fund's largest revenue source, Sales tax has been budgeted at \$57,500,600 for 2023-2024. Sales Tax revenues were negatively impacted in 2020 by the COVID-19 pandemic and were forecasted conservatively for the 2021-2022 biennium. Sales Tax revenues exceeded budgeted expectations for the 2021-2022 biennium and are forecasted to continuing growing in the next biennium, although at a slower pace.

Sales Tax revenue information for 2020 through 2022 by category is as follows:

	2020	2021	2022
January	\$ 1,682,783	\$ 1,673,177	\$ 1,901,554
February	1,515,996	1,733,822	2,074,602
March	1,207,193	2,355,720	2,568,509
April	1,148,763	2,267,311	2,271,016
May	1,606,386	2,286,659	2,404,505
June	1,810,757	2,456,345	2,631,081
July	1,911,463	2,405,511	2,485,667
August	1,905,468	2,370,461	2,380,789
September	1,973,911	2,348,177	2,485,667
October	1,817,809	2,191,650	2,380,789
November	1,925,471	2,296,275	2,734,291
December	2,514,925	2,717,370	2,658,769
Total Sales Tax Collected	\$ 21,020,925	\$ 27,102,478	\$ 28,977,239
Percentage Increase(Decrease)		22.44%	6.47%

Utility Taxes:

The City's utility taxes account for \$12,675,500 . These revenues are projected based upon actual 2021-2022 year-to-date revenues received and forecasted city utility revenues (water, sewer, and storm). The following table shows the history and type of utility taxes that the city receives.

The utility tax rate is 6%.

GENERAL FUND REVENUES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	ANTICIPATED	ADOPTED	Forecasted	Forecasted
Utility Tax - Electric	4,246,900	4,137,490	4,162,437	4,364,500	4,630,200	4,912,200
Utility Tax - Gas	1,079,107	1,053,200	1,232,184	1,292,800	1,345,100	1,399,500
Utility Tax - Solid Waste	1,143,448	1,219,061	1,355,619	1,414,000	1,471,200	1,530,800
Utility Tax - Cable	983,340	956,705	960,521	955,200	936,100	917,400
Utility Tax - Telephone/Pager	2,240,576	1,537,173	1,156,763	1,194,000	1,170,300	1,147,000
Utility Tax - Water	792,205	848,172	931,187	1,014,800	1,118,900	1,233,700
Utility Tax - Sewer	1,199,406	1,269,585	1,409,293	1,878,500	2,750,300	3,575,400
Utility Tax - Storm	460,421	502,131	542,344	561,700	610,500	663,400
Total Utility Taxes	12,145,403	11,523,517	11,750,348	12,675,500	14,032,600	15,379,400

Business License Fees:

Business license fees for 2023 and 2024 assume 1% growth from the estimated revenues for the current biennium. General fund revenues from business licenses are approximately \$700,000 per year while the per employee business license fees total approximately \$1.6 million per year. The City does not have a Business and Occupation (B&O) tax.

GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
General Business License	1,523,314	1,239,198	1,382,837	1,397,800	1,454,200	1,513,000
General Business License Employee	3,917,834	2,768,786	3,278,804	3,272,400	3,404,500	3,542,100

Development Services:

Development services revenues are forecasted based upon actual and probable development projects coming up in 2023 and 2024. Development fees as specified in the Fee Schedule will be reviewed for potential increases to better align with the actual costs of processing permits, plan review, and inspection services.

GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
Building Permits	1,051,473	1,671,844	2,349,985	2,562,500	2,825,100	3,114,800
Storm Drain Permits	175,986	369,567	212,686	377,200	415,900	458,600
Electric Permits	437,772	662,318	1,087,647	1,230,000	1,356,100	1,495,100
Mechanical Permits	162,368	258,439	367,308	430,500	474,600	523,400
Plumbing Permits	93,880	158,669	350,908	430,500	474,600	523,400
Side Sewer Permits	165,468	210,144	315,576	615,000	678,100	747,600
Sign Permits	(5,159)	7,716	16,424	-	-	-
Street and Curb Permits	-	234	504	-	-	-
Building Inspection Fees	49,329	15,975	13,514	8,200	9,000	9,800
Fire Hydrant Inspection Fees	9,570	41,092	139,678	287,000	316,500	348,900
Inspection Fees	100,192	16,587	-	-	-	-
Water Tap Inspection Fees	36,855	25,935	56,454	41,000	45,300	50,000
Waste Limit Discharge	-	6,740	14,515	-	-	-
Zoning and Subdivision Services	565,518	322,215	487,180	820,000	904,100	996,900
Plan Check Fees - Electrical	86,428	93,949	205,000	224,900	248,100	273,700
Plan Check Fees	1,083,989	977,652	1,937,743	2,125,200	2,342,900	2,583,000
Transport Concurrency Management	27,566	12,710	12,000	16,400	18,000	19,900
Environmental Checklist Fee	65,642	40,250	104,547	82,000	90,400	99,600
Other Development Services Charges	185,902	41,362	200,000	205,000	226,100	249,300
Total Development Services Charges	4,292,779	4,933,398	7,871,669	9,455,400	10,424,800	11,494,000

Recreation Fees:

Recreation fees are forecasted based upon estimated program fees and facility rental fees. These revenues were negatively impacted by COVID-19 from 2020-2022. The projected amounts for 2023-2024 reflect an anticipated increase in non-resident fees that will be presented to Council for approval separately.

GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
Recreation Center Admissions	1,005,642	1,062,873	1,000,000	1,506,210	1,597,600	1,694,800
Recreation Center Annual Pass	892,302	295,170	300,000	304,500	323,000	342,700
Open Swim Admissions	1,178,621	734,115	1,135,000	1,268,800	1,346,100	1,428,100
Recreation Program Fees	163,663	721,803	849,500	1,015,000	1,076,900	1,142,500
Program Fees - CPR/First Aide	147,694	13,366	-	-	-	-
Program Fees - Senior Center 62+	33,891	142,573	125,000	142,100	150,800	160,000
Admin Fee for Refunds (Class)	8,430	3,558	8,000	5,100	5,500	5,900
Facility Rental - Park Reservations	46,491	19,700	48,000	44,700	47,500	50,300
Facility Rental - Meadowdale	147,055	269,248	450,000	406,000	430,800	457,200
Facility Rental - Cedar Valley Gym	58,947	31,861	41,000	60,900	64,600	68,600
Facility Rental - Heritage Park	187	-	500	-	-	-
Facility Rental - Swim Facility With T	278,463	227,213	240,000	304,500	323,000	342,700
Facility Rental - Group Rent Exempt	172,563	20,298	-	-	-	-
Facility Rental - Rental Items	944	1,364	900	2,200	2,200	2,200
Locker Services	8,113	7	1,000	-	-	-
Contributions/Donations - Non-Gov't	28,587	32,599	5,000	-	-	-
Contributions/Donations - Senior Ce	52,797	6,719	5,000	-	-	-
Other Recreation Charges	1,809,970	311,973	200,000	369,000	374,000	374,000
Total Recreation Charges	6,034,360	3,894,440	4,408,900	5,429,010	5,742,000	6,069,000

Fines and Forfeitures:

Fines and forfeitures revenues were budgeted based upon actual 2021-2022 revenues plus an increase based on anticipated increases in activity after the downturn during the pandemic.

GENERAL FUND REVENUES	2017 - 2018 Actuals	2019 - 2020 Actuals	2021 - 2022 ANTICIPATED	2023 - 2024 ADOPTED	2025 - 2026 Forecasted	2027 - 2028 Forecasted
Red Light Photo	5,881,051	4,745,331	7,430,003	8,902,500	9,119,600	9,119,600
Red Light Photo - Vendor	(120,042)	778,676	220,000	200,000	200,000	200,000
Municipal Court	3,011,018	2,291,037	3,083,639	3,587,500	3,955,300	4,360,800
Business License Penalties	19,189	20,004	20,000	10,000	10,000	10,000
Other Fines & Forfeitures	71,775	51,475	18,375	50,000	50,000	50,000
Total Fines & Forfeitures	8,862,991	7,886,523	10,772,017	12,750,000	13,334,900	13,740,400

Charges for Services:

Charges for services include interfund amounts from Utility, Golf and Fleet funds for services provided by General Fund departments. Interfund services revenues also include the charges allocated to all the General Fund departments and other funds for fleet maintenance and replacement services. Also included in this category are Fleet Replacement and Technology Reserve costs. An increase of \$1.7 million in anticipated revenues is included for 2024 contracted bed space after the Community Justice Center is open.

GENERAL FUND REVENUES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	ANTICIPATED	ADOPTED	Forecasted	Forecasted
Cost Allocation - Utility Fund	3,967,545	4,692,712	5,143,891	5,811,500	6,164,300	6,539,600
Cost Allocation - Golf Fund	102,811	113,892	96,726	156,600	166,300	176,400
Cost Allocation - Fleet	120,469	115,611	142,322	128,300	136,200	144,500
Sale of Merchandise	62,899	35,561	30,211	40,000	41,800	44,300
Sale of Maps & Publications	5,367	900	-	-	-	-
Sale of Merchandise - Nontaxable	926	31	-	-	-	-
Public Records	804	841	500	600	600	600
Election Candidate Filing Services	3,679	-	-	-	-	-
Fingerprinting Fees	33,411	18,134	21,949	20,300	21,500	22,700
Detention and Correction Services	321,991	200,485	5,566	1,726,500	3,568,100	3,785,300
Prisoner Room/Board	26,327	16,516	5,366	22,500	41,800	44,300
Prisoner Phone Use	10,350	4,410	7,443	5,000	9,300	9,700
Community Service Fees	8,320	240	487	6,900	7,300	7,700
Court Commitment	3,340	120,195	83,636	146,200	155,100	164,600
Total Charges for Services	4,668,239	5,319,528	5,538,097	8,064,400	10,312,300	10,939,700

Intergovernmental Revenues:

Intergovernmental revenues include state and federal grants, criminal justice program revenues, streamlined sales tax, state Liquor Board profits, liquor excise tax, and PUD Privilege taxes. Included in Intergovernmental revenues for 2023-2024 is \$1,000,000 for reimbursement from Sound Transit for permit and review services on the Light Rail project (the corresponding expenditure authority is included in the Development and Business Services budget).

GENERAL FUND REVENUES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	ANTICIPATED	ADOPTED	Forecasted	Forecasted
Meadowdale Joint Operations	133,223	79,617	91,997	91,400	97,000	102,900
Library Custodian & Maintenance Ser	77,337	61,270	56,033	62,900	66,800	70,800
Liquor Excise Tax	369,399	476,654	462,913	539,600	572,500	607,400
Liquor Board Profit	615,115	629,754	646,117	601,700	638,400	677,200
PUD Privilege Tax	525,250	529,650	542,337	538,000	570,800	605,500
Law Enforcement Services	195,613	252,491	57,069	131,500	170,300	180,700
Jail Transportation Services	-	2,525	5,000	-	-	-
Federal DOT Grant NHTSA	32,209	21,671	21,794	30,500	32,500	34,500
Federal DOT Grant Distracted Driving	38,801	24,092	7,602	10,200	11,000	11,800
Federal DOT Grant Motorcycle Safety	-	8,944	9,972	-	-	-
WA State Department of Commerce	-	10,000	96,000	-	-	-
WA State Traffic Safety Commission	7,389	25,441	34,408	30,500	32,500	34,500
Snohomish County - Senior Center	23,000	-	22,000	33,500	35,500	37,600
PHD 2: Move 60 Teen Program	178,349	117,437	(1,400)	-	-	-
PHD 2: Staff Support	34,629	21,125	-	-	-	-
PHD 2: 3rd Grade Swim Program	74,570	44,741	44,000	80,000	83,600	88,700
ILA - Sound Transit Funds	638,321	987,183	1,100,000	1,000,000	-	-
ILA - National Recreation & Park Assoc	-	40,000	-	-	-	-
Other Intergovernmental Revenue	1,304,347	3,014,212	463,432	507,500	538,400	571,200
Total Intergovernmental Revenue	4,247,552	6,346,807	3,659,274	3,657,300	2,849,300	3,022,800

Ending Fund Balances

Table 1 and Graph 1 illustrate the City's ending fund balances between 2020 and 2024. The fund balances are segregated into two major components; 1) reserved/designated fund balances such as for reserve requirements and other designated or restricted uses and 2) unassigned fund balances.

Decreases in fund balances for the Economic Development Infrastructure Fund and Capital Project Funds are related to planned project completion. The General Fund balance increased from 2020-2022 but will be decreasing over 2023-2024 to reflect changes between the proposed and adopted budget as summarized on page 48.

General Fund Fund (001)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved or Designated				
011 General Fund	\$ 3,973,122	\$ 8,753,646	\$ 9,616,524	\$ 7,846,192
Total Reserved or Designated	\$ 3,973,122	\$ 8,753,646	\$ 9,616,524	\$ 7,846,192
Unassigned				
011 General Fund	\$ 151,664	\$ 227,496	\$ 303,328	\$ 379,160
Total Unassigned	\$ 151,664	\$ 227,496	\$ 303,328	\$ 379,160
Total Ending Fund Balances	\$ 4,124,786	\$ 8,981,142	\$ 9,919,852	\$ 8,225,352

General Government Funds Funds (020-180)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved or Designated				
020 Econ Dev Infrastructure	\$ 11,043,874	\$ 10,033,211	\$ 8,148,874	\$ 498,874
098 Revenue Stabilization	4,870,033	6,000,000	6,000,000	6,000,000
101 Lodging Tax	894,195	815,561	636,424	469,113
104 Drug Enforcement	292,263	300,971	395,181	356,181
105 Criminal Justice	2,802,493	1,940,533	1,939,307	1,138,749
110 Transportation Impact Fee	2,308,892	1,335,765	1,203,892	143,892
111 Street Operating	243,324	25,659	659,644	197,446
114 Cumulative Park Reserve	87,956	115,200	84,456	52,456
116 Cumulative Art Reserve	50,515	566,992	536,992	86,992
119 Aid Car Reserve	208	399	-	-
121 Tree Reserve	233,168	236,484	236,484	191,484
128 Paths & Trails	36	95	-	-
131 American Rescue Plan Act	-	-	8,500,000	-
144 Solid Waste Management	87,570	95,435	79,613	79,613
146 Affordable Housing	87,293	321,932	489,008	989,008
150 Transportation Benefit District	4,614,317	3,625,701	4,567,853	63,541
180 Park Impact Fee	2,431,017	7,224,745	3,659,530	1,749,516
Total Reserved or Designated	\$ 30,047,154	\$ 32,638,683	\$ 37,137,258	\$ 12,016,865

Debt Service Funds Fund (203-223)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved/Designated - Debt Service				
203 General Govt Debt Service	\$ -	\$ 1,120,826	\$ 1,047,185	\$ 2,490
223 Rec Center 2012 LTGO	111,902	111,806	111,302	1,302
Total Reserved or Designated	\$ 111,902	\$ 1,232,632	\$ 1,158,487	\$ 3,792

Capital Project Funds Funds (330-390)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved or Designated - Construction				
330 REET 2	\$ 3,816,236	\$ 1,531,804	\$ 2,329,830	\$ 129,830
331 REET 1	2,689,004	2,505,714	1,811,656	1,656
332 HRDW/SFTW	-	-	-	-
333 Capital Development	1,237,564	1,455,760	1,687,121	17,121
357 Other Government Capital	26,624	74,828	106,972	106,972
360 Transportation Capital	2,531,360	3,046,235	5,463,538	5,463,538
370 Facilities Capital	1,192,063	267,044	200,251	200,251
380 Parks & Recreation Capital	597,637	140,124	4,825,987	4,655,840
390 Public Safety Capital	473,156	55,579,834	40,549,088	-
Total Reserved or Designated	\$ 12,563,644	\$ 64,601,343	\$ 56,974,443	\$ 10,575,208
Enterprise Funds Funds (411-460)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved or Designated				
Operating				
411 Utility Operations	\$ 10,684,138	\$ 21,554,401	\$ 19,435,506	\$ 51,717,489
460 Golf Course	3,382,851	3,770,780	3,395,587	3,438,934
Construction				
412 Utility Capital	12,306,177	6,558,597	28,746,927	27,316,927
Total Reserved or Designated	\$ 26,373,166	\$ 31,883,778	\$ 51,578,020	\$ 82,473,350
Internal Service Funds Funds (510-520)	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
Reserved or Designated				
510 Equipment Rental Reserve	\$ 4,212,325	\$ 5,326,291	\$ 3,451,490	\$ 3,451,490
511 Equipment Rental Oper	234,788	257,503	1,299,100	1,310,277
513 Lynnwood Shop Operations	137,454	125,697	85,582	63,382
515 Self Insurance	330,954	326,247	280,954	179,054
520 Technology Reserve	44,337	122,024	324	324
Total Reserved or Designated	\$ 4,959,858	\$ 6,157,762	\$ 5,117,450	\$ 5,004,527
ALL FUNDS	2020 Actual	2021 Actual	2022 Projected	2023 - 2024 Adopted Budget
ENDING FUND BALANCES - ALL FUNDS				
Reserved or Designated	\$ 78,028,846	\$ 145,267,844	\$ 161,582,182	\$ 117,919,934
Unassigned	151,664	227,496	303,328	379,160
ENDING FUND BALANCE TOTAL	\$ 78,180,510	\$ 145,495,340	\$ 161,885,510	\$ 118,299,094

Reserved/Designated Ending Fund Balances:

The first component of ending fund balances, totaling \$118,299,094 at the end of the 2023-2024 biennium, include funds which have been reserved per the City's financial policies or are otherwise restricted and/or designated within the funds. The General Fund reserves include \$7,846,192 in the General Fund and \$6,000,000 in the Revenue Stabilization Fund. The purpose of the Revenue Stabilization Fund reserves is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters, or similar major, unanticipated events like the pandemic.

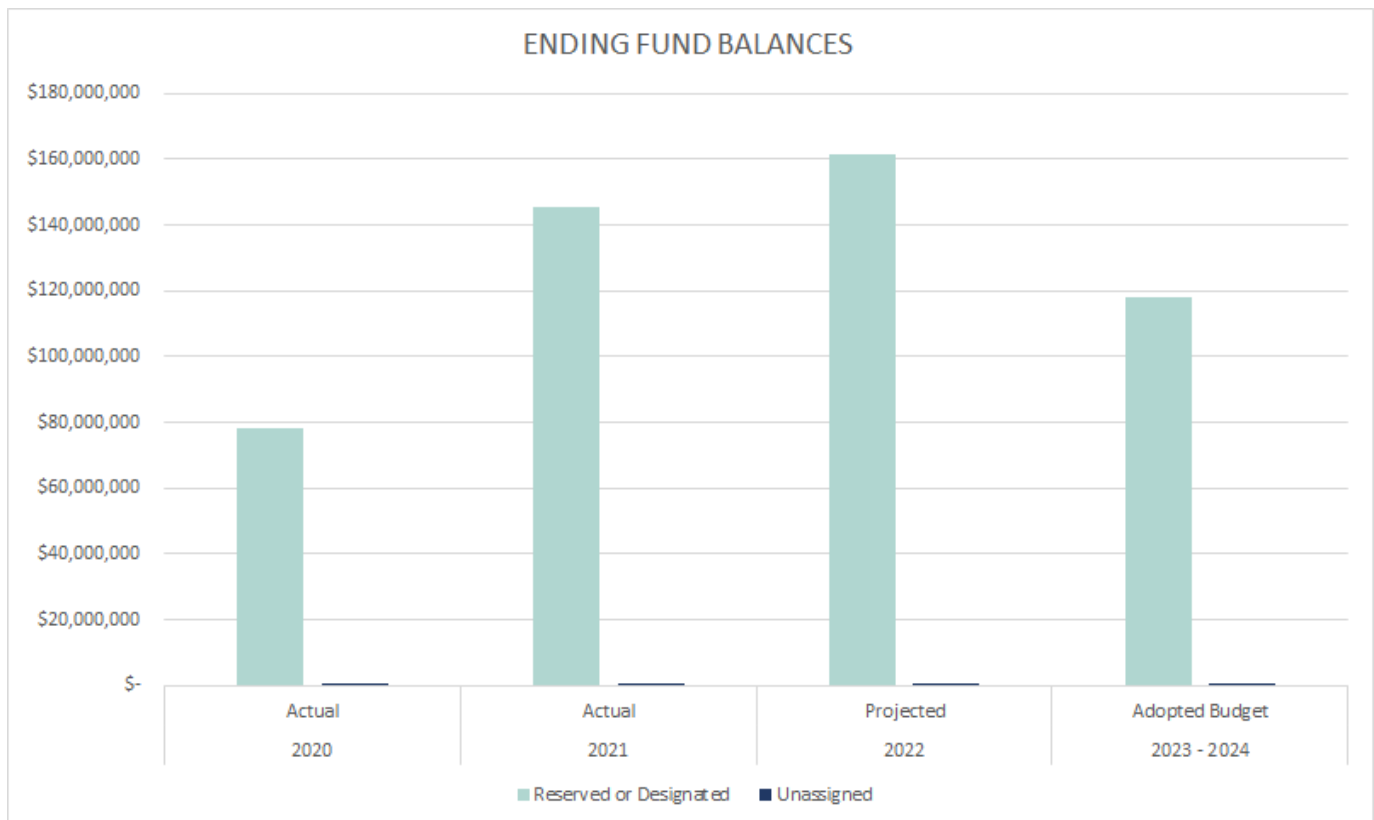
Equipment replacement reserves of \$3,451,490 are included in the Equipment Rental Reserve fund. These funds are collected through charges to the City's General Fund and Utility Funds which allow the cash accumulation for future replacement of the City's equipment and vehicles to smooth out further budgetary impacts.

The reserved/designated ending fund balance includes operating reserves for the Utility Operating for the City's utilities (water/sewer/ and storm water). The utility reserves also include the reserves for debt service as required by the City's bond covenants. In compliance with the City's Adopted Financial Policies, the Utility operating reserves are accounted, as follows:

- Water Utility reserves equivalent to 90 days of operating expenses.
- Sewer Utility reserves equivalent to 45 days of operating expenses, and
- Storm Water reserves equivalent to 30 days of operating expenses.

In addition, all remaining balances of the utility funds after accounting for the operating and bond reserves are designated/reserved for utility construction projects. In compliance to the Adopted Financial Policies, Utilities operating reserves are accounted, as follows:

- A reserve balance target for Water Utility Capital equivalent to 1% of original Water Asset Values,
- A reserve balance target for Sewer Utility Capital equivalent to 2% of original Sewer Asset Values, and
- A reserve balance for Storm Water Utility Capital equivalent to 1% of original Storm Water Asset Value



Summary of Budgeted Full-Time Equivalent (FTE) Positions, 2018-2023

The following table illustrates the number of regular full-time equivalents (FTEs) funded by the City between 2018 and 2023.

The table below does not include part-time and seasonal employees or volunteers.

Department (General Fund)	2018	2019	2020	2021	2022	2023	Change 2018- 2023
DEVELOPMENT & BUSINESS SVCS.	22.00	22.00	22.00	35.50	36.50	34.50	12.50
EXECUTIVE (Clerk FTEs from Finance 2021)	4.50	4.75	4.75	6.00	6.00	9.00	4.50
FINANCE (Clerk FTEs to Exec 2023)	24.25	25.25	25.25	23.25	25.70	22.25	(2.00)
FIRE*	58.00	-	-	-	-	-	(58.00)
HUMAN RESOURCES	5.00	5.20	5.20	5.20	5.20	5.20	0.20
INFORMATION TECHNOLOGY	12.00	13.00	13.00	13.00	13.00	13.00	1.00
LEGISLATIVE	7.75	7.75	7.75	7.75	7.75	7.75	-
MUNICIPAL COURT**	11.15	11.00	11.00	10.00	11.85	13.55	2.40
PARKS & RECREATION	41.75	40.75	40.75	42.50	42.50	42.50	0.75
POLICE***	107.00	107.00	107.00	106.00	108.00	123.00	16.00
PUBLIC WORKS	23.75	23.65	23.65	20.15	20.15	19.50	(4.25)
SUBTOTAL GENERAL FUND	317.15	260.35	260.35	269.35	276.65	290.25	(26.90)
Fund	2018	2019	2020	2021	2022	2023	Change 2018- 2023
LODGING TAX FUND 101	1.00	1.00	1.00	0.50	0.50	0.50	(0.50)
DRUG ENFORCEMENT FUND 104	1.00	-	-	-	-	-	(1.00)
CRIMINAL JUSTICE FUND 105	2.00	1.00	1.00	2.00	2.00	-	(2.00)
STREET FUND 111	8.90	8.90	8.90	9.25	9.25	10.25	1.35
AMERICAN RESCUE PLAN ACT FUND 131^	-	-	-	8.20	6.50	6.50	6.50
SOLID WASTE MGMT FUND 144	-	-	-	-	-	-	-
TRANS. BENEFIT DIST. FUND 150	-	0.20	0.20	0.20	0.20	-	-
PARKS & REC CAPITAL 380	-	1.00	1.00	1.00	1.00	1.00	1.00
UTILITIES FUND 411	37.35	40.05	40.05	42.20	41.77	49.47	12.12
EQUIPMENT RENTAL OPS FUND 511	7.00	7.00	7.00	5.50	6.50	6.50	(0.50)
SHOP MAINTENANCE FUND 513	-	-	-	-	0.28	0.28	0.28
SUBTOTAL OTHER FUNDS	57.25	59.15	59.15	68.85	68.00	74.50	17.25
GRAND TOTAL	374.40	319.50	319.50	338.20	344.65	364.75	(9.65)

*Fire operations and personnel transferred to Regional Fire Authority after 2018

**Municipal Court added .85 Judge in 2022 (previously contract) and 1.5 FTE Court Marshals in 2023

***Police added 2 positions from Fund 105, 4 Custody Officers, 4 Master Custody Officers

^ARPA positions temporary, except 4 Police Officers that will move to General Fund in 2025



GENERAL FUND

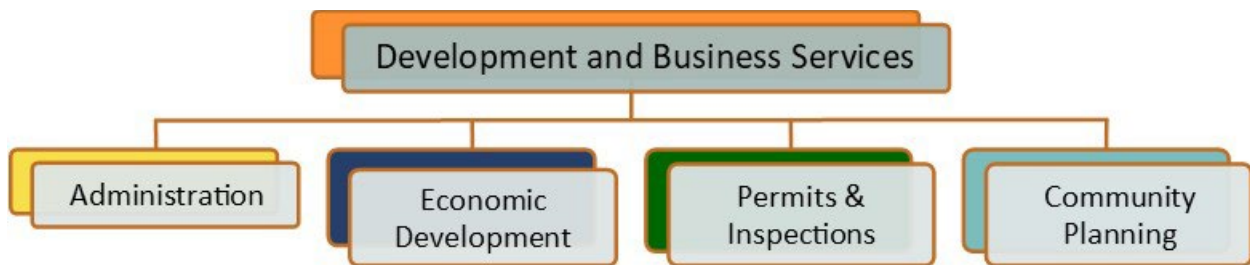


SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 4,125,559	\$ 4,124,786	\$ 8,981,142	\$ 4,124,787	\$ 9,919,852
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES			\$ -		
Taxes	\$ 31,188,752	\$ 37,681,890	39,514,670	\$ 69,759,561	\$ 82,083,200
Licenses & Permits	7,063,745	5,504,095	6,685,190	12,934,243	11,607,700
Intergovernmental Revenue	1,602,141	1,365,227	2,074,400	3,619,644	3,503,000
Charges for Services	4,417,843	5,880,138	5,129,661	13,459,743	16,639,110
Fines & Forfeitures	3,112,338	4,895,690	5,876,327	9,642,017	12,750,000
Investment Interest	76,399	43,174	73,369	236,543	141,000
Other Revenue	273,788	507,716	852,190	1,334,009	1,093,400
TOTAL REVENUES	\$ 47,735,006	\$ 55,877,930	\$ 60,205,807	\$ 110,985,760	\$ 127,817,410
OTHER FINANCING SOURCES					
Other Financing Sources	7,859	1,160	-	9,824	273,200
Transfers-in	1,657,559	-	-	402,883	-
TOTAL OTHER FINANCING SOURCES	\$ 1,665,418	\$ 1,160	\$ -	\$ 412,707	\$ 273,200
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 53,525,983	\$ 60,003,876	\$ 69,186,949	\$ 115,523,254	\$ 138,010,462
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	24,055,074	24,653,342	26,610,661	52,009,939	64,506,747
Personnel Benefits	9,142,245	9,350,821	10,315,469	19,866,290	23,311,432
Supplies	888,600	805,361	1,673,474	2,478,835	3,125,969
Services & Charges	9,756,425	8,791,820	13,053,927	21,845,747	26,061,816
Intergovernmental	2,596,157	2,328,462	3,844,023	6,172,485	2,607,646
TOTAL OPERATING EXPENDITURES	\$ 46,438,501	\$ 45,929,806	\$ 55,497,554	\$ 102,373,296	\$ 119,613,610
Operating Revenues over (under)					
Operating Expenditures	\$ 1,296,505	\$ 9,948,124	\$ 4,708,253	\$ 8,612,464	\$ 8,203,800
OTHER FINANCING USES					
Capital Outlay	183,508	87,807	-	118,238	20,000
Debt Service	600	606	-	700	1,200
Transfers-out	2,778,588	5,004,515	3,769,543	9,144,091	10,150,300
TOTAL OTHER FINANCING USES	2,962,696	5,092,928	3,769,543	9,263,029	10,171,500
TOTAL EXPENDITURES & OTHER USES	\$ 49,401,197	\$ 51,022,734	\$ 59,267,097	\$ 111,636,325	\$ 129,785,110
ENDING FUND BALANCES					
Reserved	3,973,122	8,753,646	9,616,524	3,356,105	7,846,192
Unassigned	151,664	227,496	303,328	530,824	379,160
ENDING FUND BALANCES	\$ 4,124,786	\$ 8,981,142	\$ 9,919,852	\$ 3,886,929	\$ 8,225,352
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 53,525,983	\$ 60,003,876	\$ 69,186,949	\$ 115,523,254	\$ 138,010,462

Program Title	Responsible Department	2023 - 2024 Adopted Budget
Administration	Development & Business Services	\$ 2,520,260
Planning	Development & Business Services	2,282,486
Permits & Inspections	Development & Business Services	6,649,783
Economic Development	Development & Business Services	1,394,135
Sound Transit - Light Rail	Development & Business Services	1,000,000
	Total Development & Business Services	\$ 13,846,664
Administration	Executive	1,257,604
Community Engagement	Executive	588,800
City Clerk	Executive	1,286,300
Equity & Social Justice	Executive	318,400
	Total Executive	\$ 3,451,104
Accounting & Auditing	Finance	2,857,400
Budget & Strategic Planning	Finance	919,000
Procurement	Finance	1,270,900
Treasury Services	Finance	1,177,400
Utility Billing	Finance	1,118,100
	Total Finance	\$ 7,342,800
Fire Prevention	Fire	2,262,400
	Total Fire	\$ 2,262,400
Employee Services	Human Resources	202,800
Operations	Human Resources	1,888,882
Labor Relations	Human Resources	130,200
	Total Human Resources	\$ 2,221,882
Administration	Information Technology	1,100,929
Cyber Security	Information Technology	426,300
Applications Management	Information Technology	1,849,029
End User Support	Information Technology	818,892
Network & Systems Administration	Information Technology	1,546,900
	Total Information Technology	\$ 5,742,050
City Attorney	Legal	35,300
Prosecuting Attorney	Legal	1,118,400
Public Defense	Legal	1,575,000
	Total Legal	\$ 2,728,700
City Council	Legislative	1,042,215
	Total Legislative	\$ 1,042,215

Program Title	Responsible Department	2023 - 2024 Adopted Budget
Administration	Municipal Court	2,063,058
Probation Services	Municipal Court	777,398
Case Processing	Municipal Court	1,267,753
	Total Municipal Court	\$ 4,108,209
Transfers-out	Non-Departmental	10,150,300
Contractual for Red Light Cameras	Non-Departmental	1,300,000
	Total Non-Department	\$ 11,450,300
Administration	Parks, Recreation, & Cultural Arts	1,527,703
Aquatics	Parks, Recreation, & Cultural Arts	4,797,304
Park Operations	Parks, Recreation, & Cultural Arts	3,627,735
62+ Programs	Parks, Recreation, & Cultural Arts	1,305,057
Recreation Administration	Parks, Recreation, & Cultural Arts	2,544,228
Healthy Communities	Parks, Recreation, & Cultural Arts	999,538
Customer Service	Parks, Recreation, & Cultural Arts	1,899,112
Recreation Programs	Parks, Recreation, & Cultural Arts	2,714,656
	Total Parks, Recreation, & Cultural Arts	\$ 19,415,333
Traffic	Police	2,162,310
Patrol	Police	14,720,234
Special Operations	Police	2,098,189
Detention & Correction	Police	9,439,313
Administration	Police	7,712,677
Community Health & Safety & Animal Contr	Police	2,612,676
Planning, Training, & Accreditation	Police	1,960,356
Criminal Investigations	Police	5,265,261
Records & Support Service	Police	2,215,867
Property & Evidence	Police	781,713
Emergency Operations	Police	202,411
SWAT (Special Weapons & Tactics)	Police	338,191
	Total Police	\$ 49,509,198
Administration	Public Works	1,459,744
Project Engineering	Public Works	762,420
Building & Property Services	Public Works	3,903,992
Construction Management	Public Works	538,099
	Total Public Works	\$ 6,664,255
TOTAL GENERAL FUND EXPENDITURES:		\$ 129,785,110





Department Mission and Responsibilities:

The Development and Business Services (DBS) department was created by Council in the FY2021-2022 budget. This newly formed department is comprised of the functions formally undertaken by Community Development, Economic Development, Public Works Development Engineering, and the Fire Marshal's Office (South Snohomish County Fire and Rescue).

Mission: Through outstanding public service, proactive planning, and strong partnerships, we foster development of a vibrant community where people and businesses thrive.

Responsibilities:

- Building permit processing, plan review and inspection services
- Private infrastructure plan review and inspection
- Fire prevention plan review and inspection
- Code enforcement
- Current and 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 coordination
- Tourism promotion

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 quality of life through implementing the Lynnwood Comprehensive Plan
5. Attract businesses and development partners to succeed in Lynnwood

Highlights and Accomplishments during 2021-2022:

- Implementation of the DBS re-org
- City Center + Alderwood Regional Growth Center Projects
 - Avalon @ Alderwood Mixed-Use
 - Lynnwood Place Mixed-Use
 - Home Depot

- Northline Village
- Kinect @ Lynnwood
- Embers multi-story mixed use project
- Alexan Multi-story residential project
- Novo on 52nd multi-building affordable housing project
- Porsche dealership on Hwy 99
- Sound Transit Light Rail
 - ST2 Light Rail permitting and start of construction
 - ST3 Preliminary Planning
- Complete Interlocal Agreement with Community Transit on SWIFT BRT Orange Line
- Procurement of a new DBS permitting software system
- Adopt updated LMC Title 5 related to business licensing
- Adopted updated LMC Building and Fire Codes
- Adoption of the Housing Action Plan
- Adoption of the South Lynnwood Neighborhood Plan
- Housing Hope project comprehensive plan amendment and rezone
- Initiated Comprehensive Plan Update
- Complete City Center Design Guidelines update
- Completed new DBS fee study

Highlights and Changes for 2023-2024:

- Implementation of new DBS permitting software system
- Ongoing improvements to DBS processes, organizational structure, and customer service
- Prepare and adopt the Lynnwood Comprehensive Plan update
- Complete and adopt City Center + Alderwood Regional Growth Center Plan
- Prepare and adopt City Center + Alderwood Planned Action Ordinance
- Lynnwood Public Facilities District Master Plan
- ST2 Lynnwood Link Extension completion of construction and start of service
- ST3 Everett Link Extension preferred alignment and station locations
- Housing Action Plan implementation
- South Lynnwood Neighborhood Plan implementation
- New businesses and private investment to Lynnwood
- Continue to increase public relations and customer service levels
- Continue to work with partner agencies such as Public Works, L&I, SnoPud, Parks and Recreation District, Sound Transit, Schools, and other agencies
- Adoption of new State Building and Fire Codes

Department Budget History by Program:

Development & Business Services	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 795,322	\$ 814,568	\$ 2,261,299	\$ 2,520,260
Planning	551,824	719,691	1,915,820	2,282,486
Permits & Inspections	1,022,223	2,137,566	5,538,867	6,649,783
Economic Development	2,024	320,413	880,397	1,394,135
Sound Transit - Light Rail	1,084,706	448,696	1,000,000	1,000,000
Total	\$ 3,456,099	\$4,440,934	\$ 11,596,383	\$ 13,846,664

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2017	2018	2019	2020	2021	2022	2023	2024
Director Development & Business Svcs	-	-	-	-	1.00	1.00	1.00	1.00
Director Community Development	1.00	1.00	1.00	1.00	-	-	-	-
Director Economic Development	1.00	1.00	1.00	1.00	-	-	-	-
DBS Manager	-	-	-	-	1.00	1.00	1.00	1.00
Business Support Analyst	-	-	-	-	1.00	1.00	1.00	1.00
Senior Administrative Assistant	-	-	-	-	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	3.00	3.00	1.00	1.00
Business License Specialist	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	-	-	-	-	1.00	1.00	1.00	1.00
Business Development Prgrm Manager	-	-	-	-	1.00	1.00	1.00	1.00
City Center Program Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project and Tourism Manager ◇	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Community Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Planner	-	-	-	-	1.00	1.00	1.00	1.00
Deputy Director DBS	-	-	-	-	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	-	-	-	-
Asst. Building Official	1.00	1.00	1.00	1.00	-	-	-	-
Permit Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Permit Technician	1.00	1.00	1.00	1.00	3.00	2.00	2.00	2.00
Permit Technician	2.00	2.00	2.00	2.00	-	1.00	1.00	1.00
Admin Asst./Permit Tech	1.00	1.00	-	-	-	-	-	-
Building Services Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Combination Building Inspector	3.00	3.00	2.00	2.00	4.00	4.00	4.00	4.00
Building Inspector	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Combo Electrical Inspector	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Development Engineering Supervisor	-	-	-	-	1.00	1.00	1.00	1.00
Senior Construction Inspector	-	-	-	-	-	2.00	2.00	2.00
Civil Engineer	-	-	-	-	1.00	1.00	1.00	1.00
Engineering Technician	-	-	-	-	1.00	-	-	-
Total	22.00	22.00	22.00	22.00	35.50	36.50	34.50	34.50

◇ 0.5 FTE of this position is in the Lodging Tax Fund (Fund 101)

Program: Administration
Program No.: 01180000
1. Brief Description:

The Administration Division includes the DBS Director and Administrative staff. The Director oversees all functions of DBS including Economic Development, Permits and Inspections, and Community Planning. The Administrative Division provides budget preparation and oversight, process improvement management, permit software implementation and support, business licensing services, and administrative support for all DBS divisions.

2. Program Outcomes:

- Progress toward achieving the Community Vision and Strategic Plan
- Efficient and consistent administrative and financial processes
- Fully implemented and well supported online permit software
- Effective training processes

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program furthers social equity in service delivery and/or enhances services to under-represented or under-served communities through a customer service culture to address the needs of all community members.

6. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Administration	FTE	Note
Director DBS	1.00	
DBS Manager	1.00	
Senior Administrative Assistant	1.00	
Administrative Assistant	1.00	
Business Support Analyst	1.00	
Business License Specialist	1.00	
Total Program Personnel	6.00	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 302,231	\$ 451,809	\$ 1,250,200	\$ 1,387,412
Personnel Benefits	141,082	161,919	462,042	442,115
Supplies	17,039	3,304	26,620	7,860
Services & Charges	334,970	197,536	522,437	682,873
Intergovernmental	-	-	-	-
Total	\$ 795,322	\$ 814,568	\$ 2,261,299	\$ 2,520,260

9. Outcome Measures:

Administration	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Percentage of the online permit software system implemented	100	0	0	0	
Percentage of applicants satisfied with overall experience at DBS	85	85.4	89	88	

Program: Community Planning
Program No.: 01181000
1. Brief Description:

The Community Planning Division is responsible for managing Lynnwood's land use development approval process, SEPA review, the Lynnwood GMA Compliant Comprehensive Plan, developing special area plans, maintaining and applying Zoning and Subdivision Codes, reviewing Business Licenses, and staff support for the Planning Commission.

2. Program Outcomes:

- Initiate the City's mandatory Comprehensive Plan update in order to proactively plan for Lynnwood's growth
- Improve quality of life through timely review of land use applications for compliance with the zoning and land use codes and design guidelines

- Perform needed code amendments to the zoning and subdivision codes to streamline land use review processes

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Planning	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

The Community Planning Division is committed to proactive planning centered around a lens of equity. The Comprehensive Plan update offers an opportunity to focus the next eight years of planning efforts of the City around diversity, equity, and inclusion. This will also serve to ensure that plans, policies, and land-use regulations are not overly burdensome on under-represented or under-served communities.

This program furthers social equity in service delivery and/or enhances services to under-represented or under-served communities through plans, policies, and land-use regulations that provide for community benefit.

6. Mandatory v. Optional:

Planning	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Planning	FTE	Note
Community Planning Manager	1.00	
Senior Planner	2.00	
Planner	1.00	
Assistant Planner	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Planning	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 362,904	\$ 383,058	\$ 750,682	\$ 1,013,834
Personnel Benefits	137,490	129,453	269,464	354,912
Supplies	-	2,818	23,110	12,130
Services & Charges	51,430	204,362	872,564	901,610
Intergovernmental	-	-	-	-
Total	\$ 551,824	\$ 719,691	\$ 1,915,820	\$ 2,282,486

9. Outcome Measures:

Planning	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Average number of days of review time for Land Use Applications	75	87	90	102	
Number of sub-sections of code for which a code amendment is adopted- amendments shall fix inconsistencies or result in process improvement	20	42	10	0	
Adoption of long-range plans and policies	2	0	0	2	

Program: Permits & Inspections
Program No.: 01182000
1. Brief Description:

The Permit and Inspections Division includes Permit Services, Plan Review and Inspection Services, Development Engineering Services, Fire Prevention (South Snohomish County Fire and Rescue), and Code Enforcement. This division is responsible for the intake, review and issuance of all construction permits. This division ensures that construction in Lynnwood is safe, built according to plans and consistent with adopted State and local codes. Code Enforcement addresses a variety of nuisances and code violations that pose a threat to public safety, health and neighborhood stability.

2. Program Outcomes:

- Support for development of Lynnwood in a manner consistent with adopted City Plans
- Enforcement of State-mandated construction and life safety building codes
- Timely and customer-focused permit reviews and construction inspections
- Safe, healthy and attractive neighborhoods and properties free of impactful public nuisances

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2	Ensure financial stability and economic success.	<input type="radio"/>		
3	Nurture operational & organizational excellence.	<input type="radio"/>		
4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Permits & Inspections	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program recognizes that providing good customer service tailored to our community promotes equity. As this division performs plan review, inspection, permitting and code enforcement, a dedication to diversity, equity, and inclusion will deliver customer service excellence and overall satisfaction. This will serve to ensure that rules and regulations are not overly burdensome on under-represented or under-served communities.

This program furthers social equity in service delivery and/or enhances services to under-represented or under-served communities when undertaking permitting, plan review, project inspections, and code enforcement for community safety.

6. Mandatory v. Optional:

Permits & Inspections	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Permits & Inspections	FTE	Note
Deputy DBS Director	1.00	
Permit Center Supervisor	1.00	
Senior Permit Technician	2.00	
Permit Technician	1.00	
Building Inspector	2.00	
Building Services Supervisor	1.00	
Electrical Inspector	1.00	
Combo Electrical Inspector	1.00	
Combination Building Inspector	4.00	
Code Enforcement Supervisor	1.00	
Code Enforcement Officer	1.00	
Development Engineering Supervisor	1.00	
Senior Construction Inspector	2.00	
Civil Engineer	1.00	
Total Program Personnel	20.00	

8. Program Cost (summary):

Permits & Inspections	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 618,080	\$1,317,805	\$ 2,975,822	\$ 3,971,787
Personnel Benefits	249,176	529,730	1,239,854	1,564,251
Supplies	7,779	30,940	95,320	96,910
Services & Charges	147,188	259,091	1,227,871	1,016,835
Intergovernmental	-	-	-	-
Total	\$ 1,022,223	\$2,137,566	\$ 5,538,867	\$ 6,649,783

9. Outcome Measures:

Permits & Inspections	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Percentage of commercial building plan reviews completed within 6 weeks	100	92	90	90	
Percentage of residential building plan reviews completed within 3 weeks	100	61	85	85	
Percentage of inspections performed next business day	100	96	98	98	
Average number of days between receipt of code enforcement complaint to initial	2	2	3	3	

Program: Economic Development
Program No.: 01184000
1. Brief Description:

Economic Development undertakes targeted activities, programs, and projects to improve Lynnwood's economic well-being and quality of life by fostering development, diversifying the economy, creating and retaining jobs, and building the local tax base. The Economic Development Division is responsible

for facilitating private development including City Center, Sound Transit Light Rail, business recruitment and development, and tourism promotion.

2. Program Outcomes:

- Implementation of the City Center Plan
- Design and construction of Sound Transit Lynnwood Link Light Rail
- High-quality development
- Business and employment growth

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Economic Development	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program advances equity through partnerships, strong support for small minority-owned businesses, diversifying Lynnwood's economy, and providing economic opportunities for all community members. The program promotes diversity, equity, and inclusion through economic development activities that enhance the lives and provide opportunities that benefit our community. This includes ensuring that economic development projects are not overly burdensome on under-represented or under-served communities.

This program furthers social equity in service delivery and/or enhances services to under-represented or under-served communities by supporting our diverse businesses and providing economic opportunity for our community members.

6. Mandatory v. Optional:

Economic Development	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Economic Development	FTE	Note
Business Development Manager	1.00	
City Center Program Manager	1.00	
Economic Development Manager	1.00	
Project Tourism Manager	0.50	Position shared with Lodging Tax Fund
	3.50	

8. Program Cost (summary):

Economic Development	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 1,394	\$ 183,957	\$ 417,068	\$ 845,223
Personnel Benefits	630	65,427	161,493	278,377
Supplies	-	3,123	13,950	5,910
Services & Charges	-	67,906	287,886	264,625
Intergovernmental	-	-	-	-
Total	\$ 2,024	\$ 320,413	\$ 880,397	\$ 1,394,135

9. Outcome Measures:

Economic Development	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Number of outreach engagements with businesses, developers and organizations	10	8	5	3	
Number of outreach engagements, sales missions, familiarization tours with travel professionals, tour operators, and meeting and event planners	3	2	2	1	
Number of agreements facilitating development	2	4	5	6	

Program: Sound Transit – Light Rail
Program No.: 01185010
1. Brief Description:

The Economic Development Division works to facilitate the design and construction of the Sound Transit Lynnwood Link Extension to serve as a catalyst for City Center development and improve multi-modal transportation. The former Office of Economic Development (OED) negotiated an (this section needs to be clarified) development agreement with Sound Transit for the project; and a staffing agreement to reimburse the City or its costs for staff time, consultant services, and permit fees. This program establishes a separate budget for tracking Lynnwood Link related consultant expenses and reimbursements from Sound Transit.

