

**LYNNWOOD
CITY COUNCIL
Work Session**

Date: Monday, November 2, 2020

Time: 6:00 PM

**Place: This meeting will be held electronically via
Zoom. See the City of Lynnwood website for
details.**

6:00 PM	A	Comments and Questions on Memo Items
6:05 PM	B	Interview: Parks and Recreation Board Candidate Whitney Stohr
6:15 PM	C	Interview: Parks and Recreation Board Candidate Baba Darboe
6:25 PM	D	Interview: Tourism Advisory Committee Candidate Eric Amundson
6:40 PM	E	Presentation-Preliminary Budget for Public Works
7:25 PM	F	Presentation-Preliminary Budget for Capital Funds
8:10 PM	G	Break
8:20 PM	H	Second Quarter 2020 Financial Report
8:40 PM	I	Discussion - Proposed Budget for 2021-2022
9:40 PM	J	Mayor Comments and Questions
9:45 PM	K	Council President and Council Comments
9:50 PM	L	Executive Session, Potential Litigation
		Adjourn

Memorandums for Future Agenda Items:

M-1	Confirmation of Reappointment: Parks & Recreation Board
M-2	Confirmation of Reappointments: Arts Commission
M-3	Confirmation of Reappointments: History & Heritage Board
M-4	Confirmation of Reappointments: Human Services Commission
M-5	Contract 2244, Amendment 3 - Prosecuting Attorney Services

Memorandums for Your Information:

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Memorandums for Your Information:

CITY COUNCIL ITEM A

CITY OF LYNNWOOD Executive

TITLE: Comments and Questions on Memo Items

DEPARTMENT CONTACT: Leah Jensen

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM B
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Interview: Parks and Recreation Board Candidate Whitney Stohr

DEPARTMENT CONTACT: Lynn D. Sordel

SUMMARY:

Position 5 of the Parks and Recreation Board is currently vacant. The Mayor recommends Ms. Whitney Stohr to fill the vacancy.

ACTION:

Interview Whitney Stohr, applicant for the Parks and Recreation Board.

BACKGROUND:

Ms. Stohr submitted her application September 17, 2020 and was interviewed by Director Sordel on September 24, 2020. She attended board meetings on September 9 and October 7. She was interviewed by Mayor Smith on October 22. Ms. Stohr lives within the City's boundaries.

Members of the Parks and Recreation Board serve for three-year terms, per City ordinance.

The present status of the Parks and Recreation Board is as follows:

Position 1-Holly Hernandez-Term Expires December 31, 2021

Position 2-Mike Gladysz-Term Expires December 31, 2021

Position 3-Katie McKeown-Term Expires December 31, 2022

Position 4-VACANT-Term Expires December 31, 2022

Position 5-VACANT-Term Expires December 31, 2022

Position 6-Nick Coelho-Term Expires December 31, 2020

Position 7-VACANT-Term Expires December 31, 2020

ADMINISTRATION RECOMMENDATION:

Interview Whitney Stohr.

DOCUMENT ATTACHMENTS

Description:

[Whitney Stohr Application](#)

Type:

Backup Material

Board and Commission Application




Submission date: 17 September 2020, 4:29PM

Receipt number: 45

Related form version: 2

Question	Response
All Are Welcome	
Name	Whitney Stohr
Address	[REDACTED]
Phone	[REDACTED]
Alternate Phone	
Email Address	[REDACTED]
Are you a registered voter in the City of Lynnwood?	Yes
Are you a registered voter somewhere else?	No
Please choose the Board or Commission for which you are applying	Parks and Recreation Board
Why are you interested in serving on this board or commission?	Parks have a direct and immediate impact on community liveability. Communities feel more resident-oriented and welcoming when they offer a well-maintained, well-connected network of public parks, playgrounds and recreational spaces -- especially when such places are immediately accessible within walking distance of residents' homes and/or workplaces. Parks serve so many important community functions. They make us healthier and happier. I spend a lot of time outdoors with my family, walking around and enjoying our community. I live within walking distance of several public parks, and I enjoy their many benefits. I am interested in serving on this board because I want to play a role in supporting, and -- where possible -- helping improve, these important public assets.
What do you perceive as the role of a board or commission member?	City boards and commissions are filled with volunteer, citizen members (and sometimes, non-resident representatives from other groups or neighboring jurisdictions, etc.), who serve in an advisory role. They offer their perspective and input on various matters pertaining to their appointment, as local residents and representatives of the larger community, to the mayor, city council and department heads and their staff.

B-2

<p>How would you represent the interests of the community?</p>	<p>I would represent the community, to the very best of my ability, and provide input, in an advisory capacity, based on my personal perspective and life experiences. I am a local resident, homeowner, wife, mom and pet-owner. I enjoy being outdoors and engaging in physical activity. I enjoy walking, and I like to have opportunities to bring my dogs with me on my walks. I am a woman and often walk alone, sometimes after dark, so safety is important to me. My son is a wheelchair user, so wheelchair accessibility is also personal. In our capacity as citizen volunteers and board appointees, each of us brings our own unique perspective to the group; yet, we also represent the interests of other community members who share our various interests, experiences and demographic traits. So, while I can only truly speak for myself, the interests that I represent may, in many respects, overlap with the interests of many others. We represent them all. In addition, issues of equity are extremely important to me. I believe that every child and family -- every resident -- regardless of where they live in our community, should have equitable access to nearby parks and that they should feel safe and welcome in their use. As a board member, these are issues that I would always keep in mind. As a community, in every way, we rise together.</p>
<p>List any experiences that may assist you in serving in this role.</p>	<p>I have current and previous experience volunteering in an advisory role: as a Family Advisor to Seattle Children's Hospital, as a Public Policy Committee member with the WA Early Intervention Interagency Coordinating Council and the U.S. Spina Bifida Association, and on previous city boards/commissions, including the Beautification Commission (Alexandria, VA), the Historic Preservation Commission (Yakima, WA) and the Volunteer Parks Citizen Committee (Selah, WA)</p>
<p>List any other information you would like us to consider.</p>	
<p>Optional resume upload</p>	
<p>Date</p>	<p>09/17/2020</p>

CITY COUNCIL ITEM C
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Interview: Parks and Recreation Board Candidate Baba Darboe

DEPARTMENT CONTACT: Lynn D. Sordel

SUMMARY:

Position 4 of the Parks and Recreation Board is currently vacant. The Mayor recommends Mr. Baba Darboe to fill the vacancy.

ACTION:

Interview Baba Darboe, applicant for the Parks and Recreation Board.

BACKGROUND:

Mr. Darboe submitted his application on February 26 and was interviewed by Director Sordel on September 14. He attended board meetings on March 4 and October 7. He was interviewed by Mayor Smith on September 23. Mr. Darboe lives in the City's MUGA and can fill one of two MUGA positions on the Board.

Members of the Parks and Recreation Board serve for three-year terms, per City ordinance.

The present status of the Parks and Recreation Board is as follows:

Position 1-Holly Hernandez-Term Expires December 31, 2021

Position 2-Mike Gladysz-Term Expires December 31, 2021

Position 3-Katie McKeown-Term Expires December 31, 2022

Position 4-VACANT-Term Expires December 31, 2022

Position 5-VACANT-Term Expires December 31, 2022

Position 6-Nick Coelho-Term Expires December 31, 2020

Position 7-VACANT-Term Expires December 31, 2020

ADMINISTRATION RECOMMENDATION:

Interview Baba Darboe.

DOCUMENT ATTACHMENTS

Description:

[Baba Darboe Application](#)

Type:

Backup Material

Board and Commission Application



Submission date: 26 February 2020, 12:17PM

Receipt number: 13

Related form version: 2

Question	Response
All Are Welcome	
Name	BABA DARBOE
Address	[REDACTED]
Phone	[REDACTED]
Alternate Phone	N/A
Email Address	[REDACTED]
Are you a registered voter in the City of Lynnwood?	Yes
Are you a registered voter somewhere else?	No
Please choose the Board or Commission for which you are applying	Parks and Recreation Board
Why are you interested in serving on this board or commission?	I would like the voice of my community to be heard in parks and recreation planning
What do you perceive as the role of a board or commission member?	Advisory role to the major and members of the City Council
How would you represent the interests of the community?	Bring their ideas and concerns to the board meetings
List any experiences that may assist you in serving in this role.	I am a community leader and activist
List any other information you would like us to consider.	I also work as a Senior Analyst with Providence Health and Services
Optional resume upload	[REDACTED]
Date	02/26/2020

CITY COUNCIL ITEM D

CITY OF LYNNWOOD Economic Development

TITLE: Interview: Tourism Advisory Committee Candidate Eric Amundson

DEPARTMENT CONTACT: Christy Murray

SUMMARY:

The Tourism Advisory Committee / Lodging Tax Advisory Committee currently has one vacancy, Position 2, Business Representative / Lodging Tax Collector. Eric Amundson, General Manager of the Hampton Inn & Suites has applied for Position 2. City Council is requested to interview the applicant for the term ending on December 31, 2020.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

This action implements the City Council's policy direction establishing the Tourism Advisory Committee / Lodging Tax Advisory Committee pursuant to LMC Chapter 2.27.

ACTION:

Interview Eric Amundson, Lodging Tax Collector, Tourism Advisory Committee for the term ending December 31, 2020.

BACKGROUND:

The Tourism Advisory Committee (TAC) was established pursuant to LMC 2.27. The Committee is comprised of eight designated positions and serves to advise and provide recommendations to the Mayor and City Council with regard to tourism matters. Positions 1 through 5 of the TAC constitutes the City of Lynnwood Lodging Tax Advisory Committee (LTAC) pursuant to Washington State statutes, Chapter 67.28 RCW.

Appointments to the TAC occur pursuant to LMC 2.27.030 which provides for the appointment of Tourism Advisory Committee Members to one-year terms, or to fulfill un-expired terms. The current membership of the Tourism Advisory Committee is as follows:

Position 1, Ian Cotton, City Elected Official
Position 2, Lodging Tax Collector, VACANT
Position 3, Lodging Tax Collector, Georgia Borg-Leon
Position 4, Lodging Tax User, Janet Pope, Lynnwood Public Facilities District
Position 5, Lodging Tax User, Linda Jones, Lynnwood Chamber
Position 6, Restaurant Representative, Linda Geddes, Sparta's Pizza & Pasta House
Position 7, Retail Representative, Jerry Irwin, General Manager, Alderwood Mall
Position 8, Citizen Representative, Debby Mueller

City Council appoints Position 1, City Elected Official, as part of the Council appointment process. City Council confirms appointments to positions 2 through 8 as part of the TAC / LTAC appointment process.

ADMINISTRATION RECOMMENDATION:

Interview Eric Amundson for Position 2, Lodging Tax Collector, Tourism Advisory Committee for the term ending December 31, 2020.

DOCUMENT ATTACHMENTS

Description:

[Amundson TAC Application](#)

Type:

Backup Material



LYNNWOOD WASHINGTON

TOURISM ADVISORY COMMITTEE APPLICATION

NAME Eric Amundson DATE 8/19/20
ADDRESS [REDACTED]
CITY [REDACTED] ZIP CODE [REDACTED]
DAY PHONE [REDACTED] EVENING PHONE [REDACTED]
E-MAIL ADDRESS [REDACTED]
SIGNATURE [REDACTED]

Thank you for your interest in serving on the Lynnwood Tourism Advisory Committee. Committee members are appointed to fill a one-year term. City residency is required for the citizen-at-large positions identified by City Council in the nomination confirmation. To help us get to know you and your interests in tourism, please answer the following questions:

Why do you want to serve in this position?

I want to grasp a better understanding of the tourism focus in the city I work in.

How do you perceive the role of tourism and tourism promotion in the community?

By gaining a better understanding of the flow in the Lynnwood market being able to focus on a certain demographic to increase business.

How would you represent the interests of the community on the Tourism Advisory Committee?

In the hospitality industry we have to be involved in our community and bring awareness to the accommodations in the area.



What is your background or experience in strategic planning, finance, marketing, public relations, or related fields?

As the General Manager we promote via online streams the Hotel, Budgeting for the Hotel, and are involved in every guest interaction

Please indicate your business or personal affiliation:

- ☒ Business Representative – Lodging tax collector
- ☐ Activity Representative – Involved in activity authorized to be funded by hotel-motel tax
- ☐ Restaurant Representative
- ☐ Retail Representative
- ☐ Citizen-at-Large
- ☐ Other (specify) _____

Please submit your completed application to:

Christy Murray, Tourism Manager

By Mail:

City of Lynnwood
P.O. Box 5008
Lynnwood, WA 98046-5008

By Email:

cmurray@LynnwoodWA.gov

CITY COUNCIL ITEM E

CITY OF LYNNWOOD Administrative Services

TITLE: Presentation-Preliminary Budget for Public Works

DEPARTMENT CONTACT: Sonja Springer

SUMMARY:

Public Works Director Bill Franz will present the 2021-2022 Preliminary Budget for the Public Works Department.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

Does the Preliminary Budget support the adopted Community Vision and Strategic Plan?

ACTION:

None at this time.

BACKGROUND:

The Public Works Department is within the General Fund and other Funds. The Department's budget is begins on page 189. The Preliminary Budget is available for review on the City's website.

The PowerPoint presentation will be posted on the City's website. www.Lynnwoodwa.gov

PREVIOUS COUNCIL ACTIONS:

NA.

FUNDING:

NA.

KEY FEATURES AND VISION ALIGNMENT:

To be provided during presentation.

ADMINISTRATION RECOMMENDATION:

None at this time.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM F

CITY OF LYNNWOOD Administrative Services

TITLE: Presentation-Preliminary Budget for Capital Funds

DEPARTMENT CONTACT: Sonja Springer

SUMMARY:

Public Works Director Bill Franz will present the 2021-2022 Preliminary Budget for the City's Capital Funds.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

Does the Preliminary Budget support the adopted Community Vision and Strategic Plan?

ACTION:

None at this time.

BACKGROUND:

Capital Funds are not within the General Fund. Capital Fund budgets begin on page 241. The Preliminary Budget is available for review on the City's website.

The PowerPoint presentation will be posted on the City's website. www.Lynnwoodwa.gov

PREVIOUS COUNCIL ACTIONS:

NA.

FUNDING:

NA.

KEY FEATURES AND VISION ALIGNMENT:

To be provided during presentation.

ADMINISTRATION RECOMMENDATION:

None at this time.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM G

CITY OF LYNNWOOD City Council

TITLE: Break

DEPARTMENT CONTACT: Christine Frizzell, Council President

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM H

CITY OF LYNNWOOD Administrative Services

TITLE: Second Quarter 2020 Financial Report

DEPARTMENT CONTACT: Sonja Springer, Finance Director & Janella Lewis, Acting Accounting Manager

SUMMARY:

The Second Quarter 2020 Financial Report will be presented at the November 2 Council Work Session. The report was reviewed with the Council Finance Committee at their September 24 meeting.

The report includes a three page Executive Summary that highlights key information presented in the 40+ page attached detailed report.

BACKGROUND:

The Second Quarter financial report includes financial information as of June 30, 2020. The Third Quarter financial report will be presented to the Council Finance Committee at their November 19 meeting. Due to staffing budget reductions as a result of the financial impacts of COVID-19, monthly financial reports will not be prepared and presented to the Finance Committee until 2022. This is a reduction in service level as a result of COVID-19.

Quarterly financial reports will continue to be prepared and presented to the Finance Committee and the full Council in 2020 and 2021.

DOCUMENT ATTACHMENTS

Description:	Type:
Second Quarter 2020 Financial Report with Executive Summary	Backup Material
Second Quarter 2020 Financial Report - PowerPoint	Backup Material

EXECUTIVE SUMMARY – JUNE 2020 FINANCIAL REPORT

The Administrative Services Department carefully monitors the City's finances and this report provides detailed information about our financial health for the second quarter of 2020. Lynnwood is committed to maintaining fiscal sustainability and transparency as the City receives and expends funds according to the adopted 2019-2020 Biennial Budget. Figures for some key indicators of fiscal health are provided below (additional detail in body of this Report). Lynnwood utilizes a biennial budget (24 months) and this reporting period equals 18 of 24 months, which is 75% of the two-year period.

General Fund Summary

Biennial Year to Date through June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Operating Revenue	\$ 73,818,272	\$ 116,885,625	63.2%
Total Operating Expenditures	\$ 72,878,330	\$ 113,486,728	64.2%
Less Transfers from General Fund	\$ 2,554,393	\$ 5,085,721	50.2%
Net Revenue over (under) net expenditures	\$ (1,614,451)	\$ (1,686,824)	N/A

General Fund Reserve Requirements

Reserve Requirements = 2 1/2 Months 2019 Expenditures	Actual	Required @ 12/31/2020	Over/(Under)
Reserves (Revenue Stabilization + General Fund balance)	\$ 9,816,419	\$ 9,519,143	\$ 297,276

Economic Indicator – Quarterly Sales Tax Revenues (Includes both General Fund and EDIF)

2nd Quarter 2020	Same Period One Year Ago	Current Period	Percent Change
Total Sales Tax Revenue, 2nd Quarter 2019 vs 2020	\$ 5,989,726	\$ 4,565,906	-23.77%
Total Sales Tax Revenue, 1st Quarter 2019 vs 2020	\$ 5,189,094	\$ 4,405,972	-15.09%

General Fund Biennial Revenues by Category through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Taxes	\$ 47,415,511	\$ 70,398,437	67.4%
Licenses and Permits	5,487,576	9,618,798	57.1%
intergovernmental Revenue	3,645,243	7,597,073	48.0%
Charges for Services	8,245,871	13,518,552	61.0%
Fines and Forfeitures	6,549,570	9,141,660	71.6%
Miscellaneous Revenues	766,441	2,041,326	37.5%
Non-Revenue	37,404	12,448	300.5%
Other Financing Sources	216,263	1,671,610	12.9%
Grand Total	\$ 72,363,879	\$ 113,999,904	63.5%

General Fund Biennial Expenditures by Department through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Administrative Services	\$ 5,230,158	\$ 7,645,789	68.4%
Information Technology	3,470,761	5,244,292	66.2%
Community Development	3,674,263	6,982,765	52.6%
Economic Development	1,411,267	3,954,842	35.7%
Executive	1,305,063	1,881,717	69.4%
Fire Marshal	1,596,441	2,276,882	70.1%
Human Resources	1,159,435	1,916,267	60.5%
Legal	2,383,670	3,348,654	71.2%
Legislative	604,878	872,547	69.3%
Municipal Court	1,896,300	2,871,854	66.0%
Non-Departmental (Transfers)	5,329,232	8,910,376	59.8%
Parks & Recreation	10,976,875	17,261,088	63.6%
Police	30,119,841	43,826,031	68.7%
Public Works	4,820,146	8,693,624	55.4%
Grand Total	\$ 73,978,330	\$ 115,686,728	63.9%

General Fund Biennial Expenditures by Category through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Salaries and Wages	\$ 35,082,971	\$ 51,408,451	68.2%
Personnel Benefits	13,382,966	20,586,589	65.0%
Supplies	1,711,611	3,120,782	54.8%
Services	14,266,119	25,894,180	55.1%
Intergovernmental Services	4,122,993	6,849,099	60.2%
Capital Outlays	130,588	32,251	404.9%
Operating Transfers Out	5,281,082	7,795,376	67.7%
Grand Total	\$ 73,978,330	\$ 115,686,728	63.9%

Economic Development Infrastructure Fund (EDIF) Summary

Biennial Actual through June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Revenue from Sales Tax	\$ 1,106,141	\$ 1,475,721	74.96%
Total Revenue from Permit Fees	\$ 348,252	\$ 1,410,000	24.70%
Investment Interest	\$ 394,061	\$ 100,000	394.06%
Transfer from LID 93 Fund	\$ 562,500	\$ 750,000	75.00%
Total Revenue, All Sources	\$ 2,410,954	\$ 3,735,721	64.54%
Total Expenditures	\$ (1,030,000)	\$ (7,000,000)	14.71%
Ending Fund Balance as of 6/30/2020	\$ 10,825,018	\$ 6,179,785	N/A

Real Estate Excise Tax (REET) Includes both REET 1 and REET 2

Actual YTD through June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
REET Revenue, 2020 through June	\$ 643,145	\$ 4,400,000	14.62%
REET Revenue, 2019, through June	\$ 761,036	\$ 4,400,000	17.30%
Change: Increase (Decrease)	\$ (117,891)	N/A	N/A
Change: Percent	-15.49%	N/A	N/A
REET Revenue, 1/1/2019 - 6/30/2020	\$ 3,135,950	\$ 4,400,000	71.27%

Utilities Fund

2nd Quarter 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Biennial Operating Revenue through 2nd Qtr 2020	\$ 36,241,645	\$ 56,851,525	63.75%
Biennial Operating Expenditures through 2nd Qtr	\$ 23,976,960	\$ 37,615,908	63.74%
Net Revenue over (under) net expenses	\$ 12,264,685	\$ 19,235,617	63.76%
Transfers to Utility Capital Fund	\$ 857,360	\$ 15,062,453	5.69%
Total Revenues over (under) all expenses	\$ 11,407,325	\$ 4,173,164	273.35%

City's Total Cash and Investment Balances and 2020 Investment Interest Earnings

As of June 30 2020, 2019	June 2020	June 2019
Funds Invested - LGIP	\$ 58,294,359	\$ 44,541,003
Investment Portfolio	\$ 22,549,569	\$ 24,331,233
Cash in Bank Accounts and Petty Cash	\$ 3,034,601	\$ 2,880,951
Total Cash & Investments	\$ 83,878,529	\$ 71,753,187
Investment Interest Earnings, Year to Date	\$ 539,484	\$ 775,644



DATE: Thursday, September 24, 2020

TO: Mayor Nicola Smith
Lynnwood City Council
Finance Committee

FROM: Sonja Springer, Finance Director
Janella Lewis, Finance Supervisor - Budget

SUBJECT: **2nd Quarter Ending June 2020 Financial Report**

	A	B	C	D
1	Table 1: Biennial Year-To-Date Revenue and Expenditure Performance			
2	General Fund Revenue & Expenditure			
3	Biennial Year-To-Date through June 2020			
4				
5		Biennial Actual thru June 2020	2019-2020 Adopted Budget	% of Budget
6	Operating Revenue before EDIF allocation	\$ 73,818,272	\$ 116,885,625	63.2%
7	Operating Expenditures not including transfers to Capital Fund	72,878,330	113,486,728	64.2%
8	Subtotal Revenue over (under) expenditures prior to Operating/Capital Funds Transfers	\$ 939,942	\$ 3,398,897	
9				
10	Operating Revenue allocated to EDIF Fund	1,454,393	2,885,721	50.4%
11	Transfer to Capital Development Fund	1,100,000	2,200,000	50.0%
12				
13	Revenue less Operating Revenue allocated to EDIF Fund	\$ 72,363,879	\$ 113,999,904	63.5%
14	All Expenditures including Transfer to Capital Development Fund	73,978,330	115,686,728	63.9%
15	Total Revenue over/(under) Expenditures and Operating/Capital Transfers	\$ (1,614,451)	\$ (1,686,824)	

Through June 2020, which represents 18 months (75%) of the 2019-2020 Biennial Budget, before transfers to the EDIF fund and not including transfers to the Capital Development Fund, the General Fund revenues were at 63.2% and expenditures were at 64.2% of the adopted budget.

