

CITY OF LYNNWOOD

ORDINANCE NO. 3430

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON,
ADOPTING AMENDMENTS TO THE 2021-2022 BIENNIAL BUDGET;
PROVIDING FOR TRANSMITTAL OF THE AMENDED BUDGET TO THE
STATE; AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE
AND SUMMARY PUBLICATION.

WHEREAS, on November 23, 2020, by Ordinance No. 3378, the City Council adopted a biennial budget for the years 2021-2022 as shown in **Exhibit A.1**; and

WHEREAS, on December 13, 2021, by Ordinance No. 3408, the City Council amended the adopted budget for the years 2021-2022 as shown in **Exhibit A.2**; and

WHEREAS, the proposed modifications for the years 2021-2022 as shown in **Exhibit A.3** improve the accuracy of fiscal records and allow for operating expenditures and capital infrastructure critical to City projects and services; and

WHEREAS, following public notice as prescribed by law, the City Council conducted a public hearing on November 28, 2022 to receive citizen input on the budget amendments identified herein and all persons wishing to be heard were heard; and

WHEREAS, the City Council has carefully considered the proposed budget amendments and finds that amendments authorized by this Ordinance are consistent with applicable laws and financial policies, and further the public’s health, safety, and welfare, now therefore:

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

Section 1. Amendments to the 2021-2022 Budget. Revenues and expenditures for operation of the various departments and funds of the City of Lynnwood for the fiscal years ending December 31, 2021 and 2022, are hereby modified and amended as shown in **Exhibit A.3** attached hereto and incorporated herein.

Section 2. Transmittal. A complete copy of this ordinance shall be transmitted to the Washington State Auditor’s Office and to the Association of Washington Cities.

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

1 Section 4. Effective Date and Summary Publication. This ordinance or a summary thereof
2 consisting of the title shall be published in the official newspaper of the City, and shall take effect
3 and be in full force five (5) days after publication.
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PASSED BY THE CITY COUNCIL the 12th day of December 2022.

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APPROVED:

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DocuSigned by:
Christine Frizzell 12/14/2022
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Christine Frizzell, Mayor

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ATTEST/AUTHENTICATED:

APPROVED AS TO FORM:

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DocuSigned by:
Luke Lonie
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Luke Lonie, City Clerk

DocuSigned by:
Lisa Marshall
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for Lisa Marshall
Lisa Marshall, City Attorney

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EXHIBIT A.1
2021-2022 BUDGET SUMMARY BY FUND, ADOPTED BY ORDINANCE 3378

