

## CITY OF LYNNWOOD

### ORDINANCE NO. 3453

AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, ADOPTING MID-BIENNIAL MODIFICATIONS TO THE 2023-2024 BUDGET; PROVIDING FOR TRANSMITTAL OF THE MODIFIED BUDGET TO THE STATE; AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE AND SUMMARY PUBLICATION.

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WHEREAS, on December 12, 2022, by Ordinance No. 3428, the City Council adopted a biennial budget for the years 2023-2024 as shown in **Exhibit A.1**; and

WHEREAS, the proposed modifications to the General Fund are revenues and expenses that could not have been fully anticipated at the time the 2023-2024 Budget was adopted; and

WHEREAS, the proposed modifications to Funds other than the General Fund improve the accuracy of fiscal records and/or address equipment and capital infrastructure critical to City projects and services; and

WHEREAS, the creation and establishment of a new fund titled Opioid Settlement is necessary to properly account for revenues associated with this restricted funding; and

WHEREAS, the elimination of the funds titled Program Development, Aid Car Reserve, Paths & Trails, HRDW/SFTW, and 2010 Bond Fund is necessary to remove outdated funds from the chart of accounts; and

WHEREAS, following public notice as prescribed by law, the City Council conducted a public hearing on November 27, 2023 to receive citizen input on the budget amendments identified herein; and

WHEREAS, during the public hearing conducted by the City Council on November 27, 2023, 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. Mid-Biennial Modification of the 2023-2024 Budget.** Revenues and expenditures for operation of the various departments and funds of the City of Lynnwood for the fiscal years ending December 31, 2023 and 2024, are hereby modified and amended as shown in **Exhibit A.2** 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.

Section 4. Effective Date and Summary Publication. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

PASSED BY THE CITY COUNCIL, the 11<sup>th</sup> day of December 2023.

APPROVED:

DocuSigned by:  
*Christine Frizzell* 12/21/2023  
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Christine Frizzell, Mayor

ATTEST/AUTHENTICATED:

DocuSigned by:  
*Luke Lonie*  
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Luke Lonie, City Clerk

APPROVED AS TO FORM:

DocuSigned by:  
*HJE*  
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Lisa Marshall, City Attorney

**EXHIBIT A.1**  
**2023-2024 BUDGET SUMMARY BY FUND, ADOPTED BY ORDINANCE 3428**

Fund	Beginning Fund Balance	Revenues & Other Sources	Total Beginning Fund Balance & Other Sources	Expenditures & Other Uses	Ending Fund Balance	Total Expenditures & Ending Fund Balance
<b>General Fund</b>						
011 General Fund	\$ 9,919,852	\$ 128,090,610	\$ 138,010,462	\$ 129,785,110	\$ 8,225,352	\$ 138,010,462
<b>Total General Fund</b>	<b>\$ 9,919,852</b>	<b>\$ 128,090,610</b>	<b>\$ 138,010,462</b>	<b>\$ 129,785,110</b>	<b>\$ 8,225,352</b>	<b>\$ 138,010,462</b>
<b>Other General Government</b>						
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
<b>Total Other General Government Funds</b>	<b>\$ 37,137,258</b>	<b>\$ 21,731,470</b>	<b>\$ 58,868,728</b>	<b>\$ 46,851,863</b>	<b>\$ 12,016,865</b>	<b>\$ 58,868,728</b>
<b>Debt Service</b>						
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
<b>Total Debt Service Funds</b>	<b>\$ 1,158,487</b>	<b>\$ 10,239,593</b>	<b>\$ 11,398,080</b>	<b>\$ 11,394,288</b>	<b>\$ 3,792</b>	<b>\$ 11,398,080</b>
<b>Capital Funds</b>						
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
<b>Total Capital Funds</b>	<b>\$ 56,974,443</b>	<b>\$ 79,816,079</b>	<b>\$ 136,790,522</b>	<b>\$ 126,215,314</b>	<b>\$ 10,575,208</b>	<b>\$ 136,790,522</b>
<b>Enterprise Funds</b>						
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
<b>Total Enterprise Funds</b>	<b>\$ 51,578,020</b>	<b>\$ 136,819,620</b>	<b>\$ 188,397,640</b>	<b>\$ 105,924,290</b>	<b>\$ 82,473,350</b>	<b>\$ 188,397,640</b>
<b>Internal Service Funds</b>						
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
<b>Total Internal Service Funds</b>	<b>\$ 5,117,450</b>	<b>\$ 8,595,008</b>	<b>\$ 13,712,458</b>	<b>\$ 8,707,931</b>	<b>\$ 5,004,527</b>	<b>\$ 13,712,458</b>
<b>Total 2023 - 2024 Adopted Budget</b>	<b>\$ 161,885,510</b>	<b>\$ 385,292,380</b>	<b>\$ 547,177,890</b>	<b>\$ 428,878,796</b>	<b>\$ 118,299,094</b>	<b>\$ 547,177,890</b>