As of June 30th, before revenue transfers to EDIF and one-time transfers to the Capital Development Fund, General Fund's biennial revenues exceeded expenditures by \$939,942.

The report reflects transfers of fourth quarter permit revenues from the General Fund to the EDIF Fund, and transfers of applicable sales tax for January through December 2019. Due to the COVID-19 Pandemic transfers will not be happening for 2020.

**Table 2: Year-To-Date Revenue and Expenditure Performance Through June -
General Fund**

	A	B	C	D	E
1	General Fund Revenue & Expenditure				
2	For the Year-To-Date Period Ending through June 2018, 2019 & 2020				
3					
4		Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
5	Operating Revenue before EDIF allocation	\$ 21,511,038	\$ 23,446,034	-8.3%	\$ 25,443,760
6	Operating Expenditures not including transfers to Capital Fund	21,820,179	23,743,096	-8.1%	24,764,039
7	Subtotal Revenue over (under) Expenditures prior to Operating/Capital Funds Transfers	\$ (309,141)	\$ (297,062)		\$ 679,721
8	Operating Revenue allocated to EDIF Fund	-	257,108	-100.0%	341,963
9	Transfer to Capital Development Fund	-	275,000	-100.0%	275,003
10	Revenue less Operating Revenue allocated to EDIF Fund	\$ 21,511,038	\$ 23,188,926	-7.2%	\$ 25,101,797
11	All Expenditures including Transfer to Capital Development Fund	21,820,179	24,018,096	-9.2%	25,039,042
12	Total Revenue over/(under) Expenditures and Operating/Capital Transfers	\$ (309,141)	\$ (829,170)		\$ 62,755

For the first six months of 2020, before transfers to the EDIF fund and Capital Development Fund, expenditures exceeded revenues by \$309,141. Due to the COVID-19 pandemic there will be no transfers to the EDIF or the Capital Development Funds.

Table 3: General Fund's Revenue Budget Balance

The 2019-2020 General Fund Original Budget and Approved Budget Amendments are summarized below:

	A	B	C	D	E	F	G	H	I	J
1	Breakdown of the Original Adopted Budget: (Ord 3315 11/26/2018)									
2										
3	Beginning Fund Balance								7,106,249	(A)
4	2019-2020 Budgeted Revenue with Transfers & Amendments								111,755,736	(B)
5										
6	2019-2020 Original Adopted Budget (Ord 3315 11/26/2018)								\$ 118,861,985	
7	2019 - 2020 Original Revenue Budget								General Fund # 011	
8										
9	Beginning Fund Balance (Ord 3315 11/26/2018)								\$ 7,106,249	(A)
10	Fund Balance Adjustment Ord 3341 dtd. 8/12/19								(1,143,842)	
11	Total Adjusted Budgeted Beginning Fund Balance								\$ 5,962,407	
12										
13	2019-2020 Original Approved Revenue Budget (Ord 3315 11/26/2018)								\$ 111,755,736	(B)
14										
15	2019 Revenue Budget Amendments and Approvals:									
16	3341	8/12/19	GEMT Revenues						1,117,193	
17	3341	8/12/19	P&R 10 Minute Walk Grant						40,000	
18	3341	8/12/19	Sound Transit Reimbursement for BHC Contract Carryover						218,475	
19	3349	11/25/19	Reduce the 2020 Property Tax Levy per public comment						(100,000)	
20	3349	11/25/19	Park Facility revenue increase for Wickers Building Rentals						500	
21	3362	6/22/20	U.S. CARES Act Grant for COVID-19 Pandemic						968,000	
22	Total 2019-2020 Budget Amendments and Approvals								2,244,168	
23	Total 2019-2020 Original Revenue Budgets with Amendments								113,999,904	
24	The above amount is presented in our revenue budget and actual presentation.									
25										
26	2019-2020 Adopted Budget with Amendments - June 30, 2020								\$ 119,962,311	

Table 4: General Fund's Expenditure Budget Balance

The 2019-2020 General Fund Original Budget and Approved Budget Amendments are summarized below:

	A	B	C	D	E	F	G	H	I	J
1	Breakdown of the Original Adopted Budget: (Ord 3315 11/26/2018)									
2										
3	2019-2020 Budgeted Expenditures with Transfers & Amendments								113,879,450	(A)
4	Ending Fund Balance								4,982,535	(B)
5										
6	2019-2020 Original Adopted Budget								\$ 118,861,985	
7	2019 - 2020 Revised Expenditure Budget								General Fund # 011	
8										
9	2019-2020 Original Approved Budget (Ord 3315 11/26/2018)								\$ 113,879,450	(A)
10										
11	2019-2020 Budget Amendments and Approvals:									
12		3341	8/12/19		Encumbrance Carryover				531,538	
13		3341	8/12/19		GEMT IGT Transfer to Health Care Authority				300,440	
14		3341	8/12/19		GEMT Consultant				40,000	
15		3341	8/12/19		PRCA 10 Minute Walk Grant				40,000	
16		3341	8/12/19		Maintenance Costs for Healthy Communities Minivan				4,900	
17		3349	11/25/19		Heritage Park-Wickers Building Furnishings, tenant improvements, etc.				7,000	
18		3349	11/25/19		Meadowdale Playfields repairs of damage caused by thieves				15,400	
19		3349	11/25/19		Reduce expenditures by \$100K to reflect the decrease of property tax				(100,000)	
20		3362	6/22/20		U.S. CARES Act Grant for COVID-19 Pandemic				968,000	
21	Total 2019-2020 Budget Amendments and Approvals								1,807,278	
22	Total 2019-2020 Original Budgets with Amendments								115,686,728	
23	The above amount is presented in our expenditure budget and actual presentation.									
24										
25	Ending Fund Balance (Ord 3315 11/26/2018)								4,982,535	(B)
26		3341	8/12/19		Fund Balance Adjustment				(685,052)	
27		3349	11/25/19		Fund Balance Adjustment				(21,900)	
28	Adjusted Ending Fund Balance								4,275,583	
29										
30	2019-2020 Adopted Budget with Amendments - June 30, 2020								\$ 119,962,311	

Table 5: General Fund's Monthly Revenue and Expenditure

	A	B	C	D	E	F	G	H	I	J
1	Monthly Revenue and Expenditure Summary - General Fund									
2	2019-2020 Biennium									
4	Year to Date					Monthly				
5		Revenue	Revenue	Expenditure	Expenditure	Monthly	Monthly	%	Monthly	Monthly
		Year to Date	Budget	Year to Date	Budget	Revenue	Revenue	Over/(Under)	Expenditure	Expenditure
							Allocation*	Revenue		Allocation*
								Allocation		Allocation
6	January-19	\$ 3,004,041	\$ 4,035,554	\$ 1,051,768	\$ 2,232,852	\$ 3,004,041	\$ 4,035,554	-25.56%	\$ 1,051,768	\$ 2,232,852
7	February-19	6,919,584	8,044,290	4,984,173	6,245,278	3,915,543	4,008,736	-2.32%	3,932,405	4,012,426
8	March-19	10,457,180	13,322,945	11,701,622	11,629,688	3,537,596	5,278,654	-32.98%	6,717,449	5,384,410
9	April-19	14,891,930	18,396,172	15,659,671	17,375,437	4,434,750	5,073,227	-12.59%	3,958,049	5,745,749
10	May-19	18,717,451	23,270,628	19,759,380	21,929,996	3,825,521	4,874,456	-21.52%	4,099,709	4,554,559
11	June-19	23,188,926	28,009,034	24,018,096	26,912,934	4,471,475	4,738,407	-5.63%	4,258,716	4,982,937
12	July-19	27,898,526	33,062,610	27,986,189	31,529,528	4,709,600	5,053,576	-6.81%	3,968,093	4,616,594
13	August-19	32,493,099	38,496,748	33,781,255	37,316,763	4,594,573	5,434,138	-15.45%	5,795,066	5,787,235
14	September-19	36,728,757	43,237,914	37,991,024	41,449,220	4,235,658	4,741,166	-10.66%	4,209,769	4,132,457
15	October-19	41,020,162	47,001,886	42,195,755	46,297,267	4,291,405	3,763,972	14.01%	4,204,731	4,848,047
16	November-19	44,703,343	50,803,307	46,247,642	50,656,580	3,683,181	3,801,421	-3.11%	4,051,887	4,359,313
17	December-19	50,852,841	57,461,210	52,158,151	58,317,275	6,149,498	6,657,903	-7.64%	5,910,509	7,660,695
18	January-20	54,464,415	60,813,173	55,031,558	59,447,756	3,611,574	3,351,963	7.75%	2,873,407	1,130,481
19	February-20	56,390,121	65,182,206	58,427,476	63,674,457	1,925,706	4,369,033	-55.92%	3,395,918	4,226,701
20	March-20	61,947,979	69,129,519	62,687,213	70,894,847	5,557,858	3,947,313	40.80%	4,259,737	7,220,390
21	April-20	64,769,253	74,077,892	66,617,090	75,148,896	2,821,274	4,948,373	-42.99%	3,929,877	4,254,049
22	May-20	66,442,862	78,346,477	70,493,584	79,555,422	1,673,609	4,268,585	-60.79%	3,876,494	4,406,526
23	June-20	72,363,879	83,335,829	73,978,330	84,132,855	5,921,017	4,989,352	18.67%	3,484,746	4,577,433
24	July-20					5,255,056		-100.00%		4,265,060
25	August-20					5,126,707		-100.00%		6,228,762
26	September-20					4,726,223		-100.00%		4,524,823
27	October-20					4,788,426		-100.00%		4,519,408
28	November-20					4,109,759		-100.00%		4,355,125
29	December-20					6,657,903		-100.00%		7,660,695
16	Total Revenues and Expenditures					72,363,879	113,999,904	-36.52%	73,978,330	115,686,728

* Monthly allocation formula = 2018-2019 Monthly Actual/2018-2019 Biennium Actuals

Chart 1: Month-to-Month Revenue and Expenditure Performance – General Fund

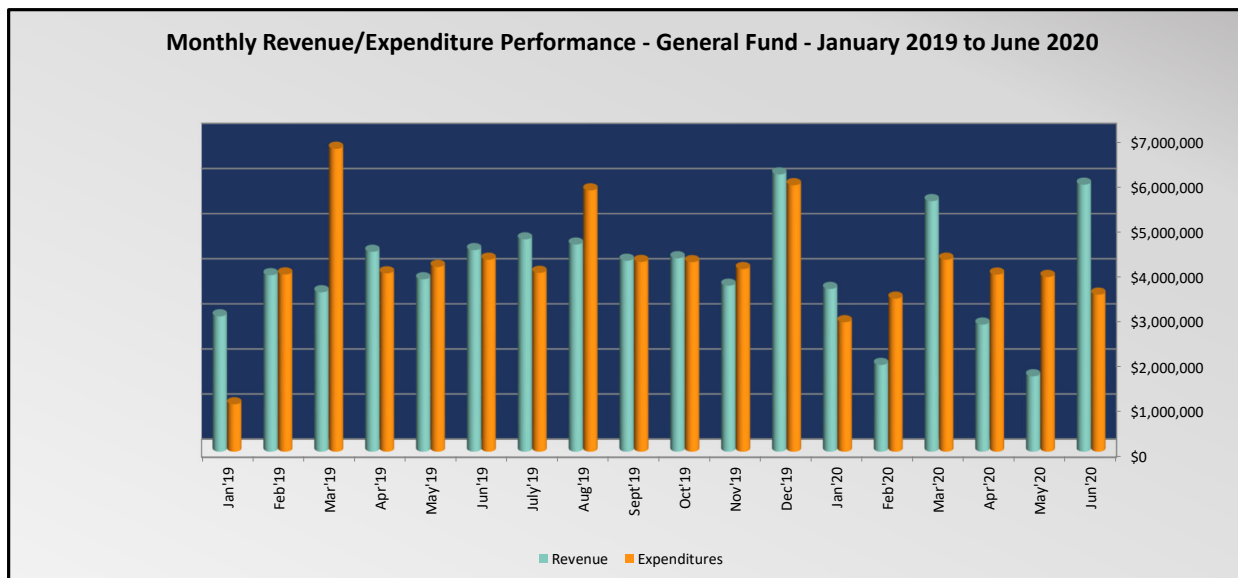


Chart 2: Biennial Revenue Projection Vs. Actual Performance – General Fund
From January 2019 to Date of Reporting

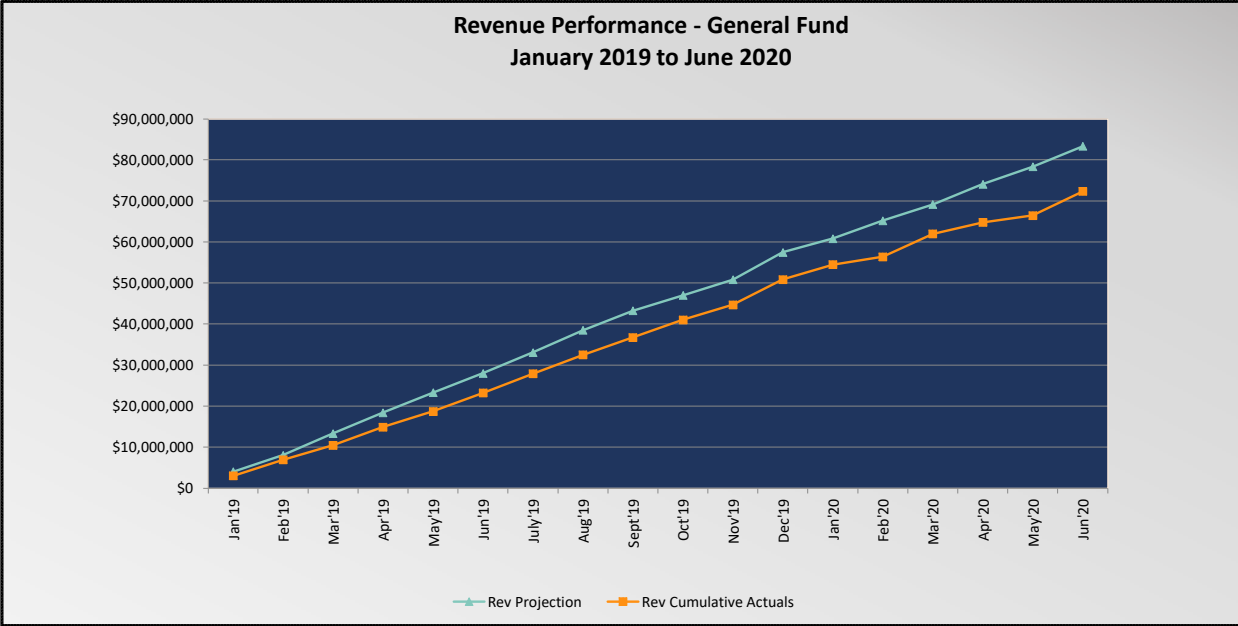


Chart 3: Biennial Expenditure Projection Vs. Performance – General Fund
From January 2019 to Date of Reporting

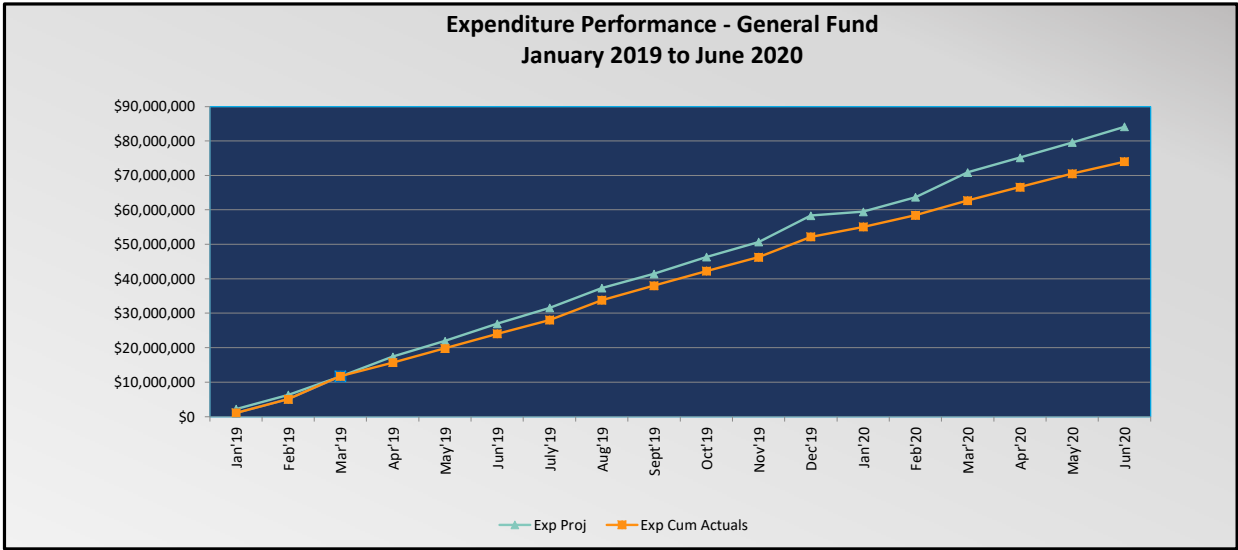


Table 6: Change in the General Fund's Fund Balance in June 2020

	A	B	C	D	E	F	G	H	I
1	Change in General Fund's Fund Balance in 2020								
2									
3	Beginning Fund Balance (Actual) - General Fund								\$ 4,125,560
4	Plus: 2020 Revenues								21,511,038
5	Less: 2020 Expenditures								(21,820,179)
6									
7	Ending Fund Balance - General Fund								\$ 3,816,419
8	Plus: Revenue Stabilization Fund's Ending Fund Balance								6,000,000
9	Total Fund Balance								\$ 9,816,419
10									
11	General Fund Reserve Requirements at 12/31/2020:								\$ 9,519,143
12	(2 1/2 Months of 2019 Operating Expenditures per 2019 CAFR)								
13	Unassigned Fund Balance								\$ 297,276
14	Total Fund Balance								\$ 9,816,419