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 Government						
011 General Fund	\$ 3,519,143	\$ 110,657,067	\$ 114,176,210	\$ 110,711,866	\$ 3,464,344	\$ 114,176,210
020 Econ Dev Infrastructure	11,084,048	300,000	11,384,048	9,500,000	1,884,048	11,384,048
098 Revenue Stabilization	4,671,099	1,500,000	6,171,099	402,883	5,768,216	6,171,099
101 Lodging Tax	829,670	2,889,189	3,718,859	3,046,960	671,899	3,718,859
104 Drug Enforcement	251,255	302,000	553,255	200,000	353,255	553,255
105 Criminal Justice Fund	2,082,154	2,009,741	4,091,895	3,852,168	239,727	4,091,895
110 Transportation Impact Fee	2,344,714	1,040,000	3,384,714	2,370,000	1,014,714	3,384,714
111 Street Operating	357,021	4,992,188	5,349,209	5,209,042	140,167	5,349,209
114 Cumulative Pk Res & Dev	77,239	59,500	136,739	63,000	73,739	136,739
116 Cumulative Art Reserve	50,478	52,000	102,478	30,000	72,478	102,478
121 Tree Reserve	277,816	50,000	327,816	45,000	282,816	327,816
144 Solid Waste Management	84,482	77,276	161,758	77,276	84,482	161,758
146 Affordable Housing	250	401,200	401,450	-	401,450	401,450
150 Transportation Benefit Dist	4,188,817	5,365,000	9,553,817	9,026,464	527,353	9,553,817
180 Park Impact Fee Fund	2,450,353	5,023,800	7,474,153	5,900,000	1,574,153	7,474,153
203 General Govt Debt Service	-	4,000,000	4,000,000	3,997,354	2,646	4,000,000
223 Rec Center 2012 LTGO	111,901	3,313,026	3,424,927	3,313,625	111,302	3,424,927
510 Equipment Rental Reserve	6,271,016	3,176,291	9,447,307	3,034,124	6,413,183	9,447,307
511 Equipment Rental Oper	210,701	4,302,935	4,513,636	4,083,120	430,516	4,513,636
513 Lynnwood Shop Operations	134,937	243,000	377,937	283,300	94,637	377,937
515 Self Insurance Fund	331,489	1,610,310	1,941,799	1,710,310	231,489	1,941,799
520 Technology Reserve Fund	308	262,400	262,708	262,400	308	262,708
Total General Govt. Funds	\$ 39,328,891	\$ 151,626,923	\$ 190,955,814	\$ 167,118,892	\$ 23,836,922	\$ 190,955,814
Enterprise Funds						
411 Utility Operations	20,120,867	54,356,413	74,477,280	57,569,311	16,907,969	74,477,280
412 Sewer/Water/Storm Capital	9,927,603	14,734,440	24,662,043	24,662,043	-	24,662,043
419 2010 Utility System Bonds	303,596	-	303,596	303,596	-	303,596
460 Golf Course	3,165,763	2,950,710	6,116,473	2,939,119	3,177,354	6,116,473
Total Enterprise Funds	\$ 33,517,829	\$ 72,041,563	\$ 105,559,392	\$ 85,474,069	\$ 20,085,323	\$ 105,559,392
Capital Funds						
330 REET 2	3,575,598	1,670,000	5,245,598	5,233,495	12,103	5,245,598
331 REET 1	2,396,093	1,650,000	4,046,093	3,883,102	162,991	4,046,093
333 Capital Development	991,440	2,230,000	3,221,440	2,539,593	681,847	3,221,440
357 Other Gov Capital Improv	231,758	4,993,242	5,225,000	5,225,000	-	5,225,000
360 Transportation Capital Infr.	1,337,755	45,580,022	46,917,777	46,917,777	-	46,917,777
370 Facilities Capital Infr.	1,163,703	182,568	1,346,271	1,345,629	642	1,346,271
380 Parks & Recreation Capital	219,627	18,897,476	19,117,103	19,117,103	-	19,117,103
390 Public Safety Capital	-	61,908,000	61,908,000	60,000,000	1,908,000	61,908,000
Total Capital Funds	9,915,974	137,111,308	147,027,282	144,261,699	2,765,583	147,027,282
Total 2021-2022 Adopted Budget	\$ 82,762,694	\$ 360,779,794	\$ 443,542,488	\$ 396,854,660	\$ 46,687,828	\$ 443,542,488