The Everett Link Extension and STRIDE I-405 BRT has been approved by the voters to extend light rail service north from the Lynnwood City Center Station to Everett via Paine Field. The Everett Link Extension (EvLE) requires programming for the possible impacts and opportunities for a West

Alderwood Station and additional aerial guideway. A recent FTA Grant supports a collaborative approach to develop station area regulations in conjunction with Sound Transit, Snohomish County, and the City of Everett. Community Planning Division will review the planning of the Everett Link Extension and possible impacts to the Regional Growth Center for a preferred alignment. The Economic Development Division will support Everett Link Extension for continued redevelopment of the Regional Growth Center.

2. Program Outcomes:

- Completion of the Lynnwood Link Extension and City Center Station with service to Bellevue and Seattle
- Completion of the STRIDE I-405 BRT service to Burien via Bellevue
- DBS will collaborate on the development on station area regulations

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Sound Transit	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

Improved transportation access provides the community with reliable access to economic opportunities in the region. Through Sound Transit investments individuals without personal transportation can conveniently reach major job centers. Access to living-wage jobs is vital to the stabilization of families in the City of Lynnwood. This includes ensuring the impacts of incoming transit is not overly burdensome on under-represented or under-served communities.

This program furthers social equity in service delivery and/or enhances services to under-represented or under-served communities by providing transportation options and access to economic opportunity that benefit our community members.

6. Mandatory v. Optional:

Sound Transit	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Sound Transit	FTE	Note
~	0.00	
Total Program Personnel	0.00	

8. Program Cost (summary):

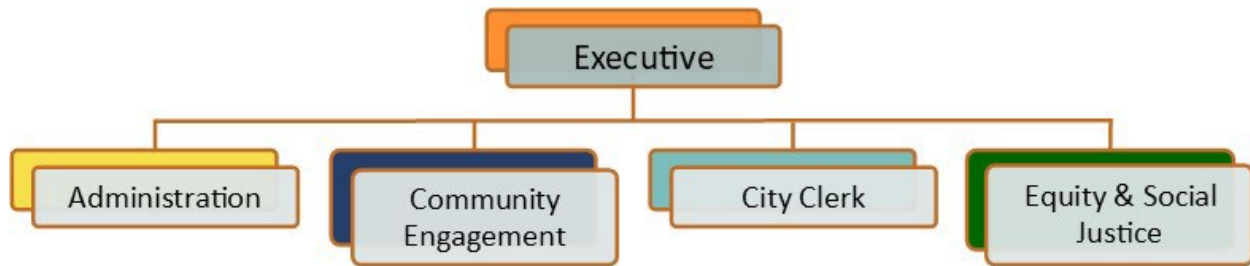
Sound Transit - Light Rail	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 353,453	\$ 18,397	\$ -	\$ -
Personnel Benefits	113,609	7,085	-	-
Supplies	1,042	-	-	-
Services & Charges	616,603	423,214	1,000,000	1,000,000
Intergovernmental	-	-	-	-
Total	\$ 1,084,707	\$ 448,696	\$ 1,000,000	\$ 1,000,000

**Note: This program serves to reimburse the City for costs related to the review of the Sound Transit Lynnwood Link project.

9. Outcome Measures:

N/A





Department Mission and Responsibilities:

The Executive Office provides leadership for the city and administrative direction for the functions of city government in support of the Community Vision, the Strategic Plan Priorities, adopted plans, and other various goals and initiatives. 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.

Highlights and Accomplishments 2021-2022:

Executive Administration:

- Continued to work closely with city departments to oversee the implementation of the 2021-2022 budget as well as policies approved by the City Council.
- Led by the Mayor and key emergency operations city staff, continued to coordinate the citywide response to the COVID-19 pandemic and recovery efforts.
- Finalized the transformation of the Development and Business Services group into a Department with the appointment of Department Director David Kleitsch. This newly formed department is focused on service level improvements, improving customer service, and helping streamline Lynnwood's future development and growth.
- Completed the City Clerk Pilot project, which was the result of a detailed study and recommendation by Matrix, the consultant firm hired by the city to evaluate the city clerk function against best practices. With Council approval, we implemented the City's first City Clerk Office under the Executive Office.
- Hosted the Mayor's annual 'State of the City' address virtually in 2021 and 2022.
- Hired the City's first Race and Social Justice Coordinator to lead efforts to remove barriers and increase equity.
- Continued to support the efforts of an internal employee committee called. "Lynnwood Employees Embracing Diversity" (LEED) that advocates for making the City of Lynnwood a diverse, safe, and welcoming work environment.
- Hired a new Finance Director, Michelle Meyer.
- Successfully onboarded a new Municipal Court Judge, Valerie Bouffiou.
- Continued partnerships and collaborations with regional partners such as: Economic Alliance, South County Leadership CEO Round Table, Snohomish Cities and County Leadership, Edmonds College and Edmonds School District, Puget Sound Regional Council, Snohomish County City Managers and Administrators, Association of Washington Cities.
- In January 2021, Lynnwood added another Friendship City with Bole Kefle Ketema, Ethiopia, our second Friendship City.

- Through legislative engagement and outreach, the City was successfully awarded \$12 million in the State's Capital Budget, \$3 million from Snohomish County Government, and \$1.9 million from a Department of Commerce grant to fund the construction of the Community Recovery Center in conjunction with the Community Justice Center.
- Successfully transitioned to a newly elected Mayor and assisted with onboarding newly elected Council Members.
- The City's federal lobbyist firm, Summit Strategies, coordinated a vital legislative trip to Washington D.C. for a city delegation that included the Mayor and Communications Manager to advocate for federal grant funding related to the City's top infrastructure projects including Poplar Way Bridge Project, 42nd Ave West Development, and the 44th Ave Underpass Improvement Project.
- In February 2022, the Mayor was appointed to represent Lynnwood on two critical transportation boards: Community Transit and Sound Transit. Representation on these two boards is significant because it gives Lynnwood a voice and a vote on regional transportation decisions, especially as it relates to the current and future development of light rail and bus transportation in Lynnwood.
- Installed the first 'Lynnwood Honors our Veterans' Street sign on 44th Ave W. This is first of a series of signs to honor and recognize our community's veterans.
- Through legislative engagement and outreach, the City was successfully awarded \$25 million from the Federal Infrastructure bill, and \$10 million from the Move Ahead Washington State Transportation bill for the construction of Poplar Way Bridge.
- Completed an update of the Strategic Plan 2022-2026 with Council adoption.
- Hired new staff in the Executive Office: Assistant City Administrator Julie Moore (internal promotion), City Clerk Luke Lonie (Internal Promotion), Manager of Communications and Public Affairs Nathan MacDonald, and Executive Assistant Lila Robinson.

Community Engagement:

- Conducted targeted media outreach and engagement to land positive news stories about Lynnwood in our local news sources such as the Herald, Lynnwood Today, Lynnwood Times, and Seattle TV media outlets.
- Finalized and implemented the City's Language Access Plan and lead an Inclusive Engagement workgroup with key city staff to coordinate best practices for inclusive and accessible outreach and engagement strategies.
- Served on the City's Emergency Operations Center Command Staff throughout the Coronavirus pandemic.
- Took over the duties of legislative engagement and continued intergovernmental outreach to federal, state and county legislators – and strengthened relationships with state representatives from the 21st and 32nd districts.
- Conducted several targeted outreach campaigns to educate and inform our local community on major projects and initiatives such as the 36th Ave West Improvement Project and the City's Comprehensive Plan Updates through "Bigs Ideas Month".
- Continued to promote and enhance the 'All Are Welcome' initiative to include additional languages, flags, and yard signs.
- Participated in Olympia's City Action Days legislative sessions in 2021 and 2022 to advocate Lynnwood's legislative priorities with a City delegation that included the Mayor, Councilmembers, and Executive staff.
- Continued to work with Summit Strategies as Lynnwood's federal lobbyist to strengthen the city's relationship and communication with congressional representatives and key federal agencies as

part of the city's strategy to access federal resources and assistance to support critical city infrastructure, transportation, economic and other priorities that Lynnwood cannot do alone.

- Communications Manager served as a member of the Snohomish Multiple Agency Response Team (SMART) as a Public Information Officer. Duties include responding to the scene of an incident, providing on-scene information to the media, and providing media/community with weekly updates throughout the course of the investigation.
- Served as the City's spokesperson during critical incidents and in response to media inquiries.

Race & Social Justice:

- Onboarded the City's first Race and Social Justice Coordinator.
- Conducted a successful Community Equity Survey with over 800 responses from a diverse representation of Lynnwood community members. The survey was available in four of Lynnwood's top languages, and the outreach was done in partnership with local community-based agencies and assistance from the City's internal equity team.
- Took over as liaison to the Diversity, Equity & Inclusion Commission (DEI). As liaison to the DEI Commission, worked with the Commission leadership to recruit and fill vacancies, as well as assist the Commission in developing a workplan and focus for 2022-2023. Also, assisted the DEI Commission on a panel presentation for the 2022 Step UP Conference and their booth at the Fair on 44th in partnership with the League of Women Voters.
- Participated on the Community Justice Center Task Force and served as the facilitator to the BIPOC focus group, and worked with elected officials, staff, and community members in the creation of the Community Recovery Center.
- Developed and implemented the Team REAL Charter which outlines the purpose and scope of the work of the City's internal equity team.
- Collaborated with city staff, the DEI Commission, and City Council to participate and/or partner on community events throughout the County in 2022, including the BIPOC Health Fair, Nubian Jam, Latino Expo, two Juneteenth Celebrations, and also worked with Parks, Recreation, and Cultural Arts to increase diversity and inclusion at the 2022 Fair on 44th.
- Developed partnerships with many community-based organizations such as the Latino Educational Training Institute, YWCA King|Snohomish, the Lynnwood Food Bank, Korean Women's Association, NW Seattle Gambian Association, WA West African Center, and Project Girl.
- Created connections and held regular meetings with Equity Coordinators and Directors from other local jurisdictions to share best practices and resources.
- Attended the GARE – Government Alliance for Racial Equity Annual Conference and the International Association for Public Participation Training.
- Served as a keynote panelist for two Economic Alliance Snohomish County Events, and as a keynote panelist for the Edge of Amazing Conference.

City Clerk

- Ensured compliance of Open Public Meetings Act laws throughout the COVID-19 pandemic with hybrid meeting accessibility.
- Completed the pilot program for re-structuring the function of City Clerk. Using existing staff resources, the team implemented new processes and procedures to increase efficiencies, eliminate redundancies and manage risk and liability.
- Completed and upgrade to the City's Electronic Records Management System (ERMS) providing a centralized storage system for permanent records and high demand records. Digitized over 54,000 new records to increase transparency and public access.

- Changed the City's insurance provider to the Washington Cities Insurance Authority (WCIA), saving liability and property insurance premiums, increasing coverage, and providing risk reduction training programs to management and staff.
- Designated a new and streamlined process for claims and damages, and ethics violations reporting. Implemented online reporting options, available in top five languages.
- Created an online process for city employees to sign up for reimbursable trainings offered by insurance carrier WCIA resulting in employees having easier access to free trainings.
- Achieved goal of zero payouts for fine, lawsuits or settlement for records disclosure complaints for 2021 and 2022 year to date.
- Implemented a new agenda building software, Peak Agenda, for the creation of City Council and Board and Commission meetings and minutes.
- Served as staff liaison to the City's Board of Ethics.

Highlights and Changes for 2023-2024:

- Continue to thoughtfully and strategically oversee the City's recovery from the COVID-19 pandemic.
- Through the 2023-2024 budget continue to emphasize the importance of focusing upon outcomes and their alignment with the Community Vision and Strategic Plan 2022-2026 with Budgeting for Outcomes principles.
- Continue preparation for the arrival of light rail transit service (Sound Transit's Lynnwood Link) in 2024 and advance infrastructure projects to improve transportation and traffic flow throughout Lynnwood.
- Work with departments to further refine performance measures and indicators that better reflect the quality and efficiency of city services.
- Continue to seek state and federal funding for critical infrastructure projects.
- Continue Lynnwood's commitment to being a safe, welcoming, and equitable community for all.
- Continue efforts to implement Lynnwood's Community Vision.
- Support efforts to implement Lynnwood's Strategic Plan, 2022-2026.
- Continue disaster and emergency preparedness awareness and training efforts.
- Continue advocacy of the highest priorities of the City Council and the community.
- Continue supporting the citywide effort to advance race and social justice practices and policies.
- Continue supporting the sister city program and new friendship city program.
- Continue working with the City Council and community on improving relations between the police and communities of color.
- Build on community engagement through inclusive outreach strategies.
- Advocate Lynnwood's interests at the County, State, and Federal levels.
- Partner with other agencies and groups to address human service issues of regional concern such as homelessness, affordable housing, and the opioid epidemic.

Department Budget History by Program:

Executive	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 530,656	\$ 596,880	\$ 1,209,244	\$ 1,257,604
Community Engagement	212,875	223,159	520,471	588,800
City Clerk	54	169,915	394,037	1,286,300
Intergovernmental Relations	86,357	(5,890)	-	-
Equity & Social Justice	-	39,308	196,743	318,400
Total	\$ 829,942	\$ 1,023,372	\$ 2,320,495	\$ 3,451,104

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Manager of Communications & Public Affairs	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Intergovernmental Relations Liaison	0.50	0.50	0.50	0.75	0.75	-	-	-
City Clerk (moved from Finance)	-	-	-	-	-	-	-	1.00
Deputy City Clerk	-	-	-	-	-	1.00	1.00	1.00
Senior Finance Specialist (moved from Finance)	-	-	-	-	-	-	-	1.00
Support Services Technician (moved from Finance)	-	-	-	-	-	-	-	1.00
Race and Social Justice Coordinator	-	-	-	-	-	1.00	1.00	1.00
Total	4.50	4.50	4.50	4.75	4.75	6.00	6.00	9.00

Program: Administration
Program No.: 01112000
1. Brief Description:

This program provides leadership to all Departmental operations, manages day-to-day operations, and works collaboratively with the City Council, other agencies, non-profit groups, and the general public.

2. Program Outcomes:

The Executive Administration, led by the Mayor, is responsible for the following major outcomes:

- Provide Executive Leadership to city departments to ensure the accomplishment of city priorities.
- Be accountable to the community and city council to ensure the wants and needs are addressed.
- Provide clear and concise communications to strengthen relationships internally and externally.
- Represent the City of Lynnwood in the region and nation on matters of importance to the City.
- Ensure transparency and accurate record keeping through the City Clerk's Office.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2	Ensure financial stability and economic success.	<input type="radio"/>		
3	Nurture operational & organizational excellence.	<input type="radio"/>		
4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in our city's services, programs, and policies and improves access to services to under-represented or under-served communities by championing the efforts of the city's Team REAL (Racial Equity Advancing Lynnwood), LEED (Lynnwood Employees Embracing Diversity), DEI Commission (Diversity, Equity Inclusion) and through the work of the Race and Social Justice Coordinator position to review city policy, plans, practices and procedures.

6. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Administration	FTE	Note
Mayor	1.00	
Assistant City Administrator	1.00	
Executive Assistant	1.00	
Total Program Personnel	3.00	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 345,951	\$ 367,986	\$ 740,626	\$ 796,300
Personnel Benefits	113,515	115,701	232,292	236,700
Supplies	1,994	4,764	9,200	6,950
Services & Charges	69,196	108,429	227,126	217,654
Intergovernmental	-	-	-	-
Total	\$ 530,656	\$ 596,880	\$ 1,209,244	\$ 1,257,604

Program: Community Engagement
Program No.: 01112010
1. Brief Description:

The Community Engagement program budget is responsible for the oversight and execution of strategic Citywide communications, notifications, marketing, emergency communications, media relations, internal employee communications, and public affairs.

2. Program Outcomes:

It is the goal of the City of Lynnwood to provide meaningful and timely information to our community members, the business community, city employees, and other interested community members to keep them up-to-date and informed of critical city issues, services, projects and initiatives, community events, and city happenings. City staff aims to communicate with a coordinated, equitable, and multi-faceted approach. The goal is to provide the right information, to the right people, at the right time, so they can make informed decisions. Through inclusive engagement and public affairs, collaboration and partnerships will help leverage our city's resources to achieve the greatest possible outcome.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Community Engagement	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery and enhances services to under-represented or under-served communities by: a thoughtful approach to accessible messaging through the use of plain language, a variety of communications platforms, the use of appropriate language translation and interpretation, and authentic imagery that appropriately reflects our city's population and intended audience. The Community Engagement program is a critical partner in our city's Equity team and our commitment to be a safe, welcoming, and equitable community for all.

6. Mandatory v. Optional:

Community Engagement	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Community Engagement	FTE	Note
Manager of Communications & Public Affairs	1.00	
Total Program Personnel	1.00	

8. Program Cost (summary):

Community Engagement	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 116,177	\$ 117,018	\$ 229,890	\$ 289,200
Personnel Benefits	46,498	46,643	94,813	107,000
Supplies	102	65	8,200	11,800
Services & Charges	50,098	59,433	187,568	180,800
Intergovernmental	-	-	-	-
Total	\$ 212,875	\$ 223,159	\$ 520,471	\$ 588,800

9. Performance Measures:

Community Engagement	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
New eNews subscribers	15,000	18,478	23,515	44,319	49,722
Engagement rate of eNews Bulletins (%)	35.00	39.50	37.00	35.90	44.30
Number of Social Media Followers	1,500	20,702	N/A	41,518	43,175
Number of Visits to City Website	200,000	244,508	921,083	1,436,547	1,408,990

Program: City Clerk
Program No.: 01112030
1. Brief Description:

The purpose of the Clerk's Office is to strengthen accountability to the public through responding to the needs of our community members, efficient risk management, excellent customer service, and increasing transparency between the City of Lynnwood and the diverse communities we serve.

2. Program Outcomes:

This program works to bring greater transparency and accountability to City government through the retention of the official records of all formal meetings of the City Council, as the custodian of official city records, and through codifying all ordinances into the Lynnwood Municipal Code. This program serves the public with records disclosure, protecting the City by thoroughly searching and providing complete records to the public. Additionally, this program works to enhance the public's access to city records through a self-service application. The City Clerk's office provides management of the City insurance policies, and management of claims and lawsuits, and damages to City property. The Clerk is assigned as the Liaison to the Board of Ethics.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.		○	

4. Relation to Community Vision:

City Clerk	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by improving and maintaining accessibility to City Council meetings and city records.

6. Mandatory v. Optional:

City Clerk	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

City Clerk	FTE	Note
City Clerk	1.00	Moved from Finance (was Finance Supervisor)
Deputy City Clerk	1.00	
Senior Finance Specialist	1.00	Moved from Finance
Support Services Technician	1.00	Moved from Finance
Total Program Personnel	4.00	

Program Cost (summary):

City Clerk	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ 66,088	\$ 137,718	\$ 669,600
Personnel Benefits	-	29,008	71,319	249,800
Supplies	54	47	-	2,200
Services & Charges	-	74,772	185,000	364,700
Intergovernmental	-	-	-	-
Total	\$ 54	\$ 169,915	\$ 394,037	\$ 1,286,300

8. Outcome Measures:

City Clerk	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Public Records Requests Received		474	369	399	465
Public Records Requests Completed		474	372	394	496
Claims Received		58	50	101	84
Claims Closed		34	25	47	52

Program: Race and Social Justice

Program No.: 01112040

1. Brief Description:

City Resolution 2017-03 passed by the City Council on January 23, 2017 reaffirmed the city's commitment to be a safe, welcome, and equitable community for all. The resolution further stated the city's commitment to ensure that city programs are accessible and open to all. This program performs a variety of outreach, administrative, analytical, and strategic operational duties in support of this resolution and leads projects, fosters outreach and engagement, facilitates, and interacts on a variety of relevant topics across the organization enabling employees to incorporate the principles of racial and social equity in order to better serve the community.

2. Program Outcomes:

The City of Lynnwood is committed to achieving racial equity by advancing equitable outcomes for everyone. In doing so, the City of Lynnwood will foster a safe and welcoming environment for all community members through racially equitable policies and practices. The City of Lynnwood will lead racial equity work using a targeted universalism approach, which sets universal goals for the general population that are accomplished through targeted approaches based on the needs of different groups. This will be done by normalizing discussions of racial and social equity, standardizing the processes and procedures we use to infuse equity, putting into operation tools to develop strategies and drive equitable outcomes, and organizing through capacity building efforts that aim to embed principles of equity and inclusion into our way of doing business.

This program will oversee the City's Racial Equity Action Plan and the City's internal equity team which works to incorporate principles and practices of equity, barrier removal, and inclusive engagement into all aspects of City Government. This program also works to cultivate and nurture relationships with local community-based organizations, encourages celebrations, events, trainings, and recognitions that celebrate and honor Lynnwood's diverse community. This program personnel serves as the staff liaison to the Diversity, Equity, and Inclusion Commission.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

2. Relation to Community Vision:

Equity and Social Justice	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

3. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: being the champion for incorporating an equity lens in city programs, policies and procedures and working towards developing a culturally responsive city government so that we may better serve all Lynnwood community members.

4. Mandatory v. Optional:

Race and Social Justice	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?	<input type="radio"/>		

5. Program Personnel:

Equity and Social Justice	FTE	Note
Race and Social Justice Coordinator	1.00	
Total Program Personnel	1.00	

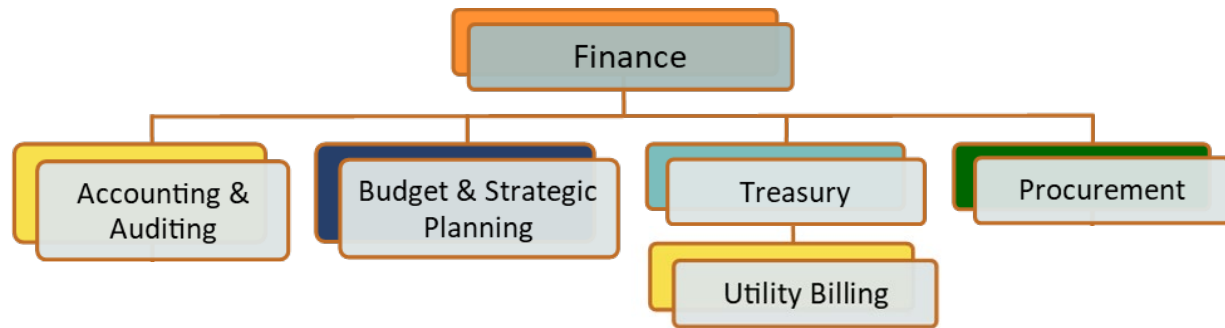
6. Program Cost (summary):

Equity & Social Justice	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ 29,792	\$ 128,018	\$ 181,900
Personnel Benefits	-	9,164	68,725	57,000
Supplies	-	276	-	12,000
Services & Charges	-	76	-	67,500
Intergovernmental	-	-	-	-
Total	\$ -	\$ 39,308	\$ 196,743	\$ 318,400

7. Outcome Measures:

Equity and Social Justice	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Provide training/educational opportunities for city employees related to diversity, equity and inclusion principles or tools	4xyear	0	4	4	4
Team REAL Membership includes each department and goals achieved each year by department.	100%	0	100	60%	70%
Provide consultation or training for major projects or initiatives of the city to ensure a racial equity lens is applied.	4xyear	0	4	4	8
Make weekly connections with community members and community organizers from underserved and underrepresented segments of the community.	52xyear	0	24	52	52





Department Mission and Responsibilities:

The Finance Department is responsible for accounting, the annual audit, budgets, strategic planning, purchasing, accounts payable, payroll, billing for all services including utilities, debt management, capital asset tracking, 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.

Highlights and Accomplishments During 2021-2022:

- Prepared and submitted Annual Financial Statements on time to the State Auditor's Office.
- Awarded a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the 2020 Annual Comprehensive Financial Report.
- Received GFOA's Distinguished Budget Presentation Award for the 2021-2022 Adopted Biennial Budget.
- Maintained AA+ rating for 2021 and 2022 debt issuances and managed both bond sales.
- Updated Monthly Sales Tax, Quarterly Report and Biennial Budget templates.
- Reorganized departmental structure to provide for cross-training, coverage and improved internal and external customer service.
- Implemented process improvements to save resources.
- Managed the American Rescue Plan Act grant award and reporting.
- Updated the five-year Strategic Plan.

Highlights and Changes for 2023-2024:

- Continuous Munis business process improvements, including implementation of Munis Employee Travel and Expense module.
- Review all cost allocation models.
- Submit Annual Financial Statements on time and receive clean audits.
- Implement an improved utility billing on-line and phone payment system to make it easier and more convenient for customers to pay their bills.
- Continue to evaluate the effectiveness and efficiency of all Department operations.
- Update Finance sections of the Municipal Code, and review Financial Policies for possible update.
- Increase vendors paid electronically.

Department Budget History by Program:

Finance	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Accounting & Auditing	\$ 1,436,716	\$1,359,551	\$ 2,632,058	\$ 2,857,400
Budget & Strategic Planning	390,439	256,386	645,275	919,000
Procurement	575,767	593,152	1,224,350	1,270,900
Records	406,969	454,619	863,913	-
Treasury Services	417,732	482,738	887,601	1,177,400
Utility Billing	496,074	539,310	1,045,098	1,118,100
Total	\$ 3,723,697	\$3,685,756	\$ 7,298,295	\$ 7,342,800

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	-	-	-	-	-	-	-	1.00
Strategic Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Manager-Accounting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Manager-Purchasing & Contracts	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Supervisor (1 now Clerk, 1 Accountant underfill)	4.00	3.00	3.00	3.00	4.00	3.00	3.00	3.00
Budget Coordinator	1.00	1.00	1.00	1.00	-	-	-	-
Sr. Finance Specialist-Payroll	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Finance Technician-Payroll	-	-	-	1.00	1.00	1.00	1.00	1.00
Accounting Technician-Payroll	1.50	1.50	1.00	-	-	-	-	-
Finance Specialist-AP	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician-AP	0.50	0.50	-	-	-	-	-	-
Accountant (1 overfill)	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50
ARPA Accountant (ARPA Fund temp through 2024)	-	-	-	-	-	-	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	-	1.00	1.00
Sr. Finance Technician-Treasury	2.00	2.00	2.00	2.50	2.50	2.50	2.00	2.00
Finance Technician-Treasury	0.50	0.50	0.50	-	-	-	-	-
Finance Specialist-Treasury	1.00	0.50	-	-	-	-	-	-
Sr. Finance Technician Utility Billing	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Buyer	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance Specialist - Procurement (Filled as PT)	-	-	-	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Meter Reader (Utility Fund; formerly in PW)	-	-	-	-	-	-	-	1.00
City Clerk (moved to Exec)	-	-	-	-	-	-	1.00	-
Sr. Finance Specialist-Records (moved to Exec)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Support Services Technician (moved to Exec)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Total	25.75	25.75	24.25	25.25	25.25	23.25	25.75	23.75

Program: Accounting and Auditing
Program No.: 01121000
1. Brief Description:

Program is responsible for providing accounting and auditing services to the City and for establishing and monitoring City policies and procedures to ensure accountability of public resources, effective and efficient operations, compliance with laws and regulations, and reliable financial reporting.

2. Program Outcomes:

- Ensure the timely and accurate payment of City obligations to outside contractors and vendors.

- Timely and accurate payroll processing while complying with associated federal and state laws and collective bargaining agreements.
- Accurate complete and timely financial reporting the public, City Council, and internal departments.
- Successful completion of state audits for financial reporting, federal compliance, and accountability.
- Participation in the Certificate of Excellence in Financial Reporting Program offered by the Government Finance Officers' Association.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		<input type="radio"/>	
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community		<input type="radio"/>	
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Alignment with Community Vision:

Accounting & Auditing	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.		<input type="radio"/>	
To encourage a broad business base in sector, size and related employment, and	<input type="radio"/>		<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.			<input type="radio"/>
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by ensuring compliance with terms and conditions in grants targeted to women and minority owned enterprises.

6. Mandatory v. Optional:

Accounting & Auditing	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Accounting & Auditing	FTE	Note
Director Finance	0.75	Shared w Budget & Strat. Plng.
Accounting Manager	0.50	Shared w Utility Billing
Finance Specialist	1.00	Accounts Payable
Accountant	2.00	Capital Asset/Grant Accountant
Finance Supervisor	1.00	
Senior Finance Specialist	1.00	Payroll
Senior Finance Technician	1.00	Payroll
Administrative Assistan	1.00	
PT ARPA Accountant	0.50	Paid from ARPA
Office Assistant	0.25	Payroll
Total Program Personnel	9.00	

8. Program Cost (summary):

Accounting & Auditing	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 776,658	\$ 695,536	\$ 1,345,669	\$ 1,549,300
Personnel Benefits	316,545	299,358	568,502	589,200
Supplies	4,043	1,388	6,100	3,500
Services & Charges	339,470	363,269	711,787	715,400
Intergovernmental	-	-	-	-
Total	\$ 1,436,716	\$ 1,359,551	\$ 2,632,058	\$ 2,857,400

9. Outcome Measures:

Accounting & Auditing	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Financial Audit findings.	0	0	1	0	0
Certificate of Achievement Award from GFOA.	1	1	1	1	1
Timely submission of State Auditor Annual Filing.	1	1	1	1	1

Program: Budget and Strategic Planning
Program No.: 01120100
1. Description:

This program develops the City's biennial budget and monitors revenues and expenditures throughout the biennium. Financial forecasts and reports are prepared for the Finance Committee and City Council. This program applies strategic planning principles to advance the goals of the Community Vision and Strategic Plan priorities. Legislation and policy analysis on emerging issues is provide to executive leadership, City Council, Finance Committee, etc.

2. Program Outcomes:

- Adopted biennial budget using inclusive and innovative processes, including Budgeting for Outcomes and Budgeting Through an Equity Lens.
- Advancement of continuous improvement across all departments.
- Preparation of budget amendments in response to changing conditions.

- Maintain Strategic Plan relevance and application.
- Legislation and policy analysis/development.

3. Alignment with the Priorities of the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		<input type="radio"/>	
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community		<input type="radio"/>	
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Alignment with the Goals of the Community Vision:

Budget & Strategic Planning	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

Program staff participate as members of the Government Alliance for Race and Equity (GARE) cohort, Race and Equity Advancing Lynnwood (REAL), and Lynnwood Employees Embracing Diversity (LEED), and include racial equity as a criterion in evaluation of budget proposals. Strategic planning initiatives support Lynnwood as a safe, welcoming, and livable city.

6. Mandatory v. Optional:

Budget & Strategic Planning	Yes	No	~
Budget- Mandatory?	<input type="radio"/>		
Strategic Planning- Mandatory?		<input type="radio"/>	
Budget- Viable alternatives for service delivery?		<input type="radio"/>	
Strategic Planning- Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Budget & Strategic Planning	FTE	Note
Director Finance	0.25	Shared w Accounting & Auditing
Assistant Finance Director	1.00	
Finance Supervisor	1.00	Vacant in 2021
Total Program Personnel	2.25	

8. Program Cost (summary):

Budget & Strategic Planning	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 278,268	\$ 184,487	\$ 459,351	\$ 646,600
Personnel Benefits	104,582	66,102	153,458	214,400
Supplies	672	242	400	400
Services & Charges	6,917	5,555	32,066	57,600
Intergovernmental	-	-	-	-
Total	\$ 390,439	\$ 256,386	\$ 645,275	\$ 919,000

9. Outcome Measures:

Budget & Strategic Planning	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Detailed financial reports submitted to the City Council.	4	4	4	4	4
GFOA Distinguished Budget Award per biennial budget (odd-number years).	1	1	N/A	1	N/A
City Council review of Community Vision and Strategic Plan (per year).	1	1	1	1	1

Program: Procurement
Program No.: 01122100
1. Brief Description:

This program provides contracting services for all departments. This division develops and implements policies supporting diverse businesses and environmentally sustainable purchases.

Program Outcomes:

- Contracts establish pricing and reduced risks for purchases and ensures equitable access to city contracts for diverse business enterprises through transparent and fair contract awards.
- Procurement staff collaborate with the REAL (Racial Equity Advancing Lynnwood) team to establish City Policies for the inclusion of a diverse group of businesses in contract awards.

2. Alignment with the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community		○	
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

3. Alignment with Community Vision:

Procurement	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

4. Equity Lens:

This program promotes social equity with outreach to businesses that are diverse through a variety of resources participating in conferences to meet and network with diverse businesses with EASC, MRSC, and OMWBE organizations, promoting a healthy marketplace in our region and in the state.

5. Mandatory v. Optional:

Procurement	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

6. Program Personnel:

Procurement	FTE	Note
Manager- Purchasing & Contracts	1.00	
Buyer	2.00	
Finance Specialist -Procurement	1.00	P-card; currently filled at .5 FTE
Total Program Personnel	4.00	

7. Program Cost (summary):

Procurement	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 408,549	\$ 421,581	\$ 860,019	\$ 870,900
Personnel Benefits	144,731	147,235	301,538	356,100
Supplies	819	393	2,200	1,500
Services & Charges	21,669	23,943	60,593	42,400
Intergovernmental	-	-	-	-
Total	\$ 575,768	\$ 593,152	\$ 1,224,350	\$ 1,270,900

8. Outcome Measures:

Procurement	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Contracts Opened	51	50	39	44	72
Contracts Closed	56	58	59	49	59

Program: Treasury Services
Program No.: 01122510
1. Brief Description:

This program ensures the proper receipting and handling of the City's liquid assets, cash, checks, credit cards and investments; ensures that the city is receiving the revenues it should be through the various revenue streams, and provides quality customer service to community members and staff.

2. Program Outcomes:

Through responsible, conscientious & trustworthy staff, policies and procedures, proper cash handling is maintained with accurate and accountable records and statements according to GAAP (Generally Accepted Accounting Principles) and BARS (Budgeting, Accounting and Reporting System). Daily record keeping, monitoring, and analysis of inflows and outflows of cash are performed to ensure the city is receiving the expected revenues.

3. Alignment with the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community		○	
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Alignment with Community Vision:

Treasury	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.			○
To ensure a safe environment through rigorous criminal and property law enforcement.			○
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing a welcoming and accepting environment for customers, presenting signs and materials in multiple languages and providing translation services for customers of whom English is not their first language.

6. Mandatory v. Optional:

Treasury	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

7. Program Personnel:

Treasury	FTE	Note
Supervisor-Finance	1.00	
Sr Finance Technician	2.00	
Accountant	0.50	
Meter Reader	1.00	Paid from Utility Fund
Total Program Personnel	4.50	

8. Program Cost (summary):

Treasury Services	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 258,703	\$ 245,857	\$ 544,384	\$ 697,100
Personnel Benefits	110,008	116,775	210,139	310,200
Supplies	2,213	4,686	12,790	8,500
Services & Charges	46,808	110,982	119,288	152,600
Intergovernmental	-	4,438	1,000	9,000
Total	\$ 417,732	\$ 482,738	\$ 887,601	\$ 1,177,400

9. Outcome Measures:

Treasury	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual % of accuracy of transactions and payments	100	99.4	99.4	99.6	99.9
Annual % of Point of Sale location audits	100	100	100	100	100

Program: Utility Billing
Program No.: 01121200
1. Brief Description:

This program provides customer account and utility billing and customer services to residential and commercial accounts. This program is 100% funded via transfer from the Utility Fund to the General Fund.

2. Program Outcomes:

Customers of the City receive timely and accurate bills for utility services provided by the City by friendly customer service staff. Through the administration of five different utility rebate and discount programs, the City helps to ensure affordable access to essential services.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
① Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
② Ensure financial stability and economic success.	○		
③ Nurture operational & organizational excellence.	○		
④ Be a safe community		○	
⑤ Be a diverse, welcoming, equitable, and livable city.	○		
⑥ Pursue & maintain collaborative relationships and partnerships.	○		

4. Alignment with Community Vision:

Utility Billing	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing a variety of discount and rebate programs targeting low-income customers.

6. Mandatory v. Optional:

Utility Billing	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Utility Billing	FTE	Note
Accounting Manager	0.50	Shared with Accounting and Auditing
Accountant	1.00	
Senior Finance Technician	2.50	
Total Program Personnel	4.00	

8. Program Cost (summary):

Utility Billing	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 318,425	\$ 344,884	\$ 662,130	\$ 695,100
Personnel Benefits	144,866	164,570	305,368	363,400
Supplies	3,497	1,419	4,850	2,500
Services & Charges	29,286	28,437	72,750	57,100
Intergovernmental	-	-	-	-
Total	\$ 496,074	\$ 539,310	\$ 1,045,098	\$ 1,118,100

9. Outcome Measures:

Utility Billing	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Low Income Senior discount	350	306	346	359	351
Low Income SNAP/TANF discounts	75	85	58	76	52
61+ Low Income rebate (master-meter)	100	34	25	111	103
Free/Reduced Lunch rebate	50	45	35	39	32
Multi-family/mobile home rebate	100	76	131	116	79





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. Subsequent to this action, the City's Fire Prevention services have been provided by South County Fire and Rescue through an interlocal agreement. Fire Prevention includes the Fire Marshal position, building permit review, plan review, new and existing building inspections, and fire investigations.

Highlights and Changes for 2023-2024:

- Implement and contribute to service improvements as part of the Development and Business Services (DBS) reorganization.
- Support permitting and construction of Lynnwood Link light rail.
- Provide plan review and inspection of larger and taller projects within the City.

Highlights and Accomplishments During 2021-2022:

- Participated during assessment and analysis of permit review services and the organizational structure that supports those services.
- Supported design and permitting of Lynnwood Link light rail, including building demolition, plan review of infrastructure and site preparation.
- All FMO staff members are certified at different levels including Fire Inspector I, Fire Inspector II, Fire Plans Examiner, and Fire Investigator.

Department Budget History by Program:

Fire	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Fire Prevention	\$ 1,128,723	\$ 956,423	\$ 1,927,489	\$ 2,262,400
Total	\$ 1,128,723	\$ 956,423	\$ 1,927,489	\$ 2,262,400

Department Personnel:

None. All staff are employees of South County Fire.

Program: Fire Prevention

Program No.: 01142000

1. Brief Description:

Within DBS, the Fire Marshal's Office provides Fire Prevention services, including: Fire Code administration, plan review, construction and annual inspections, fire investigation services, public education, and emergency response planning. As a key component of DBS Permits & Inspections, Fire Prevention works closely with City staff to deliver key public safety services to the community.

2. Program Outcomes:

Key deliverables include the services mentioned above. Public safety is a cornerstone of any vibrant community and the Fire Prevention program ensures that buildings and structures are safe for occupants and first responders, which supports public safety and economic vitality. Through partnership with City departments, Fire Prevention supports development of all construction projects including City Center, Light Rail, and the transformation of the Alderwood Mall area.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.		<input type="radio"/>	
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Fire Prevention	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

The Fire Prevention program furthers public safety through plans, policy and land use regulations centered around a lens of equity. This program benefits the entire community by ensuring that housing, businesses, and places of employment meet applicable safety standards. Enforcement of basic life-safety standards help prevent catastrophic events.

Mandatory v. Optional:

Fire Prevention	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

6. Program Personnel:

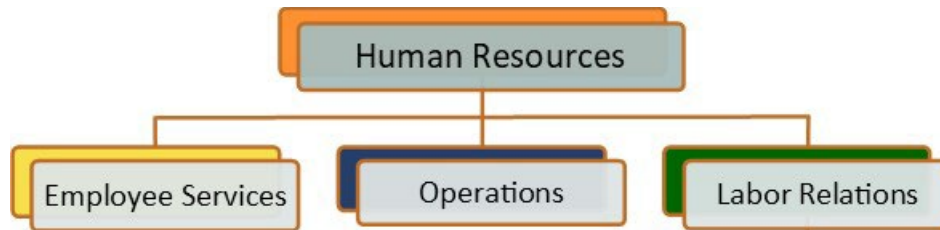
None. All staff are employees of South County Fire.

7. Program Cost (summary):

Fire Prevention	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Supplies	2,192	2,971	3,000	14,700
Services & Charges	14,536	18,235	24,489	47,700
Intergovernmental	1,111,995	935,217	1,900,000	2,200,000
Total	\$ 1,128,723	\$ 956,423	\$ 1,927,489	\$ 2,262,400

8. Outcome Measures:

None. Outcome measures specified by interlocal agreement and applicable law.



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 administration assistance to employees, the Mayor, City departments, and supervisors. Our programs are designed to attract and retain a diverse, highly qualified, and engaged City staff. HR 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
- Workplace Safety/Safety Committee/Reporting and Compliance
- Diversity, Equity, and Inclusion support
- Strategic and Workforce planning

Highlights and Accomplishments During 2021-2022:

- Continued to lead significant workplace changes due to Coronavirus, including implementing and monitoring a Telework Policy (with IT), face covering policy, administered leave, mandatory vaccinations, and kept employees up to date with relevant Safety and Health information related to coronavirus.
- Adapted be able to conduct remote recruitment, selection, and onboarding processes.
- Helped with the adoption of Juneteenth as a City Holiday and supported City Juneteenth events.
- Successfully negotiated Teamsters collective bargaining agreement MOU.
- Successfully negotiated Police Guild collective bargaining agreements.
- Successfully negotiated AFSCME collective bargaining agreement prior to 2022 expiration.
- Administered 125+ recruitment processes.
- Conducted classification and compensation position reviews of AFSCME represented and GSO positions.
- Led effort for City's first Race & Social Justice Coordinator and City Clerk positions.
- Facilitated Supervisor Skills training with ongoing Supervisor meetings.
- Led Employee Recognition virtual celebrations.
- Provided Labor Relations training to City Council.
- Updated Civil Service rules and processes to better address marketplace challenges around recruitment speed and enhance flexibility and clarity in the rules.

- Assisted with Police Sergeant Testing Centers.
- Expanded the HR Department recruitment outreach by participating in various job fairs and community and city-sponsored events.
- Revamped Commercial Driver's License supervisor training, policy, and procedures.
- Refreshed Safety Committee.
- Implemented Performance Management and Learning system.
- Continued the process of creating the new Development and Business Services Department.

Highlights and Changes for 2023-2024:

The Human Resources Department will continue to provide excellent service and counsel to City departments and the City staff we serve despite budget challenges. The HR Department looks forward to providing outstanding core Human Resources services as well as to develop and implement citywide staff learning and development opportunities, cultural diversity initiatives and programs, even stronger recruitment and marketing capabilities, and an enhanced and engaging onboarding experience for new hires.

Recruitment and Selection:

- The Human Resources Department has the goal that the City of Lynnwood be viewed as a premier public sector employer in Snohomish County. To do this, the department must continue the communication and connection with our community.
- Research shows that a quality onboarding experience can improve employee retention by 25%. The Human Resources Department is updating and modernizing our new employee onboarding experience which will enhance how we welcome new employees to the City of Lynnwood and improve employee retention through an early introduction to the vision and mission of the city and the "why" we work in public service for the people who live, work, and play in Lynnwood. We have secured a team of participants in Leadership Snohomish County to help us with onboarding videos so new staff can understand our mission, vision, and values from their first day as a public servant for the City.

Cultural Diversity, Equity, and Inclusion:

- Continue to support Race and Social Justice efforts through supporting plans developed by our Race & Social Justice Coordinator, GARE Cohort/Team REAL (Racial Equity Advancing Lynnwood).
- Implement policy and procedure changes in hiring, onboarding, employee relations to further racial equity and intersectional equity. Train on ways to avoid implicit bias in hiring.
- Continue to normalize the conversation about race and equity at the city.

Labor Relations:

- In 2021-2022, we contracted with Summit Law Group to lead our Police Guild contract negotiations. In the 2023-2024 budget, the cost of labor negotiation support is included.

Workplace Safety:

- The Safety Officer has been on board since June 2019, and we will continue to develop our Safety Program for the City. We look forward to fine tuning job hazard analysis, electrical safety, Safety Training, and reporting.

Professional Development:

- If 2019-2020 budget levels are restored, we have an opportunity to conduct employee learning and development. This is important for building supervisory skills, resilient employees, and morale. This will be done with existing staff, WCIA sponsored trainings, and outside consultant assistance.

Performance Management:

- HR will continue with NeoGov Perform, an online Performance Management system for employee review and coaching. The new system has been more efficient and effective for employee performance and development, and more efficient for managers and supervisors to write, document, track, and follow up.

Professional Services:

- Key contract negotiations will arise with the Police Guild and Teamsters at the end of this biennium. Support for our negotiating team is critical. .

Department Budget History by Program:

Human Resources	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Employee Services	\$ 58,968	\$ 88,372	\$ 191,000	\$ 202,800
Operations	777,794	768,367	1,584,526	1,888,882
Labor Relations	24,870	32,049	90,000	130,200
Total	\$ 861,632	\$ 888,788	\$ 1,865,526	\$ 2,221,882

Department Personnel:

	Number of Full-Time Equivalent (FTE)							
Position	2016	2017	2018	2019	2020	2021	2022	2023
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resource Analyst Senior	-	-	1.00	1.00	1.00	-	-	-
Human Resource Analyst	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00
Human Resource Safety Officer*	-	-	-	0.20	0.20	0.20	0.20	0.20
Total	5.00	5.00	5.00	5.20	5.20	5.20	5.20	5.20

*HR Safety Officer shared with Utility Fund 411

Program: Employee Services
Program No.: 01118200
1. Brief Description:

The Human Resources (HR) Department provides a full complement of Human Resources service to all City of Lynnwood Departments and staff. Currently the HR Department serves 336 authorized FTEs, eight regular part-time employees and over 230 part-time/seasonal employees. Our services include recruitment and onboarding, employee training and development, employee benefit administration, labor relations and negotiations, employee recognition, Civil Service administration, classification and compensation administration, safety programs, performance management and overall employee relations.

2. Program Outcomes:

The Human Resources Department Strategies and Operations program outcomes include:

- Recruiting and onboarding practices that are responsive, equitable, and consistent to ensure that new staff feel welcomed and a sense of belonging from the start of their career at the City.
- A work environment that encourages retention of a qualified and diverse workforce.