Table 7: General Fund's Biennial Revenues

	A	B	C	D
1	General Fund's Biennial Revenues Through June 2020			
2	FY 2019 - 2020			
3				
4	Category	Biennial Actual thru June 2020	2019-2020 Budget	% of Budget
5	30-Fund Balance	\$ 4,125,560	\$ 5,962,407	69.2%
6	31-Taxes	47,415,511	70,398,437	67.4%
7	32-Licenses and Permits	5,487,576	9,618,798	57.1%
8	33-Intergovernmental Revenue	3,645,243	7,597,073	48.0%
9	34-Charges for Services	8,245,871	13,518,552	61.0%
10	35-Fines and Forfeits	6,549,570	9,141,660	71.6%
11	36-Miscellaneous Revenues	766,441	2,041,326	37.5%
12	38-Non-Revenue	37,404	12,448	300.5%
13	39-Other Financing Sources	216,263	1,671,610	12.9%
14	Total Revenue	72,363,879	113,999,904	63.5%
15	Total Resources Including Fund Balance	\$ 76,489,439	\$ 119,962,311	

**Table 8: General Fund's Comparative Year-To-Date Revenues
Ending June 2018, 2019 & 2020**

	A	B	C	D	E
1	General Fund's Annual Revenues				
2	Chart 4: Comparative Sales Tax Revenue Forecast from 2017 – 2020				
3	Category	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
4	30-Fund Balance	\$ 4,125,560	\$ 10,134,924	-59.29%	\$ 11,596,466
5	31-Taxes	14,138,447	15,309,858	-7.7%	16,505,294
6	32-Licenses and Permits	2,156,877	1,625,394	32.7%	2,295,262
7	33-Intergovernmental Revenue	659,974	1,313,211	-49.7%	544,351
8	34-Charges for Services	2,360,151	2,510,300	-6.0%	3,148,993
9	35-Fines and Forfeits	1,775,386	2,109,741	-15.8%	2,156,416
10	36-Miscellaneous Revenues	206,272	302,868	-31.9%	437,116
11	38-Non-Revenue	6,621	11,453	-42.2%	13,805
12	39-Other Financing Sources	207,310	6,101	3298.0%	560
13	Total Revenue	21,511,038	23,188,926	-7.2%	25,101,797
14	Total Resources Including Fund Balance	\$ 25,636,598	\$ 33,323,850		\$ 36,698,263

Table 9: Biennial Detailed Tax Revenue Information:

	A	B	C	D	E
1	General Fund Biennial Detailed Tax Revenue thru June 2020				
2			Biennial Actual thru June 2020	2019-2020 Budget	% of Budget
3	Taxes				
4	Business Taxes				
5	Utility Tax-Electric	\$ 3,184,896	\$ 4,599,307	69.25%	
6	Utility Tax-Water	637,443	843,660	75.56%	
7	Utility Tax-Gas	834,092	1,206,207	69.15%	
8	Utility Tax-Sewer	981,387	1,272,499	77.12%	
9	Utility Tax-Solid Waste	825,303	1,177,441	70.09%	
10	Utility Tax-Cable	711,636	1,098,210	64.80%	
11	Utility Tax-Telephone/Pager	1,198,064	2,105,395	56.90%	
12	Utility Tax-Storm	378,500	485,718	77.93%	
13	Leasehold Tax	8,231	8,650	95.16%	
14	Admissions Tax	823,133	1,459,918	56.38%	
15	Gambling Tax-Punch Brds/Pulltabs	147,782	250,691	58.95%	
16	Gambling Tax-Bingo and Raffles	2,493	3,141	79.37%	
17	Gambling Tax-Amusement Games	11,329	19,864	57.03%	
18	Business Taxes Total	\$ 9,744,289	\$ 14,530,701	67.06%	
19	General Property Tax	6,117,204	8,355,000	73.22%	
20	EMS Property Tax	25,873	-	100.00%	
21	Retail Sales Tax	31,528,145	47,512,736	66.36%	
22	Total Taxes	\$ 47,415,511	\$ 70,398,437	67.35%	

To more accurately report the revenues earned by the City as of June 30, taxes were accrued through June 30.

Table 10: Comparative Tax Revenue – Ending June 2018 to 2020

	A	B	C	D	E	F
1	General Fund's Detailed Tax Revenue					
2	For the Year-To-Date Period Ending through June 2018, 2019 & 2020					
3			Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
4	Taxes					
5	Business Taxes					
6	Utility Tax-Electric	\$ 1,066,406	\$ 975,143	9.4%	\$ 980,032	
7	Utility Tax-Water	205,062	211,954	-3.3%	187,585	
8	Utility Tax-Gas	324,160	192,358	68.5%	205,094	
9	Utility Tax-Sewer	327,006	337,950	-3.2%	306,571	
10	Utility Tax-Solid Waste	219,512	213,458	2.8%	205,689	
11	Utility Tax-Cable	242,418	114,820	111.1%	118,591	
12	Utility Tax-Telephone/Pager	370,299	241,017	53.6%	320,501	
13	Utility Tax-Storm	126,672	130,271	-2.8%	119,442	
14	Leasehold Tax	4,512	220	1950.9%	185	
15	Admissions Tax	121,099	149,578	-19.0%	373,301	
16	Gambling Tax-Punch Brds/Pulltabs	5,105	30,506	-83.3%	66,028	
17	Gambling Tax-Bingo and Raffles	627	345	81.7%	743	
18	Gambling Tax-Amusement Games	1,658	2,834	-41.5%	4,970	
19	Business Taxes Total	\$ 3,014,536	\$ 2,600,454	15.9%	\$ 2,888,732	
20	General Property Tax	2,149,998	2,000,000	7.5%	1,800,000	
21	EMS Property Tax	2,034	22,377	-90.9%	1,175,317	
22	Retail Sales Tax	8,971,879	10,687,027	-16.0%	10,641,245	
23	Total Taxes	\$ 14,138,447	\$ 15,309,858	-7.7%	\$ 16,505,294	

EMS property tax decreased by 90.9% because the City of Lynnwood no longer collects EMS property tax. Beginning in 2019, the South Snohomish County Fire and Rescue Regional Fire Authority (SSCFR) collects the EMS property tax. There will continue to be small receipts due to prior year collections.

To more accurately report the revenues earned by the City as of June 30, all taxes were accrued through June, 2020. Utility, admissions and gambling taxes were not accrued in 2019.

Table 11: Actual Gross Historical Sales Tax Collection (includes EDIF portion)

	A	B	C	D	E	F	G	H	I
1	Gross Sales Tax by Actual Month Collection from 2009-2019 For the City of Lynnwood								
2	Actual Month Sales Tax	% Chng	Year 2020	17-19 Avg % Rcpt	Year 2019	Year 2018	Year 2017	Year 2016	Year 2009
3	January	2.00%	\$ 1,682,783	7.10%	\$ 1,649,756	\$ 1,659,199	\$ 1,553,675	\$ 1,493,741	\$ 1,138,197
4	February	1.37%	1,515,997	6.61%	1,495,512	1,546,656	1,488,779	1,545,115	\$ 1,076,493
5	March	-40.93%	1,207,193	8.34%	2,043,826	1,915,769	1,754,850	1,864,563	\$ 1,224,186
6	April	-40.87%	1,148,763	7.76%	1,942,838	1,780,484	1,594,147	1,703,745	\$ 1,132,075
7	May	-20.19%	1,606,386	8.21%	2,012,870	1,854,102	1,756,250	1,717,336	\$ 1,177,676
8	June	-10.98%	1,810,757	8.65%	2,034,018	1,985,036	1,905,880	1,867,961	\$ 1,277,028
9	July			8.57%	2,027,103	1,956,153	1,887,629	1,923,826	\$ 1,263,931
10	August			8.58%	2,025,251	1,990,993	1,862,273	1,795,304	\$ 1,277,361
11	September			8.61%	2,005,520	1,949,367	1,948,209	1,900,981	\$ 1,231,375
12	October			8.13%	1,878,921	1,855,533	1,838,875	1,660,559	\$ 1,135,572
13	November			8.71%	2,051,950	2,052,650	1,864,936	1,777,630	\$ 1,201,577
14	December			10.73%	2,494,842	2,363,406	2,495,798	2,347,520	\$ 1,740,441
15			\$ 8,971,879	100.0%	\$ 23,662,407	\$ 22,909,348	\$ 21,951,301	\$ 21,598,281	\$ 14,875,912
16	Percentage incr (decr)	-19.74%			3.29%	4.36%	1.63%	3.64%	-14.01%

2010 thru 2014 Sales Tax Collection Information are not presented. We present 2009 to show what the revenue was during the economic downturn.

Table 12: Quarterly Sales Tax as Economic Indicator (includes EDIF portion)

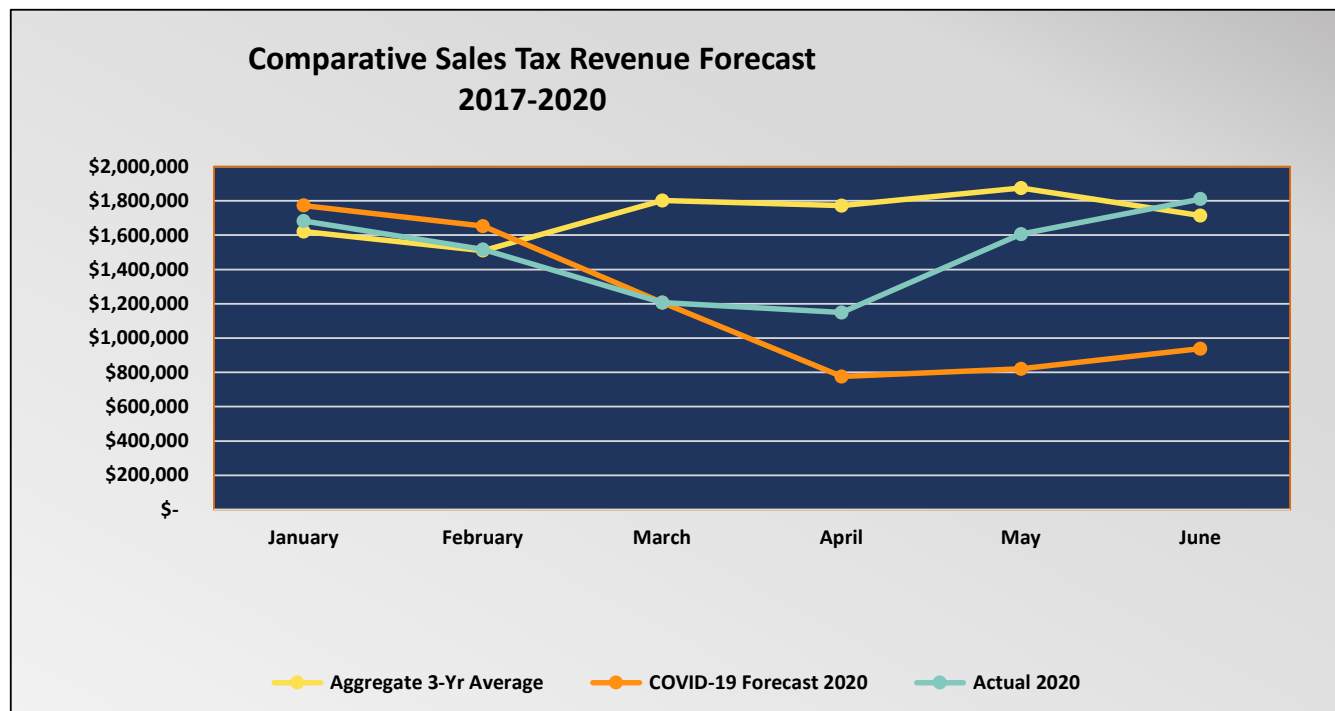
	A	B	C	D	E	F	G	H	I
1	Total Gross Sales Tax Earned by Quarter								
2		% Chng	2nd Quarter 2020			2nd Quarter 2019			
3	Total	-23.77%	\$	4,565,906			\$	5,989,726	
4									
5		% Chng	1st Quarter 2020			1st Quarter 2019			
6	Total	-15.09%	\$	4,405,973			\$	5,189,094	

Table 13: Comparative General Fund Sales Tax Revenue Forecast 2017 – 2020

	A	B	C	D	E	F	G	H
1	Comparative Sales Tax Revenue Forecast 2017-2020 For the General Fund							
2	Actual Month Sales Tax	Actual 2020	COVID-19 Forecast 2020	Aggregate 3-Yr Average	17-19 Avg % Rcpt	Year 2019	Year 2018	Year 2017
3	January	\$ 1,682,783	\$ 1,773,482	\$ 1,620,877	7.56%	\$ 1,649,756	\$ 1,659,199	\$ 1,553,675
4	February	1,515,997	1,652,511	1,510,315	7.04%	1,495,511	1,546,656	1,488,779
5	March	1,207,193	1,207,193	1,802,176	8.41%	1,835,909	1,815,769	1,754,850
6	April	1,148,763	775,748	1,772,490	8.27%	1,942,838	1,780,484	1,594,147
7	May	1,606,386	820,353	1,874,407	8.74%	2,012,870	1,854,102	1,756,250
8	June	1,810,757	937,677	1,713,983	7.99%	1,750,143	1,985,036	1,406,769
9	July			1,758,705	8.20%	2,027,102	1,361,384	1,887,629
10	August			1,959,506	9.14%	2,025,251	1,990,993	1,862,273
11	September			1,789,200	8.35%	1,698,505	1,949,367	1,719,727
12	October			1,885,576	8.79%	1,878,921	1,855,533	1,922,273
13	November			1,766,117	8.24%	2,051,950	1,321,192	1,925,209
14	December			1,986,602	9.27%	2,187,510	1,894,457	1,877,838
15		\$ 8,971,879	\$ 7,166,964	\$ 21,439,952	100.0%	\$ 22,556,266	\$ 21,014,172	\$ 20,749,419
16	% Over/(Under) Forecast	25.18%			% Increase (Decrease)	7.34%	1.28%	-3.93%

Sales tax totaling \$1,106,141 was transferred to the EDIF fund in 2019. Nothing has been transferred in 2020.

2020 Forecasted Sales Tax Revenue for the General Fund is \$17,843,117, or \$7,166,964 through June 2020. This is lower than the original forecast due to the COVID-19 Pandemic.

Chart 4: Comparative Sales Tax Revenue Forecast from 2017 – 2020

Sales Tax totaling \$1,106,141 was transferred to the EDIF Fund in 2019. Nothing has been transferred in 2020. Due to the COVID-19 Pandemic we will not be transferring any revenues to the EDIF fund in 2020.

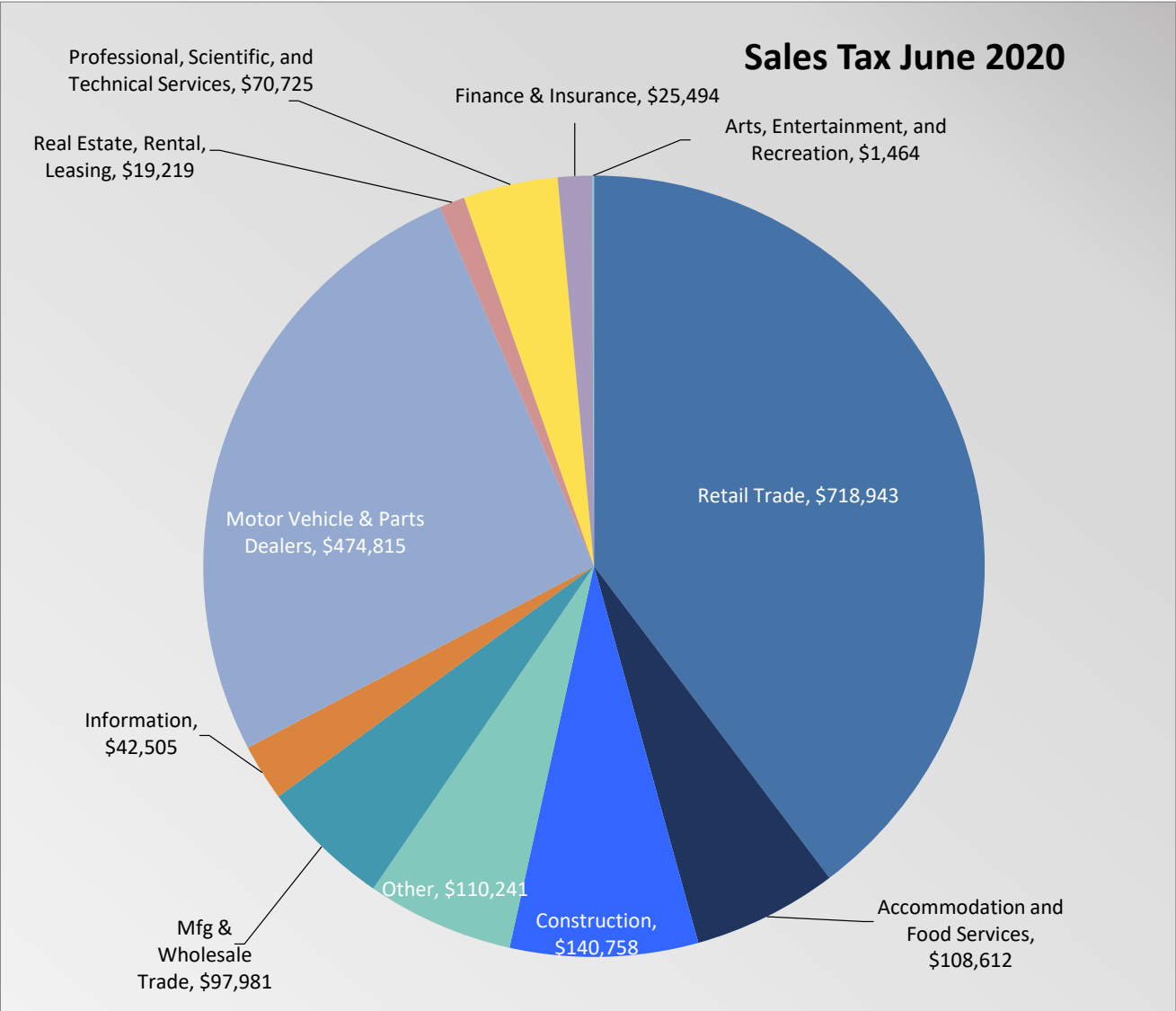
Report on Year-To-Date Sales Tax Earned for the month of June 2020, Cash Received in August 2020

Table 14: 2019 & 2020 Year-To-Date Sales Tax Collection by Category

A	B	C	D	E
1	City of Lynnwood			
2	2019 Year to Date Sales Tax Collection By Category			
3	For the reporting period of June 2020 (Jan 2019 to Jun 2020)			
4	Source: Microflex - Washington State Department of Revenue			
5				
6		Month	Year To Date	Year To Date
7		Sales Tax	Sales Tax	Sales Tax
8	Category	June 2020	June 2020	June 2019
9	Retail Trade	\$ 718,943	\$ 3,584,367	\$ 5,061,143
10	Accommodation and Food Services	108,612	641,767	986,094
11	Construction	140,758	787,487	991,792
12	All Others ²	110,241	599,864	709,789
13	Mfg and Wholesale Trade	97,981	422,759	656,054
14	Information ¹	42,505	269,586	328,125
15	Motor Vehicle & Part's Dealers	474,815	2,113,904	1,869,997
16	Real Estate, Rental, Leasing	19,219	115,635	126,508
17	Professional, Scientific, and Technical Services	70,725	272,320	226,642
18	Finance and Insurance	25,494	129,720	152,657
19	Arts, Entertainment, and Recreation	1,464	34,469	70,018
20	TOTAL	\$ 1,810,757	\$ 8,971,878	\$ 11,178,819
21				
22	¹ Category on "information" pertains to businesses in telecommunications, internet service			
23	providers, motion pictures, sound record, publishing industries, broadcasting, and other			
24	information services.			
25				
26	² All Others pertain to various categories not included in the other segments and not material enough			
27	to have a separate category.			
28				
29				

Chart 5: Pie Chart for the month of June 2020 Sales Tax Collection

Sales Tax Earned in June, Collected in August 2020



General Fund's Expenditures

Table 15: Biennial Expenditures by Department - General Fund

	A	B	C	D
1	Biennial Expenditures by Department through June 2020 FY 2019 - 2020			
2				
3				
4	Department	Biennial Actual thru June 2020	2019-2020 Budget	% of Budget
5	ADMINISTRATIVE SERVICES	\$ 5,230,158	\$ 7,645,789	68.4%
6	INFORMATION TECHNOLOGY	3,470,761	5,244,292	66.2%
7	COMMUNITY DEVELOPMENT	3,674,263	6,982,765	52.6%
8	ECONOMIC DEVELOPMENT (1)	1,411,267	3,954,842	35.7%
9	EXECUTIVE	1,305,063	1,881,717	69.4%
10	FIRE - MARSHAL	1,596,441	2,276,882	70.1%
11	HUMAN RESOURCES	1,159,435	1,916,267	60.5%
12	LEGAL	2,383,670	3,348,654	71.2%
13	LEGISLATIVE	604,878	872,547	69.3%
14	MUNICIPAL COURT	1,896,300	2,871,854	66.0%
15	NON-DEPARTMENTAL	5,329,232	8,910,376	59.8%
16	PARKS & RECREATION	10,976,875	17,261,088	63.6%
17	POLICE	30,119,841	43,826,031	68.7%
18	PUBLIC WORKS (2)	4,820,146	8,693,624	55.4%
19	Grand Total	\$ 73,978,330	\$ 115,686,728	63.9%

- (1) The Economic Development expenditures are only 35.7% of budget because only \$662,665 of the \$2,508,781 (or 24%) budgeted for one time Sound Transit related work has been expended as of June 2020.
- (2) Public Works expenditures are only 55.4% of budget because applicable engineering and project managers' expenditures are charged directly to capital projects.