EXHIBIT A.2

2021-2022 BUDGET SUMMARY BY FUND, AMENDED BY ORDINANCE 3408

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 Government						
011 General Fund	\$ 4,124,787	\$ 111,398,467	\$ 115,523,254	\$ 111,636,325	\$ 3,886,929	\$ 115,523,254
020 Econ Dev Infrastructure	11,043,874	300,000	11,343,874	9,500,000	1,843,874	11,343,874
098 Revenue Stabilization	4,870,033	1,500,000	6,370,033	402,883	5,967,150	6,370,033
101 Lodging Tax	894,196	1,170,000	2,064,196	1,327,771	736,425	2,064,196
104 Drug Enforcement	292,263	302,000	594,263	200,000	394,263	594,263
105 Criminal Justice Fund	2,802,494	2,171,741	4,974,235	4,014,168	960,067	4,974,235
110 Transportation Impact Fee	2,308,893	1,040,000	3,348,893	2,370,000	978,893	3,348,893
111 Street Operating	243,324	4,992,188	5,235,512	5,209,042	26,470	5,235,512
114 Cumulative Pk Res & Dev	87,956	59,500	147,456	63,000	84,456	147,456
116 Cumulative Art Reserve	50,515	52,000	102,515	30,000	72,515	102,515
121 Tree Reserve	233,168	50,000	283,168	45,000	238,168	283,168
131 American Rescue Plan Act	-	10,936,804	10,936,804	10,936,804	-	10,936,804
144 Solid Waste Management	87,569	77,276	164,845	77,276	87,569	164,845
146 Affordable Housing	87,293	401,200	488,493	-	488,493	488,493
150 Transportation Benefit Dist	4,614,317	5,365,000	9,979,317	9,026,464	952,853	9,979,317
180 Park Impact Fee Fund	2,431,018	5,023,800	7,454,818	5,900,000	1,554,818	7,454,818
203 General Govt Debt Service	-	4,000,000	4,000,000	3,997,354	2,646	4,000,000
223 Rec Center 2012 LTGO	111,901	3,313,026	3,424,927	3,313,625	111,302	3,424,927
510 Equipment Rental Reserve	5,055,599	3,176,291	8,231,890	4,009,124	4,222,766	8,231,890
511 Equipment Rental Oper	(932,816)	5,402,935	4,470,119	4,208,120	261,999	4,470,119
513 Lynnwood Shop Operations	132,948	243,000	375,948	283,300	92,648	375,948
515 Self Insurance Fund	242,329	1,610,310	1,852,639	1,710,310	142,329	1,852,639
520 Technology Reserve Fund	73,432	262,400	335,832	262,400	73,432	335,832
Total General Govt. Funds	\$ 38,855,093	\$ 162,847,938	\$ 201,703,031	\$ 178,522,966	\$ 23,180,065	\$ 201,703,031
Enterprise Funds						
411 Utility Operations	19,933,824	54,356,413	74,290,237	57,569,311	16,720,926	74,290,237
412 Sewer/Water/Storm Capital	9,945,184	14,734,440	24,679,624	24,662,043	17,581	24,679,624
419 2010 Utility System Bonds	303,596	-	303,596	303,596	-	303,596
460 Golf Course	3,382,851	2,950,710	6,333,561	2,939,119	3,394,442	6,333,561
Total Enterprise Funds	\$ 33,565,455	\$ 72,041,563	\$ 105,607,018	\$ 85,474,069	\$ 20,132,949	\$ 105,607,018
Capital Funds						
330 REET 2	3,816,236	1,670,000	5,486,236	5,233,495	252,741	5,486,236
331 REET 1	2,689,005	1,650,000	4,339,005	3,883,102	455,903	4,339,005
333 Capital Development	1,237,565	2,230,000	3,467,565	2,789,593	677,972	3,467,565
357 Other Gov Capital Improv	26,624	5,243,242	5,269,866	5,225,000	44,866	5,269,866
360 Transportation Capital Infr.	2,531,361	45,580,022	48,111,383	46,917,777	1,193,606	48,111,383
370 Facilities Capital Infr.	1,192,064	3,182,568	4,374,632	4,345,629	29,003	4,374,632
380 Parks & Recreation Capital	597,636	19,197,476	19,795,112	19,417,103	378,009	19,795,112
390 Public Safety Capital	473,156	66,908,000	67,381,156	65,000,000	2,381,156	67,381,156
Total Capital Funds	12,563,647	145,661,308	158,224,955	152,811,699	5,413,256	158,224,955
Total 2021-2022 Amended Budget	\$ 84,984,195	\$ 380,550,809	\$ 465,535,004	\$ 416,808,734	\$ 48,726,270	\$ 465,535,004