- Employee training and professional development programs that are cost-conscious, efficient, relevant, and educational to encourage employee professional development and engagement which will increase productivity and enhance City service delivery.
- Employee benefit administration for eligible City staff consisting of comprehensive yet cost-effective benefit packages that will attract, nurture, and retain employees.
- Employee recognition programs that honor City staff for their years of service as well as recognizing outstanding work product for both individuals and teams.
- Civil Service administration for our Police Department ensuring compliance with state and local law.
- Classification and compensation administration which allows the City to remain competitive in our marketplace with our recruitment and employee retention efforts as well as ensuring that our job specifications accurately reflect the necessary qualifications for successful job performance.
- Departmental succession plans that identify high potentials, support individual learning and development to become future leaders, and minimize the effect of the departure of an aging workforce.
- Safety programs that actively assess, address, and manage workplace safety issues so that we provide our employees a safe and healthy working environment.
- Employee performance management practices that are proactive, supportive, consistent, and policy/contract compliant to ensure that all City employees are treated fairly and equitably and that they understand the performance levels necessary not only to be successful in their current positions but what they can do to be prepared for promotional opportunities.
- Collaborate and negotiate with employee unions and administer applicable terms of collective bargaining agreements.
- Ensure that the workforce is diverse, and principles of equity and inclusion are instilled as a core value of our staff.

These HR services allow the Human Resources Department and the City of Lynnwood to develop partnerships and work collaboratively with City employees and City Departments resulting in the City's ability to attract and retain an engaged, well-trained, diverse, and high performing workforce who, in turn, will provide outstanding service to the Lynnwood Community.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Employee Services	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal & property law		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by serving as one of the lead departments to advance equity through support of leadership training and learning on racial equity. This program employs strategies to ensure recruiting, screening, and interviewing policy and procedures include best practices in being unbiased and inclusive. HR continues to strive to serve all staff equitably and hire and retain a workforce that reflects the diversity of the Lynnwood community. Failing to implement these measures may continue regional inequities in employment rates and income.

6. Mandatory v. Optional:

Employee Services	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Employee Services	FTE	Note
None	0.00	
Total Program Personnel	0.00	

8. Program Cost (summary):

Employee Services	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	10,460	11,541	13,000	5,000
Services & Charges	48,508	76,831	178,000	197,800
Intergovernmental	-	-	-	-
Total	\$ 58,968	\$ 88,372	\$ 191,000	\$ 202,800

Outcome Measures:

Employee Services	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Average days from Requisition to Posting		N/A	7	4.7	4

Staff Diversity 2020	Full-Time		Part-Time/Seasonal	
Asian	17	6%	42	23%
Black	13	4%	9	5%
Hispanic	20	7%	8	4%
Native Hawaiian/Pacific Islander	5	2%	0	0%
Caucasian	243	80%	110	61%
Other	4	1%	10	6%
	302		179	

Staff Diversity 2021	Full-Time		Part-Time/Seasonal	
Asian	24	7%	67	29%
Black	17	5%	12	5%
Hispanic	24	7%	8	3%
Native Hawaiian/Pacific Islander	5	1%	0	0%
Caucasian	260	77%	127	55%
Other	9	3%	18	8%
	339		232	

Staff Diversity 2022	Full-Time		Part-Time/Seasonal	
Asian	24	8%	66	27%
Black	19	6%	15	6%
Hispanic	19	6%	13	5%
Native Hawaiian/Pacific Islander	5	2%	0	0%
Caucasian	236	75%	115	48%
Other	11	4%	32	13%
	314		241	

Program: HR Operations
Program No.: 01118000
1. Brief Description:

The HR Operations program includes the functions and resources required to not only manage the day to day activities within the Human Resources Department, but to continually cultivate a culture of learning and development, professionalism, collaboration, efficiency, creativity, and inclusion in the Human Resources Department.

2. Program Outcomes:

HR Operations outcomes include a Human Resources Department staffed by talented, committed, service-driven professionals who are dedicated to supporting and advancing the HR Department Mission and Vision, City Vision, and the priorities of the Strategic Plan.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Operations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.			○
To ensure a safe environment through rigorous criminal & property law		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes racial and social equity in service delivery and/or enhances services to under-represented or under-served communities by being a diverse and inclusive work group focused on ensuring the Department and the city is a safe, welcoming city. The diverse department will strive to infuse principles of racial and social equity in its policies, programs, and procedures. Ignoring inequities and failing to create a culture of inclusion will have an adverse impact on communities of color that we serve through our employees.

6. Mandatory v. Optional:

Operations	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

7. Program Personnel:

Operations	FTE	Note
Director Human Resources	1.00	
Human Resources Manager	1.00	
Human Resource Safety Officer	0.20	Shared with Utility Fund
Human Resource Analyst	2.00	
Administrative Assistant	1.00	
Total Program Personnel	5.20	

8. Program Cost (summary):

Operations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 522,513	\$ 542,066	\$ 1,074,949	\$ 1,290,600
Personnel Benefits	213,849	197,328	409,448	418,400
Supplies	10,953	982	13,500	25,300
Services & Charges	30,479	27,991	86,629	154,582
Intergovernmental	-	-	-	-
Total	\$ 777,794	\$ 768,367	\$ 1,584,526	\$ 1,888,882

9. Outcome Measures:

Operations	Goal	2019	2020	2021	2022
Diversity & Equity – Percentage (approximately) of interview panels that are diverse with race/gender	100%	N/A	80%	86%	90%

Program: Labor Relations
Program No.: 01118400
1. Brief Description:

This program addresses labor relations expenses associated with negotiating and administering the collective bargaining agreements (CBA). The City works with four labor groups: AFSCME, Teamsters, Lynnwood Police Guild, and Lynnwood Police Management.

During 2019 - 2020, the City contracted with Summit Law for their employment law & labor relations expertise in complex employee relations issues and negotiating labor agreements. We anticipate using legal services for contract negotiations for the contracts that expire during the biennium (Police Guild 2024), as well as consulting with legal services when complex or unusual union contract negotiation, or administration issues arise.

2. Program Outcomes:

The outcomes include equitably negotiated union contracts, ratified in a timely fashion. Additionally, it allows the City to receive specialized legal counsel when navigating complex issues associated with CBAs. In turn, it is expected that the likelihood of time-consuming, expensive grievances, and unclear or inefficient work rules will be minimized.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Labor Relations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal & property law		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by looking to evaluate contracts for language and policy that are not inclusive or have a negative impact based on gender or race. This program seeks to ensure that grievance handling, corrective actions and work rules are enforced equitably.

6. Mandatory v. Optional:

Labor Relations	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Labor Relations	FTE	Note
None	0.00	
Total Program Personnel	0.00	

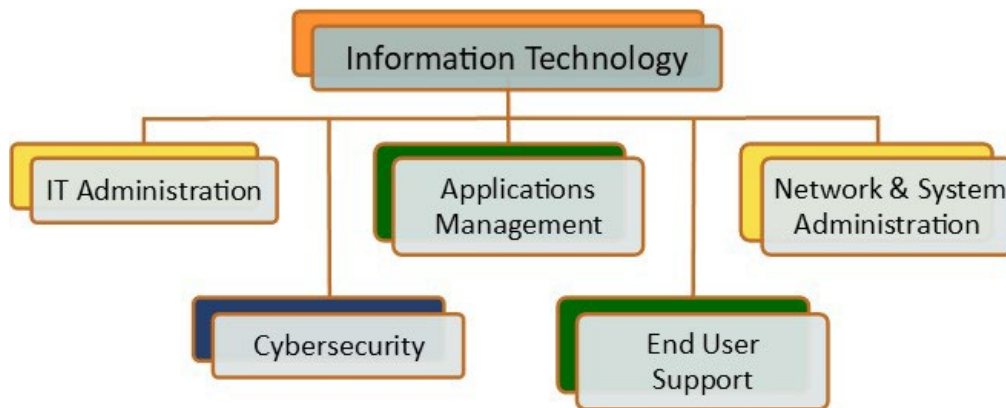
8. Program Cost (summary):

Labor Relations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	-	-	-	5,000
Services & Charges	24,870	32,049	90,000	125,200
Intergovernmental	-	-	-	-
Total	\$ 24,870	\$ 32,049	\$ 90,000	\$ 130,200

9. Outcome Measures:

Labor Relations	Goal	2019	2020	2021	2022
Contracts Settled Before Expiration (%)	100%	100%	100%	100%	100%





Department Mission and Responsibilities:

The Information Technology (IT) Department's mission is a commitment to providing secure, proven technology to enhance the operational effectiveness of employees and meet the needs of our community. Our vision is to be a trusted technology partner empowering the business through innovation and efficiency. To fulfill the mission and vision, the Department is responsible for all aspects of managing and supporting the City's network and telecommunications infrastructure. The scope of these responsibilities encompasses enterprise applications such as Enterprise Resource Planning (ERP) and Permitting systems; computer hardware including servers, switches, workstations, and printers; network security including remote system access, firewalls, intrusion detection, and antivirus protection. The Department also provides technical assistance and training to City employees on the proper and effective use of the City's IT systems.

Highlights and Accomplishments During 2021-2022:

- We upgraded the City's Enterprise Resource Planning (ERP), including modules for accounting, human resources, payroll, and purchasing.
- Aging, end-of-life equipment was refreshed, including the City's core switching devices, desktop computers, and mobile devices.
- Updated and expanded remote connectivity and communication tools for all City staff.
- We implemented improvements to the City Disaster Recovery and Business Continuity plans, utilizing local and cloud resources and adding redundancy to our public safety connections.
- Cybersecurity education and phishing tests were performed, resulting in substantially increased awareness for employees and better response to external Cybersecurity threats.
- Implemented new Cybersecurity measures to increase the overall protection and monitoring of the City network. These measures also include protections connecting to cloud environments, mobile devices, and email.

Highlights and Changes for 2023-2024:

The 2023-2024 biennium will focus on Strategic Plan Priority 3, Nurturing Operational and Organizational Excellence, by focusing on continuous improvement of current systems and technology. The most significant projects in the Information Technology Department will be updating the aging, end-of-life equipment, expanding the plans for Disaster Recovery resilience, developing comprehensive test Disaster Recovery scenarios, improving business continuity, and building a robust Cybersecurity program. Additionally, IT is developing hardware and software standards and strategies to support the City's current and future IT infrastructure demands, greatly enhancing Information Technology's ability to address issues and projects efficiently.

Highlights of the Application Support division include upgrading the City's Geographic Information System (GIS), implementing the City's new Permitting and Special Licensing Application, the replacement of online payment services for the Utility Billing system, and improving overall data management. The 2023-2024 biennium will focus on the continual improvement of current applications and technology to ensure City IT systems will be resilient and accessible in the event of a natural disaster or Cybersecurity event.

Department Budget History by Program:

Information Technology	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 352,561	\$ 562,310	\$ 1,137,500	\$ 1,100,929
Cyber Security	56,232	111,023	301,600	426,300
Applications Management	960,846	849,889	1,624,670	1,849,029
End User Support	336,701	332,932	691,998	818,892
Network & Systems Administration	631,769	637,201	1,263,735	1,546,900
Total	\$ 2,338,109	\$ 2,493,355	\$ 5,019,503	\$ 5,742,050

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	-	-	-	-	-
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Application Support Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Application Support Analyst	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Database Administrator	-	-	-	1.00	1.00	1.00	1.00	1.00
IT Systems Manager	1.00	1.00	1.00	1.00	1.00	-	-	1.00
Network Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Systems Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Network/Computer Technician	2.00	2.00	2.00	-	-	-	-	-
Computer Support Specialist	-	-	-	1.00	1.00	3.00	3.00	3.00
Sr. Computer Support Specialist	-	-	-	1.00	1.00	-	-	-
Total	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00

Program: Administration, Planning & Development
Program No.: 01123010
1. Brief Description:

Manage the portfolio of Information Technology Department (IT) programs and services within resource and funding constraints, while ensuring the collection meets the City's priorities. Monitor the performance of the overall portfolio of services and programs to ensure IT investments meet the City's expectations. Ensure that adequate and sufficient IT-related capabilities such as people, processes, and technology are available to support business objectives effectively at an optimal cost. Stay up to date with IT trends, identify innovation opportunities, and plan how to use technology to achieve improved operational effectiveness and efficiency.

2. Program Outcomes:

Effective management of IT programs and services ensures technological investment improves the effectiveness and efficiency of City business functions. Strategic investments in technology can be beneficial to the public by making City resources more available, accessible, and improve community engagement.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.		○	

4. Relation to Community Vision:

Administration, Planning & Development	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery. It enhances services to under-represented or under-served communities through a commitment to staff training and decision making through an equity lens.

6. Mandatory v. Optional:

Administration, Planning & Development	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

7. Program Personnel:

Administration, Planning & Development	FTE	Note
Director	1.00	
Applications Manager	1.00	
Total Program Personnel	2.00	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 207,048	\$ 335,872	\$ 695,392	\$ 676,815
Personnel Benefits	84,488	119,246	245,950	197,557
Supplies	5,203	13,359	32,850	34,050
Services & Charges	55,822	93,833	163,308	192,507
Intergovernmental	-	-	-	-
Total	\$ 352,561	\$ 562,310	\$ 1,137,500	\$ 1,100,929

9. Outcome Measures:

Administration, Planning & Development	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Overall Satisfaction with Department (%).	75	72	74	73	75
Department Value Score (%).	75	70	72	74	75
Satisfaction with IT innovation leadership (%)	50	56	63	64	66

Program: Data and Cyber Security	Program No.: 01123080
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1. Brief Description:

Creating and maintaining information security roles and access privileges and performing security monitoring to minimize the business impact of operational information security vulnerabilities and incidents. Continually identify, assess, and reduce IT-related risk from external threats. Establish and maintain plans to enable IT to respond to incidents and disruptions to continue the operation of required IT services and assets.

2. Program Outcomes:

Every business unit within the City depends on computer systems for their daily operations. Protecting these systems from compromise, improper use, or external threats is essential to ensure successful City business operations.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
① Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
② Ensure financial stability and economic success.	○		
③ Nurture operational & organizational excellence.	○		
④ Be a safe community	○		
⑤ Be a diverse, welcoming, equitable, and livable city.	○		
⑥ Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Data & Cyber Security	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program an internal-only technology service. It indirectly promotes social equity in service delivery. It enhances services to under-represented or under-served communities by supporting all other City operations.

6. Mandatory v. Optional:

Data & Cyber Security	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Data & Cyber Security	FTE	Note
None	0.00	
Total Program Personnel	0.00	

8. Program Cost (summary):

Cyber Security	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	3,557	4,753	10,000	15,000
Services & Charges	52,675	106,270	291,600	411,300
Intergovernmental	-	-	-	-
Total	\$ 56,232	\$ 111,023	\$ 301,600	\$ 426,300

9. Performance Measures:

Data & Cyber Security	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Mean Time To Resolve (MTTR) a reported security incident (hrs)	4	3	3.5	3	3.5
Percent of End Users Current with IT Security training (%).	90	92	94	98	99
Systems meeting COL security standards (%).	80	86	83	92	95

Program: Application & Portfolio Mgmt.
Program No.: 01123020
1. Brief Description:

Manage the City's suite of applications by determining each application's ability to provide value to the City relative to its cost. Manage the selection and implementation of enterprise applications, off-the-shelf software, and Software as a Service. Ensure the Information Technology Department (IT) provides applications and services to maximize efficiency and maintain predictable levels of service to community members. Manage the continual improvement and changes to the City's applications after implementation.

2. Program Outcomes:

Every business unit within the City depends on computer systems for their daily operations. Choosing the right applications and ensuring they operate efficiently and accurately are vital to sustaining day-to-day business activities.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Application & Portfolio Management	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery. It enhances services to under-represented or under-served communities by advocating the use of an equity lens in the decision-making process of acquiring, deploying, and maintaining software applications.

6. Mandatory v. Optional:

Application & Portfolio Management	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Application & Portfolio Management	FTE	Note
Application Support Analyst	2.00	
Senior Application Support Analyst	1.00	
GIS Administrator	1.00	
Database Administrator	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Applications Management	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 550,703	\$ 537,751	\$ 962,642	\$ 1,123,690
Personnel Benefits	230,665	231,484	422,434	447,214
Supplies	4,708	4,348	10,000	27,500
Services & Charges	174,770	76,306	229,594	250,625
Intergovernmental	-	-	-	-
Total	\$ 960,846	\$ 849,889	\$ 1,624,670	\$ 1,849,029

9. Performance Measures:

Application & Portfolio Management	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Overall Customer Service Satisfaction (%)	80	82	85	96	97
Service level agreement (SLA) commitments fulfilled (%)	90	87	90	88	91
Application Support Value Delivery (%)	75	69	70	69	71

Program: End User Support
Program No.: 01123070
1. Brief Description:

Provide a timely and effective response to user requests and resolution of all types of incidents and IT services. Restore standard service; record and fulfill user requests; and document, investigate, diagnose, escalate, and resolve incidents. Identify and classify problems and their root causes and provide timely resolution to prevent recurring incidents. Produce, maintain, and promote an IT service catalog containing accurate information on all operational IT services.

2. Program Outcomes:

Every business unit within the City depends on computer systems for their daily operations. Ensuring that employees have functional equipment is vital to sustaining day-to-day business activities.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		<input type="radio"/>	
2	Ensure financial stability and economic success.	<input type="radio"/>		
3	Nurture operational & organizational excellence.	<input type="radio"/>		
4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

End User Support	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program is an internal-only technology service. It indirectly promotes social equity in service delivery. It enhances services to under-represented or under-served communities by supporting all other City operations.

6. Mandatory v. Optional:

End User Support	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

End User Support	FTE	Note
Computer Support Specialist	3.00	
Total Program Personnel	3.00	

8. Program Cost (summary):

End User Support	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 193,320	\$ 207,267	\$ 447,035	\$ 515,595
Personnel Benefits	84,635	97,178	191,713	219,497
Supplies	35,981	3,095	13,500	27,500
Services & Charges	22,765	25,392	39,750	56,300
Intergovernmental	-	-	-	-
Total	\$ 336,701	\$ 332,932	\$ 691,998	\$ 818,892

9. Performance Measures:

End User Support	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Overall Customer Service Satisfaction (%)	80	86	92	97	97
Service level agreement (SLA) commitments fulfilled (%)	90	82	84	81	85
Average Age of Incidents (days)	3	2.4	2.2	2.2	2.1

Program: Systems Administration & Maintenance
Program No.: 01123050
1. Brief Description:

Manage the activities and operational procedures required to deliver IT services, including standard operating procedures and monitoring activities for the City's server, network, and telephony systems. Balance current and future needs for availability, performance, and capacity of IT systems and infrastructure through the forecast of future performance and capacity requirements. Manage City network assets through their life cycle to make sure they deliver value at optimal cost.

2. Program Outcomes:

Every business unit within the City depends on computer systems for their daily operations. Managing the back-end server, network, and telephony infrastructure, the City's enterprise and desktop systems run on is vital to sustaining day-to-day business activities.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Systems Administration & Maintenance	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program an internal-only technology service. It indirectly promotes social equity in service delivery. It enhances services to under-represented or under-served communities by supporting City operations.

6. Mandatory v. Optional:

Systems Administration & Maintenance	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

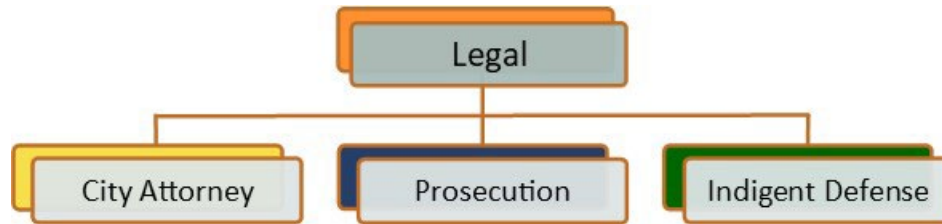
Systems Administration & Maintenance	FTE	Note
IT Systems Manager	1.00	
Network Engineer	1.00	
Systems Engineer	1.00	
Total Program Personnel	3.00	

8. Program Cost (summary):

Network & Systems Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 187,428	\$ 197,591	\$ 400,445	\$ 691,915
Personnel Benefits	67,568	70,977	135,512	231,885
Supplies	31,291	1,730	29,000	38,000
Services & Charges	345,482	366,903	593,540	585,100
Intergovernmental	-	-	-	-
Total	\$ 631,769	\$ 637,201	\$ 1,158,497	\$ 1,546,900

Performance Measures:

Systems Administration & Maintenance	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Overall Customer Service Satisfaction (%)	75	87	88	85	84
Service level agreement (SLA) commitments fulfilled (%)	90	78	82	80	79
Local network, storage, server, and telephony resource uptime (%)	96	98	99	99	99


Department Mission and Responsibilities:

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

Highlights and Accomplishments During 2021-2022:

- Conducted a process to solicit a new City Attorney contract in 2022.
- Beginning in 2021, City Attorney costs are allocated to the departments and programs using these services, as this is more in line with Budgeting for Outcomes methodology.

Highlights and Changes Ahead For 2023-2024:

- Continue to provide legal counsel to City departments, administration, and Council to reduce risk and liability to the City.
- The existing prosecuting attorney contract expires at the end of 2022.

Department Budget History by Program:

Legal	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
City Attorney	\$ 257,270	\$ 29,257	\$ 35,000	\$ 35,300
Prosecuting Attorney	559,200	559,200	1,118,400	1,118,400
Public Defense	792,490	786,567	1,598,000	1,575,000
Total	\$ 1,608,960	\$1,375,024	\$ 2,751,400	\$ 2,728,700

Department Personnel: None.

Program: City Attorney
Program No.: 01116000
1. Brief Description:

The city attorney provides legal counsel on a wide range of matters to the City Council, Mayor, and all departments. The city attorney attends business meetings of the City Council and supports Administration in the development and implementation of procedures and regulations.

2. Program Outcomes:

This program supports sound decision-making, advancement of strategic priorities, compliance with applicable regulations, and risk avoidance.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
①	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
②	Ensure financial stability and economic success.		○	
③	Nurture operational & organizational excellence.	○		
④	Be a safe community	○		

5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

City Attorney	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.		<input type="radio"/>	
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by supporting compliance with local, State, and Federal regulations relating to civil rights, non-discrimination, fair labor practices, etc. No unintended consequences are known. Legal standards typically advance equality rather than equity.

6. Mandatory v. Optional:

City Attorney	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

None.

8. Program Cost (summary):

City Attorney	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	1,700	-	-	-
Services & Charges	255,570	29,257	35,000	35,300
Intergovernmental	-	-	-	-
Total	\$ 257,270	\$ 29,257	\$ 35,000	\$ 35,300

9. Outcome Measures:

Specified by contract.

Programs: Prosecution & Indigent Defense	Program No.: 01116100 & 01116200
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Note: These services are obtained through professional service contracts and are largely prescribed by law; program descriptions are combined here for brevity.

1. Brief Description:

This program includes: 1) Prosecuting Attorney, which provides criminal charges and prosecutorial services for certain types of crimes; and 2) Indigent Defense, which provides legal counsel to defendants eligible for assistance. In Lynnwood, these services are provided by private law firms via professional service agreements.

2. Program Outcomes:

This program supports Lynnwood's criminal justice functions by delivering prosecutorial and indigent defense services to persons charged with misdemeanor and gross-misdemeanor crimes. Outcomes include advancement of equal and ethical justice, balanced risk management, crime deterrence, and compliance with local, State and Federal requirements.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.		○	
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Prosecution & Indigent Defense	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.			○
To ensure a safe environment through rigorous criminal and property law enforcement.	○		
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

These programs promote social equity in service delivery and/or enhances services to under-represented or under-served communities by supporting compliance with local, State, and Federal regulations relating to civil rights, non-discrimination, sentencing standards, etc. No unintended consequences are known. Legal standards typically advance equality rather than equity.

6. Mandatory v. Optional:

Prosecution & Indigent Defense	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?	○		

7. Program Personnel:

None.

8. Program Cost (summary):

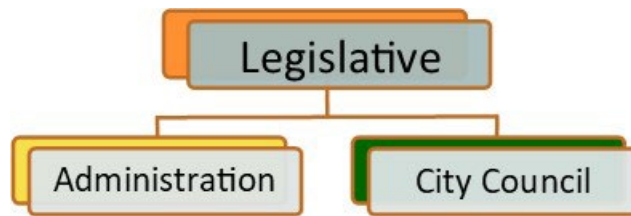
Prosecuting Attorney	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Charges	559,200	559,200	1,118,400	1,118,400
Intergovernmental	-	-	-	-
Total	\$ 559,200	\$ 559,200	\$ 1,118,400	\$ 1,118,400

Public Defense	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services & Charges	792,490	786,567	1,598,000	1,575,000
Intergovernmental	-	-	-	-
Total	\$ 792,490	\$ 786,567	\$ 1,598,000	\$ 1,575,000

9. Outcome Measures:

Determined by contract and applicable law.





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 community advisory boards, approving budgets, and authorizing expenditures, authorizing contracts and agreements, and general representation of the City before other agencies, entities, and the public.

Highlights and Accomplishments 2021-2022:

- Utilizing technological advancements, maintained meeting schedules and active, transparent governance during the COVID-19 pandemic.
- Closely monitored the financial conditions brought about by COVID-19, and supported numerous adjustments needed to resolve the gap between 2020 revenues and expenses.
- Represented the City on numerous regional boards, including Snohomish Health District, Alliance for Housing Affordability (AHA), Sno-911, and Snohomish County Tomorrow.
- Engaged with Federal, State, and local elected officials to advance Lynnwood's interests.
- Passed numerous resolutions and proclamations in support of important community causes.
- Approved several amendments to the Lynnwood Municipal Code to improve effectiveness and efficiency.
- Authorized the City to receive a portion of the State's share of sales tax revenue for affordable housing initiatives.
- Approved frameworks for approval of development projects important to City priorities.
- Approved Housing Action Plan to protect and enhance the lives of Lynnwood community members.
- Authorized construction of new Community Justice Center.
- Partnered with the state and county to initiate a state-of-the-art Community Recovery Center.
- On-going assessment of the best use of \$10.9 Million received from the American Rescue Plan Act to Benefit the Lynnwood community.

Highlights and Changes for 2023-2024:

During 2023-2024, the Legislative Department will consider and act upon numerous issues that are the priorities of Lynnwood community Members. Examples include:

- Maintain financial stability by monitoring economic conditions and responding appropriately.
- Proactively advance social and racial equity in all areas of civic governance.
- Continued collaboration with Sound Transit and Community Transit to establish light rail and mass transit options.
- Collaboration with regional partners to leverage affordable housing sales tax revenue (SHB 1406) for the greatest good.
- Continued partnerships with surrounding municipalities to address concerns specific to South Snohomish County.
- Increase youth engagement with the city council.

- Begin implementation of the Lynnwood Housing Action Plan.
- Create policies to manage the anticipated development in the city Center and the Regional Growth center.
- Approve the Lynnwood comprehensive Plan Update in 2024.

Department Budget History by Program:

Legislative	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
City Council	\$ 374,768	\$ 404,668	\$ 877,072	\$ 1,042,215
Total	\$ 374,768	\$ 404,668	\$ 877,072	\$ 1,042,215

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
City Council Positions ♦	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Executive Assistant	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75

♦ Councilmembers are elected officials, not City employees.

Programs: City Council and Legislative Support
Program No.: 01110000-01110800
1. Brief Description:

These two programs address all functions of the Legislative Department, which constitutes the Legislative Branch of the Lynnwood municipal government. The Department's budget is structured to account for: a) individual positions of the City Council (7); and b) City Council Administration. For simplicity, both programs are described here.

The City Council performs all legislative duties on behalf of the community members of Lynnwood. Councilmembers are elected at-large to four-year terms. Every year, the City Council elects two of its members to serve as president and vice president. The Administration division of the Legislative Department provides support services and limited technical analysis to the Council (scheduling, travel, meeting agendas, packets, etc.). Administrative staff is managed by the City Council and receives support services from the executive branch (human resources, finance, information technology, etc.).

2. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

3. Relation to Community Vision:

City Council & Legislative Support	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

4. Mandatory v. Optional:

City Council	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	
Legislative Support	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

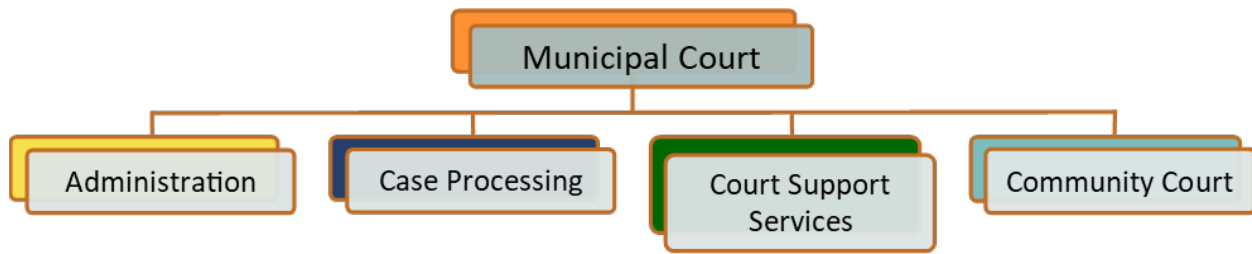
5. Program Personnel:

City Council	FTE ◇	Note
Council Positions 1-7	7.00	
Total Program Personnel	7.00	
◇ Councilmembers are elected officials, not City employees.		
Legislative Support	FTE	Note
Executive Assistant	0.75	
Total Program Personnel	0.75	

6. Program Cost (summary):

City Council	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 191,912	\$ 189,990	\$ 398,915	\$ 406,800
Personnel Benefits	155,979	158,051	371,309	357,800
Supplies	938	2,404	3,700	19,500
Services & Charges	25,939	54,223	103,148	258,115
Intergovernmental	-	-	-	-
Total	\$ 374,768	\$ 404,668	\$ 877,072	\$ 1,042,215





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, the protection of individual rights and helps to 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 community members of Lynnwood.

Highlights and Accomplishments During 2021-2022:

- Flexible & cross-trained court staff.
- 98% Clearance Rate.
- 92% reliability and integrity of court records.
- COVID response.
- Increased warrant quash opportunities.
- Monthly stakeholder meetings.
- Increased online access to justice.
- Addition of a dedicated court computer support specialist.
- Active shooter training for court staff.
- Court of the future regional model.
- Contracted with PSES to provide armed court security.

Highlights and Changes for 2023-2024:

- Move into remodeled the courthouse which will include a 2nd courtroom, expanded space for both case processing and court support services, a large jury room which doubles as a classroom, and attorney client meeting rooms.
- Create a Community Court that will launch the first quarter of 2024.
- Re-organize the court's staff structure by adding an Assistant Court Administrator and a Legal Specialist III position.
- Addition of an armed Marshals for court security in January 2024.
- Explore pretrial release programs.
- Implement new state-wide case management system which includes an e-filing component and case management tools for the court support services program.

Department Budget History by Program:

Municipal Court	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 533,931	\$ 391,613	\$ 802,018	\$ 2,063,058
Probation Services	315,955	367,025	787,646	777,398
Case Processing	480,487	591,816	1,325,909	1,267,753
Total	\$ 1,330,373	\$ 1,350,454	\$ 2,915,573	\$ 4,108,209

Department Personnel:

Position	2016	2017	2018	2019	2020	2021	2022	2023
Presiding Judge (previously contract)	~	~	~	~	~	~	0.85	0.85
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Ops Sup/Assistant Court Admin	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Probation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Court Marshal	-	-	-	-	-	-	-	1.70
Computer Support Specialist	-	-	-	-	-	-	1.00	1.00
Legal Specialist I	6.75	7.00	7.00	7.00	7.00	-	-	-
Legal Specialist II	-	-	-	-	-	6.00	6.00	5.00
Legal Specialist III/Lead Clerk	-	-	-	-	-	-	-	1.00
Clerk	0.65	0.15	0.15	-	-	-	-	-
Total	11.40	11.15	11.15	11.00	11.00	10.00	11.85	13.55

Program: Court Administration
Program No.: 01114000
1. Brief Description:

Under the direction of Presiding Judge Valerie Bouffiu, Court Administration is responsible for all non-judicial functions of the court. These include development and coordination of programs and budget, strategic direction, development and implementation of policy and procedures, accounting management, case flow and jury management, project oversight, contracts, liaison with city departments, state and county agencies, human resources management, records management, and other responsibilities as required.

2. Program Outcomes:

See program description above.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
① Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
② Ensure financial stability and economic success.		○	
③ Nurture operational & organizational excellence.	○		
④ Be a safe community	○		
⑤ Be a diverse, welcoming, equitable, and livable city.	○		
⑥ Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

Courts exist to do justice, to guarantee liberty, to enhance social order, to resolve disputes, to maintain rule of law, to provide for equal protection, and to ensure due process regardless of race, gender, age, or socioeconomic status.

6. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Administration	FTE	Note
Presiding Judge (previously contract)	0.85	
Court Administrator	1.00	
Court Marshal	1.70	
Computer Support Specialist	1.00	replaced Legal Specialist I in budget
Assistant Court Administrator	1.00	reclassified from Court Operations Supervisor
Total Program Personnel	5.55	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 221,306	\$ 237,404	\$ 533,073	\$ 1,345,607
Personnel Benefits	90,840	91,165	165,377	435,356
Supplies	9,208	12,094	8,200	40,575
Services & Charges	212,577	50,950	95,368	241,520
Intergovernmental	-	-	-	-
Total	\$ 533,931	\$ 391,613	\$ 802,018	\$ 2,063,058

9. Outcome Measures:

Administration	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Monthly Remittance to City Treasurer	12	12			
Monthly Audit of Accounting Functions	12	12			
Audit of Court Records for Reliability & Integrity	100	96			

Program: Court Support Services
Program No.: 01114100
1. Brief Description:

Formerly known as the Probation Department, Court Support Services (CSS) assists the court in the management of cases, pre and post sentence. CSS determines an offender's risk to the community, evaluates appropriate treatment programs, coordinates with community agencies providing services, and reports as directed by the presiding judge, or when judicial intervention is warranted. The Court Support Services Team coordinates with regional justice, public health, social service, and other agencies to address barriers that prevent offenders from complying with their court ordered conditions of sentence.

Laws and Rules governing court:

Revised Code of Washington: RCW 3.66.067, RCW 3.50.320, RCW 3.66.068, RCW 3.50.330, RCW 9.94A.535

2. Program Outcomes:

Enhance community safety and provide offenders a set of tools that will lessen the likelihood of law violations in the future.

Refer offenders to appropriate treatment resources.

Assess each offender and provide supervision at the designated classification level by assessing risk to the community.

Hold offenders accountable for their behavior.

Provide the court with thorough, accurate, and timely reports.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Probation	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

Courts exist to do justice, to guarantee liberty, to enhance social order, to resolve disputes, to maintain rule of law, to provide for equal protection, and to ensure due process regardless of race, gender, age, or socioeconomic status.

6. Mandatory v. Optional:

Probation	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Probation	FTE	Note
Probation Supervisor	1.00	
Probation Officer	1.00	
Legal Specialist II	1.00	
Total Program Personnel	3.00	

8. Program Cost (summary):

Probation Services	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 209,866	\$ 229,054	\$ 448,965	\$ 524,714
Personnel Benefits	97,490	91,512	208,460	197,324
Supplies	849	1,402	2,500	2,000
Services & Charges	7,750	45,057	127,721	53,360
Intergovernmental	-	-	-	-
Total	\$ 315,955	\$ 367,025	\$ 787,646	\$ 777,398

9. Outcome Measures:

Probation	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
ACT Probation Risk Assessments	100	100	100		
Probation Orientation	100	100	100		

Program: Case Processing
Program No.: 01114030
1. Brief Description:

The Lynnwood Municipal Court has exclusive, original criminal jurisdiction over misdemeanor and gross misdemeanor violations of City Ordinances. Criminal, infraction, parking, and photo enforcement violations are filed into the court by the Lynnwood Police Department or the city's contracted prosecuting attorney. The court is mandated by law to process cases in accordance with applicable State Statutes and Court Rules.

Laws and Rules governing court:

- United States Constitution – Article III Washington State Constitution - Article IV
- RCW 3.5 LMC 2.19
- GR – Rules of General Application
- CrRLJ – Criminal Rules for Courts of Limited Jurisdiction *
- IRLJ - Infraction Rules for Courts of Limited Jurisdiction
- RALJ – Rules for Appeal of Decisions of Court of Limited Jurisdiction
- ARLJ – Administrative Rules for Courts of Limited Jurisdiction

2. Program Outcomes:

Process all criminal, infraction, parking, and photo enforcement cases filed with the Lynnwood Municipal Court in accordance with the United States and Washington State Constitutions, State Statutes, and Court Rules. Promote efficiency, transparency, and the opportunity for fair and timely disposition of cases.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Case Processing	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

Courts exist to do justice, to guarantee liberty, to enhance social order, to resolve disputes, to maintain rule of law, to provide for equal protection, and to ensure due process regardless of race, gender, age, or socioeconomic status.

6. Mandatory v. Optional:

Case Processing	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Case Processing	FTE	Note
Legal Specialist II	4.00	
Legal Specialist III/Lead Clerk	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Case Processing	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 300,693	\$ 289,345	\$ 643,927	\$ 662,936
Personnel Benefits	162,163	165,479	335,114	327,217
Supplies	6,641	1,762	2,650	8,900
Services & Charges	10,990	135,230	344,218	268,700
Intergovernmental	-	-	-	-
Total	\$ 480,487	\$ 591,816	\$ 1,325,909	\$ 1,267,753

9. Outcome Measures:

Case Processing	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Clearance Rate	100	101			
Monthly Collection Processing	12	12			



Non-Departmental
Mission and Responsibilities:

The Non-Department account within the General Fund is used as a source of funds for a limited number of expenses unrelated to any department or program such as Citywide memberships, contractual obligations and transfers to other funds.

Highlights and Accomplishments 2021-2022:

- CARES Act funding grant revenues totaling \$1,782,000 were received in 2020 and \$1,562,000 of COVID-19 related expenditures were charged to this budget. The remaining portion of the CARES Act funding of \$220,000 was received and expended out of the City's Technology Reserve Fund 520.
- \$3.3M Transferred to Debt Service Fund for 2012 Recreation Center Bond
- \$2.2M Transferred to Capital Development Fund, \$1.1M Transferred to Revenue Stabilization Fund
- \$53K Transferred to Solid Waste Fund, \$37K to Park Reserve Fund

Highlights and Changes For 2023-2024:

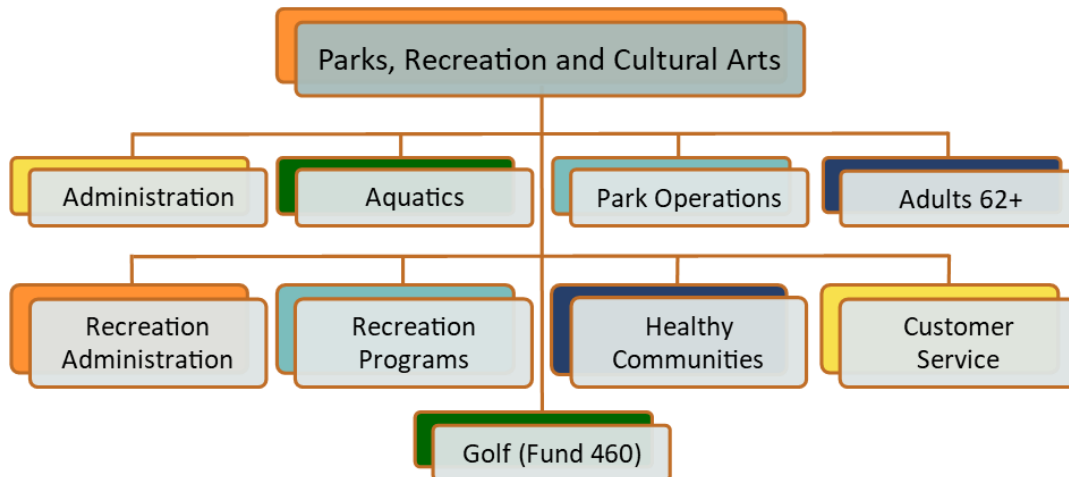
- \$4.8M Transferred to Debt Service Fund for 2021 & 2022 Community Justice Center Bonds
- \$3.2M Transferred to Debt Service Fund for 2012 Recreation Center Bond
- \$1.2M for Red Light contract administration (was previously in Police Department budget)
- \$100K Citywide membership dues (was previously in Executive Department budget)
- \$53K Transferred to Solid Waste Fund

Non-Departmental Budget History:

Non-Departmental	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 314,017	\$ 147,358	\$ 195,233	\$ -
Personnel Benefits	43,158	5,968	-	-
Supplies	99,304	-	-	-
Services & Charges	1,379,747	-	-	1,300,000
Intergovernmental	-	-	-	-
Capital Outlay	144,654			
Transfers-out	2,778,588	5,004,515	9,144,091	10,150,300
Total	\$ 4,759,468	\$5,157,841	\$ 9,339,324	\$ 11,450,300

Transfers out from General Fund to:	
111 Street Operating	2,050,000
144 Solid Waste Management	53,000
203 General Govt Debt Service	4,843,125
223 Rec Center 2012 LTGO	3,204,175
Total	\$ 10,150,300





Department Mission and Responsibilities:

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

Department vision: Parks, Recreation & Cultural Arts is part of Lynnwood's daily life and we shape the character of the community by:

- Providing stewardship of our resources
- Providing recreation opportunities for all ages
- Contributing to the City's economic vitality
- Promoting health and wellness
- Fostering social connections
- Embracing innovation
- Supporting staff professional development and excellence
- Engaging and responding to the changing needs of our community
- Creating a connected community
- Providing premier customer service
- Leaving a legacy for future generations

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)

Highlights and Accomplishments During 2021-2022:

- Completed studies of park access, level-of-service and park usage for the newly adopted PARC Plan 2022 Update and a Park Access Plan incorporated into the Connect Lynnwood Plan.
- Celebrated 22nd year recognition as a Tree City USA®.
- Completed South Lynnwood Park Renovation.
- Completed Heritage Park Water Tower Renovation.
- Acquired 1.65-acre City Center property for future Town Square Park.
- Awarded Conservation Futures Fund grant and acquired 1.77-acre Sprague's Pond park addition and water access site.
- Advanced 10-minute walk campaign and received \$305K National Recreation & Park Foundation grant to plan for equitable park access.
- Received \$30K in technical assistance from PSRC for stormwater park planning and \$40K grant from WA DNR for forest tree assessments.
- Renovated the eastern side of Veterans Park to receive a Gold Star Families Memorial Monument with expanded plaza and ADA access improvements (pending).
- Updated and expanded Meadowdale Playfields Playground with enhanced ADA parking, access and inclusive features (pending).
- Renewed grants with Verdant Health Commission which continued the Move 60! Teens and 3rd grade swim voucher activities.
- By providing priority registration for swim lessons to Lynnwood residents, we achieved our goal of having more residents than non-residents registered in our entry level swim lessons for youth.
- Created lifeguard hiring and retention programs to lessen the impact of the nationwide shortage of lifeguards.
- Sent weekly newsletter to customers during the 3 months of closure due to COVID to keep customers engaged.
- With only a three-month shut down for COVID; Aquatics remained operational serving 800 to 1000 patrons daily, 7 days a week.
- Provided information, updates, support and trauma validation for older adults through print mailings and live customer service
- Stayed engaged with membership through 3,000+ connection calls during closure
- Kept LSC community engaged and intact through 13-month closure so that many were able to return upon reopening
- Restarted LSC trips with community transit guidelines for distance and mask use
- Presented COL's first Juneteenth event as a drive-through during covid closure
- Transitioned all field and athletic rentals to be done through our Perfect Mind registration system resulting in one central location for the Recreation Division's data.
- Established a community drive-thru Halloween event with themed houses, costumes and candy. This event brought community members, volunteers and city staff together in celebration and fun.
- Overcame the challenges of COVID to offer 10 weeks of summer camp in both 2020 and 2021 allowing parents to work with the knowledge that their children were well taken care of.
- Developed online classes to promote continued learning, specifically Spanish, Tae Kwon Do and Ballet.
- Reopened Meadowdale Athletic Complex and Cedar Valley Gym for youth and adult sports resulting in renewed social connections.

Highlights and Changes for 2023-2024:Administration:

- Addressing race, social, and health equity issues in all areas.
- Continuation of partnership with Police Department to combat homelessness, opioid use, graffiti, and gun violence.
- Finalizing Human Services needs assessment and policy direction.
- Continuing dialogue with Snohomish County Parks and Recreation concerning park acquisition and development in the unincorporated MUGA area.
- Managing Park Capital Program with Senior Park Planner to complete Scriber Creek Trail, Scriber Lake Park Boardwalk Trail, Rowe Park final design, ADA Transition Plan implementation, and Maple Mini Park update, as well as work with Park Operations on systemwide deferred maintenance, and comprehensive park and trail capital plan.
- Negotiating Meadowdale Playfields ILA update/extension with Edmonds School District and City of Edmonds.

Healthy Communities:

- Coordination of city-hosted events including Volunteer Recognition, Fair on 44th, Shakespeare in the Park, and Sandlot Cinemas as well as partner-hosted events at the Convention Center and other City facilities.
- Continued emphasis on park activation programs to address social equity issues, increase access to physical opportunities, and strengthen community social connectedness. Program partnerships include Verdant partnerships for Meet Me at the Park series and South County Walks.
- Continued enhancement of outreach and engagement techniques - including pop-up engagements; partnership with non-profits; offering translation, interpretation, and closed captioning – with a focus on underserved communities.
- Continued effort to connect with creatives in our community through various art projects (e.g. signal box wraps, Love Lynnwood projects, Heritage videos, and Art of Food and Wine).
- Continued leadership of employee wellness program and earning annual WellCity Award which provides the City with a 2% discount on health premiums.
- Determine sustainable future for Connection Calls Check-In Program serving high-risk, isolated community members and decreasing social services and emergency services demands.
- Complete Special Events Permitting process improvement and code updates.

Park Operations:

- Address deferred maintenance improvements as identified in the 2016-2025 PARC Plan.
- Replacement of playgrounds as identified in the asset replacement plan.
- Create a transition strategy to systematically address items identified in the parks and trails portion of the ADA Transition Plan (many of these updates can be done in-house by park maintenance staff but some require planning, design, and contractor labor).
- Management of volunteer service program and increasing park volunteer projects. Establishment of Friends of Scriber Lake Park stewardship program.
- Add to the economic development of the community with comprehensive management of Meadowdale Playfields operations and staffing.
- Create a comprehensive inventory of park assets and condition in Cartograph (asset management).

- Build partnerships to support facility operations at Heritage Park, Gold Park, and Scriber Lake Park.
- Support the development and maintenance of streetscapes and street trees including newly completed 36th Avenue.