Table 16: General Fund Comparative Expenditures by Department

	A	B	C	D	E
1	General Fund Comparative Expenditures by Department				
2	For the Year-To-Date Period Ending through June 2018, 2019 & 2020				
3	Department	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
4	ADMINISTRATIVE SERVICES	\$ 1,643,633	\$ 1,517,828	8.3%	\$ 1,679,399
5	INFORMATION TECHNOLOGY (1)	1,095,277	1,263,771	-13.3%	1,254,895
6	COMMUNITY DEVELOPMENT (2)	1,119,988	1,239,914	-9.7%	1,414,100
7	ECONOMIC DEVELOPMENT (3)	435,099	236,163	84.2%	369,508
8	EXECUTIVE	433,212	410,737	5.5%	376,884
9	FIRE - OTHER	52	300,440	-100.0%	-
10	FIRE - MARSHAL	419,554	421,309	-0.4%	403,934
11	FIRE - RFA PAYMENTS (4)	-	-	100.0%	1,565,324
12	HUMAN RESOURCES	381,058	338,163	12.7%	396,570
13	LEGAL	669,745	707,347	-5.3%	844,953
14	LEGISLATIVE	198,332	183,825	7.9%	184,053
15	MUNICIPAL COURT	604,878	563,047	7.4%	611,162
16	NON-DEPARTMENTAL (5)	1,388,944	1,935,594	-28.2%	1,933,382
17	PARKS & RECREATION (6)	2,957,720	3,537,949	-16.4%	3,515,688
18	POLICE	8,769,398	9,697,200	-9.6%	9,063,123
19	PUBLIC WORKS	1,703,289	1,664,809	2.3%	1,426,067
20	Grand Total	\$ 21,820,179	\$ 24,018,096	-9.15%	\$ 25,039,042

- (1) The Information Technology Department expenditures for 2020 are 13.3% lower than the first six months in 2019 because there were more software renewal payments and desktop purchases for departments in 2019.
- (2) The Community Development Department expenditures for 2020 are 9.7% lower than the first six months in 2019 due to vacancies and a deductible reimbursement to CIAW that was paid in 2019.
- (3) The Economic Development Department expenditures for 2020 are 84.2% higher than the first six months in 2019 because the consultant for the City Center 3D Massing Analysis was paid at 85% per the contract.
- (4) The contract to transfer the Regional Fire Authority (RFA) EMS Property Taxes ended in 2018. The payments to the RFA in 2020 are for Fire Marshal services only and cover the services provided in calendar year 2020.
- (5) Non Departmental expenditures are 28.2% lower from the first 6 months of 2019 because transfers to the Street Fund and the Capital Development Fund were reduced by \$100,000 and \$1,300,000 respectively due to expenditure reductions as a result of COVID-19 in 2020.
- (6) Parks and Recreation expenditures are 16.4% lower from the first 6 months of 2019 because of significant expenditure reductions in 2020 due to COVID-19.

Table 17: General Fund Biennial Expenditure Categories Through June 2020

	A	B	C	D
1	Biennial Expenditure Categories through June FY 2019 - 2020			
2				
3				
4	Category	Biennial Actual thru June 2020	2019-2020 Budget	% of Total
5	SALARIES & WAGES	\$ 35,082,971	\$ 51,408,451	47.4%
6	PERSONNEL BENEFITS	13,382,966	20,586,589	18.1%
7	SUPPLIES	1,711,611	3,120,782	2.3%
8	SERVICES	14,265,819	25,893,180	19.3%
9	INTERGOVTL SERVICES/PYMNT	4,122,993	6,849,099	5.6%
10	CAPITAL OUTLAYS	130,588	32,251	0.2%
11	DEBT INTEREST & OTHER COST	300	1,000	0.0%
12	OPERATING TRANSFERS OUT	5,281,082	7,795,376	7.1%
13	Grand Total	\$ 73,978,330	\$ 115,686,728	100.0%

Note: Almost all expenditure categories are lower than expected at 75% of the biennial budget period due to reductions made due to reduced revenues from COVID-19.

Table 18: General Fund Comparative Year-To-Date Expenditures from 2018-2020

	A	B	C	D
1	GENERAL FUND			
2	Comparative Fiscal Expenditure Categories through June 2018-2020			
3				
4	Category	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020
5	SALARIES & WAGES	\$ 10,682,925	\$ 11,082,467	-3.6%
6	PERSONNEL BENEFITS	4,240,616	4,299,460	-1.4%
7	SUPPLIES	480,420	630,814	-23.8%
8	SERVICES	4,048,195	4,440,323	-8.8%
9	INTERGOVTL SERVICES/PYMNT	1,041,688	1,587,271	-34.4%
10	RFA SERVICES	-	-	100.0%
11	CAPITAL OUTLAYS	11,741	28,917	-59.4%
13	OPERATING TRANSFERS OUT	1,314,294	1,948,844	-32.6%
14	Grand Total	\$ 21,820,179	\$ 24,018,096	-9.2%
15				
16				
17				
18				
19	Category Summary:	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020
20	SALARIES & BENEFITS	\$ 14,923,541	\$ 15,381,927	-3.0%
21	OTHER COSTS	5,582,344	6,687,325	-16.5%
22	OPERATING TRANSFERS OUT	1,314,294	1,948,844	-32.6%
23	Grand Total	\$ 21,820,179	\$ 24,018,096	-9.2%

Note: General Fund expenditures are 9.2% lower in 2020 than the same time period in 2019 due to the reductions made for COVID-19 revenue impacts.

Table 19: General Fund's Biennial Legal Expenditures Through June 2020

	A	B	C	D
1	Biennial Legal Expenditures through June			
2	FY 2019 - 2020			
3				
4	Department	Biennial Actual thru June 2020	% of Total	2019-2020 Budget
5	ATTORNEY FEES	429,623	18.0%	640,000
6	PROSECUTING ATTORNEY	792,200	33.2%	1,116,000
7	PUBLIC DEFENDERS	1,137,673	47.7%	1,540,000
8	LANGUAGE INTERPRETERS	22,225	0.9%	24,000
9	OTHERS	1,949	0.1%	28,654
10	Grand Total	\$ 2,383,670	100.0%	\$ 3,348,654

Table 20: General Fund's Comparative Year-To-Date Legal Expenditures (2018 – 2020)

	A	B	C	D
1	General Fund Comparative Legal Expenditures			
2	From Jan 2019 to Date of Reporting			
3	Department	Actual thru June 2020	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
4	ATTORNEY FEES	109,445	-12.9%	225,910
5	PROSECUTING ATTORNEY	233,000	0.0%	273,125
6	PUBLIC DEFENDERS	323,686	-5.9%	340,624
7	LANGUAGE INTERPRETERS	1,757	-58.8%	5,198
8	OTHERS	1,857	226.9%	96
9	Grand Total	\$ 669,745	-5.32%	\$ 844,953

Table 21: REET I Fund Performance

	A	B	C	D	E	F	G
1	TABLE 21: Change in REET I's Fund Balance in 2020						
2	Fund 331 REET I						
3						ACTUAL	BUDGET
4	Beginning Fund Balance - REET I Fund (Fd 331)					\$ 1,801,825	\$ 1,162,176
5	3341	8/12/19	Beginning Fund Balance Adjustment			-	639,649
6	Adjusted Beginning Fund Balance					\$ 1,801,825	\$ 1,801,825
7	Plus: 2019-2020 Operating Revenues					1,567,975	2,200,000
8	Investment Interest					79,047	40,000
9	2019 - 2020 Total Revenues and Other Financing Sources					1,647,022	2,240,000
10	Total Beg F/B, Revenues & Other Financing Sources					3,448,847	4,041,825
11	Less: 2019-2020 Expenditures and Other Financing Uses						
12	Transfer to Fund 203 Other Governmental Debt					-	(500,000)
13	Transfer to Capital Funds					(1,282,783)	(2,649,153)
14	2019-2020 Total Expenditures and Other Financing Uses					(1,282,783)	(3,149,153)
15							
16	Ending Fund Balance - (June 30, 2020)					\$ 2,166,064	\$ 892,672

RCW 82.46.010 Tax on sale of real property authorized—Proceeds dedicated to local capital projects—Additional tax authorized—Maximum rates.

(1) The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(6) The definitions in this subsection (6) apply throughout this section unless the context clearly requires otherwise.

(a) "City" means any city or town.

(b) "Capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities; judicial facilities; river flood control projects; waterway flood control projects by those jurisdictions that, prior to June 11, 1992, have expended funds derived from the tax authorized by this section for such purposes; until December 31, 1995, housing projects for those jurisdictions that, prior to June 11, 1992, have expended or committed to expend funds derived from the tax authorized by this section or the tax authorized by RCW 82.46.035 for such purposes; and technology infrastructure that is integral to the capital project.

Table 22: REET II Fund Performance

	A	B	C	D	E	F	G
1	TABLE 22: Change in REET II's Fund Balance in 2020						
2	Fund 330 REET II						
3						ACTUAL	BUDGET
4	Beginning Fund Balance - REET II Fund (Fd 330)					\$ 2,741,162	\$ 2,155,166
5	3341	8/12/19	Beginning Fund Balance Adjustment			-	585,996
6	Adjusted Beginning Fund Balance					\$ 2,741,162	\$ 2,741,162
7	Plus: 2019-2020 Operating Revenues					1,567,975	2,200,000
8	Investment Interest					110,531	40,000
9	2019-2020 Total Revenues					1,678,506	2,240,000
10	Total Beg F/B, Revenues & Other Sources					4,419,668	4,981,162
11	Less: 2019-2020 Expenditures						
12	2019-2020 Expenditures and Other Financing Uses						
13	Transfer to Fund 203 Other Governmental Debt					-	(500,000)
14	Transfer to Capital Funds					(1,201,561)	(3,818,000)
15	2019-2020 Expenditures and Other Financing Uses					(1,201,561)	(4,318,000)
16							
17	Ending Fund Balance - (June 30, 2020)					\$ 3,218,107	\$ 663,162

RCW 82.46.035 Additional tax—Certain counties and cities—Ballot proposition—Use limited to capital projects—Temporary rescindment for noncompliance.

(1) The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(5) As used in this section, "city" means any city or town and "capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Table 23: General Fund & EDIF Fund – Comparative 2020 & 2019 Revenue Performance

	A	B	C	D	E	F
1	General and EDIF Funds					
2	Special Revenue Financial Focus by Fund For 2020 & 2019					
3		June 2020			June 2019	
4	Category	General Fund	EDIF Fund	Total	General Fund	EDIF Fund
5	31-Taxes					
6	Local Retail Sales Tax	\$ 8,971,879	\$ -	\$ 8,971,879	\$ 10,687,027	\$ 491,792
7						
8	32-Licenses and Permits					
9	Permits	732,314	-	732,314	533,457	43,817
10						
11	34-Charges For Services					
12	Building & Plan Check Fees	375,008	-	375,008	180,089	21,041
13						
14	36-Miscellaneous Revenue					
15	Investment Interest	43,164	78,470	121,634	(18,713)	113,820
16						
17	39-Other & Disposal-Cap. Assets					
18	Transfers & Sale of Cap Asset	2,953	187,500	190,453	2,952	187,500
19	Total Revenue	\$ 10,125,318	\$ 265,970	\$ 10,391,288	\$ 11,384,812	\$ 857,970

Note: Costco Warehouse by Alderwood Mall opened in November 2015. All sales tax generated from its new location with a maximum of \$400,000 per year was allocated to the EDIF Fund for the calendar years 2016, 2017 & 2018. Included in the 2019-2020 budget is a transfer of \$750,000 from the LID-93 Fund in addition to the sales tax and permit revenues transferred from the General Fund. Applicable sales tax and permit revenues earned through the fourth quarter of 2019 were transferred to the EDIF fund in December 2019.

Due to the COVID-19 Pandemic it was determined to not transfer any permit revenues or Sales Tax at this time.

Table 24: EDIF Fund Performance

	A	B	C	D	E	F	G
1	Fund 020 ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND						
2						ACTUAL	BUDGET
3	Beginning Fund Balance - EDIF Fund (Fd 020)					\$ 9,444,064	\$ 8,103,577
4	3341	8/12/19 Beginning Fund Balance Adjustment				-	1,340,487
5	Adjusted Beginning Fund Balance					\$ 9,444,064	\$ 9,444,064
6	Plus: 2019-2020 Operating Revenues						
7	Tax Revenue					1,106,141	1,475,721
8	Licenses and Permits					348,252	1,410,000
9	Investment Interest					394,061	100,000
10	2019-2020 Total Revenues					1,848,454	2,985,721
11	Plus: 2019-2020 Other Financing Sources						
12	Transfer from Fund 263					562,500	750,000
13	Total Other Financing Sources					562,500	750,000
14	Total Beg F/B, Revenues & Other Sources					11,855,018	13,179,785
15	Less: 2019-2020 Expenditures						
16	Expenditures and Other Financing Uses						
17	Transfer to Fund 357					-	(6,700,000)
18	Transfer to Fund 360					(1,030,000)	(300,000)
19	Expenditures and Other Financing Uses					(1,030,000)	(7,000,000)
20	Ending Fund Balance - (June 30, 2020)					\$ 10,825,018	\$ 6,179,785

Table 25: Cash and Investment

	A	B	C
1	City of Lynnwood		
2	Monthly Cash and Investment Reconciliation Report		
3	As of June 30, 2020		
4			
5		June 2020	June 2019
6	Lynnwood Main Account - US Bank	\$ 2,632,933	\$ 2,271,503
7	Lynnwood Municipal Court Acct	265,122	461,280
8	Custodial Accounts	-	11,622
9	Police Major Buy Fund	103,546	103,546
10	Cash in Bank	\$ 3,001,601	\$ 2,847,951
11			
12	LGIP	52,832,644	41,658,737
13	LGIP - 2018 Utility Rev Bond	4,346,236	-
14	LGIP - Rev Bonds - Bond Reserves	-	-
15	LGIP - Transportation Benefit District	1,115,479	2,882,265
16	LGIP - 2015 Util Sys	-	1
17	Investments	22,549,569	24,331,233
18	Total Investments	\$ 80,843,928	\$ 68,872,236
19			
20	Total Cash in Bank & Investments	\$ 83,845,529	\$ 71,720,187
21			
22	<u>Other Cash</u>		
23			
24	Cash in Office	10,000	10,000
25	Advance Travel	15,000	15,000
26	Police Investigation	8,000	8,000
27	Total Other Cash	\$ 33,000	\$ 33,000
28			
29	Grand Total	\$ 83,878,529	\$ 71,753,187

Table 26: Investment Portfolio

Listed below are the City's investment portfolio as of June 30, 2020.

	A	B	C	D	E	F	G	
1	City of Lynnwood							
2	Treasurer's Investment Report							
3	Activity for June 2020							
4								
5								
6	INVESTMENTS	FUND	PURCHASE DATE	YIELD INTEREST RATE	MATURITY DATE	TYPE OF INVEST	PAR AMOUNT	COST OF INVESTMENT
7	Resolution Funding Corp Strips	699	2/28/18	2.28%	7/15/20	RFCSP	1,055,000	999,613
8	Federal National Mortgage Assn*	699	6/5/20	0.41%	5/26/23	FNMA	1,000,000	1,001,654
9	Resolution Funding Corp Strip Princ	699	12/22/16	1.90%	10/15/20	RFCSP	2,150,000	2,000,422
10	Federal Home Loan Bank	699	3/18/19	2.46%	12/11/20	FHLB	1,000,000	1,012,024
11	Federal Home Loan Mtg Corp	699	10/30/17	1.89%	4/30/21	FHLMC	1,000,000	999,000
12	Federal Home Loan Mtg Corp	699	5/31/19	2.15%	11/9/21	FHLMC	1,000,000	1,013,099
13	Federal Home Loan Bank	699	2/19/19	2.54%	12/10/21	FHLB	1,000,000	1,013,168
14	Federal Home Loan Mtg Corp	699	1/15/20	1.66%	10/13/22	FHLMC	2,000,000	2,003,224
15	Federal National Mortgage Assn	699	12/12/19	1.57%	1/19/23	FNMA	2,000,000	2,048,556
16	Farmer Mac	699	2/11/20	1.64%	2/10/23	FAMCA	2,000,000	2,002,168
17	Federal Farm Credit Bank	699	4/2/20	1.16%	3/3/23	FFCB	2,250,000	2,269,163
18	Federal Farm Credit Bank	699	6/14/19	2.17%	6/7/23	FFCB	1,000,000	1,004,826
19	Federal National Mortgage Assn	699	11/1/19	1.57%	9/12/23	FNMA	2,000,000	2,097,456
20	Federal Home Loan Bank	699	3/18/19	2.45%	12/8/23	FHLB	2,000,000	2,083,788
21	Federal Home Loan Mtg Corp	699	8/2/19	2.27%	7/30/24	FHLMC	1,000,000	1,001,408
22	Total Investments						\$22,455,000	\$22,549,569
23	*New investment							
24								
25	Investments Sold or Called in June 2020							
26	Federal Farm Credit Bank	699	6/5/19	2.53%	6/5/24	FFCB	1,000,000	999,500
27	Total Sold or Called						\$1,000,000	\$999,500

Table 27: Investment Interest Earnings

Listed below are the City's interest earnings performance as of June 30, 2020.

	A	B	C	D	E	
1	Comparative Interest Earnings					
2	For the Year-To-Date Period Ending June 2017 - 2020					
3	Fund	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018	Actual thru June 2017
4	GENERAL FUND	\$ 43,164	\$ (18,712)	-330.7%	\$ 89,258	\$ -
5	ECO DEV INFRASTRUCTURE	78,470	113,821	-31.1%	46,844	-
6	OTHER GENERAL GOVTL	\$ 53,137	\$ 84,929	-37.4%	\$ 45,808	\$ -
7	TRANSPD BD DISTRICT (TBD)	11,305	31,355	-63.9%	10,931	860
8	REET I & II	\$ 36,684	\$ 59,925	-38.8%	\$ 22,921	\$ -
9	CAPITAL DEV FUND	10,655	14,982	-28.9%	-	-
10	UTILITIES	\$ 297,640	\$ 450,258	-33.9%	\$ 163,825	\$ 34,842
11	GOLF	547	1,339	-59.1%	1,325	-
12	INTERNAL SERVICE	\$ 21,018	\$ 29,675	-29.2%	\$ 14,681	\$ -
13	OTHER FUNDS	(13,136)	8,072	-262.7%	5,640	164,959
15	Grand Total	\$ 539,484	\$ 775,644	-30.45%	\$ 401,233	\$ 200,661

Table 28: General Fund's Biennial Revenues by Category

	A	B	C	D	E
1	Biennial Revenue Through June 30, 2020				
3	Category	Biennial Actual thru June 2020	2019-2020 Budget		% of Budget
4	BEGINNING FUND BALANCE	\$ 5,430,869	\$ 5,962,407		100.0%
5	31-Taxes	47,415,512	70,398,437		67.4%
6	BUSINESS & EXCISE TAXES	9,744,290	14,530,701		67.1%
7	GENERAL PROPERTY TAXES	6,117,204	8,355,000		73.2%
8	EMS PROPERTY TAXES	25,873	-		100.0%
9	RETAIL SALES AND USE TAXES	31,528,145	47,512,736		66.4%
10	32-Licenses and Permits	5,487,575	9,618,798		57.1%
11	BUSINESS LICENSES AND PERMITS	3,689,988	7,234,498		51.0%
12	NON-BUS LICENSES & PERMITS	1,797,587	2,384,300		75.4%
13	33-Intergovernmental Revenue	3,645,242	7,596,573		48.0%
14	GEMT & CARES ACT FUNDING	1,164,794	2,185,193		53.3%
15	INDIRECT FEDERAL GRANTS	45,224	61,385		0.0%
16	INTLCL GRNTS ENT IMP PYMTS	1,309,172	3,471,845		37.7%
17	ST ENT IMPCT PYMTS & IN LIEU T	812,628	1,280,123		63.5%
18	STATE GRANTS	48,921	60,442		80.9%
19	STATE SHARED REVENUES	264,503	537,585		49.2%
20	34-Charges for Services	8,245,872	13,518,552		61.0%
21	CULTURE & RECREATION	3,014,880	5,350,350		56.3%
22	UTILITIES & ECONOMIC ENVIRONMENT	1,104,445	2,391,573		46.2%
23	GENERAL GOVERNMENT	3,728,169	5,026,609		74.2%
24	SECURITY OF PERSONS & PROPERTY	398,378	750,020		53.1%
25	35-Fines and Forfeits	6,549,570	9,141,660		71.6%
26	CIVIL PARKING INFRACTION PENAL	4,407,080	6,606,190		66.7%
27	CRIMINAL COSTS	2,080,205	2,437,812		85.3%
28	NON-CRT FINES, FORFEIT & PENAL	62,285	97,658		63.8%
29	36-Miscellaneous Revenues	766,441	2,041,826		37.5%
30	CONTRIB/DONATIONS FROM PRV SRC	39,007	100,000		39.0%
31	INTEREST & OTHER EARNINGS	31,521	306,864		10.3%
32	P CARD REBATES	148,598	252,000		59.0%
33	OTHER	56,429	321,212		17.6%
34	RENTS, LEASES & CONCESSIONS	490,886	1,061,750		46.2%
35	38-Non-Revenue	37,404	12,448		300.5%
36	PROC LONG-TRM DBT-PROP FUNDS ON	37,404	12,448		300.5%
37	39-Other Financing Sources	216,263	1,671,610		12.9%
38	OTHER	5,192	-		0.0%
39	DISPOSITION OF FIXED ASSETS	2,313	-		0.0%
39	OPERATING TRANSFERS-IN	208,758	1,671,610		12.5%
40	Total Revenue	72,363,879	113,999,904		63.5%
41	Total Revenue Including Fund Balance	\$ 77,794,748	\$ 119,962,311	*	64.8%