EXHIBIT A.3

2021-2022 BUDGET SUMMARY BY FUND, AMENDED BY ORDINANCE 3430

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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 Government						
011 General Fund	\$ 4,124,787	\$ 111,398,467	\$ 115,523,254	\$ 111,636,325	\$ 3,886,929	\$ 115,523,254
020 Econ Dev Infrastructure	11,043,874	300,000	11,343,874	9,500,000	1,843,874	11,343,874
098 Revenue Stabilization	4,870,033	1,500,000	6,370,033	402,883	5,967,150	6,370,033
101 Lodging Tax	894,196	1,170,000	2,064,196	1,427,771	636,425	2,064,196
104 Drug Enforcement	292,263	302,000	594,263	200,000	394,263	594,263
105 Criminal Justice Fund	2,802,494	2,171,741	4,974,235	4,014,168	960,067	4,974,235
110 Transportation Impact Fee	2,308,893	1,040,000	3,348,893	3,320,000	28,893	3,348,893
111 Street Operating	243,324	5,405,088	5,648,412	5,621,942	26,470	5,648,412
114 Cumulative Pk Res & Dev	87,956	59,500	147,456	63,000	84,456	147,456
116 Cumulative Art Reserve	50,515	52,000	102,515	30,000	72,515	102,515
121 Tree Reserve	233,168	50,000	283,168	105,000	178,168	283,168
131 American Rescue Plan Act	-	10,936,804	10,936,804	10,936,804	-	10,936,804
144 Solid Waste Management	87,569	77,276	164,845	77,276	87,569	164,845
146 Affordable Housing	87,293	401,200	488,493	-	488,493	488,493
150 Transportation Benefit Dist.	4,614,317	7,680,000	12,294,317	11,907,464	386,853	12,294,317
180 Park Impact Fee Fund	2,431,018	5,023,800	7,454,818	5,900,000	1,554,818	7,454,818
203 General Govt Debt Service	-	4,000,000	4,000,000	3,997,354	2,646	4,000,000
223 Rec Center 2012 LTGO	111,901	3,313,026	3,424,927	3,313,625	111,302	3,424,927
510 Equipment Rental Reserve	5,055,599	3,176,291	8,231,890	4,009,124	4,222,766	8,231,890
511 Equipment Rental Oper	(932,816)	5,402,935	4,470,119	4,208,120	261,999	4,470,119
513 Lynnwood Shop Operations	132,948	243,000	375,948	298,300	77,648	375,948
515 Self Insurance Fund	242,329	1,610,310	1,852,639	1,710,310	142,329	1,852,639
520 Technology Reserve Fund	73,432	262,400	335,832	262,400	73,432	335,832
Total General Govt. Funds	\$ 38,855,093	\$ 165,575,838	\$ 204,430,931	\$ 182,941,866	\$ 21,489,065	\$ 204,430,931
Enterprise Funds						
411 Utility Operations	19,933,824	54,356,413	74,290,237	60,069,311	14,220,926	74,290,237
412 Sewer/Water/Storm Capital	9,945,184	14,734,440	24,679,624	24,662,043	17,581	24,679,624
419 2010 Utility System Bonds	303,596	-	303,596	303,596	-	303,596
460 Golf Course	3,382,851	2,950,710	6,333,561	3,169,119	3,164,442	6,333,561
Total Enterprise Funds	\$ 33,565,455	\$ 72,041,563	\$ 105,607,018	\$ 88,204,069	\$ 17,402,949	\$ 105,607,018
Capital Funds						
330 REET 2	3,816,236	1,670,000	5,486,236	5,233,495	252,741	5,486,236
331 REET 1	2,689,005	1,650,000	4,339,005	3,883,102	455,903	4,339,005
333 Capital Development	1,237,565	2,230,000	3,467,565	2,789,593	677,972	3,467,565
357 Other Gov Capital Improv	26,624	5,243,242	5,269,866	5,225,000	44,866	5,269,866
360 Transportation Capital Infr.	2,531,361	49,411,022	51,942,383	46,917,777	5,024,606	51,942,383
370 Facilities Capital Infr.	1,192,064	3,245,798	4,437,862	4,408,859	29,003	4,437,862
380 Parks & Recreation Capital	597,636	19,197,476	19,795,112	19,417,103	378,009	19,795,112
390 Public Safety Capital	473,156	66,908,000	67,381,156	65,000,000	2,381,156	67,381,156
Total Capital Funds	12,563,647	149,555,538	162,119,185	152,874,929	9,244,256	162,119,185
Total 2021-2022 Amended Budget	\$ 84,984,195	\$ 387,172,939	\$ 472,157,134	\$ 424,020,864	\$ 48,136,270	\$ 472,157,134

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