Recreation Division:

- Expand facility space dedicated for 62+ programs; use and demand for 62+ exercise is anticipated to increase over the next biennium due to changes in aging demographics and a growing population in Lynnwood.
- Update policies and procedures.
- Use our new registration software system to its fullest capacity to improve the registration process and make it more efficient. Focus on City's website as our primary marketing tool.
- Expansion of teen programing participation.
- State law that ties minimum wage to inflation.
- Inflation in almost all areas.
- With the increase competition for part-time labor, we have had to increase our hourly rate to remain competitive in the market to attract staff.
- New State mandated sick leave for part-time staff. Need to budget for staff sick leave plus replacement staff.
- The recreation center is aging, and more expensive maintenance items are needed to be completed.
- Address the significant increases in utility costs. Puget Sound Energy increase of 14.82% from 2022 – 2023.
- Programing back to pre-covid levels.

PRCA Priorities:

- Restore Park Maintenance and Operations staffing back to pre-recession levels.
- Implement Human Services Commission program and policy priorities.
- Assess senior (62+) demographics, programmatic shifts, and space needs.
- Implement Recreation Center maintenance programs and interior improvements.
- Complete development of comprehensive Park & Trail Capital Plan.

Department Budget History by Program:

Parks, Recreation, & Cultural Arts	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 668,184	\$ 663,257	\$ 1,315,369	\$ 1,527,703
Aquatics	1,301,834	1,646,776	3,618,376	4,797,304
Park Operations	1,263,352	1,534,509	3,442,928	3,627,735
62+ Programs	453,775	397,114	1,085,211	1,305,057
Recreation Administration	777,814	902,395	2,651,143	2,544,228
Healthy Communities	355,743	356,318	847,866	999,538
Customer Service	642,601	652,320	1,825,913	1,899,112
Recreation Programs	857,236	820,381	2,388,313	2,714,656
Total	\$ 6,320,539	\$ 6,973,070	\$ 17,175,119	\$ 19,415,333

Department Personnel:

		Number of Full-Time Equivalent				
Position	2019	2020	2021	2022	2023	2024
Dir-Park Recreation Culr Arts	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Healthy Communities Coordinator	2.75	2.75	2.75	2.75	2.75	2.75
Park Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	4.00	4.00	6.00	6.00	6.00	6.00
Recreation Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Assistant Supervisor	3.50	3.50	3.50	3.50	3.50	3.50
Aquatics Senior Guard	4.00	4.00	4.00	4.00	4.00	4.00
Aquatics Lifeguard/WSI	3.00	3.00	3.00	3.00	3.00	3.00
Rec Programs Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Athletics Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Fitness Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Youth/Teen Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Specialist - PreSchool	1.00	1.00	1.00	1.00	1.00	1.00
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Center Coordinator	1.50	1.50	2.25	2.25	2.25	2.25
Senior Center Clerk	1.00	1.00	-	-	-	-
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Lead Clerk Specialist	2.00	2.00	1.00	1.00	1.00	1.00
Customer Service Clerk Specialist	2.00	2.00	3.00	3.00	3.00	3.00
Total Regular Personnel	40.75	40.75	42.50	42.50	42.50	42.50
Estimated Part-Time & Seasonal FTE	45.14	19.82	27.60	35.61	45.14	45.14
Total	85.89	60.57	70.10	78.11	87.64	87.64

Program: Parks & Rec Administration
Program No.: 01150010
1. Brief Description:

This program (division) is responsible for the leadership, development, and operation of a comprehensive Parks, Recreation and Cultural Arts system.

2. Program Outcomes:

This includes administrative functions, strategic planning, outreach, long-range capital and program planning, development of partnerships with other agencies and non-profits, acquisition and development of properties, grant writing and monitoring for compliance, development of the biennial budget, develop policies, and establishment of Outcome Measures and goals. This Program oversees the LMC authorized duties and responsibilities of the Parks Board and Human Services Commission.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by analyzing equitable access to quality parks for all community members within a 10-minute walk of their home and equitable program access through recreation services.

6. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Administration	FTE	Note
Director	1.00	
Deputy Director	1.00	
Senior Administrative Assistant	1.00	
Total Program Personnel	3.00	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 413,487	\$ 421,326	\$ 828,681	\$ 948,400
Personnel Benefits	139,548	139,715	278,591	295,934
Supplies	4,371	11,068	8,650	14,000
Services & Charges	110,778	91,148	199,447	269,369
Intergovernmental	-	-	-	-
Total	\$ 668,184	\$ 663,257	\$ 1,315,369	\$ 1,527,703

9. Outcome Measures:

Administration	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Budget Management: PRCA Total General Fund Budget under expends adopted annual budget. Y = 1, N=0	1	1	1	1	1

Program: Recreation Administration
Program No.: 01154010
1. Brief Description:

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

2. Program Outcomes:

The Recreation division provides recreation programs for all ages and manages recreation facilities including the Recreation Center, Senior Center, Cedar Valley Gym, Meadowdale Middle Gym and Meadowdale Playfields, so the community can participate in safe, fun, and quality activities resulting in opportunities for fitness, social interaction, life-long learning, creativity, and healthier living. The recreation administration division ensures that the residents of Lynnwood get a good return on their investment. This is accomplished through providing a variety of recreation programming for all ages. By charging an appropriate fee for an appropriate service.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		

5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Recreation Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by removing barriers to participation. We partner with Verdant to provide free 3rd grade swim lessons and teen afterschool programs. We administer a scholarship program for low income residents. We hire many part-time staff that match the diversity of our community. We have an incentive program to provide free lifeguard training.

6. Mandatory v. Optional:

Recreation Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Recreation Administration	FTE	Note
Recreation Superintendent	1.00	
Custodial Staff	0.85	
Total Program Personnel	1.85	

8. Program Cost (summary):

Recreation Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 117,128	\$ 154,752	\$ 230,261	\$ 389,991
Personnel Benefits	50,871	72,293	101,953	173,092
Supplies	64,689	92,115	346,584	285,150
Services & Charges	521,369	613,442	1,807,345	1,640,995
Intergovernmental	23,757	(30,207)	165,000	55,000
Total	\$ 777,814	\$ 902,395	\$ 2,651,143	\$ 2,544,228

9. Outcome Measures:

Recreation Administration	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Monthly Budget Monitoring	12	12	12	12	12
Monthly Department performance numbers recording	12	12	12	12	12
Perform quarterly safety drills for Recreation Department	4	3	1	2	2

Program: Recreation Programs
Program No.: 01154500
1. Brief Description:

Recreation Programs Division is responsible for the programming of activities and classes for all ages, including fitness, athletics, day camps, arts, and enrichment.

2. Program Outcomes:

Recreation Programs Division offers a robust menu of recreation classes, activities and family events for all ages at the Recreation Center, parks, Cedar Valley Community School, Meadowdale Middle School and Meadowdale Athletic Complex. We are responsible for programming in the weight room, fitness studio, classrooms, two indoor gymnasiums and an outdoor athletic complex that consists of three softball fields and two multi-purpose soccer fields and Lynndale Park. Implemented with a spirit of "Teamwork, Safety and Fun" we strive to add to the quality of life of our patrons and Lynnwood community members.

For a total of 6,800 yearly programming hours, we provide an array of offerings such as: Kids Klub preschool (613 hours of classroom instruction for 3-5 year old's), youth day camps (1,800+ campers a year), after school programming (220 students a year), family events (three events per year reaching 700+ individuals), Teen leadership training (300 hours each summer), , dance instruction (six different styles of dance each week), art classes (painting, drawing, pastels, etc.), guitar lessons (190+ classes a year), foreign languages (190+ adult classes a year, large group fitness (31 classes a week), small group fitness (four per week) and personal training (as requested), facility rentals (3,800+ hours), tournaments (50+ per year) and much more. These programs are led by a combination of staff and contract instructors and focus on meeting the diverse needs/wants of our community.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.		○	
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Recreation Programs	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: Breaking down financial barriers through free learning to offer our afterschool program for middle school students. Offering affordable day camp and preschool programs while featuring a scholarship program for low income residents.

6. Mandatory v. Optional:

Recreation Programs	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Recreation Programs	FTE	Note
Recreation Supervisor	1.00	
Recreation Coordinator	3.00	
Recreation Specialist V	1.00	
Part Time Rec Leaders, Rec Specialist I, II, III and V	10.16	

8. Program Cost (summary):

Recreation Programs	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 590,635	\$ 549,526	\$ 1,495,340	\$ 1,711,866
Personnel Benefits	200,367	180,846	445,631	540,087
Supplies	33,951	29,360	87,492	101,336
Services & Charges	32,283	60,649	359,850	361,367
Intergovernmental	-	-	-	-
Total	\$ 857,236	\$ 820,381	\$ 2,388,313	\$ 2,714,656

9. Outcome Measures:

Recreation Programs	Target	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Program hours per year for classes, services, trips, events, activities.	6,000	6,638	6,809	4,294	6,409	6,621
Registrations per year.	7,500	7,013	7,258	3,644	4,870	5,275
Hours of Athletic Rentals	5,000	3,909	3,792	381.5	4,767	4,925

Program: Aquatics
Program No.: 01154100
1. Brief Description:

This program is responsible for aquatic and safety training at the Lynnwood Recreation Center. This program is also charged with the responsibility of Maintenance, Operations, and Custodial of the Natatoriums.

2. Program Outcomes:

The Aquatics Program can be defined with three words: "Safety, Fun, and Learning." Offering over 500 hours per week of programming and 103 hours of facility use weekly, this program area sees the heaviest demand in the Recreation Center. Each week we serve over 1,500 swimmers in our open swims, 1000 plus in our Learn to Swim Program, 350 Water Fitness participates, and some 30 birthday/party rentals severing some 300 children and their parents of the over 250,000 annually that use the Aquatic Center. Comprised of over 20,000 square feet of leisure space, the Recreation Center features a 25-yard, 6-lane lap pool with diving board, a warm-water wellness pool with ramp, four play pools including a beach, river, lake and whirlpool, two waterslides, two hot tubs and a sauna. With a focus on safety first, Aquatics puts its highest priority on swim lessons and participates in offering free swim lessons to all beginning level K-12 students in the Edmonds School District, as well as offers a robust health and safety program of emergency preparedness, CPR, lifeguarding, and water safety classes. Aquatics staff maintain several sanitation systems for our pools, and these responsibilities include daily chemicals checks, maintaining the gas chlorine system, pool filter maintenance, daily chemical adds and general natatorium custodial.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Aquatics	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: Promoting K-12 swim lesson voucher program; breaking down financial barriers through free learning; being the most diverse work force employer within the city of Lynnwood; and providing ESL translations for the city through a diverse part-time staff.

6. Mandatory v. Optional:

Aquatics	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Aquatics	FTE	Note
Recreation Manager	1.00	
Assist Supervisor	3.50	
Senior Guard	4.00	
Full time Lifeguard	3.00	
P/T Lifeguard/Swim Instructors	23.90	49,712 part time hours per year
Total Program Personnel	35.40	

8. Program Cost (summary):

Aquatics	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 883,808	\$ 1,170,345	\$ 2,602,335	\$ 3,531,230
Personnel Benefits	395,536	429,077	908,272	1,146,235
Supplies	6,869	22,349	53,000	62,000
Services & Charges	15,621	25,005	54,769	57,839
Intergovernmental	-	-	-	-
Total	\$ 1,301,834	\$ 1,646,776	\$ 3,618,376	\$ 4,797,304

9. Outcome Measures:

Aquatics	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual Swim Lessons.	9,000	10,157	3,575	8,750	9,253
Total # of Safety Class Certifications.	575	1,372	325	557	752
Maintain Filter/Sanitation Operations for % Scheduled Pool Hours.	99	98	98	98	98
Annual Part-Time Staffing Hours to Meet all Health Code & Financial Savings to the City.	1,000	1,137	277	983	1,027
Hours of Mandatory Training to Meet all Health Codes to Operate a Safe Aquatics Program.	3,000	3,189	1,678	2,956	3,058

Program: Recreation – Adults 62+
Program No.: 01154400
1. Brief Description:

This Division provides programming for people 62+ through the Lynnwood Senior Center (LSC).

2. Program Outcomes:

LSC is a community center engaging older adults in health, wellness, social and recreational opportunities. Programs are developed for people 62+, with those 61 and younger welcome to participate. Non-members are also welcome and served. Utilizing the 4,200 square foot LSC facility with 32.5 hours of weekly operation and three 15 passenger buses, 35-40 classes, trips, services, and activities are offered each week. LSC provides the framework and support for over 75 volunteers to engage with and contribute to the community. LSC membership is more than 900 annually.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

62+ Programs	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing social infrastructure accessible to all older adults to meet needs for community connection. LSC has diverse volunteer representation currently including Chinese, Japanese, Korean, Indian, Iranian, and Eritrean cultures. Event programming includes multicultural celebrations, holidays, and food. Scholarships are available to assist lower income members. Staff provide 96 hours per year to City-wide equity work through Team REAL.

6. Mandatory v. Optional:

62+ Programs	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

62+ Programs	FTE	Note
Recreation Supervisor	1.00	
Coordinator	2.25	
P/T Trip Leaders	0.87	1,809 part-time hours per year
Total Program Personnel	4.12	

8. Program Cost (summary):

62+ Programs	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 288,608	\$ 243,597	\$ 587,575	\$ 747,366
Personnel Benefits	120,722	97,064	231,442	270,491
Supplies	3,726	6,836	27,879	25,780
Services & Charges	40,719	49,617	238,315	261,420
Intergovernmental	-	-	-	-
Total	\$ 453,775	\$ 397,114	\$ 1,085,211	\$ 1,305,057

9. Outcome Measures:

62+ Programs	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Volunteer Hours per year	5,850	5,889	732	1,924	2,351
Outdoor Recreation participant miles per year: Hiking, Biking, fishing, golfing, kayaking river rafting, horseback riding, paddle boarding, snow sports & outdoor adventures	2,000	5,432	Not Tracked	Not Tracked	Not Tracked
Program hours per year for classes, services, trips, events, activities	3,100	4,952	1,326	1,191	2,672
Registrations per year	5,150	12,124	1,972	3,401	4,478

Program: Park Operations
Program No.: 01151100
1. Brief Description:

This division administers and is responsible for the effective operation and maintenance of over 389 acres of City parks, athletic fields, trails, open space, and city rights of way. Staff works to preserve, maintain, and enhance the community's investment in parks, while providing equitable access to quality facilities for leisure and athletic experiences. Primary service lines include facility maintenance, turf management, landscape management, irrigation, new construction (replacement/renewal), and vandalism mitigation.

2. Program Outcomes:

Facility Maintenance - Daily visits to each park with janitorial and trash service of 22 park restrooms, as well as routine inspection and repair as needed. Other responsibilities include upkeep and repair of sport courts, pathways and athletic field preparation and maintenance. This service line includes the quarterly inspection and maintenance of 21 playgrounds and 10 picnic shelters. Note: This program is not responsible for maintenance of the Recreation Center.

Turf Management - Care and maintenance of 60 acres of manicured turf, which includes six natural turf sports fields, Civic Campus and 3.8 miles along the Interurban Trail. Turf management includes mowing, thatching, aeration, edging and fertilization. Comprehensive turf management practices provide safe and welcoming areas for public gathering, pick-up sports, and socializing. During the COVID-19 pandemic, these areas have shown to be a viable choice for social distancing while allowing for safe interactions with members of the community.

Landscape Management - Service and maintenance of landscapes not only within parks, but at all the City's facilities and municipal buildings. Formal plantings require monthly maintenance, which includes pruning and extensive weed control. Informal or native plantings require quarterly visits and are in less-visible areas. This service line reflects work conducted in city right of way in addition to parks. Park Operations oversee 150 acres of maintained urban forest. These responsibilities consist of annual pruning, tree planting, hazard tree removal, restoration plantings, and invasive plant removal.

Irrigation - Operate and maintain 31 individual irrigation systems throughout the city to include routine repairs, winterization, system design, and installation. Water conservation is a priority for the Department, and the best tool for conservation is a well-maintained and monitored irrigation system. The current system is over 25 years old and obsolete with no replacement parts available; a replacement program for irrigation controls is ongoing. Irrigation is critical to formalized plantings and long-term tree care. Routine watering during periods of seasonal drought, support plant health and reduce the frequency pesticide use.

New Construction - Address major renovations or renewal projects within City facilities, including replacement or additions of amenities, such as picnic tables, benches, and park signs. With an aging park system, it is necessary to have resources available to renew and refresh facilities within City parks.

Many of Lynnwood's parks were constructed in the 1970s and need updating to comply with current ADA standards. In this biennium several projects have been completed or are in the planning phase. The department uses public data and neighborhood outreach results to identify parks that need to be built or improved while working with community members to create projects that reflect community input.

Vandalism - Repair and replacement of any asset mischievously damaged or defaced within the park system. In the current biennium we have seen an increase in damage to facilities and graffiti throughout the parks. Issues surrounding homelessness continue to have impacts on operations, such as the need for more-frequent patrols of open space and heavily wooded park areas. Damages to facilities from overnight camping, and drug use continue to be prevalent.

Other Maintenance Responsibilities - Examples of other responsibilities include several special events, and coordination of volunteer projects. Park volunteer opportunities have expanded over the last biennium and now include several large events as well as many small clean up events. We also support many Boy and Girl Scout service projects as well as an Adopt a Garden program. Other services include ongoing equipment maintenance, seasonal lighting, storm or disaster clean-up, biannual floral plantings and the continued maintenance and management needs of the City's parks and open space areas.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Park Operations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.	○		
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.	○		
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing equal access to quality parks spread throughout the city. Lynnwood parks are open to everyone and provide a diverse menu of recreational opportunities. There is something for everyone from woodland walks to pick -up basketball games, to an off-leash dog area

or free outdoor splashpads. Many of our parks are in socially diverse underserved communities and through outreach and programming we are committed to equality throughout our parks.

6. Mandatory v. Optional:

Park Operations	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Park Operations	FTE	Note
Park Superintendent	1.00	
Foreman	1.00	
Leadworker	1.00	
Maintenance Worker II	2.00	
Maintenance worker I	6.00	
Seasonal Laborer	2.00	4,800 part-time hours per year
Field attendant	2.50	5,200 part-time hours per year
Total Program Personnel	15.50	

8. Program Cost (summary):

Park Operations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 699,191	\$ 778,389	\$ 1,793,492	\$ 1,922,504
Personnel Benefits	319,085	349,718	808,721	763,157
Supplies	58,795	74,947	186,524	209,070
Services & Charges	186,281	331,455	654,191	733,004
Intergovernmental	-	-	-	-
Total	\$ 1,263,352	\$ 1,534,509	\$ 3,442,928	\$ 3,627,735

9. Outcome Measures:

Park Operations	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual visits to each park for mowing (60acres)	25	25	25	25	
Annual Deferred Maintenance projects	4	5	3	3	
Annual Irrigation systems maintained	30	31	32	32	
Annual Park Trail service visits (15 miles)	12	12	12	12	
Annual Shelter Rentals (9 Shelters)	1,000	960	14	316	
Annual Park Volunteer projects	5	4	4	6	
Annual Restroom service visits per Year (22restrooms)	365	365	365	365	
Trees planted in parks	35	22	22	54	
Hazard trees removed	25	30	36	31	

Program: Healthy Communities Program No.: 01152010 (Healthy Communities), 01152101 (Events & Arts), 01152301 (HC Education/Outreach), 01152303 (Wellness)

1. Brief Description:

The Healthy Communities Division is responsible for education, programming and events that relate to community and employee health and wellness. Programs include community arts, culture, heritage,

events and activities such as park activations, mini grants, signal box wraps, and Fair on 44th. This work is accomplished in collaboration with other City Departments, community members, and partners to create a healthy, connected community in which to live, learn, work, and play.

2. Program Outcomes:

The primary outcomes of the City's Healthy Communities Action Plan, the Cultural Arts Plan, and the Heritage Strategic Plan are:

1. Establish policy, program and environmental changes that promote health, wellness, and supportive social networks.
2. Support universal access to diverse arts and community events that enrich Lynnwood's quality of life and economic vitality.
3. Preserve and interpret the City's history, heritage and culture.

The diverse collection of services and programs provided by the HC Division include:

- Healthy Communities Action Plan – this work plan includes work with an interdisciplinary team and community stakeholders to improve the built environment in a way that improves safety and encourages walking, biking, and social gatherings; improve access to healthy foods; and improves social connectivity. Programs include park activation programs (e.g. Summer Meals and Meet Me in the Park), community outreach, mini grants, volunteer service projects, community garden management, walking programs, and education programs.
- Arts Commission & Art Programming – the PRCA Department is required by LMC to maintain this advisory body which includes properly managing agendas, minutes and public notices for meetings, and managing programs including: Shakespeare in the Park (sponsorship funded), Gallery Exhibits, Signal Wraps, Eggs-plore, Wine Walk, grant-funded programs, and partnering on art projects with other agencies such as Sound Transit.
- Public Art – The City is required by ordinance to maintain an Art Fund for acquisition and maintenance of City's Public Art Collection which contains more than 145 individual portable and permanent pieces with a market value of more than \$1.1 million.
- Heritage Programming – staff are responsible for managing tenant leases and partnerships at Heritage Park, offering open houses, designing historic exhibits, and managing a volunteer docent program for the trolley.
- History & Heritage Board – the PRCA Department is required by LMC to liaison with this advisory board to promote cultural and historical events and attractions within Lynnwood, interpret and recognize significant historical sites, and serve as a local historical resource.
- Community Events & Outreach – we plan, promote, and maintain the City's existing hosted events (e.g. Fair on 44th and Volunteer Recognition Dinner) and partner/sponsored events (e.g. Afro-Latino Festival, VFW events, etc.) as well as, enhancing community outreach through Lynnwood Cares, Clean & Green, and neighborhood outreach events. We are leading a process improvement kaizen of the Special Events Permitting process.
- City Employee Wellness Program – This program has been administered by the Healthy Communities Coordinator for the past seven years successfully earning an annual WellCity Award and medical insurance premium discount of 2%.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	

3	Nurture operational & organizational excellence.	<input type="radio"/>		
4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Healthy Communities	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by partnering with other governmental and non-profit agencies to provide access to food and services in our parks; by providing artist opportunities for small art projects to be showcased and featured locally; and supporting mental health and decreasing emergency services through connection call program.

6. Mandatory v. Optional:

Healthy Communities	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Healthy Communities	FTE	Note
Healthy Communities Coordinator	1.00	
Arts & Culture Coordinator	0.75	
Events & Outreach Coordinator	1.00	
Seasonal Laborer	0.10	240 part-time hours/year summer intern
Total Program Personnel	2.85	

8. Program Cost (summary):

Healthy Communities	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 217,650	\$ 219,622	\$ 443,674	\$ 504,462
Personnel Benefits	106,058	99,980	220,523	218,127
Supplies	6,896	2,155	31,366	41,740
Services & Charges	25,139	34,561	152,303	235,209
Intergovernmental	-	-	-	-
Total	\$ 355,743	\$ 356,318	\$ 847,866	\$ 999,538

9. Outcome Measures:

Healthy Communities	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Earn Annual AWC WellCity Award (employee wellness program). Y=1, N=0	1	1	1	1	1
Complete annual inventory and maintenance of Public Art Collection.	1	1	1	1	1
Unearned Revenues (all sources: grants, donations, sponsorships, vendor fees)	15,000	22,125	9,974	555	19,325

Program: Customer Service
Program No.: 01154300
1. Brief Description:

The Customer Service division provides the public access to our department's diverse recreational offerings through program registrations, park and facility rentals, and counter service for drop-in activities and informational requests. This division is also charged with supporting our internal customers by managing all financial operations, managing our recreation software program, administering scholarships, and staffing four off-site facilities nights and weekends. This division is also responsible for the quarterly development of the PRCA Department Recreational Guide that is mailed to over 50,000 households in the area.

2. Program Outcomes:

The customer service program exists to aid the public in their recreational pursuits as outlined in Resolution 2016 – 04 PARC Plan, policy 1.3 states, "Maintain and enhance Lynnwood's recreation and senior centers to provide recreational opportunities for residents to connect, learn, and play." In 2019, the Recreation center had over 500,000 visitors come through the front doors, all of which were greeted by the Customer Service staff. Our staff booked and hosted over 1,000 parties in 2019, processed over 35,000 program registrations, sold over 7,000 passes and tendered 102,000 Point of Sale transactions. The Customer Service program also staffs the Recreation Center's weight room. Evening hours and on weekends, Customer Service staffs the Senior Center, Cedar Valley Gym, and the Meadowdale Middle School Gym for City of Lynnwood programs, and provides staffing for our community partner, Verdant's Wellness Center.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
① Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
② Ensure financial stability and economic success.	○		
③ Nurture operational & organizational excellence.	○		

4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Customer Service	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			<input type="radio"/>
To invest in preserving and expanding parks, recreation, and community programs.	<input type="radio"/>		
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.			<input type="radio"/>
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing equal access to registrations via, walk-in, telephone, and online services. We manage and disperse funds to low income and disabled population through the Recreation Benefit Fund. Customer Service also manages the application of free swim lessons through the swim lesson voucher program. Customer Service works with the Edmonds School District to provide opportunities for the VOICE program, whose curriculum focuses on vocational training at community work experience sites.

6. Mandatory v. Optional:

Customer Service	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

7. Program Personnel:

Customer Service	FTE	Note
Supervisor	1.00	
Customer Service Specialist (Lead)	1.00	
Customer Service Specialist	3.00	
Recreation Clerk/Recreation Attendants (weight room, customer service desk, off-site facilities supervision)	7.15	15,321 part-time hours per year
Total Program Personnel	12.15	

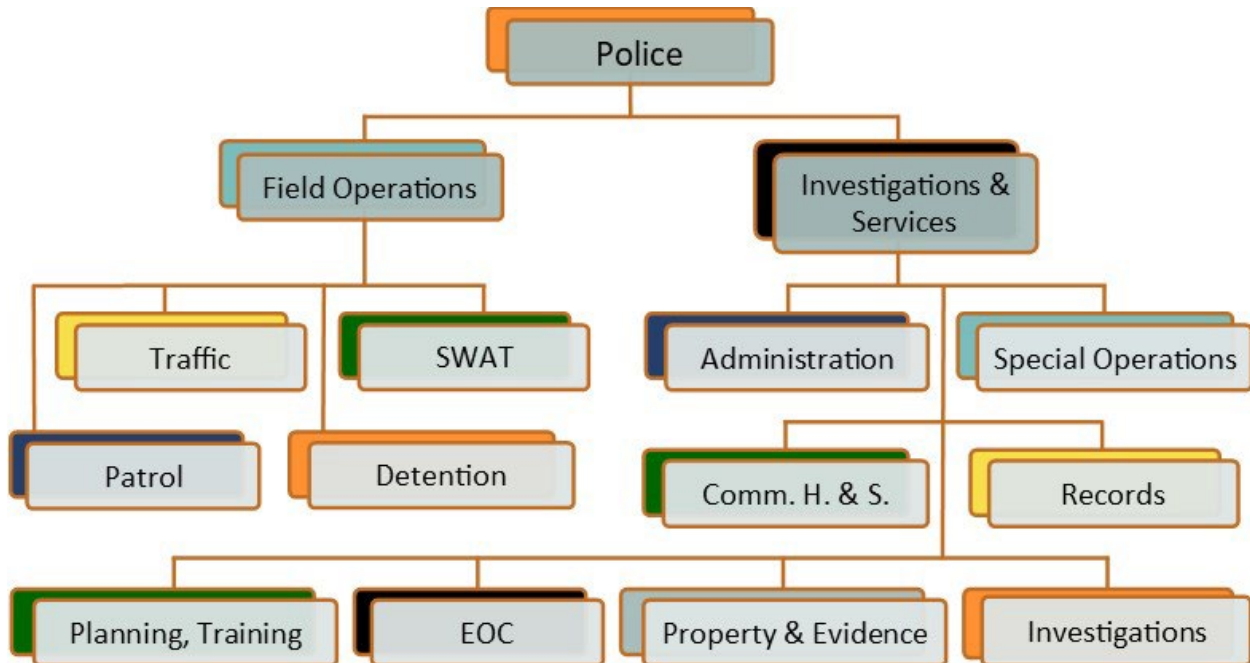
8. Program Cost (summary):

Customer Service	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 412,898	\$ 458,401	\$ 1,204,656	\$ 1,240,344
Personnel Benefits	173,326	175,409	377,324	414,450
Supplies	9,893	8,585	58,640	58,640
Services & Charges	46,484	9,925	185,293	185,678
Intergovernmental	-	-	-	-
Total	\$ 642,601	\$ 652,320	\$ 1,825,913	\$ 1,899,112

9. Outcome Measures:

Customer Service	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual Point of Sale Transactions.	108,000	102,921	30,701	44,238	52,446
Annual Program Registrations.	30,000	35,217	31,759	97,857	41,103
Annual Customer Visits	265,000	267,634	33,242	97,477	103,672





Department Mission and Responsibilities:

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.

Highlights and Accomplishments 2021-2022:

- Maintaining of community engagement and outreach:
 - Continued to manage our Cops and Clergy program including large group virtual meetings to approximately 55 communities of faith on topics such as:
 - Overview of the Lynnwood Police Department
 - Police Use of Force
 - Officer Wellness
 - Body Worn Camera Program

- Active Bystander for Law Enforcement Program
- Jiu Jitsu Ground Survival Training
- Active Shooter, Run/Hide/Fight
- Legislative Updates
- The first in-person Cops and Clergy meeting since January of 2020 was held in May of 2021
- Return to Police Youth Camps with 35 local youth participants in 2021 and 2022 with a leadership focus.
- Continued meetings with Police Chief's Community Advisory Committee
- Enhancements to the provision of professional law enforcement services such as:
 - Successful re-accreditation in 2021 (100% compliance with 144 standards, all mandatory)
 - Implementation of significant policy changes and training requirements to align with significant legislative changes
- Implementation of enhanced de-escalation and persons in crisis response and planning
 - PD commissioned staff attended 24-hour Patrol Tactics training, which focused on de-escalation in alignment with State's Law Enforcement Training and Community Safety Act.
 - Partnered with Verdant and Compass to bring crisis focused embedded social worker to department (IMPACT)
 - Mandatory ground survival (Jiu Jitsu) training for commissioned and custody staff
- Continued Implementation of the 2019-2023 Lynnwood Police Department Strategic Plan
- Planning and design of new CJC with focus on reduced recidivism by connecting justice involved community members with quality wrap around services and programming

Highlights and Changes for 2023-2024:

In the next biennium the Lynnwood Police Department will endeavor to accomplish:

- Continue to enhance community and business outreach efforts
- Identifying of new goals and objectives for our 2024-2028 Lynnwood Police Department Strategic Plan and active work towards achievement of plan
- Complete the construction of the Community Justice Center and Community Resource Center. Estimated construction completion in October of 2023
- Continued inter-departmental and regional collaboration
- Continue to hire a diverse work force, reflective of our community
- Continued implementation of crisis response improvement and strategies to include enhanced defensive tactics, de-escalation, and scenario-based training models and MHP co-response

Changes:

- The 2023-2024 proposed includes budgetary increases as we work to return to staffing levels held prior to our 2021-2022 budget, which saw the freezing of 7 positions and the reduction in jail operations. The bulk of these reductions were accomplished as follows:
 - Reduced budget in jail medical services, jail food and supplies as the jail was not operational when construction on the Community Justice Center began in mid-2021
 - Salary savings by holding seven (7) vacancies to meet budget as follows:
 - Police Officer (2021-2022) One vacancy
 - Evidence Technician (2021-2022) One vacancy
 - Police Clerk (2022) One vacancy

- Animal Control Officer (2021-2022) One vacancy
- Custody Officer (2021-2022) Two vacancies
- Police Social Worker (2021-2022) One vacancy
- Fleet replacement - expanding life of certain fleet vehicles
- Vehicle Set-ups - Outsourcing vehicle set-up costs
- Reduced Training Budget across all programs

Department Budget History by Program:

Police	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Traffic	\$ 933,974	\$ 871,808	\$ 2,384,696	\$ 2,162,310
Patrol	5,958,539	6,303,395	13,092,006	14,720,234
Special Operations	658,821	648,030	1,430,794	2,098,189
Detention & Correction	3,376,305	3,259,697	7,959,331	9,439,313
Administration	3,173,716	3,332,025	6,921,455	7,712,677
Community Health & Safety & Animal Control	1,009,948	781,323	1,936,106	2,612,676
Planning, Training, & Accreditation	613,349	695,253	1,490,669	1,960,356
Criminal Investigations	2,075,150	2,046,406	4,276,440	5,265,261
Records & Support Service	838,884	803,810	1,640,907	2,215,867
Property & Evidence	363,650	283,447	729,306	781,713
Emergency Operations	62,888	61,734	137,593	202,411
SWAT (Special Weapons & Tactics)	134,925	144,587	273,726	338,191
Total	\$ 19,200,149	\$ 19,231,515	\$ 42,273,029	\$ 49,509,198

Department Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant of Police	13.00	13.00	14.00	15.00	15.00	15.00	15.00	15.00
Commander of Police	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Police Officer	49.00	50.00	49.00	49.00	49.00	49.00	49.00	55.00
Custody Sergeant	2.00	2.00	4.00	4.00	4.00	3.00	3.00	4.00
Custody Officer and Master Custody Officer	14.00	14.00	16.00	16.00	16.00	16.00	16.00	24.00
Police Clerk	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Records Program Technician	-	-	-	-	-	-	1.00	1.00
Records Manager	1.00	1.00	1.00	-	-	-	-	-
Evidence Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Prevention Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Affairs & Communications Mgr.	-	-	-	-	-	-	1.00	1.00
Police Mgmt Analyst - Senior	-	-	-	1.00	1.00	1.00	1.00	1.00
Admin Assistant	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Crime Victim Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Embedded Social Worker	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	101.00	103.00	107.00	107.00	107.00	106.00	108.00	123.00

Note: This table should not change, though some positions will be unfunded for all or part of the biennium. We request approval to maintain those positions as part of our overall allocated FTE's.

Program: Traffic
Program No.: 01131000
1. Brief Description:

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

2. Program Outcomes:

This Program is responsible for traffic enforcement, collision prevention and investigation, impaired driver enforcement, traffic control at civic functions, parades and processions, responding to high priority calls for service in support of the Patrol Division, responding to community traffic complaints, red light infraction review and traffic related training.

In 2021, the Traffic Section investigated 994 traffic collisions, 225 of which resulted in injury and three which resulted in fatalities. Specialized tools, skills, and training are necessary for effective and professional traffic collision investigation. These skills, training, and equipment are required when determining cause in minor crashes as well as in preparing in-depth examinations of significant injury or fatal 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 2021, traffic officers conducted over 51,000 photo enforcement reviews (average 139 per day). The time spent on these reviews equate to approximately .75 of an FTE annually.

The unit is currently staffed with one officer, although four officers are authorized. In 2023, this program will be focused on staffing, training and equipping a new generation of officers to meet the public safety and traffic needs of our community.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.		○	
3 Nurture operational & organizational excellence.		○	
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Traffic	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.	○		
To ensure a safe environment through rigorous criminal and property law enforcement.	○		
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Mandatory v. Optional:

Traffic	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by fairly and impartially enforcing traffic laws and investigating vehicle collisions. This program also is charged with conducting emphasis operations to improve pedestrian safety, which continues to see a considerable number of pedestrian-involved collisions resulting in injury (23 in 2021). Many of those who are homeless or underserved use our pedestrian walkways regularly and need to be safe when doing so.

7. Program Personnel:

Traffic	FTE	Note
Police Officer, Traffic	4.00	
Police Sergeant, Traffic	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Traffic	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 602,929	\$ 549,666	\$ 1,485,508	\$ 1,431,419
Personnel Benefits	205,001	187,167	559,713	416,791
Supplies	15,330	6,616	64,150	63,200
Services & Charges	110,714	128,359	275,325	250,900
Intergovernmental	-	-	-	-
Total	\$ 933,974	\$ 871,808	\$ 2,384,696	\$ 2,162,310

9. Outcome Measures:

Traffic	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Total Roadway Collisions	1,273	875	994	1682
Photo Red Reviews	47,692	38,527	51,372	46,271
Injury Collisions Investigated	261	221	223	384
Fatality Collisions	2	3	3	0
Grant Funded Traffic Emphases Performed	8	4	17	6

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

Patrol constitutes the largest Police Department program and serves as the face of the Department. Patrol is responsible for: Response to emergency public safety incidents, response to community-based calls for service, crime prevention efforts, traffic enforcement and informal community outreach through individual contacts and public presence (community policing).

2. Program Outcomes:

The Patrol Program handled 37,136 incidents in 2021. 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.

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 community members, business members and visitors to our community, all of whom need effective and responsive police services.

Another key metric is the amount of time officers are committed to responding to calls for service, balanced against the time officers are uncommitted and able to conduct community policing efforts such as, interacting with community members, conducting high visibility patrols to deter crime and for proactive time to address community problems. The uncommitted time factor is a key component of effective community policing efforts. Funding the Patrol Program directly correlates to these efforts with the most significant portion of the Program's budget allocated to personnel.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Patrol	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.	○		
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Mandatory v. Optional:

Patrol	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing service to all our community in a fair and equitable manner. Oftentimes those struggling due to mental illness, substance abuse and socio-economic disadvantages encounter law enforcement at a higher rate than those who are not dealing with similar challenges. It is incumbent on our patrol officers, as the face of our department, to provide services in a manner that makes all feel welcome and safe.

7. Program Personnel:

Patrol	FTE	Note
Police Commander	1.00	
Police Sergeant	6.00	
Police Officer	33.00	Includes 5 ARPA funded positions
Reserve Police Officer	0.00	Unfunded 3 Reserve Police Officers
Police Chaplain	0.00	Unfunded 1 Police Chaplain
Total Program Personnel	40.00	

8. Program Cost (summary):

Patrol	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 4,175,323	\$ 4,369,778	\$ 8,917,798	\$ 9,993,533
Personnel Benefits	1,249,028	1,288,207	2,742,228	2,941,537
Supplies	184,857	192,632	450,000	664,318
Services & Charges	348,131	451,578	979,397	1,118,153
Intergovernmental	1,200	1,200	2,583	2,693
Total	\$ 5,958,539	\$ 6,303,395	\$ 13,092,006	\$ 14,720,234

9. Outcome Measures:

Patrol	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Calls for Service (CFS) Responded to	46,353	37,863	37,136	41,871
DUI Arrests	192	170	125	162
K-9 Team Arrests	116	47	28	48
Narcan Applications - Opioid Overdose	13	13	11	28
Latent Fingerprint Cases Submitted	67	70	74	WSP Tracks

Program: Special Operations
Program No.: 01130800
1. Brief Description:

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

2. Program Outcomes:

This program, known as the Special Operations Section (SOS), is the Department's primary response to criminal activity such as: criminal gang activity, human trafficking and prostitution, violent and/or prolific offenders, problem neighborhood residences and spikes in crimes related to specific areas or other trends.

SOS is also responsible for address verification of Level 1 and Level 2 registered sex offenders living within the City of Lynnwood. Approximately 50 of these offenders reside in our city. These offenders are typically checked semi-annually or at least annually to ensure that they are residing at the residence to which they are registered. This is a collaborative effort with the Snohomish County Sheriff's Office, which oversees sex offender registration.

SOS works in collaboration with the Community Health and Safety section (program) to address any criminal issues in neighborhood specific efforts where criminal enforcement would be appropriate. SOS also works collaboratively with other local, State, and Federal agencies.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.		○	

4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Special Operations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Special Operations	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: Our Special Operations Officers are charged with many law enforcement efforts including being our primary investigators of human trafficking issues, to include prostitution. Human trafficking victims are often disproportionality represented by members of under-served communities.

7. Program Personnel:

Special Operations	FTE	Note
Police Officer-SOS	4.00	
Police Sergeant, SOS	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Special Operations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 455,014	\$ 443,529	\$ 964,658	\$ 1,396,721
Personnel Benefits	130,238	129,359	322,131	444,598
Supplies	4,889	8,548	21,250	27,000
Services & Charges	68,680	66,594	122,755	229,870
Intergovernmental	-	-	-	-
Total	\$ 658,821	\$ 648,030	\$ 1,430,794	\$ 2,098,189

9. Outcome Measures:

Special Operations	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Arrests	455	600	240	95
Registered Sex Offender Checks	88	40	51	84
Firearms Seized (Illegal/Criminal Possession/Criminal Use)	7	12	14	2

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. The jail also houses new arrestees for the Lynnwood Police Department and agencies that contract with the jail for that purpose.

2. Program Outcomes:

Historically operating at near capacity, the jail provides a safe and secure location for housing of inmates. The jail is currently non-operational as construction of a new facility is underway and expected to be completed in final quarter of 2023. The new jail is projected to open in September of 2023. The jail will first experience a soft opening as new processes, workflows, and efficiencies are identified. In early 2024 our newly constructed 83 bed facility will be fully-operational.

The detention program will have new programming and systems in place, to include medical care provided by Community Health Center, aimed at reducing recidivism and allowing justice involved persons to meet court requirements and leave the criminal justice system at the lowest possible level.

The successful planning, development, and construction of this new facility, which includes the construction of a non-law enforcement crisis stabilization facility designed to help those suffering from acute mental health or substance use crisis, has been collaborative with community partners from the beginning (2018).

The detention program also provides direct and professional service to the Lynnwood Police Department. Police officers who arrest a person can remain within the City while completing booking processes rather than traveling to Everett or Des Moines, two of the closest locations that accept City of Lynnwood misdemeanor inmates. Remaining in the City saves on staff time with shorter duration transports, allowing our officers to be available to respond to calls for service and conduct community policing efforts in a timelier manner.

Members of the detention division are active in community outreach projects as well, to include Citizens Academy, Shop with a Cop, Cops and Kids, Police Youth Camp, and various other community outreach efforts.

Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		

6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		
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3. Relation to Community Vision:

Detention & Corrections	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

4. Mandatory v. Optional:

Detention & Corrections	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: Many of the community members who enter our jail facility have experienced trauma in their lives and face barriers to health care, services, and community resources. The detention program will have new programming and systems in place, to include medical care provided by Community Health Center, aimed at reducing recidivism and allowing justice involved persons to meet court requirements and leave the criminal justice system at the lowest possible level.

6. Program Personnel:

Detention & Corrections	FTE	Note
Custody Master Custody Officers	24.00	FTE's increased by 4 Custody Officers and 4 new Master Custody Officers (half a year for 2023 and full year for 2024) to adequately staff the new jail facility.
Custody Sergeant	4.00	
Commander	1.00	
Total Program Personnel	29.00	

7. Program Cost (summary):

Detention & Correction	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 1,616,391	\$ 1,606,043	\$ 3,180,316	\$ 5,420,684
Personnel Benefits	713,956	705,058	1,401,977	2,188,708
Supplies	63,993	49,195	145,354	456,000
Services & Charges	211,238	141,753	431,684	298,921
Intergovernmental	770,727	757,649	2,800,000	1,075,000
Total	\$ 3,376,305	\$ 3,259,698	\$ 7,959,331	\$ 9,439,313

8. Outcome Measures:

Detention	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Inmates Booked	2,565	1,098	502	69
Electronic Home Detention Participants	134	80	115	146
Electronic Home Detention Days Served	3,674	3,655	4,030	3,214
Medically Assisted Therapy Initiated (initiated on limited basis in 2020)	0	0	0	0

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

The Police Administration Program includes Police Department management, command, and administrative support. Specific responsibilities include 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 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.

This Program monitors compliance with policy and conducts administrative investigations that are generated both internally and externally.

This Program is responsible for management of the hiring and background process for employees and contractors. It also performs internal audits of law enforcement funds and evidence.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?	<input type="radio"/>		

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by reviewing and managing policies with an eye towards reducing barriers or disproportionately affecting those who are under-represented or under-served. Developing recruiting strategies and practices to improve diversity and to remove barriers to employment is also a priority of this program.

7. Program Personnel:

Administration	FTE	Note
Police Chief	1.00	
Deputy Chief	2.00	
Police Commander	1.00	
Police Sergeant - Office of Professional Standards	1.00	
Officer/Investigator	1.00	
Public Affair & Communication Manager	1.00	
Police Mgmt Analyst - Senior	1.00	
Administrative Assistant	1.00	
Total Program Personnel	9.00	

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 1,057,837	\$ 1,059,544	\$ 2,128,370	\$ 2,958,301
Personnel Benefits	570,409	601,605	1,364,015	1,517,094
Supplies	22,778	22,165	37,678	52,000
Services & Charges	903,812	1,062,358	2,218,242	1,871,314
Intergovernmental	618,880	586,353	1,173,150	1,313,968
Total	\$ 3,173,716	\$ 3,332,025	\$ 6,921,455	\$ 7,712,677

9. Outcome Measures:

Administration	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual Calls for Service	46,353	37,863	37,136	41,871
Bi-Annual Evidence and Cash Audits Performed	3	3	3	3

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

This Program is designed to merge the efforts of various City Departments and private entities to address the complex social, civil, criminal and health related issues using a collaborative, holistic and strategic approach. This collaborative effort will seek to partner with other regional groups seeking to address these same issues to make the service delivery and outcomes more cohesive and efficient.

2. Program Outcomes:

Historically, approaches to addressing community health and safety issues have involved independent and oftentimes siloed efforts by City government and other service groups in the community. These approaches at times have duplicated effort or in some cases, unintentionally obstructed or conflicted with each other.

Efforts in the City continue to enhance communication and collaboration interdepartmentally to address these issues in a more synergistic fashion. This process yields the identification of additional City and community resources that are working towards improving the quality of life for the community members of Lynnwood, thereby positively impacting the overall effort of improving community health and safety.

This Program is designed to serve as a linking pin between various City departments to provide a forum to improve the overall efficiency of service delivery to the community. It provides an opportunity for identified members of each discipline to use their expertise to define and implement this service delivery in a more strategic, holistic, and thus, more effective manner.

This Program includes three officers, a community resource officer, two crime prevention specialists, an animal control officer, and a police social worker.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2 Ensure financial stability and economic success.		○	
3 Nurture operational & organizational excellence.	○		

4	Be a safe community	<input type="radio"/>		
5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Community Health & Safety	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Community Health & Safety	Yes	No	~
Mandatory?		<input type="radio"/>	
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by intentional outreach to those who may be homeless, afflicted by substance use disorder, or suffering from mental health issues in our community. This program attempts to develop a plan with these community members to link them with resources to improve their living conditions.

7. Program Personnel:

Community Health & Safety	FTE	Note
Police Sergeant	1.00	
Police Officer	3.00	
Crime Prevention Specialist	2.00	
Animal Control Officer	1.00	
Police Social Worker	1.00	Not funded for half of 2023
Total Program Personnel	8.00	

8. Program Cost (summary):

Community Health & Safety & Animal Control	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 695,816	\$ 523,253	\$ 1,283,691	\$ 1,721,390
Personnel Benefits	241,636	179,969	457,371	600,420
Supplies	8,280	12,786	45,300	50,000
Services & Charges	56,221	50,795	134,944	214,538
Intergovernmental	7,995	14,520	14,800	26,328
Total	\$ 1,009,948	\$ 781,323	\$ 1,936,106	\$ 2,612,676

9. Outcome Measures:

Community Health & Safety	Actual 2019	Actual 2020	Actual 2021	Actual 2022
# of Volunteers (CP/VIPS/Explorers)	88	74	69	67
Annual Volunteer Hours	11,194	3,487	2,311	2,599
Child Car Seat Installations (Volunteer)	114	78	77	94
Annual Citizen Academy	0.75	1	1	1
Field Engagement New Clients (CHSS Staff)	164	55	87	81
Service Referrals	52	12	56	42

Program: Planning, Training and Accreditation

Program No.: 01131100

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 and handles scheduling of all boards of review.