* The report includes actual beginning fund balance of the respective years. RE: CAFR

Table 29: General Fund's Comparative Annual Revenues by Category

	A	B	C	D	E
1	Comparative Revenues ending June 30, 2018, 2019 & 2020				
2	Category	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
3	BEGINNING FUND BALANCE	\$ 4,125,560	\$ 10,134,924		\$ 11,596,466
4	31-Taxes	14,138,447	15,309,859	-7.7%	16,505,294
5	BUSINESS & EXCISE TAXES	3,014,536	2,600,455	15.9%	2,888,732
6	GENERAL PROPERTY TAXES	2,149,998	2,000,000	7.5%	1,800,000
7	EMS PROPERTY TAXES	2,034	22,377	-90.9%	1,175,317
8	RETAIL SALES AND USE TAXES	8,971,879	10,687,027	-16.0%	10,641,245
9	32-Licenses and Permits	2,156,877	1,625,394	32.7%	2,295,262
10	BUSINESS LICENSES AND PERMITS	1,424,022	1,090,778	30.6%	1,629,889
11	NON-BUS LICENSES & PERMITS	732,855	534,616	37.1%	665,373
12	33-Intergovernmental Revenue	659,974	1,313,211	-49.7%	544,352
13	GEMT & CARES ACT FUNDING	-	925,737	0.0%	-
14	INDIRECT FEDERAL GRANTS	5,291	14,295	-63.0%	4,864
15	LOCAL GRANTS ENTITLEMENTS & OTHER	368,357	153,060	140.7%	244,203
16	STATE ENTITLEMENT IMPACT PMTS & IN LIE	286,326	213,502	34.1%	288,945
17	STATE GRANTS	-	6,617	0.0%	6,340
18	34-Charges for Services	2,360,151	2,510,300	-6.0%	3,148,992
19	CULTURE & RECREATION	630,158	1,036,014	-39.2%	1,332,640
20	UTILITIES & ECONOMIC ENVIRONMENT	566,416	254,451	122.6%	518,718
21	GENERAL GOVERNMENT	1,105,490	1,063,730	3.9%	1,148,168
22	SECURITY OF PERSONS & PROPERTY	58,087	156,105	-62.8%	149,466
23	35-Fines and Forfeits	1,775,386	2,109,741	-15.8%	2,156,416
24	CIVIL PARKING INFRACTION PENAL	1,214,010	1,474,739	-17.7%	1,461,539
25	CRIMINAL COSTS	553,651	626,673	-11.7%	674,379
26	NON-CRT FINES, FORFEIT & PENAL	7,725	8,329	-7.3%	20,498
27	36-Miscellaneous Revenues	206,272	302,868	-31.9%	437,116
28	CONTRIB/DONATIONS FROM PRV SRC	8,581	14,720	-41.7%	45,076
29	INTEREST & OTHER EARNINGS	55,837	3,382	1551.0%	100,988
30	P CARD REBATES	54,026	58,518	-7.7%	52,065
31	OTHERS	9,235	34,561	-73.3%	21,157
32	RENTS, LEASES & CONCESSIONS	78,593	191,687	-59.0%	217,830
33	38-Non-Revenue	6,621	11,453	-42.2%	13,805
34	PROC LONG-TRM DBT-PROP FUNDS ON	6,621	11,453	-42.2%	13,805
35	39-Other Financing Sources	207,310	6,100	3298.5%	560
36	K-9 INSURANCE RECOVERY	2,044	3,148	-35.1%	119
37	DISPOSITION OF FIXED ASSETS	2,313	-	0.0%	441
38	OPERATING TRANSFERS-IN	202,953	2,952	6775.1%	-
39	Total Revenue	21,511,038	23,188,926	-7.2%	25,101,797
40	Total Revenue Including Fund Balance	\$ 25,636,598	\$ 33,323,850	-23.1%	\$ 36,698,263

* The report includes actual beginning fund balance of the respective years. RE: CAFR

ADMINISTRATIVE SERVICES

Table 30: General Fund's Biennial Departmental Expenditures by Department

	A	B	C	D
1	Actual Expenditures thru June 30, 2020			
2	Department	Biennial Actual thru June 2020	2019-2020 Biennial Budget	% of Budget
3	ADMINISTRATIVE SERVICES	5,230,157	7,645,789	68.41%
4	1-Salaries & Wages	3,159,996	4,453,723	70.95%
5	2-Personnel Benefits	1,294,381	1,849,197	70.00%
6	3-Supplies	43,378	61,200	70.88%
7	4-Services	719,253	1,278,869	56.24%
8	5-Intergovernmental Svcs	98	1,800	5.44%
10	8-Debt Service-Interest	300	1,000	30.00%
11	INFORMATION TECHNOLOGY	3,470,761	5,244,292	66.18%
12	1-Salaries & Wages	1,625,252	2,401,888	67.67%
13	2-Personnel Benefits	656,790	1,002,100	65.54%
14	3-Supplies	123,663	179,650	68.84%
15	4-Services	1,026,226	1,638,403	62.64%
16	6-Capital Outlay	38,830	22,251	174.51%
17	COMMUNITY DEVELOPMENT	3,674,263	6,982,765	52.62%
18	1-Salaries & Wages	1,828,267	3,377,537	54.13%
19	2-Personnel Benefits	773,039	1,485,616	52.03%
20	3-Supplies	48,860	129,000	37.88%
21	4-Services	1,024,097	1,990,612	51.45%
22	ECONOMIC DEVELOPMENT	1,411,267	3,954,842	35.68%
23	1-Salaries & Wages	481,080	695,792	69.14%
24	2-Personnel Benefits	162,646	258,843	62.84%
25	3-Supplies	1,635	9,350	17.49%
26	4-Services	765,906	2,990,857	25.61%
27	EXECUTIVE	1,305,063	1,881,717	69.35%
28	1-Salaries & Wages	743,805	994,722	74.78%
29	2-Personnel Benefits	246,737	368,454	66.97%
30	3-Supplies	23,699	22,450	105.56%
31	4-Services	290,822	496,091	58.62%
32	FIRE MARSHAL	1,596,442	2,276,882	70.12%
34	3-Supplies	5,105	4,500	113.44%
35	4-Services	60,650	80,817	75.05%
36	5-Intergovernmental Svcs	1,528,444	2,191,565	69.74%
37	HUMAN RESOURCES	1,159,435	1,916,267	60.50%
38	1-Salaries & Wages	678,427	973,523	69.69%
39	2-Personnel Benefits	290,203	419,714	69.14%
40	3-Supplies	33,681	47,100	71.51%
41	4-Services	157,124	475,930	33.01%

Table 30: General Fund's Biennial Departmental Expenditures by Department

	A	B	C	D
1	Actual Expenditures thru June 30, 2020			
2	Department	Biennial Actual thru June 2020	2019-2020 Biennial Budget	% of Budget
42	LEGAL	2,383,670	3,348,654	71.18%
43	3-Supplies	1,700	8,900	19.10%
44	4-Services	2,381,970	3,339,754	71.32%
45	LEGISLATIVE	604,879	872,547	69.32%
46	1-Salaries & Wages	316,313	406,385	77.84%
47	2-Personnel Benefits	229,553	329,554	69.66%
48	3-Supplies	2,941	5,200	56.56%
49	4-Services	56,072	131,408	42.67%
50	MUNICIPAL COURT	1,896,300	2,871,854	66.03%
51	1-Salaries & Wages	1,026,585	1,550,219	66.22%
52	2-Personnel Benefits	482,534	647,764	74.49%
53	3-Supplies	19,625	17,500	112.14%
54	4-Services	367,556	656,371	56.00%
55	NON-DEPARTMENTAL	5,329,232	8,910,376	59.81%
56	0-Transfers	5,241,332	7,742,376	67.70%
57	1-Salaries & Wages	33,984	360,700	9.42%
58	2-Personnel Benefits	-	39,200	0.00%
59	3-Supplies	43,751	48,100	90.96%
60	4-Services	10,165	720,000	1.41%
61	PARKS & RECREATION	10,976,875	17,261,088	63.59%
62	1-Salaries & Wages	6,042,553	8,987,767	67.23%
63	2-Personnel Benefits	2,264,445	3,399,794	66.61%
64	3-Supplies	478,287	811,177	58.96%
65	4-Services	2,141,148	3,897,350	54.94%
66	5-Intergovernmental Svcs	17,778	165,000	10.77%
68	POLICE	30,119,841	43,826,031	68.73%
69	1-Salaries & Wages	16,859,024	23,121,854	72.91%
70	2-Personnel Benefits	6,029,660	8,891,833	67.81%
71	3-Supplies	719,955	1,406,375	51.19%
72	4-Services	3,888,186	5,905,235	65.84%
73	5-Intergovernmental Svcs	2,576,673	4,490,734	57.38%
74	6-Capital Outlay	46,343	10,000	463.43%
75	PUBLIC WORKS	4,820,145	8,693,624	55.44%
76	1-Salaries & Wages	2,287,686	4,084,341	56.01%
77	2-Personnel Benefits	950,736	1,894,520	50.18%
78	3-Supplies	165,332	370,280	44.65%
79	4-Services	1,376,641	2,291,483	60.08%
80	9-Interfund Payment for Svcs	39,750	53,000	75.00%
81	Grand Totals	\$ 73,978,330	\$ 115,686,728	63.95%

Table 31: General Fund's Comparative Year-To-Date Detailed Expenditures by Department

	A	B	C	D	E
1	June 30, 2018, 2019 & 2020				
2	Department	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
3	ADMINISTRATIVE SERVICES	1,643,632	1,517,828	8.29%	1,679,400
4	1-Salaries & Wages	1,008,862	958,697	5.23%	993,615
5	2-Personnel Benefits	418,946	399,247	4.93%	395,662
6	3-Supplies	7,231	12,967	-44.24%	31,225
7	4-Services	208,293	134,100	55.33%	258,806
8	5-Intergovernmental Svcs	-	66	0.00%	92
9	6-Capital Outlay	-	12,751	0.00%	-
10	8-Debt Service-Interest	300	-	0.00%	-
11	INFORMATION TECHNOLOGY	1,095,276	1,263,771	-13.33%	1,254,896
12	1-Salaries & Wages	506,874	505,502	0.27%	549,953
13	2-Personnel Benefits	206,154	207,125	-0.47%	233,999
14	3-Supplies	27,523	76,134	-63.85%	41,702
15	4-Services	342,984	458,845	-25.25%	278,479
16	6-Capital Outlay	11,741	16,165	-27.37%	150,763
17	COMMUNITY DEVELOPMENT	1,119,988	1,239,914	-9.67%	1,414,100
18	1-Salaries & Wages	547,540	648,893	-15.62%	740,436
19	2-Personnel Benefits	239,267	239,150	0.05%	313,717
20	3-Supplies	13,880	15,304	-9.30%	28,775
21	4-Services	319,301	336,567	-5.13%	331,172
22	ECONOMIC DEVELOPMENT	435,099	236,163	84.24%	369,508
23	1-Salaries & Wages	156,727	140,161	11.82%	112,291
24	2-Personnel Benefits	53,101	49,371	7.56%	43,932
25	3-Supplies	728	261	178.93%	1,566
26	4-Services	224,543	46,370	384.24%	211,719
27	EXECUTIVE	433,212	410,737	5.47%	376,884
28	1-Salaries & Wages	245,188	225,923	8.53%	205,774
29	2-Personnel Benefits	79,981	75,644	5.73%	75,566
30	3-Supplies	1,658	15,993	-89.63%	4,959
31	4-Services	106,385	93,177	14.18%	90,585
32	FIRE	419,607	721,749	-41.86%	1,969,258
33	2-Personnel Benefits	-	2,243	0.00%	3,956
34	3-Supplies	2,030	2,124	-4.43%	(142)
35	4-Services	8,242	7,607	8.35%	(9,215)
36	5-Intergovernmental Svcs	409,335	709,775	-42.33%	1,974,659
37	HUMAN RESOURCES	381,058	338,163	12.68%	396,570
38	1-Salaries & Wages	232,229	178,634	30.00%	235,339
39	2-Personnel Benefits	89,018	83,551	6.54%	80,578
40	3-Supplies	10,744	11,839	-9.25%	3,741
41	4-Services	49,067	64,139	-23.50%	76,912

Table 31: General Fund's Comparative Year-To-Date Detailed Expenditures by Department

	A	B	C	D	E
1	June 30, 2018, 2019 & 2020				
2	Department	Actual thru June 2020	Actual thru June 2019	% of Incr (Decr) from 2019 to 2020	Actual thru June 2018
42	LEGAL	669,745	707,347	-5.32%	844,952
43	3-Supplies	1,700	-	0.00%	96
44	4-Services	668,045	707,347	-5.56%	844,856
45	LEGISLATIVE	198,333	183,825	7.89%	184,053
46	1-Salaries & Wages	106,488	92,977	14.53%	91,246
47	2-Personnel Benefits	74,788	69,780	7.18%	71,877
48	3-Supplies	687	411	67.15%	1,166
49	4-Services	16,370	20,657	-20.75%	19,764
50	MUNICIPAL COURT	604,879	563,046	7.43%	611,162
51	1-Salaries & Wages	335,582	300,451	11.69%	333,061
52	2-Personnel Benefits	165,799	139,034	19.25%	136,774
53	3-Supplies	13,544	3,022	348.18%	11,853
54	4-Services	89,954	120,539	-25.37%	129,474
55	NON-DEPARTMENTAL	1,388,944	1,935,594	-28.24%	1,933,382
56	0-Transfers	1,301,044	1,935,594	-32.78%	1,933,382
57	1-Salaries & Wages	33,984	-	0.00%	-
58	4-Services	43,751	-	0.00%	-
59	5-Intergovernmental Svcs	10,165	-	0.00%	-
60	PARKS & RECREATION	2,957,720	3,537,950	-16.40%	3,515,688
61	1-Salaries & Wages	1,661,973	1,916,880	-13.30%	1,846,790
62	2-Personnel Benefits	691,081	714,755	-3.31%	699,476
63	3-Supplies	116,689	154,703	-24.57%	211,476
64	4-Services	468,734	757,952	-38.16%	736,037
65	5-Intergovernmental Svcs	19,243	(6,340)	-403.52%	21,909
66	POLICE	8,769,398	9,697,200	-9.57%	9,063,122
67	1-Salaries & Wages	5,013,776	5,332,764	-5.98%	4,616,681
68	2-Personnel Benefits	1,868,854	1,979,917	-5.61%	1,807,926
69	3-Supplies	170,317	264,255	-35.55%	257,231
70	4-Services	1,103,340	1,236,493	-10.77%	1,211,697
71	5-Intergovernmental Svcs	613,111	883,771	-30.63%	1,169,587
72	PUBLIC WORKS	1,703,288	1,664,809	2.31%	1,426,067
73	1-Salaries & Wages	833,701	781,586	6.67%	627,453
74	2-Personnel Benefits	353,627	339,644	4.12%	289,563
75	3-Supplies	69,939	73,801	-5.23%	82,877
76	4-Services	432,771	456,528	-5.20%	395,674
77	9-Interfund Payment for Svcs	13,250	13,250	0.00%	30,500
78	Grand Totals	\$ 21,820,179	\$ 24,018,096	-9.2%	\$ 25,039,042

Table 32: Year to Date Operation - Fund Balance Report

	A	B	C	D	
1	Period Ending: June 30, 2020				
2	Fund	Balance 01/01/20 - (Note 1)	2020 YTD Revenue	2020 YTD Expenditure	Balance 6/30/2020- Ending Balance
3	011 General	\$ 4,125,560	\$ 21,511,038	\$ 21,820,179	\$ 3,816,419
4	020 Econ Dev Infrastructure	10,559,048	265,970	-	10,825,018
5	098 Revenue Stabilization Fund	6,000,000	-	-	6,000,000
6	099 Program Development Fund	15,627	-	-	15,627
7	101 Lodging Tax Fund	1,266,951	337,799	518,289	1,086,461
8	104 Drug Enforcement	230,480	123,473	103,849	250,104
9	105 Criminal Justice	3,591,505	296,485	115,874	3,772,116
10	110 Transportation Impact Fee	2,018,715	114,471	-	2,133,186
11	111 Street	259,415	920,105	1,066,703	112,817
12	114 Cum. Parks	77,239	1,124	1,070	77,293
13	116 Cum. Art	49,878	367	-	50,245
14	119 Cum. Aid Car	16,766	118	-	16,884
15	121 Tree Fund Reserve	293,816	1,191	5,806	289,201
16	128 Path and Trails	8,852	-	2,581	6,271
17	144 Solid Waste	81,982	24,281	23,899	82,364
18	150 Transportation Bene Dist-TBD	3,354,819	1,146,723	2,280,796	2,220,746
19	180 Park Impact Fees	184,353	2,081,907	43,000	2,223,260
20	215 800 MHz Debt Service	6,003	-	2,952	3,051
21	223 Rec Ctr 2012 LTGO Bonds	111,277	828,318	398,006	541,589
22	224 Local Improvement Guaranty	184,721	1,372	-	186,093
23	263 LID 93 1-5 196th Project	495,180	218	187,500	307,898
24	330 Real Estate Excise Tax II	2,875,598	342,509	-	3,218,107
25	331 Real Estate Excise Tax I	2,312,969	461,971	608,875	2,166,065
26	333 Capital Development Plan	1,441,225	10,654	219,784	1,232,095
27	Total	\$ 39,561,979	\$ 28,470,094	\$ 27,399,163	\$ 40,632,910

Table 33: Year to Date Capital (CIP) - Fund Balance Report

	A	B	C	D	
1	Period Ending: June 30, 2020				
2	Fund	Balance 01/01/20 - (Note 1)	2020 YTD Revenue	2020 YTD Expenditure	Balance 6/30/2020- Ending Balance
3	332 Hardware/Software Upgrade	\$ 6,519	\$ -	\$ -	\$ 6,519
4	357 Other General Govt Capital Improv.	70,264	-	27,143	43,121
5	360 Transportation Capital Project	5,689,590	3,517,253	4,833,218	4,373,625
6	370 Facilities Capital Infrastructure	1,578,105	-	32,158	1,545,947
7	380 Parks & Recr Capital Infrastructure	422,887	827,936	393,567	857,256
8	390 Public Safety Capital Infrastructure	795,146	-	130,291	664,855
9	412 Utilities Capital Construction	18,754,871	187,469	1,370,649	17,571,691
10					
11	Total	27,317,382	4,532,658	6,787,026	25,063,014
12	Note 1 -- Beginning fund balances reflect audited 2019 year-end financial closing.				