**EXHIBIT A.2**  
**2023-2024 BUDGET SUMMARY BY FUND, AMENDED BY ORDINANCE**

Fund	Beginning Fund Balance	Revenues & Other Sources	Total Beginning Fund Balance & Other Sources	Expenditures & Other Uses	Ending Fund Balance	Total Expenditures & Ending Fund Balance
<b>General Fund</b>						
011 General Fund	\$ 14,312,752	\$ 131,269,645	\$ 145,582,397	\$ 133,816,462	\$ 11,765,935	\$ 145,582,397
<b>Total General Fund</b>	\$ 14,312,752	\$ 131,269,645	\$ 145,582,397	\$ 133,816,462	\$ 11,765,935	\$ 145,582,397
<b>Other General Government</b>						
020 Econ Dev Infrastructure	9,505,195	200,000	9,705,195	7,850,000	1,855,195	9,705,195
098 Revenue Stabilization	6,000,000	-	6,000,000	-	6,000,000	6,000,000
101 Lodging Tax	871,061	1,472,564	2,343,625	1,639,875	703,750	2,343,625
104 Drug Enforcement	269,806	96,000	365,806	135,000	230,806	365,806
105 Criminal Justice	2,200,984	2,069,942	4,270,926	3,270,500	1,000,426	4,270,926
110 Transportation Impact Fee	1,480,117	1,010,000	2,490,117	2,070,000	420,117	2,490,117
111 Street Operating	291,760	5,713,200	6,004,960	6,004,898	62	6,004,960
114 Cumulative Park Reserve	123,091	18,000	141,091	50,000	91,091	141,091
116 Cumulative Art Reserve	511,747	-	511,747	450,000	61,747	511,747
119 Aid Car Reserve	17,033	-	17,033	17,033	-	17,033
121 Tree Reserve	351,646	-	351,646	45,000	306,646	351,646
128 Paths & Trails	8,852	-	8,852	8,756	96	8,852
131 American Rescue Plan Act	-	8,500,000	8,500,000	8,500,000	-	8,500,000
144 Solid Waste Management	94,874	77,276	172,150	77,276	94,874	172,150
146 Affordable Housing	508,149	500,000	1,008,149	-	1,008,149	1,008,149
147 Opioid Settlement	123,435	65,000	188,435	-	188,435	188,435
150 Transportation Benefit District	2,940,398	7,880,688	10,821,086	10,820,000	1,086	10,821,086
180 Park Impact Fee	2,861,542	3,025,000	5,886,542	4,935,014	951,528	5,886,542
<b>Total Other General Government Funds</b>	\$ 28,159,690	\$ 30,627,670	\$ 58,787,360	\$ 45,873,352	\$ 12,914,008	\$ 58,787,360
<b>Debt Service</b>						
203 General Govt Debt Service	1,021,568	7,058,568	8,080,136	8,080,113	23	8,080,136
223 Rec Center 2012 LTGO	112,502	2,851,175	2,963,677	2,961,175	2,502	2,963,677
<b>Total Debt Service Funds</b>	\$ 1,134,070	\$ 9,909,743	\$ 11,043,813	\$ 11,041,288	\$ 2,525	\$ 11,043,813
<b>Capital Funds</b>						
330 REET 2	2,113,442	1,927,000	4,040,442	4,040,000	442	4,040,442
331 REET 1	2,582,176	1,840,000	4,422,176	3,650,000	772,176	4,422,176
332 HRDW/SFTW	6,519	-	6,519	6,519	-	6,519
333 Capital Development	1,421,411	94,519	1,515,930	1,515,000	930	1,515,930
357 Other Government Capital	396,319	890,000	1,286,319	1,285,000	1,319	1,286,319
360 Transportation Capital	1,447,156	32,072,800	33,519,956	32,072,800	1,447,156	33,519,956
370 Facilities Capital	487,395	1,055,000	1,542,395	1,000,000	542,395	1,542,395
380 Parks & Recreation Capital	1,348,781	25,872,035	27,220,816	26,033,426	1,187,390	27,220,816
390 Public Safety Capital	39,772,928	18,040,000	57,812,928	55,589,088	2,223,840	57,812,928
<b>Total Capital Funds</b>	\$ 49,576,127	\$ 81,791,354	\$ 131,367,481	\$ 125,191,833	\$ 6,175,648	\$ 131,367,481
<b>Enterprise Funds</b>						
411 Utility Operations	29,363,733	106,338,226	135,701,959	75,060,602	60,641,357	135,701,959
412 Utility Capital	7,369,592	26,840,000	34,209,592	28,695,000	5,514,592	34,209,592
460 Golf Course	813,787	3,641,394	4,455,181	3,598,047	857,134	4,455,181
<b>Total Enterprise Funds</b>	\$ 37,547,112	\$ 136,819,620	\$ 174,366,732	\$ 107,353,649	\$ 67,013,083	\$ 174,366,732
<b>Internal Service Funds</b>						
510 Equipment Rental Reserve	4,945,144	3,599,272	8,544,416	3,599,272	4,945,144	8,544,416
511 Equipment Rental Oper	712,974	4,054,436	4,767,410	4,064,259	703,151	4,767,410
513 Lynnwood Shop Operations	74,185	334,300	408,485	356,500	51,985	408,485
515 Self Insurance	148,944	-	148,944	101,900	47,044	148,944
520 Technology Reserve	326,890	652,000	978,890	784,000	194,890	978,890
<b>Total Internal Service Funds</b>	\$ 6,208,137	\$ 8,640,008	\$ 14,848,145	\$ 8,905,931	\$ 5,942,214	\$ 14,848,145
<b>Total 2023 - 2024 Amended Budget</b>	\$ 136,937,888	\$ 399,058,040	\$ 535,995,928	\$ 432,182,515	\$ 103,813,413	\$ 535,995,928