2. Program Outcomes:

This Program processes all training requests for the department. Additionally, they plan and monitor the training of new staff and manage career-level certification programs for existing staff. In 2021, they managed 15,180 hours of training for the department.

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 100% compliance with those policies and procedures. WASPC 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 144 standards. This outside look assists the Department in meeting the vision statement of being an “accountable government” through demonstration of an adherence to ever-evolving statutory requirements and industry best practices. The department was successfully reaccredited in 2021.

This program also schedules and oversees all boards of review at the direction of the Chief of Police.

One officer serves as the department’s equipment and technology officer. This officer coordinates the purchase and replacement of equipment and serves as a clearinghouse for services throughout the department to keep officers and vehicles properly equipped.

The Cadet function serves in a support role for the entire department including conducting fingerprinting for the public and the park patrol program.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Planning, Training & Accreditation	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Planning, Training & Accreditation	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: The training program is responsible for ensuring that our officers receive appropriate training in all facets of police work, to include being responsible for managing training in areas like implicit bias. There are numerous types of training that are focused on officer wellness, understanding bias and crisis intervention strategies. All of these seek to provide officers with the tools to perform their duties effectively in a fair, impartial and empathetic manner.

7. Program Personnel:

Planning, Training & Accreditation	FTE	Note
Police Officer - Training	1.0	
Police Officer - Training/Technology	1.0	
Police Sergeant - Training	1.0	
Police Commander	0.0	The Admin Commander also manages this Program.
Cadet	2.0	4 Part-Time Cadets (.50 each)
Total Program Personnel	5.00	

8. Program Cost (summary):

Planning, Training, & Accreditation	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 408,660	\$ 429,830	\$ 868,136	\$ 1,049,479
Personnel Benefits	111,932	140,971	255,665	350,723
Supplies	16,683	32,572	118,250	189,000
Services & Charges	76,074	91,880	248,618	371,154
Intergovernmental	-	-	-	-
Total	\$ 613,349	\$ 695,253	\$ 1,490,669	\$ 1,960,356

9. Outcome Measures:

Planning, Training & Accreditation	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Total Training Hours	15,818	10,117	15,180	12,629
Crisis Intervention Training Hours	642	642	1,677	N/A

Program: Criminal Investigations

Program No.: 01130200

1. Brief Description:

The Criminal Investigations Division (CID) 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 person's 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.

This Program also manages narcotics investigations as the South Snohomish County Narcotics Task Force was disbanded in 2018.

2. Program Outcomes:

Every case report taken by patrol officers, other than traffic collisions, is reviewed by one of two detective sergeants. This case review includes examining each 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 detective sergeants review all cases completed by the detectives in the same manner.

Due to staffing, CID has been carrying one vacancy since 2015 and that still exists. This vacancy increases the workload on the other detectives. There is a correlation between workload and the successful resolution of investigations. A detective operating a caseload of 30 cases, or more, is less effective in their overall effort than a detective who is operating with a case load below 20. Success in investigations is often directly related to timeliness of the effort combined with the time that the investigator can dedicate to that effort. Staffing reductions have caused most misdemeanor criminal cases to no longer be assigned for follow-up to a detective even when there are solvability factors present unless exceptional circumstances exist.

In 2018 the South Snohomish County Narcotics Task Force was disbanded, therefore that program has been removed from the Police Department budget as a separate program. The narcotics investigators are assigned to the Snohomish Regional Drug Task Force, which is supervised by a Snohomish County Sheriff's employee. The Lynnwood personnel assigned are supervised by the Investigations Commander under this program.

The remaining investigators within the task force have continued to focus on major drug trafficking organizations, who continue to plague our community with illegal drugs including opioids. This effort is part of a multi-pronged approach to the illegal drug problem, and specifically the opioid and fentanyl epidemic.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
2	Ensure financial stability and economic success.	○		
3	Nurture operational & organizational excellence.		○	
4	Be a safe community	○		

5	Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6	Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Criminal Investigations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Criminal Investigations	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: This program serves all victims equitably, including conducting investigations against under-represented members of our community.

7. Program Personnel:

Criminal Investigations	FTE	Note
Property Crimes Detective	4.00	
Property Crimes Detective Sergeant	1.00	
Persons Crimes Detective	3.00	
Persons Crime Detective Sergeant	1.00	
Investigations Commander	1.00	
Narcotics Sergeant	1.00	
Narcotics Detective	1.00	
Crime Victim Coordinator	1.00	
Total Program Personnel	13.00	

8. Program Cost (summary):

Criminal Investigations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 1,481,506	\$ 1,449,599	\$ 2,995,451	\$ 3,557,329
Personnel Benefits	452,373	463,936	936,351	1,205,565
Supplies	11,684	14,314	61,350	47,900
Services & Charges	129,587	118,557	283,288	454,467
Intergovernmental	-	-	-	-
Total	\$ 2,075,150	\$ 2,046,406	\$ 4,276,440	\$ 5,265,261

9. Performance Outcomes:

Criminal Investigations	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Assigned Investigations	717	794	662	822
Cleared Investigations	771	737	704	793
Physical Arrests	210	118	124	164
Victim Services Coordinator Cases	1,429	767	750	705

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 Outcomes:

This Program manages police department records, which are essential to effective and transparent law enforcement. This includes screening data for accuracy; forwarding records to courts and prosecutors; merging records to develop complete case reports; intaking, processing and redacting audio/video from body-worn cameras; and reporting data to State and Federal agencies.

A key function of this Program is to provide public access to records and to fulfill public records requests. Police records are sought for prosecution, defense, insurance claims, other agencies, civil complaints, etc. Other services include pet licensing, public fingerprinting, concealed weapon permits, and responding to questions from the public. Additionally, staff provide services related to inmate bail.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Records & Support Services	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Records & Support Services	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: Records provides services to all members of our community. Having staff available at the front desk to provide information directly is one way to serve those who may not know how to navigate our department website or who have barriers that prevent them from accessing digital information. The clerks will assist all those who walk into the department for service and have access to interpreter services as necessary for those who have a language barrier to service.

7. Program Personnel:

Records & Support Services	FTE	Note
Police Clerk	7.00	
Records Program Technician	1.00	
Support Services Manager	1.00	This position also manages the Evidence Section. This position is currently filled by a Police Sergeant, consistent with the Matrix recommendation.
Total Program Personnel	9.00	

8. Program Cost (summary):

Records & Support Service	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 600,149	\$ 562,625	\$ 1,152,069	\$ 1,518,965
Personnel Benefits	231,309	217,578	442,766	587,902
Supplies	1,398	1,074	10,000	13,500
Services & Charges	6,028	22,533	36,072	95,500
Intergovernmental	-	-	-	-
Total	\$ 838,884	\$ 803,810	\$ 1,640,907	\$ 2,215,867

9. Outcome Measures:

Records & Support Services	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Reports Processed	6,014	5,334	5,599	6,863
Public Records Requests Fulfilled	2,445	2,105	2,339	2,455
Community Members Fingerprinted	1,132	0	0	0
Concealed Pistol Licenses Processed	346	135	419	447

Program: Property/Evidence
Program No.: 01130600
1. Brief Description:

The Property and Evidence Section processes 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. Property officers not only maintain property and evidence, but they also currently provide storage and processing of other City records.

2. Program Outcomes:

The Property and Evidence Section is responsible for the proper tracking and storage of all evidence entered by police officers per WASPC accreditation standards. They also track disposal dates, disposal process and the recording of disposal. This section is charged with operating a secure facility that effectively stores evidence for use in court proceedings, including complete tracking of the chain of custody of each piece of evidence. The chain of custody process is vital to successful prosecution. Our mechanisms provide excellent reporting on the chain of custody and therefore it is rare that there is a challenge to the process during a trial.

Two full-time Property and Evidence Technicians are needed to efficiently and effectively manage our evidence facility and processes.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Property & Evidence	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		<input type="radio"/>	
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.	<input type="radio"/>		
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Mandatory v. Optional:

Property & Evidence	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: This is a support program for the entire department.

7. Program Personnel:

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

8. Program Cost (summary):

Property & Evidence	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 130,022	\$ 80,546	\$ 238,066	\$ 336,956
Personnel Benefits	51,465	30,835	72,877	125,241
Supplies	2,824	2,317	10,700	13,500
Services & Charges	179,339	169,749	407,663	306,016
Intergovernmental	-	-	-	-
Total	\$ 363,650	\$ 283,447	\$ 729,306	\$ 781,713

9. Outcome Measures:

Property & Evidence	Actual 2019	Actual 2020	Actual 2021	Actual 2022
New Cases Processed	1956	1774	1121	1160
Total Evidence Items Received and Processed	6349	6419	4702	5728
Total Evidence Items Disposed of	6867	8673	6563	4623

Program: Emergency Operations
Program No.: 01130110
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 Outcomes:

This Program is designed to continually train, update and manage changing personnel and resources as called for by the City's and County's emergency management plans. EOC personnel assess risks, mitigate vulnerabilities, inventory damage, coordinate the emergency services of all departments, and plan for prompt recovery.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Emergency Operations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.	○		
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Mandatory v. Optional:

Emergency Operations	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?		○	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: This is an emergency support program for the entire City.

7. Program Personnel:

Emergency Operations	FTE	Note
~	~	
Total Program Personnel	0.00	

8. Program Cost (summary):

Emergency Operations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 5,371	\$ 7,552	\$ 14,186	\$ 18,579
Personnel Benefits	1,817	1,935	3,955	4,475
Supplies	(136)	66	16,500	40,500
Services & Charges	-	-	2,000	23,200
Intergovernmental	55,836	52,181	100,952	115,657
Total	\$ 62,888	\$ 61,734	\$ 137,593	\$ 202,411

9. Outcome Measures:

Emergency Operations	Actual 2019	Actual 2020	Actual 2021	Actual 2022
City EOC Training Sessions	6	0	0	0

Program: SWAT (Special Weapons and Tactics)
Program No.: 01130900
1. Brief Description:

The Lynnwood Police Department participates in a ten-agency collaborative effort known as North Sound Metro SWAT. 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 Outcomes:

SWAT operations are low-frequency, high-impact events that require significant training and personnel resources to conduct successfully. This 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 operators (collateral assignment), one sergeant, and team commander. Though the personnel commitment is lower than in the past, the team is significantly larger, more capable, and serves as a resource to address incidents that occur in our city. SWAT is a collateral function of various officers selected through a structured process. Agencies such as Redmond, Kirkland and Bothell contribute similar numbers of staff to the team.

Lynnwood SWAT officers are also able to utilize their specialized training in their day-to-day roles and can be deployed for events that require tactical assistance but do not rise to the level of a full SWAT activation. These deployments provide a better tactical solution to these events with better results for both the officers and the suspects.

An important component of SWAT is the crisis negotiation team. These members, which includes a mental health professional, receive specialized training in hostage negotiations and de-escalation. Those skills are often called upon to assist with day-to-day incidents in Lynnwood, including working to effectively resolve encounters with mentally ill/suicidal subjects or others in crisis.

3. Program Outcomes and the Strategic Plan, 2022-2026:

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

SWAT	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.		○	
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.		○	
To ensure a safe environment through rigorous criminal and property law enforcement.	○		
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Mandatory v. Optional:

SWAT	Yes	No	~
Mandatory?		○	
Viable alternatives for service delivery?		○	

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: SWAT is a support program for police operations, however the skills gained by the negotiators are utilized in other areas of their work. Those skills assist with intervening with those dealing with mental health crisis, particularly those who have suicidal ideations.

7. Program Personnel:

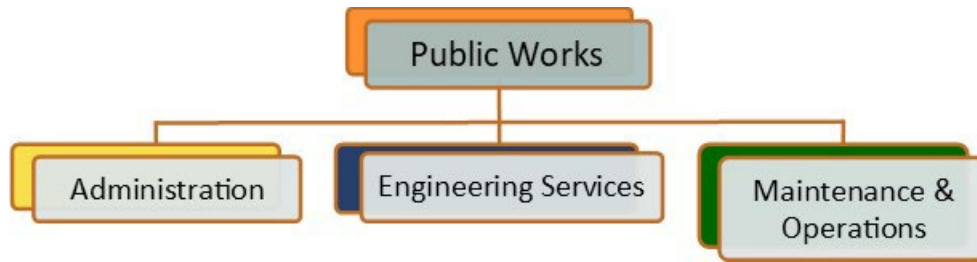
SWAT	FTE	Note
Police Officer, SWAT	~	Collateral assignment for 6 Officers
Police Sergeant, SWAT	~	Collateral assignment for 1 Sergeant
Total Program Personnel	0.00	

8. Program Cost (summary):

SWAT (Special Weapons & Tactics)	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 91,851	\$ 80,113	\$ 174,805	\$ 186,000
Personnel Benefits	28,220	25,229	26,221	27,900
Supplies	1,928	26,889	40,000	84,000
Services & Charges	7,159	5,246	17,700	30,291
Intergovernmental	5,767	7,110	15,000	10,000
Total	\$ 134,925	\$ 144,587	\$ 273,726	\$ 338,191

9. Outcome Measures:

SWAT	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Annual Practical Training Hours (Lynnwood Officers)	1624	1336	1336	1344
Hostage Negotiation Team Training Sessions	68	20	56	56



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) Administration. Some of these functions are not part of the General Fund. The BFO program narratives below focus upon workgroups of the General Fund and to which BFO principles apply: Administration, Project Engineering, Building and Property Services, and Construction Management.

Major Accomplishments for 2021-2022:

- The 196th Street SW project commenced construction and is well underway towards its Fall 2023 completion date. The project is on schedule. This project adds important capacity and amenities to this critical east-west arterial that serves the City Center as well as regional connections.
- Work continues to secure funding for the Poplar Way Bridge which now is almost fully designed and will be ready for construction starting in 2024. Lynnwood was able to secure \$10 million in grant funds from the Washington State transportation package and \$25M in grant from the federal RAISE program. Additional grant funds are being pursued to hopefully fund most, if not all, of the \$42M construction phase.
- Design began on 42nd Avenue West, the new north-south City Center grid street.
- Completed the yearly pavement programs with Transportation Benefit District funds. Streets paved included Scriber Lake Road and 200th Street SW, 48th Avenue west north of 196th Street SW, 44th Avenue West south of I-5, 68th Avenue West near Edmonds College, 176th Street SW east of Hwy 99, and 76th Ave W north of 196th Street SW.
- Completed school walk zone audits and Americans with Disabilities Act (ADA) Transition Plan.
- Received almost \$43 million in state and federal transportation grants.
- Replaced badly corroded metal buildings at the Wastewater Treatment Plant.
- Completed water and sewer utility upgrades on 200th Street SW near the future Light Rail Station.
- Began the process of an updated Utility Rate Study with the goal of adopting a new 6-year schedule of Utility Rates by the end of 2022.
- Enhanced public outreach efforts through project e-mail blasts, web page project sites, and a new Public Works Twitter account with over 1230 followers.
- Implemented the analysis of the Fleet Funds 510, 511, and the shop rate and operated the funds within revenues for the first time.
- Underwent a reorganization of the Public Works management team upon the retirement of Deputy Director Lester Rubstello. The position was not refilled and instead the 3 Managers were reclassified to Deputy Directors and City Engineer and the workload redistributed. This allowed the

Department to go into the 2023-24 budget process with a significant budget savings to help alleviate additional costs from requested program additions.

Highlights and Changes for 2023-2024:

The Department's programs have been scrutinized for efficiencies and cost saving opportunities. Several have been identified:

General Fund: (1) With the retirement of Deputy Director Lester Rubstello, the Department looked at the management team and eliminated his position. The three existing managers were then promoted to positions of Deputy Director and City Engineer. This created a cost savings of \$315,000. (2) A project manager position was eliminated in the 2021-22 budget to deal with COVID related impacts. This position is being restored in the 2023-24 biennium. The current workload for our project management team is beyond the capability of the team due to short staffing. This results in each project manager having to have too many assigned projects. This results in project delays. The restoration of the FTE will remedy this.

Fund 144, Solid Waste and Recycling: This is a static budget from the prior biennium. No major changes are proposed.

Fund 411, Utilities: The recently completed comprehensive plans and their staffing analyses showed that additional crew members are needed. The utility rate study underway has included several new positions in the water and sewer crews to be phased in during the 2023-24 biennium. These are described in more detail in the Fund 411 narrative.

Fund 111, Streets: This is largely a status-quo budget with the main change being the addition of an additional crew member. This is the first new crew member to be added since the 1980's.

Fund 511, Fleet Operations: Public Works continues to operate Fleet Operations following best practices that were outlined in a consultant study done in 2019. The shop continues to provide mechanics service to South County Fire under an interlocal agreement. One mechanic was added during the 2021-22 biennium due to increasing needs to meet South County Fire needs. No major changes have been proposed during this biennium.

Department Budget History by Program:

Public Works	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Administration	\$ 410,964	\$ 495,704	\$ 1,023,728	\$ 1,459,744
Project Engineering	1,300,469	782,001	1,387,083	762,420
Construction Management	334,823	304,266	382,674	538,099
Building & Property Services	1,422,728	1,459,564	3,483,632	3,903,992
Total	\$ 3,468,984	\$ 3,041,535	\$ 6,277,117	\$ 6,664,255

Department Personnel:

Position	2016	2017	2018	2019	2020	2021	2022	2023
Director	1.00	1.00	1.00	0.70	0.70	0.70	0.50	0.50
Deputy Dir, City Engr	1.00	1.00	-	-	-	-	0.70	0.70
Deputy Dir, Ops & Maint	1.00	0.25	0.25	0.25	0.25	0.25	0.50	0.50
Public Works Manager, City Engr	-	-	1.00	1.00	1.00	1.00	-	-
Public Works Manager	-	-	-	0.70	0.70	0.70	-	-
Admin. Supervisor	1.00	0.50	0.50	-	-	-	-	-
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Facilities Worker	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Facilities Worker	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Janitor	-	-	-	-	-	-	0.15	1.65
Lead Custodian	-	-	-	-	-	-	0.55	0.55
Development Services Supervisor	-	-	-	-	-	-	1.00	1.00
Admin Assistant PW	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00
Resident Cap. Proj. Mgr.	-	1.00	1.00	1.00	1.00	-	-	-
Project Manager	3.00	2.00	1.00	1.00	1.00	3.00	3.00	3.00
Engr. Tech. II /Civ. Engr. I	1.00	1.00	2.00	2.00	2.00	-	-	-
Supervisor	1.00	1.00	1.00	1.00	1.00	-	-	-
Resident Engineer	1.00	1.00	2.00	2.00	2.00	1.00	-	-
Civil Engineer I	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Senior Engineering Tech	-	-	-	-	-	2.00	3.00	3.00
Engr. Tech I, Inspector	1.00	1.00	1.00	1.00	1.00	-	-	-
Engr. Tech I	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Engr. Tech II, Coord.	1.00	1.00	2.00	2.00	2.00	-	-	-
Eng. Tech II, Inspector	-	-	1.00	1.00	1.00	-	-	-
Engr. Tech II	-	1.00	1.00	1.00	1.00	-	-	-
Total	21.00	20.75	23.75	23.65	23.65	17.15	18.40	19.90

Program: Administration
Program No.: 01161000
1. Brief Description:

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.

2. 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.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Administration	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.			<input type="radio"/>
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by ensuring that departmental services and communications target all residents and are made available to non-English speakers. This program has a direct effect on the hiring practices of the department which will be closely coordinated with best practices for inclusion of all groups.

6. Mandatory v. Optional:

Administration	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Administration	FTE	Note
Director	0.50	
Deputy Dir/City Engineer	0.70	
Public Works Manager	0.50	
Total Program Personnel	1.70	Positions Shared with Utilities Fund

8. Program Cost (summary):

Administration	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 252,947	\$ 263,349	\$ 503,500	\$ 900,800
Personnel Benefits	74,541	72,242	145,610	238,100
Supplies	5,166	8,763	14,450	12,650
Services & Charges	78,310	151,350	360,168	308,194
Intergovernmental	-	-	-	-
Total	\$ 410,964	\$ 495,704	\$ 1,023,728	\$ 1,459,744

9. Performance Measures:

Administration	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Number of Tweets per day. (average)	1	2	1	1	
Project/Construction ENews Updates sent.	75	94	79	107	

Program: Project Engineering
Program No.: 01161100
1. Brief Description:

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.

2. Program Outcomes:

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

Examples of projects underway:

- 196th Street SW Improvements (City Center)
- Poplar Overpass
- 42nd Ave W (new city center street)
- 188th Street SW Flood Wall
- Wastewater Treatment Plant improvements

Examples of programs administered by Project Managers:

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

Offsetting Revenues. Project Managers track their time on each project. Time and therefore costs towards a City utility project (water, sewer, stormwater) is reimbursed to the General Fund. For 2022-2023, this amount is estimated to be \$100,000.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.	<input type="radio"/>		

4. Relation to Community Vision:

Project Engineering	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.		<input type="radio"/>	
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.	<input type="radio"/>		
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by applying an equity lens to project and program delivery to ensure that under-served communities are represented by underlying data, community input, or other less obvious criteria that go into deciding where resources are applied.

6. Mandatory v. Optional:

Project Engineering	Yes	No	~
Mandatory?	<input type="radio"/>		
Viable alternatives for service delivery?		<input type="radio"/>	

7. Program Personnel:

Project Engineering	FTE	Note
Civil Engineer	2.00	
Project Manager	2.00	
Administrative Assistant	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Project Engineering	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 875,633	\$ 529,444	\$ 904,378	\$ 478,800
Personnel Benefits	333,093	205,897	373,866	141,000
Supplies	8,286	2,208	13,800	7,700
Services & Charges	83,457	44,452	95,039	134,920
Intergovernmental	-	-	-	-
Total	\$ 1,300,469	\$ 782,001	\$ 1,387,083	\$ 762,420

9. Performance Measures:

Project Engineering	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Number of Projects/year.	7	16	14	15	
Grants funds received/year. (\$, thousands)	4,000	2,500	7172	900	

Program: Building and Property Services
Program No.: 01163000
1. Brief Description:

The purpose of this program of the Public Works Administrative Division is to operate and maintain the City's 10 municipal buildings (see the list of buildings below).

2. Program Outcomes:

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

- City Hall
- Building and Property Services Shop
- Rec Center/Pool
- Justice Center/Court/Jail/Police Dept
- North Administrative Building/Senior Center
- Library
- Development & Business Services Center
- Lynnwood Maintenance Operation Center
- Off Site Evidence Building
- WWTP

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

- Installed COVID safety shields and sanitization stations
- Installed an ADA family safe bathroom in the City Hall lobby.
- Remodeled two restrooms in the Justice Center.
- Replaced terra cotta roofing at the Justice Center with a metal product.
- Installed new safety features in the City Council chambers.

- Replaced the umbrella water feature at the Rec Center. 169

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.		○	

4. Relation to Community Vision:

Building & Property Services	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.		○	
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.			○
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by providing welcoming spaces that are open and accessible to all.

6. Mandatory v. Optional:

Building & Property Services	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?	○		

7. Program Personnel:

Building & Property Services	FTE	Note
Supv-Building Ops/Maintenance	1.00	
Lead Facilities Worker	2.00	
Facilities Worker	3.00	
Janitor	1.65	
Lead Custodian	0.55	
Total Program Personnel	8.20	

8. Program Cost (summary):

Building & Property Services	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 426,990	\$ 497,170	\$ 983,450	\$ 1,395,100
Personnel Benefits	200,440	246,926	453,774	589,200
Supplies	83,642	59,752	269,828	163,700
Services & Charges	711,656	655,716	1,776,580	1,755,992
Intergovernmental	-	-	-	-
Total	\$ 1,422,728	\$ 1,459,564	\$ 3,483,632	\$ 3,903,992

9. Performance Measures:

Building & Property Services	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Of approx. 90 Service Requests per month, Percent completed within 1 working day.	0.85	0.76	0.69	0.7	

Program: Construction Management
Program No.: 01161300
1. Brief Description:

The purpose of this program of the Public Works Engineering Division is to provide construction management (CM) of City capital projects, including projects funded by the City's General Fund, grants, and the City's Utility Fund. This program DOES NOT include inspection of private development, which is instead handled by the Development and Business Services Department (DBS). Duties include inspection of projects under construction and the processing the extensive paperwork necessitated by construction contracts and grant agreements. Personnel also serve as liaisons to consultants hired to provide construction management services during high-volume periods.

2. Program Outcomes:

Active construction projects in 2021-22 include:

- 196th Street SW improvements
- Sewer Lift Stations 4 and 8 improvements
- 2021 and 2022 Pavement Programs
- 200th Water and Sewer Utility Upgrades
- 60th Avenue West Sanitary Sewer Line Repair
- Wastewater Treatment Plant repairs and upgrades
- Traffic Signal Rebuild, 196th Street SW at 68th and 76th Avenue West

In 2023/24 the following list of Capital Projects are anticipated to be in construction:

- 196th Street SW Improvements (continuation)
- 2023-24 Annual Overlay Programs
- ADA Transition Plan Implementation - Wheelchair Ramps
- School Safety Projects
- Wastewater Treatment Plant Building Rehabilitation
- Scriber Creek Corridor Flood Reduction Projects
- Sewer Lift Station 4 Replacement
- Water Tanks Improvements

- Water Pressure Reducing Valve #2 Vault Replacement
- Water Line and Valve Replacement

Outcomes include:

- Close oversight of construction projects.
- Adherence to critical grant requirements and contract specifications.
- Minimize or avoid risk and loss.
- Ensure accountability of designer/estimator.
- Projects completed on schedule.
- Projects completed within budget.
- Protect City's interests during contract negotiation and dispute resolution.
- Extend City's purchasing power through careful project management.

The Construction Management team tracks their time on each project. Costs towards a city utility project (water, sewer, Stormwater) are reimbursed to the General Fund paying for a large portion of salaries. This amount is estimated to be about \$1.1 million for the biennium.

3. Program Outcomes and the Strategic Plan, 2022-2026:

	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	<input type="radio"/>		
2 Ensure financial stability and economic success.	<input type="radio"/>		
3 Nurture operational & organizational excellence.	<input type="radio"/>		
4 Be a safe community	<input type="radio"/>		
5 Be a diverse, welcoming, equitable, and livable city.	<input type="radio"/>		
6 Pursue & maintain collaborative relationships and partnerships.		<input type="radio"/>	

4. Relation to Community Vision:

Construction Management	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	<input type="radio"/>		
To be a welcoming city that builds a healthy and sustainable environment.	<input type="radio"/>		
To encourage a broad business base in sector, size and related employment, and promote high quality development.	<input type="radio"/>		
To invest in preserving and expanding parks, recreation, and community programs.			<input type="radio"/>
To be a cohesive community that respects all citizens.	<input type="radio"/>		
To invest in efficient, integrated, local and regional transportation systems.		<input type="radio"/>	
To ensure a safe environment through rigorous criminal and property law enforcement.		<input type="radio"/>	
To be a city that is responsive to the wants and needs of our citizens.	<input type="radio"/>		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by ensuring impacts to communities during construction are minimized for all groups.

6. Mandatory v. Optional:

Construction Management	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Construction Management	FTE	Note
Development Services Supervisor	1.00	
Sr. Engineering Technician	3.00	
Project Manager	1.00	
Total Program Personnel	5.00	

8. Program Cost (summary):

Construction Management	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 223,773	\$ 188,365	\$ 205,357	\$ 293,600
Personnel Benefits	86,130	88,720	103,878	154,900
Supplies	2,561	2,784	8,900	8,100
Services & Charges	22,359	24,397	64,539	81,499
Intergovernmental	-	-	-	-
Total	\$ 334,823	\$ 304,266	\$ 382,674	\$ 538,099

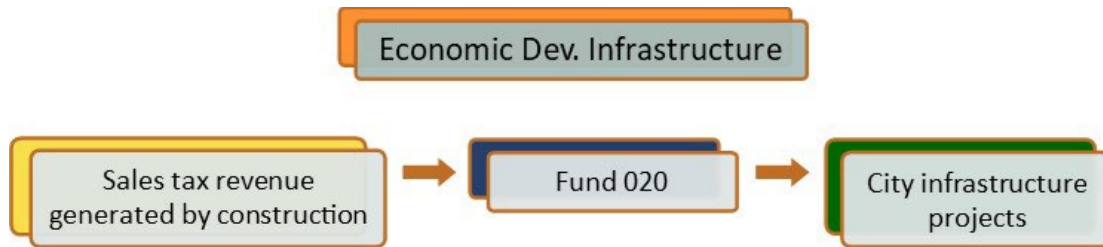
9. Performance Measures:

Construction Management	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Number of Capital Constr. Projects/year.	5	6	5	7	
Actual project cost not to exceed bid amount. (% over)	10	8	7	9	



OTHER GENERAL GOVERNMENT FUNDS





1. Responsible Department(s): Development and Business Services

2. Brief Description and Purpose:

In 2015, the Lynnwood City Council adopted Ordinance No. 3110 creating the Economic Development Infrastructure Fund (EDIF). The EDIF provides funding to address the purposes of the Economic Development Infrastructure Policy (EDIP), created pursuant to Resolution No. 2012-06 adopted by the City Council in 2012.

EDIP provides a framework and guidelines for Lynnwood to participate in the funding of public infrastructure and public facilities in support of the City's economic development. Pursuant to the EDIP, the City may use a variety of funding sources to finance public infrastructure and public facilities associated with economic development.

3. Highlights and Changes for 2023-2024:

City Council adopted an Economic Development Action Plan in 2015, the Strategic Plan 2022-2026, and the City is preparing a Strategic Capital Plan of future infrastructure improvements. These documents serve to identify potential funding in 2023-2024 and beyond for analysis, design, and implementation of projects associated with the City Center, Sound Transit Light Rail, and strategic opportunities. Actual expenditures and transfers from the EDIF fund will be identified and approved through Capital Budgets and project-specific Financial Plans. Projects to be funded through EDIF include:

EDIF Transfers to Fund 360 Transportation:

- 196th St SW Improvement Project Construction \$3M
- 42nd Ave W ROW Acquisition \$2.9M
- Sound Transit (ST#) Route Planning Study: \$950K
- Scriber Creek Trail Redevelopment, Phs.2 \$1M

4. Highlights and Accomplishments during 2021-2022:

- Monitored revenues allocated to the EDIF.
- Identified potential projects that align with the Economic Development Infrastructure Policy Resolution No. 2012-06 that support related goals and priorities of the Community Vision, Strategic Plan and other economic development source documents.
- EDIF was used to assist in project costs for the 196th St SW Improvement project and the Veteran's Park Redevelopment project.
- Due to the COVID-19 budget impacts, EDIF revenues were used to partially address the city's shortfall in sales tax revenues and the resulting budget gap.

5. Fund Cost (summary):

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 10,559,048	\$ 11,043,874	\$ 10,033,211	\$ 11,043,874	\$ 8,148,874
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	137,826	114,337	115,663	300,000	200,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 137,826	\$ 114,337	\$ 115,663	\$ 300,000	\$ 200,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	375,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 375,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 11,071,874	\$ 11,158,211	\$ 10,148,874	\$ 11,343,874	\$ 8,348,874
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 137,826	\$ 114,337	\$ 115,663	\$ 300,000	\$ 200,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	28,000	1,125,000	2,000,000	9,500,000	7,850,000
TOTAL OTHER FINANCING USES	28,000	1,125,000	2,000,000	9,500,000	7,850,000
TOTAL EXPENDITURES & OTHER USES	\$ 28,000	\$ 1,125,000	\$ 2,000,000	\$ 9,500,000	\$ 7,850,000
ENDING FUND BALANCES	\$ 11,043,874	\$ 10,033,211	\$ 8,148,874	\$ 1,843,874	\$ 498,874
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 11,071,874	\$ 11,158,211	\$ 10,148,874	\$ 11,343,874	\$ 8,348,874



1. Responsible Department(s): Finance

2. Brief Description and Purpose:

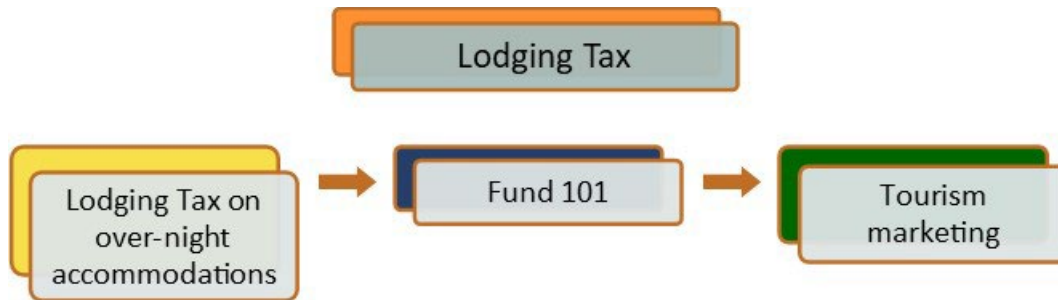
Revenue stabilization is used to account for: 1. Payment of approved expenditures in instances of cash flow shortage in the General Fund; 2. reserves for times when there is an unexpected shortage in tax revenue; 3. reserves for unique expenditures deemed necessary by the City Council; and 4. short-term, interfund loans. Lynnwood's adopted Financial Policies provide guidance regarding fund balance and the use of this Fund.

The fund transferred \$1.1M to the General Fund for 2020 to balance the operating budget that was negatively impacted by COVID-19. This was in accordance with a Council Resolution that permitted the use of funds and repayment plan; the amount was fully restored in 2021, earlier than planned.

3. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 6,000,000	\$ 4,870,033	\$ 6,000,000	\$ 4,870,033	\$ 6,000,000
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	1,129,967	-	1,500,000	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 1,129,967	\$ -	\$ 1,500,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,370,033	\$ 6,000,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under)					
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	1,129,967	-	-	402,883	-
TOTAL OTHER FINANCING USES	1,129,967	-	-	402,883	-
TOTAL EXPENDITURES & OTHER USES	\$ 1,129,967	\$ -	\$ -	\$ 402,883	\$ -
ENDING FUND BALANCES	\$ 4,870,033	\$ 6,000,000	\$ 6,000,000	\$ 5,967,150	\$ 6,000,000
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,370,033	\$ 6,000,000





1. Responsible Department(s): Development and Business Services

2. Brief Description and Purpose:

Per RCW 67.28.181, revenue from lodging taxes must be credited to a special fund in the treasury of the municipality (Fund 101). These funds must be used for paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities.

3. Highlights and Changes for 2023-2024:

The Lynnwood Tourism Advisory Committee / Lodging Tax Advisory Committee has the responsibility pursuant to Chapter 2.27 LMC to advise and provide recommendations to the City Council regarding the tourism work program and lodging tax fund expenditures. On July 14, 2022, the TAC / LTAC recommended approval of the tourism work program, budget, and lodging tax fund expenditures for FY2023-2024. The tourism strategic plan and lodging tax fund expenditures in the budget reflect the TAC / LTAC recommendations for FY2023-2024.

4. Fund Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2017	2018	2019	2020	2021	2022	2023	2024
Tourism Manager*	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant*	0.50	0.50	0.50	0.50	-	-	-	-
Total	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50

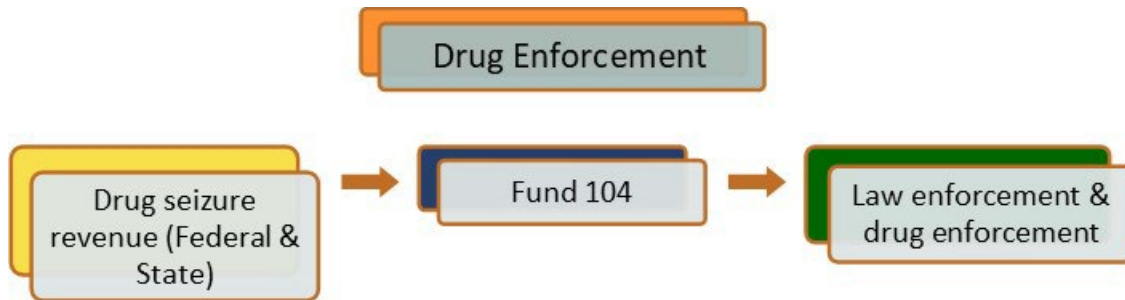
* 0.5 FTE of this position in the General Fund (Fund 011).

Note: Economic Development is funded 100% from the General Fund, 011. The Tourism program is funded 100% from the Lodging Tax Fund 101.

5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 1,266,951	\$ 894,195	\$ 815,561	\$ 894,196	\$ 636,424
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 333,224	\$ 548,550	611,450	\$ 1,160,000	\$ 1,472,564
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	14,646	7,288	2,712	10,000	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 347,870	\$ 555,838	\$ 614,162	\$ 1,170,000	\$ 1,472,564
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,614,821	\$ 1,450,033	\$ 1,429,723	\$ 2,064,196	\$ 2,108,988
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	82,401	20,685	77,351	98,036	105,200
Personnel Benefits	35,497	10,487	39,669	50,156	30,947
Supplies	-	-	100	100	200
Services & Charges	602,728	603,300	676,179	1,179,479	1,503,528
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 720,626	\$ 634,472	\$ 793,299	\$ 1,327,771	\$ 1,639,875
Operating Revenues over (under)					
Operating Expenditures	\$ (372,756)	\$ (78,634)	\$ (179,137)	\$ (157,771)	\$ (167,311)
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 720,626	\$ 634,472	\$ 793,299	\$ 1,327,771	\$ 1,639,875
ENDING FUND BALANCES	\$ 894,195	\$ 815,561	\$ 636,424	\$ 736,425	\$ 469,113
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,614,821	\$ 1,450,033	\$ 1,429,723	\$ 2,064,196	\$ 2,108,988





1. Responsible Department(s): Police

2. Brief Description and Purpose:

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 is no supplanting and numerous detailed restrictions apply to each category.

3. Highlights and Changes for 2023-2024:

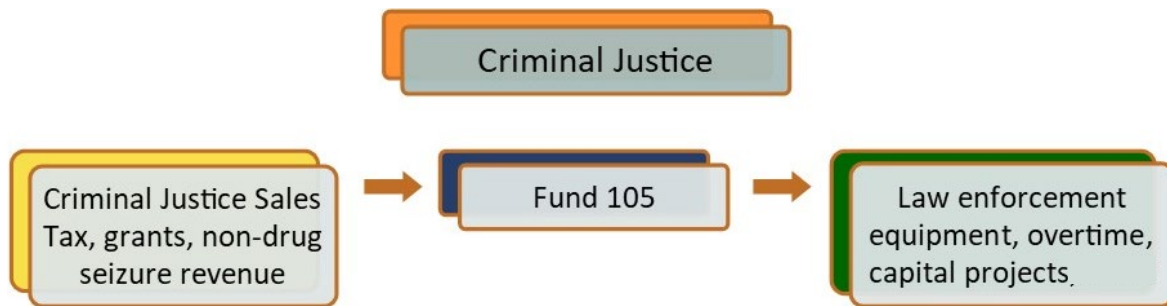
We anticipate relatively minimal revenue into this account as the historical primary driver of the revenue related to long-term drug task force investigations due to the disbanding of the South Snohomish County Narcotics Task Force.

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4. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 230,480	\$ 292,263	\$ 300,971	\$ 292,263	\$ 395,181
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	120,860	1,171	203,829	205,000	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	41,722	4,619	90,381	95,000	95,000
Investment Interest	3,050	2,918	-	2,000	1,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 165,632	\$ 8,708	\$ 294,210	\$ 302,000	\$ 96,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 396,112	\$ 300,971	\$ 595,181	\$ 594,263	\$ 491,181
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	79,466	-	75,000	75,000	-
Services & Charges	24,383	-	50,000	50,000	5,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 103,849	\$ -	\$ 125,000	\$ 125,000	\$ 5,000
Operating Revenues over (under) Operating Expenditures	\$ 61,783	\$ 8,708	\$ 169,210	\$ 177,000	\$ 91,000
OTHER FINANCING USES					
Capital Outlay	-	-	75,000	75,000	130,000
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	75,000	75,000	130,000
TOTAL EXPENDITURES & OTHER USES	\$ 103,849	\$ -	\$ 200,000	\$ 200,000	\$ 135,000
ENDING FUND BALANCES	\$ 292,263	\$ 300,971	\$ 395,181	\$ 394,263	\$ 356,181
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 396,112	\$ 300,971	\$ 595,181	\$ 594,263	\$ 491,181





1. Responsible Department(s): Police

2. Brief Description and Purpose:

The 105 Fund revenue comes from criminal justice 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.

3. Highlights and Changes for 2023-2024:

In the 2019-20 budget process, Council approved \$1.1 Million in funding for the Community Justice Center project. During the same biennium Council also awarded a design contract for \$1.3 Million for phase 1 of the design process, as well as \$1.6 Million bringing the total expenditure from FUND 105 for the Community Justice Center Project to \$4 Million.

In 2021-22 Council approved the funding of one Custody Sergeant position, which was reimbursed by the Washington State Criminal Justice Training Commission. In 2022 \$1.5 Million was transferred out of Fund 105 for the 2023 Community Justice Center debt repayment.

For the 2023-2024 budget we are requesting a total of \$2.38 Million in spending authority. Up to \$1 Million of this funding would be utilized as contingency for potential additional construction costs for the Community Justice Center project. A total of \$1.2 Million would be transferred to Fund 390 for additional Community Justice Center debt repayments in 2023. The magnitude of funding for debt repayments in 2023 was not originally anticipated. The Community Justice Center debt repayment plan for 2023 was originally intended to be funded as outlined in the debt repayment strategy Council presentations. This assumed a facility opening in early 2023. Multiple factors pushed the construction completion towards the end of 2023. These included the effects of the COVID-19 pandemic on the supply chain, as well as workforce issues that led to an agreement to extend the Community Justice Center project during the bid process. The debt service for 2024 and forward is forecasted to be met by the original debt repayment strategy. Much of the 2023 impact is being borne by Fund 105.

This will bring the total expenditure from FUND 105 for the Community Justice Center project from \$6.7 to \$7.7 Million. The depletion of Fund 105 to support the Community Justice Center project has left the fund at a historical low. Fund 105 is routinely used to fund unanticipated expenses (new positions, capital assets, new technologies, legislative mandates, etc.) and allows for organizational flexibility. It will take several budget cycles to replenish Fund 105 to a sustainable level.

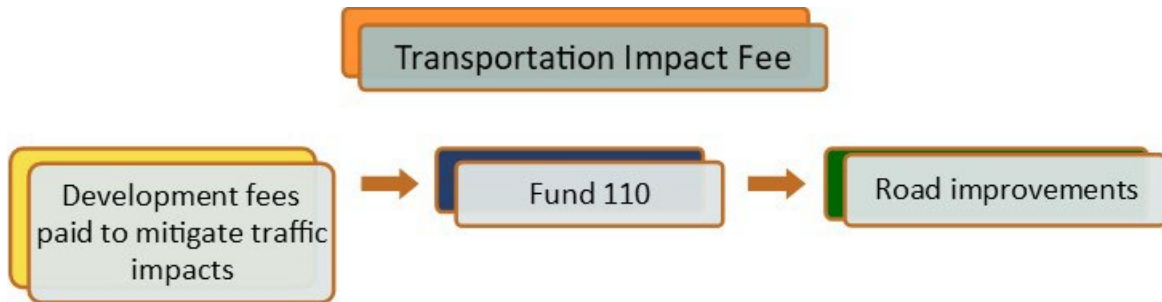
4. Fund Personnel:

Position	Number of Full-Time Equivalent (FTE)						2022	2023
	2016	2017	2018	2019	2020	2021		
Public Affairs & Communications Manager	-	-	-	1.00	1.00	1.00	1.00	-
Custody Sergeant*	-	-	-	-	-	1.00	1.00	-
Total	-	-	-	1.00	1.00	2.00	2.00	-

5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 3,591,505	\$ 2,802,493	\$ 1,940,533	\$ 2,802,494	\$ 1,939,307
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 771,350	\$ 911,176	850,000	\$ 1,450,000	\$ 1,877,387
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	102,078	235,555	91,346	326,901	127,555
Charges for Services	50,767	120,089	194,751	314,840	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	43,454	15,990	59,010	75,000	20,000
Other Revenue	27,999	4,321	679	5,000	-
TOTAL REVENUES	\$ 995,648	\$ 1,287,131	\$ 1,195,786	\$ 2,171,741	\$ 2,024,942
OTHER FINANCING SOURCES					
Other Financing Sources	37,845	11,065	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 37,845	\$ 11,065	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 4,624,998	\$ 4,100,689	\$ 3,136,319	\$ 4,974,235	\$ 3,964,249
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	96,027	191,460	202,946	524,406	56,000
Personnel Benefits	34,856	74,861	81,395	156,256	14,000
Supplies	55,007	53,534	268,972	322,506	95,500
Services & Charges	14,270	27,297	143,703	203,000	270,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 200,160	\$ 347,152	\$ 697,016	\$ 1,206,168	\$ 435,500
Operating Revenues over (under) Operating Expenditures	\$ 795,488	\$ 939,979	\$ 498,770	\$ 965,573	\$ 1,589,442
OTHER FINANCING USES					
Capital Outlay	27,043	5,000	-	500,000	190,000
Debt Service	-	-	-	-	-
Transfers-out	1,595,302	1,808,004	499,996	2,308,000	2,200,000
TOTAL OTHER FINANCING USES	1,622,345	1,813,004	499,996	2,808,000	2,390,000
TOTAL EXPENDITURES & OTHER USES	\$ 1,822,505	\$ 2,160,156	\$ 1,197,012	\$ 4,014,168	\$ 2,825,500
ENDING FUND BALANCES	\$ 2,802,493	\$ 1,940,533	\$ 1,939,307	\$ 960,067	\$ 1,138,749
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 4,624,998	\$ 4,100,689	\$ 3,136,319	\$ 4,974,235	\$ 3,964,249





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

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. Monies from the Transportation Impact Fee Fund may be used only for capacity-related projects identified in the July 2010 Transportation Impact Fee Rate Study or as amended.