Table 34: Utility Fund Comparative Year-To-Date Revenue Ending Jun 2018, 2019 & 2020

	A	B	C	D	E
1	Utility Fund Revenues				
2	Comparative Fiscal Revenue For the Year-To-Date				
3	Period ending Jun 2018, 2019 & 2020				
4	Category	Actual thru Jun 2020	% Change 2019-2020	Actual thru Jun 2019	Actual thru Jun 2018
5	33-INTERGOVERNMENTAL REVENUES	-	0.00%	-	-
6		-	0.00%	-	-
7	34-CHARGES FOR SERVICES	12,343,900	6.49%	11,591,222	10,636,218
8	Water Sales	3,411,619	-2.93%	3,514,591	3,126,592
9	Sewer/Reclaimed Water Sales	290,551	14.55%	253,642	342,070
10	Sewer Connection Fees	1,098,170	5435.13%	19,840	-
11	Sewer Service	5,415,301	-3.13%	5,590,554	5,094,289
12	Storm Drainage Services	2,098,304	-2.63%	2,154,912	1,982,699
13	Misc Services	29,955	-48.07%	57,683	90,568
14	35-FINES AND PENALTIES	2,250	12.50%	2,000	-
15	Sewer Admin Fine	2,250	12.50%	2,000	-
16	Water Admin Fine	-	0.00%	-	-
17	36-MISCELLANEOUS REVENUES	114,232	123.82%	51,037	155,016
18	Interest Earnings	110,170	125.37%	48,885	151,428
19	Misc Water	3,912	152.06%	1,552	3,338
20	Misc Sewer	150	-75.00%	600	250
21	Misc Storm	-	0.00%	-	-
22	37-PROPRIETARY FUND REVENUES	179,199	382.64%	37,129	116,234
23	Contributions	179,199	382.64%	37,129	113,234
24	Capital Gain/(Loss)/Transfer	-	0.00%	-	3,000
25	39-OTH & DISP-CAP ASSET	-	0.00%	-	-
26	Sale of Capital Assets/Net Book Value	-	0.00%	-	-
27	Transfers	-	0.00%	-	-
28	Revenue Bond Proceeds	-	0.00%	-	-
29	Total Revenue	12,639,581	8.20%	11,681,388	10,907,468

Chart 6: Multi-Year Utility Fund Reserve Comparison by Type

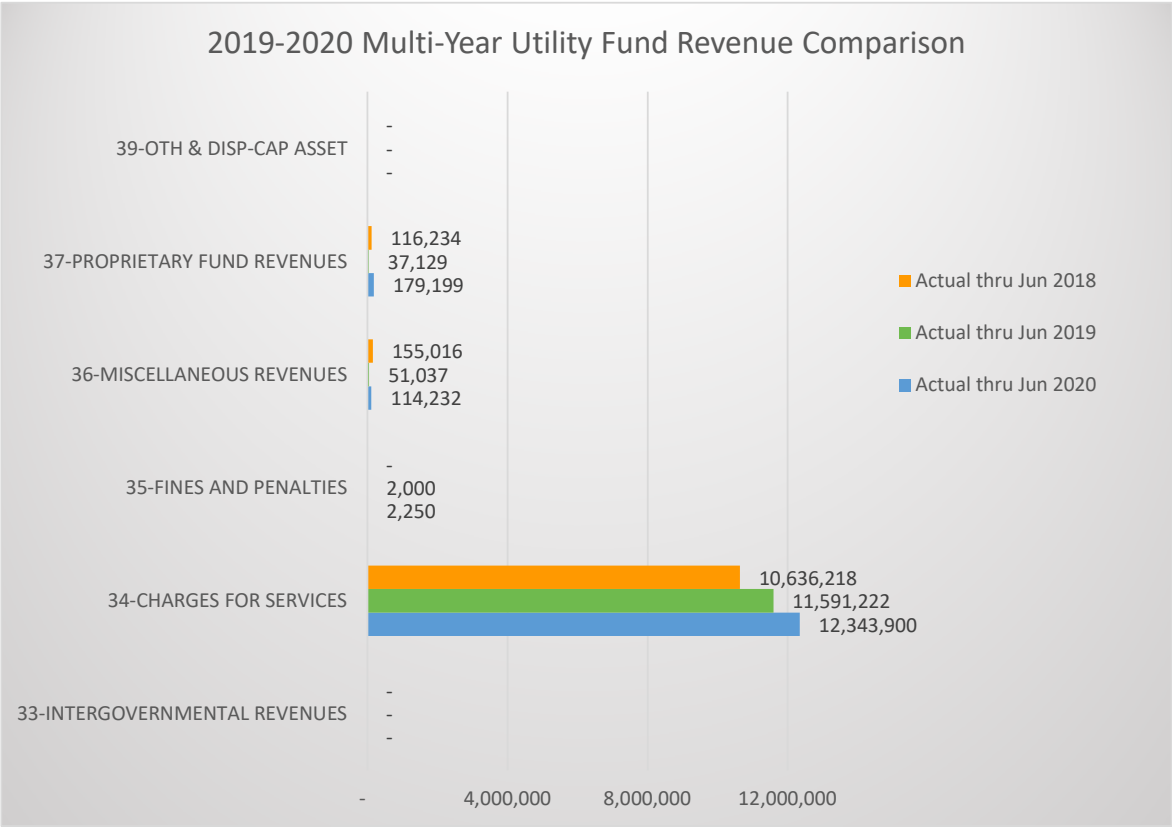


Table 35: Utility Fund Expenditures by Utility Program through Jun 2020

	A	B	C	D	E
1	Expenditures by Utility Fund Program thru Jun 2020				
2	FY 2019-2020				
3					
4	Program Type	Actual thru Jun 2020	2019-2020 Revised Budget	% of Budget	% of Total
5	PW-Water Ops	7,624,519	11,660,445	65.39%	30.70%
6	PW-Sewer Ops	12,238,257	18,433,865	66.39%	49.28%
7	PW-Storm Ops	4,114,184	6,281,248	65.50%	16.57%
8	PW-Construction Projects	-	100,000	0.00%	0.00%
9	PW-Debt Service Fund Transfer	-	1,140,350	0.00%	0.00%
10	PW-Capital Transfers	857,360	15,062,453	5.69%	3.45%
11	Grand Total	24,834,320	52,678,361	47.14%	100%

2019-2020

**UTILITY FUND
EXPENDITURES BY PROGRAM
THROUGH JUN 20**

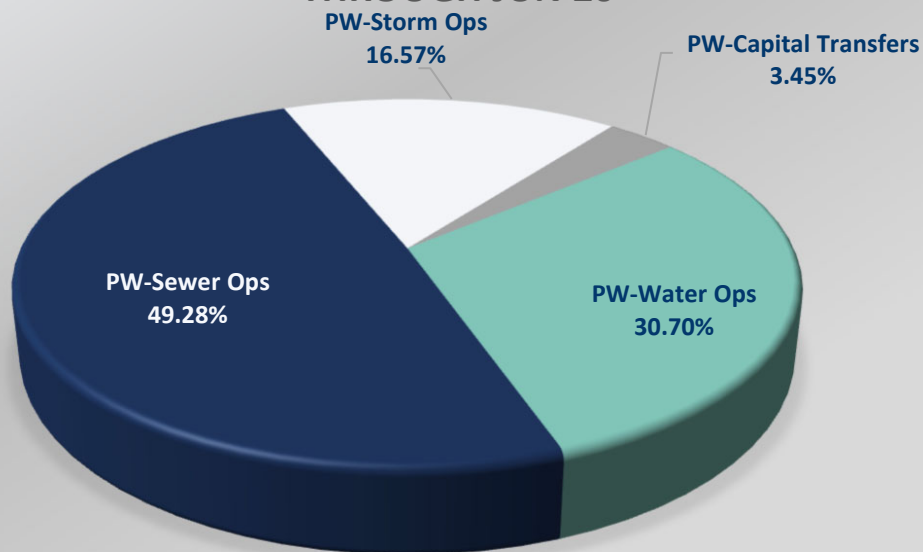


Table 36: Utility Fund Comparative Year-To-Date Expenditures and Summary

	A	B	C	D	E
	Utility Fund				
1	Comparative Fiscal Expenditure Categories through Jun 2018-2020				
2					
3	Category	Actual thru Jun 2020	Actual thru Jun 2019	% Change 2019 - 2020	Actual thru Jun 2018
4	Salaries & Wages	\$ 1,591,288	\$ 1,706,900	-6.8%	\$ 1,646,232
5	Personnel Benefits	657,387	662,996	-0.8%	677,724
6	Supplies	1,054,630	1,248,780	-15.5%	1,265,300
7	Services	2,847,299	2,530,369	12.5%	2,427,757
8	Intergovernmental Svcs/Pmts	291,324	193,061	50.9%	217,202
9	Capital Outlays	-	-	0.0%	44,107
10	Debt Serv Principal	-	-	0.0%	-
11	Debt Interest & Other Costs	745,455	779,930	0.0%	385,420
12	Debt Service Transfer	-	-	0.0%	-
13	Capital Transfers	289,809	259,347	11.7%	4,467,206
14	Grand Total	\$ 7,477,192	\$ 7,381,383	1.3%	\$11,130,948
15					
16	Summary	Actual thru Jun 2020	Actual thru Jun 2019	Actual thru Jun 2018	
17	Salaries and Benefits	\$ 2,248,675	\$ 2,369,896	\$ 2,323,956	
18	Other Costs	4,938,708	4,752,140	4,339,786	
19	Transfers	\$ 289,809	\$ 259,347	4,467,206	
20	Grand Total	\$ 7,477,192	\$ 7,381,383	\$ 11,130,948	

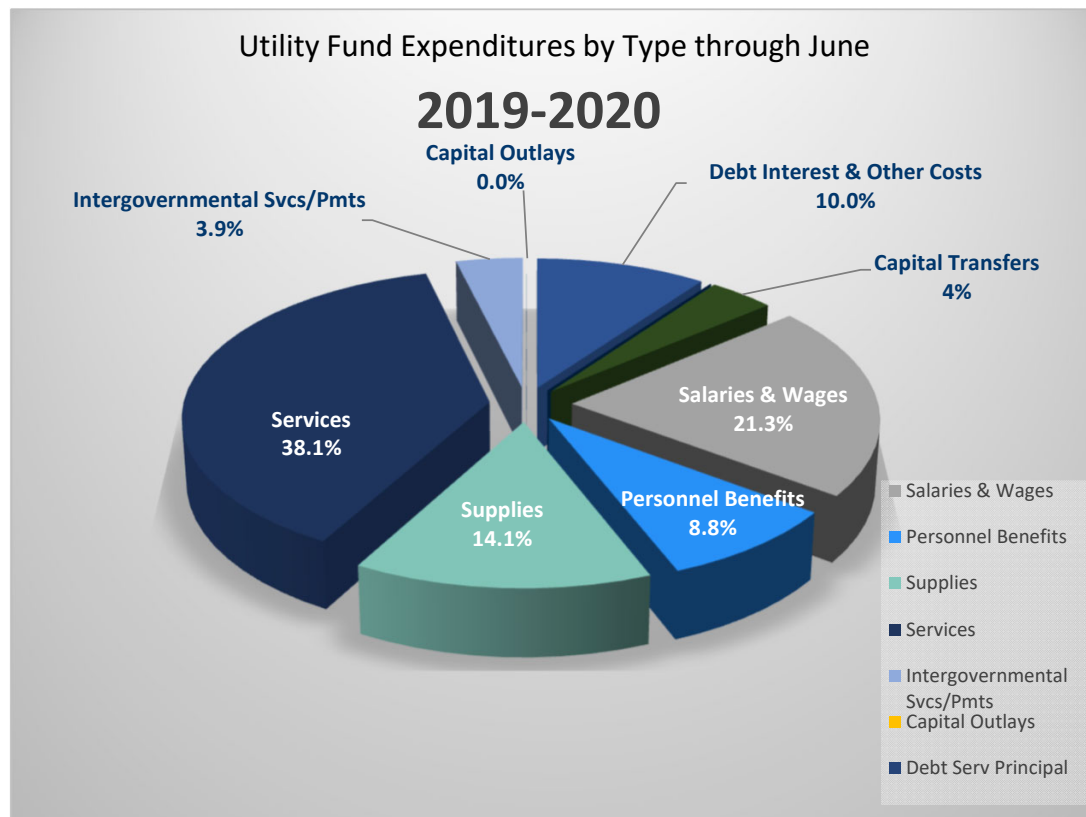


Table 37: Utility Fund Revenue and Expenditure by Program

	A	B	C	D	E
1	Utility Fund Revenue & Expenditure by Fund Program Biennial Year-To-Date through Jun 2020				
2					
3					
4		Water	Sewer	Storm	Total
5	Operating Revenue	12,117,271	17,844,173	6,280,201	36,241,645
6	Operating Expenditures	(7,624,519)	(12,238,257)	(4,114,184)	(23,976,960)
7	Subtotal - Revenue over/under Expenditures prior to Operating/Capital FundsTransfers	4,492,752	5,605,916	2,166,017	12,264,685
8	Operating/ Capital Fund Transfers Total	(39,956)	(348,163)	(469,241)	(857,360)
9	Total Revenues over/(under) Expenditures and Operating/Capital Transfers	\$ 4,452,796	\$ 5,257,753	\$ 1,696,776	\$ 11,407,325

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LYNNWOOD
WASHINGTON

A great deal more

Second Quarter 2020 Financial Report

Monday, November 2, 2020

Executive Summary

Second Quarter Financial Report

- Second Quarter 2020 Represents 18 Months of the 24 Month Biennial Budget, or 75%
- Key Financial Indicators are Included in the Executive Summary
- More Detailed Reporting and Analysis is Included in the detailed Second Quarter Financial Report
- The Detailed Second Quarter Report is Included and has been Reviewed by the Finance Committee on September 21



Second Quarter 2020 Financial Report

Executive Summary

- General Fund Year to Date Summary

Biennial Year to Date through June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Operating Revenue	\$ 73,818,272	\$ 116,885,625	63.2%
Total Operating Expenditures	\$ 72,878,330	\$ 113,486,728	64.2%
Less Transfers from General Fund	\$ 2,554,393	\$ 5,085,721	50.2%
Net Revenue over (under) net expenditures	\$ (1,614,451)	\$ (1,686,824)	N/A



Second Quarter 2020 Financial Report Executive Summary

- General Fund Reserve Requirements

Reserve Requirements = 2 ½ Months 2019 Expenditures	Actual Reserves at June 30, 2020	Reserves Required @ December 31, 2020	Over/Under Required Level of Reserves
Reserves = Revenue Stabilization Fund plus General Fund Balances	\$9,816,419	\$9,519,143	\$297,276



Second Quarter 2020 Financial Report Executive Summary

- Economic Indicator – Quarterly Sales Tax Revenues

Total Sales Tax Including EDIF Revenues	Same Period One Year Ago	Current Period	Percent Change
2nd Quarter 2019 vs. 2020	\$5,989,726	\$4,565,906	(23.77%)
1 st Quarter 2019 vs. 2020	\$5,189,094	\$4,405,972	(15.09%)



Second Quarter 2020 Financial Report

Executive Summary

- General Fund Revenues by Category through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Taxes	\$ 47,415,511	\$ 70,398,437	67.4%
Licenses and Permits	5,487,576	9,618,798	57.1%
intergovernmental Revenue	3,645,243	7,597,073	48.0%
Charges for Services	8,245,871	13,518,552	61.0%
Fines and Forfeitures	6,549,570	9,141,660	71.6%
Miscellaneous Revenues	766,441	2,041,326	37.5%
Non-Revenue	37,404	12,448	300.5%
Other Financing Sources	216,263	1,671,610	12.9%
Grand Total	\$ 72,363,879	\$ 113,999,904	63.5%



Second Quarter 2020 Financial Report

Executive Summary

- General Fund Expenditures by Category through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Salaries and Wages	\$ 35,082,971	\$ 51,408,451	68.2%
Personnel Benefits	13,382,966	20,586,589	65.0%
Supplies	1,711,611	3,120,782	54.8%
Services	14,266,119	25,894,180	55.1%
Intergovernmental Services	4,122,993	6,849,099	60.2%
Capital Outlays	130,588	32,251	404.9%
Operating Transfers Out	5,281,082	7,795,376	67.7%
Grand Total	\$ 73,978,330	\$ 115,686,728	63.9%



Second Quarter 2020 Financial Report

Executive Summary

- General Biennial Expenditures by Department through June 2020

Biennial Actual thru June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Administrative Services	\$ 5,230,158	\$ 7,645,789	68.4%
Information Technology	3,470,761	5,244,292	66.2%
Community Development	3,674,263	6,982,765	52.6%
Economic Development	1,411,267	3,954,842	35.7%
Executive	1,305,063	1,881,717	69.4%
Fire Marshal	1,596,441	2,276,882	70.1%
Human Resources	1,159,435	1,916,267	60.5%
Legal	2,383,670	3,348,654	71.2%
Legislative	604,878	872,547	69.3%
Municipal Court	1,896,300	2,871,854	66.0%
Non-Departmental (Transfers)	5,329,232	8,910,376	59.8%
Parks & Recreation	10,976,875	17,261,088	63.6%
Police	30,119,841	43,826,031	68.7%
Public Works	4,820,146	8,693,624	55.4%
Grand Total	\$ 78,978,330	\$ 115,686,728	63.9%



Second Quarter 2020 Financial Report

Executive Summary

- Economic Development Fund (EDIF) Summary

Biennial Actual through June 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Revenue from Sales Tax	\$ 1,106,141	\$ 1,475,721	74.96%
Total Revenue from Permit Fees	\$ 348,252	\$ 1,410,000	24.70%
Investment Interest	\$ 394,061	\$ 100,000	394.06%
Transfer from LID 93 Fund	\$ 562,500	\$ 750,000	75.00%
Total Revenue, All Sources	\$ 2,410,954	\$ 3,735,721	64.54%
Total Expenditures	\$ (1,030,000)	\$ (7,000,000)	14.71%
Ending Fund Balance as of 6/30/2020	\$ 10,825,018	\$ 6,179,785	N/A



Second Quarter 2020 Financial Report

Executive Summary

- Real Estate Excise Tax Revenues

Total REET Revenues Includes REET 1 and REET 2	Actual	2019-2020 Budget	Percent, Actual to Budget
REET Revenue, 2020 Through June	\$ 643,145	\$4,400,000	14.62%
REET Revenue, 2019 Through June	\$ 761,036	\$4,400,000	17.30%
Change: Increase (Decrease)	(\$117,891)	N/A	N/A
Change: Percent	(15.49%)	N/A	N/A
REET Revenue, 1/1/2019 – 6/3/2020	\$3,135,950	\$4,400,000	71.27%

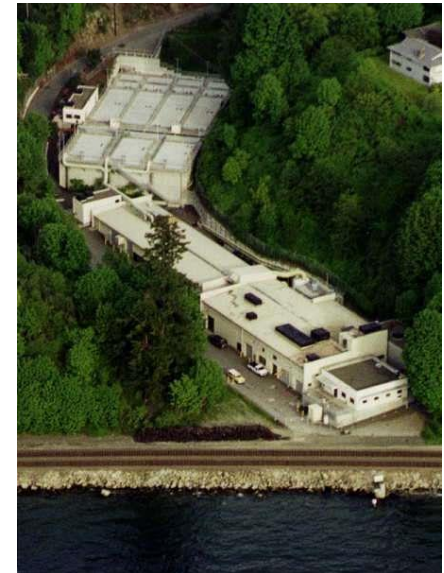


Second Quarter 2020 Financial Report

Executive Summary

- Utilities Fund Summary

2 nd Quarter 2020	Actual	2019-2020 Budget	Percent, Actual to Budget
Biennial Operating Revenue thru June 2020	\$36,241,645	\$56,851,525	63.75%
Biennial Operating Expenditures thru June 2020	\$23,976,960	\$37,615,908	63.74%
Net Revenue Over (Under) Expenses	\$12,264,685	\$19,235,617	63.76%
Transfers to Utility Capital Fund	\$857,360	\$15,062,453	5.69%
Total Revenues Over (Under) all Expenses	\$11,407,325	\$4,173,164	273.35%



Second Quarter 2020 Financial Report

Executive Summary

- City's Cash and Investment Balances and Investment Interest Earnings

Cash and Investments	June 30, 2020	June 30, 2019
Funds Invested – LGIP	\$58,294,359	\$44,541,003
Investment Portfolio	\$22,549,569	\$24,331,233
Cash in Bank Accounts and Petty Cash	\$3,034,601	\$2,880,951
Total Cash and Investments	\$83,878,529	\$71,753,187
Investment Interest Earnings	\$539,484	\$775,644





Any Questions?

CITY COUNCIL ITEM I

CITY OF LYNNWOOD Administrative Services

TITLE: Discussion - Proposed Budget for 2021-2022

DEPARTMENT CONTACT: Sonja Springer and Corbitt Loch

SUMMARY:

This agenda item provides for Council discussion of the Proposed Budget for 2021-2022. The Mayor presented the Proposed Budget on October 12 and all departments have presented their proposals for the upcoming biennium. On November 9, public hearings are scheduled for the Proposed Budget and the Property Tax Levy for 2021. The remaining steps in this budget process can be summarized as follows:

Date	Event
November 2	Presentation of Public Works budget. Presentation of the Capital budget.
November 2	Councilmembers identify budget issues/topics needing further discussion.
November 9	Second Public Hearing on the Preliminary 2021-2022 Budget Public Hearing on the 2021 Property Tax Levy
November 16	Additional Discussion on the Preliminary 2021-2022 Budget
November 23	Adoption of the 2021-2022 Budget and the 2021 Property Tax Levy

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM J

CITY OF LYNNWOOD Executive

TITLE: Mayor Comments and Questions

DEPARTMENT CONTACT: Mayor Smith

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM K

CITY OF LYNNWOOD City Council

TITLE: Council President and Council Comments

DEPARTMENT CONTACT: Christine Frizzell, Council President

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM L

CITY OF LYNNWOOD Executive

TITLE: Executive Session, Potential Litigation

DEPARTMENT CONTACT: Leah Jensen

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM M-1
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Confirmation of Reappointment: Parks & Recreation Board

DEPARTMENT CONTACT: Lynn D. Sordel

SUMMARY:

One Parks & Recreation Board member has a term that expires on December 31, 2020: Nick Coelho (position 6). It is recommended that Boardmember Coelho be reappointed for a three-year term expiring December 31, 2023.