3. Highlights and Changes for 2023-2024:

Transportation Impact Fee funds will continue to be used toward growth-related transportation projects. Projects that will use these funds in 2023-24 include:

- Poplar Way Bridge: \$300k
- 196th Street Improvements: \$1.7M
- Transportation Impact Fee Rate Study: \$70k

4. Highlights and Accomplishments during 2021-2022:

Funds in 2019-20 were used towards the following projects:

- 196th Street SW Improvement Project: \$3.3M

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5. Fund Cost (summary):

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 2,018,714	\$ 2,308,892	\$ 1,335,765	\$ 2,308,893	\$ 1,203,892
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	261,822	1,386,737	803,263	1,015,000	1,010,000
Fines & Forfeitures	-	-	-	-	-
Investment Interest	28,356	10,136	14,864	25,000	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 290,178	\$ 1,396,873	\$ 818,127	\$ 1,040,000	\$ 1,010,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 2,308,892	\$ 3,705,765	\$ 2,153,892	\$ 3,348,893	\$ 2,213,892
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 290,178	\$ 1,396,873	\$ 818,127	\$ 1,040,000	\$ 1,010,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	2,370,000	950,000	2,370,000	2,070,000
TOTAL OTHER FINANCING USES	-	2,370,000	950,000	2,370,000	2,070,000
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ 2,370,000	\$ 950,000	\$ 2,370,000	\$ 2,070,000
ENDING FUND BALANCES	\$ 2,308,892	\$ 1,335,765	\$ 1,203,892	\$ 978,893	\$ 143,892
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 2,308,892	\$ 3,705,765	\$ 2,153,892	\$ 3,348,893	\$ 2,213,892





1. Responsible Department(s): Public Works

2. Fund Mission and Responsibilities:

The Street Fund allows for operation and maintenance of the City-owned portions of the transportation system which includes all components of our 300 lane miles (with associated signs and striping), 205 miles of sidewalks, 775 acres of rights-of-way, and our 65 traffic signals (Lynnwood owns 59 signals and operates another 6 for WSDOT).

3. Highlights and Changes for 2023-2024:

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

Traffic Engineering and Signal Operations are responsible for the following major programs:

- Monitors city's traffic signal system; adjusts timing to optimize traffic flow.
- Operates Traffic Network consisting of 65 traffic signals (59 Lynnwood, 6 WSDOT), fiber connections, cameras, workstations, servers and the Traffic Center at City Hall.
- Provide changes in signal operation functional requirements such as the need for pedestrian treatment, preemption, transit priority, queue jump, diversion and evacuation timing plan development and implementation.
- Perform and review Traffic capacity studies, Speed studies, Parking studies and Accident/crash studies. Maintain, operate, and optimize City's adaptive traffic signal system operation.
- Reviews capital development and private development projects and issues permits.
- Review Traffic Control plans and provide construction and operational support for city's capital improvement projects and sponsored events.
- Maintains infrastructure of traffic signal system and streetlights.
- Coordinate and communicate with citizens for signal and traffic operation concern.
- Provide public record request and support LPD for accident or other data support.
- Supports Lynnwood Police during live incidents and investigations.

Street Maintenance and Operations is responsible for the following major programs:

- 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.

4. Highlights and Accomplishments during 2021-2022:

- Replaced all High Pressure Sodium street lights with LEDs.

- Upgraded new digital video system for traffic monitoring
- Restored public access to live traffic conditions, especially helpful during snow events
- Began operations and maintenance of two remaining WSDOT signals in Lynnwood's boundary
- Provided on-the-fly support to all 2021 construction projects needing traffic alterations
- Provided emergency service to City of Edmonds Traffic and City of Mountlake Terrace.
- Filled 231 potholes in 2021
- Cleaned 373 traffic signs, replaced 23 regulatory signs in 2021
- Responded to two snow events in 2021
- Reapplied thermoplastic to 218 crosswalk segments and stop bars in 2021
- Maintained 328 segments of raised pavement markers in 2021

The Streets Division's main emphasis is planning for, designing, operating, and maintaining the City's physical transportation infrastructure. The main challenge facing the Department is to have enough funds and staff to adequately maintain our infrastructure. The Division has embraced high-tech solutions to managing our systems (e.g. SCADA and our Traffic Management Center, and our use of Cartograph and social media communication tools), and other efficiencies to stretch our dollars as far as possible.

One evolving program relates to the requirements of the Americans with Disabilities Act (ADA). Public Works has been coordinating the City's plan for compliance with these requirements that apply not only to streets, but to parks and facilities as well. Funding for this program has been severely constrained by the loss of Transportation Benefit District Funds due to the passage of I-976 as well as potential reductions in gas tax revenues due to the COVID-19 pandemic impacts.

In 2023 an additional Maintenance Worker is proposed to be added. There have been no additional crew members added since the 1980's. The crew of four cannot keep up with the needs of our aging and growing transportation system.

5. - Fund Program Summary:

Public Works	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Street Operations & Maintenance	\$ 1,028,451	\$ 1,368,396	\$ 2,539,873	\$ 3,227,072
Traffic Management & Signal Operations	1,316,604	1,208,013	2,669,169	2,727,126
Total	\$ 2,345,055	\$ 2,576,409	\$ 5,209,042	\$ 5,954,198

6. Fund Personnel:

Position	2016	2017	2018	2019	2020	2021	2022	2023
Supervisor	1.00	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Foreman	1.00	0.40	0.40	0.40	0.40	0.75	0.75	0.75
Deputy Director (reclass Manager)	-	-	0.10	0.10	0.10	0.10	0.10	0.10
Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00
Traffic Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Traffic Signal Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Signal Technician	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	11.00	8.80	8.90	8.90	8.90	9.25	9.25	10.25

7. Fund Budget History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 259,415	\$ 243,324	\$ 25,659	\$ 243,324	\$ 659,644
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	160,193	27,338	272,662	300,000	300,000
Intergovernmental Revenue	771,548	821,529	1,068,594	1,890,123	1,642,000
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	(976)	(204)	1,204	1,000	-
Other Revenue	739	57,049	576,125	-	-
TOTAL REVENUES	\$ 931,504	\$ 905,712	\$ 1,918,585	\$ 2,191,123	\$ 1,942,000
OTHER FINANCING SOURCES					
Other Financing Sources	2,010	-	-	-	-
Transfers-in	1,395,450	1,453,032	1,348,033	2,801,065	3,550,000
TOTAL OTHER FINANCING SOURCES	\$ 1,397,460	\$ 1,453,032	\$ 1,348,033	\$ 2,801,065	\$ 3,550,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 2,588,379	\$ 2,602,068	\$ 3,292,277	\$ 5,235,512	\$ 6,151,644
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	763,616	845,162	911,668	1,756,830	2,482,600
Personnel Benefits	339,634	362,898	393,598	756,496	780,900
Supplies	511,646	456,526	435,124	891,650	1,023,350
Services & Charges	668,563	890,113	863,953	1,754,066	1,617,348
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 2,283,459	\$ 2,554,699	\$ 2,604,343	\$ 5,159,042	\$ 5,904,198
Operating Revenues over (under) Operating Expenditures	\$ (1,351,955)	\$ (1,648,987)	\$ (685,758)	\$ (2,967,919)	\$ (3,962,198)
OTHER FINANCING USES					
Capital Outlay	61,596	21,710	28,290	50,000	50,000
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	61,596	21,710	28,290	50,000	50,000
TOTAL EXPENDITURES & OTHER USES	\$ 2,345,055	\$ 2,576,409	\$ 2,632,633	\$ 5,209,042	\$ 5,954,198
ENDING FUND BALANCES	\$ 243,324	\$ 25,659	\$ 659,644	\$ 26,470	\$ 197,446
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 2,588,379	\$ 2,602,068	\$ 3,292,277	\$ 5,235,512	\$ 6,151,644

Program: Street Maintenance and Operations
1. Brief Description:

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. This program does not include the capital component of reconstruction of existing worn pavement or sidewalks or construction of new 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 contributor are State gas tax funds and the Transportation Benefit District. Ideally, staff recommends that the TBD funds should be spent on capital replacement (i.e. pavement overlays) and not daily operations.

2. 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.

3. Relation to Strategic Plan, 2022-2026:

4.		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.		○	
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

5. Relation to Community Vision:

Street Operations & Maintenance	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.	○		
To ensure a safe environment through rigorous criminal and property law enforcement.			○
To be a city that is responsive to the wants and needs of our citizens.	○		

6. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by ensuring that streets and rights-of-way receive equivalent maintenance

and upkeep. Safe travel by pedestrians, bicyclists, transit riders, etc. amongst automobile traffic ensures all community members have a high level of mobility.

7. Mandatory v. Optional:

Street Operations & Maintenance	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. Program Personnel:

Street Operations & Maintenance	FTE	Note
Supervisor	0.40	
Foreman	0.75	
Deputy Director	0.10	
Lead Worker	1.00	
Maintenance Worker I	3.00	
Maintenance Worker II	1.00	
Total Program Personnel	6.25	

9. Program Cost:

Street Operations & Maintenance	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 359,699	\$ 435,035	\$ 904,097	\$ 1,305,400
Personnel Benefits	173,104	195,745	400,483	521,700
Supplies	135,245	219,307	351,750	451,600
Services & Charges	298,807	496,599	883,543	948,372
Intergovernmental	-	-	-	-
Capital Outlay	61,596	21,710	-	-
Total	\$ 1,028,451	\$ 1,368,396	\$ 2,539,873	\$ 3,227,072

10. Outcome Measures:

Street Maintenance & Operations	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Number of potholes filled per year	100	250	225	231	
Number of gallons of lane striping applied per year.	1,000	1,100	1,100	1,100	
Number of miles swept per year.	5,000	5,000	5,000	5,000	

Program: Traffic Management and Signal Operations
1. Brief Description:

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 65 traffic signals, traffic cameras, fiber connections, and Traffic Management Center. Traffic engineering is also provided in this program.

2. Program Outcomes:

Traffic Engineering:

- Monitors city's traffic signal system. Adjusts timing to optimize traffic flow.
- Reviews capital development and private development projects and issues permits
- Signal Technicians.
- Maintains infrastructure of traffic system:
 - 65 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

3. Program Outcomes and the Strategic Plan, 2022-2026:

1.	High	Med.	Low
1 Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.	○		
2 Ensure financial stability and economic success.	○		
3 Nurture operational & organizational excellence.	○		
4 Be a safe community	○		
5 Be a diverse, welcoming, equitable, and livable city.	○		
6 Pursue & maintain collaborative relationships and partnerships.	○		

4. Relation to Community Vision:

Traffic Management & Signal Operations	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.		○	
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.	○		
To ensure a safe environment through rigorous criminal and property law enforcement.		○	
To be a city that is responsive to the wants and needs of our citizens.	○		

5. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by ensuring that traffic responses and calming measures are answered and implemented without influence by more privileged neighborhoods and that systems to safely move pedestrians, bicycles and cars are implemented fairly for all groups.

6. Mandatory v. Optional:

Traffic Management & Signal Operations	Yes	No	~
Mandatory?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Viable alternatives for service delivery?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Program Personnel:

Traffic Management & Signal Oper.	FTE	Note
Traffic Engineer	1.00	
Project Manager	1.00	
Lead Traffic Signal Technician	1.00	
Traffic Signal Technician	1.00	
Total Program Personnel	4.00	

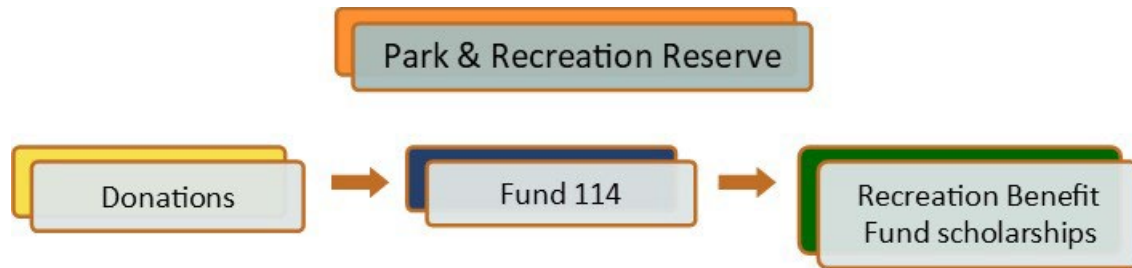
8. Program Cost:

Traffic Management & Signal Operations	2020 Actual	2021 Actual	2021 - 2022 Budget	2023 - 2024 Budget
Salaries & Wages	\$ 403,916	\$ 410,128	\$ 852,733	\$ 1,177,200
Personnel Benefits	166,530	167,153	356,013	259,200
Supplies	376,402	237,219	539,900	571,750
Services & Charges	369,756	393,513	870,523	668,976
Intergovernmental	-	-	-	-
Capital Outlay	-	-	50,000	50,000
Total	\$ 1,316,604	\$ 1,208,013	\$ 2,669,169	\$ 2,727,126

9. Outcome Measures:

Traffic Management & Signal Operations	Target	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Traffic Signal PM Inspections per month	63	63	51	53	
Traffic Signal Critical Component Failure	5	2	2	4	





1. Responsible Department(s): Parks, Recreation & Cultural Arts

2. Brief Description and Purpose:

Created in 1986 by Ordinance 1554, this fund's purpose is to account for donations, gifts, or contributions from persons or corporations and interfund transfers, for park/recreation purposes. This fund is used for accumulating funds for: 1. The Recreation Benefit Fund, which covers registration fees for recreation classes for children from low income households and for disabled individuals; 2. the Senior Benefit Fund, which covers registration fees for recreation classes for seniors from low-income households. This Fund allows these disadvantaged persons to participate in activities to improve their health and fitness, have social connections, and learn new things.

3. Highlights and Changes for 2023-2024:

No changes are anticipated.

4. Program Personnel:

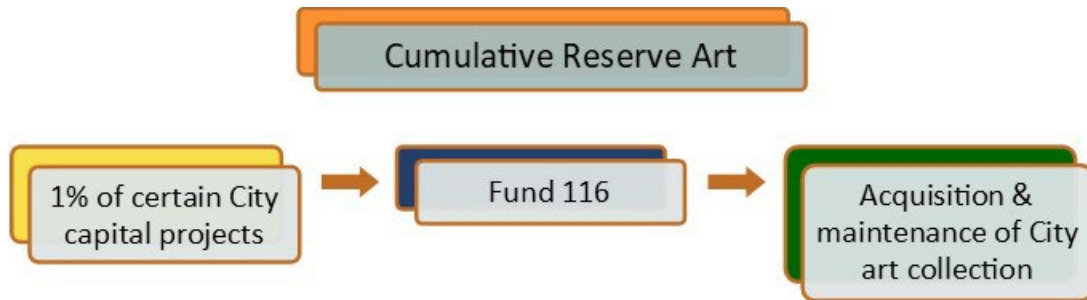
None.

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5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 77,239	\$ 87,956	\$ 115,200	\$ 87,956	\$ 84,456
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	1,018	1,346	1,154	2,500	-
Other Revenue	10,928	10,479	9,521	20,000	18,000
TOTAL REVENUES	\$ 11,946	\$ 11,825	\$ 10,675	\$ 22,500	\$ 18,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	18,504	18,496	37,000	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 18,504	\$ 18,496	\$ 37,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 89,185	\$ 118,285	\$ 144,371	\$ 147,456	\$ 102,456
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	1,229	3,085	59,915	63,000	50,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 1,229	\$ 3,085	\$ 59,915	\$ 63,000	\$ 50,000
Operating Revenues over (under) Operating Expenditures	\$ 10,717	\$ 8,740	\$ (49,240)	\$ (40,500)	\$ (32,000)
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 1,229	\$ 3,085	\$ 59,915	\$ 63,000	\$ 50,000
ENDING FUND BALANCES	\$ 87,956	\$ 115,200	\$ 84,456	\$ 84,456	\$ 52,456
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 89,185	\$ 118,285	\$ 144,371	\$ 147,456	\$ 102,456





1. Responsible Department(s): Parks, Recreation & Cultural Arts

2. Brief Description and Purpose:

Created in 1990 by Ordinance 2759, this fund's purpose is for acquisition and maintenance of the City's art collection. There are over 20 site-specific, outdoor art projects on the civic campus and in various parks, and over 100 portable art pieces in the City's 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 contributes 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 in which 18 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 provides for the important functions of maintaining these valuable public assets in good shape.

Prior to the Community Justice Center project, the last significant revenues posted to the fund was 1% of the construction of the Recreation Center Modernization and Expansion Project. Those funds were used for two public art commissions: 3 Drops, and the reflexology path. Since that time, four municipal construction projects have generated a contribution to the Art Fund totaling \$540,269 (Meadowdale Playfields renovation, Justice Center switch update, Golf Course parking lot expansion, and CJC). Annual maintenance of the collection was suspended for several years. Two pieces in the collection were repaired in 2014. The first round of cleaning and regular maintenance of the collection was completed in 2016. This Fund is administered by the Healthy Communities Division. This Fund is managed by the Deputy Director while maintenance, rotations, commissions and acquisitions are the responsibility of the Arts & Culture Coordinator.

3. Highlights and Changes for 2023-2024:

Several projects will be started and implemented in association with the Community Justice Center project.

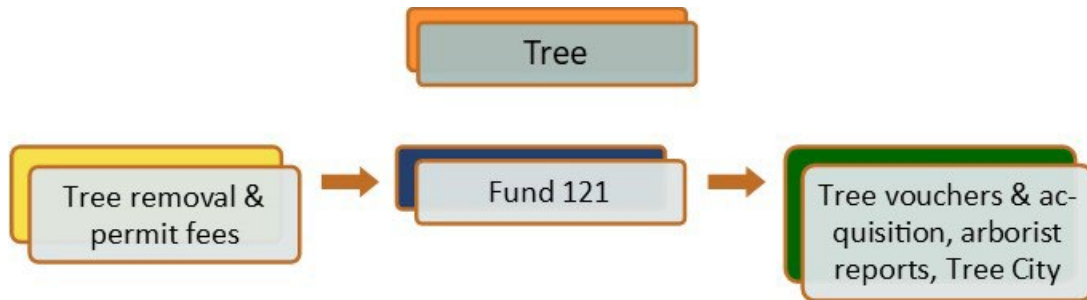
4. Fund Personnel:

None.

5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 49,878	\$ 50,515	\$ 566,992	\$ 50,515	\$ 536,992
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	637	6,244	-	2,000	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 637	\$ 6,244	\$ -	\$ 2,000	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	510,233	-	50,000	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 510,233	\$ -	\$ 50,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 50,515	\$ 566,992	\$ 566,992	\$ 102,515	\$ 536,992
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	15,000	15,000	40,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 40,000
Operating Revenues over (under) Operating Expenditures	\$ 637	\$ 6,244	\$ (15,000)	\$ (13,000)	\$ (40,000)
OTHER FINANCING USES					
Capital Outlay	-	-	15,000	15,000	410,000
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	15,000	15,000	410,000
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 450,000
ENDING FUND BALANCES	\$ 50,515	\$ 566,992	\$ 536,992	\$ 72,515	\$ 86,992
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 50,515	\$ 566,992	\$ 566,992	\$ 102,515	\$ 536,992





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

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 at various locations around the City. Private homeowners can apply for a tree voucher, and purchase trees with money from this fund. In 2020, 427 trees were planted and in 2021, 549 trees were planted in Lynnwood with tree vouchers from this fund.

3. Highlights and Changes for 2023-2024:

None.

4. Fund Personnel:

None.

5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 293,816	\$ 233,168	\$ 236,484	\$ 233,168	\$ 236,484
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	2,467	72,749	-	50,000	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 2,467	\$ 72,749	\$ -	\$ 50,000	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 296,283	\$ 305,917	\$ 236,484	\$ 283,168	\$ 236,484
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	63,115	69,433	-	45,000	45,000
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 63,115	\$ 69,433	\$ -	\$ 45,000	\$ 45,000
Operating Revenues over (under) Operating Expenditures	\$ (60,648)	\$ 3,316	\$ -	\$ 5,000	\$ (45,000)
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 63,115	\$ 69,433	\$ -	\$ 45,000	\$ 45,000
ENDING FUND BALANCES	\$ 233,168	\$ 236,484	\$ 236,484	\$ 238,168	\$ 191,484
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 296,283	\$ 305,917	\$ 236,484	\$ 283,168	\$ 236,484



1. Responsible Department(s): Finance**2. Brief Description and Purpose:**

This fund tracks the revenues and expenditures for the City's American Rescue Plan Act (ARPA) grant award. It was created in 2021.

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 is no supplanting and numerous detailed restrictions apply to each category.

3. Highlights and Changes for 2021-2022:

The City received the full amount of ARPA in the 2021-2022 biennium. Council has authorized the following uses as of the date the Preliminary budget was published:

Item	2021 ACTUAL	2022-2024 REMAINING	Total
Restore Public Sector Capacity: Effective Service Delivery			
City Council Chambers AV	\$ 6,133	\$ 143,867	
Municipal Court Chambers AV		\$ 70,000	
Restore Public Sector Capacity: Rehire Public Sector Employees			
PW Custodian (1 FTE)	\$ 18,720		
Replace Lost Revenue & Provide Expanded Services up to \$10M			
Body camera equipment, services, and warranty	\$ 400,000		
Body camera program staff (1 FTE)		\$ 130,000	
Residential Street Improvements		\$ 2,500,000	
Hero's Café		\$ 5,000	
Recreation Scholarships		\$ 25,000	
Lynnwood Food Bank		\$ 400,000	
VOA Neighborhood Center Construction		\$ 1,000,000	
Scriber Lake Park Boardwalk (subject to grant approval)		\$ 2,000,000	
Silver Creek Church (\$15K lighting, \$50K repave parking lot for FB)		\$ 65,000	
ARPA Accountant (.5 FTE 2.5 years)		\$ 125,000	
Hire 5 new full time police officers through 2024		\$ 1,857,877.08	
18 additional body cameras for Police Department		\$ 92,512.30	
20 Tasers for Police Department		\$ 75,643.90	
Kids in Transition Snohomish County Grant Match		\$ 150,000	
VOAWW Rapid Rehousing Snohomish County Grant Match		\$ 250,000	
Capital Facilities Plan for Veteran's Hub		\$ 55,000	
Total	\$ 424,852	\$ 8,944,900.53	\$ 9,369,752.90
ARPA Revenue (tranches 1 and 2)			\$ 10,936,804.00
Allocated To Date			\$ 9,369,752.90
Balance Remaining			\$ 1,567,051.10

4. Highlights and Changes for 2023-2024:

The City has until the end of 2024 to use ARPA funding for operating expenditures and through 2026 to use the funding for any committed capital projects through the end of 2026. For 2023-2024, the full remaining expenditure authority is included, however funds will not be spent without Council action.

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5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	415,572	10,521,232	10,936,804	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 415,572	\$ 10,521,232	\$ 10,936,804	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ -	\$ 415,572	\$ 10,521,232	\$ 10,936,804	\$ 8,500,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	12,726	-	-	-
Personnel Benefits	-	5,993	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	50,078	2,021,232	10,936,804	4,000,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ 68,797	\$ 2,021,232	\$ 10,936,804	\$ 4,000,000
Operating Revenues over (under) Operating Expenditures	\$ -	\$ 346,775	\$ 8,500,000	\$ -	\$ (4,000,000)
OTHER FINANCING USES					
Capital Outlay	-	346,775	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	4,500,000
TOTAL OTHER FINANCING USES	-	346,775	-	-	4,500,000
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ 415,572	\$ 2,021,232	\$ 10,936,804	\$ 8,500,000
ENDING FUND BALANCES	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ -	\$ 415,572	\$ 10,521,232	\$ 10,936,804	\$ 8,500,000





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

The mission of the Solid Waste 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 Solid Waste Division also provides coordination between community members 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.

3. Highlights and Changes for 2023-2024:

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 continue to assess the benefits of Lynnwood entering into a direct contract with a waste hauler versus our current and more indirect service model which is under the Washington State Transportation and Utilities Commission. This is a multi-year process so any decisions made will not affect the 2023-24 budget.

4. Highlights and Accomplishments during 2021-2022:

In 2021 four recycling events were held as COVID restrictions lifted and 2022 has four events hosted or planned. This included paper shredding, eWaste recycle, and Styrofoam collection. Four homeless encampments in our city were performed, allowing us to properly dispose of garbage that could be harmful to our community members and environment.

The DOE grant with improved milestones and goals was obtained with an increase of funds. Our quarterly recycling newsletters have been regularly sent out to the community with education related information and event notification.

Staff also participated in, and was successful in getting, the Snohomish County Solid and Hazardous Waste Comprehensive Plan completed and adopted. And participated in county wide solid waste and recycling committees. Staff worked with the haulers in the area through a particularly tough weather and service year.

5. Program Outcomes and the Strategic Plan, 2022-2026.

		High	Med.	Low
1	Fulfill the community vision for the City Center, the Regional Growth Center, and light rail service through Lynnwood.			○
2	Ensure financial stability and economic success.		○	
3	Nurture operational & organizational excellence.	○		
4	Be a safe community	○		
5	Be a diverse, welcoming, equitable, and livable city.	○		
6	Pursue & maintain collaborative relationships and partnerships.	○		

6. Relation to Community Vision:

Solid Waste Management	High	Med.	Low
The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.	○		
To be a welcoming city that builds a healthy and sustainable environment.	○		
To encourage a broad business base in sector, size and related employment, and promote high quality development.			○
To invest in preserving and expanding parks, recreation, and community programs.			○
To be a cohesive community that respects all citizens.	○		
To invest in efficient, integrated, local and regional transportation systems.			○
To ensure a safe environment through rigorous criminal and property law enforcement.			○
To be a city that is responsive to the wants and needs of our citizens.	○		

7. Equity Lens:

This program promotes social equity in service delivery and/or enhances services to under-represented or under-served communities by: 1. Creating recycling and solid waste education and information in multiple languages, and making it available in many different formats and locations; 2. Hosting and partnering to create multiple FREE recycling opportunities open to all in different locations of the City; and 3. Sponsoring clean-up of areas used by the homeless population.

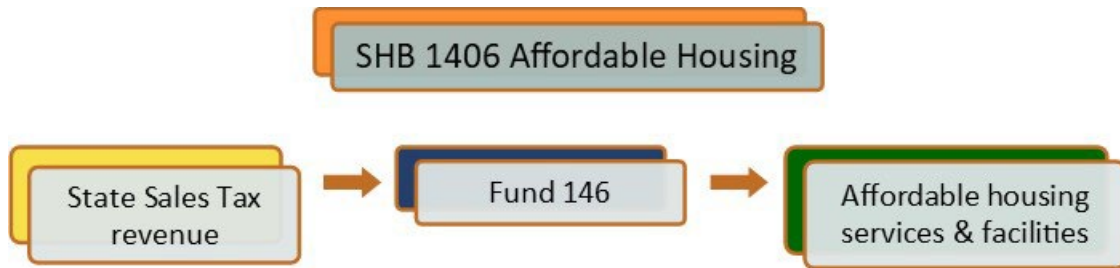
8. Mandatory v. Optional:

Solid Waste Management	Yes	No	~
Mandatory?	○		
Viable alternatives for service delivery?	○		

10. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 81,982	\$ 87,570	\$ 95,435	\$ 87,569	\$ 79,613
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	17,478	8,570	15,706	24,276	24,276
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 17,478	\$ 8,570	\$ 15,706	\$ 24,276	\$ 24,276
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	26,500	26,496	26,504	53,000	53,000
TOTAL OTHER FINANCING SOURCES	\$ 26,500	\$ 26,496	\$ 26,504	\$ 53,000	\$ 53,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 125,960	\$ 122,636	\$ 137,645	\$ 164,845	\$ 156,889
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	17,330	13,490	29,510	43,000	50,000
Personnel Benefits	9,523	7,957	-	-	-
Supplies	2,415	1,431	3,719	5,150	3,500
Services & Charges	9,122	4,323	24,803	29,126	23,776
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 38,390	\$ 27,201	\$ 58,032	\$ 77,276	\$ 77,276
Operating Revenues over (under)					
Operating Expenditures	\$ (20,912)	\$ (18,631)	\$ (42,326)	\$ (53,000)	\$ (53,000)
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 38,390	\$ 27,201	\$ 58,032	\$ 77,276	\$ 77,276
ENDING FUND BALANCES	\$ 87,570	\$ 95,435	\$ 79,613	\$ 87,569	\$ 79,613
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 125,960	\$ 122,636	\$ 137,645	\$ 164,845	\$ 156,889





1. Responsible Department(s): Development and Business Services

2. Brief Description and Purpose:

The 2019 State Legislature passed the Encouraging Investments in Affordable and Supportive Housing Act (SHB 1406). SHB 1406 allows cities and counties to receive a portion of the State's share of sale and use tax (sales tax) revenue. The sales tax collected is deducted from the State's portion of tax. It does not increase tax rates. On May 26, 2020, Lynnwood City Council adopted Ordinance 3357, which authorized the City to receive SHB 1406 revenue and created Special Revenue Fund 146.

For this purpose, Lynnwood receives 0.0073% of taxable retail sales in Lynnwood, up to an annual maximum distribution cap, based on FY 2019 taxable retail sales, of \$196,819.21. Funds will fluctuate dependent on each year's actual sale and use tax (sales tax) revenue. This revenue source is authorized through the year 2039.

Per SHB 1406, Lynnwood may use the tax credit revenue for the following affordable and supportive housing purposes:

1. Acquisition, construction, and renovation of affordable housing and facilities providing supportive housing services.
2. Ongoing operation and maintenance of affordable housing and supportive housing facilities.
3. Rental assistance to low-income tenants.

For each of these purposes, the assistance must be for households at or below 60% of area median income. Participating jurisdictions can pool their tax credit revenue for eligible projects as desired. Each year, Lynnwood must report how the tax credit revenue was expended. Funds received may be carried forward to future years.

3. Highlights and Changes for 2023-2024:

- No expenditure authority is included for this biennium; City Council action will be required for any funds to be spent.

Highlights and Changes for 2021-2022:

- This fund was created in 2020 as a new special revenue fund. Lynnwood started receiving funds in Q3 2020.

4. Program Personnel:

None.

5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ -	\$ 87,293	\$ 321,932	\$ 87,293	\$ 489,008
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 87,112	\$ 232,924	167,076	\$ 400,000	\$ 500,000
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	181	1,715	-	1,200	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 87,293	\$ 234,639	\$ 167,076	\$ 401,200	\$ 500,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 87,293	\$ 321,932	\$ 489,008	\$ 488,493	\$ 989,008
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 87,293	\$ 234,639	\$ 167,076	\$ 401,200	\$ 500,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCES	\$ 87,293	\$ 321,932	\$ 489,008	\$ 488,493	\$ 989,008
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 87,293	\$ 321,932	\$ 489,008	\$ 488,493	\$ 989,008





1. **Responsible Department(s):** Public Works
2. **Brief Description and Purpose:** The Transportation Benefit District (TBD) was created in 2010. This Fund pays for a portion of the City's Street Fund 111 and the City's Safety Officer. It also pays for a portion of the City's pavement program, miscellaneous transportation projects, new sidewalks, and sidewalk maintenance and ADA upgrades, and rebuild of the City's traffic signals.
3. **Highlights and Changes for 2023-2024:** The majority of TBD funding goes towards our capital yearly replacement programs for streets pavement, sidewalks, and traffic signals. In 2023-24 TBD funds will also go towards:
 - 196th St. SW Improvement Project: \$3,000,000
 - Poplar Bridge Project: \$500,000
 - City Wide Traffic Modeling: \$100,000
 - Sidewalks and ADA Improvements: \$1,420,000
 - Pavement Overlay Program: \$3,120,000
 - Traffic Signal Rebuild Program: \$680,000
 - Fund 111 Streets Operations: \$1,500,000
4. **Highlights and Accomplishments during 2021-2022:** The TBD funded yearly paving work, upgrades to the City's traffic signals, paid for one-half of the City's Safety Officer, contributed funds towards the construction of the 196th Street Improvement Project, funded school safety studies and sidewalk project designs, and contributed funds to the City's Street Fund 111.

5. Fund Personnel

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Human Resource Safety Officer*	-	-	-	0.20	0.20	0.20	0.20	-
Total	-	-	-	0.20	0.20	0.20	0.20	-

*Safety Officer was shared with the General Fund 011 and the Utility Fund 411 for 2019-2022

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6. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 3,354,818	\$ 4,614,317	\$ 3,625,701	\$ 4,614,317	\$ 4,567,853
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 3,776,358	\$ 4,271,702	3,383,298	\$ 5,340,000	\$ 7,815,688
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	21,005	(5,896)	30,896	25,000	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 3,797,363	\$ 4,265,806	\$ 3,414,194	\$ 5,365,000	\$ 7,815,688
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 7,152,181	\$ 8,880,123	\$ 7,039,895	\$ 9,979,317	\$ 12,383,541
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	18,010	18,923	19,574	38,497	-
Personnel Benefits	9,028	9,302	9,680	18,982	-
Supplies	-	-	-	-	-
Services & Charges	4,181	-	-	-	-
Intergovernmental	-	-	-	1,300,000	-
TOTAL OPERATING EXPENDITURES	\$ 31,219	\$ 28,225	\$ 29,254	\$ 1,357,479	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 3,766,144	\$ 4,237,581	\$ 3,384,940	\$ 4,007,521	\$ 7,815,688
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	2,506,645	5,226,197	2,442,788	7,668,985	10,320,000
TOTAL OTHER FINANCING USES	2,506,645	5,226,197	2,442,788	7,668,985	10,320,000
TOTAL EXPENDITURES & OTHER USES	\$ 2,537,864	\$ 5,254,422	\$ 2,472,042	\$ 9,026,464	\$ 10,320,000
ENDING FUND BALANCES	\$ 4,614,317	\$ 3,625,701	\$ 4,567,853	\$ 952,853	\$ 2,063,541
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 7,152,181	\$ 8,880,123	\$ 7,039,895	\$ 9,979,317	\$ 12,383,541





- 1. Responsible Department(s):** Parks, Recreation & Cultural Arts
- 2. Brief Description and Purpose:**

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. No positions are funded from this Fund. 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.

Park Impact Fees were implemented in June 2018 and phased in at 80% of the rate study's rates through the end of 2019. Fees are calculated at date of complete building permit application but not paid until permit issuance. Due to this lag, collection of fees in 2018 and 2019 were not reflective of the anticipated fee collection outlined in the Rate Study, estimated at \$2.5 million annually though actual collections will vary depending on development activity.

3. Highlights and Accomplishments during 2021-2022:

On January 1, 2020, the City began assessing 100% of Rate Study fees for all projects with application dates after January 1. Revenues in 2021 exceeded the biennial estimated total, however revenues have slowed down over 2022. \$4 million of Park Impact Fee funding was transferred to the Parks Capital Fund to contribute towards the purchase of Town Square Park.

4. Highlights and Changes for 2023-2024:

Revenues for the 2034-2024 biennium are anticipated to be less than 2021-2022.

Transfers out are to the Parks Capital fund for new capital projects and debt service for the \$4 million issuance in 2022 towards the purchase of Town Square Park.

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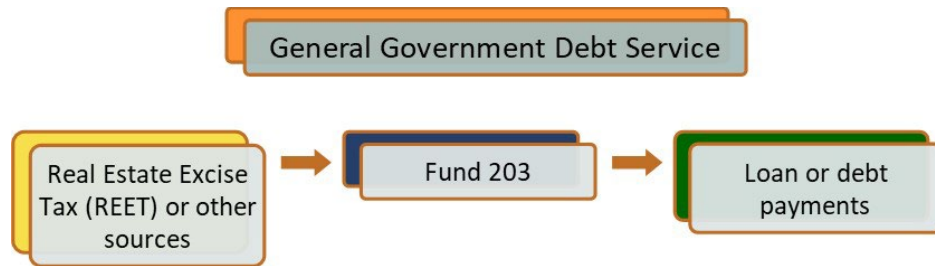
5. Fund History:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 184,353	\$ 2,431,017	\$ 7,224,745	\$ 2,431,018	\$ 3,659,530
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	2,246,785	5,056,093	500,000	5,000,000	3,000,000
Fines & Forfeitures	-	-	-	-	-
Investment Interest	29,879	58,936	-	8,800	10,000
Other Revenue	13,000	8,000	7,000	15,000	15,000
TOTAL REVENUES	\$ 2,289,664	\$ 5,123,029	\$ 507,000	\$ 5,023,800	\$ 3,025,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 2,474,017	\$ 7,554,046	\$ 7,731,745	\$ 7,454,818	\$ 6,684,530
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under)					
Operating Expenditures	\$ 2,289,664	\$ 5,123,029	\$ 507,000	\$ 5,023,800	\$ 3,025,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	43,000	329,301	4,072,215	5,900,000	4,935,014
TOTAL OTHER FINANCING USES	43,000	329,301	4,072,215	5,900,000	4,935,014
TOTAL EXPENDITURES & OTHER USES	\$ 43,000	\$ 329,301	\$ 4,072,215	\$ 5,900,000	\$ 4,935,014
ENDING FUND BALANCES	\$ 2,431,017	\$ 7,224,745	\$ 3,659,530	\$ 1,554,818	\$ 1,749,516
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 2,474,017	\$ 7,554,046	\$ 7,731,745	\$ 7,454,818	\$ 6,684,530



DEBT SERVICE FUNDS





1. Responsible Department(s): Finance

2. Brief Description and Purpose:

The General Government Debt Service Fund was created with the adoption of the 2019-2020 Biennial Budget. This Fund is used to make loan and/or debt service payments for purchases made for General Government purposes.

3. Highlights and Changes for 2021-2022:

New, bonded debt of \$60 million was issued for the Community Justice Center (CJC) in 2021, for a 30-year term. Another \$8.9 million was issued in 2022 for the same term. Bond proceeds were deposited in the Public Safety Capital Fund 390 to pay for the construction of the Community Justice Center. Another \$4 million of bonds were issued in 2022 for a 10-year term towards the purchase of Town Square Park.

4. Highlights and Changes for 2023-2023:

Revenues to repay the debt come primarily from the General Fund for the CJC, from the Criminal Justice Fund for the CJC, and from Park Impact Fees for the Town Square Park Acquisition.

Annual principal payments for the 2021 bond issuance for the CJC range from \$965,000 to \$1,005,000 with interest at 4%, paid semi-annually.

Annual principal payments for the 2022 bond issuance for the CJC range from \$150,000 to \$160,000 with interest at 5%, paid semi-annually.

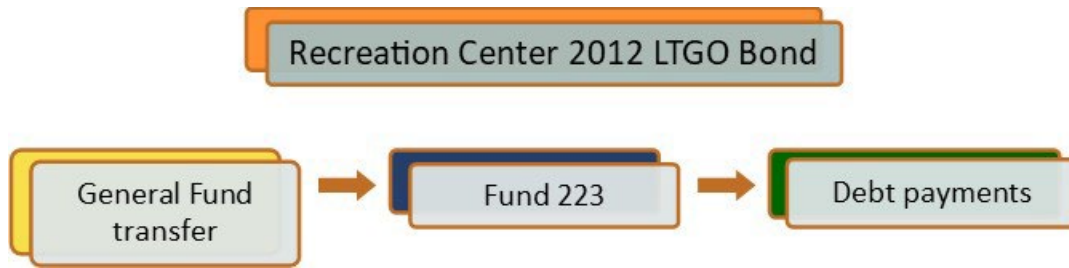
Annual principal payments for the 2022 bond issuance for Town Square Park range from \$295,000 to \$310,000 with interest at 5%, paid semi-annually.

General Obligation Bonds Outstanding	Maturity Date	Balance as of 1/1/2023
2012 LTGO Bonds	12/1/2037	18,590,000
2021 LTGO Bonds	12/1/2050	49,315,000
2022 LTGO Bonds	12/1/2050	12,735,000

5. Fund Financial Summary

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ -	\$ -	\$ 1,120,826	\$ -	\$ 1,047,185
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	2,000,004	1,999,996	4,000,000	7,035,418
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 2,000,004	\$ 1,999,996	\$ 4,000,000	\$ 7,035,418
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ -	\$ 2,000,004	\$ 3,120,822	\$ 4,000,000	\$ 8,082,603
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	879,178	2,073,637	3,997,354	8,080,113
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	879,178	2,073,637	3,997,354	8,080,113
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ 879,178	\$ 2,073,637	\$ 3,997,354	\$ 8,080,113
ENDING FUND BALANCES	\$ -	\$ 1,120,826	\$ 1,047,185	\$ 2,646	\$ 2,490
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ -	\$ 2,000,004	\$ 3,120,822	\$ 4,000,000	\$ 8,082,603





1. Responsible Department(s): Finance

2. Brief Description and Purpose:

The 2012 LTGO Bonds Fund 223 was authorized by Ordinance 2934 to redeem the 2008 Long-term General Obligation Bonds Anticipation Note (Ordinance 2745) that provided funds for the renovation, improvement and expansion of the City of Lynnwood Recreation Center.

Revenues come from transfers in from the General Fund to cover the full amount of debt service.

3. Highlights and Changes for 2021-2022:

The 2012 General Obligation bond issuance had a preliminary call date of December 1, 2022; however the City was unable to refinance the bonds as anticipated due to the less than favorable interest rate environment.

4. Highlights and Changes for 2023-2024:

Annual principal payments range from \$960,000 to \$990,000 with interest rates varying from 3% to 3.125%, paid semi-annually.

General Obligation Bonds Outstanding	Maturity Date	Balance as of 1/1/2023
2012 LTGO Bonds	12/1/2037	18,590,000
2021 LTGO Bonds	12/1/2050	49,315,000
2022 LTGO Bonds	12/1/2050	12,735,000

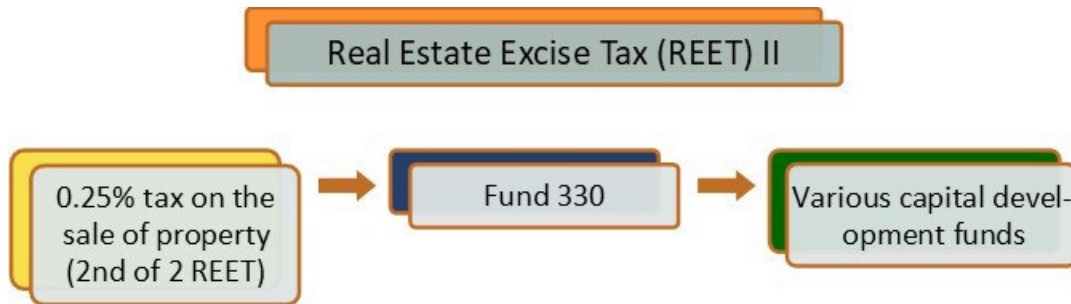
5. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 111,276	\$ 111,902	\$ 111,806	\$ 111,901	\$ 111,302
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	1,656,638	1,656,516	1,656,509	3,313,026	3,204,175
TOTAL OTHER FINANCING SOURCES	\$ 1,656,638	\$ 1,656,516	\$ 1,656,509	\$ 3,313,026	\$ 3,204,175
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,767,914	\$ 1,768,418	\$ 1,768,315	\$ 3,424,927	\$ 3,315,477
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	1,656,012	1,656,612	1,657,013	3,313,625	3,314,175
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	1,656,012	1,656,612	1,657,013	3,313,625	3,314,175
TOTAL EXPENDITURES & OTHER USES	\$ 1,656,012	\$ 1,656,612	\$ 1,657,013	\$ 3,313,625	\$ 3,314,175
ENDING FUND BALANCES	\$ 111,902	\$ 111,806	\$ 111,302	\$ 111,302	\$ 1,302
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,767,914	\$ 1,768,418	\$ 1,768,315	\$ 3,424,927	\$ 3,315,477



CAPITAL FUNDS





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

This fund was established in 2006 by Ordinance 2612 to support the levy of 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. Revenue received from REET II are deposited into this fund and become available for transfer to capital project funds according to the City's adopted capital plans.

3. Highlights and Changes for 2023-2024:

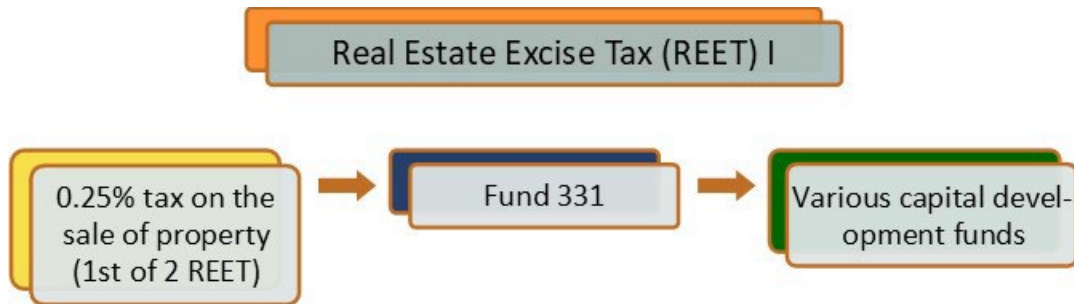
REET II Funds were used towards several transportation projects and towards general upgrades to City parks, as follows:

- 42nd Avenue W, City Center Grid Street: \$2.9M
- Pavement Program: \$440k
- Parks ADA Upgrade: \$100k
- Parking Lot Asphalt Repair Program: \$200k
- Parks Deferred Maintenance: \$400k

4. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 2,875,598	\$ 3,816,236	\$ 1,531,804	\$ 3,816,236	\$ 2,329,830
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 897,163	\$ 1,288,154	1,011,846	\$ 1,600,000	\$ 1,800,000
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	43,475	16,374	53,626	70,000	40,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 940,638	\$ 1,304,528	\$ 1,065,472	\$ 1,670,000	\$ 1,840,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 3,816,236	\$ 5,120,764	\$ 2,597,276	\$ 5,486,236	\$ 4,169,830
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 940,638	\$ 1,304,528	\$ 1,065,472	\$ 1,670,000	\$ 1,840,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	-	3,588,960	267,446	5,233,495	4,040,000
TOTAL OTHER FINANCING USES	-	3,588,960	267,446	5,233,495	4,040,000
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ 3,588,960	\$ 267,446	\$ 5,233,495	\$ 4,040,000
ENDING FUND BALANCES	\$ 3,816,236	\$ 1,531,804	\$ 2,329,830	\$ 252,741	\$ 129,830
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 3,816,236	\$ 5,120,764	\$ 2,597,276	\$ 5,486,236	\$ 4,169,830





1. Responsible Department(s): Finance

2. Brief Description and Purpose:

This fund was established in 1982 by Ordinance 1271 to support the levy of 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. Revenue received from REET I are deposited into this fund and become available for transfer to capital project funds according to the City's adopted capital plans.

3. Highlights and Changes for 2023-2024:

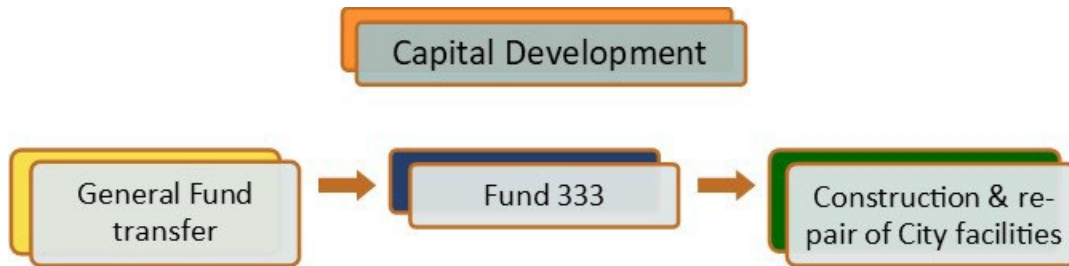
REET I funds will be used towards several transportation projects, network upgrades, and City municipal building upgrades, as follows:

- 164th/Quail Park Intersection: \$220k
- Costco Roundabout Improvements: \$250k
- Pavement Program: \$1M
- City Center Promenade Conceptual Design: \$300k
- City Center Gateway I-5/44th Underpass: \$580k
- Network and Server Infrastructure: \$100k
- Municipal Building Improvements: \$1M

4. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 2,312,968	\$ 2,689,004	\$ 2,505,714	\$ 2,689,005	\$ 1,811,656
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ 897,163	\$ 1,288,154	1,011,846	\$ 1,600,000	\$ 1,800,000
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	30,284	28,556	21,444	50,000	40,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 927,447	\$ 1,316,710	\$ 1,033,290	\$ 1,650,000	\$ 1,840,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	124,650	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 124,650	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 3,365,065	\$ 4,005,714	\$ 3,539,004	\$ 4,339,005	\$ 3,651,656
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 927,447	\$ 1,316,710	\$ 1,033,290	\$ 1,650,000	\$ 1,840,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	676,061	1,500,000	1,727,348	3,883,102	3,650,000
TOTAL OTHER FINANCING USES	676,061	1,500,000	1,727,348	3,883,102	3,650,000
TOTAL EXPENDITURES & OTHER USES	\$ 676,061	\$ 1,500,000	\$ 1,727,348	\$ 3,883,102	\$ 3,650,000
ENDING FUND BALANCES	\$ 2,689,004	\$ 2,505,714	\$ 1,811,656	\$ 455,903	\$ 1,656
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 3,365,065	\$ 4,005,714	\$ 3,539,004	\$ 4,339,005	\$ 3,651,656





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

This fund was established in 1996 by Ord. 2093 to receive monies appropriated from time to time, funds allow, to create a reserve fund for capital improvements.

Funds may be accumulated to cover items such as construction, alteration, or repair of any public building, or the making of any public improvement, including acquisition of real property services, design costs, construction costs, as well as providing a source for matching funds for federal and state grants and interlocal agreements. Such expenditures are appropriated in the City's Capital Budget.

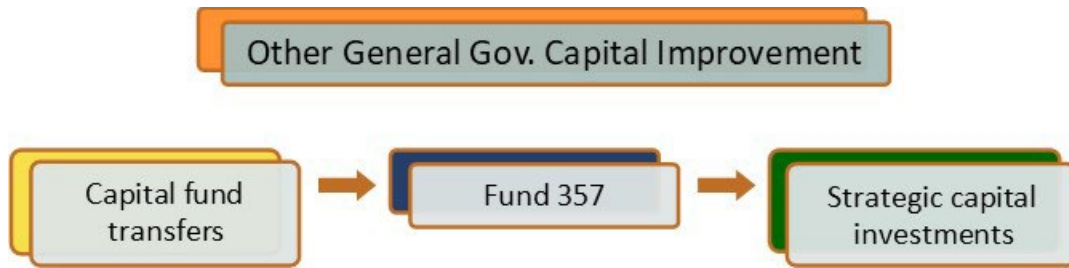
During 2019-2020, these funds were used for upgrades to City buildings and parks, and to analyze Americans with Disabilities Act (ADA) facilities owned by the City, as well as other similar improvements. An amount of \$2.2 million per biennium has been allocated from the General Fund to the Capital Development Fund. The proposed 2023-24 budget does not include this amount. Expenditures in 2023-24 from this fund will be made from the fund balance. Expenditures in 2023-24 include:

- Senior Park Planner: \$325k
- Maple Mini Park Improvements: \$250k
- Lynndale Park Facility Assessment: \$350k
- Gateway/Wayfinding Sign Program: \$250k
- Regional Growth Center Action Plan/EIS: \$400k
- Zoning Code Update: \$165k
- City Center Sub Area Plan/EIS: 150k

3. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 1,441,224	\$ 1,237,564	\$ 1,455,760	\$ 1,237,565	\$ 1,687,121
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	16,124	16,661	13,339	30,000	20,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 16,124	\$ 16,661	\$ 13,339	\$ 30,000	\$ 20,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	1,100,004	1,099,996	2,200,000	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 1,100,004	\$ 1,099,996	\$ 2,200,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,457,348	\$ 2,354,229	\$ 2,569,095	\$ 3,467,565	\$ 1,707,121
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 16,124	\$ 16,661	\$ 13,339	\$ 30,000	\$ 20,000
OTHER FINANCING USES					
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-out	219,784	898,469	881,974	2,789,593	1,690,000
TOTAL OTHER FINANCING USES	219,784	898,469	881,974	2,789,593	1,690,000
TOTAL EXPENDITURES & OTHER USES	\$ 219,784	\$ 898,469	\$ 881,974	\$ 2,789,593	\$ 1,690,000
ENDING FUND BALANCES	\$ 1,237,564	\$ 1,455,760	\$ 1,687,121	\$ 677,972	\$ 17,121
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,457,348	\$ 2,354,229	\$ 2,569,095	\$ 3,467,565	\$ 1,707,121





1. Responsible Department(s): Public Works, Economic Development, and others.

2. Brief Description and Purpose:

The purpose of this Capital Fund is for other general government infrastructure projects such as neighborhood improvements, strategic investments, economic development, computer systems upgrades, computer technology upgrades and related, software and/or hardware projects such as document management systems.

3. Highlights and Changes for 2023-2024:

Projects included in this capital budget include several planning efforts related to the City Center sub area and the Regional Growth Center and a zoning code update. Work will continue in this biennium on network and server infrastructure as well as citywide signage programs.

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4. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 70,263	\$ 26,624	\$ 74,828	\$ 26,624	\$ 106,972
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	339	978	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 339	\$ 978	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	-	306,635	411,365	5,243,242	1,065,000
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 306,635	\$ 411,365	\$ 5,243,242	\$ 1,065,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 70,602	\$ 334,237	\$ 486,193	\$ 5,269,866	\$ 1,171,972
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
South Lynnwood Improvement Project	43,978	103,791	136,839	275,000	
Network & Server Infrastructure Project		155,617	9,383	250,000	100,000
EDIF: Strategic Opportunities			125,000	4,000,000	
Gateway Sign Program			-	250,000	250,000
Regional Growth Center Action Plan			108,000	300,000	400,000
City Center Sub Area Plan/EIS			-	150,000	150,000
Zoning Code Update			-		165,000
Project #09			-		
Project #10			-		
TOTAL OPERATING EXPENDITURES	\$ 43,978	\$ 259,409	\$ 379,221	\$ 5,225,000	\$ 1,065,000
Operating Revenues over (under) Operating Expenditures	\$ (43,639)	\$ (258,431)	\$ (379,221)	\$ (5,225,000)	\$ (1,065,000)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 43,978	\$ 259,409	\$ 379,221	\$ 5,225,000	\$ 1,065,000
ENDING FUND BALANCES	\$ 26,624	\$ 74,828	\$ 106,972	\$ 44,866	\$ 106,972
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 70,602	\$ 334,237	\$ 486,193	\$ 5,269,866	\$ 1,171,972





1. Responsible Department(s): Public Works

2. Fund Mission and Responsibilities:

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

3. Highlights and Changes for 2023-2024:

Projects are identified in the annual updates to the 6-year Transportation Improvement Plan (TIP). Several major road projects will continue into 2023-2024. These include the 196th Street SW Improvement, the Poplar Way Bridge, the I-5/44th Avenue West Underpass Gateway project, and the City Center 42nd Avenue West Grid Street. One main emphasis in this capital transportation budget are projects that support continued development of the City Center and the arrival of Lynnwood Link light rail (2024). This budget also includes projects that repair and replace the City's infrastructure (pavement, sidewalks and traffic signals), address the Americans with Disabilities Act (ADA) requirements, and enhance the safety and functionality of our roadways for all modes of travel.

4. Highlights and Accomplishments during 2021-2022:

The 2021-2022 budget included significant activity and dollars spent on several notable transportation projects and initiatives including Yearly Road Overlay projects, sidewalks and safety programs, traffic signal rebuild improvements, and the 196th Street SW Improvement project.

5. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 5,689,590	\$ 2,531,360	\$ 3,046,235	\$ 2,531,361	\$ 5,463,538
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	2,489,756	8,310,521	17,149,912	25,460,433	6,157,800
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	23,477	3,492	-	-	-
Other Revenue	117,112	36,950	-	-	-
TOTAL REVENUES	\$ 2,630,345	\$ 8,350,963	\$ 17,149,912	\$ 25,460,433	\$ 6,157,800
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	2,234,645	11,463,752	8,177,392	20,119,589	28,490,000
TOTAL OTHER FINANCING SOURCES	\$ 2,234,645	\$ 11,463,752	\$ 8,177,392	\$ 20,119,589	\$ 28,490,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 10,554,580	\$ 22,346,075	\$ 28,373,539	\$ 48,111,383	\$ 40,111,338

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
42nd Ave W Project, City Center Grid	3,318	235,943	6,564,057	6,800,000	10,097,500
Lift Stations 4 & 8 Project		118	-		
44th Ave W/I-5 Underpass Improvement Pro	917	504	579,713	1,600,000	
ADA Ramps & Sidewalks Project	141,099	477,511	497,489	1,200,000	500,000
2017-2022 Pavement Preservation & Rehabi	2,083,859	2,386,558	3,663,442	5,000,000	
2022-2027 Pavement Program Project		620	-		9,750,000
ADA Evaluation & Transition Plan Project	29,584	33,767	-	-	
Citywide Multimodal Transportation Project	154,816	118,277	71,723	1,300,000	
Beech Road Improvement Project	186,535	16,189	78,068	2,665,348	
Traffic Signal Rebuild Program Project	82,004	203,979	1,067,021	590,000	680,000
33rd Traffic Signal Project	65,440		-		
36th Ave W Improvement (Maple Rd to Hwy)	2,847,903	96,947	-	-	
196th St SW Improvement/48-37th Ave W Pr	1,505,333	14,893,469	9,651,617	24,545,086	7,700,000
324 Poplar Way Extention Bridge Project	922,412	805,473	736,870	1,542,343	1,000,000
Roadway Alexan Alderwood Apt.		30,487	-		
City Center Promenade Conceptual Design			-	200,000	300,000
Pavement Assessment			-	75,000	
Wayfinding Arterials			-	100,000	
48th Ave Bike & Ped Improvemens			-	1,300,000	
Citywide Traffic Modeling					100,000
Transportation Impact Fee Rate Study					70,000
164th/Quail Park Intersection Study					220,000
Costco Roundabout Improvements					250,000
Sidewalk/School Safety Imp. College Place					1,830,300
196th St SW and 36th Ave W Paving					620,000
City Center Gateway: 1-5/44th Design & ROW					580,000
ST3 Route Planning Study					950,000
TOTAL OPERATING EXPENDITURES	\$ 8,023,220	\$ 19,299,840	\$ 22,910,001	\$ 46,917,777	\$ 34,647,800
Operating Revenues over (under)					
Operating Expenditures	\$ (5,392,875)	\$ (10,948,877)	\$ (5,760,089)	\$ (21,457,344)	\$ (28,490,000)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDENDITURES & OTHER USES	\$ 8,023,220	\$ 19,299,840	\$ 22,910,001	\$ 46,917,777	\$ 34,647,800
ENDING FUND BALANCES	\$ 2,531,360	\$ 3,046,235	\$ 5,463,538	\$ 1,193,606	\$ 5,463,538
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 10,554,580	\$ 22,346,075	\$ 28,373,539	\$ 48,111,383	\$ 40,111,338





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

The City's buildings and facilities are used by our citizens or support the staff and functions that produce City services. It is important that buildings and facilities not only serve our citizens by providing safe, comfortable spaces but also be maintained in order 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.

3. Highlights and Changes for 2021-2022:

Construction of the Community Recovery Center (CRC) project that is 100% funded through State and County grants will be accounted for in this fund beginning with the budget amendment in 2021.

4. Highlights and Changes for 2023-2024:

Projects include Americans with Disabilities Act (ADA) and safety upgrades, various capital repair and maintenance projects, capital replacements, and regular assessment of the City's 12 buildings in addition to the construction of the CRC.

-continued next page-

5. Fund Summary :

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 1,578,104	\$ 1,192,063	\$ 267,044	\$ 1,192,064	\$ 200,251
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	3,000,000	3,000,000	13,940,000
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	12,549	4,132	-	-	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 12,549	\$ 4,132	\$ 3,000,000	\$ 3,000,000	\$ 13,940,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	10,563	128,074	54,494	182,568	1,000,000
TOTAL OTHER FINANCING SOURCES	\$ 10,563	\$ 128,074	\$ 54,494	\$ 182,568	\$ 1,000,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,601,216	\$ 1,324,269	\$ 3,321,538	\$ 4,374,632	\$ 15,140,251
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Facilities Capital Inf. Improvement Project	409,153	733,285	301,473	1,095,629	950,000
Community Recovery Center Project		180,186	2,819,814	3,000,000	13,940,000
Facilities Condition Assessment Update Project		125,057	-		
ADA Facilities Upgrades Project		18,697	-	250,000	50,000
TOTAL OPERATING EXPENDITURES	\$ 409,153	\$ 1,057,225	\$ 3,121,287	\$ 4,345,629	\$ 14,940,000
Operating Revenues over (under) Operating Expenditures	\$ (396,604)	\$ (1,053,093)	\$ (121,287)	\$ (1,345,629)	\$ (1,000,000)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 409,153	\$ 1,057,225	\$ 3,121,287	\$ 4,345,629	\$ 14,940,000
ENDING FUND BALANCES	\$ 1,192,063	\$ 267,044	\$ 200,251	\$ 29,003	\$ 200,251
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,601,216	\$ 1,324,269	\$ 3,321,538	\$ 4,374,632	\$ 15,140,251





1. Responsible Department(s): Parks, Recreation & Cultural Arts

2. Brief Description and Purpose:

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

3. Highlights and Changes for 2023-2024:

The Parks Department has done detailed analysis and public outreach through the Parks, Arts, Recreation & Conservation Plan (PARC Plan) and has coordinated efforts with other departments to meet the city-wide vision. Project prioritization and vetting by public processes have led to the list of projects below.

4. Fund Personnel:

Job Title	Number of FTE				
	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Senior Park Planner	1.00	1.00	1.00	1.00	1.00

5. Fund Cost (summary):

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 422,887	\$ 597,637	\$ 140,124	\$ 597,636	\$ 4,825,987
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	510,035	661,957	9,635,743	10,297,700	14,645,000
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	7,061	6,961	-	-	-
Other Revenue	1,000	296,490	4,003,510	300,000	593,279
TOTAL REVENUES	\$ 518,096	\$ 965,408	\$ 13,639,253	\$ 10,597,700	\$ 15,238,279
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	728,282	1,348,187	5,359,670	8,599,776	9,125,000
TOTAL OTHER FINANCING SOURCES	\$ 728,282	\$ 1,348,187	\$ 5,359,670	\$ 8,599,776	\$ 9,125,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,669,265	\$ 2,911,232	\$ 19,139,047	\$ 19,795,112	\$ 29,189,266

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Park Planner Project	107,850	142,536	157,867	300,403	335,147
Park & Trail Capital Projects Plan Project		434	105,000		455,000
Park Maintenance System Wide Project	9,713		-		
Spruce Park Project	27,572		-		
South Lynnwood Park Renovation Project	215,536	1,543,738	696,512	2,240,250	
Heritage Park Water Tower Project	14,011	358,957	128,160	411,700	
Deferred Maintenance 19/20 Project	51,707				-
Town Square Park Acquisition Project	11,352	28,547	8,150,000	5,000,000	
Seabrook Heights Demolition Project	50,336		-	100,000	
McCrary Acquisition Project	113,286	351	-		
Scriber Lake Park reno Phase II Project	1,285	6,085	-		
Park Acquisitions Project	400	24,322	1,386,787	-	1,500,000
Veteran's Park Enhancements Project		4,550	573,983	300,000	
Deferred Maintenance 21/22 Project		24,975	75,000	400,000	
Scriber Lake Boardwalk 2022 Project		11,844	464,750	2,414,750	4,500,000
Scriber Creek Trail Improvement Project	343,931	624,771	2,500,000	6,800,000	14,050,000
Parks ADA Upgrades			75,000	100,000	100,000
Deferred Maintenance 23/24 Project		-	-	-	400,000
Golf Course Improvements				200,000	
Interurban Trail Improvements				200,000	200,000
Rowe Park Development				150,000	400,000
Teen Center Expansion				250,000	
NRPA Resiliency Grant				300,000	
Parking Lot/Asphalt Repair Program				-	200,000
Maple Mini Park Improvements				-	1,000,000
North Admin Building Facility Assessment				-	150,000
Lunds Gulch Master Plan				-	25,000
Park Interpretive Signage Program				-	25,000
Lynndale Park Facility Assessment				-	350,000
Town Square Park Property Management					36,000
Rec Center Refresh Capital Upgrade				250,000	250,000
TOTAL OPERATING EXPENDITURES	\$ 946,978	\$ 2,771,108	\$ 14,313,060	\$ 19,417,103	\$ 23,976,147
Operating Revenues over (under)					
Operating Expenditures	\$ (428,882)	\$ (1,805,700)	\$ (673,807)	\$ (8,819,403)	\$ (8,737,868)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	124,650	-	-	-	557,279
TOTAL OTHER FINANCING USES	124,650	-	-	-	557,279
TOTAL EXPENDITURES & OTHER USES	\$ 1,071,628	\$ 2,771,108	\$ 14,313,060	\$ 19,417,103	\$ 24,533,426
ENDING FUND BALANCES	\$ 597,637	\$ 140,124	\$ 4,825,987	\$ 378,009	\$ 4,655,840
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,669,265	\$ 2,911,232	\$ 19,139,047	\$ 19,795,112	\$ 29,189,266



1. Responsible Department(s): Police with support from Public Works

2. Brief Description and Purpose:

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

3. Highlights and Changes for 2021-2022:

City Council approved a construction contract for the Community Justice Center (CJC) in 2021. New, bonded debt of \$60 million was issued for the CJC in 2021, for a 30-year term. Another \$8.9 million was issued in 2022 for the same term. Bond proceeds were deposited in this fund to pay for the construction of the Community Justice Center.

4. Highlights and Changes for 2023-2024:

The remaining bond proceeds and other fund sources will be used to finish construction of the CJC.

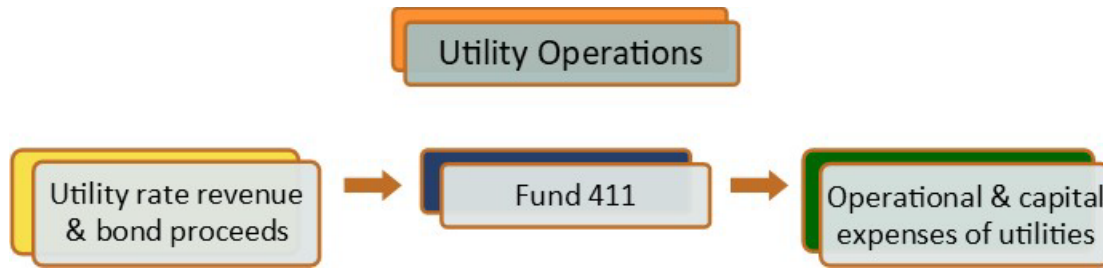
Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 795,146	\$ 473,156	\$ 55,579,834	\$ 473,156	\$ 40,549,088
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Taxes	\$ -	\$ -	-	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	8,426	94,011	205,989	600,000	100,000
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 8,426	\$ 94,011	\$ 205,989	\$ 600,000	\$ 100,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	60,236,735	8,663,265	65,000,000	-
Transfers-in	1,595,302	1,308,000	-	1,308,000	1,000,000
TOTAL OTHER FINANCING SOURCES	\$ 1,595,302	\$ 61,544,735	\$ 8,663,265	\$ 66,308,000	\$ 1,000,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 2,398,874	\$ 62,111,902	\$ 64,449,088	\$ 67,381,156	\$ 41,649,088
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Community Justice Center	1,925,718	6,532,068	23,900,000	65,000,000	41,649,088
TOTAL OPERATING EXPENDITURES	\$ 1,925,718	\$ 6,532,068	\$ 23,900,000	\$ 65,000,000	\$ 41,649,088
Operating Revenues over (under)					
Operating Expenditures	\$ (1,917,292)	\$ (6,438,057)	\$ (23,694,011)	\$ (64,400,000)	\$ (41,549,088)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDENDITURES & OTHER USES	\$ 1,925,718	\$ 6,532,068	\$ 23,900,000	\$ 65,000,000	\$ 41,649,088
ENDING FUND BALANCES	\$ 473,156	\$ 55,579,834	\$ 40,549,088	\$ 2,381,156	\$ -
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 2,398,874	\$ 62,111,902	\$ 64,449,088	\$ 67,381,156	\$ 41,649,088



ENTERPRISE FUNDS





Responsible Department(s): Public Works

2. Brief Description and Purpose:

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.

Highlights and Changes for 2023-2024:

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 and the Sewer Comprehensive Plan are both being updated in 2022. In addition, in 2022, Public Works is performing our periodic utility rate study which will culminate in the Council's adoption of a 6-year rate schedule for the three utilities for the years 2023-28. 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 is made up of the three separate utilities that include Wastewater, Water, and Surface Water utilities. Each utility makes principal and interest payments to repay revenue bond debt service obligations that were issued in 2015, 2018 and 2020 for various utility projects.

Wastewater Operations:

Brief Description:

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, utility location, 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.

Highlights and Changes for 2023-2024:

We are undergoing a WWTP Facilities plan evaluating all processes and capacity of our WWTP for the next 20-30 years. Recent regulations limiting the release of nutrients into Puget Sound and a General Permit issued by the Washington State Department of Ecology has necessitated the planning for significant upgrades to the Plant. The Plant's incinerator is aged and needs to be replaced soon. These improvements are anticipated to happen over the next 5-10 years and could cost upwards of \$200 million.

Significant upgrades to Pump Station 10 will occur, including replacing the electric motors and pumping elements, and making the facility flood-proof. In 2021, we will begin updates to our wastewater comprehensive plan.

Highlights and Accomplishments during 2021-22:

- The metal buildings housing the primary clarifiers were replaced at the Wastewater Treatment Plant.
- The WWTP treated an average daily flow of 4.31 million gallons per day.
- The WWTP incinerated 2.8 million pounds of solids extracted from sewage flows.
- Rebuilt the chain and flight system in primary clarifier No. 1 at the WWTP.
- 3.63 miles of sewer mains were cleaned in 2021.
- Our aging vactor truck and TV truck were replaced in 2021.
- Pump Station 8 was completed and is now online.

Utility - Water Operations:**Brief Description:**

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 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.

Highlights and Changes for 2023-2024:

The Water Comprehensive Plan update is underway and will be finished during the 2023-24 biennium. In trying to further decrease our water loss (target <10%), we will be conducting a water audit to identify areas of loss and improvement.

In 2020, we purchased new equipment to institute a program of water line replacements, instead of water line repairs. This will provide improved customer service and reduce costs in the long run by replacing sub-standard pipe (requiring frequent repair) with updated material that has a longer service life. We will also be targeting replacement of at least 1-2 leaking steel water mains per year, to be conducted by staff in-house, as we propose to hire new employees with the knowledge to do so.

In 2023, Pressure Reducing Station (PRV) 2 will be replaced, which controls water pressure to significant portions of the City Center. We also plan to make significant improvements to the water tank facility.

Highlights and Accomplishments during 2021-2022:

- A program to replace the City's 8,000-plus water meters with radio-read technology was completed during the 2021-2022 biennium.
- Performed 70 Coliform samples per month.
- Performed 32 THM (disinfection byproduct) samples.
- Completed 36 water service repairs in 2021.
- Completed 6 water main repairs in 2021.
- Decreased our water loss (unaccounted for water) to 11.5%.

Program - Surface Water Utility Operations**Brief Description:**

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.

Highlights and Changes for 2023-2024:

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.

During this biennium, we will be constructing a flood alleviation project for Scriber Creek, which includes a flood wall at the 188th crossing. We will also be partnering with WSDOT to make Scriber Creek improvements at 196th St SW and Scriber Lake. Additionally, we hope to be able to install an advance warning sign along 44th Avenue near Embassy Suites, warning drivers of water over the road when it floods.

Highlights and Accomplishments during 2021-2022:

- The Environmental and Surface Division added a position beginning in 2021 (approved in the 2019 – 2020 budget cycle) to meet the increasing requirements of the NPDES Phase II Municipal Stormwater Permit. The need for this position was driven by the increase in inspections required to for compliance with this permit.
- 29 non-compliant storm drainage catch basin lids were replaced in bike lanes in 2021.
- Removed approximately 40 hazardous trees.
- Inspected and cleaned 3,200 catch basins in 2021.
- Inspected 320 storm drainage facilities in 2021 to ensure proper functioning and reduced flooding.
- Successfully raised 30,000 Coho salmon for release into Halls Lake in both 2021 and 2022.

Fund Personnel:

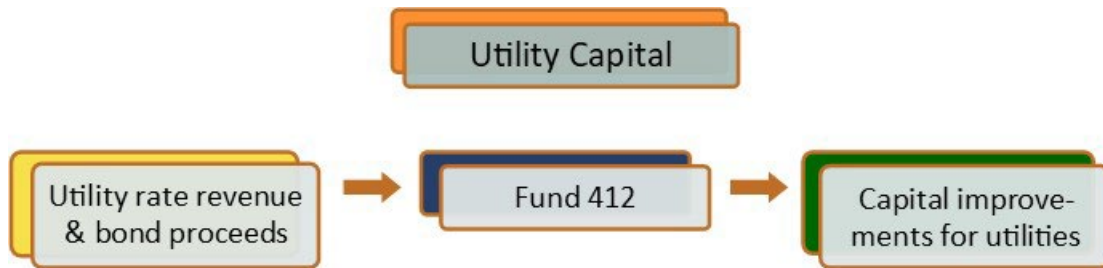
Number of Full-Time Equivalent (FTE)								
Position	2017	2018	2019	2020	2021	2022	2023	2024
Director	-	-	0.30	0.30	0.30	0.50	0.50	0.50
Deputy Director	0.75	0.75	0.75	0.75	0.75	1.40	1.40	1.40
PW Mgr, O&M	-	0.90	1.20	1.20	1.20	-	-	-
City Engineer	-	-	-	-	-	0.30	0.30	0.30
Admin Supv	0.50	0.50	-	-	-	-	-	-
Administrative Assistant	-	-	-	-	1.00	1.00	0.50	0.50
Asset Management Coordinator	-	-	-	-	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	-	-	1.00	1.00	-	-
Foreman	1.60	1.60	1.60	1.60	1.25	1.25	1.25	1.25
Water Quality Lead	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Lead Worker	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Supervisor Utility Maintenance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor Development Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor Treatment Plant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor Stormwater	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Maintenance Worker I Utility	2.00	2.00	2.00	2.00	2.00	2.00	5.00	6.00
Maintenance Worker II Utility	3.00	3.00	3.00	3.00	3.00	3.00	6.00	7.00
Engineer	-	-	-	-	-	-	1.00	1.00
Senior Engineering	-	-	1.00	1.00	2.00	2.00	-	-
Sr. Engineering Technician	-	-	1.00	1.00	1.00	1.00	3.00	3.00
Senior Support Services Tech	-	-	1.00	1.00	-	-	1.00	1.00
Engr. Tech 1/Pretreat	1.00	1.00	-	-	-	-	-	-
Engr. Tech 1	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Engr. Tech Aide	1.00	1.00	-	-	-	-	-	-
Meter Reader	1.00	1.00	1.00	1.00	0.50	-	1.00	1.00
SCADA Tech	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Supervisor WWTP	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operator WWTP	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
WWTP Operator I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator II	4.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
WWTP Operator III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator IV	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator in Training	-	-	1.00	1.00	1.00	1.00	-	-
Pump Station Operator	-	-	-	-	1.00	1.00	1.00	1.00
WWTP Lab Tech	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Electrician WWTP/Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Engineering Technician - DBS*	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Safety Officer - HR **	-	-	0.60	0.60	0.60	0.60	0.80	0.80
Lead Custodian	-	-	-	-	-	0.03	0.03	0.03
Janitor	-	-	-	-	-	0.09	0.09	0.09
TOTAL UTILITY 411	37.45	37.35	40.05	40.05	42.20	41.77	49.47	51.47

Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 14,899,788	\$ 10,684,138	\$ 21,554,401	\$ 19,933,824	\$ 19,435,506
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Water Service	7,139,801	7,618,831	8,618,223	16,237,054	18,381,497
Sewer Service	11,311,537	11,872,344	13,439,719	25,312,063	30,000,000
Sewer Connection Fees	1,633,850	1,286,840	1,915,560	3,202,400	3,438,762
Storm Service	4,139,664	4,236,048	4,770,199	9,006,247	9,617,967
Intergovernmental Revenue	60,437	11,010	-	10,780	-
Fines & Forfeitures	4,850	-	9,400	9,400	-
Investment Interest	184,437	55,566	100,979	306,545	200,000
Other Revenue	(13,989)	70,661	-	51,924	-
TOTAL REVENUES	\$ 24,460,587	\$ 25,151,300	\$ 28,854,080	\$ 54,136,413	\$ 61,638,226
OTHER FINANCING SOURCES					
Other Financing Sources	(5,266)	(85,810)	85,810	-	44,700,000
Capital Contributions	357,935	810,004	-	220,000	-
Transfers-in	-	12,765,273	-	303,596	-
TOTAL OTHER FINANCING SOURCES	\$ 352,669	\$ 13,489,467	\$ 85,810	\$ 523,596	\$ 44,700,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 39,713,044	\$ 49,324,905	\$ 50,494,291	\$ 74,593,833	\$ 125,773,732
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	3,829,857	4,139,916	4,389,130	8,529,046	10,044,360
Personnel Benefits	1,502,197	299,980	2,962,687	3,262,667	3,662,549
Supplies	3,687,225	3,501,351	3,713,699	7,215,050	8,947,361
Services & Charges	6,952,211	7,718,867	4,809,865	12,528,732	16,267,377
Intergovernmental	650,594	835,712	229,288	1,065,000	1,472,820
TOTAL OPERATING EXPENDITURES	\$ 16,622,084	\$ 16,495,826	\$ 16,104,669	\$ 32,600,495	\$ 40,394,467
Operating Revenues over (under) Operating Expenditures	\$ 7,838,503	\$ 8,655,474	\$ 12,749,411	\$ 21,535,918	\$ 21,243,759
OTHER FINANCING USES					
Capital Outlay	3,048,250	3,119,778	-	200,000	-
Debt Service	1,534,199	1,496,455	6,468,121	7,964,576	6,821,776
Transfers-out	7,824,373	6,658,445	8,485,995	15,144,440	26,840,000
TOTAL OTHER FINANCING USES	12,406,822	11,274,678	14,954,116	23,309,016	33,661,776
TOTAL EXPENDITURES & OTHER USES	\$ 29,028,906	\$ 27,770,504	\$ 31,058,785	\$ 55,909,511	\$ 74,056,243

Utility Revenue Bonds Outstanding	Maturity Date	Balance as of 1/1/2023
2015 Utility Revenue Bonds	12/1/2035	17,845,000
2018 Utility Revenue Bonds	12/1/2038	17,370,000
2020 Utility Revenue Bonds	12/1/2030	4,810,000





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

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

Prior to 2017, both the operating and capital funds were budgeted and accounted for in Utilities Fund 411. In the 2017-2018 Budget, capital funds related to Utilities were budgeted and accounted for in this Fund 412.

3. Highlights and Changes for 2023-2024:

The Utility continues the process of catching up with infrastructure capital maintenance after years of deferred maintenance during the 1990's to mid- 2000's. Multiple bond sales have occurred over past years to fund a long list of utility capital improvements. The big projects for 2021-2022 include multiple projects at the Wastewater Treatment Plant including work on two buildings that will have roofs replaced. Certain water lines in the city will be replaced including lines in 196th Street SW that will be replaced along with the road project. Meters will continue to be replaced city-wide to provide automatic read technology. Flood improvements will be pursued in the Scriber Creek basin.

This long list of projects 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. Automatic meter reading technology will greatly reduce meter reading hours.

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4. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 21,104,765	\$ 12,306,177	\$ 6,558,597	\$ 9,945,184	\$ 28,746,927
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Intergovernmental Revenue	-	296,400	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Interest	254,870	47,060	102,940	150,000	-
Other Revenue	-	-	-	-	-
TOTAL REVENUES	\$ 254,870	\$ 343,460	\$ 102,940	\$ 150,000	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
Transfers-in	1,698,851	6,569,720	8,014,720	14,584,440	26,840,000
TOTAL OTHER FINANCING SOURCES	\$ 1,698,851	\$ 6,569,720	\$ 8,014,720	\$ 14,584,440	\$ 26,840,000
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 23,058,486	\$ 19,219,357	\$ 14,676,257	\$ 24,679,624	\$ 55,586,927
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
WWTP Building Repairs Project	1,509,392	4,666,944	-	3,941,778	
Surface Water Management Comp Pln U	26,832		-		
Lift Stations 4 & 8 Project	3,573,743	642,330	-		4,900,000
Lift Station 10 Improvements Project	50,749	5,653	1,649,847	1,655,500	850,000
188th St SW Flood Wall Project	77,591	206,117	293,883	500,000	750,000
Raising Old 196th St Project	88,663	4,900	-		
Scriber Lake Inlet Project	66,005	5,080	-		350,000
Forcemain 8 Project	7,851		-		
48th Sewer Line-200th Waterline Improv	1,174,846	67,657	-		
60th Ave Sewer Repair Project	102,411	1,055,170	44,830	1,100,000	
Sewer Comprehensive Plan Project		73,144	326,856	400,000	50,000
LOMC Pole Building Project		9,691	-		
196th St SW Improvement/48-37th Ave	520,529	3,512,450	237,550	3,750,000	
Water Tanks Improvements Project	76,885	67,661	982,339	1,050,000	1,830,000
PRV 2 Vault Improvements Project	51,405	9,635	250,365	260,000	
Advanced Metering Infrastructure Project	3,425,406	2,326,251	-	1,719,765	
WWTP Sludge Hauling Project		8,076	-		2,000,000
Sewer Storage Building LS 16			200,000	200,000	
Sewer Vac Truck			300,000	300,000	
Fiber to WWTP			500,000	500,000	500,000
Scriber Creek Main 188h to 196th			1,500,000	1,500,000	
WWTP Blower Upgrade			1,000,000	1,000,000	1,500,000
WWTP Facility Plan			250,000	250,000	
WWTP Primary Clarifiers Rebuild			1,200,000	1,200,000	

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SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
Water Comp Plan			200,000	200,000	100,000
Waterline Replacement Program			2,500,000	2,500,000	2,500,000
Culvert Replacements			500,000	500,000	
188th St SW Off-Chanel Storage			565,000	565,000	
Annual Rehab and Replacement Program			200,000	200,000	
Street Edge Runoff Treatment			200,000	200,000	
Golde Creek Pond Retrofit			200,000	200,000	
180th St. SW Bioretention Swale			200,000	200,000	
Strategic Opportunities			100,000	100,000	
Other Projects			670,000	670,000	
Rebuild Pressure Value 2					400,000
Lower Water Pressure Project					2,500,000
Sewer Line Replacement & Lining Program					300,000
196th & 52nd Ave Capacity Upgrades					2,200,000
Lift Station 14 Seismic Repairs and Upgrade					1,150,000
Infiltration and Inflow Program Improvements					1,000,000
60th Ave W Pipe Upsizing 176th to 99					400,000
WWTP: Site Design and Prep					600,000
WWTP: Headworks, Basins, Disinfection Design					3,000,000
196th & 99 Water Quality Enhancement					300,000
Hall Lake Basin Enhancement Study					150,000
44th Ave Flood Notification Sign					180,000
Citywide Storm Improvements					200,000
TOTAL OPERATING EXPENDITURES	\$ 10,752,309	\$ 12,660,760	\$ 14,070,670	\$ 24,662,043	\$ 27,710,000
Operating Revenues over (under)					
Operating Expenditures	\$ (10,497,439)	\$ (12,317,300)	\$ (13,967,730)	\$ (24,512,043)	\$ (27,710,000)
OTHER FINANCING USES					
Debt Service	-	-	-	-	-
Transfers-out	-	-	-	-	560,000
TOTAL OTHER FINANCING USES	-	-	-	-	560,000
TOTAL EXPENDENDITURES & OTHER USES	\$ 10,752,309	\$ 12,660,760	\$ 14,070,670	\$ 24,662,043	\$ 28,270,000
ENDING FUND BALANCES	\$ 12,306,177	\$ 6,558,597	\$ 605,587	\$ 17,581	\$ 27,316,927
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 23,058,486	\$ 19,219,357	\$ 14,676,257	\$ 24,679,624	\$ 55,586,927





1. Responsible Department(s): Parks, Recreation & Cultural Arts (PRCA)

2. Brief Description and Purpose:

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. The City has a lease agreement with Edmonds College (EdC) to use the acres housing the back nine holes. This lease was set to expire in 2021 but was renegotiated by PRCA and EdC. Under the new terms, the course now makes a flat rent payment of \$48,000 annually.

The Lynnwood Municipal Golf Course operates as an enterprise fund overseen by the PRCA Department and includes the operation and maintenance of the Golf Course and the Pro Shop by a third-party operator. In 2014, the City turned over the day-to-day management of the course operations (maintenance and pro shop responsibilities) to Premier Golf Centers, LLC. Premier and the City have a management agreement in place which runs through the end of 2024.

Primary Service Lines:

- Green Fee Revenue
- Food & Beverage
- Golf Cart Rental
- Tournaments & Special Events
- Club and Pull Cart Rental

3. Highlights and Changes for 2023-2024:

Under the professional guidance from Premier Golf, the Golf Course continued its exceptional performance, finishing 11% higher than 2020's record revenues. Golf rounds in the Seattle market were up 3% in 2021. The Golf Course posted strong earnings in golf rounds (up 5% with 58,207 rounds played) while other revenue categories such as golf cart rentals and food and beverage also posted strong earnings. In summary, 2021 proved to be the best performance in the course's recent history.

Premier's affinity rewards program also contributes to the course's success. This program continues to help retain customers by rewarding their loyalty, providing strong incentives to play along with certain discounts that have great appeal. It also attracts other golfers to experience the Lynnwood product. Management also created ads in a variety of social media outlets which contributed additional revenues.

The investment in the parking lot expansion and improvements to the irrigation system have contributed to the success of the operation. Course conditions have greatly improved, and more deferred maintenance projects will be implemented. Some cart path work and the replacement of the primary well pump will be at the top of the list. Water conservation is an important goal for the course and the pump will also save money. This past summer's drought was a challenge as water consumption was much higher.

Additionally, in 2023-2024 Premier will focus on improvements to the food and beverage operation. Plans to renovate the interior Pro Shop to include a "café" experience are already underway. Upon

completion, the food menu will expand to include freshly prepared food items that should appeal to our customers. The interior space will also accommodate our men and ladies' club activities.

In summary, the Golf Course is performing at a very high level and the future looks very bright.

4. Fund Personnel [Full-Time Equivalent (FTE)]:

None.

5. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 3,065,463	\$ 3,382,851	\$ 3,770,780	\$ 3,382,851	\$ 3,395,587
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Charges for Services	1,441,753	1,651,660	906,415	2,558,075	3,159,120
Investment Interest	3,924	7,145	-	6,000	14,000
Other Revenue	210,265	230,255	156,380	386,635	468,274
TOTAL REVENUES	\$ 1,655,942	\$ 1,889,060	\$ 1,062,795	\$ 2,950,710	\$ 3,641,394
OTHER FINANCING SOURCES					
Other Financing Sources	(3,909)	(3,686)	3,686	-	-
TOTAL OTHER FINANCING SOURCES	\$ (3,909)	\$ (3,686)	\$ 3,686	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 4,717,496	\$ 5,268,225	\$ 4,837,261	\$ 6,333,561	\$ 7,036,981
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Supplies	(143)	(2,566)	2,566	-	1,000
Services & Charges	1,285,666	1,454,593	1,116,502	2,571,095	3,293,047
Intergovernmental	7,593	9,184	2,816	12,000	22,000
TOTAL OPERATING EXPENDITURES	\$ 1,293,116	\$ 1,461,211	\$ 1,121,884	\$ 2,583,095	\$ 3,316,047
Operating Revenues over (under)					
Operating Expenditures	\$ 362,826	\$ 427,849	\$ (59,089)	\$ 367,615	\$ 325,347
OTHER FINANCING USES					
Capital Outlay	33,671	35,074	45,126	80,200	8,800
Debt Service	7,858	1,160	274,664	275,824	273,200
TOTAL OTHER FINANCING USES	41,529	36,234	319,790	356,024	282,000
TOTAL EXPENDITURES & OTHER USES	\$ 1,334,645	\$ 1,497,445	\$ 1,441,674	\$ 2,939,119	\$ 3,598,047
ENDING FUND BALANCES	\$ 3,382,851	\$ 3,770,780	\$ 3,395,587	\$ 3,394,442	\$ 3,438,934
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 4,717,496	\$ 5,268,225	\$ 4,837,261	\$ 6,333,561	\$ 7,036,981



INTERNAL SERVICE FUNDS





1. Responsible Department: Public Works

2. Brief Description and Purpose:

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, Administration 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.

3. Highlights and Accomplishments during 2021-2022:

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.

In 2021-22, the Equipment Rental Reserve Fund replaced several vehicles and other equipment:

- 9 Police Department vehicles, including 6 patrol vehicles, 1 K9 vehicle, 1 Admin vehicle, and 1 Jail vehicle.
- 10 Public Works vehicles and equipment, including an excavator, de-icer, paint truck, backhoe, vactor, TV Van, trailer, Engineering truck and a fleet vehicle.
- 3 Parks, Recreation and Cultural Arts vehicles and equipment, including a bus, mower, and maintenance truck.

In 2022, the fund started the process of saving for electric vehicles in several departments.

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4. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 5,360,709	\$ 4,212,325	\$ 5,326,291	\$ 5,055,599	\$ 3,451,490
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Charges for Services	\$ 1,096,750	\$ 1,640,352	\$ 1,317,521	\$ 2,957,873	\$ 3,599,272
Investment Interest	44,376	42,380	7,620	50,000	-
Other Revenue	102,627	72,846	-	-	-
TOTAL REVENUES	\$ 1,243,753	\$ 1,755,578	\$ 1,325,141	\$ 3,007,873	\$ 3,599,272
OTHER FINANCING SOURCES					
Other Financing Sources	10,842	172,406	-	168,418	-
TOTAL OTHER FINANCING SOURCES	\$ 10,842	\$ 172,406	\$ -	\$ 168,418	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 6,615,304	\$ 6,140,309	\$ 6,651,432	\$ 8,231,890	\$ 7,050,762
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Supplies	4,178	-	-	-	-
Services & Charges	11,665	4,836	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 15,843	\$ 4,836	\$ -	\$ -	\$ -
Operating Revenues over (under) Operating Expenditures	\$ 1,227,910	\$ 1,750,742	\$ 1,325,141	\$ 3,007,873	\$ 3,599,272
OTHER FINANCING USES					
Capital Outlay	2,387,136	809,182	1,549,942	2,359,124	3,599,272
Transfers-out	-	-	1,650,000	1,650,000	-
TOTAL OTHER FINANCING USES	2,387,136	809,182	3,199,942	4,009,124	3,599,272
TOTAL EXPENDENDITURES & OTHER USES	\$ 2,402,979	\$ 814,018	\$ 3,199,942	\$ 4,009,124	\$ 3,599,272
ENDING FUND BALANCES	\$ 4,212,325	\$ 5,326,291	\$ 3,451,490	\$ 4,222,766	\$ 3,451,490
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 6,615,304	\$ 6,140,309	\$ 6,651,432	\$ 8,231,890	\$ 7,050,762

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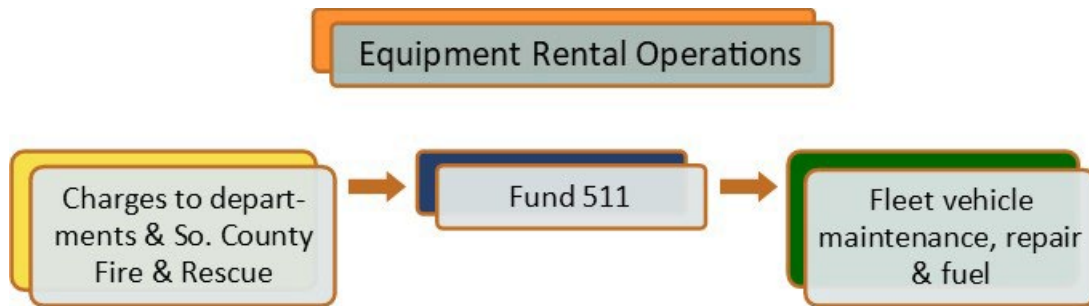
5. Other Comments:

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 by year of purchase:

Department Code:	Division	Vehicle Code	Acquisition Year	Make	Model	Estimated Year of Replacement	Estimated Replacement Cost
300	Admin	289	2014	Ford	Taurus	2023	\$74,424
301	Community Health	232	2009	Chevrolet	Express	2023	\$68,236
304	Patrol	335	2016	Ford	Interceptor	2023	\$76,200
304	Patrol	336	2016	Ford	Interceptor	2023	\$76,200
306	Evidence	135	2006	Chevy	EXP	2023	\$42,624
310	Traffic	387	2019	HD	Electraglide	2023	\$43,664
310	Traffic	365	2018	H-D	FLHPI	2023	\$41,392
310	Traffic	388	2019	HD	Electraglide	2023	\$43,664
310	Traffic	366	2018	H-D	FLHPI	2023	\$41,306
310	Traffic	284	2014	Ford	Interceptor	2023	\$71,273
310	Traffic	285	2014	Ford	Interceptor	2023	\$71,273
311	Training	296	2015	Chevy	Tahoe	2023	\$59,633
661	Traffic	221	2009	Chevy	Trailblazer	2023	\$44,368
661	Traffic	246	2011	Chevrolet	Tahoe	2023	\$51,088
725	Storm	247	2011	Steiner	430	2023	\$37,816
300	Admin	332	2016	Ford	Taurus	2024	\$77,401
300	Admin	334	2016	Ford	Taurus	2024	\$77,401
300	Admin	349	2017	Ford	Interceptor	2024	\$77,401
301	Community Health	-	2020	Panasonic	Toughbook	2024	\$7,464
302	CID	290	2014	Ford	Taurus	2024	\$77,401
302	CID	-	2020	Panasonic	Toughbooks	2024	\$17,885
304	Patrol	379	2020	Ford	Interceptor	2024	\$76,310
304	Patrol	383	2020	Ford	Interceptor	2024	\$74,123
304	Patrol	394	2020	Ford	Interceptor	2024	\$76,310
304	Patrol	-	2020	Panasonic	Toughbooks	2024	\$113,270
304	Patrol	395	2020	Ford	Interceptor	2024	\$74,123
304	Patrol	396	2020	Ford	Interceptor	2024	\$76,310
304	Patrol	397	2020	Ford	Interceptor	2024	\$76,310
308	SOS	348	2017	Ford	Interceptor Sedan	2024	\$86,359
308	SOS	347	2017	Ford	Interceptor	2024	\$78,300
308	SOS	350	2017	Ford	Interceptor	2024	\$78,300
308	SOS	-	2020	Panasonic	Toughbooks	2024	\$32,264
308	SOS	375	2017	Dodge	Grand Caravan	2024	\$28,260
310	Traffic	-	2020	Panasonic	Toughbooks	2024	\$17,885
310	Traffic	-	2020	Panasonic	FZ-G1	2024	\$58,399
310	Traffic	400	2020	Harley	Electraglide	2024	\$41,852
310	Traffic	401	2020	Harley	Electraglide	2024	\$41,852
510	Park Maintenance	113	2005	Ford	Ranger	2024	\$50,496
540	Recreation	303	2005	Ford	E450	2024	\$85,400
540	Recreation	321	2012	Ford	Econoline	2024	\$41,465
700	Sewer	330	2016	Ford	Transit	2024	\$30,732
725	Storm	254	2012	International	ELGIN	2024	\$405,600
725	Storm	255	2012	Ford	F550	2024	\$109,936
802	Permits & Inspections	266	2012	Chevy	Colorado	2024	\$44,655

\$2,976,627





1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

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.