ACTION:

Reappoint Nick Coelho to Position 6 of the Parks & Recreation Board for a three-year term expiring December 31, 2023.

BACKGROUND:

Boardmember Coelho is a valued member of the Parks & Recreation Board and his reappointment is fully supported by staff.

The present status of the Board is as follows:

Position 1, Holly Hernandez, term expires December 31, 2021

Position 2, Mike Gladysz, term expires December 31, 2021

Position 3, Katie McKeown, term expires December 31, 2022

Position 4, VACANT, term expires December 31, 2022

Position 5, VACANT, term expires December 31, 2022

Position 6, Nick Coelho, term expires December 31, 2020

Position 7, VACANT, term expires December 31, 2020

ADMINISTRATION RECOMMENDATION:

Approve reappointment.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM M-2
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Confirmation of Reappointments: Arts Commission

DEPARTMENT CONTACT: Fred Wong

SUMMARY:

Two Arts Commissioners have terms that expire on December 31, 2020: Lynn Hanson (position 6), and Raniere (position 7). It is recommended that both Commissioners be reappointed for three-year terms expiring December 31, 2023.

ACTION:

Reappoint Lynn Hanson to Position 6 of the Arts Commission for a three-year term expiring December 31, 2023.

Reappoint Raniere to Position 7 of the Arts Commission for a three-year term expiring December 31, 2023.

BACKGROUND:

These Commissioners are valued members of the Arts Commission and their reappointments are fully supported by staff.

The present status of the Commission is as follows:

Position 1, Elizabeth Lunsford, term expires December 31, 2021

Position 2, Barry Miller, term expires December 31, 2021

Position 3, Teodora Popescu, term expires December 31, 2022

Position 4, Robert Gutcheck, term expires December 31, 2022

Position 5, VACANT, term expires December 31, 2022

Position 6, Lynn Hanson, term expires December 31, 2020

Position 7, Raniere, term expires December 31, 2020

ADMINISTRATION RECOMMENDATION:

Approve reappointments.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM M-3
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Confirmation of Reappointments: History & Heritage Board

DEPARTMENT CONTACT: Fred Wong

SUMMARY:

Two History & Heritage Boardmembers have terms expiring December 31, 2020: Crys Donovan (position 1) and Joshua Brown (position 2). It is recommended that Boardmembers Donovan and Brown be reappointed for three-year terms expiring December 31, 2023.

ACTION:

Reappoint Crys Donovan to Position 1 of the History & Heritage Board for a three-year term expiring December 31, 2023.

Reappoint Joshua Brown to Position 2 of the History & Heritage Board for a three-year term expiring December 31, 2023.

BACKGROUND:

Boardmembers Donovan and Brown are valued members of the History & Heritage Board and their reappointments are fully supported by staff.

The present status of the Commission is as follows:

Position 1, Crys Donovan, term expires December 31, 2020

Position 2, Joshua Brown, term expires December 31, 2020

Position 3, VACANT, term expires December 31, 2020

Position 4, VACANT, term expires December 31, 2020

Position 5 - ex officio, Jeanne Rogers, term expires December 31, 2022

Position 6 - ex officio, Gary Rogers, term expires December 31, 2021

Position 7 - ex officio, Cheri Ryan, term expires December 31, 2020*

Staff are actively recruiting applicants to fill the vacant positions.

*Reappointment of ex officio members does not require Council authorization.

ADMINISTRATION RECOMMENDATION:

Approve reappointments.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM M-4
CITY OF LYNNWOOD
Parks, Recreation, & Cultural Arts

TITLE: Confirmation of Reappointments: Human Services Commission

DEPARTMENT CONTACT: Fred Wong

SUMMARY:

Three Human Services Commissioners have terms that expire on December 31, 2020: Christopher Collier (position 3), Sandi Farkas (position 4) and Pam Hurst (position 5). It is recommended that Commissioners Collier and Hurst be reappointed for three-year terms expiring December 31, 2023. Commissioner Farkas is not seeking reappointment.

ACTION:

Reappoint Christopher Collier to Position 3 of the Human Services Commission for a three-year term expiring December 31, 2023.

Reappoint Pam Hurst to Position 5 of the Human Services Commission for a three-year term expiring December 31, 2023.

BACKGROUND:

Commissioners Collier and Hurst are valued members of the Human Services Commission and their reappointments are fully supported by staff.

The present status of the Commission is as follows:

Position 1, Vanessa Villavicencio, term expires December 31, 2022

Position 2, Kris Hildebrandt, term expires December 31, 2022

Position 3, Christopher Collier, term expires December 31, 2020

Position 4, Sandi Farkas, term expires December 31, 2020

Position 5, Pam Hurst, term expires December 31, 2020

Position 6, Michelle Reitan, term expires December 31, 2021

Position 7, Mary Anne Dillon, term expires December 31, 2021

ADMINISTRATION RECOMMENDATION:

Approve reappointments.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM M-5

CITY OF LYNNWOOD Administrative Services

TITLE: Contract 2244, Amendment 3 - Prosecuting Attorney Services

DEPARTMENT CONTACT: Cathy Robinson, Interim Procurement Manager

SUMMARY:

The City requires Prosecuting Attorney services in support of our criminal justice system. Zachor & Thomas, Inc., provides these services under contract for the City. The current contract will be extended until December 31, 2022.

ACTION:

Authorize the Mayor to execute contract amendment #3 with Zachor & Thomas, Inc., for prosecuting attorney services for an additional two years. The estimated monthly value for calendar year 2021 is \$46,600, for an estimated yearly total of \$559,200.

BACKGROUND:

In 2013, the City conducted a solicitation and awarded a contract. The original contract term was January 1, 2014 through December 31, 2016. Amendment 1 extended the term through 2018 and Amendment 2 extended the term through 2020. Cost increases were based on CPI data and increased city services. This amendment extends the contract term through 2022, with no cost increase for calendar year 2021. The City and the Contractor agree to discuss rates for 2022.

PREVIOUS COUNCIL ACTIONS:

Council awarded the original contract in 2013 and approved Contract Amendment 1 and Amendment 2 on October 24, 2016 and November 13, 2018, respectively.

FUNDING:

The cost for prosecuting attorney services is included in the proposed 2021-2022 biennial budget.

ADMINISTRATION RECOMMENDATION:

Approve

DOCUMENT ATTACHMENTS

Description:	Type:
Contract 2244 - Procurement Report	Backup Material

PROCUREMENT REPORT
Contract 2244 – Prosecuting Attorney Services
Amendment No. 3

Purpose of Contract:
This contract provides the City with Prosecuting Attorney Services in support of our criminal justice system.
Estimated cost:
This contract amendment maintains the current estimated monthly cost of \$46,600 for calendar year 2021.
Advanced Planning:
During contract extension discussion, the contractor offered to maintain the same monthly rates for calendar year 2021. Contractor and City agreed to discuss rates for 2022.
Method of Procurement: Request for Proposals
Type of Contract: This is an ongoing services contract.
Term of Contract: The original contract term was January 1, 2014 through December 31, 2016. Amendment 1 extended the term through 2018 and Amendment 2 extended the term through 2020. This amendment extends the contract term through 2022.
Solicitation: This contract was the result of a solicitation in 2013 of proposals, and the evaluation and a contract award was concluded in October of 2013.
Record of Negotiation: Amendment No. 1 and 2 cost increases were negotiated based CPI data and an increase of services. Calendar year 2021 has no price increase. Both parties agree to discuss compensation for calendar year 2022.
Recommended Action: Award a 2-year contract extension for the period of January1, 2021 through December 31, 2022. Calendar year 2021 will be for an estimated monthly cost of \$46,600.

Procurement Officer: Cathy Robinson
Date: October 27, 2020

Capital Funds

Capital Funds

Highlights & Changes for 2021-2022

- 6 Year Capital Facilities Plan (CFP)
 - 131 Projects
 - \$400M
- 2021-2022 Capital Budgets
 - 71 Projects (34 in Utilities)
 - \$163M (\$25M in Utilities, \$36M in Grants)

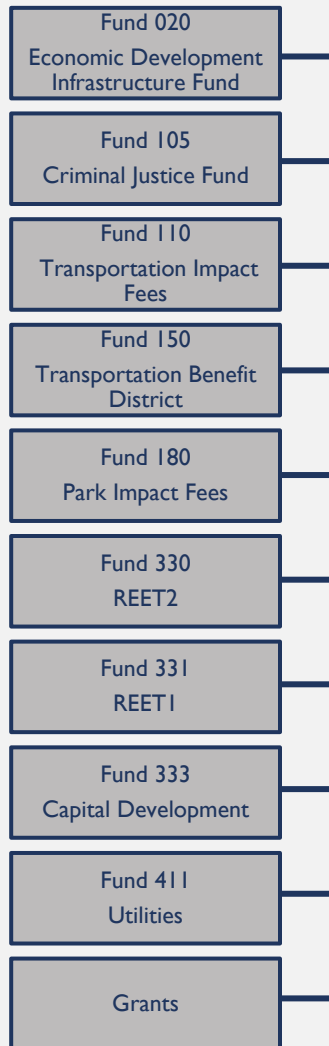
Capital Funds

Highlights & Changes for 2021-2022

- Capital Budget Funds approved with Biennial Budget
- Council still to approve all contracts >\$100K
- Major changes to amounts or projects require Council notification and/or budget amendment

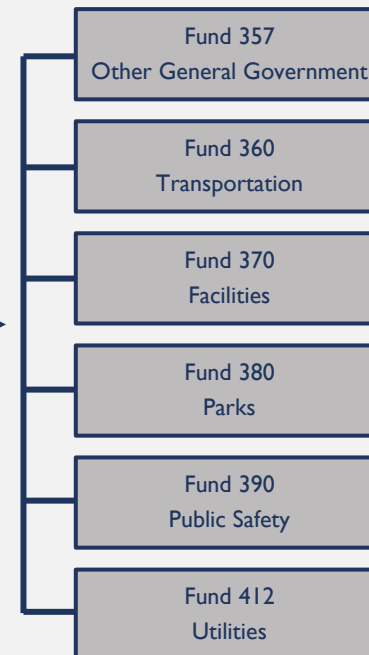
Capital Budgets

Revenue Sources



Capital Budget

Capital Budget Funds



Capital Budgets, Sources of Revenue

- Fund 020, EDIF: \$9,500,000
- Fund 105, Criminal Justice Fund: \$1,308,000
- Fund 110, Transportation Impact Fees: \$2,370,000
- Fund 150, Transportation Benefit District: \$7,668,985
- Fund 180, Parks Impact Fees: \$5,900,000
- Fund 330, REET2: \$5,223,495
- Fund 331, REET1: \$3,883,102
- Fund 333, Capital Development: \$2,541,351 (Assumes \$1.1M/year from GF)
- Bond Sale: \$60,000,000
- Fund 411, Utilities: \$28,008,384
- Grants: \$35,758,000
- Fund 357, other capital BFB: \$231,758
- Fund 360, Transportation BFB: \$1,337,754
- Fund 370, Facilities BFB: \$1,163,703
- Fund 380, Parks BFB: \$219,627

Transportation Benefit District Fund 150

SOURCES & USES OF FUNDS	2020 Projection	2019-2020 Revised	2021-2022 Proposed
REVENUES AND OTHER SOURCES:			
BEGINNING FUND BALANCES	\$3,354,818	\$ 4,926,371	\$ 4,188,817
OPERATING REVENUES			
Public Transportation Sales Tax	2,374,000	4,800,000	5,340,000
TBD Vehicle Fees	1,148,255	1,200,000	-
Interest	17,000	25,000	25,000
Total Revenues	<u>3,539,255</u>	<u>6,025,000</u>	<u>5,365,000</u>
OPERATING EXPENDITURES			
Transportation Administration	61,831	737,514	57,479
Total Operating Expenditures	<u>61,831</u>	<u>737,514</u>	<u>57,479</u>
Operating Revenues over (under)			
Operating Expenditures	\$3,477,424	\$ 5,287,486	\$ 5,307,521
OTHER FINANCING USES			
Return Vehicle Tab Fees to State	\$ -	\$ -	\$ 1,300,000
Transfer to Street Operating Fund 111	300,000	600,000	760,000
Transfer to Transportation Capital Fund	2,343,425	9,423,649	6,908,985
TOTAL EXPEND & OTHER USES	<u>\$2,705,256</u>	<u>\$10,761,163</u>	<u>\$ 9,026,464</u>
Street Maintenance	<u>4,188,817</u>	<u>190,208</u>	<u>527,353</u>
ENDING FUND BALANCES	<u>\$4,188,817</u>	<u>\$ 190,208</u>	<u>\$ 527,353</u>
TOTAL EXPENDITURES, OTHER			
USES & FUND BALANCES	<u>\$6,894,073</u>	<u>\$10,951,371</u>	<u>\$ 9,553,817</u>

Transportation Benefit District Funds

- Underfunded Programs and Projects
 - 196th Street SW Improvements Project
 - Sidewalk Repairs and Expansion
 - Traffic Signal Rebuild
 - Street Fund I I I
 - Pavement Program
 - ADA upgrades (sidewalks, ramps, driveways)
 - Neighborhood and School Safety

Capital Budgets, Fund 412: Utilities

- 34 Projects, \$28M total, paid by rates and bonds
- Examples:
 - Sewer Lift Stations
 - WWTP Improvements
 - Water Meter Updates
 - Comp Plan Updates
 - Scriber Creek Corridor Flooding
 - General Infrastructure Upkeep
- Overall Goal: City Vision, Sustainable Utility, comply with Utility Rate Schedule

Capital Budgets, Fund 357: Other General

- 6 Projects, \$5.2M
 - South Lynnwood improvements
 - Network and Server Infrastructure
 - Gateway Signs
 - Regional Growth Center Action Plan
 - City Sub Area Plan/EIS
 - Strategic opportunities: Funding for EDIP eligible projects (Grant match – Poplar Bridge, property acquisition)
- Overall Goal: City Vision, preparing for City Center and ST2



Capital Budgets, Fund 360: Transportation

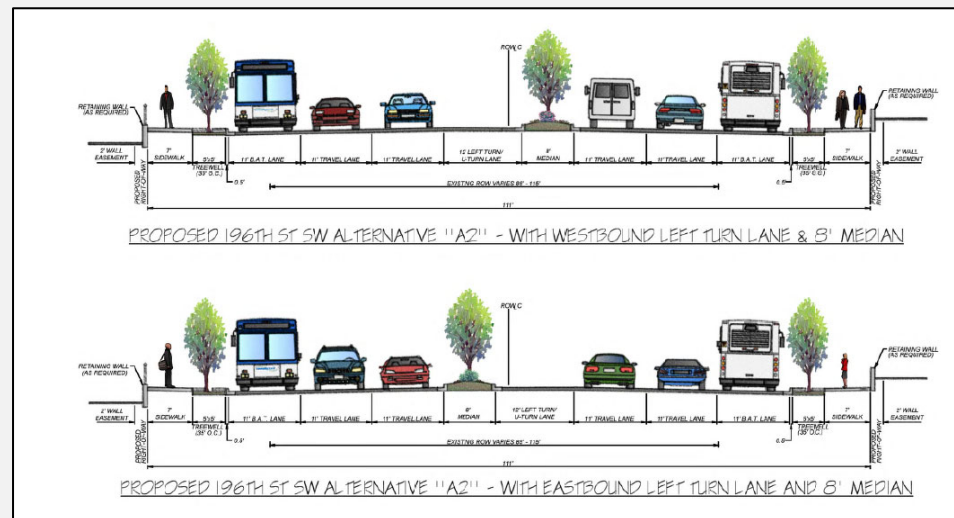
- 13 Projects, \$46.9M total, \$25.4M from grants
- Examples:
 - Roadway Improvements: 196th St SW, Poplar Bridge, Beech Road, 42nd Ave W
 - Multi-Modal Projects: 44th Ave W Underpass, 48th Ave W, School Safety, Wayfinding Plan
 - Ongoing Programs: Pavement rehab, sidewalks, ADA, traffic signal rebuild
- Overall Goal: City Vision, preparing for ST2 and City Center



Rendering: Poplar Way Bridge Over I-5



Beech Road Improvements



196th Street SW 48th – 37th Improvements

Capital Budgets, Fund 370: Facilities

- 2 Projects, \$1,345,629
- Examples:
 - City Buildings Conditions Assessment
 - Municipal Buildings Capital Maintenance
 - ADA Upgrades
- Overall Goal: City Vision, preparing for City Center

Capital Budgets, Fund 380: Parks and Rec

- 15 Projects, \$19.1M total, \$10.2M from grants
- Examples:
 - Deferred Maintenance & ADA
 - Town Square Park
 - So. Lynnwood Park Renovation
 - Heritage Park Water Tower
 - Scriber Creek Trail Redevelopment
 - Rec Center Refresh
 - Senior Center/Teen Expansion
 - Veteran's Park
 - Parks Planner
- Overall Goal: City Vision, PARC Plan



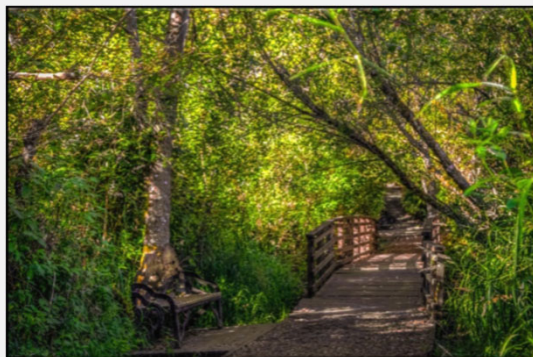
Town Square Park



Scriber Creek Trail



Veterans Park



Scriber Lake Park Trail



Deferred Maintenance



South Lynnwood Park

Capital Budgets, Fund 390: Public Safety

- 1 Project, \$60,000,000
- Justice Facility
- Overall Goal: Compliance with standards and adequate space for operations

October 21, 2020



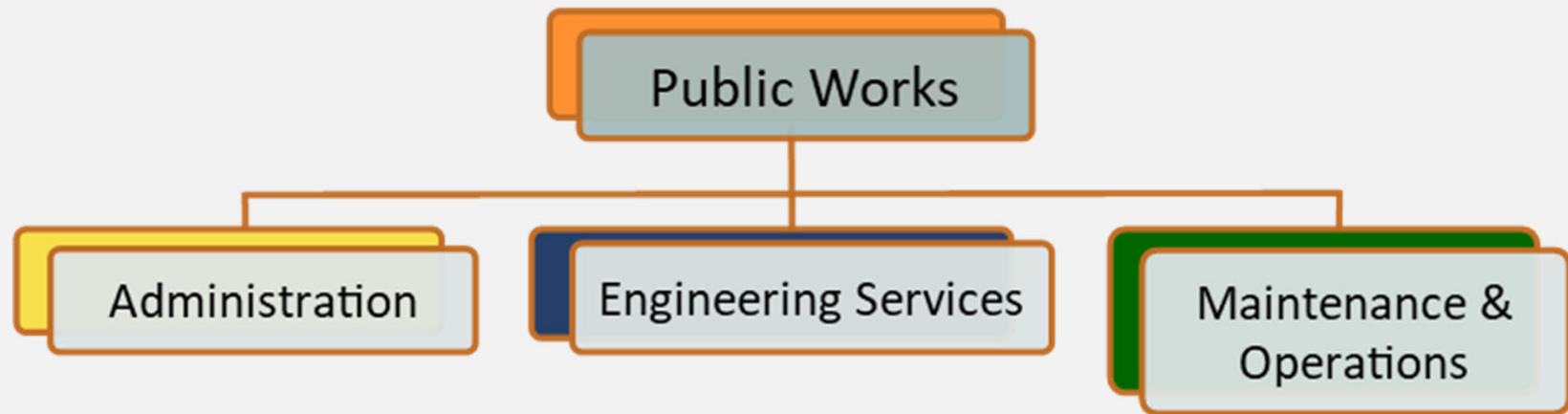
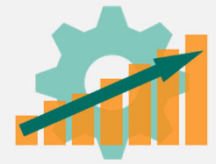
Public Works

Mission and Purpose:

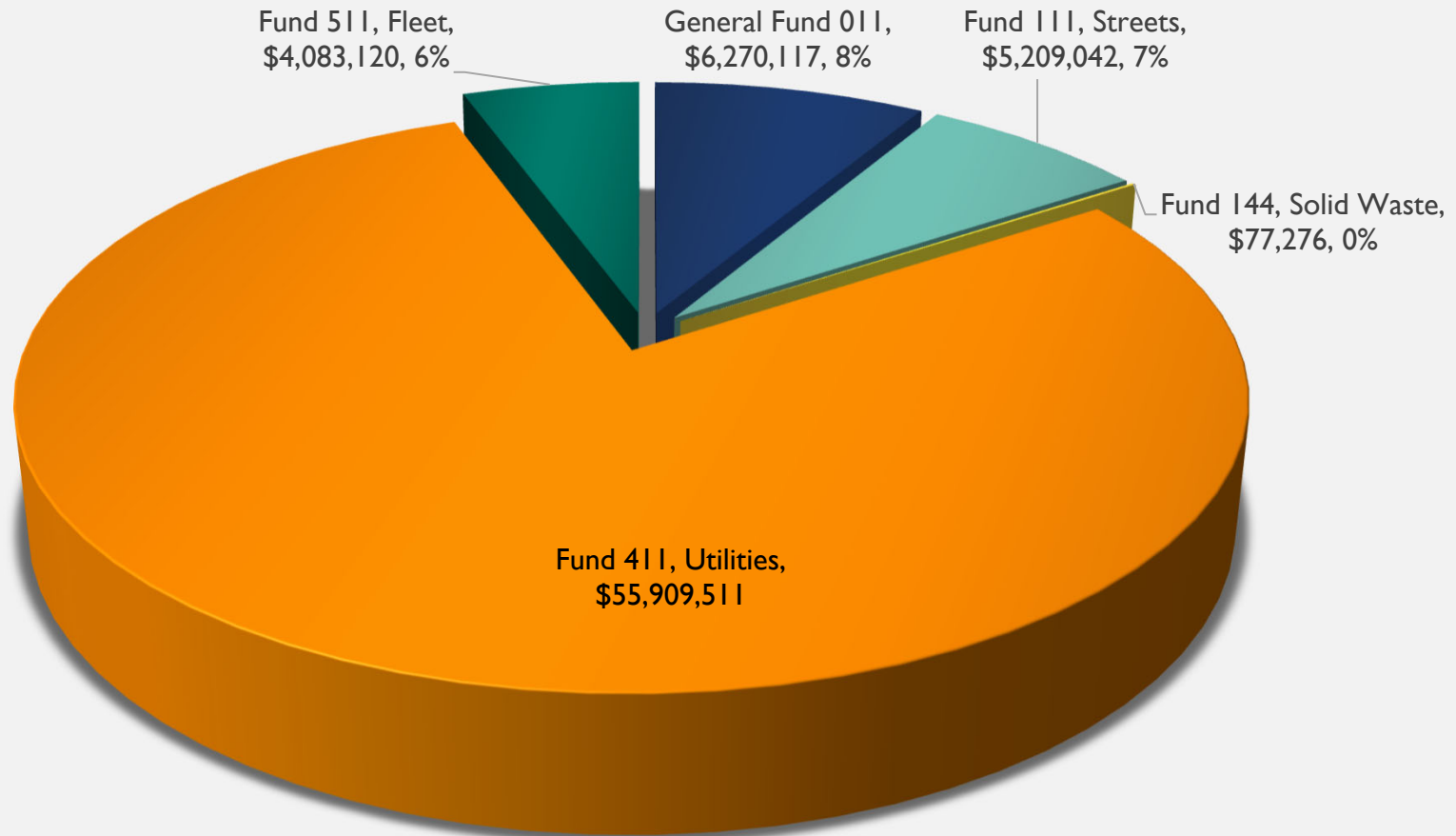
- Infrastructure
- Foundation of the City
- Quality of Life



Picture by Ken Hoffman



Public Works Operating Funds



Total Operating Budget \$71,549,066

■ General Fund 011 ■ Fund 111, Streets ■ Fund 144, Solid Waste ■ Fund 411, Utilities ■ Fund 511, Fleet

Public Works



- List of BFO Programs
 - Administration
 - Building and Property Services
 - Construction Management
 - Project Engineering



Alignment with Community Vision



Regional
Model



Welcoming
& Healthy



Business &
Buildings



Recreation



Cohesive &
Respectful



Trans-
portation



Public
Safety



Responsive

Administration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>		<input type="radio"/>
Project/Construction Engineering	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>		<input type="radio"/>
Building & Property Services		<input type="radio"/>			<input type="radio"/>			<input type="radio"/>

Alignment w/ Strategic Plan Priorities



Community
vision for
city center
& light rail



Ensure
financial
stability &
economic
success



Nurture
operational &
organizational
excellence



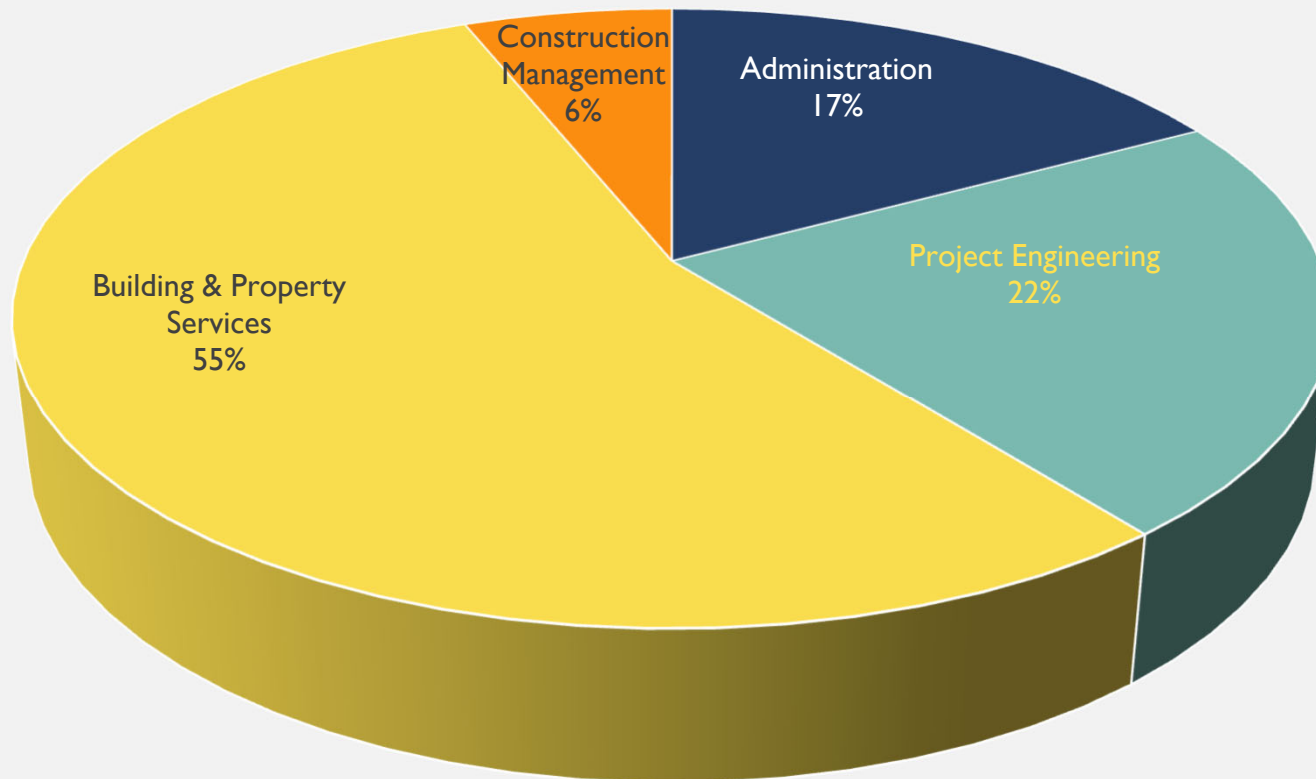
Be a safe,
welcoming
& livable city



Pursue
relationships &
partnerships

Administration	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Project/Construction Engineering	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Building & Property Services		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Public Works GF Budget by Program



Total Proposed 2021-2022 Public Works Budget: \$6,270,117

Public Works 2019-2020 Highlights

- Completed 36th Avenue West
- Pavement Overlay Projects completed
- Utility System Upgrades
- Received over \$7.25 million in grants
- Sound Transit Infrastructure Coordination
- Enhanced Public Outreach
- Fleet Analysis/Improvements
- Department Improvements/Reorganization



Public Works 2021-2022 Goals & Highlights

- Transportation Funding
- Sidewalk Program
- Americans with Disabilities Act (ADA)
- Sound Transit Infrastructure Coordination
- City Center Development Support
- Facilities Condition Assessment Update
- Enhance Communication/Outreach

Public Works GF Budget Changes

- *Reduction – 5 FTEs (Dept.) – 2 FTEs (General Fund)*
- Down-sizing Administration
- Eliminating Project Management staff
- Custodial Service Savings
- Outsourcing Fleet Changeouts
- Public Works Permit Staff to DBS

Public Works GF Budget Changes

Category	2019-2020	2021-2022	Change
Salaries	\$ 3,433,934	\$ 2,546,685	\$ (887,249)
Personnel Benefits	1,595,684	1,067,128	(528,556)
Transfer Permit & Support to DBS	1,010,207	-	(1,010,207)
City Attorney Fees	-	169,120	169,120
Supplies	359,280	306,978	(52,302)
Travel & Training	34,000	28,500	(5,500)
Interfund Insurance	309,989	205,557	(104,432)
Other Services	1,950,530	1,946,149	(4,381)
Total	\$ 8,693,624	\$ 6,270,117	\$ (2,423,507)

Public Works GF Budget Summary

Program	2018 Actual	2019 Actual	2019-2020 Budget	2021-2022 Budget
Administration	\$ 460,157	\$ 462,989	\$ 1,235,997	\$ 1,076,728
Project Engineering	758,504	665,303	1,564,109	1,387,083
Building & Property Services	568,485	557,705	3,579,600	3,423,632
Permits	444,095	495,584	1,010,207	-
Construction Management	1,050,700	935,276	1,303,711	382,674
Total	\$ 3,281,941	\$ 3,116,857	\$ 8,693,624	\$ 6,270,117

Public Works Positions General Fund 011

Position	Number of Full-Time Equivalent (FTE)							
	2015	2016	2017	2018	2019	2020	2021	2022
Director	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.70
Deputy Dir, City Engr	1.00	1.00	1.00	-	-	-	-	-
Deputy Dir, Ops & Maint	1.00	1.00	0.25	0.25	0.25	0.25	0.25	0.25
Public Works Manager, City Engr	-	-	-	1.00	1.00	1.00	1.00	1.00
Public Works Manager	-	-	-	-	0.70	0.70	0.70	0.70
Admin. Supervisor	1.00	1.00	0.50	0.50	-	-	-	-
Admin Assistant PW	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Maintenance Worker	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Custodians	-	-	-	-	-	-	3.00	3.00
Resident Cap. Proj. Mgr.	-	-	1.00	1.00	1.00	1.00	-	-
Project Manager	3.00	3.00	2.00	1.00	1.00	1.00	3.00	3.00
Engr. Tech. II /Civ. Engr. I	1.00	1.00	1.00	2.00	2.00	2.00	-	-
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Resident Engineer	1.00	1.00	1.00	2.00	2.00	2.00	1.00	1.00
Civil Engineer I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Engineering Tech	-	-	-	-	-	-	2.00	2.00
Engr. Tech I, Inspector	1.00	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	1.00	1.00
Engr. Tech II, Coord.	1.00	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	21.00	20.75	23.75	23.65	23.65	20.15	20.15

Public Works, Street Fund I I I

- \$5,209,042
- 9.25 FTE's
- Streets Operations and Maintenance
- Traffic Operations and Maintenance
- Total General Fund contribution \$2,041,065
- Transportation Benefit District contribution of \$760,000



Public Works Street Fund ||| Budget Changes

Category	2019-2020	2021-2022	Change
Salaries	\$1,717,710	\$1,756,830	\$ 39,120
Personnel Benefits	682,329	756,496	74,167
Supplies	874,000	813,650	(60,350)
Technology/Small Equipment/F&F	98,941	118,008	19,067
Travel & Training	15,500	20,500	5,000
Other Services	1,410,016	1,743,558	333,542
Total	\$4,798,496	\$5,209,042	\$ 410,546

Public Works Positions Street Fund I I I

Position	Number of Full-Time Equivalent (FTE)							
	2015	2016	2017	2018	2019	2020	2021	2022
Supervisor	1.00	1.00	0.40	0.40	0.40	0.40	0.40	0.40
Foreman	1.00	1.00	0.40	0.40	0.40	0.40	0.75	0.75
PW Manager, O&M	-	-	-	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	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	11.00	11.00	8.80	8.90	8.90	8.90	9.25	9.25

Public Works, Recycling & Solid Waste Fund 144

- \$77,276
- No FTE's, Admin group manages
- State Grant of \$24,276
- General Fund Contribution of \$53,000
- Education and liaison with waste haulers
- Various recycling events
- 2021 Council Decision – direct contract with hauler?

Public Works Recycling & Solid Waste Fund 144 Budget Changes

Category	2019-2020	2021-2022	Change
Salaries & Benefits	\$ -	\$ 43,000	\$ 43,000
Supplies	400	5,150	4,750
Professional Services	12,000	25,000	13,000
Services	4,326	4,126	(200)
Technology	1,421	-	(1,421)
Interlocal Agreements	90,000	-	(90,000)
Total	\$ 108,147	\$ 77,276	\$ (30,871)

Public Works, Utilities Operation Fund 411

- \$55,909,511
- 46.7 FTE's
- Water, Sewer, Stormwater O&M
- Aggressive infrastructure updates
- Rate study in 2019 for 2020-2025
- New position included in budget verified in rate schedule:
 - Engineering Tech
- Reduction of 2 FTEs
 - Administrative support
 - Meter Reader



Public Works Utility Fund 4 | Budget Changes

	2019-2020	2021-2022	Change
Salaries	\$ 7,807,134	\$ 8,529,046	\$ 721,912
Personnel Benefits	3,263,326	3,262,667	(659)
Supplies	6,503,200	7,215,050	711,850
Training	36,500	43,500	7,000
Travel	21,000	11,500	(9,500)
Other Services	35,047,201	36,847,748	1,800,547
Total	\$52,678,361	\$55,909,511	\$ 3,231,150

Public Works Positions Utility Fund 4 | I

Position	Number of Full-Time Equivalent (FTE)							
	2015	2016	2017	2018	2019	2020	2021	2022
Director	-	-	-	-	0.30	0.30	0.30	0.30
Deputy Director, O&M	-	-	0.75	0.75	0.75	0.75	0.75	0.75
PW Mgr, O&M	-	-	-	0.90	1.20	1.20	1.20	1.20
Admin Supv	-	-	0.50	0.50	-	-	-	-
Administrative Assistant	-	-	-	-	-	-	1.00	1.00
Asset Management Administrator	-	-	-	-	-	-	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	-	-	1.00	1.00
Foreman	1.00	1.00	1.60	1.60	1.60	1.60	1.25	1.25
Water Quality Lead	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Worker	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
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 Street Maintenance	-	-	0.60	0.60	0.60	0.60	0.60	0.60
Supervisor Treatment Plant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I Street	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker II Street	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Worker I Utility	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker II Utility	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Engineering	-	-	-	-	1.00	1.00	2.00	2.00
Sr. Engineering Technician	-	-	-	-	1.00	1.00	1.00	1.00
Senior Support Services Tech	-	-	-	-	1.00	1.00	-	-
Engr. Tech 1/Pretreat	1.00	1.00	1.00	1.00	-	-	-	-
Engr. Tech 1	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Engr. Tech Aide	2.00	2.00	1.00	1.00	-	-	-	-
Meter Reader	1.00	1.00	1.00	1.00	1.00	1.00	0.50	-
SCADA Tech	-	-	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
WWTP Operator I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator II	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
WWTP Operator III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
WWTP Operator IV	2.00	2.00	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
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
Sr. Engineering Technician - DBS*	-	-	-	-	1.00	1.00	1.00	1.00
Safety Officer - HR **	-	-	-	-	0.60	0.60	0.60	0.60
TOTAL UTILITY 411	38.00	38.00	42.45	42.35	45.05	45.05	47.20	46.70

* Managed by Development Business Services

** Managed by Human Resources



LOW INCOME DISCOUNT PROGRAMS

Snohomish County Real Property Tax Exemption Rate Discount

- For customers that own their own home and have a direct utility account with the City
- Customers receive a 50, 55, or 60% rate discount depending on their income level
- 346 participants
- 308 receive the largest discount of \$600 per year
- No program cap

Snohomish County Multiple-Unit and Mobile Real Property Tax Exemption Yearly Rebate

- Includes customers that own their home in multi-family complexes and don't have direct utility accounts with the City
- Participants receive yearly rebate based on calculated use and income level
- 130 participants
- Average rebate of \$470 per year
- Total Given in 2019 \$54,306
- No program cap

Special Utility Rates Based on Washington State Assistance Programs

- Customers must reside in residence and are responsible for direct payment of Lynnwood utility bills
- Must be receiving state assistance (SNAP or TANF)
- 58 participants
- Rate of \$600 per year
- No program cap

Yearly Utility Rebate Based on Washington State Free and Reduced Price Meal Programs for Children

- Participants must own or rent in the City
- Must have a child in the Free and Reduced Meal Program
- Rebate based on 50% discount of actual or calculated (if multi-family) base rates
- 45 participants
- Average rebate of \$370 per year
- Total given in 2019: \$18,100
- Cap of \$100,000 by code

Yearly Utility Rebate Based on Age, Disability, and Income Level

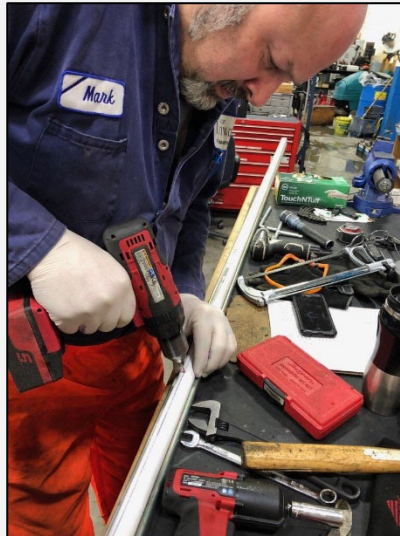
- Participants must:
- Own or rent in the City
- Be at least 61 years old
- Have a household income less than 70% of Washington State AMI
- Rebated based on 50% discount of actual or calculated (if multi-family) base rates
- 25 participants
- Average rebate of \$449 per year
- Total given in 2019: \$12,810
- Cap of \$100,000 by code

Lynnwood Low Income Utility Discount Programs

Type of Program	Total Participants
Real Estate Discount	346
Real Estate Rebate	130
Assistance Programs Discount	58
Free/Reduced Lunch Rebate	45
Age/Disability/Income Rebate	25
Grand Total	604

Public Works, Fleet Operations Fund 5 | I

- \$4,081,527
- 5.5 FTE's
- Fleet Analysis – Improvements
- Update Interlocal Agreement with South County Fire
- Reduced 1 FTE – Police Car Setups

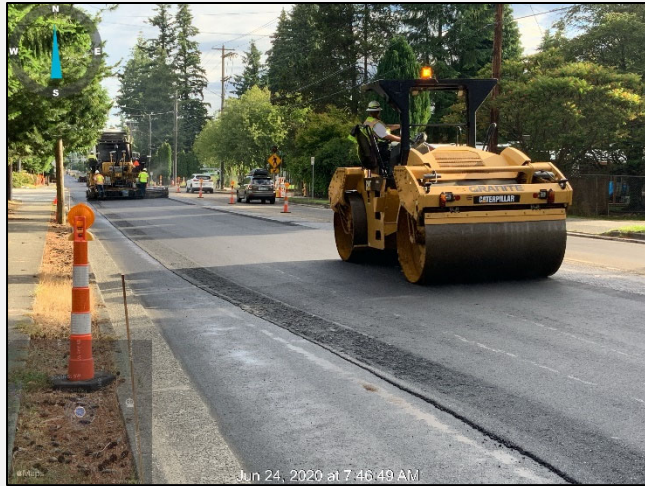


Public Works Fleet Fund 511 Budget Changes

	2019-2020	2021-2022	Change
Salaries	\$ 1,145,225	\$ 1,037,650	\$ (107,575)
Personnel Benefits	545,406	404,385	(141,021)
Supplies	563,200	843,000	279,800
Training	5,000	5,000	-
Travel	5,000	5,000	-
Other Services	1,111,742	1,786,492	674,750
Total	\$ 3,375,573	\$ 4,081,527	\$ 705,954

Public Works Positions Fleet Fund 5 | I

Position	Number of Full-Time Equivalent (FTE)							
	2015	2016	2017	2018	2019	2020	2021	2022
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Mechanic	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Change Out Technician	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fleet Administrator	-	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Total	5.00	7.00	7.00	7.00	7.00	7.00	5.50	5.50



Public Works