3. Highlights and Accomplishments for 2021-2022:

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. This plan has been implemented over the past biennium and the findings of the analysis have been proven to be true.

100% of the Fleet mechanic's work is covered in the shop rate that is billed out to City and South County Fire customers. The cost recovery model includes the full labor costs of the mechanics team, the Fleet supervisor, one-half of an administrative support position, and one-half of an accountant as well as building and utility charges.

In 2020, the mechanics began process improvements to improve safety, communication, and organization. Improvements that have been implemented include a new parts area, machinery area that is separate and keeps the grinding material isolated from the bays, work-in-progress boards, and expected professionalism standards. This process is moving into a new phase with the addition of two work bays that were freed up for fleet staff to use. Improvements will continue through the next biennium.

In 2021-2022 the position of Electronic Change Out Technician was eliminated, and the work outsourced. This position performed the set-up work on new police vehicles. The total savings for vehicle setup during the 2021-2022 biennium was estimated to exceed \$400,000. This model has been shown to be valid during the 2021-22 biennium and will be continued forward. We also added an additional mechanic in 2022 to the group lowering the shop rate to our customers and improving preventative maintenance and service.

Our mechanics received the 2021 Fire Service Repair Award.

In 2023-24 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 fair share of the costs of this program.

4. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 272,920	\$ 234,788	\$ 257,503	\$ (932,816)	\$ 1,299,100
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Charges for Services	\$ 1,555,179	\$ 1,578,998	\$ 2,228,937	\$ 3,807,935	\$ 4,054,436
Investment Interest	(7,966)	(3,738)	3,738	-	-
Other Revenue	703	10,711	-	-	-
TOTAL REVENUES	\$ 1,547,916	\$ 1,585,971	\$ 2,232,675	\$ 3,807,935	\$ 4,054,436
OTHER FINANCING SOURCES					
Transfers-in	-	-	1,595,000	1,595,000	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ 1,595,000	\$ 1,595,000	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 1,820,836	\$ 1,820,759	\$ 4,085,178	\$ 4,470,119	\$ 5,353,536
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	538,350	508,006	629,644	1,137,650	1,303,000
Personnel Benefits	237,232	61,180	368,205	429,385	549,800
Supplies	434,713	406,001	436,999	843,000	904,000
Services & Charges	321,965	446,855	676,230	1,123,085	1,118,659
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 1,532,260	\$ 1,422,042	\$ 2,111,078	\$ 3,533,120	\$ 3,875,459
Operating Revenues over (under) Operating Expenditures	\$ 15,656	\$ 163,929	\$ 121,597	\$ 274,815	\$ 178,977
OTHER FINANCING USES					
Capital Outlay	53,788	141,214	-	-	110,000
Transfers-out	-	-	675,000	675,000	57,800
TOTAL OTHER FINANCING USES	53,788	141,214	675,000	675,000	167,800
TOTAL EXPENDITURES & OTHER USES	\$ 1,586,048	\$ 1,563,256	\$ 2,786,078	\$ 4,208,120	\$ 4,043,259
ENDING FUND BALANCES	\$ 234,788	\$ 257,503	\$ 1,299,100	\$ 261,999	\$ 1,310,277
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 1,820,836	\$ 1,820,759	\$ 4,085,178	\$ 4,470,119	\$ 5,353,536

5. Fund Personnel:

Position	Number of Full-Time Equivalent (FTE)							
	2016	2017	2018	2019	2020	2021	2022	2023
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Mechanic	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Change Out Technician	1.00	1.00	1.00	1.00	1.00	-	-	-
Admin Assistant	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Total	7.00	7.00	7.00	7.00	7.00	5.50	6.50	6.50



1. Responsible Department(s): Public Works

2. Brief Description and Purpose:

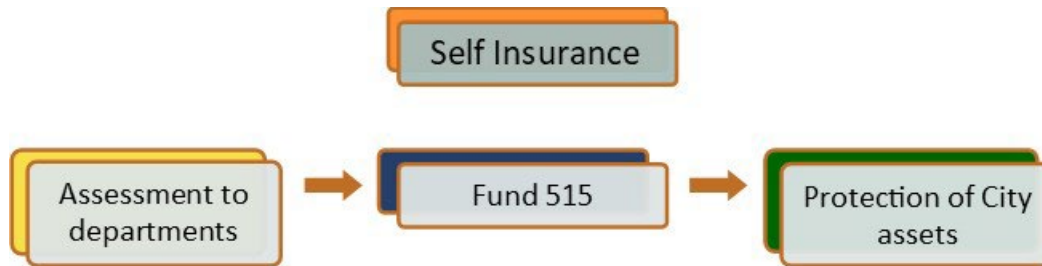
This fund pays the bills at the Lynnwood Maintenance and Operations Center (LOMC), and funds repair and minor upgrades for the facility. The revenue for this fund is in the form of transfers from the Public Works divisions housed at the LOMC: Streets Operations; Stormwater Operations; Water & Sewer Operations;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

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3. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 153,243	\$ 137,454	\$ 125,697	\$ 132,948	\$ 85,582
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Charges for Services	\$ 117,500	\$ 121,650	\$ 121,350	\$ 243,000	\$ 276,500
TOTAL REVENUES	\$ 117,500	\$ 121,650	\$ 121,350	\$ 243,000	\$ 276,500
OTHER FINANCING SOURCES					
Transfers-in	-	-	-	-	57,800
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 57,800
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 270,743	\$ 259,104	\$ 247,047	\$ 375,948	\$ 419,882
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Salaries & Wages	8,273	7,283	-	-	24,700
Personnel Benefits	4,682	4,289	-	-	12,900
Supplies	14,922	18,803	497	19,300	30,900
Services & Charges	99,207	97,379	126,621	224,000	208,000
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 127,084	\$ 127,754	\$ 127,118	\$ 243,300	\$ 276,500
Operating Revenues over (under) Operating Expenditures	\$ (9,584)	\$ (6,104)	\$ (5,768)	\$ (300)	\$ -
OTHER FINANCING USES					
Capital Outlay	6,205	5,653	34,347	40,000	80,000
TOTAL OTHER FINANCING USES	6,205	5,653	34,347	40,000	80,000
TOTAL EXPENDENDITURES & OTHER USES	\$ 133,289	\$ 133,407	\$ 161,465	\$ 283,300	\$ 356,500
ENDING FUND BALANCES	\$ 137,454	\$ 125,697	\$ 85,582	\$ 92,648	\$ 63,382
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 270,743	\$ 259,104	\$ 247,047	\$ 375,948	\$ 419,882





1. Responsible Department(s): Finance

2. Brief Description and Purpose:

This fund accounts for collecting insurance assessments from all departments--and in turn paying for: professional services; insurance premiums; claims; defense costs; investigation costs; and judgments. The fund does not assess charges for overhead or administration.

The program includes insurance for claims and judgments (including costs) above specified deductible(s). A third-party, claims administrator (assisted by staff) investigates all claims. The claims adjuster recommends a disposition for each claim.

The primary sources of revenue for this biennial budget are from internal services charges, investment income, and other sources such as insurance subrogation recovery. While the fund needs the budget authority for the payment of the insurance services, all costs are all allocated to the departments and other funds with revenues and most expenditures netting to zero.

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3. Fund Financial Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 331,489	\$ 330,954	\$ 326,247	\$ 242,329	\$ 280,954
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Charges for Services	\$ -	\$ -	\$ -	\$ 1,600,310	\$ -
Investment Interest	(307)	-	-	-	-
Other Revenue	-	(638)	638	10,000	-
TOTAL REVENUES	\$ (307)	\$ (638)	\$ 638	\$ 1,610,310	\$ -
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 331,182	\$ 330,316	\$ 326,885	\$ 1,852,639	\$ 280,954
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Services & Charges	228	4,069	45,931	1,710,310	101,900
TOTAL OPERATING EXPENDITURES	\$ 228	\$ 4,069	\$ 45,931	\$ 1,710,310	\$ 101,900
Operating Revenues over (under) Operating Expenditures	\$ (535)	\$ (4,707)	\$ (45,293)	\$ (100,000)	\$ (101,900)
OTHER FINANCING USES					
Transfers-out	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
TOTAL EXPENDENDITURES & OTHER USES	\$ 228	\$ 4,069	\$ 45,931	\$ 1,710,310	\$ 101,900
ENDING FUND BALANCES	\$ 330,954	\$ 326,247	\$ 280,954	\$ 142,329	\$ 179,054
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 331,182	\$ 330,316	\$ 326,885	\$ 1,852,639	\$ 280,954





1. Responsible Department(s): Information Technology & Finance

2. Brief Description:

This fund accounts for an assessment upon all departments--and in turn, pays for the scheduled replacement of desktop computers, laptops, and similar devices. Such replacements will occur approximately every four years. This approach supports employee productivity (minimal equipment downtime and the ability to apply innovation). It also allows the Information Technology Department (IT) to achieve other priorities (employee hardware will require less maintenance). The fund does not assess charges for overhead or administration. Furthermore, this program will allow departments to avoid expenditure "spikes" and instead contribute one-quarter of equipment replacement each year. Cellular telephones and tablets are not included in this replacement program.

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3. Fund Summary:

SOURCES & USES OF FUNDS	2020 Actual	2021 Actual	2022 Projected	2021 - 2022 Budget	2023 - 2024 Budget
BEGINNING FUND BALANCES	\$ 202,192	\$ 44,337	\$ 122,024	\$ 73,432	\$ 324
REVENUES AND OTHER SOURCES:					
OPERATING REVENUES					
Licenses & Permits	\$ 186,877	\$ -	\$ -	\$ -	\$ -
Charges for Services	118,876	131,200	131,200	262,400	607,000
Investment Interest	169	-	-	-	-
TOTAL REVENUES	\$ 305,922	\$ 131,200	\$ 131,200	\$ 262,400	\$ 607,000
OTHER FINANCING SOURCES					
Other Financing Sources	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, OTHER SOURCES, & BEGINNING FUND BALANCE	\$ 508,114	\$ 175,537	\$ 253,224	\$ 335,832	\$ 607,324
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
Supplies	180,800	6,536	-	-	607,000
Services & Charges	26,494	1,500	252,900	262,400	-
Intergovernmental	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 207,294	\$ 8,036	\$ 252,900	\$ 262,400	\$ 607,000
Operating Revenues over (under) Operating Expenditures	\$ 98,628	\$ 123,164	\$ (121,700)	\$ -	\$ -
OTHER FINANCING USES					
Capital Outlay	256,483	45,477	-	-	-
TOTAL OTHER FINANCING USES	256,483	45,477	-	-	-
TOTAL EXPENDITURES & OTHER USES	\$ 463,777	\$ 53,513	\$ 252,900	\$ 262,400	\$ 607,000
ENDING FUND BALANCES	\$ 44,337	\$ 122,024	\$ 324	\$ 73,432	\$ 324
TOTAL EXPENDITURES, OTHER USES, & FUND BALANCES	\$ 508,114	\$ 175,537	\$ 253,224	\$ 335,832	\$ 607,324



APPENDIX



**ATTACHMENT A
RESOLUTION 2021-08**

Financial Policies

Legislative History

Revised November 22, 2021, Resolution 2021-08
Revised November 12, 2019, Resolution 2019-10
Rewrite April 10, 2017, Resolution 2017-07
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Lynnwood's Community Vision articulates core values and norms that include fiscal sustainability, accountability, economic vibrancy, and transparency. The safekeeping, proper use and management of the City resources are essential to responsible and responsive public service and governance. Standards and best practices for the management of City resources are set forth by entities which include the Internal Revenue Service, State Legislature, State Auditor's Office (SAO), Department of Revenue, Government Financial Officers' Association (GFOA), Government Accounting Standards Board (GASB), and the Lynnwood Municipal Code (LMC). Lynnwood's Financial Policies (Policies) support and augment those provisions, so that all fiscal decisions and actions adhere to and implement each of these objectives.

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1. Application and Administration

- A. It is the intent of the City Council to utilize and reference these policies in decisions and other actions with financial ramifications for the City. This section outlines examples of when and how these policies should be utilized.
- B. The use of “shall” indicates the City’s intent to closely adhere to the stated policy. The use of “should” or “may” indicates a preferred approach. These policies serve to guide the City Council while enabling flexibility for the Council to respond to specific circumstances.
- C. Review of Financial Policies:
 - i. The Financial Policies should be reviewed with the review of the Second-Quarter Financial Report. This review may include recommended changes to the Policies.
 - ii. This section should not preclude the review and amendment of the Financial Policies at other times, as deemed necessary by the City Council.

2. General Policies

- A. The City shall maintain the fiscal integrity of its operating, debt service, and capital improvement budgets. It is the City’s intent to maintain fiscal integrity while providing a level of public goods and services that is within the city’s fiscal capacity.

3. Budgeting: General

- A. These Financial Policies shall be used to guide major policy initiatives and shall be incorporated or summarized in the adopted biennial budget document.
- B. The City of Lynnwood shall prepare and adopt a biennial budget in accordance with Chapter 35A.34 RCW, Chapter 2.72 LMC, and these Policies. Fiscal years shall begin on January 1st and conclude on December 31st.
- C. For clarity, the budget document required by RCW 35A.34.070 and LMC 2.72.030 shall be referred to as the “proposed preliminary budget”, and the budget document required by RCW 35A.34.080-100 and LMC 2.72.040 shall be referred to the “Preliminary Budget”.
- D. Pursuant to the opinion of the Municipal Research and Services Center (MRSC) published on October 30, 2015, the City shall conduct a minimum of two public hearings on the Preliminary Budget, and a minimum of one public hearing fixing the final budget. One of the two public hearings required for the Preliminary Budget may be the public hearing required for the property tax levy.
- E. The Preliminary Budget shall include reference to these Financial Policies, including:
 - i. An assessment of its conformance to the Financial Policies and an explanation if there are areas of non-conformance.
 - ii. References as to how the Financial Policies were used to develop recommendations for balancing the budget.

- F. The proposed preliminary budget, Preliminary Budget, adopted budget, and the mid-biennial modification of the adopted budget shall be based upon, and consistent, with:
 - i. The Community Vision.
 - ii. Performance management/measurement techniques and principals set forth by the Mayor.
 - iii. The method of Budgeting for Outcomes (BFO), also known as Priority-Based Budgeting, as indicated in Resolution 2015-05.
- G. General Fund budget requests in the Preliminary Budget and the mid-biennial modification shall include a written assessment of:
 - i. How the proposal is consistent with and furthers the Community Vision.
 - ii. Whether the service or program is mandatory (required by law) or discretionary (optional), and whether the service or program can be achieved through other means.
 - iii. The degree to which the service or program is fiscally sustainable.
- H. The budget should provide for adequate maintenance of capital assets.
- I. The budget process shall be consistent with and integrated with long-term forecasting and ongoing financial reporting.
- J. It is the policy of the City of Lynnwood to adopt structurally-balanced budgets.
 - i. A structurally-balanced budget shall mean:
 - a. Ongoing expenditures shall be provided for by anticipated ongoing revenue.
 - b. Ongoing expenditures do not include:
 - (1) "One-time" items such as capital outlay, projects or studies.
 - (2) Allocations to other funds dependent on general revenues sufficient to balance dependent budgets (i.e.: Street Fund, Solid Waste Fund).
 - ii. Anticipated ongoing revenues may include:
 - a. Reoccurring revenue such as taxes, fees, etc.
 - b. A reasonable amount of resources remaining unspent from the previous year's budget based on historical experience and an assessment of the current budget.
 - c. A portion of the unencumbered fund balance above the minimum levels established by this policy.
 - d. Reoccurring transfers from other funds.
- K. The Mayor shall submit a balanced Preliminary Budget.
 - a. The Mayor's budget proposal shall balance all city funds.

- b. The transfers between funds shall be clearly illustrated.
 - c. The use any proposed new revenues from proposed new fees or taxes should be clearly illustrated.
- L. The anticipated amounts of reserves should be clearly illustrated.
 - a. The reserve estimates shall be provided for the beginning and the end of the Preliminary Budget period (beginning and ending fund balances).
- M. The budget shall be developed consistent with State law and in a manner which encourages early involvement with the public and City Council as provided for by Chapter 2.72 LMC.
- N. The budget shall integrate into Capital Facilities Plan (CFP) and Strategic Financial Plan (SFP). The budget shall be consistent with the current year of the CFP and SFP. Budget planning activities shall be based on the next year of the SFP.
- O. The budget shall provide an account for one-time expenditures associated with an employee's end of employment. The Finance Director may establish administrative procedures specifying the conditions under which such funds may be expended.

4. Financial Forecasts

- A. As a part of each biennial budget process, the City shall prepare six-year expenditure and revenue forecasts for the City's principal operating and capital funds.
 - i. Revenue forecasts for major revenues (those which represent at least 10% of the General Fund) should be based on the best information available and should reference assumptions and data sources.
 - ii. Revenue forecasts should include all sources of revenue.
 - iii. Forecasts shall include alternative expenditure scenarios, based on different policy and economic assumptions.
- B. Financial Forecasts shall:
 - i. Incorporate plans for reserves and specific fund balances.
 - ii. Include revenue streams as may be appropriate to support capital projects in accordance with the city's Capital Facilities Plan and Strategic Investment Plan Component.
 - iii. Serve as a basis for decision making that may affect long-term trends and financial needs.
- C. All financial decisions shall be within the context of the long-range planning forecast and other related long-range plans (Capital Facilities Plan / Strategic Financial Plan). Staff shall provide a review of the implications of budgetary and other fiscal proposals on these long-range forecasts and plans. Staff shall include a "fiscal note", in a format to be provided by the Finance Director and approved by the Council, with each action item on the council agenda. If no note is deemed necessary, the agenda cover sheet shall so state.

- D. Assumptions used in the CFP and SFP shall be noted and defined.
- E. Basis of long-range planning shall be outcome oriented. In accordance with Chapters 2.70 and 2.72 LMC, and Resolution 2000-03, the City shall strive to illustrate the output from CFP and SFP expenditures.

5. Reserves

A. Reserves, General Fund

- i. Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Collectively, the adopted budget should include General Fund reserve balances equaling not less than 2.5 months of the operating expenditures of the prior fiscal year. The reserves specified by this policy consist of the aggregate total of the General Fund Unassigned Fund Balance and the Revenue Stabilization Fund balance.
- ii. The purpose of the General Fund Unassigned Fund Balance is to provide for adequate operating cash and to cover receivables until they are collected. Achieving and maintaining this unassigned fund balance is the highest priority over developing and maintaining other general fund reserves.
- iii. The purpose of the reserves of the Revenue Stabilization Fund is to help protect the city from major economic downturns and other unanticipated, adverse financial conditions.
- iv. City Council authorization shall be required for expenditure of Unassigned Fund Balance or Revenue Stabilization Fund Balance.

B. Reserves, Enterprise Funds

- i. Adequate reserve levels are a necessary component of the overall financial management strategy for enterprise funds such as utilities, and a key factor in external agencies' measurement of the City's financial strength.
- ii. City Council authorization shall be required for expenditure of Enterprise Fund Reserves.
- iii. Utility Operating Fund.
 - a. The purpose of Utility Operations Fund reserves is to provide for adequate operating cash and to cover receivables until they are collected.
 - b. The reserve balance target for the Water Utility is the amount equivalent to 90 days of operating expenses.
 - c. The reserve balance target for the Sewer Utility (wastewater) is the amount equivalent to 45 days of operating expenses.
 - d. The reserve balance target for the Storm Utility (stormwater) is the amount equivalent to 30 days of operating expenses.

- iv. Utility Capital Fund.
 - a. The purpose of Utility Capital Fund reserves is to provide funding for emergency repairs, unanticipated capital expenses, and project cost overruns.
 - b. The reserve balance target for the Water Utility is the amount equivalent to 1% of all Original Asset Values.
 - c. The reserve balance target for the Sewer Utility (wastewater) is the amount equivalent to 2% of all Original Asset Values.
 - d. The reserve balance target for the Storm Utility (stormwater) is the amount equivalent to 1% of all Original Asset Values.
- v. Golf Fund.
 - a. The reserve balance target for the Golf Fund is the amount equivalent to 30 days of operating expenses.

6. Reporting: General

- A. The Finance Department shall prepare financial reports that show and monitor actual performance in various expenditures and revenues with the adopted budget and planning forecasts.
 - i. The reporting system shall include a financial analysis of the overall financial status of the City and of its key funds, including, but not limited to, an analysis of all available financial resources.
 - ii. This analysis should discuss the current financial status, and the immediate and longer-term future financial status.
 - iii. A complete analysis shall be prepared quarterly.

7. Revenues: General

- A. To the extent possible, diversified and stable sources of revenue shall be maintained to shelter public services from downward fluctuations in any one revenue source. Periodic financial reports shall include trend analysis of the City's primary sources of revenue.
- B. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

8. Revenues: Fees and Charges

- A. The City shall develop and maintain a comprehensive schedule of fees and charges.
 - i. The fees and charges should be reviewed in connection with each biennial budget.
 - ii. Fees shall be reviewed by general type as described below:

- a. Development-related fees (land use, building and property, fire marshal's office and engineering fees) shall be established by ordinance; adjusted for inflation and periodically subjected to a comprehensive rate analysis. Development-related fees should be based on recovering costs of permitting and inspection services.
- b. Regulatory Fees (such as those related to Title 5 LMC) shall be established by ordinance. As may be permitted by law, these fees may be used for generating city revenues in addition to recovering costs of the regulatory services.
- c. Recreation and parks use fees shall be set by the Director of Parks, Recreation and Cultural Arts within ranges established by ordinance.
- d. General fees (such as rental rates, copy charges, and other miscellaneous fees) shall be established by ordinance. These services should charge fees to assist in making these services self-supporting.
- e. Enterprise Funds (Utilities and Golf Course) fees shall be set by ordinance, and set at a level necessary to support the costs of services in the fund and to maintain long-term financial stability. To insure that the enterprise funds remain self-supporting, fee and rate structures shall fully fund the direct and indirect costs of operations, capital plant maintenance, debt service, depreciation, and reasonable system extensions. See "Revenues: Utility Rates" below for additional provisions.

9. Revenues: Utility Rates

- A. Every three years, the City shall conduct a comprehensive, third-party, expert analysis of utility rates.
- B. Revenues generated by utilities should provide adequate resources to provide for proper operation of the related programs, servicing of related debt at prescribed levels, maintenance of the capital plant, and adequate reserves.
- C. Utility rates shall be set utilizing the following guidelines:
 - i. The rate structure should encourage consumers to conserve natural resources while providing a stable and predictable revenue base for the proper management of the utility.
 - ii. The rates shall strive to be equitable among the classes (general types) of ratepayers.
 - iii. The revenue target of the utility rates should maintain a minimum debt service coverage ratio (DSCR) of 1.5. DSCR is a financial formula that equals net operating income divided by annual debt service.
 - iv. Rates should be set using an assumption of 95% of the average water consumption for the five previous years.
 - v. A complete rate analysis, when finished, shall be included with the proposed preliminary budget, if not already adopted by separate ordinance.

10. Expenditures: General

- A. The City shall authorize only those ongoing, operating expenditures that may be supported by ongoing operating revenues. Before the City takes a policy or budgetary action that will create fixed, ongoing expenses, the cost implications of such actions shall be estimated/determined for current and future years with the aid of strategic financial planning models as described in Financial Management/Strategic Forecasting Policies. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures shall be reviewed for compliance with this policy provision.
 - i. Operating revenues are those revenues that recur regularly on an annual basis, excluding revenues that may be available only on a one time basis such as revenues derived from land sales, bond proceeds, etc.
- B. Department heads are responsible for managing their budgets within the total appropriation for their department.
- C. The City shall maintain expenditure categories according to state statute and administrative regulation as described in the State Auditor's Budgetary, Accounting, and Reporting System (BARS).
- D. The City shall assess funds for services provided internally by other funds. The estimated direct and indirect costs of service shall be budgeted as an expense to the fund receiving or benefiting from the service, and the cost of the service shall be recognized as revenue to the providing fund. A review of the method for determining the amount of the interfund assessment shall be reviewed periodically.
- E. Emphasis shall be placed on improving productivity, workplace innovation, program evaluation, and alternative means of service delivery rather than adding to the work force. The City shall invest in technology and other efficiency tools to ensure high productivity. The City may hire additional staff only after the need of such positions has been demonstrated and documented, including assessment of alternative measures, such as contracting for professional services and partnering with other agencies/organizations.
- F. All compensation planning and collective bargaining shall focus on the total cost of compensation which includes direct salary, health care benefits, pension contributions, training allowance, and other benefits of a non-salary nature which are a cost to the City.
- G. Enterprise Funds expenditures shall be fully supported by their own rates, fees, and charges, and not subsidized by the General Fund. The Enterprise Funds shall pay their share of overhead costs and services provided by the General Fund.

11. Contingency Planning and Responding to Revenue Downturns

- A. Short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow: Expenditure reductions or restrictions may be imposed. Expenditures from the General Fund Unassigned Fund Balance, the Revenue Stabilization Fund, or interfund loans may be used with City Council approval to address short-term downturns in City revenues. The City Council may authorize interfund loans to cover short-term gaps in cash flow.

- B. Long-term (greater than one year) revenue downturns: Revenue forecasts shall be revised. When long-term revenue downturns are likely, the following guidelines for addressing the revenue shortfall shall be considered.
 - i. Deficit financing (borrowing) should not be considered as an appropriate fiscal response.
 - ii. Prior to increasing taxes and/or fees to achieve a balanced budget, the City should evaluate opportunities to reduce one-time and/or ongoing expenses.
 - iii. Rather than instituting “across the board” reductions, Budgeting for Outcomes principles and criteria should be utilized to reduce/discontinue certain levels of service, or delay/discontinue certain projects.
- C. Periodic financial reports prepared by the Finance Department shall be utilized to monitor forecasted, budgeted, and actual revenues and expenditures.
- D. In instances when combined, actual sales and use tax revenue for the previous two quarters is less than the revenue received during the same period of the previous year, the Mayor shall put forth to the Finance Committee a proposed budget amendment that responds to the under-performance of revenues.
 - i. The Mayor’s proposed budget amendment shall include an updated financial forecast and a written description of the anticipated changes to performance measures, program outcomes, and levels of service.
 - ii. This policy shall not preclude the Mayor from initiating corrective action pursuant to his/her administrative authorities prior to action by the City Council.
 - iii. The recommendation(s) of the Mayor and Finance Committee shall be forwarded to the City Council.

12. Investments

- A. The City of Lynnwood shall invest its funds in a manner that:
 - i. Provide the highest investment return consistent with a high degree of security.
 - ii. Meet the daily cash flow demands of the City.
 - iii. Conform to all state statutes and local ordinances governing the investment of public funds.
- B. At the discretion of the Finance Director, cash may be invested separately by fund or be commingled into a common investment portfolio and earnings from such portfolio distributed monthly.
- C. These policies supersede Resolution 2009-11 and apply to all financial assets of the City, except: assets held in escrow in order to defease refunded debt; and retirement funds managed by others such as the State or ICMA-RC (MissionSquare).
- D. Investments shall be made with judgment and care, considering the probable safety of the capital as well as the probable income to be derived.

- E. The primary objectives, in priority order, of the City's investment activities shall be as follows:
- i. **Legality:** The City's investments shall be in compliance with all statutes governing the investment of public funds and the provisions of all applicable bond ordinances.
 - ii. **Safety:** Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
 - iii. **Liquidity:** The City's investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated. The City shall maintain adequate liquidity by maintaining a minimum balance in the Local Government Investment Pool (LGIP) and/or the Snohomish County Investment Pool (SCIP). Any short-term borrowings require Council approval regarding securities lending and reverse transactions.
 - iv. **Return on Investment:** The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
 - v. **Local Institutions:** Local institutions shall be given preference when they are, in the judgment of the Finance Director, competitive with other institutions.
- F. The Finance Director is authorized to undertake transactions regarding the investment of City funds. By written memorandum, the Finance Director may delegate authority to a single City employee.
- G. The Finance Director shall establish and maintain procedures/internal controls to implement this investment policy. Procedures shall cover topics such as: safekeeping, Public Securities Association (PSA) repurchase agreements, wire transfer agreements, collateral/depository agreements, conflict of interest, and banking service contracts.
- H. The Finance Director shall maintain a list of financial institutions authorized to provide investment services to the City of Lynnwood. In addition, a list shall also be maintained of approved security broker/dealers selected by credit worthiness, who maintain an office in the State of Washington. These may include "primary" dealers or regional dealers that qualify under US Securities and Exchange Commission Rule 15c3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by State law.
- I. The City may invest in any of the securities identified as eligible investments as defined by RCW 35A.40.050. In general, these consist of:
- i. Investment deposits (certificates of deposits) with qualified public depositories as defined in Chapter 39.58 RCW.
 - ii. Certificates, notes or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States whose securities carry full faith and credit guarantees.

- iii. Obligations of government-sponsored corporations which are eligible as collateral for advances to member banks as determined by the Board of Governors of the Federal Reserve System. (These include but are not limited to, Federal Home Loan Bank notes and bonds, Federal Farm Credit Bank consolidated notes and bonds, and Federal National Mortgage Association notes.)
 - iv. Prime bankers' acceptances purchased on the secondary market.
 - v. Repurchase agreements for securities above, provided that the transaction is structured so that the City obtains ownership and control over the underlying securities. A master repurchase agreement between the City and the bank or dealer must be on file prior to any repurchase agreement transaction.
 - vi. The Washington Local Government Investment Pool or Snohomish County Investment Pool.
- J. Collateralization shall be on repurchase agreements to anticipate market changes and provide a level of security for all funds; the collateralization level shall be 102% of market value of principal and accrued interest.
- i. The City shall limit collateral to the obligations of the United States Government and its agencies.
 - ii. Collateral shall be held by an independent third party with whom the entity has a current custodial agreement (except certificates of deposits). A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.
 - iii. Certificates of deposit shall be delivered to and held by the Finance Director.
- K. All securities transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third-party custodian designated by the City Investment Committee and evidenced by safekeeping receipts listing the specific instrument, rate, maturity and other pertinent information.
- L. The City shall diversify its investments by security type and institution in manner that manages overall portfolio risk, attains market-average rates of return, and precludes current cash flow issues. To achieve these purposes, investment of City funds should not exceed the percentages specified below:

Investment Security Type	Max. Percent of City Portfolio
US Federal Agency Securities	50
Certificates of Deposits (within PDPC)	50
General Obligation Bonds of State and Local Government	20
Repurchase Agreements	10
Banker's Acceptance	10
US Treasury Securities	100
Washington State Local Government or Snohomish County Investment Pool	100

- M. The City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City shall not directly invest in securities maturing more than five (5) years from the date of purchase.
- N. The City's reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as possible with the expected use of funds.
- O. The City's investment portfolio shall be designed to obtain a market-average rate of return, taking into account the City's investment risk constraints and cash flow needs.
- P. The City's investment strategy is dynamic. Securities shall be purchased and sold as appropriate to best meet the needs of the City. The Finance Director may trade securities before maturity if it is in the best interest of the City to do so.
- Q. The basis used by the City to determine whether market yields are being achieved shall be the Average US Treasury Note Rate that corresponds to the average life of the investments.
- R. The Finance Director shall report on investment activity and returns in quarterly financial reports and the Annual Comprehensive Financial Report (ACFR). Quarterly financial reports should denote changes in market value and investment income.

13. Debt and Debt Management

- A. The City may issue interfund loans consistent with Chapter 3.90 LMC.
- B. All professional service providers (underwriters, financial advisors, bond insurers, etc.) selected in connection with the City's debt issues shall be selected in accordance with the City's procurement policies.
- C. The term of long-term debt issued shall not exceed the life of the projects financed. Ongoing operational expenses shall not be financed with long-term debt.
- D. The City shall maintain an open line of communication with the rating agencies (Moody's and Standard and Poor's), informing them of major financial events in the City as they occur. The ACFR shall be distributed to the rating agencies and The National Recognized Municipal Information Repository Securities (NRMIRS) within 30 days of State Auditor's Office (SAO) approval of the ACFR. The ACFR shall include all secondary market disclosure required by the Securities Exchange Commission (SEC).
 - i. The City shall strive to maintain or exceed favorable credit ratings as follows:
 - a. General Obligation: A1 with Moody's Investor's Service and A+ with Standard and Poor's.
 - b. Revenue Bonds: A with Moody's Investor's Service and AA with Standard and Poor's.
- E. As part of the debt policy, the City shall use debt ratios based on debt per assessed value, debt per capita, and debt per capita as a percentage of per capita income as guides. These ratios may assist in guiding amounts that the City may authorize in debt issuance.

- F. Assessment bonds shall be issued in place of general obligation bonds, where possible, to assure the greatest degree of public equity and flexibility for City finances.
- G. The City of Lynnwood debt shall not exceed an aggregated total of 7.5% of the assessed valuation of the taxable property within the City. Compliance with state law and this policy shall be documented each year in the city's ACFR.
- H. The following individual percentages (as defined in state law) shall not be exceeded in any specific debt category:
 - i. General Debt: 2.5% of assessed valuation
 - ii. Utility Debt: 2.5% of assessed valuation
 - iii. Open Space and Park facilities: 2.5% of assessed valuation
- I. No debt shall be issued for which the City is not confident that a sufficient, specifically identified revenue source is available for repayment. The Finance Director shall prepare an analytical review for this purpose prior to the issuance of any debt.
- J. Credit enhancements shall be considered with a cost/benefit analysis for each long-term bond issue.
- K. Reserve accounts shall be maintained as required by bond ordinances and where deemed advisable by the City Council. Debt service reserves shall conform to IRS arbitrage regulations.

14. Capital Funds: General

- A. The City shall maintain a Capital Development Fund #333 to provide funding for the six-year Capital Facilities Plan, less proprietary fund projects as defined by Chapter 3.50 LMC. The use of any funds within the Capital Development Fund shall be as defined by the Lynnwood Municipal Code. Once the policy target for General Fund reserves is achieved [see Reserves above] the City shall set aside at least \$1.1 million per year for capital development (an amount equivalent to the savings to the City generated by the public vote annexing city into the Sno-Isle Library District).
- B. Contributions to development funds shall be made from available funds as identified during the biennial budget process or the mid-biennial budget modification. The Finance Director shall make a recommendation to the Council with regard to transfers to reserve funds as a part of that report. The Council, by motion (and amending the budget by ordinance as necessary) shall authorize the transfers as the Council shall determine to be appropriate at that time.

15. Capital Planning and Asset Management

- A. The City shall annually develop a Capital Facilities Plan (CFP) as defined and required by RCW 36.70A.070 which is consistent with the Capital Facilities Element of the City Comprehensive Plan.
- B. Such plan shall include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. The plan shall include a complete inventory and analysis of building conditions including the extent and

estimated costs regarding maintenance, remodel and replacement of buildings. This plan shall be reviewed in the mid-year financial review.

- C. The proposed CFP may include for consideration such other projects as requested by the City Council or Mayor.
- D. Funding for capital projects shall be classified as to source (general government, enterprise or other) within the plan.
 - i. The extent to which funds exist for each project shall be described in the plan.
 - ii. The plan shall integrate with the Proposed Preliminary Budget (LMC 2.72.110) in that funds required for the projects recommended for the ensuing budget period shall be identified in the Preliminary Budget.
 - iii. The CFP shall include a recommended level of funding from general revenues in order to provide for “ongoing” projects (as defined in the CFP).
- A. The plan shall be for a period of six years as required by state law (GMA).
- B. With the exception of “ongoing projects”, each project shall be described such that development phases are delineated as separate stages of the project. Examples include land acquisition, design and construction. “Ongoing projects” represent annual capital programs such as street overlay, sidewalk expansion or traffic signal rebuild.
- C. An estimate for the operating budget impact of each proposed project shall be identified and incorporated into the City Strategic Financial Plan.
- D. The CFP shall be approved by ordinance annually. The approving ordinance shall constitute a plan of action wherein no final approval to proceed with specific projects is made, but requires specific authorization and appropriation (by ordinance in the form of a budget amendment or financial plan for each project) by the Council in a manner as the Council shall determine.
- E. The adopted CFP shall constitute the City’s long-range financial plan for capital expenditures and shall be consistent with the City Strategic Financial Plan.

16. Other Funds

- A. In accordance with RCW 41.16.050, the City shall maintain a Firemen’s Pension Fund to record all monies received from taxes on fire insurance premiums received from the state, contributions made by firefighters (before the inception of LEOFF I) and interest earned on the investment of these funds. These funds are used to cover benefits payable to members (or to their survivors) who retired prior to March 1, 1970 or who were active on that date.



Glossary of Budget Terms

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document.

ACCOUNT. A chronological record of public funds showing receipts, disbursements, and the balance.

ACCRUAL BASIS of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. “When” cash is received or distributed is not a determining factor.

AD VALOREM. A tax imposed on the value of property.

ADOPTED BUDGET. The financial plan adopted by the City Council which forms the basis for appropriations.

ANNEXATION. The incorporation of land into an existing city with a resulting change in the boundaries of that city.

ANNUAL FINANCIAL REPORT. The official annual financial report of the City prepared in conformity with GAAP. The annual report is audited by The State Auditor’s Office.

APPROPRIATION. An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION. The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

B.A.R.S. The State of Washington prescribed Budgeting, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless

of the nature of the measurement, on either the cash or accrual method.

BASIS OF BUDGETING. The City’s governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental, expendable trust, and agency 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.

BENEFITS. Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employee’s retirement system, city retirement system, and employment security.

BOND (Debt Instrument). A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

BUDGET. A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET AMENDMENT. A change to a budget adopted in accordance with State law. The Mayor is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGETING FOR OUTCOMES (BFO). Process for preparing an organization’s budget. BFO is nearly synonymous with “Priority-Based Budgeting”, “Outcome-Oriented Budgeting”, and “Priorities of Government”. This approach

focuses upon outputs and results, and allocates funding to achieve those outputs and results deemed to be the highest priority. Contrary to traditional, line-item budgeting, a BFO budget is not developed from the allocations of the previous budget, but instead upon the total amount of revenue available for expenditure, and the outputs and results that should be achieved during the budget period.

CAPITAL BUDGET. A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

CAPITAL EXPENDITURES. Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of at least 3 years. A fixed asset is a tangible object of long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. For purposes of this definition, a “fixed asset” includes a group of items purchased together that will be used “for a single purpose” and could not be used effectively by themselves.

CAPITAL FACILITIES PLAN. A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

CAPITAL IMPROVEMENT PROGRAM. A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CARRYOVERS. Carryovers result from timing of project completion. The final expenditures need to be re-budgeted to provide an appropriation from one fiscal year to the next in

order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

CITY DEPARTMENT. A major administrative and financial division of resources and responsibilities within the City organization. Departments include: 1) Development and Business Services; 2) Executive; 3) Finance; 4) Human Resources; 5) Information Technology; 5) Legal; 6) Municipal Court; 7) Parks Recreation and Cultural Arts; 8) Police; and 9) Public Works.

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

COUNCILMANIC BONDS. Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation.

CUSTOMER. The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City Department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City Department.

DEBT SERVICE. Payment of interest and repayment of principal to holders of the City’s debt instruments.

DEBT SERVICE FUND. A fund to account for payment of principal and interest on general obligation and other City-issued debt.

DEPARTMENT MISSION. Objectives that address each of the department’s major activities, but are not broader than the department’s scope of work. These objectives relate back to Council goals or its vision and strategies.

DEPRECIATION. (1) Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset, which

is charged as an expense during a particular period.

DIVISION MISSION. Objectives that address each of the division's major activities, but that are not broader than the division's scope of work. These objectives relate back to either the Department Mission, to Council goals, or Council's vision and strategies.

ENCUMBRANCES. Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ENTERPRISE FUND. A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

EXPENDITURES/EXPENSES. Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FIDUCIARY FUNDS. The City uses fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include

1) agency funds that account for resources where the City acts solely as an agent in collecting and dispensing monies, and 2) expendable trust funds that account for resources where the City acts as a formal or informal trustee for restricted fund users. For agency funds, no fund balance is maintained and no appropriations are necessary. These funds are accounted for on a modified accrual basis. The City's Deferred Compensation Fund is an agency fund that accounts for monies withheld from employees under deferred compensation plans and the fund's earnings and investments.

Trust funds may be expendable and use modified accrual accounting for a specific project or service, or they may be non-expendable and use an accrued basis of accounting to focus on the ongoing retention of earnings. The City's trust fund is expendable and accounts primarily for the City of University Place Retirement Plan and donations for a specific purpose.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The Fiscal Year is January 1 through December 31 for local governments in Washington.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the Budget by Fund section for specific fund category purposes and descriptions.

FUND BALANCE. The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-proprietary funds. Since all designated and reserved resources have been removed or deducted in arriving at the year-end undesignated fund balance, this value is available for budgetary appropriation.

FTE, Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours per year. Positions budgeted to work less than full-time are expressed as a percent of full-time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

GAAP. Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the City.

GASB. Governmental Accounting Standards Board. The authoritative accounting and financial standard setting body for governmental entities.

GENERAL FUND. This fund accounts for the financial operations of the City, which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION. Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

GIS. Geographical Information System. A mapping application currently being accessed through Pierce County, this application can be used for site plan review, counter support, citizen education and notification, environmental analysis, land use inventories, to produce presentation maps and maps for public distribution and as a tool to aid in decision making regarding CIP projects, creating a street maintenance program, and to inventory and maintain storm drainage systems and other public improvements.

GRANT. A cash award given for a specified purpose. The two major forms of Federal and State grants are block, and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed to them according to formulas established in the law, and can be used for any locally determined activities that fall within the functional purpose of the grant as stated in the law. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

GROWTH MANAGEMENT. Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt detailed comprehensive plans and implementing development regulations. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development.

This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions.

Concurrency standards require that infrastructure be available at the same time as new development.

IMPACT FEES. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

INTERFUND SERVICES. Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category. However, these billings also include equity transfers to internal service funds in support of "first time" asset acquisitions. See Internal Service Charge.

INTERFUND TRANSFERS. Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENT. Services purchased from other government agencies, normally including types of services that only government agencies provide.

INTERNAL SERVICE CHARGE. A charge from an Internal Service Fund to an operating fund to recover the cost of service or overhead.

INTERNAL SERVICE FUNDS. These funds are used to account for services provided by City Departments to other City Departments for which they pay an internal service charge.

LEVEL OF SERVICE. Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

LEVY. The total amount of taxes or special assessments imposed by the City.

LINE ITEM. An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items, such as printing.

MAINTENANCE. The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic

repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MISSION. A short description of the scope and purpose of a City Department. It specifies what the Department's business is.

MODIFIED ACCRUAL BASIS of accounting is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).

NON-DEPARTMENTAL. A segment of the General Fund equivalent to a department, used for certain expenditures equally applicable to all departments.

OBJECT. As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, supplies, and services and charges.

OPERATING REVENUES. Those revenues received within the present fiscal year.

ORDINANCE. The method by which the appropriation of the budget is enacted into law by the Council per authority of the State statutes.

OUTPUT. A quantifiable product made, or activity undertaken to achieve a desired result, such as miles of roads swept.

PERS. The Public Employees Retirement System. A State of Washington-defined benefit pension plan to which both employee and employer contribute.

PERFORMANCE INDICATOR. A quantifiable performance level used to assess the extent to which program objectives are being obtained.

PROGRAM. A group of related activities to accomplish a major service or core business function for which the City is responsible. A

program is typically part of a division within a department.

PROGRAM ACTIVITY. A broad function or a group of similar or related services/activities, having a common purpose.

PROJECTIONS. Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET. The budget proposed by the Mayor to the City Council for review and approval.

PROPRIETARY FUNDS. Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

RATINGS. In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REFUNDING. The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

RESERVE. An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION. A written statement, statement of intent, or policy adopted by an affirmative vote of a governing body.

RESOURCES. Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE. Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income, and miscellaneous revenue. See Operating Revenue.

REVENUE ESTIMATE. A formal estimate of how much revenue will be earned from a specific

revenue source for some future period - typically a future fiscal year.

SALARIES AND WAGES. Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses. The City currently is not self-insured.

SERVICES AND CHARGES. Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, communications, public utility services, repair/maintenance, and insurance premiums

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

STATE SHARED REVENUE. Revenues received from the State of Washington from sources like the liquor tax, and MVET.

SUPPLIES. Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals, and books and generic computer software.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX LEVY. Total amount of ad valorem tax certified by the City.

TAX RATE. The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing districts.

UNAPPROPRIATED ENDING FUND BALANCE. An amount set aside in the budget to be used as

a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

USER FEES. The payment of a fee for direct receipt of a public service by the person benefiting from the service.

VISION. An objective that lies outside the range of planning. It describes an organization's most desirable future state.



ADDITIONAL BUDGET AND FINANCIAL INFORMATION AVAILABLE AT:

<https://www.lynnwoodwa.gov/Government/Departments/Finance/Budget-and-Financial-Planning>

